

SHIRE OF JERRAMUNGUP
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 2019

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

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SHIRE OF JERRAMUNGUP
Information Summary
For the Period Ended 30 June 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 30 June 2019 of \$1,819,962.

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	\$ 323,816	\$ 309,551	
Bremer Bay Skate Park	90%	\$ 55,082	\$ 55,082	\$ 49,356	
Paperbark Park Redevelopment	103%	\$ 132,361	\$ 132,361	\$ 135,803	
Seniors Independent Living & Key Worker Accommodation Project	5%	\$ 2,584,000	-	\$ 138,572	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	256%	\$ 1,078,873	\$ 1,021,652	\$ 2,757,259	
Non-operating Grants, Subsidies and Contributions	55%	\$ 2,824,604	\$ 2,824,604	\$ 1,549,937	
	110%	\$ 3,903,477	\$ 3,846,256	\$ 4,307,197	
Rates Levied	102%	\$ 3,280,348	\$ 3,280,348	\$ 3,333,916	

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	Current
Adjusted Net Current Assets	118%	\$ 1,543,600	\$ 1,819,962
Cash and Equivalent - Unrestricted	350%	\$ 745,588	\$ 2,607,823
Cash and Equivalent - Restricted	101%	\$ 1,481,993	\$ 1,503,748
Receivables - Rates	113%	\$ 60,097	\$ 68,099
Receivables - Other	17%	\$ 1,376,385	\$ 233,188
Payables	155%	\$ 721,561	\$ 1,117,201

% 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: 4 July 2019

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 June 2019

	Note	Amended Annual Budget	Amended 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	3,333,916	53,568	2%	
Operating Grants, Subsidies and Contributions	11	1,078,873	1,078,873	2,757,577	1,678,704	156%	▲
Fees and Charges		801,051	801,051	823,772	22,720	3%	
Interest Earnings		76,400	76,400	90,314	13,914	18%	▲
Other Revenue		78,029	78,029	22,252	(55,777)	(71%)	▼
Profit on Disposal of Assets	8	65,027	65,027	0	(65,027)	(100%)	▼
		5,379,728	5,379,728	7,027,830			
Expenditure from operating activities							
Employee Costs		(1,947,406)	(1,947,406)	(1,933,643)	13,763	1%	
Materials and Contracts		(1,981,151)	(1,981,151)	(2,414,479)	(433,328)	(22%)	▼
Utility Charges		(187,058)	(187,058)	(176,008)	11,050	6%	
Depreciation on Non-Current Assets		(1,796,522)	(1,796,522)	(1,924,939)	(128,417)	(7%)	
Interest Expenses		(44,786)	(44,786)	(34,558)	10,228	23%	▲
Insurance Expenses		(224,770)	(224,770)	(216,904)	7,866	3%	
Other Expenditure		(240,425)	(240,425)	(209,240)	31,185	13%	▲
Loss on Disposal of Assets	8	(175,948)	(175,948)	(123,555)	52,393	30%	▲
		(6,598,066)	(6,598,066)	(7,033,326)			
Operating activities excluded from budget							
Add back Depreciation		1,796,522	1,796,522	1,924,939	128,417	7%	
Adjust (Profit)/Loss on Asset Disposal	8	110,921	110,921	123,555	12,634	11%	▲
Adjust Provisions and Accruals			0	7,460	7,460		
Amount attributable to operating activities		689,105	689,105	2,050,458			
Investing activities							
Grants, Subsidies and Contributions	11	2,824,604	2,824,604	1,549,937	(1,274,667)	(45%)	▼
Proceeds from Disposal of Assets	8	607,000	607,000	206,091	(400,909)	(66%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,744,750)	(2,744,750)	(400,319)	2,344,431	85%	▲
Infrastructure Assets - Roads	13	(2,273,686)	(2,273,686)	(1,862,823)	410,863	18%	▲
Infrastructure Assets - Public Facilities	13	(511,259)	(511,259)	(494,710)	16,549	3%	
Infrastructure Assets - Footpaths	13	(61,034)	(61,034)	(30,435)	30,599	50%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(495,225)	(495,225)	(489,095)	6,130	1%	
Furniture and Equipment	13	(87,117)	(87,117)	0	87,117	100%	▲
Amount attributable to investing activities		(2,741,467)	(2,741,467)	(1,521,354)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	0	(500,000)	(100%)	▼
Transfer from Reserves	7	903,830	903,830	206,655	(697,175)	(77%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(224,406)	(224,406)	(203,031)	21,375	10%	
Transfer to Reserves	7	(612,214)	(612,214)	(198,086)	414,128	68%	▲
Amount attributable to financing activities		567,210	567,210	(194,462)			
Closing Funding Surplus (Deficit)	3	(0)	(0)	1,819,962	1,819,963	(436630372%)	

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 30 June 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	2,917	2,917		
General Purpose Funding - Rates	9	3,280,348	3,280,348	3,333,916	53,568	2%	
General Purpose Funding - Other		720,644	720,644	1,439,854	719,210	100%	▲
Law, Order and Public Safety		236,321	236,321	248,402	12,081	5%	
Health		7,363	7,363	14,220	6,857	93%	
Education and Welfare		1,088	1,088	1,359	271	25%	
Housing		129,233	129,233	82,234	(46,999)	(36%)	▼
Community Amenities		578,085	578,085	528,549	(49,536)	(9%)	
Recreation and Culture		12,911	12,911	62,430	49,519	384%	▲
Transport		126,500	126,500	207,092	80,592	64%	▲
Economic Services		61,895	61,895	62,463	568	1%	
Other Property and Services		225,340	225,340	1,044,395	819,055	363%	▲
		5,379,728	5,379,728	7,027,831			
Expenditure from operating activities							
Governance		(393,160)	(393,160)	(351,769)	41,391	11%	▲
General Purpose Funding		(125,603)	(125,603)	(117,098)	8,505	7%	
Law, Order and Public Safety		(617,322)	(617,322)	(565,279)	52,043	8%	
Health		(269,267)	(269,267)	(291,594)	(22,327)	(8%)	
Education and Welfare		(84,569)	(84,569)	(88,489)	(3,920)	(5%)	
Housing		(224,912)	(224,912)	(24,341)	200,571	89%	▲
Community Amenities		(1,384,383)	(1,384,383)	(1,174,597)	209,786	15%	▲
Recreation and Culture		(778,096)	(778,096)	(929,123)	(151,027)	(19%)	▼
Transport		(2,491,922)	(2,491,922)	(2,207,189)	284,733	11%	▲
Economic Services		(90,208)	(90,208)	(239,043)	(148,835)	(165%)	▼
Other Property and Services		(138,623)	(138,623)	(1,044,805)	(906,182)	(654%)	▼
		(6,598,065)	(6,598,065)	(7,033,327)			
Operating activities excluded from budget							
Add back Depreciation		1,796,522	1,796,522	1,924,939	128,417	7%	
Adjust (Profit)/Loss on Asset Disposal	8	110,921	110,921	123,555	12,634	11%	▲
Adjust Provisions and Accruals		0	0	7,460	7,460		
Amount attributable to operating activities		689,106	689,106	2,050,458			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,824,604	2,824,604	1,549,937	(1,274,667)	(45%)	▼
Proceeds from Disposal of Assets	8	607,000	607,000	206,091	(400,909)	(66%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,816,750)	(2,816,750)	(400,319)	2,416,431	86%	▲
Infrastructure Assets - Roads	13	(2,273,686)	(2,273,686)	(1,862,823)	410,863	18%	▲
Infrastructure Assets - Public Facilities	13	(511,259)	(511,259)	(494,710)	16,549	3%	
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Plant and Equipment	13	(495,225)	(495,225)	(489,095)	6,130	1%	
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Financing Activities							
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Amount attributable to financing activities		567,210	567,210	(194,462)			
Closing Funding Surplus(Deficit)	3	0	0	1,819,962			

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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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					
					Advance payment of 19/20 FAGS grant received prior to end of financial year and \$1million contribution from the Department of Education for the pool, 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	1,678,704	156%	▲	Timing	
Fees and Charges	22,720	3%		Timing	
					Interest earnings are up on budget projections due to grant income funds associated with civic square project gaining interest and interest earnings up on budget projection on Council reserves.
Interest Earnings	13,914	18%	▲	Timing	
Other Revenue	(55,777)	-71%	▼	Timing	Budget predictions for DOT licensing lower than expected.
Profit on Disposal of Assets	(65,027)	-100%	▼		Sale of shire houses did not occur in 18/19 financial year.
Operating Expense					
Employee Costs	13,763	1%		Timing	
					As per advice received pool contribution was transferred to current liability, for 18/19 the pool needed to show up as private works income/private works expense (materials & contractors) as pool is not an asset of the Shire.
Materials and Contracts	(433,328)	-22%	▼	Timing	
Utility Charges	11,050	6%		Timing	
Depreciation on Non-Current Assets	(128,417)	-7%			
					New loan for Shire housing project not taken out in 18/19, due to project only at tender stage.
Interest Expenses	10,228	23%	▲	Timing	
Insurance Expenses	7,866	3%		Timing	
					Budget request for SCMG upgrade 4WD access at Blossoms Beach, Reef Beach and Main Beach of \$8,000 did not occur in 18/19. Admin fringe benefit tax lower than budget prediction.
Other Expenditure	31,185	13%	▲	Timing	
Loss on Disposal of Assets	52,393	30%	▲	Timing	Sale of council houses did not occur in 18/19.
Capital Revenues					
Grants, Subsidies and Contributions	(1,274,667)	-45%	▼	Timing	Housing project grant funds not yet claimed, housing project will be carried over into 19/20 financial year.
Proceeds from Disposal of Assets	(400,909)	-66%	▼	Timing	Sale of council houses expected to occur over in the new financial year.
Capital Expenses					
Land and Buildings	2,344,431	85%	▼	Timing	Housing project has now commenced tenders expected to go out in the next coming months, project carryover into 19/20 financial year.
					Road construction program was put on hold due to dry weather conditions, road construction crew moved onto maintenance for the last 2 months of the financial year.
Infrastructure Assets - Roads	410,863	18%	▼	Timing	
Infrastructure Assets - Public Facilities	16,549	3%		Timing	
					Bremer townsite footpath maintenance will be a carryover into 19/20.
Infrastructure Assets - Footpaths	30,599	50%	▲	Timing	
Plant and Equipment	6,130	1%	▲	Timing	Total plant and equipment under budget prediction.
Furniture and Equipment	87,117	100%			
Financing					
Repayment of Debentures	21,375	10%		Timing	

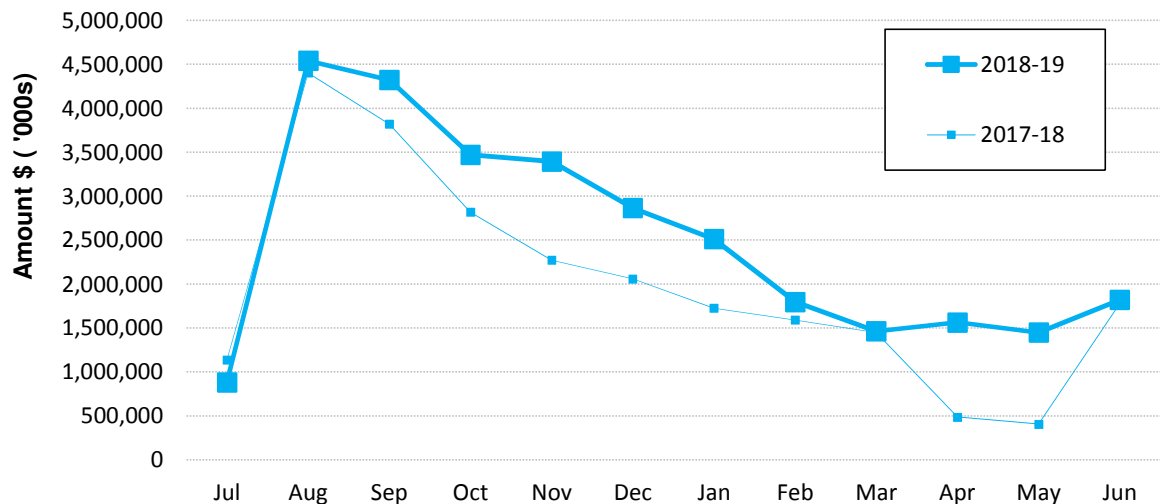
SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Jun 2018	30 Jun 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	347,533	347,533	2,607,822
Investments		398,055	398,055	0
Cash Restricted	4	1,481,993	1,481,993	1,503,749
Receivables - Rates	6	60,097	60,097	68,099
Receivables - Other, including prepaid expenses	6	1,376,385	1,376,385	233,188
Inventories		30,286	83,092	28,055
		3,694,348	3,747,153	4,440,913
Less: Current Liabilities				
Payables		(721,561)	(721,561)	(1,117,201)
Provisions		(299,687)	(299,687)	(349,594)
		(1,021,248)	(1,021,248)	(1,466,795)
Less: Cash Reserves / Restricted	7	(1,481,993)	(1,481,993)	(1,503,749)
Add Back - Non Cash Provisions Accruals		299,687	299,687	349,594
Difference to Budgeted Opening Balance		(5,475)		
Net Current Funding Position		1,485,320	1,543,600	1,819,962

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 30 June 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,007,623				2,007,623	BankWest	1.50%	At Call
Till / Petty Cash	200				200	BankWest	0.00%	At Call
Committed Funds		14,780			14,780	BankWest	1.05%	At Call
(b) Term Deposits								
Reserves Term Deposit		0			0	Bankwest	2.05%	10-Jun-19
Reserves Term Deposit		0			0	Bankwest	2.05%	12-Jun-19
Reserves Term Deposit		0			0	Bankwest	2.50%	17-Jun-19
(c) Investments								
Muni Cash - At call account	600,000				600,000	Bankwest	1.60%	At Call
Investment account					0	Bankwest		At Call
Reserves Cash A/c		1,488,968			1,488,968	BankWest	1.05%	At Call
Total	2,607,823	1,503,748	0	0	4,111,571			

Comments/Notes - Investments

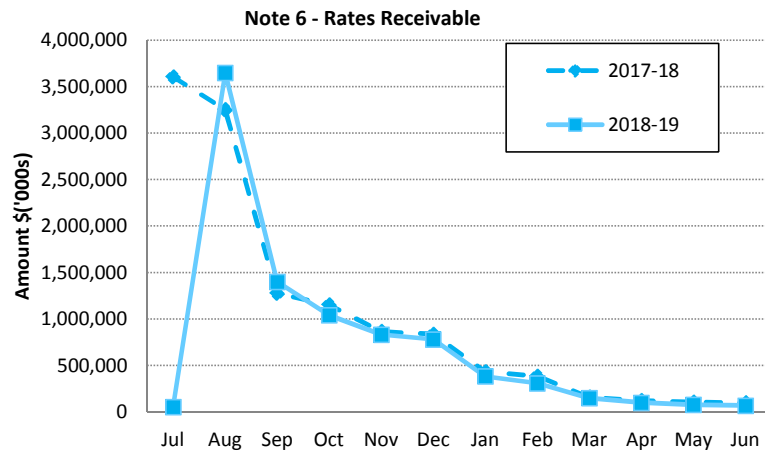
SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2019

Note 6: Receivables

Receivables - Rates Receivable	30 Jun 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years		60,097
Rates Levied this year	3,287,460	
Rubbish, Recycling and Fire Levy this year	500,700	
Less Collections to date	3,757,552	22,606
Equals Current Outstanding	30,608	37,491
Net Rates Collectable	30,608	37,491
% Collected	99.19%	37.62%

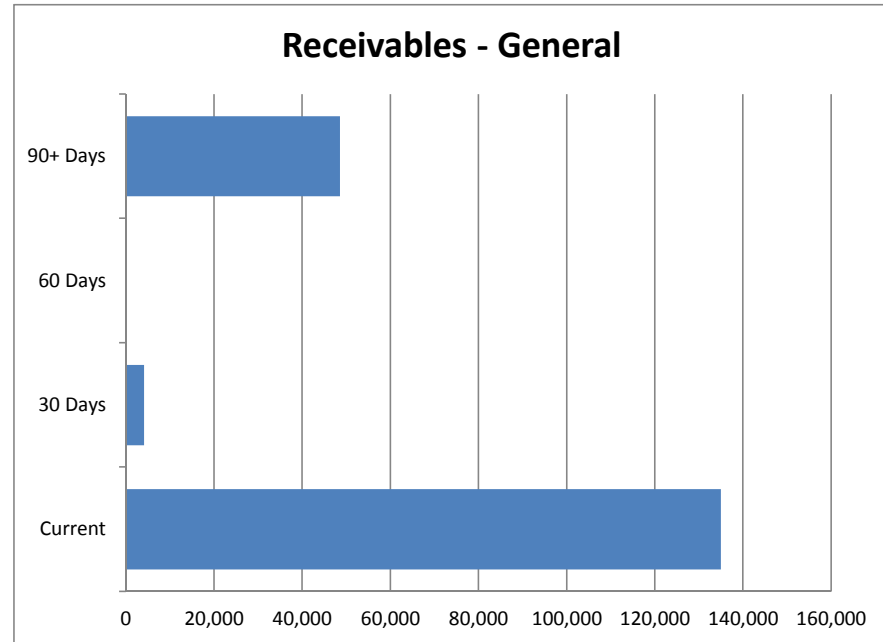
Receivables - General	Current	30 Days	60 Days	90+ Days	Credit Balances
	\$	\$	\$	\$	\$
Receivables - General	134,927	4,093	144	48,557	(1,237)
GST Recievable	46,702				
Prepayments	0				
Total Receivables General Outstanding					233,186

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

Rates billing occurred 11th August

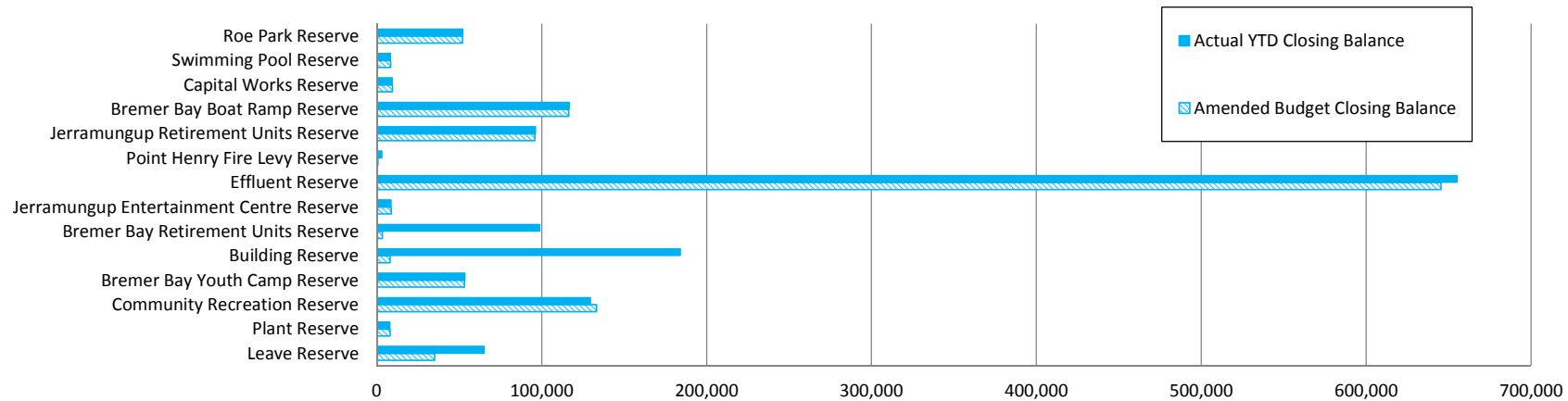


SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2019

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	63,966	837	1,256			(30,000)		34,803	65,221
Plant Reserve	42,311	465	556	15,088	15,088	(50,000)	(50,000)	7,864	7,955
Community Recreation Reserve	182,258	2,383	3,768	80,636	80,636	(132,160)	(137,160)	133,117	129,502
Bremer Bay Youth Camp Reserve	52,399	685	1,029					53,084	53,427
Building Reserve	180,539	2,361	3,544	400,000	0	(575,000)	0	7,900	184,083
Bremer Bay Retirement Units Reserve	96,917	1,267	1,902			(95,000)		3,184	98,819
Jerramungup Entertainment Centre Reserve	8,544	112	168					8,656	8,711
Effluent Reserve	572,128	7,481	12,342	65,722	70,692			645,331	655,162
Point Henry Fire Levy Reserve	516	7	350	21,670	21,670	(21,670)	(19,495)	523	3,041
Jerramungup Retirement Units Reserve	94,415	1,235	1,853					95,650	96,268
Bremer Bay Boat Ramp Reserve	114,606	1,499	2,250					116,105	116,856
Capital Works Reserve	9,218	120	181					9,338	9,399
Swimming Pool Reserve	8,157	107	160					8,264	8,318
Roe Park Reserve	41,240	539	967	10,000	10,000			51,779	52,207
Restricted Cash	14,780		143					14,780	14,780
	1,481,993	19,098	30,468	593,116	198,086	(903,830)	(206,655)	1,190,377	1,503,749

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 30 June 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 30 June 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							46,456				54,977
Specified Area Rates							0				0
Totals							3,326,804				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 30 June 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		63,096	63,095	92,307	92,308	0	5,178
Community Amenities								
Loan 261 - Housing Bremer Bay	260,144		34,009	34,008	226,135	226,136	-	9,423
Transport								
Loan 260 - Bremer Bay Town Centre	323,943		50,680	50,679	273,263	273,264	-	10,772
Loan 262 - Grader	97,076		23,988	23,987	73,088	73,089	-	1,543
Loan 263 - Bremer Bay Town Centre Stage 2	350,000		31,259	31,258	318,741	318,742	-	9,795
	1,186,566	500,000	203,031	224,406	983,535	983,539	0	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 Housing project however project was not at construction stage so the Shire had no unspent borrowings as at 30 June 2019

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
			\$	\$		\$				\$	\$	\$
General Purpose Funding												
11	030201	Grants Commission Grant Received - General	0	297,595	0	297,595	297,595		297,595	687,415	0	0
11	030202	Grants Commission Grant Received- Roads	0	271,320	0	271,320	271,320		271,320	641,203	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	172,751	172,751		172,751	164,759	0	0
11	050106	ESL OPERATING GRANT	0	33,750	0	33,750	33,750		33,750	52,899	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	4,000	4,000		4,000	4,000	0	0
18	050102	Income Relating to Fire Prevention	0	0	0	0	0		0	42,991	0	0
Education and Welfare												
11	080302	Income Relating to Care of Families & Children	0	0	0	0	0		0	380	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	8,500	8,500		8,500	2,700	0	0
11	100601	Income Relating to Town Planning & Regional Develop	0	0	0	0	0		0	0	0	0
18	100701	INCOME RELATING TO OTHER COMMUNITY AMENITIES: Kokoda Opshop	0	0	0	0	0		0	13,000	0	0
18	100111	Income relating to Sanitation (waste facilities) - Capital	0	0	0	0	0		0	118,591	0	0
Recreation and Culture												
11	110101	Income Relating to Public Halls and Civi Centres	0	0	0	0	0		0	896	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	209,382	0	0
18	110301	INCOME RELATING TO OTHER RECREATION & SPORT	0	0	0	0	0		0	0	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 Ma	0	0	0	0	0		0	5,751	0	0
11	120218	Grants MRWA - Flood damage	0	23,000	0	23,000	23,000		23,000	26,229	0	0
18	120201	Income Relating to Streets, Roads, Bridges & Depot Ma	0	0	50,000	50,000	50,000		50,000	0	0	0
18	120211	Grant - MRWA Project	0	0	705,334	705,334	705,334		705,334	705,334	0	0
18	120216	Grant - Roads to Recovery	0	0	410,638	410,638	410,638		410,638	410,638	0	0
18	120601	Grant - Aerodrome	0	0	0	0	0		0	50,001	0	0
Other Property and Services												
11	140100	Income relating to Private Works	0	0	0	0	0		0	909,091	0	0
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	25,000	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	48,000	48,000	4,000	52,000	42,233	0	0
11	140512	INCOME RELATING TO ADMINISTRATION	0	44,813	0	44,813	44,813		44,813	5,368	0	0
18	140512	INCOME RELATING TO ADMINISTRATION	0	0	1,449,250	1,449,250	1,449,250		1,449,250	0	0	0
11	140515	Income Paid Parental leave	0	0	0	0	0		0	11,527	0	0
TOTALS			0	1,021,652	2,824,604	3,846,256	3,846,256	4,500	3,850,756	4,307,197	0	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Cont	0	1,021,652	0	1,021,652	1,021,652	4,500	1,026,152	2,757,259	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	0	0	2,824,604	2,824,604	2,824,604	0	2,824,604	1,549,937	0	0
TOTALS			0	1,021,652	2,824,604	3,846,256	3,846,256	4,500	3,850,756	4,307,197	0	0

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2019

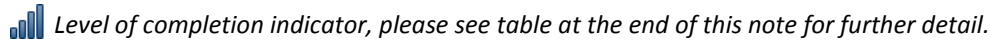











Note 12: Trust Fund

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 30 Jun 2019
	\$	\$	\$	\$
Trust Building Bond receipts	24,000	18,000	27,000	15,000
Trust Key Bonds receipt	650	0		650
Trust Housing bonds receipt	440	20	460	0
Trust Developer fees & bonds receipts	55,658	0	403	106,145
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	34,824	403,085	2,300,777
Trust BB Community Funds receipts	0	20,813	20,813	0
	2,893,998	73,657	451,761	2,423,822










SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 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	1,030		1,030	144,000	144,000	142,970	
 Redesign admin office layout	A894		13,114	13,114	50,000	50,000	36,886	
 Replace roof - JOCCA building	A721		16,750	16,750	16,750	16,750	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	(1,094)	
 Unit 2 - Lot 265 Collins Street	A907	1,094		1,094	0	0	(1,094)	
 Lot 263 Collins Street, Jerramungup (3x2) House	A908	1,095		1,095	0	0	(1,095)	
 19 McGlade Close, Bremer Bay (3x2) House	A909	1,095		1,095	0	0	(1,095)	
 Seniors & Key Worker housing project	A897L	122,848		122,848	0	0	(122,848)	
 Seniors & Key Worker housing project	A897	11,347		11,347	2,584,000	2,584,000	2,572,653	
 Fire Shed - Lot 301 Jacup	A887	74,514		74,514	0	0	(74,514)	
	Housing Total	214,117	41,007	255,123	2,794,750	2,794,750	2,539,627	



SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 2019

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		
		\$	\$	\$	\$	\$	\$	
Community Amenities								
Recreation And Culture								
 Jerramungup Waste Transfer Station	A2621		118,591	118,591	0	0	(118,591)	
 Supply and install swimming pontoon	A896		26,605	26,605	22,000	22,000	(4,605)	
Recreation And Culture Total		0	145,196	145,196	22,000	22,000	(4,605)	
 Buildings Total		214,117	186,203	400,319	2,816,750	2,816,750	2,535,022	
Footpaths								
Transport								
 Townsite Footpaths - Bremer Bay	P319	11,448		11,448	28,034	28,034	16,586	
 Extra Path In The New Town Centre	P321	18,987		18,987	18,000	18,000	(987)	
 Bremer Bay Town Centre Footpaths Around L	P320	0		0	15,000	15,000	15,000	
Transport Total		30,435	0	30,435	61,034	61,034	30,599	
 Footpaths Total		30,435	0	30,435	61,034	61,034	30,599	
Furniture & Office Equip.								
Other Property and Services								
 New Computer Equipment	A700		0	0	8,000	8,000	8,000	
 Purchase New Pa System	A893		0	0	4,777	4,777	4,777	
Other Property and Services Total		0	0	0	12,777	12,777	12,777	













SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 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	
		\$	\$	\$	\$	\$	\$	
Recreation And Culture								
 Upgrade Library Computer X2	A853		0	0	2,340	2,340	2,340	
Recreation And Culture Total		0	0	0	2,340	2,340	2,340	
 Furniture & Office Equip. Total		0	0	0	15,117	15,117	15,117	















SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 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	
		\$	\$	\$	\$	\$	\$	
Transport								
 Changeover Ceo Vehicle	A898		58,956	58,956	55,095	55,095	(3,861)	
 Changeover Dceo Vehicle	A899		56,157	56,157	54,067	54,067	(2,090)	
 Changeover Ranger Utility	A901		32,356	32,356	30,803	30,803	(1,553)	
 Changeover Loader	A902		151,760	151,760	165,000	165,000	13,240	
 Changeover Roller	A903		132,000	132,000	131,250	131,250	(750)	
 Changeover Cab Chassis Truck	A904		57,865	57,865	59,010	59,010	1,145	
 New Trailer - Ride On Mower	A905		0	0	0	0	0	
Transport Total		0	489,095	489,095	495,225	495,225	6,130	
 Plant , Equip. & Vehicles Total		0	489,095	489,095	495,225	495,225	6,130	
Public Facilities								
Recreation And Culture								
 Paperbarks Redevelopment	A854		135,803	135,803	132,361	132,361	(3,442)	
 Bremer Bay Skate Park	A855		49,356	49,356	55,082	55,082	5,726	
 Bremer Bay Civic Square Construction	A856		309,551	309,551	323,816	323,816	14,265	
Recreation And Culture Total		0	494,710	494,710	511,259	511,259	16,549	
 Public Facilities Total		0	494,710	494,710	511,259	511,259	16,549	






SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 2019

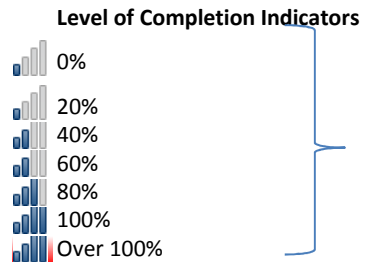
Note 13: Capital Acquisitions

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		122,249	122,249	135,321	135,321	13,072	
 Cowalellup Road	C30		(161)	(161)	126,020	126,020	126,181	
 Brook Road	C12		103,164	103,164	126,478	126,478	23,314	
 Upgrade 4Wd Access	C179		0	0	8,000	8,000	8,000	
 Stock Road	C84		85,286	85,286	87,830	87,830	2,544	
 Dillon Bay Road	C36	0		0	0	0	0	Deferred as per budget review
 Rabbit Proof Fence Road	C78	80,043		80,043	82,228	82,228	2,185	
 Lake Magenta Road	RG11	258,875		258,875	232,881	232,881	(25,994)	
 Gairdner South Road	RG10	245,086		245,086	225,000	225,000	(20,086)	
 Needilup North Road	RRG1		181,026	181,026	180,000	180,000	(1,026)	
 Borden Boxwood Road	RG12		93,593	93,593	90,000	90,000	(3,593)	
 Devils Creek Road	RRG7		183,170	183,170	180,000	180,000	(3,170)	
 Meechi Road	RR17		148,983	148,983	344,487	344,487	195,504	
 Jacup North Road	RR20		213,038	213,038	234,461	234,461	21,423	
		0		0	0	0	0	
Transport Total		584,004	1,130,348	1,714,352	2,052,706	2,052,706	338,354	
Roads (Non Town) Total		584,004	1,130,348	1,714,352	2,052,706	2,052,706	338,354	

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 JUNE 2019

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			
		\$	\$	\$	\$	\$	\$		
Town Streets									
Transport									
	Townsite Reseals - Jerramungup	RR22	0	31,746	31,746	30,000	30,000	(1,746)	
	Townsite Reseals - Bremer Bay	C176	0	56,622	56,622	60,000	60,000	3,378	
	Staff Housing & Seniors Independent Living	C178	0	0	0	63,750	63,750	63,750	
	Black Rocks Road	C09	0	60,103	60,103	67,230	67,230	7,127	
Transport Total			0	148,471	148,471	220,980	220,980	72,509	
	Town Streets Total		0	148,471	148,471	220,980	220,980	72,509	
Capital Expenditure Total			828,556	2,448,826	3,277,381	6,173,071	6,173,071	3,014,281	



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