

SHIRE OF JERRAMUNGUP
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2019

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

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SHIRE OF JERRAMUNGUP
Information Summary
For the Period Ended 31 March 2019

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 31 March 2019 of \$1,573,332.

Items of Significance

The material variance adopted by the Shire of Jerramungup for the 2018/19 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	96%	\$ 323,816	\$ 242,865	\$ 309,371	
Bremer Bay Skate Park	104%	\$ 55,082	\$ 41,310	\$ 57,086	
Paperbark Park Redevelopment	100%	\$ 132,361	\$ 99,270	\$ 132,757	
Seniors Independent Living & Key Worker Accommodation Project	5%	\$ 2,584,000	\$ 1,937,997	\$ 127,308	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	83%	\$ 1,078,873	\$ 605,309	\$ 890,226	
Non-operating Grants, Subsidies and Contributions	28%	\$ 2,824,604	\$ 1,795,983	\$ 792,182	
	43%	\$ 3,903,477	\$ 2,401,292	\$ 1,682,408	
Rates Levied	102%	\$ 3,280,348	\$ 3,280,348	\$ 3,333,830	

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	Current
Adjusted Net Current Assets	181%	\$ 870,722	\$ 1,573,331
Cash and Equivalent - Unrestricted	142%	\$ 1,228,253	\$ 1,745,715
Cash and Equivalent - Restricted	105%	\$ 1,604,815	\$ 1,677,732
Receivables - Rates	61%	\$ 243,996	\$ 148,910
Receivables - Other	120%	\$ 169,617	\$ 203,629
Payables	77%	\$ 721,561	\$ 557,452

% 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: Charmaine Solomon

Reviewed by: Martin Cuthbert

Date prepared: 8th April 2019

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2019

	Note	Amendea Annual Budget \$	Amendea YTD Budget \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening Funding Surplus (Deficit)	3	1,485,152	1,485,152	1,485,320	168	0%	
Revenue from operating activities							
Rates	9	3,280,348	3,280,348	3,333,830	53,482	2%	
Operating Grants, Subsidies and Contributions	11	1,078,873	627,809	890,226	262,417	42%	▲
Fees and Charges		801,051	703,226	733,686	30,460	4%	
Interest Earnings		76,400	57,300	56,912	(388)	(1%)	
Other Revenue		78,029	18,000	15,183	(2,817)	(16%)	
Profit on Disposal of Assets	8	65,027	0	0	0		
		5,379,728	4,686,683	5,029,838			
Expenditure from operating activities							
Employee Costs		(1,947,406)	(1,449,531)	(1,282,414)	167,117	12%	▲
Materials and Contracts		(1,981,151)	(1,471,949)	(945,179)	526,770	36%	▲
Utility Charges		(187,058)	(137,802)	(131,558)	6,244	5%	
Depreciation on Non-Current Assets		(1,796,522)	(1,058,084)	(1,445,051)	(386,967)	(37%)	▼
Interest Expenses		(44,786)	(27,461)	(15,809)	11,652	42%	▲
Insurance Expenses		(224,770)	(168,030)	(189,396)	(21,366)	(13%)	▼
Other Expenditure		(240,425)	(225,492)	(177,819)	47,673	21%	▲
Loss on Disposal of Assets	8	(175,948)	(131,955)	(123,555)	8,400	6%	
		(6,598,066)	(4,670,304)	(4,310,780)			
Operating activities excluded from budget							
Add back Depreciation		1,796,522	1,058,084	1,445,051	386,967	37%	▲
Adjust (Profit)/Loss on Asset Disposal	8	110,921	131,955	123,555	(8,400)	(6%)	
Adjust Provisions and Accruals			0	(25,390)	(25,390)		▼
Amount attributable to operating activities		689,105	1,206,418	2,262,273			
Investing activities							
Grants, Subsidies and Contributions	11	2,824,604	1,795,983	792,182	(1,003,801)	(56%)	▼
Proceeds from Disposal of Assets	8	607,000	455,250	206,091	(249,159)	(55%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,744,750)	(2,112,561)	(227,724)	1,884,837	89%	▲
Infrastructure Assets - Roads	13	(2,273,686)	(1,705,347)	(1,615,533)	89,814	5%	
Infrastructure Assets - Public Facilities	13	(511,259)	(383,445)	(499,214)	(115,769)	(30%)	▼
Infrastructure Assets - Footpaths	13	(61,034)	(45,783)	(18,097)	27,686	60%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(495,225)	(371,430)	(489,095)	(117,665)	(32%)	▼
Furniture and Equipment	13	(87,117)	(11,340)	(13,887)	(2,547)	(22%)	
Amount attributable to investing activities		(2,741,467)	(2,378,673)	(1,865,277)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	0	(500,000)	(100%)	▼
Transfer from Reserves	7	903,830	903,830	0	(903,830)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(224,406)	(168,305)	(125,987)	42,318	25%	▲
Transfer to Reserves	7	(612,214)	(459,161)	(182,998)	276,163	60%	▲
Amount attributable to financing activities		567,210	776,365	(308,985)			
Closing Funding Surplus (Deficit)	3	(0)	1,089,261	1,573,331	484,070	44%	▲

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 31 March 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,485,152	1,485,152	1,485,320	168	0%	
Revenue from operating activities							
Governance		0	0	1,349	1,349		
General Purpose Funding - Rates	9	3,280,348	3,280,348	3,333,830	53,482	2%	
General Purpose Funding - Other		720,644	357,473	546,210	188,737	53%	▲
Law, Order and Public Safety		236,321	137,298	171,776	34,478	25%	▲
Health		7,363	3,681	11,955	8,274	225%	
Education and Welfare		1,088	810	940	130	16%	
Housing		129,233	96,894	60,757	(36,137)	(37%)	▼
Community Amenities		578,085	480,410	511,019	30,609	6%	
Recreation and Culture		12,911	42,499	61,023	18,525	44%	▲
Transport		126,500	113,022	189,804	76,782	68%	▲
Economic Services		61,895	46,386	43,001	(3,385)	(7%)	
Other Property and Services		225,340	127,862	98,172	(29,690)	(23%)	▼
		5,379,728	4,686,683	5,029,838			
Expenditure from operating activities							
Governance		(393,160)	(367,057)	(274,122)	92,935	25%	▲
General Purpose Funding		(125,603)	(93,039)	(76,407)	16,632	18%	▲
Law, Order and Public Safety		(617,322)	(461,288)	(362,862)	98,426	21%	▲
Health		(269,267)	(198,997)	(218,400)	(19,403)	(10%)	
Education and Welfare		(84,569)	(64,083)	(61,584)	2,499	4%	
Housing		(224,912)	(170,957)	(14,305)	156,652	92%	▲
Community Amenities		(1,384,383)	(1,035,226)	(778,774)	256,452	25%	▲
Recreation and Culture		(778,096)	(581,900)	(704,799)	(122,899)	(21%)	▼
Transport		(2,491,922)	(1,612,361)	(1,477,689)	134,672	8%	
Economic Services		(90,208)	(79,753)	(165,068)	(85,315)	(107%)	▼
Other Property and Services		(138,624)	(5,643)	(164,145)	(158,502)	(2809%)	▼
		(6,598,066)	(4,670,304)	(4,298,155)			
Operating activities excluded from budget							
Add back Depreciation		1,796,522	1,058,084	1,445,051	386,967	37%	▲
Adjust (Profit)/Loss on Asset Disposal	8	110,921	131,955	123,555	(8,400)	(6%)	
Adjust Provisions and Accruals		0	0	(25,390)	(25,390)		▼
Amount attributable to operating activities		689,105	1,206,418	2,274,898			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,824,604	1,795,983	792,182	(1,003,801)	(56%)	▼
Proceeds from Disposal of Assets	8	607,000	455,250	206,091	(249,159)	(55%)	▼
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Amount attributable to investing activities		(2,741,467)	(2,378,673)	(1,865,277)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	0	(500,000)	(100%)	▼
Transfer from Reserves	7	903,830	903,830	0	(903,830)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(224,406)	(168,305)	(125,987)	42,318	25%	▲
Transfer to Reserves	7	(612,214)	(459,161)	(195,622)	263,538	57%	▲
Amount attributable to financing activities		567,210	776,365	(321,609)			
Closing Funding Surplus(Deficit)	3	(1)	1,089,261	1,573,332			

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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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 31 March 2019

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 31 March 2019

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 31 March 2019

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 31 March 2019

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 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
	\$	%			
Operating Grants, Subsidies and					
					Department of Transport funds to repair the boat ramp has been received (\$34,538 this was not factored into the budget). There was also an increase of \$54,836 for the Main Roads direct grant.
Contributions	262,417	42%	▲	Timing	
Fees and Charges	30,460	4%		Timing	
Interest Earnings	(388)	-1%		Timing	
Other Revenue	(2,817)	-16%		Timing	
Profit on Disposal of Assets	0				
Operating Expense					
					Waste Facility Officer and part time town services officer was budgeted to commence 1st July. Full time plant operator position also vacant.
Employee Costs	167,117	12%	▲	Timing	
Materials and Contracts	526,770	36%	▲	Timing	Timing difference YTD actual v budget
Utility Charges	6,244	5%		Timing	
Depreciation on Non-Current Assets	(386,967)	-37%	▼		Depreciation will be run in March there will be a significant difference in the March monthly financials. 30th June interest accrued journals have been entered and then reversed 1st July this creates a negative. The will net off when principal payments are made.
Interest Expenses	11,652	42%	▲	Timing	Only second instalment left on insurance for property only this is timing only.
Insurance Expenses	(21,366)	-13%	▼	Timing	Significant difference is due to funds not being paid to the Jerramungup Bowls Club for the new bowling green this project has now commenced.
Other Expenditure	47,673	21%	▲	Timing	
Loss on Disposal of Assets	8,400	6%		Timing	
Capital Revenues					
					Timing due to the housing project grant funds not yet claimed. As the project progresses the variance will reduce when progress payments are received.
Grants, Subsidies and Contributions	(1,003,801)	-56%	▼	Timing	
Proceeds from Disposal of Assets	(249,159)	-55%	▼	Timing	Sale of council houses expected to occur over the next coming months.
Capital Expenses					
					Housing project has now commenced tenders expected to go out in the next coming month.
Land and Buildings	1,884,837	89%	▼	Timing	
Infrastructure Assets - Roads	89,814	5%	▼	Timing	Road construction program currently on hold due to weather conditions.
Infrastructure Assets - Public Facilities	(115,769)	-30%		Timing	
Infrastructure Assets - Footpaths	27,686	60%	▲	Timing	Quotes being sought for footpath maintenance.
Plant and Equipment	(117,665)	-32%	▲	Timing	All plant has been purchased as per budget this is just a timing difference with YTD budget and actuals.
Furniture and Equipment	(2,547)	-22%			
Financing					
					Timing difference first lot of capital repayments and interest payments have been paid.
Repayment of Debentures	42,318	25%	▲	Timing	

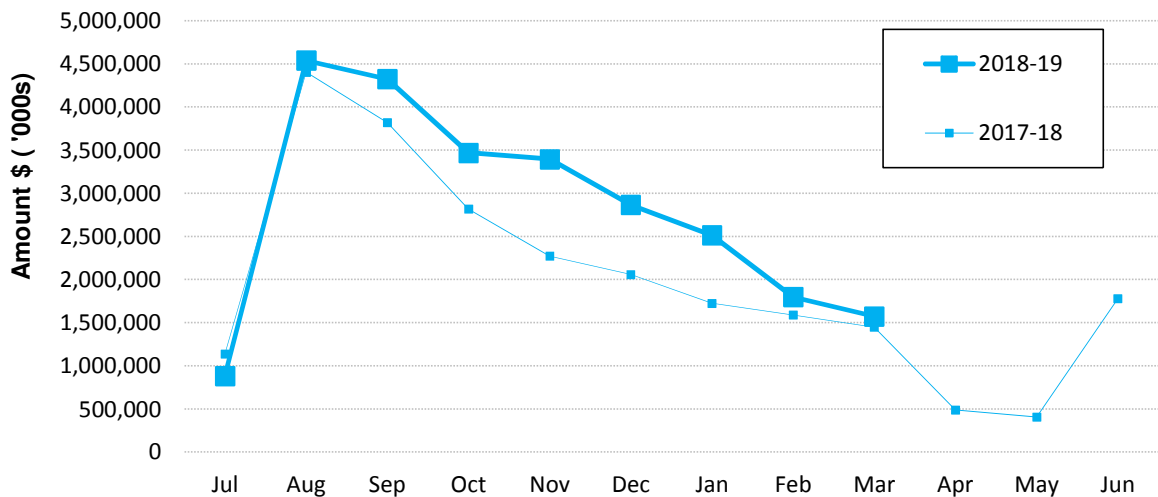
SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Mar 2018	31 Mar 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	347,533	414,304	1,745,715
Investments		398,055	813,949	0
Cash Restricted	4	1,481,993	1,604,815	1,677,732
Receivables - Rates	6	60,097	243,996	148,910
Receivables - Other, including prepaid expenses	6	1,376,385	169,617	203,629
Inventories		30,286	55,810	32,530
		3,694,348	3,302,491	3,808,515
Less: Current Liabilities				
Payables		(721,561)	(826,954)	(557,452)
Provisions		(299,687)	(319,202)	(299,687)
		(1,021,248)	(1,146,156)	(857,140)
Less: Cash Reserves / Restricted	7	(1,481,993)	(1,604,815)	(1,677,732)
Add Back - Non Cash Provisions Accruals		299,687	319,202	299,687
Difference to Budgeted Opening Balance		(5,475)		
Net Current Funding Position		1,485,320	870,722	1,573,331

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 31 March 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	645,515				645,515	BankWest	1.50%	At Call
Till / Petty Cash	200				200	BankWest	0.00%	At Call
Committed Funds		14,897			14,897	BankWest	1.05%	At Call
(b) Term Deposits								
Reserves Term Deposit		350,000			350,000	Bankwest	2.65%	08-May-19
Reserves Term Deposit		500,000			500,000	Bankwest	2.45%	13-May-19
Reserves Term Deposit		537,830			537,830	Bankwest	2.50%	17-Jun-19
Muni Cash Deposit	600,000				600,000	Bankwest	2.50%	06-May-19
Muni Cash Deposit	500,000				500,000	Bankwest	2.60%	17-Apr-19
(c) Investments								
Investment Account					0	WA Treasury		At Call
Investment account					0	Bankwest		At Call
Reserves Cash A/c		275,005			275,005	BankWest	1.05%	At Call
Total	1,745,715	1,677,732	0	0	3,423,446			

Comments/Notes - Investments

Muni cash term deposit of \$500,000 taken out and matures 17th April 2019 interest rate of 2.60%
Muni cash term deposit of \$600,000 taken out and matures 6th May 2019 interest rate of 2.50%
Reserve term deposit of \$350,000 taken out and matures 8th May 2019 interest rate of 2.65%
Reserve term deposit of \$500,000 taken out and matures 13th May 2019 interest rate of 2.45%
Reserve term deposit of \$537,830 taken out and matures 17th June 2019 interest rate of 2.60%

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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
	Opening surplus adjustment						
				0	0	0	

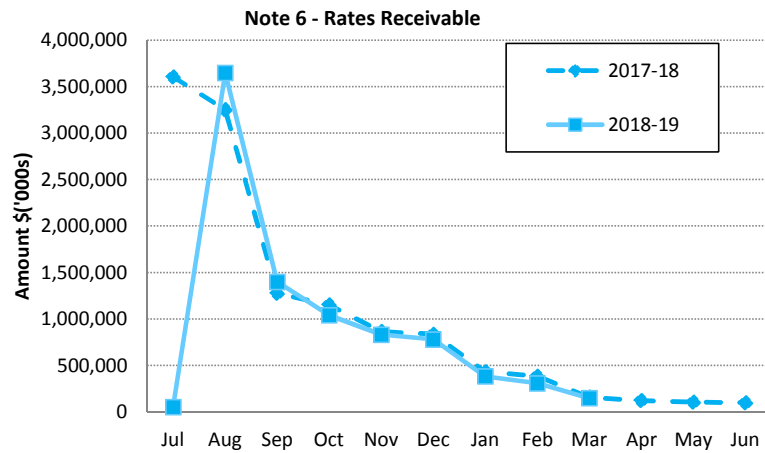
SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: Receivables

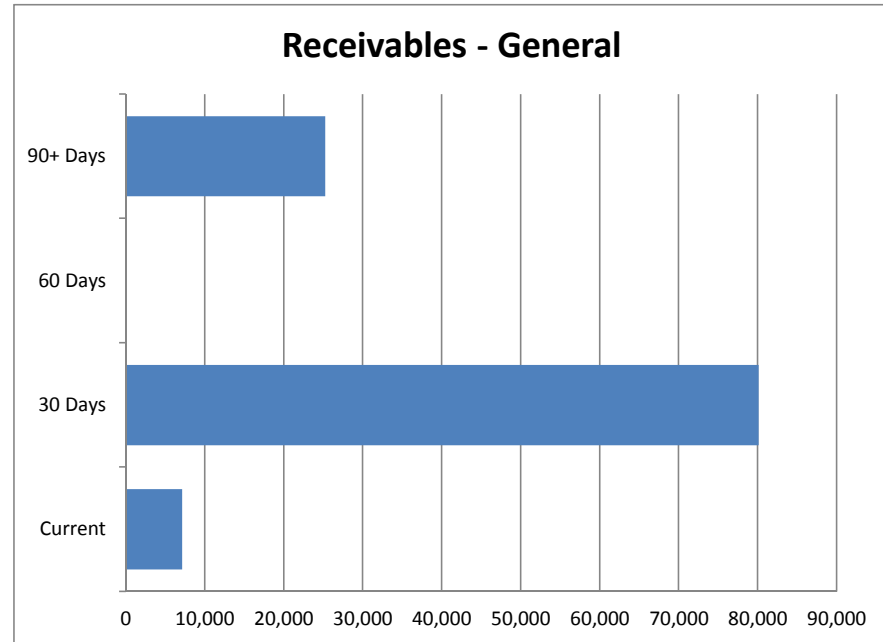
Receivables - Rates Receivable	31 Mar 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years		60,097
Rates Levied this year	3,287,374	
Rubbish, Recycling and Fire Levy this year	492,449	
Less Collections to date	3,672,470	18,539
Equals Current Outstanding	107,353	41,558
Net Rates Collectable	107,353	41,558
% Collected	97.16%	30.85%

Receivables - General	Current	30 Days	60 Days	90+ Days	Credit Balances
	\$	\$	\$	\$	\$
Receivables - General	7,130	80,101	0	25,221	(1,291)
GST Recievable	68,781				
Prepayments	23,696				
Total Receivables General Outstanding					203,638

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates
 Rates billing occurred 11th August

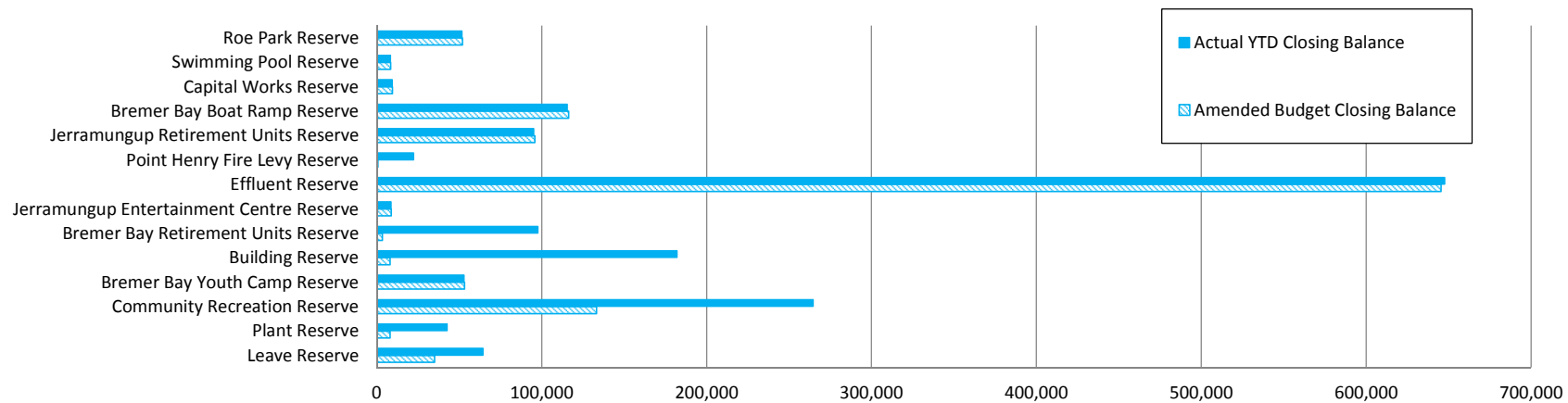


SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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	63,966	837	517			(30,000)		34,803	64,483
Plant Reserve	42,311	465	342	15,088		(50,000)		7,864	42,653
Community Recreation Reserve	182,258	2,383	1,810	80,636	80,636	(132,160)		133,117	264,704
Bremer Bay Youth Camp Reserve	52,399	685	423					53,084	52,822
Building Reserve	180,539	2,361	1,459	400,000		(575,000)		7,900	181,998
Bremer Bay Retirement Units Reserve	96,917	1,267	783			(95,000)		3,184	97,700
Jerramungup Entertainment Centre Reserve	8,544	112	69					8,656	8,613
Effluent Reserve	572,128	7,481	4,920	65,722	70,692			645,331	647,740
Point Henry Fire Levy Reserve	516	7	95	21,670	21,670	(21,670)		523	22,281
Jerramungup Retirement Units Reserve	94,415	1,235	763					95,650	95,178
Bremer Bay Boat Ramp Reserve	114,606	1,499	926					116,105	115,533
Capital Works Reserve	9,218	120	75					9,338	9,293
Swimming Pool Reserve	8,157	107	66					8,264	8,223
Roe Park Reserve	41,240	539	376	10,000	10,000			51,779	51,615
Restricted Cash	14,780							14,780	14,897
	1,481,993	19,098	12,624	593,116	182,998	(903,830)	0	1,190,377	1,677,732

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



SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		WDV Value	Proceeds	Profit	(Loss)	WDV Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Disposal of Assets								
	1GGL315 - Doctors vehicle	39,500	25,454		(14,046)	39,500	28,000		(11,500)
	JP00 - CEO Vehicle	47,626	41,818		(5,808)	47,626	46,000		(1,626)
	JP0036 - DCEO Vehicle	34,160	25,455		(8,705)	34,160	28,000		(6,160)
	Isuzu Dual Cab Truck	20,855	5,455		(15,400)	20,855	10,000		(10,855)
	Bomag BW24 Roller	46,900	32,000		(14,900)	46,900	27,500		(19,400)
	Vibromax VM116	32,980	30,000		(2,980)	32,980	30,000		(2,980)
	JP0021 - Ranger Utility	25,055	10,909		(14,146)	25,055	7,500		(17,555)
	JP4816 - Tool Carrier Volvo Loader	82,568	35,000		(47,568)	82,568	30,000		(52,568)
	Sale of 9 Monash Avenue (Land & Building)	171,882				171,882	120,000		(51,882)
	Sale of 2 Coral Sea Road (Land & Building)	68,411				68,411	120,000	51,589	0
	Sale of 8 Derrick Street (Land & Building)	146,562				146,562	160,000	13,438	0
		716,499	206,091	0	(123,553)	716,499	607,000	65,027	(174,526)

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 9: Rating Information

	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
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	9.8991	532	6,550,298	648421	0	0	648,421	648,421	0	0	648,421
UV	1.1087	325	215,496,210	2389206	0	0	2,389,206	2,389,206	0	0	2,389,206
Sub-Totals		857	222,046,508	3,037,627	0	0	3,037,627	3,037,627	0	0	3,037,627
Minimum Payment	Minimum										
	\$										
GRV	679.00	315	1,273,243	213885	0	0	213,885	213,885	0	0	213,885
UV	801.00	36	0	28836	0	0	28,836	28,836	0	0	28,836
Sub-Totals		351	1,273,243	242,721	0	0	242,721	242,721	0	0	242,721
		1,208	223,319,751	3,280,348	0	0	3,280,348	3,280,348	0	0	3,280,348
Concession							0				0
Amount from General Rates							3,280,348				3,280,348
Ex-Gratia Rates							54,977				54,977
Specified Area Rates							0				0
Totals							3,335,325				3,335,325

Comments - Rating Information

CBH Total tonnage treated as ex-gratia rates

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 264 - Staff Housing & Seniors Independent Living		500,000	0	21,379				
Loan 259 - Key Personnel Housing	155,403		31,050	63,095	124,353	92,308	1,552	5,178
Community Amenities								
Loan 261 - Housing Bremer Bay	260,144		16,824	34,008	243,320	226,136	2,647	9,423
Transport								
Loan 260 - Bremer Bay Town Centre	323,943		50,680	50,679	273,263	273,264	7,184	10,772
Loan 262 - Grader	97,076		11,926	23,987	85,150	73,089	798	1,543
Loan 263 - Bremer Bay Town Centre Stage 2	350,000		15,508	31,258	334,492	318,742	3,628	9,795
	1,186,566	500,000	125,987	224,406	1,060,579	983,539	15,809	36,711

All debenture repayments were financed by general purpose revenue.

Negative interest payments reflect end of year accrual journals.

(b) New Debentures

18-19 Budget identified new borrowings of \$500,000 the new loan purpose will be for the Staff Housing and Seniors Independent Living Project

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
11	030201	Grants Commission Grant Received - General	0	297,595	0	148,797	297,595		297,595	254,618	0	0
11	030202	Grants Commission Grant Received- Roads	0	271,320	0	135,660	271,320		271,320	217,941	0	0
11	030205	Other General Purpose funding received	0	0	0	0	0		0	0	0	0
Law, Order and Public Safety												
11	050102	Income Relating to Fire Prevention	0	172,751	0	89,652	172,751		172,751	117,628	0	0
11	050106	ESL OPERATING GRANT	0	33,750	0	25,308	33,750		33,750	25,911	0	0
11	050107	CESM Contributions	0	0	0	0	0		0	0	0	0
11	050109	FESA/bushfire admin fee grant	0	4,000	0	2,997	4,000		4,000	4,000	0	0
Education and Welfare												
11	080302	Income Relating to Care of Families & Children	0	0	0	0	0		0	51	0	0
Housing												
11	090124	Income from Staff House - 37 (Lot 338) Derrick Street	0	0	0	0	0		0	7,490	0	0
Community Amenities												
11	100501	Income Relating to Protection Of Environment	0	8,500	0	4,369	8,500		8,500	2,700	0	0
11	100601	Income Relating to Town Planning & Regional Developm	0	0	0	0	0		0	0	0	0
11	100701	Income Relating to Other Community Amenities	0	0	0	0	0		0	0	0	0
Recreation and Culture												
11	110101	Income Relating to Public Halls and Civi Centres	0	0	0	0	0		0	256	0	0
11	110301	INCOME RELATING TO OTHER RECREATION & SPORT	0	5,223	0	5,223	5,223		5,223	42,250	0	0
11	110313	Income - Department Sport & Rec (kids sport)	0	0	0	0	0		0	0	0	0
11	110601	Income Relating to Other Culture	0	0	0	0	0		0	273	0	0
18	110301	INCOME RELATING TO OTHER RECREATION & SPORT	0	0	209,382	209,382	209,382		209,382	193,319	0	0
Transport												
11	120212	Grant - MRWA Direct	0	87,700	0	87,700	87,700		87,700	142,536	0	0
11	120201	Income Relating to Streets, Roads, Bridges & Depot Mair	0	0	0	0	0		0	1,579	0	0
11	120218	Grants MRWA - Flood damage	0	23,000	0	17,250	23,000		23,000	26,229	0	0
18	120201	Income Relating to Streets, Roads, Bridges & Depot Mair	0	0	50,000	25,000	50,000		50,000	0	0	0
18	120211	Grant - MRWA Project	0	0	705,334	528,999	705,334		705,334	339,334	0	0
18	120216	Grant - Roads to Recovery	0	0	410,638	307,977	410,638		410,638	259,529	0	0
18	120601	Grant - Aerodrome	0	0	0	0	0		0	0	0	0
Other Property and Services												
11	140201	Income relating to Public Works Overheads	0	0	0	0	0		0	108	0	0
11	140210	Workers Compensation Reimbursements	0	25,000	0	18,747	25,000	500	25,500	6,889	0	0
11	140311	M/V Insurance claim Reimbursement	0	0	0	0	0		0	3,263	0	0
11	140404	Diesel Fuel Rebate	0	48,000	0	36,000	48,000	4,000	52,000	32,291	0	0
11	140512	Income relating to Administration	0	44,813	0	33,606	44,813		44,813	4,215	0	0
18	140512	Income relating to Administration	0	0	1,449,250	724,625	1,449,250		1,449,250	0	0	0
11	140515	Income Paid Parental leave	0	0	0	0	0		0	0	0	0
TOTALS			0	1,021,652	2,824,604	2,401,292	3,846,256	4,500	3,850,756	1,682,408	0	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Contr	0	1,021,652	0	605,309	1,021,652	4,500	1,026,152	890,226	0	0
	Operating - Tied	Tied - Operating Grants, Subsidies and	0	0	0	0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and C	0	0	2,824,604	1,795,983	2,824,604	0	2,824,604	792,182	0	0
TOTALS			0	1,021,652	2,824,604	2,401,292	3,846,256	4,500	3,850,756	1,682,408	0	0

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

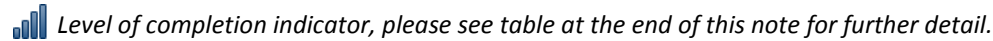













Note 12: Trust Fund

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 Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Mar 2019
	\$	\$	\$	\$
Trust Building Bond receipts	24,000	8,000	4,000	24,000
Trust Key Bonds receipt	650	0		650
Trust Housing bonds receipt	440	1,100	640	900
Trust Developer fees & bonds receipts	55,658	2,362	2,000	56,020
Trust Other Bonds receipts	1,250	0		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	2,812,001	0	255,845	2,556,156
Trust BB Community Funds receipts	0	20,813	20,813	0
	2,893,998	32,275	283,298	2,638,976









SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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								
Housing								
	Refurbish Paperbarks Toilet	A52	0	0	144,000	108,000	144,000	
	Redesign admin office layout	A894		41,180	41,180	50,000	37,503	8,820
	Replace roof - JOCCA building	A721		16,750	16,750	16,750	12,564	0
	4 Derrick Street	A25		11,143	11,143	0	0	(11,143)
	Unit 1 - Lot 265 Collins Street	A906	1,094	1,094	0	0	0	(1,094)
	Unit 2 - Lot 265 Collins Street	A907	1,094	1,094	0	0	0	(1,094)
	Lot 263 Collins Street, Jerramungup (3x2) House	A908	1,095	1,095	0	0	0	(1,095)
	19 McGlade Close, Bremer Bay (3x2) House	A909	1,095	1,095	0	0	0	(1,095)
	Seniors & Key Worker housing project	A897L	122,848	122,848	0	0	0	(122,848)
	Seniors & Key Worker housing project	A897	4,460	4,460	2,584,000	1,937,997	2,579,540	
	Housing Total		131,685	69,073	200,758	2,794,750	2,096,064	2,593,992
Community Amenities								
Recreation And Culture								
	Jerramungup Waste Transfer Station	A262I		571	571	0	0	(571)
	Supply and install swimming pontoon	A896		26,395	26,395	22,000	16,497	(4,395)
	Recreation And Culture Total		0	26,395	26,395	22,000	16,497	(4,395)
	Buildings Total		132,257	95,467	227,724	2,816,750	2,112,561	2,589,026













SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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	
		\$	\$	\$	\$	\$	\$	
Footpaths								
Transport								
 Townsite Footpaths - Bremer Bay	P319	621		621	28,034	21,033	27,413	
 Extra Path In The New Town Centre	P321	17,476		17,476	18,000	13,500	524	
 Bremer Bay Town Centre Footpaths Around L	P320	0		0	15,000	11,250	15,000	
Transport Total		18,097	0	18,097	61,034	45,783	42,937	
 Footpaths Total		18,097	0	18,097	61,034	45,783	42,937	
Furniture & Office Equip.								
Other Property and Services								
 New Computer Equipment	A700		9,544	9,544	8,000	6,003	(1,544)	
 Purchase New Pa System	A893		4,343	4,343	4,777	3,582	434	
Other Property and Services Total		0	13,887	13,887	12,777	9,585	(1,110)	
Recreation And Culture								
 Upgrade Library Computer X2	A853		0	0	2,340	1,755	2,340	
Recreation And Culture Total		0	0	0	2,340	1,755	2,340	
 Furniture & Office Equip. Total		0	13,887	13,887	15,117	11,340	1,230	















SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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		
		\$	\$	\$	\$	\$	\$		
Plant , Equip. & Vehicles									
Transport									
	Changeover Ceo Vehicle	A898		58,956	58,956	55,095	41,319	(3,861)	
	Changeover Dceo Vehicle	A899		56,157	56,157	54,067	40,554	(2,090)	
	Changeover Ranger Utility	A901		32,356	32,356	30,803	23,103	(1,553)	
	Changeover Loader	A902		151,760	151,760	165,000	123,750	13,240	
	Changeover Roller	A903		132,000	132,000	131,250	98,442	(750)	
	Changeover Cab Chassis Truck	A904		57,865	57,865	59,010	44,262	1,145	
	New Trailer - Ride On Mower	A905		2,400	2,400	0	0	(2,400)	
	Transport Total		0	489,095	489,095	495,225	371,430	6,130	
	Plant , Equip. & Vehicles Total		0	489,095	489,095	495,225	371,430	6,130	
Public Facilities									
Recreation And Culture									
	Paperbarks Redevelopment	A854		132,757	132,757	132,361	99,270	(396)	
	Bremer Bay Skate Park	A855		57,086	57,086	55,082	41,310	(2,004)	
	Bremer Bay Civic Square Construction	A856		309,371	309,371	323,816	242,865	14,445	
	Recreation And Culture Total		0	499,214	499,214	511,259	383,445	12,045	
	Public Facilities Total		0	499,214	499,214	511,259	383,445	12,045	







SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: Capital Acquisitions

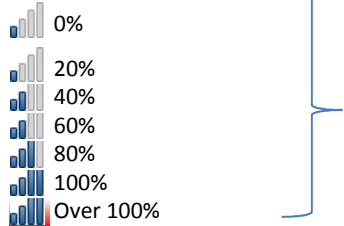
Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
Roads (Non Town)								
Transport								
 Jerramungup North Road	C50		112,733	112,733	135,321	101,493	22,588	
 Cowalellup Road	C30		1,003	1,003	126,020	94,518	125,017	
 Brook Road	C12		93,740	93,740	126,478	94,860	32,738	
 Upgrade 4Wd Access	C179		0	0	8,000	6,003	8,000	
 Stock Road	C84		77,844	77,844	87,830	65,880	9,986	
 Dillon Bay Road	C36	91		91	119,499	89,622	119,408	
 Rabbit Proof Fence Road	C78	74,229		74,229	140,478	105,363	66,249	
 Lake Magenta Road	RG11	186,022		186,022	232,881	174,654	46,859	
 Gairdner South Road	RG10	242,215		242,215	225,000	168,759	(17,215)	
 Needilup North Road	RRG1		149,100	149,100	180,000	135,009	30,900	
 Borden Boxwood Road	RG12		69,652	69,652	90,000	67,500	20,348	
 Devils Creek Road	RRG7		145,628	145,628	180,000	135,009	34,372	
 Meechi Road	RR17	57,817	57,817	115,634	166,738	125,064	51,104	
 Jacup North Road	RR20	101,085	101,085	202,170	234,461	175,851	32,291	
Transport Total		661,460	808,603	1,470,063	2,052,706	1,539,585	582,643	
Roads (Non Town) Total		661,460	808,603	1,470,063	2,052,706	1,539,585	582,643	

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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	
		\$	\$	\$	\$	\$	\$	
Town Streets								
Transport								
	Townsite Reseals - Jerramungup	RR22	0	31,700	31,700	30,000	22,518	(1,700)
	Townsite Reseals - Bremer Bay	C176	0	55,775	55,775	60,000	45,000	4,225
	Staff Housing & Seniors Independent Living	C178	0	0	0	63,750	47,817	63,750
	Black Rocks Road	C09	0	57,996	57,996	67,230	50,427	9,234
	Transport Total		0	145,470	145,470	220,980	165,762	75,510
	Town Streets Total		0	145,470	145,470	220,980	165,762	75,510
	Capital Expenditure Total		811,813	2,051,737	2,863,550	6,173,071	4,629,906	3,309,521

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.