

SHIRE OF JERRAMUNGUP

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 October 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF JERRAMUNGUP
Information Summary
For the Period Ended 31 October 2018

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 October 2018 of \$3,657,797.

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	95%	\$ 323,816	\$ 107,940	\$ 308,421
Bremer Bay Skate Park	90%	\$ 55,082	\$ 18,360	\$ 49,723
Paperbark Park Redevelopment	71%	\$ 132,361	\$ 44,120	\$ 93,989
Seniors Independent Living & Key Worker Accommodation Project	0%	\$ 2,682,484	\$ 894,160	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	59%	\$ 1,078,873	\$ 144,620	\$ 637,126
Non-operating Grants, Subsidies and Contributions	15%	\$ 2,824,604	\$ 488,374	\$ 415,007
	27%	\$ 3,903,477	\$ 632,994	\$ 1,052,132
Rates Levied	102%	\$ 3,280,348	\$ 3,280,348	\$ 3,331,869

% Compares current ytd actuals to annual budget

Financial Position	This Time Last Year	Current
Adjusted Net Current Assets	130% \$ 2,818,924	\$ 3,657,797
Cash and Equivalent - Unrestricted	132% \$ 1,860,538	\$ 2,447,935
Cash and Equivalent - Restricted	105% \$ 1,594,011	\$ 1,670,762
Receivables - Rates	95% \$ 1,091,409	\$ 1,041,745
Receivables - Other	191% \$ 117,519	\$ 224,407
Payables	44% \$ 721,561	\$ 314,860

% 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: 6th November 2018

SHIRE OF JERRAMUNGUP
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2018

	Note	Amended Annual Budget \$	Amended YTD Budget \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening Funding Surplus (Deficit)	3	1,485,152	1,485,152	1,490,795	5,643	0%	
Revenue from operating activities							
Rates	9	3,280,348	3,280,348	3,331,869	51,521	2%	
Operating Grants, Subsidies and Contributions	11	1,078,873	154,620	638,755	484,135	313%	▲
Fees and Charges		801,051	542,020	510,461	(31,559)	(6%)	
Interest Earnings		76,400	19,100	31,933	12,833	67%	▲
Other Revenue		78,029	6,000	7,083	1,083	18%	
Profit on Disposal of Assets	8	65,027	0	0	0		
		5,379,728	4,002,088	4,520,101			
Expenditure from operating activities							
Employee Costs		(1,947,406)	(644,901)	(510,211)	134,690	21%	▲
Materials and Contracts		(1,981,151)	(586,326)	(401,107)	185,219	32%	▲
Utility Charges		(187,058)	(57,392)	(52,081)	5,311	9%	
Depreciation on Non-Current Assets		(1,796,522)	(235,704)	(305,877)	(70,173)	(30%)	▼
Interest Expenses		(44,786)	(12,023)	(4,821)	7,202	60%	▲
Insurance Expenses		(224,770)	(74,792)	(103,354)	(28,562)	(38%)	▼
Other Expenditure		(240,425)	(203,757)	(64,423)	139,334	68%	▲
Loss on Disposal of Assets	8	(175,948)	(49,915)	(108,155)	(58,240)	(117%)	▼
		(6,598,066)	(1,864,810)	(1,550,029)			
Operating activities excluded from budget							
Add back Depreciation		1,895,006	235,704	305,877	70,173	30%	▲
Adjust (Profit)/Loss on Asset Disposal	8	110,921	49,915	108,155	58,240	117%	▲
Adjust Provisions and Accruals			0	15,506	15,506		▲
Amount attributable to operating activities		787,589	2,422,897	3,399,609			
Investing activities							
Grants, Subsidies and Contributions	11	2,824,604	488,374	415,007	(73,367)	(15%)	▼
Proceeds from Disposal of Assets	8	607,000	202,333	200,636	(1,697)	(1%)	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,915,234)	(971,744)	(13,775)	957,969	99%	▲
Infrastructure Assets - Roads	13	(2,273,686)	(757,932)	(660,878)	97,054	13%	▲
Infrastructure Assets - Public Facilities	13	(511,259)	(170,420)	(452,133)	(281,713)	(165%)	▼
Infrastructure Assets - Footpaths	13	(61,034)	(20,348)	(17,983)	2,365	12%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(495,225)	(165,080)	(431,230)	(266,150)	(161%)	▼
Furniture and Equipment	13	(15,117)	(5,040)	(10,577)	(5,537)	(110%)	
Amount attributable to investing activities		(2,839,951)	(1,399,857)	(970,933)			
Financing Activities							
Proceeds from New Debentures		500,000	0	0	0		
Transfer from Reserves	7	903,830	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(224,406)	(74,802)	(72,956)	1,846	2%	
Transfer to Reserves	7	(612,214)	(204,071)	(188,717)	15,354	8%	
Amount attributable to financing activities		567,210	(278,873)	(261,673)			
Closing Funding Surplus (Deficit)	3	(0)	2,229,319	3,657,797	1,428,478	64%	▲

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 October 2018

	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	1,490,795	5,643	0%	
Revenue from operating activities							
Governance		0	0	1,266	1,266		
General Purpose Funding - Rates	9	3,280,348	3,280,348	3,331,869	51,521	2%	
General Purpose Funding - Other		720,644	24,351	203,147	178,796	734%	▲
Law, Order and Public Safety		236,321	25,556	124,990	99,434	389%	▲
Health		7,363	0	3,158	3,158		
Education and Welfare		1,088	360	393	33	9%	
Housing		129,233	43,064	26,983	(16,081)	(37%)	▼
Community Amenities		578,085	431,515	471,925	40,410	9%	
Recreation and Culture		12,911	14,004	127,310	113,306	809%	▲
Transport		126,500	93,682	160,934	67,252	72%	▲
Economic Services		61,895	19,866	20,808	942	5%	
Other Property and Services		225,340	69,268	47,319	(21,949)	(32%)	▼
		5,379,728	4,002,088	4,520,101			
Expenditure from operating activities							
Governance		(393,160)	(269,441)	(95,772)	173,669	64%	▲
General Purpose Funding		(125,603)	(37,930)	(30,391)	7,539	20%	▲
Law, Order and Public Safety		(617,322)	(194,873)	(155,920)	38,953	20%	▲
Health		(269,267)	(71,839)	(108,410)	(36,571)	(51%)	▼
Education and Welfare		(84,569)	(30,148)	(26,877)	3,271	11%	▲
Housing		(224,912)	(82,092)	(6,785)	75,307	92%	▲
Community Amenities		(1,384,383)	(416,739)	(298,159)	118,580	28%	▲
Recreation and Culture		(778,096)	(314,308)	(350,584)	(36,276)	(12%)	▼
Transport		(2,491,922)	(423,804)	(291,058)	132,746	31%	▲
Economic Services		(90,208)	(46,918)	(64,363)	(17,445)	(37%)	▼
Other Property and Services		(138,624)	23,282	(124,290)	(147,572)	634%	
		(6,598,066)	(1,864,810)	(1,550,029)			
Operating activities excluded from budget							
Add back Depreciation		1,895,006	235,704	305,877	70,173	30%	▲
Adjust (Profit)/Loss on Asset Disposal	8	110,921	49,915	108,155	58,240	117%	▲
Adjust Provisions and Accruals		0	0	15,506	15,506		▲
Amount attributable to operating activities		787,589	2,422,897	3,399,609			
Investing Activities							
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Proceeds from Disposal of Assets	8	607,000	202,333	200,636	(1,697)	(1%)	
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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 October 2018

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

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

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

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

Activities:

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

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 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 Contributions	484,135	313%	▲	Timing	Timing difference YTD actual v budget
Fees and Charges	(31,559)	-6%		Timing	
Interest Earnings	12,833	67%	▲	Timing	Timing difference YTD actual v budget
Other Revenue	1,083	18%		Timing	
Profit on Disposal of Assets	0				
Operating Expense					
Employee Costs	134,690	21%	▲	Timing	Waste facility officer and part time town services officer was budgeted to commence 1st July 2018. Vacant plant operator position also has not yet been filled.
Materials and Contracts	185,219	32%	▲	Timing	Timing difference YTD actual v budget
Utility Charges	5,311	9%		Timing	
Depreciation on Non-Current Assets	(70,173)	-30%	▼		Due to revaluing "Other Infrastructure" assets at 30th June for Fair Value there was an increase in asset value which therefore increases depreciation
Interest Expenses	7,202	60%	▲	Timing	Timing difference YTD actual v budget.
Insurance Expenses	(28,562)	-38%	▼	Timing	Insurance first instalment was paid in July 2018.
Other Expenditure	139,334	68%	▲	Timing	Significant difference is due to funds not being paid to the Jerramungup Bowls Club for the new bowling green, waiting on CSRFF approval and small community donation requests not yet claimed.
Loss on Disposal of Assets	(58,240)	-117%	▼	Timing	The disposal of the Isuzu dual cab truck will show in the November finance report. Only loss on disposal of asset is the sale of 9 Monash Ave.
Capital Revenues					
Grants, Subsidies and Contributions	(73,367)	-15%	▼	Timing	Quarterly Roads to Recovery report submitted, awaiting payment. Final claim for skatepark will be submitted once all minor remedial works have been completed and the Contractors have provided a Certificate of Completion.
Proceeds from Disposal of Assets	(1,697)	-1%		Timing	
Capital Expenses					
Land and Buildings	957,969	99%	▼	Timing	Redesign of admin office has commenced, JOCCA roof will be replaced over the Christmas break. Scope of works is being determined for the refurbishment of the Paperbarks toilet project.
Infrastructure Assets - Roads	97,054	13%		Timing	
Infrastructure Assets - Public Facilities	(281,713)	-165%		Timing	Paperbarks park project nearing completion. Waiting on final invoices and completion certificate for Skate Park and Civic Square project.
Infrastructure Assets - Footpaths	2,365	12%	▲	Timing	Townsite maintenance of footpaths in Bremer Bay will commence early in 2019.
Infrastructure Assets - Drainage	0		▲		
Plant and Equipment	(266,150)	-161%	▲	Timing	All plant has been purchased as per budget. Cab Chassis truck delivery was 8th November 2018.
Furniture and Equipment	(5,537)	-110%			
Financing					
Repayment of Debentures	1,846	2%		Timing	

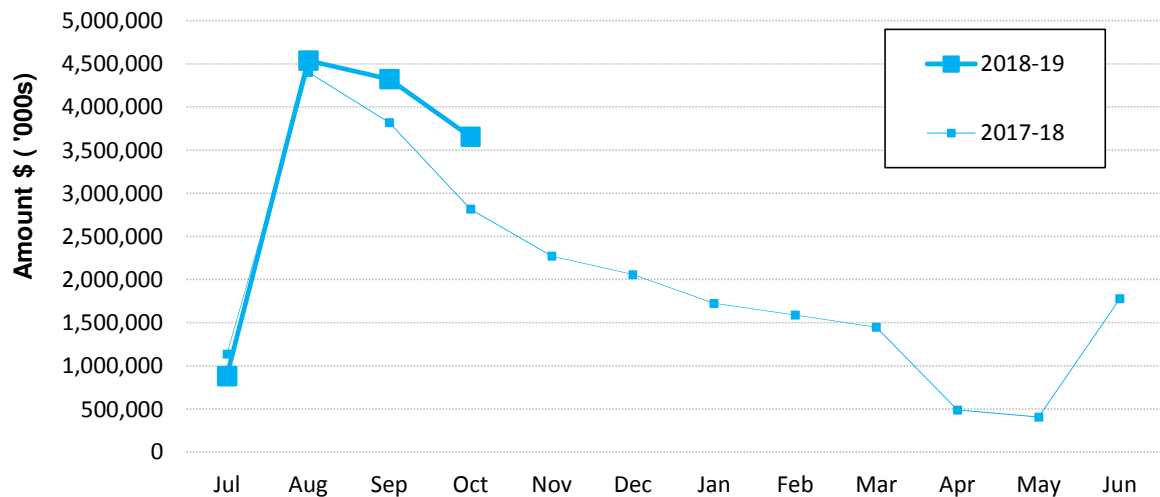
SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Oct 2017	31 Oct 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	347,533	838,777	2,447,935
Investments		398,055	1,021,761	232,589
Cash Restricted	4	1,481,993	1,594,011	1,670,762
Receivables - Rates	6	60,097	1,091,409	1,041,745
Receivables - Other, including prepaid expenses	6	1,376,385	117,519	224,407
Inventories		30,286	54,900	25,980
		3,694,348	4,718,377	5,643,419
Less: Current Liabilities				
Payables		(721,561)	(305,442)	(314,860)
Provisions		(299,687)	(319,202)	(299,687)
		(1,021,248)	(624,644)	(614,547)
Less: Cash Reserves / Restricted	7	(1,481,993)	(1,594,011)	(1,670,762)
Add Back - Non Cash Provisions Accruals		299,687	319,202	299,687
Difference to Budgeted Opening Balance				
Net Current Funding Position		1,490,795	2,818,924	3,657,797

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 October 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	747,735				747,735	BankWest	1.50%	At Call
Till / Petty Cash	200				200	BankWest	0.00%	At Call
Committed Funds		14,832			14,832	BankWest	1.05%	At Call
(b) Term Deposits								
Reserves Term Deposit		531,998			531,998	Bankwest		
Muni Cash Deposit	500,000				500,000	Bankwest	2.60%	17-Apr-19
Muni Cash Deposit	1,200,000				1,200,000	Bankwest	2.35%	17-Jan-19
(c) Investments								
Investment Account				232,048	232,048	WA Treasury	1.45%	At Call
Investment account				540	540	Bankwest	1.05%	At Call
Reserves Cash A/c		1,123,932			1,123,932	BankWest	1.05%	At Call
Total	2,447,935	1,670,762	0	232,588	4,351,285			

Comments/Notes - Investments

At call account changed to term deposit on 18.10.18

Muni cash term deposit of \$1.7 million taken out. \$1.2 million matures 17th January 2019 with interest rate of 2.35%.

Muni cash term deposit of \$500,000 taken out and matures 17th April 2019 with interest rate of 2.60%

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 5: Budget Amendments

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

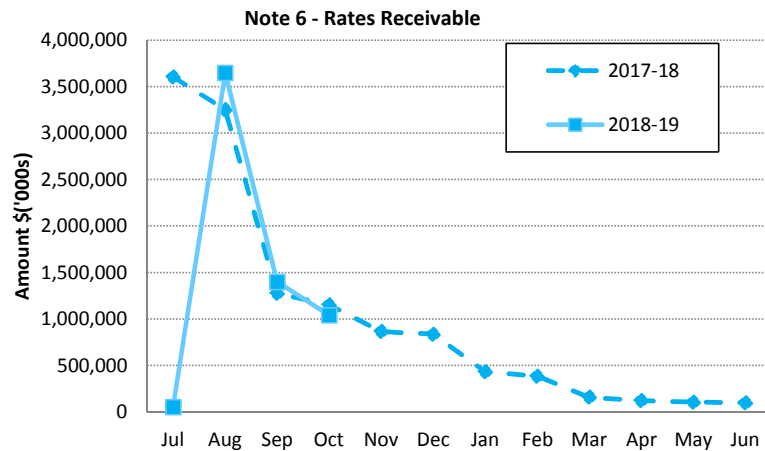
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
	Permanent Changes						
	Opening surplus adjustment						
				0	0	0	

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 6: Receivables

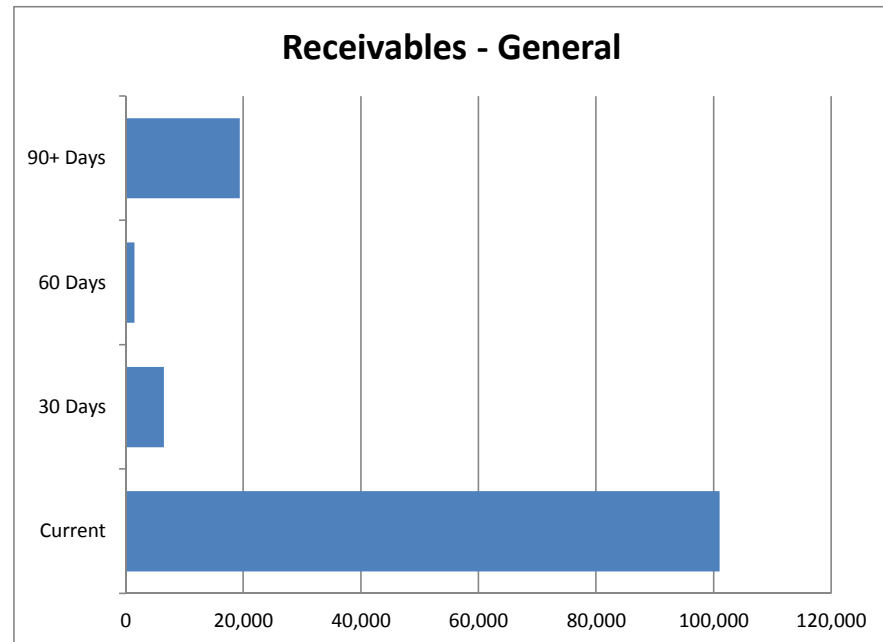
Receivables - Rates Receivable	31 Oct 2018	30 June 2018	Receivables - General	Current	30 Days	60 Days	90+ Days	Credit Balances
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years		60,097	Receivables - General	101,021	6,458	1,449	19,365	(1,113)
Rates Levied this year	3,285,412		GST Recievable	50,040				
Rubbish, Recycling and Fire Levy this year	474,122		Prepayments	47,195				
Less Collections to date	2,769,765	8,122						
Equals Current Outstanding	989,770	51,975						
Net Rates Collectable	989,770	51,975	Total Receivables General Outstanding					224,415
% Collected	73.67%	13.51%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

Rates billing occurred 11th August

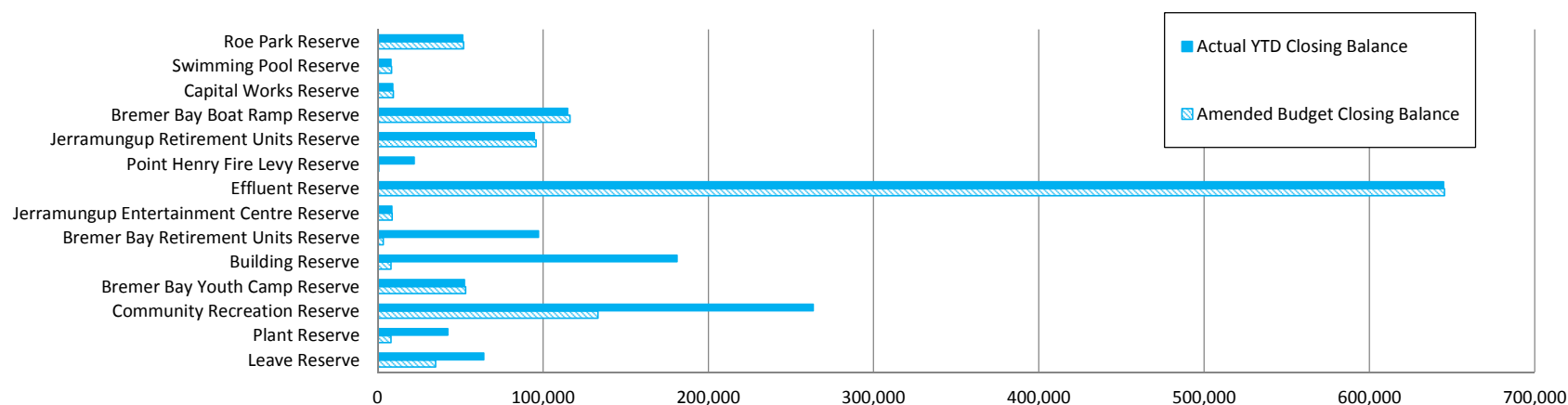


SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	63,966	837	249			(30,000)		34,803	64,215
Plant Reserve	42,311	465	165	15,088		(50,000)		7,864	42,476
Community Recreation Reserve	182,258	2,383	710	80,636	80,636	(132,160)		133,117	263,604
Bremer Bay Youth Camp Reserve	52,399	685	204					53,084	52,603
Building Reserve	180,539	2,361	704	400,000		(575,000)		7,900	181,243
Bremer Bay Retirement Units Reserve	96,917	1,267	378			(95,000)		3,184	97,294
Jerramungup Entertainment Centre Reserve	8,544	112	33					8,656	8,577
Effluent Reserve	572,128	7,481	2,230	65,722	70,692			645,331	645,050
Point Henry Fire Levy Reserve	516	7	2	21,670	21,670	(21,670)		523	22,188
Jerramungup Retirement Units Reserve	94,415	1,235	368					95,650	94,783
Bremer Bay Boat Ramp Reserve	114,606	1,499	447					116,105	115,053
Capital Works Reserve	9,218	120	36					9,338	9,254
Swimming Pool Reserve	8,157	107	32					8,264	8,189
Roe Park Reserve	41,240	539	161	10,000	10,000			51,779	51,400
Restricted Cash	14,780							14,780	14,832
	1,481,993	19,098	5,719	593,116	182,998	(903,830)	0	1,190,377	1,670,762

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 October 2018

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	21,020				21,020	10,000		(11,020)
	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	25,480	10,909		(14,571)	25,480	7,500		(17,980)
	JP4816 - Tool Carrier Volvo Loader	83,400	35,000		(48,400)	83,400	30,000		(53,400)
	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
		717,921	200,636	0	(109,410)	717,921	607,000	65,027	(175,948)

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

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	648,421	0	0	648,421	648,421	0	0	648,421
UV	1.1087	325	215,496,210	238,920	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											
	\$										
GRV	679.00	315	1,273,243	213,885	0	0	213,885	213,885	0	0	213,885
UV	801.00	36	0	28,836	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 October 2018

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		25,083	50,679	298,860	273,264	2,055	10,772
Loan 262 - Grader	97,076		0	23,987	97,076	73,089	(41)	1,543
Loan 263 - Bremer Bay Town Centre Stage 2	350,000		0	31,258	350,000	318,742	(1,391)	9,795
	1,186,566	500,000	72,956	224,406	1,113,610	983,539	4,821	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 October 2018

Note 11: Grants and Contributions

			Grant Provider	Type	Opening Balance (a)	Amended Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue (c)	Unspent Grant (a)+(b)+(c)
						\$	\$	\$				\$	\$
General Purpose Funding													
11	030201	Grants Commission Grant Received - General	WALGGC	Operating	0	297,595	0	0	297,595		297,595	84,873	0
11	030202	Grants Commission Grant Received- Roads	WALGGC	Operating	0	271,320	0	0	271,320		271,320	72,647	0
11	030205	Other General Purpose funding received	WALGGC	Operating	0	0	0	0	0		0	0	0
Law, Order and Public Safety													
11	050102	Income Relating to Fire Prevention	Dept. of Fire & Emergency Serv.	Operating	0	172,751	0	4,380	172,751		172,751	169,856	0
11	050106	ESL Operating grant	Dept. of Fire & Emergency Serv.	Operating	0	33,750	0	11,248	33,750		33,750	14,661	0
11	050107	CESM Contributions	Dept. of Fire & Emergency Serv.	Operating	0	0	0	0	0		0	0	0
11	050109	FESA/bushfire admin fee grant	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,332	4,000		4,000	0	0
Education and Welfare													
11	080302	Income Relating to Care of Families & Children	Various		0	0	0	0	0		0	51	0
Housing													
11	090124	Income from Staff House - 37 (Lot 338) Derrick Street	LGIS	Operating	0	0	0	0	0		0	7,490	0
Community Amenities													
11	100501	Income Relating to Protection Of Environment	Various	Operating	0	8,500	0	164	8,500		8,500	0	0
11	100601	Income Relating to Town Planning & Regional Developm	Various	Operating	0	0	0	0	0		0	0	0
11	100701	Income Relating to Other Community Amenities	Various	Operating	0	0	0	0	0		0	0	0
Recreation and Culture													
	110101	Income Relating to Public Halls and Civi Centres	Various	Operating	0	0	0	0	0		0	398	0
11	110301	Income Relating to Other Recreation & Sport	Lotterywest	Operating	0	5,223	0	(5,222)	5,223		5,223	122,415	0
11	110313	Income - Department Sport & Rec (kids sport)	Department of Sport and Rec	Operating	0	0	0	0	0		0	0	0
11	110601	Income Relating to Other Culture	Various	Operating	0	0	0	0	0		0	45	0
18	110301	Income Relating to Other Recreation & Sport	Lotterywest	Non-operating	0	0	209,382	209,382	209,382		209,382	75,673	0
Transport													
11	120212	Grant - MRWA Direct	Main Roads WA	Operating	0	87,700	0	87,700	87,700		87,700	142,536	0
11	120218	Grants MRWA - Flood damage	Main Roads WA	Operating - Tied	0	23,000	0	5,750	23,000		23,000	0	0
18	120201	Income Relating to Streets, Roads, Bridges & Depot Mai	Various	Non-operating	0	0	50,000	0	50,000		50,000	0	0
18	120211	Grant - MRWA Project	Main Roads WA	Non-operating	0	0	705,334	176,333	705,334		705,334	339,334	0
18	120216	Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	410,638	102,659	410,638		410,638	0	0
18	120601	Grant - Aerodrome	Various	Non-operating	0	0	0	0	0		0	0	0
Other Property and Services													
11	140201	Income relating to Public Works Overheads	Various	Operating	0	0	0	0	0		0	108	0
11	140210	Workers Compensation Reimbursements	LGIS WA	Operating	0	25,000	0	8,332	25,000	500	25,500	220	0
11	140311	M/V Insurance claim Reimbursement	LGIS WA	Operating	0	0	0	0	0		0	2,936	0
11	140404	Diesel Fuel Rebate	ATO	Operating	0	48,000	0	16,000	48,000	4,000	52,000	14,725	0
11	140512	Income relating to Administration	Various	Operating	0	44,813	0	14,936	44,813		44,813	4,215	0
11	140515	Income Paid Parental leave	Centrelink	Operating	0	0	0	0	0		0	0	0
TOTALS					0	1,021,652	1,375,354	632,994	2,397,006	4,500	2,401,506	1,052,183	0

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018







Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Oct 2018
	\$	\$	\$	\$
Trust Building Bond receipts	24,000	2,000	4,000	22,000
Trust Key Bonds receipt	650	0		650
Trust Housing bonds receipt	440	640	640	440
Trust Developer fees & bonds receipts	55,658	2,161	2,000	55,819
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	238,351	226,645	2,823,707
Trust BB Community Funds receipts	0	20,813	20,813	0
	2,893,998	263,965	254,098	2,903,866










SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st October 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Buildings								
Housing								
 Refurbish Paperbarks Toilet	A52	0		0	144,000	48,000	144,000	
 Redesign admin office layout	A894		0	0	50,000	16,668	50,000	
 Replace roof - JOCCA building	A721		0	0	16,750	5,584	16,750	
 Seniors & Key Worker housing project	A897	0		0	2,682,484	894,160	2,682,484	
Housing Total		0	0	0	2,893,234	964,412	2,893,234	
Community Amenities								
Recreation And Culture								
 Supply and install swimming pontoon	A896		13,500	13,500	22,000	7,332	8,500	
Recreation And Culture Total		0	13,500	13,500	22,000	7,332	8,500	








SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st October 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
 Buildings Total		275	13,500	13,775	2,915,234	971,744	2,901,459	
Footpaths								
Transport								
 Townsite Footpaths - Bremer Bay	P319	621		621	28,034	9,348	27,413	
 Extra Path In The New Town Centre	P321	17,362		17,362	18,000	6,000	638	
 Bremer Bay Town Centre Footpaths Around Lot 1 Seadragon	P320	0		0	15,000	5,000	15,000	
Transport Total		17,983	0	17,983	61,034	20,348	43,051	
 Footpaths Total		17,983	0	17,983	61,034	20,348	43,051	
Furniture & Office Equip.								
Other Property and Services								
 New Computer Equipment	A700		6,235	6,235	8,000	2,668	1,765	
 Purchase New Pa System	A893		4,343	4,343	4,777	1,592	434	
Other Property and Services Total		0	10,577	10,577	12,777	4,260	2,200	
Recreation And Culture								
 Upgrade Library Computer X2	A853		0	0	2,340	780	2,340	
Recreation And Culture Total		0	0	0	2,340	780	2,340	
 Furniture & Office Equip. Total		0	10,577	10,577	15,117	5,040	4,540	





SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st October 2018

Note 13: Capital Acquisitions

		YTD Actual			Amended Budget			Strategic Reference / Comment
							Variance YTD	
Assets	Asset / Job #	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles								
Community Amenities								
Community Amenities Total		0	0	0	0	0	0	
Transport								
	Changeover Ceo Vehicle	A898	56,157	56,157	55,095	18,364	(1,062)	
	Changeover Dceo Vehicle	A899	58,956	58,956	54,067	18,024	(4,889)	
	Changeover Ranger Utility	A901	32,356	32,356	30,803	10,268	(1,553)	
	Changeover Loader	A902	151,760	151,760	165,000	55,000	13,240	
	Changeover Roller	A903	132,000	132,000	131,250	43,752	(750)	
	Changeover Cab Chassis Truck	A904	0	0	59,010	19,672	59,010	
Transport Total		0	431,230	431,230	495,225	165,080	63,995	
	Plant , Equip. & Vehicles Total	0	431,230	431,230	495,225	165,080	63,995	




















SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st October 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
Public Facilities								
Recreation And Culture								
 Paperbarks Redevelopment	A854		93,989	93,989	132,361	44,120	38,372	
 Bremer Bay Skate Park	A855		49,723	49,723	55,082	18,360	5,359	
 Bremer Bay Civic Square Construction	A856		308,421	308,421	323,816	107,940	15,395	
Recreation And Culture Total		0	452,133	452,133	511,259	170,420	59,126	
 Public Facilities Total		0	452,133	452,133	511,259	170,420	59,126	

SHIRE OF JERRAMUNGUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31st October 2018

Note 13: Capital Acquisitions

Assets	Asset / Job #	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	Variance YTD	
							Actual to Total Budget	
		\$	\$	\$	\$	\$	\$	
Roads (Non Town)								
Transport								
 Jerramungup North Road	C50		63,337	63,337	135,321	45,108	71,984	
 Cowalellup Road	C30		11	11	126,020	42,008	126,009	
 Brook Road	C12		89,974	89,974	126,478	42,160	36,504	
 Upgrade 4Wd Access	C179		0	0	8,000	2,668	8,000	
 Stock Road	C84		6,391	6,391	87,830	29,280	81,439	
 Dillon Bay Road	C36	21		21	119,499	39,832	119,478	
 Rabbit Proof Fence Road	C78	63,936		63,936	140,478	46,828	76,542	
 Lake Magenta Road	RG11	153,960		153,960	232,881	77,624	78,921	
 Gairdner South Road	RG10	239,619		239,619	225,000	75,004	(14,619)	
 Needilup North Road	RRG1		8,769	8,769	180,000	60,004	171,231	
 Borden Boxwood Road	RG12		1,520	1,520	90,000	30,000	88,480	
 Devils Creek Road	RRG7		9,153	9,153	180,000	60,004	170,847	
 Meechi Road	RR17	1,931	1,931	3,862	166,738	55,584	162,876	
 Jacup North Road	RR20	7,462	7,462	14,923	234,461	78,156	219,538	
Transport Total		466,929	188,548	655,476	2,052,706	684,260	1,397,230	
Roads (Non Town) Total		466,929	188,548	655,476	2,052,706	684,260	1,397,230	
Town Streets								
Transport								
 Townsite Reseals - Jerramungup	RR22	5,380		5,380	30,000	10,008	24,620	
 Townsite Reseals - Bremer Bay	C176	0	0	0	60,000	20,000	60,000	
 Staff Housing & Seniors Independent Living	C178	0	0	0	63,750	21,252	63,750	
 Black Rocks Road	C09	11	11	21	67,230	22,412	67,209	
Transport Total		5,391	11	5,402	220,980	73,672	215,578	
Town Streets Total		5,391	11	5,402	220,980	73,672	215,578	
Capital Expenditure Total		490,578	1,095,998	1,586,576	6,271,555	2,090,564	4,684,979	
Level of Completion Indicators								
<div>  <div> 0% 20% 40% 60% 80% 100% Over 100% </div> </div>								
<div> Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red. </div>								