

SHIRE OF EXMOUTH

Attachments

Ordinary Council Meeting – 22 March 2018



Shire of Exmouth


**FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Exmouth being the Annual Financial Report and supporting notes and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Shire of Exmouth at 30 June 2017 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on the ²⁸.....th day of February 2018


Cameron Woods
Chief Executive Officer

Annual Financial Report

For the Year Ended

30 June 2017

Principal Place of Business
Shire of Exmouth
22 Truscott Crescent
EXMOUTH WA 6707

Shire of Exmouth

FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

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Shire of Exmouth

FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Exmouth being the Annual Financial Report and supporting notes and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Shire of Exmouth at 30 June 2017 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on theth day of February 2018

Cameron Woods
Chief Executive Officer

Shire of Exmouth

STATEMENT OF COMPREHENSIVE INCOME

By Nature or Type

For the Year Ended 30 June 2017

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
Revenue				
Rates	24	3,237,395	3,226,675	3,181,902
Operating Grants & Contributions	30	3,318,159	2,345,912	1,614,829
Service Charges	26	0	0	0
Fees & Charges	29	5,877,937	5,758,406	6,053,774
Interest Earnings	2(b)	238,432	159,935	291,608
Other Revenue		9,149	38,990	2,044,959
		<u>12,681,072</u>	<u>11,529,918</u>	<u>13,187,072</u>
Expenses				
Employee Costs		(5,791,390)	(6,270,261)	(5,353,874)
Materials and Contracts		(2,896,755)	(3,308,685)	(4,638,933)
Utility Charges		(609,711)	(740,694)	(646,375)
Depreciation on Non-current Assets	2(a)	(4,739,977)	(4,509,439)	(4,296,829)
Interest Expenses	23(a)	(62,399)	(106,244)	(72,721)
Insurance Expenses		(442,501)	(405,034)	(552,790)
Other Expenditure		(353,847)	(350,824)	(343,827)
		<u>(14,896,580)</u>	<u>(15,691,181)</u>	<u>(15,905,349)</u>
		<u>(2,215,508)</u>	<u>(4,161,263)</u>	<u>(2,718,277)</u>
Profit on Asset Disposals	21	157,486	404,276	212,448
Loss on Asset Disposals	21	(23,680)	(181,315)	(416,133)
Grants & Contributions for the Development of Assets	30	8,672,185	13,861,849	21,923,373
		<u>8,805,991</u>	<u>14,084,810</u>	<u>21,719,688</u>
NET RESULT		6,590,483	9,923,547	19,001,411
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets	8(a)	4,391,934	0	(288,323)
Total Other Comprehensive Income		4,391,934	0	(288,323)
TOTAL COMPREHENSIVE INCOME		<u>10,982,417</u>	<u>9,923,547</u>	<u>18,713,088</u>

This statement is to be read in conjunction with accompanying notes.

Shire of Exmouth

STATEMENT OF COMPREHENSIVE INCOME

By Program

For the Year Ended 30 June 2017

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
Revenue				
General Purpose Funding		6,334,380	5,265,030	4,387,025
Governance		32,670	0	2,008
Law, Order, Public Safety		80,103	56,091	85,811
Health		46,330	40,570	37,401
Education and Welfare		30,101	30,798	30,010
Housing		106,228	88,384	124,646
Community Amenities		1,162,569	1,044,260	1,074,886
Recreation and Culture		365,721	504,351	724,778
Transport		4,268,557	4,220,960	6,347,045
Economic Services		182,061	217,244	255,043
Other Property and Services		72,352	62,230	118,421
		<u>12,681,072</u>	<u>11,529,918</u>	<u>13,187,074</u>
Expenses Excluding Finance Costs				
General Purpose Funding		(103,490)	(126,301)	(75,732)
Governance		(854,153)	(605,178)	(659,301)
Law, Order, Public Safety		(481,007)	(466,278)	(432,236)
Health		(199,355)	(245,769)	(247,925)
Education and Welfare		(127,295)	(90,322)	(122,551)
Housing		(60,561)	(43,504)	(62,399)
Community Amenities		(1,977,489)	(2,278,104)	(1,749,996)
Recreation & Culture		(3,735,734)	(4,578,446)	(3,838,123)
Transport		(6,500,127)	(6,393,972)	(7,792,365)
Economic Services		(763,495)	(744,894)	(701,844)
Other Property and Services		(31,475)	(12,169)	(150,158)
		<u>(14,834,181)</u>	<u>(15,584,937)</u>	<u>(15,832,630)</u>
Finance Costs				
Housing		(45,667)	(44,880)	(55,206)
Community Amenities		(297)	(5,991)	0
Recreation & Culture		(1,001)	(13,052)	0
Other Property and Services		(15,434)	(42,321)	(17,515)
		<u>(62,399)</u>	<u>(106,244)</u>	<u>(72,721)</u>
		<u>(2,215,508)</u>	<u>(4,161,263)</u>	<u>(2,718,277)</u>
Loss on Asset Disposal	21	(23,680)	(181,315)	(416,133)
Profit on Asset Disposal	21	157,486	404,276	212,448
Grants & Contributions for the Development of Assets	30	8,672,185	13,861,849	21,923,373
		<u>8,805,991</u>	<u>14,084,810</u>	<u>21,719,688</u>
NET RESULT		6,590,483	9,923,547	19,001,411
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets	8(a)	4,391,934	0	(288,323)
Total Other Comprehensive Income		4,391,934	0	(288,323)
TOTAL COMPREHENSIVE INCOME		<u>10,982,417</u>	<u>9,923,547</u>	<u>18,713,088</u>

This statement is to be read in conjunction with accompanying notes.

Shire of Exmouth

STATEMENT OF FINANCIAL POSITION For the Year Ended 30 June 2017

	Note	2017 Actual \$	2016 Actual \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	7,293,188	16,687,571
Trade and Other Receivables	4	1,627,189	2,371,594
Inventories	5	39,398	44,403
Total Current Assets		8,959,775	19,103,568
NON-CURRENT ASSETS			
Trade and Other Receivables	4	165,357	216,243
Property, Plant and Equipment	6	69,367,075	47,559,261
Inventories	5	1,446,263	1,176,959
Infrastructure	7(a)	40,549,933	42,131,123
Total Non-Current Assets		111,528,628	91,083,586
TOTAL ASSETS		120,488,403	110,187,154
CURRENT LIABILITIES			
Trade and Other Payables	9	1,914,304	3,636,811
Current Portion of Long Term Borrowings	10	253,764	117,266
Provisions	11	822,969	1,059,749
Total Current Liabilities		2,991,037	4,813,826
NON-CURRENT LIABILITIES			
Trade and Other Payables	9	0	0
Long Term Borrowings	10	2,262,793	1,106,557
Provisions	11	167,332	181,947
Total Non-Current Liabilities		2,430,125	1,288,504
TOTAL LIABILITIES		5,421,162	6,102,330
NET ASSETS		115,067,241	104,084,824
EQUITY			
Retained Surplus		66,796,357	50,952,466
Reserves - Cash / Investment Backed	12	6,028,803	15,282,211
Reserves - Asset Revaluation	13	42,242,081	37,850,147
TOTAL EQUITY		115,067,241	104,084,824

This statement is to be read in conjunction with accompanying notes.

Shire of Exmouth

STATEMENT OF CHANGES IN EQUITY For the Year Ended 30 June 2017

	Note	RETAINED SURPLUS \$	RESERVES CASH / INVESTMENT BACKED \$	ASSET REVALUATION RESERVE \$	TOTAL EQUITY \$
Balance as at 30 June 2015		42,283,259	4,950,007	38,138,469	85,371,735
- Net Result		19,001,411	0	0	19,001,411
- Asset Revaluation		0	0	(288,322)	(288,322)
- Total Other Comprehensive Income		0	0	0	0
- Transfer to Reserves		(11,495,924)	11,495,924	0	0
- Transfer from Reserves		1,163,720	(1,163,720)	0	0
Balance as at 30 June 2016		50,952,466	15,282,211	37,850,147	104,084,824
- Net Result		6,590,483	0	0	6,590,483
- Asset Revaluation		0	0	4,391,934	4,391,934
- Total Other Comprehensive Income		0	0	0	0
- Transfer to Reserves		(1,093,318)	1,093,318	0	0
- Transfer from Reserves		10,346,726	(10,346,726)	0	0
Balance as at 30 June 2017		66,796,357	6,028,803	42,242,081	115,067,241

This statement is to be read in conjunction with accompanying notes.

Shire of Exmouth

STATEMENT OF CASH FLOWS For the Year Ended 30 June 2017

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
Cash Flows From Operating Activities				
Receipts				
Rates		3,349,584	3,231,515	3,117,547
Grants, Subsidies and Contributions - Operating		3,318,914	2,345,912	1,614,829
Fees and Charges		5,741,029	5,749,768	6,041,380
Interest Earnings		238,432	159,935	291,608
Goods and Services Tax		3,605,666	1,200,000	2,523,810
Other		9,149	38,990	2,044,959
		<u>16,262,774</u>	<u>12,726,120</u>	<u>15,634,133</u>
Payments				
Employee Costs		(5,927,231)	(6,383,863)	(5,205,113)
Materials and Contracts		(4,233,325)	(3,148,881)	(2,514,377)
Utilities Charges		(609,711)	(738,842)	(777,567)
Insurance		(442,501)	(405,035)	(552,790)
Interest		(58,010)	(106,244)	(72,721)
Goods and Services Tax		(3,343,785)	(1,200,000)	(2,877,977)
Other		(353,847)	(350,824)	(120,850)
		<u>(14,968,410)</u>	<u>(12,333,689)</u>	<u>(12,121,395)</u>
Net Cash Provided by (used in) Operating Activities	14(b)	<u>1,294,364</u>	<u>392,431</u>	<u>3,512,738</u>
Cash Flows from Investing Activities				
Payments for Construction / Development of:				
- Non Current Assets		(20,670,216)	(26,301,800)	(14,791,748)
- Land Held for Resale		(430,000)	52,088	(158,875)
Grants/Contributions for the:				
- Development of Assets		8,672,184	13,861,849	21,923,373
Proceeds from Sale of Property, Plant & Equipment		<u>390,051</u>	<u>1,884,615</u>	<u>462,795</u>
Net Cash Provided by (used in) Investing Activities		<u>(12,037,981)</u>	<u>(10,503,248)</u>	<u>7,435,545</u>
Cash Flows from Financing Activities				
Repayment of Debentures	23(a)	(117,266)	(467,523)	(111,299)
Proceeds from New Debentures	23(b)	1,410,000	1,410,000	0
Community Loan Advances		0	0	(40,000)
Proceeds from Community Loans		56,500	59,000	50,226
Net Cash Provided by (used in) Financing Activities		<u>1,349,234</u>	<u>1,001,477</u>	<u>(101,073)</u>
Net Increase (Decrease) in Cash Held		<u>(9,394,383)</u>	<u>(9,109,340)</u>	<u>10,847,210</u>
Cash at Beginning of Year		<u>16,687,571</u>	<u>16,689,910</u>	<u>5,840,362</u>
Cash and Cash Equivalents at the End of Year	14(a)	<u><u>7,293,188</u></u>	<u><u>7,580,570</u></u>	<u><u>16,687,571</u></u>

This statement is to be read in conjunction with accompanying notes.

Shire of Exmouth

RATE SETTING STATEMENT For the Year Ended 30 June 2017

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
OPERATING EXPENDITURE				
General Purpose Funding	1,2	(103,490)	(126,301)	(75,732)
Governance		(854,334)	(605,178)	(661,287)
Law, Order, Public Safety		(481,007)	(467,593)	(432,244)
Health		(199,355)	(245,769)	(247,925)
Education and Welfare		(127,295)	(90,322)	(214,927)
Housing		(106,228)	(153,653)	(123,569)
Community Amenities		(1,977,786)	(2,375,973)	(1,939,587)
Recreation & Culture		(3,737,855)	(4,591,497)	(3,934,627)
Transport		(6,520,948)	(6,410,122)	(7,819,777)
Economic Services		(763,495)	(751,598)	(704,135)
Other Property and Services		(48,466)	(54,490)	(167,673)
		<u>(14,920,259)</u>	<u>(15,872,496)</u>	<u>(16,321,484)</u>
NON OPERATING EXPENDITURE				
Purchase / Construction of Assets				
- Land	8	0	0	125,000
- Buildings	8	(18,820,676)	(21,785,904)	(10,802,019)
- Furniture and Fittings	8	(397,073)	(371,000)	(166,040)
- Plant & Equipment	8	(151,807)	(1,106,510)	(604,800)
- Infrastructure Assets - Roads	8	(1,043,249)	(2,267,441)	(2,696,110)
- Infrastructure Assets - Other	8	(257,411)	(770,946)	(647,779)
- Land Held for Resale		(430,000)	(430,000)	(158,875)
		<u>(21,100,216)</u>	<u>(26,731,801)</u>	<u>(14,950,623)</u>
OTHER EXPENDITURE				
Repayment of Debt				
- Debentures	23	(117,266)	(467,523)	(111,299)
Advances to Community Groups		0	0	(40,000)
Transfers to Reserves		(1,093,318)	(1,259,166)	(11,495,924)
		<u>(1,210,584)</u>	<u>(1,726,689)</u>	<u>(11,647,223)</u>
TOTAL EXPENDITURE		(37,231,059)	(44,330,986)	(42,919,330)
OPERATING REVENUE				
General Purpose Funding	1,2	3,142,574	2,081,281	1,249,467
Governance		32,670	0	2,008
Law, Order, Public Safety		80,103	56,091	99,356
Health		46,330	40,570	37,401
Education and Welfare		30,100	30,798	40,010
Housing		106,228	88,384	124,646
Community Amenities		1,162,569	1,124,260	1,074,886
Recreation and Culture		8,180,868	12,063,184	19,832,112
Transport		5,125,595	6,393,976	9,199,956
Economic Services		182,061	267,244	263,225
Other Property and Services		229,838	466,506	262,270
		<u>18,318,936</u>	<u>22,612,294</u>	<u>32,185,337</u>
OTHER REVENUE				
Proceeds from Disposal of Assets	21	390,051	1,884,615	462,795
Proceeds from New Debentures	23	1,410,000	1,410,000	0
Self-Supporting Loan Principal Income		56,500	59,000	50,226
Transfers from Reserves		10,346,726	10,766,561	1,163,720
		<u>12,203,277</u>	<u>14,120,176</u>	<u>1,676,741</u>
TOTAL REVENUE		30,522,213	36,732,470	33,862,078
Operating Activities Excluded from Budget				
(Profit)/Loss on Asset Disposals	21	(133,806)	(222,961)	203,685
Depreciation on Assets written back	2	4,739,977	4,509,439	4,296,829
Net Movement - Increase (Decrease) in Non Current Provisions		(251,395)	0	148,761
Net Movement - (Increase) Decrease in Deferred Rates	4	(614)	0	(7,530)
		<u>4,354,162</u>	<u>4,286,478</u>	<u>4,641,745</u>
NET DEFICIT		(2,354,684)	(3,312,038)	(4,415,507)
Add: Opening Funds 1st July	22	125,545	129,804	1,403,494
Less: Closing Funds 30th June C/Fwd		(962,667)	(1,515)	(125,545)
TOTAL GENERAL RATES LEVIED	24	<u>3,191,806</u>	<u>3,183,749</u>	<u>3,137,558</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have 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 have been adopted in the preparation of this financial report 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.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 20 to these financial statements.

(b) 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.

(c) Cash and Cash Equivalents

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

(d) 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.

(e) 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 resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendment initially allowed for phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Council revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4 (2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets (cont.)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	40 Years
Furniture and Equipment	
Electronic Equipment	3-5 Years
All other Items	5-10 Years
Plant and Equipment	
Heavy Plant & Equipment	3-10 Years
Light to Medium Vehicles	2-5 Years
Light Mobile Equipment	2 Years
Infrastructure	
Road Base Construction	40 Years
Road Seals - Aggregate	12 Years
Road Seals - Asphalt	20 Years
Road (Unsealed) - Gravel	8 Years
Road (Unsealed) - Unformed	6 Years
Road Kerb	50 Years
Bridges	50 Years
Drains/Sewers	75 Years
Airfield - Runways	12 Years
Pathways	20-50 Years
Other	50-100 Years

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation Thresholds

Expenditure on items of equipment under \$5,000 is not capitalised, rather, it is recorded on an asset inventory listing.

(g) Fair Value of Assets and Liabilities

When performing a revaluation, Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Assets and Liabilities (cont)

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categories fair value measurement into one of three possible levels based on the lowest level that are input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments

Classification and Subsequent Measurement (continued)

The effective interest method used is to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicated, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified as "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance amount.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Instruments (cont.)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

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Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Impairment of Assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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

(j) Trade and Other Payables

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

(k) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Provisions

Provisions are recognised when the Council has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(m) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(n) Investment in Associates

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(o) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

(p) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when Council obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained when rates are levied.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(e). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(q) Superannuation

Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(r) 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.

(s) Rounding off Figures

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

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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.

(u) Comparative Figures

Unless otherwise stated, the comparative figures shown in this Annual Financial Report relate to the original budget estimates for the relevant item of disclosure.

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When Council applies an accounting policy retrospectively, makes a retrospective restatement, or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period will be disclosed.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncement that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows.

Title and Topic	Issued	Applicable	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Council has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the City, the impact is not expected to be significant.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

New Accounting Standards and Interpretations (continued)

(iv) AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are: - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services.
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Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

- (i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

[AASB 10, 124 & 1049]

The objective of this Standard was to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.

The Standard has had a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$
2. REVENUES AND EXPENSES		
(a) Result from Ordinary Activities - Expenses		
The Result from Ordinary Activities includes:		
Significant Expense		
There were no significant items during the financial year	0	0
Auditors Remuneration		
Current Auditors		
- Audit	13,613	0
- Other Services	71,310	0
Previous Auditors		
- Audit	22,673	17,694
- Other Services	17,632	0
Depreciation		
Buildings	787,838	727,031
Furniture and Fittings	392,987	229,973
Plant & Equipment	677,302	552,470
Infrastructure		
- Roads	1,339,783	1,255,953
- Other	1,542,067	1,531,402
	<u>4,739,977</u>	<u>4,296,829</u>

(b) Result from Ordinary Activities - Revenues

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Interest Earnings			
Investments			
- Reserve Fund	151,366	77,355	189,211
- Municipal Fund	20,721	40,000	31,309
Other Interest Revenue			
- Rating (Note 28)	66,345	42,580	71,088
	<u>238,432</u>	<u>159,935</u>	<u>291,608</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(c) Statement of Objective

The Shire of Exmouth is dedicated to providing high quality services to the community. In consultation with the community, Council developed a Strategic Community Plan in 2011. The Plan outlines the Shires' vision and key strategic objectives for 10+ years.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

GOVERNANCE

Administration and operation of facilities and services to members of Council;
Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and pest control, immunisation services and operation of infant health clinic.

EDUCATION AND WELFARE

Operation of senior citizens' centre, provision of assistance to pre-school facilities, playgroups and other voluntary services. Provision of youth counselling services.

HOUSING

Aged person housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of refuse site, administration of the town planning scheme and maintenance of cemeteries.

RECREATION AND CULTURE

Provision and maintenance of halls, recreation centres, public reserves and library services.

TRANSPORT

Construction and maintenance of streets, roads, bridges; street lighting, depot maintenance.

ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operations costs.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(d) Conditions Over Grants/Contributions

Grant/Contribution	Function/Activity	Opening	Received (2)	Expended (3)	Closing	Received (2)	Expended (3)	Closing
		Balance (1)	2015/16	2015/16	Balance (1)	2016/17	2016/17	Balance
		1/7/15	2015/16	2015/16	30/06/16	2016/17	2016/17	30/06/17
		\$	\$	\$	\$	\$	\$	\$
DEC - Bushfire Mitigation Fund	Law, Order, Public Safety	29,139	624	0	29,763	0	(29,763)	0
FESA Bushfire & SES	Law, Order, Public Safety	12,254	2,693	0	14,947	0	(5,322)	9,625
Dept of Planning	Community Amenities	78,770	23,732	0	102,502	0	(80,741)	21,761
GLGF Waste & Recycling	Community Amenities	399,570	0	0	399,570	0	(399,570)	0
R4R Ningaloo Centre	Recreation & Culture	0	8,202,538	0	8,202,538	0	(8,202,538)	0
Dept Sport & Rec - Swimming Pool Equip	Recreation & Culture	16,412	0	(16,412)	0	0	0	0
Dept of Infrastructure - Hard Shade Structure	Recreation & Culture	0	18,182	0	18,182	0	(18,182)	0
GDC Public Art Strategy	Recreation & Culture	20,000	0	(1,613)	18,387	0	0	18,387
GDC Water Transport Facilities	Recreation & Culture	71,750	0	(71,750)	0	0	0	0
Tourism WA Grant - Sewerage Dump Point	Recreation & Culture	55,325	0	(55,325)	0	0	0	0
Marina Breakwater NavAid	Recreation & Culture	24,929	535	0	25,464	386	0	25,850
Youth Leadership Program	Recreation & Culture	10,618	228	0	10,846	164	0	11,010
Youth Program (YAE)	Recreation & Culture	1,072	24	0	1,096	16	0	1,112
BHP Youth Program	Recreation & Culture	0	1,885	0	1,885	0	0	1,885
DSR - Commuity Pool Grant	Recreation & Culture	0	0	0	0	32,195	0	32,195
BHP - 50th Anniversary Event	Recreation & Culture	0	0	0	0	50,000	0	50,000
Quadrant - 50th Anniversary Event	Recreation & Culture	0	0	0	0	50,000	0	50,000
Festival Australia - 50th Anniversary Event	Recreation & Culture	0	0	0	0	36,800	0	36,800
RTR Grant	Transport	118,677	0	(118,677)	0	0	0	0
MRWA Murat Rd	Transport	0	36,364	0	36,364	0	(36,364)	0
Dept of Sustain - Interpretive Signage	Economic Services	9,194	0	(9,194)	0	0	0	0
Landscape Experience	Economic Services	15,168	0	(2,148)	13,020	197	0	13,217
WANDRRA Funds	Other Property and Services	0	206,578	0	206,578	0	(206,578)	0
TOTAL		862,878	8,493,383	(275,119)	9,081,142	169,758	(8,979,058)	271,842

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor (includes interest earned on Grant Funding

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

Opening and Closing Balance of unspent grants and contributions are supported by money held in the Unspent Grants & Contributions Reserve (Note 12).

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2017 Actual \$	2016 Actual \$
3. CASH AND CASH EQUIVALENTS			
Cash on Hand - Unrestricted		4,048	3,548
Cash at Bank - Municipal Unrestricted		1,260,337	1,401,811
Restricted - Reserves	12	6,028,803	15,282,212
		<u>7,293,188</u>	<u>16,687,571</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates		336,908	427,631
Sundry Debtors		1,120,190	1,259,809
Goods & Services Tax		62,357	495,997
Self Supporting Loans		54,000	59,000
Accrued Revenue		47,913	83,420
Rental Bonds		100	100
Prepaid Expenditure		5,721	45,637
		<u>1,627,189</u>	<u>2,371,594</u>
Non-Current			
Rates Outstanding - Deferred Pensioners		38,333	37,719
Self Supporting Loans		127,024	178,524
		<u>165,357</u>	<u>216,243</u>
Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:			
Rates outstanding		<u>336,908</u>	<u>427,631</u>
Includes:			
Past due and not impaired		298,575	389,912
Impaired		0	0
Sundry Debtors		<u>1,120,190</u>	<u>1,259,809</u>
Includes:			
Past due and not impaired		144,477	727,092
Impaired		0	0
5. INVENTORIES			
Current			
Materials		39,398	44,403
		<u>39,398</u>	<u>44,403</u>
Non-Current			
Land Held for Resale		1,446,263	1,176,959
		<u>1,446,263</u>	<u>1,176,959</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$
6. PROPERTY, PLANT AND EQUIPMENT		
Land - Independent Valuation 2017 - Level 2	7,703,000	0
Land - Independent Valuation 2016 - Level 2	0	7,010,250
Less Accumulated Depreciation	0	0
	<u>7,703,000</u>	<u>7,010,250</u>
Buildings - Independent Valuation 2017 - Level 2	6,832,000	0
Buildings - Independent Valuation 2017 - Level 3	41,841,000	0
Buildings - Management Valuation 2017 - Level 2	32,307,832	0
Buildings - Independent Valuation 2016 - Level 2	0	40,903,654
Less Accumulated Depreciation	(24,150,000)	(5,804,844)
	<u>56,830,832</u>	<u>35,098,811</u>
Furniture and Equipment - Independent Valuation 2016 - Level 2	3,069,902	3,069,902
Additions after Valuation - Cost	300,251	0
Less Accumulated Depreciation	(1,701,589)	(1,376,632)
	<u>1,668,564</u>	<u>1,693,270</u>
Plant and Equipment - Independent Valuation 2016 - Level 2	6,329,146	6,329,146
Additions after Valuation - Cost	65,177	0
Less Accumulated Depreciation	(3,229,644)	(2,572,216)
	<u>3,164,679</u>	<u>3,756,930</u>
	<u>69,367,075</u>	<u>47,559,261</u>
7. (a) INFRASTRUCTURE		
Roads - Management Valuation 2015 - Level 3	24,079,375	24,079,375
Additions after Valuation - Cost	3,739,359	2,696,110
Less Accumulated Depreciation	(11,110,837)	(9,771,054)
	<u>16,707,897</u>	<u>17,004,431</u>
Other - Independent Valuation 2014 - Level 2	19,160,500	19,160,500
Other - Management Valuation 2014 - Level 3	13,026,859	13,026,859
Additions after Valuation - Cost	7,398,791	7,141,380
Less Accumulated Depreciation	(15,744,114)	(14,202,047)
	<u>23,842,036</u>	<u>25,126,692</u>
	<u>40,549,933</u>	<u>42,131,123</u>

The fair value of property, plant, equipment and infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A(2) which requires property, plant, equipment and infrastructure to be shown at fair value.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

8. (a) Movements in carrying amounts

Movements in carrying amounts of each class of Property, Plant and Equipment & Infrastructure between the beginning and end of the current financial year.

	Land	Buildings	Furniture & Fittings	Plant & Equipment	Infrastructure		Total
					Roads	Other	
Gross Carrying Amount							
Balance at 30 June 2016	7,010,250	40,903,654	3,069,902	6,329,146	26,775,485	39,328,739	123,417,176
Additions	0	18,820,676	397,073	151,807	1,043,249	257,411	20,670,216
Disposals	0	0	(96,822)	(86,630)	0	0	(183,452)
Revaluation Increments (Decrements)	692,750	21,256,502	0	0	0	0	21,949,252
Balance at 30 June 2017	7,703,000	80,980,832	3,370,153	6,394,323	27,818,734	39,586,150	165,853,192
Accumulated Depreciation							
Balance at 30 June 2016	0	(5,804,844)	(1,376,632)	(2,572,216)	(9,771,054)	(14,202,047)	(33,726,793)
Disposals	0	0	68,030	19,874	0	0	87,904
Revaluation (Increments) Decrements	0	(17,557,318)	0	0	0	0	(17,557,318)
Depreciation Expense	0	(787,838)	(392,987)	(677,302)	(1,339,783)	(1,542,067)	(4,739,977)
Balance at 30 June 2017	0	(24,150,000)	(1,701,589)	(3,229,644)	(11,110,837)	(15,744,114)	(55,936,184)
Net Book Value at 30 June 2017	7,703,000	56,830,832	1,668,564	3,164,679	16,707,897	23,842,036	109,917,008

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

8. (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs Used
Land	2	Market approach using recent observable market data for properties / income approach using discounted cash flow methodology	Independent Valuer	June 2017	Price per hectare / market borrowing rate
Buildings	2	Improvements to land valued using cost approach using depreciated replacement costs	Independent Valuer	June 2017	Improvements to land using construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Furniture & Fittings - Independent Valuation 2016	2	Market or cost approach	Independent valuation	June 2016	Provides and indication of value by comparing the subject asset with identical or similar assets or using an economic principle approach
- Management Valuation 2016	2	Cost approach using depreciated replacement cost	Management valuation	June 2016	Residual values and remaining useful life assessments
Plant & Equipment - Independent Valuation 2016	2	Market or cost approach	Independent valuation	June 2016	Provides and indication of value by comparing the subject asset with identical or similar assets or using an economic principle approach
- Management Valuation 2016	2	Cost approach using depreciated replacement cost	Management valuation	June 2016	Residual values and remaining useful life assessments
Infrastructure - Roads - Management Valuation 2015	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other - Independent Valuation 2014	2	Market or cost approach	Independent valuation	June 2014	Provides and indication of value by comparing the subject asset with identical or similar assets or using an economic principle approach
- Management valuation 2014	3	Cost approach using depreciated replacement cost	Management valuation	June 2014	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2017 Actual \$	2016 Actual \$	
9. TRADE AND OTHER PAYABLES				
Current				
Sundry Creditors		1,690,488	3,076,267	
Other Payables		714	714	
Prepaid Revenue		22,080	0	
Accrued Interest on Debentures		4,476	0	
Accrued Expenses		80,993	388,071	
Tax Liabilities		0	171,759	
Accrued Salaries & Wages		115,553	0	
		<u>1,914,304</u>	<u>3,636,811</u>	
10. LONG TERM BORROWINGS				
Current				
Secured by Floating Charge Debentures	23	253,764	117,266	
		<u>253,764</u>	<u>117,266</u>	
Non-Current				
Secured by Floating Charge Debentures	23	2,262,793	1,106,557	
		<u>2,262,793</u>	<u>1,106,557</u>	
11. PROVISIONS				
	Provision for Annual Leave	Provision for Long Service Leave	Provision for Gratuity	Total
Opening Balance at 1 July 2016				
Current Provisions	631,920	297,344	130,485	1,059,749
Non-current Provisions	<u>0</u>	<u>181,947</u>	<u>0</u>	<u>181,947</u>
	631,920	479,291	130,485	1,241,696
- Amounts Used	(122,547)	(33,850)	(56,045)	(212,442)
- Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	(20,375)	(18,578)	0	(38,953)
Closing Balance at 30 June 2017	<u>488,998</u>	<u>426,863</u>	<u>74,440</u>	<u>990,301</u>
Comprises				
Current Provisions	488,998	259,531	74,440	822,969
Non-current Provisions	<u>0</u>	<u>167,332</u>	<u>0</u>	<u>167,332</u>
	<u>488,998</u>	<u>426,863</u>	<u>74,440</u>	<u>990,301</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2017 Budget \$	2016 Actual \$
12. RESERVES - CASH BACKED			
The following restrictions have been imposed by regulation or other externally imposed requirements			
(a) Community Interest Free Loans Reserve			
Opening Balance	322,238	322,238	266,301
Amount Set Aside / Transfer to Reserve	61,437	64,016	55,937
Amount Used / Transfer from Reserve	0	0	0
	<u>383,675</u>	<u>386,254</u>	<u>322,238</u>
(b) Community Development Fund Reserve			
Opening Balance	2,717,187	2,717,187	895,900
Amount Set Aside / Transfer to Reserve	37,537	323,736	1,821,287
Amount Used / Transfer from Reserve	(1,025,113)	(1,574,818)	0
	<u>1,729,611</u>	<u>1,466,105</u>	<u>2,717,187</u>
(c) Leave Reserve			
Opening Balance	450,122	450,123	342,772
Amount Set Aside / Transfer to Reserve	6,028	6,752	107,350
Amount Used / Transfer from Reserve	(205,208)	0	0
	<u>250,942</u>	<u>456,875</u>	<u>450,122</u>
(d) Plant Reserve			
Opening Balance	292,827	292,827	286,679
Amount Set Aside / Transfer to Reserve	414,439	20,142	6,148
Amount Used / Transfer from Reserve	0	0	0
	<u>707,266</u>	<u>312,969</u>	<u>292,827</u>
(e) Waste Management Reserve			
Opening Balance	265,499	265,499	152,858
Amount Set Aside / Transfer to Reserve	3,679	3,982	112,641
Amount Used / Transfer from Reserve	0	0	0
	<u>269,178</u>	<u>269,481</u>	<u>265,499</u>
(f) Swimming Pool Reserve			
Opening Balance	425,811	425,810	416,871
Amount Set Aside / Transfer to Reserve	6,454	6,087	8,940
Amount Used / Transfer from Reserve	0	(20,000)	0
	<u>432,265</u>	<u>411,897</u>	<u>425,811</u>
(g) Shire Staff Housing Reserve			
Opening Balance	8,225	8,225	8,052
Amount Set Aside / Transfer to Reserve	25,214	450,123	173
Amount Used / Transfer from Reserve	0	0	0
	<u>33,439</u>	<u>458,348</u>	<u>8,225</u>
(h) Aviation Reserve			
Opening Balance	1,204,251	1,204,251	1,288,047
Amount Set Aside / Transfer to Reserve	16,750	135,919	445,684
Amount Used / Transfer from Reserve	(67,475)	(143,000)	(529,480)
	<u>1,153,526</u>	<u>1,197,170</u>	<u>1,204,251</u>
(i) Rehabilitation Reserve			
Opening Balance	189,645	189,645	174,474
Amount Set Aside / Transfer to Reserve	16,585	7,813	15,171
Amount Used / Transfer from Reserve	(5,679)	(2,088)	0
	<u>200,551</u>	<u>195,370</u>	<u>189,645</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2017 Budget \$	2016 Actual \$
12. RESERVES - CASH BACKED (Continued)			
(j) Marina Village Asset Replace & Preservation Reserve			
Opening Balance	5,797	5,797	5,675
Amount Set Aside / Transfer to Reserve	88	87	122
Amount Used / Transfer from Reserve	0	0	0
	<u>5,885</u>	<u>5,884</u>	<u>5,797</u>
(k) Building Infrastructure Preservation Reserve			
Opening Balance	299,072	299,072	77,111
Amount Set Aside / Transfer to Reserve	63,836	4,486	224,356
Amount Used / Transfer from Reserve	0	0	(2,395)
	<u>362,908</u>	<u>303,558</u>	<u>299,072</u>
(l) Town Planning Scheme Reserve			
Opening Balance	20,396	20,396	19,968
Amount Set Aside / Transfer to Reserve	310	308	428
Amount Used / Transfer from Reserve	0	0	0
	<u>20,706</u>	<u>20,704</u>	<u>20,396</u>
(m) Insurance / Natural Disasters			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	173,392	209,677	0
Amount Used / Transfer from Reserve	0	0	0
	<u>173,392</u>	<u>209,677</u>	<u>0</u>
(n) Unspent Grants & Contributions Reserve			
Opening Balance	9,081,142	9,081,141	1,015,299
Amount Set Aside / Transfer to Reserve	233,951	739	8,697,687
Amount Used / Transfer from Reserve	(9,043,251)	(9,026,655)	(631,845)
	<u>271,842</u>	<u>55,225</u>	<u>9,081,142</u>
(o) Marina Canal Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	33,617	25,299	0
Amount Used / Transfer from Reserve	0	0	0
	<u>33,617</u>	<u>25,299</u>	<u>0</u>
(p) Carried Over Project Reserve			
Opening Balance	0	0	1,279
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(1,279)
	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Backed Reserves	<u>6,028,803</u>	<u>5,774,816</u>	<u>15,282,212</u>

All of the cash backed reserve accounts are supported by money held in financial institutions.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

12. RESERVES - CASH BACKED (Continued)

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Community Interest Free Loans Reserve

To be used to fund major community development projects.
Date of Utilisation: As funds become available for suitable projects.

Community Development Fund Reserve

To be used to fund community development initiatives.
Date of Utilisation: As required.

Leave Reserve

To be used to fund annual and long service leave requirements.
Date of Utilisation: As required.

Plant Reserve

To be used for the purchase of major plant and equipment.
Date of Utilisation: As required.

Waste Management Reserve

To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.
Date of Utilisation: As required.

Swimming Pool Reserve

To be used to fund Swimming Pool upgrades.
Date of Utilisation: As required.

Shire Staff Housing Reserve

To be used to fund housing for Shire staff.
Date of Utilisation: As required.

Aviation Reserve

To be used fund Aviation improvements.
Date of Utilisation: As required.

Rehabilitation Reserve

To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
Date of Utilisation: As required.

Marina Village Asset Replace & Preservation Reserve

To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
Date of Utilisation: As required.

Building Infrastructure Preservation Reserve

To be used for the development, preservation and maintenance of building infrastructure within the Shire of Exmouth.
Date of Utilisation: As required.

Town Planning Scheme Reserve

To be used for the purpose of funding a review of the future Town Planning Scheme.
Date of Utilisation: As required.

Insurance / Natural Disasters

To be used for the purpose of funding small insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDDRA claims.
Date of Utilisation: As required.

Unspent Grants & Contributions Reserve

To be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.
Date of Utilisation: Year of budgeted works.

Marina Canal Reserve

To be used for the purpose of funding future dredging costs as well as environmental water control and maintenance of the canals. These funds were derived from levying a Specified Area Rate titled Marina Specified Area.
Date of Utilisation: Year of budgeted works.

Carried Over Project Reserve

To be used for the preservation of carried over projects funds.
Date of Utilisation: Year of budgeted works.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$
13. RESERVES - ASSET REVALUATION		
Asset revaluation reserves have arisen on revaluation of the following classes of non current assets:		
(a) Land & Buildings		
Balance as at 1 July 2016	20,756,330	20,756,330
Revaluation Increment	4,391,934	0
Revaluation Decrement	0	0
Balance as at 30 June 2017	<u>25,148,264</u>	<u>20,756,330</u>
(b) Roads		
Balance as at 1 July 2016	8,471,756	8,471,756
Revaluation Increment	0	0
Revaluation Decrement	0	0
Balance as at 30 June 2017	<u>8,471,756</u>	<u>8,471,756</u>
(c) Plant & Equipment		
Balance as at 1 July 2016	1,094,483	1,094,483
Revaluation Increment	0	0
Revaluation Decrement	0	0
Balance as at 30 June 2017	<u>1,094,483</u>	<u>1,094,483</u>
(d) Furniture & Equipment		
Balance as at 1 July 2016	1,211,296	1,211,296
Revaluation Increment	0	0
Revaluation Decrement	0	0
Balance as at 30 June 2017	<u>1,211,296</u>	<u>1,211,296</u>
(e) Infrastructure - Other		
Balance as at 1 July 2016	6,316,282	6,316,282
Revaluation Increment	0	0
Revaluation Decrement	0	0
Balance as at 30 June 2017	<u>6,316,282</u>	<u>6,316,282</u>
TOTAL ASSET REVALUATION RESERVES	<u><u>42,242,081</u></u>	<u><u>37,850,147</u></u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

	Note	2017 Actual \$	2017 Budget \$	2016 Actual \$
Cash Assets		7,293,188	7,580,570	16,687,571
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result				
Net Result		6,590,483	9,923,547	19,001,411
Amortisation		0	0	0
Depreciation	2 (a)	4,739,977	4,509,439	4,296,829
(Increase)/Decrease in Receivables (Excl Self Supporting Loans)	4	738,791	(3,798)	(430,916)
(Profit)/Loss on Disposal of Assets	21	(133,806)	(222,961)	203,685
(Increase)/Decrease in Inventories	5	5,005	(1,590)	(13,408)
Increase/(Decrease) in Payables (Excl Self Supporting Loans)	9	(1,722,507)	33,643	2,229,749
Increase/(Decrease) in Provisions Grants & Contributions for the Development of Assets	11	(251,395)	16,000	148,761
		(8,672,184)	(13,861,849)	(21,923,373)
Net Cash from Operating Activities		<u>1,294,364</u>	<u>392,431</u>	<u>3,512,738</u>
(c) Undrawn Borrowing Facilities Credit Standby Arrangements				
Bank Overdraft limit		400,000		400,000
Bank Overdraft at Balance Date		0		0
Credit Card Limit		40,000		40,000
Credit Card Balance at Balance Date		0		0
Total Amount of Credit Unused		<u>440,000</u>		<u>440,000</u>
(d) Loan Facilities				
Loan Facilities - Current		253,764		117,266
Loan Facilities - Non-Current		2,262,793		1,106,557
Total Facilities in Use at Balance Date	23	<u>2,516,557</u>		<u>1,223,823</u>
Unused Loan Facilities at Balance Date		<u>410,000</u>		<u>0</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$
15. CAPITAL AND LEASING COMMITMENTS		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
- not later than one year	187,164	187,164
- later than one year but not later than five years	524,829	711,993
- later than five years	0	0
	711,993	899,157
 Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	1,923,458	13,470,628
Payable:		
- not later than one year	1,923,458	13,470,628

The capital expenditure project outstanding at the end of the current reporting period represents the construction of the Ningaloo Centre.

16. CONTINGENT LIABILITIES

There were no known contingent liabilities as at 30 June 2017.

There is a likelihood of recognising the Pedestrian Footbridge located at the Exmouth Marina Village as an asset. The estimated value of the bridge is \$4,967,365.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$
17. JOINT VENTURE		
Council has no joint venture agreements as at 30 June 2017		
18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY		
Governance	278,600	281,515
General Purpose Funding	439,707	0
Law, Order, Public Safety	1,218,886	1,892,218
Health	23	31,000
Education and Welfare	1,790,418	2,636,020
Housing	6,882,335	7,550,048
Community Amenities	7,688,460	9,035,145
Recreation and Culture	45,996,285	25,731,998
Transport	35,669,284	37,149,834
Economic Services	2,261,241	2,707,460
Other Property and Services	18,263,164	23,171,916
	120,488,403	110,187,154

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

19. FINANCIAL RATIOS

	2016/17	2015/16	2014/15
Current Ratio	1.070	0.876	1.970
Asset Sustainability Ratio	0.129	0.625	0.450
Debt Service Cover Ratio	15.143	7.866	7.780
Operating Surplus Ratio	(0.217)	(0.248)	(0.160)
Own Source Revenue Coverage Ratio	0.641	0.722	0.640

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Information relating to the Asset Consumption Ratio and the Asset Renewal Funding Ratio can be found at the Supplementary Ratio Information on page 51 of this document.

Three of the 2017 ratios disclosed above were distorted by the early receipt of half of the allocation of the 2017/18 Financial Assistance Grant in June 2017.

The early payment of the grant increased operating revenue in 2017 by \$993,202

Three of the 2016 and 2015 ratios disclosed above were distorted by the early receipt of half of the allocation of the 2015-16 Financial Assistance Grant on 30 June 2015.

The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by \$962,389

If recognised in the year to which the allocation related, the calculations in the 2017, 2016 and 2015 columns above would be as follows:

	2016/17	2015/16	2014/15
Current Ratio	0.707	No Change	1.500
Debt Service Cover Ratio	9.615	13.096	2.315
Operating Surplus Ratio	(0.321)	(0.166)	(0.238)

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

20. TRUST FUNDS

Funds held or outstanding at balance date over which the Council has no control and which are not included in the financial statements are as follows:

	Balance 1/07/16 \$	Amounts Received \$	Amounts Paid \$	Balance 30/06/17 \$
Hall & Rec Centre Bonds	10,100	0	5,350	4,750
Olma Funding	2,423	0	0	2,423
Forum Travel Fund	2,990	0	0	2,990
NADC	11,335	0	0	11,335
Cyclone Baptist Needy Fund	2,800	0	0	2,800
Council Nomination Fees	0	0	0	0
Sundries	7,844	50	0	7,894
Building/Planning Bonds	73,900	0	500	73,400
Youth Affairs	1,401	0	0	1,401
APH Bonds	0	0	0	0
Jurabi Coastal Park	59,400	0	0	59,400
Unclaimed Monies	7,749	0	112	7,637
Sub Division Clearance Bond	5,000	0	5,000	0
Key Bonds	650	200	0	850
Bond Deed Exmouth Marina Holdings	45,804	0	27,618	18,186
Cash In Lieu POS	169,420	0	0	169,420
Ingleton St Res 29086 (20A/152)	205,249	0	0	205,249
BCITF Levy	0	0	0	0
BSL Levy	0	0	0	0
Staff Housing Bonds	0	0	0	0
Donations to Other Organisations	135	0	0	135
Exmouth Volunteer Fire & Rescue	50,000	0	0	50,000
	656,200	250	38,580	617,870

21. DISPOSALS OF ASSETS

The following assets were disposed of during the year.

Function/Activity (Net)	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance	65,636	0	65,455	0	(181)	0
Law, Order & Public Safety	0	9,815	0	8,500	0	(1,315)
Housing	0	515,269	0	450,000	0	(65,269)
Community Amenities	0	142,878	0	51,000	0	(91,878)
Recreation & Culture	1,120	0	0	0	(1,120)	0
Transport	27,235	48,399	6,414	32,250	(20,821)	(16,149)
Economic Services	0	13,204	0	6,500	0	(6,704)
Other Property & Services	162,254	932,089	318,182	1,336,365	155,928	404,276
Total	256,245	1,661,654	390,051	1,884,615	133,806	222,961
Land Held for Resale	160,696	482,089	318,182	886,365	157,486	404,276
Land	0	0	0	0	0	0
Buildings	0	965,269	0	900,000	0	(65,269)
Furniture & Equipment	28,793	0	6,414	0	(22,379)	0
Vehicles	0	0	0	0	0	0
Plant & Equipment	66,756	214,296	65,455	98,250	(1,301)	(116,046)
Total	256,245	1,661,654	390,051	1,884,615	133,806	222,961

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 30 June Carried Forward \$	2016 1 July Brought Forward \$	2016 30 June Carried Forward \$
22. Net Current Assets			
Composition of net current assets			
Current Assets			
Cash and cash equivalents			
Unrestricted	1,260,337	1,401,811	1,401,811
Restricted	6,028,803	15,282,212	15,282,212
Cash on Hand	4,048	3,548	3,548
OCDF - Restricted	3,102,000	0	0
Investments			
Receivables			
Rates	336,908	427,631	427,631
Sundry Debtors	1,120,190	1,259,809	1,259,809
Goods & Services Tax	62,357	495,997	495,997
Self Supporting Loans	54,000	59,000	59,000
Accrued Revenue	47,913	83,420	83,420
Rental Bonds	100	100	100
Prepaid Expenditure	5,721	45,637	45,637
Inventories			
Materials	39,398	44,403	44,403
Land Held for Resale	1,446,263	1,176,959	1,176,959
Less: Current Liabilities			
Trade and other payables			
Sundry Creditors	(1,690,488)	(3,076,981)	(3,076,981)
Other Payables	(714)	0	0
Prepaid Revenue	(3,124,080)	0	0
Accrued Interest on Debentures	(8,677)	0	0
Accrued Expenses	(76,792)	(388,071)	(388,071)
Tax Liabilities	0	(171,759)	(171,759)
Accrued Salaries & Wages	(115,553)	0	0
Current portion of long term borrowings			
Secured by floating charge	(253,764)	(117,266)	(117,266)
Provisions			
Provision for Annual Leave	(488,998)	(631,920)	(631,920)
Provision for Long Service Leave	(259,531)	(297,344)	(297,344)
Provision for Gratuity	(74,440)	(130,485)	(130,485)
Unadjusted Net Current Assets	7,415,001	15,466,701	15,466,701
Adjustments			
Less: Reserves - Restricted Cash	(6,028,804)	(15,282,212)	(15,282,212)
Less: Loans receivable - clubs/institutions	(54,000)	(59,000)	(59,000)
Less: Land Held for Resale	(1,446,263)	(1,176,959)	(1,176,959)
Add: Current Borrowings Secured by floating charge	253,764	117,266	117,266
Add: Provisions Cash Backed (Leave Reserve)	822,969	1,059,749	1,059,749
	962,667	125,545	125,545

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

23. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan No.	Principal 01-Jul-16	New Loans	Interest Expense		Principal Repayments		Total Repayments		Principal 30-Jun-17	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Housing											
Snapper Loop Land	77	136,209	0	7,987	7,579	42,898	42,898	49,996	50,477	93,311	93,311
Staff Dwellings	80	793,714	0	37,680	37,301	56,988	56,901	93,304	94,202	736,726	736,726
Community Amenities											
Rubbish Truck	81	0	410,000	297	5,991	0	51,961	0	57,952	410,000	358,039
Recreation & Culture											
Ningaloo Centre	82	0	1,000,000	1,001	13,052	0	21,863	0	34,915	1,000,000	978,137
Other Property & Services											
1 Bennett St Exmouth	76	293,900	0	15,434	42,321	17,380	293,900	31,976	336,221	276,520	0
		1,223,823	1,410,000	62,399	106,244	117,266	467,523	175,276	573,767	2,516,557	2,166,213

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

23. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures

Purpose	Loan No.	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used		Balance Unspent \$
		Actual	Budget						Actual	Budget	
Rubbish Truck	81	410,000	410,000	WATC	Debenture	5	39,034	2.41%	0	410,000	410,000
Ningaloo Centre	82	1,000,000	1,000,000	WATC	Debenture	15	342,262	3.33%	1,000,000	1,000,000	0
		<u>1,410,000</u>	<u>1,410,000</u>				<u>381,296</u>		<u>1,000,000</u>	<u>1,410,000</u>	<u>410,000</u>

(c) Unspent Debentures

Particulars		Date Borrowed	Balance 1/07/16	Amount of Loan	Expended During Year	Balance 30/06/17
Rubbish Truck	81	20-Jun-17	0	410,000	0	410,000
			<u>0</u>	<u>410,000</u>	<u>0</u>	<u>410,000</u>

As at 30 June 2017, the unspent loan proceeds were held in the Plant Reserve (refer Note 12).

(d) Overdraft

Council has an overdraft facility of \$400,000 to assist with short term liquidity requirements. The balance of the bank overdraft at 30 June 2017 was \$nil.

(e) Interest Rate Risk

New loans are borrowed with interest rate fixed for the term of the loan, this protects Council from future increases in interest rate rises.

Shire of Exmouth

RATING INFORMATION For the Year Ended 30 June 2017

24.	Number of Properties	Rateable Value \$	Rate in Dollar \$	2017 Actual \$	2017 Budget \$	2016 Actual \$
GROSS RENTAL VALUE (GRV)						
General Rates - GRV						
General	1,151	29,691,641	\$0.071500	2,053,237	2,045,886	0
Marina Developed	81	2,950,660	\$0.098300	296,756	287,673	0
Holiday Homes	68	1,688,180	\$0.101100	149,660	151,995	0
Vacant Land	239	3,339,700	\$0.120500	367,241	376,865	
Commercial-Industrial	0	0		0	0	785,576
Commercial-Industrial Vacant Land	0	0		0	0	104,369
Marina	0	0		0	0	336,684
Marina Vacant Land	0	0		0	0	79,038
Residential	0	0		0	0	1,169,139
Residential Development	0	0		0	0	1,141
Residential Develop Vacant Land	0	0		0	0	(812)
Special Rural	0	0		0	0	41,755
Special Rural Vacant Land	0	0		0	0	22,340
Total Rates - GRV	1,539	37,670,181		2,866,894	2,862,419	2,539,230
Minimum Rates - GRV						
General	49	352,290	\$900	44,100	44,100	0
Marina Developed	1	0	\$900	900	900	0
Holiday Homes	0	0	\$900	0	0	0
Vacant Land	216	1,047,840	\$900	194,400	187,200	0
Commercial-Industrial	0	0		0	0	29,110
Commercial-Industrial Vacant Land	0	0		0	0	26,980
Marina	0	0		0	0	1,459
Marina Vacant Land	0	0		0	0	401,225
Residential	0	0		0	0	48,280
Residential Development	0	0		0	0	0
Residential Develop Vacant Land	0	0		0	0	4,060
Special Rural	0	0		0	0	2,433
Special Rural Vacant Land	0	0		0	0	1,622
Total Minimum Rates - GRV	266	1,400,130		239,400	232,200	515,169
TOTAL GRV	1,805	39,070,311		3,106,294	3,094,619	3,054,399
UNIMPROVED VALUE (UV)						
General Rates - UV						
Mining	16	292,897	\$0.155200	45,524	46,458	42,968
Rural	7	478,060	\$0.077600	35,112	37,796	35,921
Total Rates - UV	23	770,957		80,636	84,254	78,889
Minimum Rates - UV						
Mining	14	11,658	\$284	3,976	3,976	3,510
Rural	1	5,800	\$900	900	900	760
Total Minimum Rates - UV	15	17,458		4,876	4,876	4,270
TOTAL UV	38	788,415		85,512	89,130	83,159
TOTAL GENERAL RATES	1,843			3,191,806	3,183,749	3,137,558
Specified Area Rates (Note 25)						
Marina Specified Area	240	3,472,700	\$1.300000	45,589	42,926	44,344
TOTAL RATES LEVIED				3,237,395	3,226,675	3,181,902
Less: Rates Written Off				0	0	0
Net Rate Revenue				3,237,395	3,226,675	3,181,902

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

25. SPECIFIED AREA RATE

Marina Specified Area

The specified area rate for the marina is for those properties fronting the marina canals. The proceeds of the rate are applied in full to the environmental monitoring and maintenance of the canal waterways.

	Reserve Bal	Rates	Interim	Back	Rates	Reserve Bal
Specified Area Rate	1st July	Levied	Rates	Rates	Expended	30th June
<i>(Refer Note 24 for valuations)</i>	\$	\$	\$	\$	\$	\$
<i>Marina Specified Area</i>	0	45,218	371	0	(45,589)	0

26. SERVICE CHARGES

Council did not raise any service charges.

27. DISCOUNTS, INCENTIVES, CONCESSIONS & WRITE-OFFS

	Type	Disc %	Total Cost/ Value	Budget Cost/ Value
Rates - Rate in \$ Concession			92,500	95,819
			<u>92,500</u>	<u>95,819</u>

Pensioners & Seniors

Persons who hold a Seniors Card (SC), Commonwealth Health Seniors Card (CHSC) and/or Pension Concession Card (PCC) may be eligible to claim a rebate of up to 50% on their rates, or be eligible to defer payment of their rates.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

28. INTEREST CHARGES AND INSTALMENTS

	Interest Rate	Admin Charge \$	Revenue
Interest			
Unpaid Rates	11.0%	N/A	53,311
Instalment Plan	5.5%	N/A	13,034
			<u>66,345</u>
Charges			
Instalment Plan	N/A	\$13	15,638
			<u>15,638</u>

Two option plans are available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 16 September 2016.

Option 2 (2 Instalments)

First instalment to be received on or before 16 September 2016 including all arrears and half of the current rates and service charges. Second, instalments to be made intervals on dates shown below:-

1st Instalment	16 September 2016
2nd Instalment	16 November 2016

Option 3 (4 Instalments)

First instalment to be received on or before 16 September 2016 including all arrears and quarter of the current rates and service charges. Second, third and fourth instalments to be made at two month intervals on dates shown below:-

1st Instalment	16 September 2016
2nd Instalment	16 November 2016
3rd Instalment	16 January 2017
4th Instalment	16 March 2017

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$13.

	2017 Actual \$	2016 Actual \$
29. FEES & CHARGES		
General Purpose Funding	41,564	43,654
Law, Order, Public Safety	22,209	25,206
Health	46,330	37,401
Education & Welfare	27,874	28,818
Housing	105,817	111,162
Community Amenities	1,156,760	1,036,323
Recreation & Culture	111,296	97,025
Transport	4,162,150	4,398,380
Economic Services	180,479	254,252
Other Property & Services	23,458	21,553
	<u>5,877,937</u>	<u>6,053,774</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2016 Actual \$	
30. GRANTS & CONTRIBUTION REVENUE			
By Nature and Type:			
Grants - Operating	3,257,261	1,614,829	
Contributions - Operating	902	0	
Reimbursements - Operating	59,996	0	
	<u>3,318,159</u>	<u>1,614,829</u>	
 Grants - For the Development of Assets	 8,672,185	 21,923,373	
	<u>8,672,185</u>	<u>21,923,373</u>	
	<u>11,990,344</u>	<u>23,538,202</u>	
By Program:			
General Purpose Funding	2,873,094	914,205	
Governance	27,876	0	
Law, Order, Public Sector	53,894	68,273	
Health	902	0	
Education & Welfare	(333,134)	70,135	
Housing	411	0	
Community Amenities	2,119	36,400	
Recreation and Culture	8,361,783	19,680,575	
Transport	952,929	2,728,917	
Economic Services	1,582	20,862	
Other Property & Services	48,888	18,835	
	<u>11,990,344</u>	<u>23,538,202</u>	
31. COUNCILLOR'S REMUNERATION	2017	2017	2016
The following fees, expenses and allowances were paid to council members and/or the president.	Actual	Budget	Actual
	\$	\$	\$
President's Allowance	6,415	12,830	12,665
President's Meeting Fees	3,207	12,830	12,665
Deputy President's Allowance	1,604	3,208	3,166
Councillor & Commissioner Meeting Fees	92,371	38,500	35,246
Telecommunications Allowance	4,128	4,590	4,375
	<u>107,725</u>	<u>71,958</u>	<u>68,117</u>
32. EMPLOYEE NUMBERS			
The number of full-time equivalent Employees at balance date	<u>57.76</u>		<u>63.45</u>
33. ECONOMIC DEPENDENCY			
A significant portion of revenue is received by way of grants from the State and Federal Government. The total of grant revenue from government sources is included in Note 30.			

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

34. MAJOR LAND TRANSACTIONS

Heron Way Subdivision

A Feasibility study was undertaken during 2013/14 to ascertain if land proposed for a possible sub-division in Heron Way Exmouth would be viable business activity for Council.

Based on the findings of the study, Council initiated acquisition of the land during 2014/15 for special rural residential sub-division comprising of 11 Lots of varying sizes. The development was funded from municipal funds.

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Current Year Transactions			
Operating Revenue			
Profit on Sale	157,486	404,276	143,850
Operating Expenditure			
Settlement Expenses	(5,850)	(15,000)	(7,056)
Marketing & Advertising	0	0	(1,858)
Valuation Expenses	(536)	(5,000)	(5,310)
Non Operating Revenue			
Sale Proceeds	318,182	886,364	0
Non Operating Expenditure			
Purchase of Land	(430,000)	(430,000)	(150,000)
Development Costs	0	0	(8,875)
	<u>39,282</u>	<u>840,640</u>	<u>(29,249)</u>
Assets			
Land Held for Resale	1,446,263		1,176,959
	<u>1,446,263</u>		<u>1,176,959</u>
Liabilities			
Nil	0		0
	<u>0</u>		<u>0</u>
Net Assets	<u>1,446,263</u>		<u>1,176,959</u>

Expected Future Cash Flows

	2018 \$	2019 \$	2020 \$	2021 \$	Total \$
Cash Outflows					
Nil	0	0	0	0	0
Cash Inflows					
Sale Proceeds	0	590,909	590,909	1,477,273	2,659,091
Net Cash Flows	<u>0</u>	<u>590,909</u>	<u>590,909</u>	<u>1,477,273</u>	<u>2,659,091</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

	2017 Actual \$	2017 Budget \$	2016 Actual \$
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35. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Learmonth Airport is the general aviation and regular passenger transport airport for the Shire of Exmouth. It is the main regional base for aircraft charter operations and private flying in Exmouth.

The Shire is responsible for operating the civil terminal, apron and taxiway; the RAAF are responsible for maintaining the other civil facilities used for civil aviation to comply with Defence legislation and regulations.

Operating Revenue

Fees & Charges	4,016,319	3,982,615	4,280,184
Grants, Subsidies & Contributions	38,577	0	0
Other Revenue	0	0	0
Profit on Asset Disposal	0	0	1,945
	<u>4,054,896</u>	<u>3,982,615</u>	<u>4,282,129</u>

Operating Expenditure

Employee Costs	(1,700,443)	(1,922,433)	(1,963,288)
Materials & Contracts	(658,023)	(364,846)	(340,140)
Utilities	(110,629)	(143,016)	(127,854)
Insurance	(89,809)	(56,820)	(97,648)
Other Expenditure	(254,296)	(201,296)	(215,051)
Loss on Asset Disposal	(17,229)	(6,875)	0
Depreciation	(539,934)	(504,671)	(556,957)
	<u>(3,370,363)</u>	<u>(3,199,957)</u>	<u>(3,300,938)</u>

Operating Surplus/(Deficit)

	684,533	782,658	981,191
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Capital Expenditure

Land & Buildings	(20,834)	(10,000)	(64,588)
Furniture and Equipment	(12,364)	0	(95,934)
Infrastructure Other	0	0	(33,195)
Plant and Equipment	(5,237)	0	(92,486)
Transfer to/from Reserve	(378)	(7,153)	(125,145)
	<u>(38,813)</u>	<u>(17,153)</u>	<u>(411,348)</u>

TOTAL NET RESULT

	<u>645,720</u>	<u>765,505</u>	<u>569,843</u>
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36. POST BALANCE DAY EVENTS

No significant events have occurred since 30 June to the date of reporting.

37. AGGREGATE EMPLOYMENT ENTITLEMENT

Current	Note		
Accrued Salaries & Wages	9	115,553	253,225
Provision for Annual Leave	11	0	435,609
Provision for Long Service Leave	11	0	461,581
Provision for Gratuity	11	0	31,836
		<u>115,553</u>	<u>1,182,251</u>
Non Current			
Provision for Long Service Leave	11	0	255,215
		<u>0</u>	<u>255,215</u>

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

38. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2017 \$
Short-term employee benefits	928,446
Post-employment benefits	133,778
Other long-term benefits	16,566
Termination benefits	317,415

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note 31.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

iii. Joint venture entities accounted for under the equity method

The Shire has a one-third interest in an environmental health and building service. The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note 17.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

Associated companies/individuals:

	2017 \$
Sale of goods and services	0
Purchase of goods and services	12,396

Joint venture entities:

Distributions received from joint venture entities	0
--	---

Amounts outstanding from related parties:

Trade and other receivables	0
Loans to associated entities	0
Loans to key management personnel	0

Amounts payable to related parties:

Trade and other payables	44,628
Loans from associated entities	0

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

39. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management, focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department of Council under policies approved by the Council.

Council held the following financial instruments at balance date.

	Carrying Value		Fair Value	
	2017	2016	2017	2016
	\$	\$	\$	\$
Financial Assets				
Cash and Cash Equivalent	7,293,188	16,687,571	7,293,188	16,687,571
Receivables	1,792,546	2,587,837	1,792,546	2,587,837
Financial Assets at Fair Value through Profit or Loss	0	0	0	0
Available-for-sale Financial Assets	0	0	0	0
Held-to Maturity Investments	0	0	0	0
	<u>9,085,734</u>	<u>19,275,408</u>	<u>9,085,734</u>	<u>19,275,408</u>
Financial Liabilities				
Payables	1,914,304	3,636,811	1,914,304	3,636,811
Borrowings	<u>2,516,557</u>	<u>1,223,823</u>	<u>2,516,557</u>	<u>1,223,823</u>
	<u>4,430,861</u>	<u>4,860,634</u>	<u>4,430,861</u>	<u>4,860,634</u>

Fair Value is determined as follows:

- Cash and Cash Equivalents	Estimated to the carrying value which approximates net market value.
- Receivables	Estimated to the carrying value which approximates net market value.
- Payables	Estimated to the carrying value which approximates net market value.
- Held-to Maturity Investments	Estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Borrowings	Estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial Assets at Fair Value through Profit or Loss	Based on quoted market prices at the reporting date or independent valuation.
- Available-for-sale Financial Assets	Based on quoted market prices at the reporting date or independent valuation.

40. (a)

Cash and Cash Equivalents

Financial Assets at Fair Value through Profit or Loss

Available-for-Sale Financial Assets

Held-to Maturity Investments

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance department manages the cash and investment portfolio with the assistance of independent advisors (when required). Council has an investment policy and the policy is subject to review by Council. An investment report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by only investing in registered commercial banks.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

40. FINANCIAL RISK MANAGEMENT (Continued)

	2017 Actual \$	2016 Actual \$
Impact of a 10% movement in price of investments		
- Equity	0	0
- Income Statement	0	0
Impact of a 1% movement in interest rates in cash		
- Equity	103,952	1,892,110
- Income Statement	72,932	313,090

40. (b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

	2017 Actual \$	2016 Actual \$
The profile of Council's credit risk at balance date was:		
Percentage of Rates and Annual Charges		
- Current	0.0%	0.0%
- Overdue	100.0%	100.0%
Percentage of other Receivables		
- Current	69.1%	42.0%
- Overdue	30.9%	58.0%

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

FINANCIAL RISK MANAGEMENT (Continued)

40. (c) Payables

Payables and borrowings are both subject to liquidity risk, that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 Year	Due 1 - 5 years	Due 5 Years +	Total Contracted Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
2017					
Payables	5,016,304	0	0	5,016,304	5,016,304
Borrowings	253,764	959,254	1,303,539	2,516,557	2,516,557
	<u>5,270,068</u>	<u>959,254</u>	<u>1,303,539</u>	<u>7,532,861</u>	<u>7,532,861</u>
2016					
Payables	3,636,811	0	0	3,636,811	3,636,811
Borrowings	117,179	522,974	583,670	1,223,823	1,223,823
	<u>3,753,990</u>	<u>522,974</u>	<u>583,670</u>	<u>4,860,634</u>	<u>4,860,634</u>

Market Risk - Currency

Nil - Council does not engage in transactions expressed in foreign currencies.

Market Risk - Interest Rate

Borrowings are subject to interest rate risk (the risk interest rates could adversely affect funding costs). Council manages this risk by borrowing long term and fixing the interest rate to the situation considered most advantageous at the time of negotiation.

As interest rates on borrowings are fixed for the term of the loan, no impact is experienced from a change in interest rate therefore a sensitivity analysis is not presented.

Shire of Exmouth

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2017

FINANCIAL RISK MANAGEMENT (Continued)

40. (c) Payables - Borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
2017								
Borrowings								
Fixed rate								
Debentures	0	93,311	0	0	0	2,423,246	2,516,557	3.86%
Weighted average effective interest rate	0.00%	5.65%	0.00%	5.65%	0.00%	4.81%		
2016								
Borrowings								
Fixed rate								
Debentures	0	0	136,209	0	0	1,087,614	1,223,823	4.91%
Weighted average effective interest rate	0.00%	0.00%	5.65%	0.00%	0.00%	4.81%		

Shire of Exmouth

SUPPLEMENTARY RATIO INFORMATION FOR THE YEAR ENDED 30TH JUNE 2017

Ratio Information

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

	2016/17 Actual	2015/16 Actual	2014/15 Actual	2013/14 Actual
Asset Consumption Ratio	0.646	0.727	0.720	0.710
Asset Renewal Funding Ratio	1.050	0.940	0.720	0.920

The above ratios are calculated as follows:

Asset Consumption Ratio $\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$

Asset Renewal Funding Ratio $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF EXMOUTH

Opinion on the Audit of the Financial Report

We have audited the accompanying financial report of the Shire of Exmouth (the Shire), which comprises the statement of financial position as at 30 June 2017, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Exmouth is in accordance with the *Local Government Act 1995 (as amended)* and the *Local Government (Financial Management) Regulations 1996 (as amended)*, including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on Other Legal and Regulatory Requirements

During the course of our audit we became aware of the following instances where the Shire did not comply with the *Local Government (Financial Management) Regulations 1996 (as amended)*:

Rates

The following information was not accompanied or included in the rate notice as required by Local Government (Financial Management) Regulation 56(4):

- A brief statement of objects/reasons for imposing differential rates, differential minimums and service charges.
- The reasons the adopted rates and minimums for all rating categories differed from those set forth in the local public notice.
- For rates that remain unpaid from the previous year at the date for payment of the first instalment, a brief statement advising that payment of rates or service charge on any land may not be made by instalment.

The following information was not included in a reminder notice for payment of an instalment as required by *Local Government (Financial Management) Regulation 57(1)(c)*:

- The valuation of the land recorded in the rate record.

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF EXMOUTH (CONTINUED)
Report on Other Legal and Regulatory Requirements (Continued)**

MOORE STEPHENS

In accordance with the *Local Government (Audit) Regulations 1996*, we also report that:

- a) In our opinion the Shire experienced a significant adverse trend in both the financial position and financial management practices during the year ended 30 June 2017 as evidenced by:

Financial Position

- i) A deterioration in the key financial ratios of the Shire; and
ii) The effect the Ningaloo Centre Project has had on the operations of the Shire.

Financial Management Practices

- i) Specific actions taken with respect to the planning, tendering and other aspects of the Ningaloo Centre Project; and
ii) Scale of non-compliance with the Local Government Act and Regulations and other matters of best practice.
- b) Except as detailed above, no matters indicating non-compliance with Part 6 of the *Local Government Act 1995 (as amended)*, the *Local Government (Financial Management) Regulations 1996 (as amended)* or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 51 of this report, we have reviewed the calculation as presented and nothing has come to our attention to suggest it is not supported by:
- i. verifiable information; and
ii. reasonable assumptions.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Shire's annual report for the year ended 30 June 2017 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Council for the Financial Report

Management is responsible for the preparation of this financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Local Government Act 1995 (as amended)* and the *Local Government (Financial Management) Regulations 1996 (as amended)* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Date: 28 February 2018
Perth, WA

28 February 2018

The Shire President
Shire of Exmouth
2 Truscott Crescent
EXMOUTH WA 6707

Dear Cr Niikkula

Management Report for the Year Ended 30 June 2017

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We advise that we have completed our audit procedures for the year ended 30 June 2017 and enclose our Audit Report.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which will be useful to you.

GENERAL OVERVIEW OF FINANCIAL CIRCUMSTANCES

As detailed in our audit report, we considered the circumstances surrounding the operations of the Shire over the course of the last two years and concluded a significant adverse trend in both the financial position and financial management practices occurred. To provide additional detail and clarity to our conclusions, we provide the following comments:

Financial Position

When concluding in this regard, we examine the statutory ratios and factors which influence them (e.g. operating surplus/(deficit), level of borrowings, debt service requirement). In this case, we also considered the effect the Ningaloo Centre project had on the financial operations. Once we have analysed the various permutations this review provides, we consider them in the context of the financial position as reported in the Statement of Financial Position at year end and provide our view.

The key ratios (as discussed in the Comments section below) are significantly below the target levels and will require specific action to ensure they improve.

One item to also consider is the effect the debt service requirement of the new borrowings (unspent as at 30 June 2017) will have on the debt service cost. Borrowings have more than doubled as a result and this will start to impact on the available resources to meet other costs, particularly in the medium term.

Another, and perhaps the largest consideration, is the impact the operations of the Ningaloo Centre will have on the operating outcome of the Shire. The Ningaloo Centre did not become operational until after 30 June 2017 and, based on our knowledge of the project and its outcomes, it will place a significant operational and maintenance requirement on the operations for what is likely to be a significant time into the future.

One positive of the financial situation is the Restricted Reserve position of the Shire is relatively strong, with little of the quarantined money relating to unspent grants for which there is a future specific commitment for expenditure. This provides the Council with flexibility around choices for funding of future operations and projects.

Whilst we acknowledge both Council and the Management are fully aware of these factors and have implemented plans to address them, they must continue to monitor the Shire's current asset and cash flow position very closely over the short to medium term.

Notwithstanding this, the budget review in respect to the year ended 30 June 2018 is an integral part of determining where the finances of the Shire currently are and what action is required. This will assist with the task of ensuring the Shire avoids experiencing a continuing adverse trend in the future.

GENERAL OVERVIEW OF FINANCIAL CIRCUMSTANCES (CONTINUED)

Financial Management Practices

As set out in our audit report there were a number of matters which led us to our conclusion in this regard.

Notwithstanding the upheaval to the governance and management structures experienced by the Shire during the past two years (as well as the matters detailed in the body of our report below), we believe the actions taken by the Commissioner, new Management and the new Council, have alleviated the concerns around the financial management practices of the Shire.

Also, in our opinion, the actions taken do not mean there is nothing further to do. On the contrary, Council and Management must continue to make improvements to systems and processes to ensure they are able to manage the Shire's scarce resources in an efficient, effective, compliant and timely manner.

SPECIFIC COMMENT ON RATIOS

Since the arrival of the new statutory ratios in 2013 (which included the requirement to calculate for 2012), we have endeavoured to provide Councils and Audit Committees with a comparison of these ratios. As the year ended 30 June 2017 is the first year we have been the Shire's appointed auditor, you may not be familiar with this approach.

Nonetheless, ratios provide useful information when compared to industry and internal benchmarks and assist in identifying trends. Whilst not conclusive in themselves, understanding ratios, their trends and how they interact is beneficial for the allocation of scarce resources and planning for the future. Information relating to the statutory ratios disclosed in the financial report is summarised in the table below and commentary provided on the following pages.

	Target Ratio ¹	Actual 2017	Council's Adjusted Ratios					Council's 5 Year Trend ²	5 Year Average ³	
			2017	2016	2015	2014	2013		Regional	State
Current Ratio	≥ 1	1.07	0.71*	0.88*	1.50*	1.16*	2.01*	↓	1.60	2.22
Asset Sustainability Ratio	≥ 1.1	0.13	0.13	0.63	0.45	1.61	1.91	↓	1.36	1.18
Debt Service Cover Ratio	≥ 10	15.14	9.62*	13.10*	2.32*	4.44*	10.81*	↑	8.94	12.41
Operating Surplus Ratio	≥ 0.15	(0.22)	(0.32)*	(0.17)*	(0.24)*	(0.19)*	0.04*	↓	(0.19)	(0.11)
Own Source Revenue Coverage Ratio	≥ 0.9	0.64	0.64	0.72	0.64	0.73	0.79	↓	0.63	0.67
Asset Consumption Ratio	≥ 0.75	0.65	0.65	0.73	0.72	0.71	0.71	↓	0.74	0.73
Asset Renewal Funding Ratio	≥ 1.05	1.05	1.05	0.94	0.72	0.92	0.92	↑	0.75	0.94

¹ Target ratios per Department of Local Government, Sport and Cultural Industries (DLGSL) Guidelines except the Debt Service Cover Ratio which is a target devised by Moore Stephens (and based on experience). For information, DLGSL Guidelines indicate a target Debt Service Cover Ratio of 5.

² The 5-year trend compares the adjusted 2017 ratio to the average of the adjusted ratios for the last 5 years

³ The average in relation to the Regional and State comparisons is a 5 year average of 2012, 2013, 2014, 2015 and 2016.

* Adjusted for "one-off" timing/ non-cash items.

Adjustments relating to 2017

Three of the ratios disclosed above were distorted by the following items:-

- (a) The early payment of 2017/18 Financial Assistance Grants (FAGs) totalling \$993,202 received before 30 June 2017. The early payment of the grant increased operating revenue in 2017.

This item is considered "one-off" timing in nature and was adjusted when calculating the ratios in the above table (as shown by "**") as were relevant comparative year ratios (which had been affected by similar "one-off" items).

Regional and State 5 Year Averages

Regional and State 5 year averages have not been adjusted for "one-off" items even though these items may have been applicable in prior years as they are based on the statutory ratios which have been reported in published financial reports. However, they still provide a useful reference point as they are indicative of a trend.

Commentary on Specific Ratios

- **Current Ratio**

The Current Ratio measures the Shire's ability to meet its current (short term) liabilities as and when they fall due.

This ratio is below the target level and both Regional and State 5 year averages. In addition, it is trending downwards.

Council and Management must continue to monitor the Shire's current asset and cash flow position very closely over the short to medium term. The budget review in respect to the year ended 30 June 2018 is an integral part of determining where the finances of the Shire currently are and what action is required. As detailed in the commentary above, it is imperative this review be performed in accordance with the statutory requirements.

- **Asset Sustainability Ratio**

The Asset Sustainability ratio expresses capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. This ratio is used to identify any potential decline or improvement in asset conditions. A percentage of less than 100% on an ongoing basis indicates assets may be deteriorating at a greater rate than spending on renewal or replacement.

This ratio has deteriorated from last year and is trending downwards. It is below the target level and the 5 year Regional and State averages.

The decline in the ratio this year is specifically attributable to the size of the Ningaloo Centre Project. As discussed in the specific commentary on the Financial Position of the Shire above, the management of this asset in future years will have a significant impact on the Shire's operations.

Unless a proper plan, integrated with other operational considerations of the Shire, is implemented, the Shire runs the risk of a degradation of its assets and ultimately, the service potential of them.

Interpretation of this ratio should also be considered together with the Asset Consumption Ratio (above the basic target at 0.65) and the Asset Renewal Funding Ratio (above target at 1.05).

Commentary on Specific Ratios (Continued)

- **Operating Surplus Ratio**

The Adjusted Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates. A negative ratio and the local government is experiencing an operating deficit.

The adjusted ratio is below target level and is trending downwards over the last five years. Furthermore, it is currently also below both the 5 year Regional and State averages.

The negative ratio indicates operating expenditure is greater than operating revenue and the Shire is experiencing an operating deficit. A sustained period of deficits will erode the Shire's ability to service debt and maintain both its operation service level and asset base over the longer term. A positive ratio which is consistently above 0.15 provides the Shire with greater flexibility in meeting operational service levels and asset management requirements.

As detailed in the commentary on the Financial Position above, the Ningaloo Centre will place a significant operational and maintenance requirement on the operations for what is likely to be a significant time into the future.

In order to progress towards a positive ratio, we urge both Council and Management to explore ways of improving the operating position. This is dependent upon the Council and Management understanding the different circumstances and the interaction the operating surplus/(deficit) has on other ratios and operational capacity in general.

Summary

We would also like to take this opportunity to stress one-off assessments of ratios at a particular point in time can only provide a snapshot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.

We will continue to monitor the financial position and ratios in future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire.

OTHER MATTERS NOTED

Changes to supplier banking details

We are aware of many recent incidents of payment scams/frauds within the local government industry. Consequently, we have had a specific focus on the controls around the changes to supplier banking details within the EFT payment system.

During our audit, we noted changes in the supplier banking details are not formally documented by Shire officers.

Comment: To help ensure all changes to supplier banking details in the system are properly processed, a formal process to change banking details should be followed prior to any changes being made and all changes should be fully documented by Shire officers.

Management Comment: A process for banking details amendments will be implemented.

Investment Policy

Whilst our review of the Shire’s investment policy regarding the restrictions on investment of money revealed it technically complies with Financial Management Regulation 19C, we believe it should be reviewed to bring it more up to date and in line with the amendments made in April 2012.

This would include documenting the specific types of investments and the allowable term, as well as those investments expressly prohibited.

Comment: Whilst the investment policy states all investments are to be made in accordance with the Local Government Act 1995, the policy should be more robust and include the restrictions specified in Local Government (Financial Management) Regulation 19C(2).

Management Comment: A review of the investment policy will be undertaken and amended in accordance with regulations.

Purchase Orders

During our audit, a sample of twelve payment transactions were randomly selected and testing performed to verify the authorisation of purchase orders and goods received within the parameters of the purchasing policy.

There were two instances where purchases were not in accordance with the purchasing policy:

- 1) A supplier invoice was authorised and processed for payment without the requisite number of quotes (three written quotes in this case).
- 2) A supplier invoice was authorised and processed for payment without the purchase order having been authorised.

Comment: All authorised officers should be “reminded” of the need to ensure the requisite number of quotes are obtained and purchase orders are authorised. This will help ensure compliance with the Shire’s purchasing policy, budget responsibility and goods/services are appropriately ordered/authorised, prior to processing of payment.

Management Comment: All staff will be reminded of the Shire’s purchasing policy and procedures in that all purchases can only be approved by an authorised officer.

Rates

The Shire’s rating procedures were reviewed to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included an inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger.

Based on our review, we concluded the rate system and records are being properly maintained, rates are correctly imposed as well as posted to general ledger, except for the following matters:

- There is no evidence the annual or interim rates billing report reconciliation was independently reviewed prior to sending out the annual and interim rates notice.

Comment: To help mitigate the risk of an incorrect rate being raised from the rating system and to help ensure integrity of the rating system is maintained, the annual rates billing report reconciliation should be reviewed by a senior staff member independent of preparation. The review should seek to confirm the accuracy of the reconciliation and be evidenced accordingly.

Management Comment: The recommendation is noted and will be implemented.

Registers

The Financial Interest Register (including Annual & Primary Returns) was examined to ensure compliance with regulatory requirements.

The following matters were noted as requiring attention:

- The review of returns of councillors and staff revealed three of the returns reviewed contained sections which had been left blank.

Comment: To help ensure compliance with Departmental Circular 18-2005 and to help ensure returns submitted are not at risk of being amended, all sections should be completed. We note it is acceptable to record N/A, Nil, or No Change or to rule a clear line through a N/A section whilst leaving sections blank is not recommended practice.

- The review of returns of staff revealed that two returns reviewed did not disclose their employment at the Shire as a source of income.

Comment: To help ensure compliance with Section 5.80 (1) and (2) of the Local Government Act 1995, Primary and Annual returns of Councillors and Staff should disclose each source from which the person reasonably expects to receive income during the return period.

Management Comment: The recommendations are noted and will be implemented.

Tenders

As part of our audit procedures, we reviewed expenditure, contracts and tenders related to the Ningaloo Centre Project for compliance with applicable tendering and procurement requirements of the Local Government Act 1995, associated regulations and the Shire's Purchasing Policy.

This review revealed, on two tenders awarded for contracts above the tender threshold applicable at the time, no tender process was undertaken. In raising this matter, we acknowledge it has previously been well documented and reported to both Council and Shire officers.

Comment: Nonetheless we remind you, to help ensure compliance with the Local Government Act 1995, associated regulations and the Shire's Purchasing Policy, all contracts above the tender threshold should follow the appropriate procurement process.

Management Comment: The recommendation is noted and the tender process will be followed in all future tenders.

Credit Card Policy

A review of the Shire's credit card policy and procedures was performed to determine if adequate controls were in place.

We noted that the credit card policy does not require employees sign an agreement acknowledging the terms and conditions prior to being issued with a credit card. There is no credit card agreement between the cardholders and the Shire.

Comment: To help ensure proper use of credit cards and hence accountability, all staff who have been allocated a credit card should sign a credit card usage agreement and the signed documents should be appropriately filed. The Shire's credit card policy should be updated to include this requirement.

Management Comment: The recommendation is noted and will be implemented.

Review of Fixed Asset Register

Upon review of the fixed asset register and depreciation rates used, we noted fixed asset categories are very broad and it was difficult to identify which category certain assets belonged to.

Comment: Whilst we were able to perform testing to satisfy our audit objectives, to help ensure easier identification of assets and their relevant depreciation rates, a full review of the fixed asset register is suggested and a wider group of asset classes adopted and implemented.

Management Comment: A review of the asset classification will be undertaken.

Purpose of Reserve Funds

Whilst we found no specific issue with the use of Reserve Funds, the purpose as described in relation to the Community Development Fund does appear to be rather broad.

In addition, the Marina Canal Reserve, which is derived from the levy of a Specified Area Rate, includes short term maintenance considerations. From our experience, Reserves of this nature are generally limited to longer term maintenance considerations.

Comment: During the next budget process, consideration should be given to the purposes of the Shire's Reserves.

Management Comment: Auditor's comment is noted

Financial Management Review

During the Financial Management Review ("FMR") undertaken in 2017 various matters were highlighted. Management responded and provided details as to how these matters have been addressed. Follow up procedures regarding these matters were conducted during our interim and year end visit in April and November 2017 to determine if they have now been rectified. Controls around cash and EFTPOS procedures at various collection points of the Shire and the actual systems used are yet to be addressed by the Shire. The FMR points relating to such issues need to be taken into consideration.

Comment: To help ensure appropriate controls and procedures are in place, the outstanding FMR points should be addressed and rectified.

Management Comment: The matters raised in the FMR will be addressed and actioned.

Year End Audit Readiness and Efficiency

As you are aware, the completion of the audit for the year ended 2017 was not completed until February 2018.

Our year end visit was considerably delayed and could not be performed until 27 to 30 November 2017 due to Shire staff turnover and availability. When we did attend onsite, the fair value of land and buildings had not been entered into the accounting system or financial report and this necessitated the finalisation of our audit remotely from our office. This occurred in the period between December 2017 to February 2018 and involved the completion the revaluation audit work and re-checking of the updated financial report.

As is obvious by the time taken to finalise the report, the process has been far from efficient. This has resulted in a late audit report and increased costs. Not only does it impact on the efficiency of the audit process, it also reflects on the efficiency of the Shire as a whole as it compromises the delivery of meaningful, accurate and timely management information. Given this, the Shire has undergone large staff turnover, mainly key personnel, and hence we do not expect to encounter the same issues going forward.

Comment: To help ensure this situation is rectified and does not present itself again, key personnel currently involved should keep up to date and accurate records of key reconciliations and accounting support. Sufficient accounting resources should be allocated to the process with the goal of having the audited Financial Report completed and sent to both the Auditor and the Department of Local Government, Sport and Cultural Industries within the prescribed deadlines in any given year.

Management Comment: Auditor's comment is noted

We noted no other matters we wish to bring to your attention.

UNCORRECTED MISSTATEMENTS

We advise there were no uncorrected misstatements noted during our audit.

We take this opportunity to thank all staff for the assistance provided during the audit. Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully



David Tomasi
Partner
Moore Stephens

Encl.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Exmouth - Compliance Audit Return 2017

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2017.	N/A		Gary Martin
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2017.	N/A		Gary Martin
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2017.	N/A		Gary Martin
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2017.	N/A		Gary Martin
5	s3.59(5)	Did the Council, during 2017, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Gary Martin



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A		Gary Martin
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Gary Martin
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Gary Martin
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Gary Martin
5	s5.18	Has Council reviewed delegations to its committees in the 2016/2017 financial year.	N/A		Gary Martin
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Gary Martin
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Gary Martin
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Gary Martin
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes	The instrument in writing needs to contain reference to the obligation to lodge primary and annual returns.	Gary Martin
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes	An early version of the register was revoked and replaced with a new register.	Gary Martin
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Gary Martin
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2016/2017 financial year.	Yes		Gary Martin
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes	Examples of records were sighted plus a register which had been established although incomplete.	Gary Martin

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Gary Martin



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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		Gary Martin
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Gary Martin
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Gary Martin
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	No	Four new employees delegated a power or duty did not lodge a primary return within three months. Neither the induction process or Instrument of Delegation inform these employees of the requirement. All four have since lodged a return.	Gary Martin
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2017.	Yes	Commissioner Fletcher.	Gary Martin
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2017.	No	One employee did not lodge a return by the required date but has since resigned from the Shire.	Gary Martin
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Gary Martin
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Gary Martin
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Gary Martin
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Gary Martin
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Gary Martin



No	Reference	Question	Response	Comments	Respondent
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Gary Martin
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	N/A		Gary Martin
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	N/A		Gary Martin
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Gary Martin

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A	The Shire advised no property was disposed during the period.	Gary Martin
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Gary Martin

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes	No disclosures recorded for 2017.	Gary Martin

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Gary Martin



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 and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A	No delegation	Gary Martin
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Gary Martin
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Gary Martin
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government within 30 days of completion of the audit.	N/A	The audit has not yet been completed. Expected end of January 2018.	Gary Martin
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government by 31 December 2017.	No	Audit not yet completed.	Gary Martin
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A		Gary Martin
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Gary Martin
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Gary Martin
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Gary Martin
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Gary Martin
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Gary Martin
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Gary Martin



No	Reference	Question	Response	Comments	Respondent
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	No	The audit agreement makes no reference to the method of communication between the parties.	Gary Martin

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	N/A	The Shire has engaged a consultant to complete this plan. Expected June 2018	Gary Martin



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	Yes		Gary Martin
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Gary Martin
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	Yes		Gary Martin
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	Yes		Gary Martin
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Gary Martin

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	CEO is currently the Complaints Officer.	Gary Martin
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Gary Martin
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Gary Martin
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Gary Martin
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Gary Martin
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Gary Martin



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes	Limited sample of only three RFT. One cancelled, one WALGA Vendor Panel and one full RFT process. Other examples through WALGA Purchasing.	Gary Martin
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes	No examples were noted of any multiple contracts to avoid inviting tenders. Extensive use of WALGA Purchasing scheme.	Gary Martin
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Gary Martin
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Gary Martin
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Gary Martin
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Gary Martin
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A		Gary Martin
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Gary Martin
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes	The register contains other associated records that should not be on the public register.	Gary Martin
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Gary Martin
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Gary Martin



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No	Reference	Question	Response	Comments	Respondent
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Gary Martin
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		Gary Martin
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Gary Martin
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A		Gary Martin
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		Gary Martin
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		Gary Martin
18	F&G Reg 24AD(6)	If the local government to sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		Gary Martin
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Gary Martin
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Gary Martin
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		Gary Martin
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		Gary Martin



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and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Gary Martin
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A		Gary Martin
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes		Gary Martin

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Exmouth

Signed CEO, Exmouth

NOTES TO THE REVIEW OF THE COMPLIANCE AUDIT RETURN SHIRE OF EXMOUTH 2017

Disclosure.

For the purposes of s5.70 I disclose that I am a Local Government Consultant involved with a wide range of local governments in the State and with associated industry issues. I am not aware of any specific matter that may create an interest that would require a financial or impartiality interest disclosure to the Council.

Background

The CEO engaged me to conduct an independent review of the Shire's Compliance Audit Return for 2017. The CAR had not been prepared beforehand and therefore an audit was carried out on-site between the 15th and 17th January 2018.

An important objective of the Compliance Return process is to assist local governments to enhance or develop their internal control processes to ensure compliance with statutory requirements and improve operational management control by using "best practice" procedures. Importantly, the compliance review provides the CEO with an independent overview of the status of his internal management processes, and the Council with an overview of the state of the Shire's administration.

This review had added importance because of the new CEO commencing mid-way during the period under review, and an entirely new Council, which was elected in October 2017 following the suspension of the previous Council in early 2017 and the appointment of a Commissioner.

The review involved the CAR, records of the Shire and information and advice from relevant Shire employees and consisted of an examination, on a test basis, of evidence supporting the status of compliance. The process included a comprehensive audit test check of significant items such as the primary and annual return registers, financial interest disclosures, and other registers. Other items in the Return were the subject of examination based upon a sample check of relevant records and/or discussion with relevant officers to ascertain compliance. I have accepted the Officer response in cases where documentary records are not readily available and for items where the response is "Not Applicable".

The CAR is an electronic document on the Department of Local Government and Communities Smart hub (DLGSC) website. The Shire is responsible for the completion and submission of the final statutory Compliance Return for 2017. The completed CAR needs to be submitted to the Audit Committee before consideration by the Council.

The review procedures undertaken enabled the determination of a reasonable opinion, whether in all material respects, compliance, or partial compliance was achieved and consistent based upon the records and information presented. Where compliance could not be readily proved it has been recorded as non-compliant.

The previous review for the 2016 period was impacted to some degree by a Compliance Probity Audit conducted by the Department of Local Government and Communities (DLGC) in January 2017. The CAR review for the 2016 period reported that the standard of compliance was low with an apparent lack of focus on compliance. This review is for the 2017 calendar year and covers a period of some turmoil in the management of the Shire, particularly during the first half of the year. There has been a degree of consolidation during the second half of the period as the new CEO and other management changes settled in. This is an on-going process in 2018.

NOTES TO THE REVIEW OF THE COMPLIANCE AUDIT RETURN SHIRE OF EXMOUTH 2017

It is also relevant to note that the Shire has relocated its Administration Office from its old building into the newly completed Ningaloo Centre. That change has disrupted the normal management of the Shire to some degree, but now provides a firm base on which to build for the future.

It is relevant that the CEO is responsible for the final preparation and submission of the CAR, and, normally, the Council itself is required to provide additional scrutiny, including the essential element of local first-hand knowledge of some matters, prior to its adoption as the accepted Return. In the circumstances that exist, the current CEO is only responsible for the latter half of the year and the elected Council has only been in Office since late October 2017. That creates a vacuum of corporate knowledge.

The compliance review process provides both the CEO and the Council with an additional element of accountability through an independent check on internal management systems, procedures and record keeping and this demonstrates the Shire's renewed emphasis on improving its good governance, compliance, and best practice through voluntary exposure to external scrutiny.

The CEO and Shire staff provided all necessary assistance and explanations required during the review.

REVIEW OUTCOME

The standard of compliance overall is much improved. There were only 3 items of non-compliance or partial non-compliance noted in the total 94 items included in the Compliance Return. Two of these items relate to serious breaches of the *Local Government Act 1995*.

In some areas the Shire had lacked sound management systems and procedures, and/or these have not been subject to regular review. More recently the Shire has been engaged in significant reviews and rewriting of key management documents such as the Policy Manual and Delegations register, and a new Management Practices and Procedures manual is a work in progress. These management documents, best practice and compliance focus will strengthen during 2018, particularly as new key employees settle into their positions.

It is important to note that the actual compliance audit process is a detached, retrospective examination of minute, multifaceted, and ambiguous statutory detail specified by the *Local Government Act 1995* and associated regulations. Significantly, the CAR excludes the actual working environment and pressures of the day-by-day operational circumstances, and other community priorities that exist in the pragmatic management of the wide range of functions and issues experienced in a local government such as the Shire.

The overall compliance requirement to observe "all written law" places an onerous responsibility on the CEO, however not only is that a statutory obligation, it forms the firm base on which the Shire operates. The previous lack of emphasis on governance and compliance has contributed significantly to the problems which confronted the Shire and which resulted in significant detriments to the Shire, including reputational and financial.

The level of compliance is a significant indicator in respect of the standard of management of the Shire.

The notes and advisory recommendations below are to support the Compliance Return and for the CEO's management consideration.

NOTES TO THE REVIEW OF THE COMPLIANCE AUDIT RETURN SHIRE OF EXMOUTH 2017

Delegations of Power/Duty

The register of delegations was rewritten in 2017 with the assistance of WALGA.

The Council has only one formal committee (the Audit Committee) and it has no delegated power.

The register of delegations contains a mix of delegations and authorisations under various Acts, not just the *Local Government Act 1995*. Some delegations, such as giving public notice of meetings, appear to be an existing statutory responsibility.

A delegation triggers the requirement for that person to make a primary and annual return, as well as the prohibition on exercising the delegation and disclosure requirements under s5.71 where a conflict of interest exists. The written notice to the employee should notify the person of these two personal obligations. The failure to manage the delegation process and obligation to lodge primary and annual returns resulted in serious breaches of the *Local Government Act 1995* by new employees.

The Shire has an obligation to put in place procedures to ensure compliance in future.

There is evidence of persons exercising a delegation keeping a record of the exercise of the delegation. This is a difficult matter to check. It is suggested that each delegation identify the specific record keeping requirements, including the register which has been established.

Disclosure of Interest

A comprehensive review was undertaken of the various registers required by the Act.

The minutes for 2017 were checked for disclosures at meetings and the process includes written notice, a record in the minutes of the disclosures received and of the person leaving the meeting, if necessary, while the item was considered, and a record in the Register of Disclosures. Most disclosures recorded related to impartiality interests.

It is recommended that, each year in June, a workshop be held on the requirements of the Annual Financial returns to ensure awareness of the statutory requirements before the returns are circulated for attention and to avoid future breaches.

Not all the new elected members had lodged their primary return when the review of the register took place, however these were lodged shortly before the three-month deadline of 23 January 2018.

Not all eligible employees had lodged their primary or annual returns within the prescribed time. The requirement to lodge a primary or annual return arises from the employee being allocated a formal delegation.

It is strongly recommended that the issue of a Notice of Delegation to a new employee is managed at the induction phase, and that this notice include written advice of the requirement to lodge a primary return and subsequent annual returns, and the personal penalties involved.

It is also recommended that the Notice of Delegation provided to each employee contain advice regarding the prohibition of exercising a delegated power or duty under s5.71 of the *Local Government Act 1995* where a conflict of interest exists.

NOTES TO THE REVIEW OF THE COMPLIANCE AUDIT RETURN SHIRE OF EXMOUTH 2017

Finance

The Council appointed an Auditor for the 2016/2017 period with an option of extending the appointment for subsequent years depending upon the State Auditor role being expanded.

The "Engagement Letter" (agreement) did not specifically include details of the method to be used by the Shire to communicate with, and supply information to, the auditor as required by Audit reg.7.

At the time of this review the Audit report for 2016/2017 had not been received by the Shire. It is expected that the audit will be completed by the end of January 2018.

Purchasing Threshold

The Council adopted a new Policy manual in late 2017 which had been prepared with the assistance of WALGA. The previous Policy Manual included policy 2.10 which detailed the purchasing limit threshold for the CEO and other employees/positions. The CEO had no limit.

The new Policy Manual includes policy 2.7 which contains thresholds that relate to the purchasing requirements, such as quotes, but does not contain any threshold for purchasing levels by the CEO or other employees. Currently there is no documented control over the level of purchasing by individual employees.

The CEO is in the process of developing a "Management Practices and Procedures Manual", which would include his authority for employees to incur levels of purchasing applicable to their duties. Any such authorised limit should include relevant conditions. This procedure is required as soon as possible.

However, it is recommended that the Council should also impose some limit on the extent of purchasing by the CEO. The budget for a project or capital purchase is the allocation of authorised funds for that purpose but does not replace the requirement for the Council, in some cases, to make the decision to incur that expenditure.

As a guide, the *Local Government (Functions and General) regulations 1996* regulation 11 etc deals with purchasing where the expected value will be \$150,000 or more, will be by public tender and reference is made to the local government (the Shire) making decisions. The regulations also include reference of various matters which are the duty of the CEO, such as maintaining the Tender register, but does not empower the CEO to incur the expenditure by accepting the tender. That would require a delegation of a purchasing limit to the CEO by the Council.

Local Government Employees

The Shire employed a CEO during 2017 with the assistance of a professional Recruitment Consultant.

The Shire has no designated senior employees.

Official Conduct

A Register of Complaints required by s5.121(1) was sighted.

NOTES TO THE REVIEW OF THE COMPLIANCE AUDIT RETURN SHIRE OF EXMOUTH 2017

Tenders for Providing Goods and Services

The Shire was only involved with three formal tender processes during 2017. One process was cancelled, one was conducted through the WALGA Purchasing system and therefore exempt, and the other completed. The supporting documentation was satisfactory.

The Shire was involved in several other purchases where the value was estimated to be below the \$150,000 threshold for calling tenders, and were dealt with through WALGA Purchasing.

The “tender register” itself is unsuitable and inadequate for the purpose and consists of a lever arch file that contains not only the required tender information, but also other documents and records better suited to be filed separately in a supporting tender file. The register itself is a public document but that should only relate to the specified tender register detail and not risk the disclosure of other non-public information.

It is recommended that, in the interests of best practice, the Register of Tenders contain a separate section (non-statutory) that records basic details of the contracts entered into through the WALGA Purchasing arrangements that record the date, what was purchased, the supplier, the decision maker and the consideration.

It was noted that the RFT 01/2017 included a “Tender Checklist”. That is recommended best practice however it is essential that the checking and certification process is carried out immediately after the completion of the tender process.

General

The October 2016 Corruption and Crime Commission “*Report on a matter of Governance at the Shire of Dowerin*” included the following:

“Independent review of compliance audit reports

Mr Jolly stated that whilst not required by the legislation, Mr Jolly would favour independent preparation of a local government’s mandatory annual compliance audit report. Mr Jolly noted that independent verification would improve confidence and rigour around the process.”

The Shire can take some comfort that its 2017 CAR has been independently checked.

The CCC report relating to the Shire of Dowerin, and the subsequent report concerning the Shire of Exmouth make a compelling case for greater accountability and governance control and they are recommended reading to ensure that they were not considered as a unique situation and the lessons learnt fade from memory.

The matters raised in the CCC Shire of Dowerin report should have been considered and addressed by the former Council as a matter of due diligence and good governance as it had significant lessons for all local governments. The consequence was a significant detriment to the Shire in both monetary and reputational terms, as well the human cost.

Gary Martin
Local Government Consultant
22 January 2018

POLICY NO 1.27

(1.27 – Code of Conduct Policy)

Origin/Authority

Council Meeting: 22 February 2018

SHIRE OF EXMOUTH

**Code of Conduct for Employees, Elected Members and
Committee Members**

Initials: _____

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Introduction

In accordance with section 5.103 of the *Local Government Act 1995* every Western Australian local government is to prepare and adopt a code of conduct to be observed by Elected Members, Committee Members and employees.

The *Shire of Exmouth Code of Conduct* (the Code) has been adopted for this purpose and ensures the roles and responsibilities of Elected Members, Committee Members and employees are understood and respected. This enables professional relationships to be established and maintained in the interests of providing good governance, overall integrity and good government for the community.

The Code sets out principles and standards of behaviour Elected Members, Committee Members and employees must observe when performing their duties and is intended to promote accountable and ethical decision-making. However the Code does not establish a rule for every situation an Elected Member, Committee Member or employee may face while performing their role and undertaking their duties on a daily basis.

The Code must be read in conjunction with the *Local Government Act 1995*, the *Local Government (Rules of Conduct) Regulations 2007* and other legislation that affect Elected Members, Committee Members and employees while performing their role and duties and the Code does not override or affect those provisions or requirements. To aid understanding, relevant legislation has been referenced in the Code and is indicated by the highlighted boxes. These provisions do not form part of the Code and will be updated from time to time as legislation changes.

The Code must contain certain matters for employees as listed in Part 9 of the *Local Government (Administration) Regulations 1996*. It contains the primary and distinguishing values detailed in the Shire's *Strategic Community Plan – Shire 2011* as well as standards around personal behaviour, which if breached, may lead to reporting and action being taken under the Code. In view of this, the Code details explanatory matters around key areas of:

- professional conduct
- communication and official information
- use of Shire resources and information
- conflicts of interests and gifts and benefits
- reporting suspected breaches of the Code.

Employees of the Shire of Exmouth (the Shire) are subject to the provisions of the Code upon their acceptance of employment and while they remain employed by the Shire.

Initials: _____

Values, principles and behaviour

Values

The Shire's *10 Year Strategic Community Plan* (Shire 2011) articulates the Shire's vision as being 'To be welcoming custodians embracing our past, valuing our present and planning for the future.'

In alignment with this vision, the Shire believes the following primary values should be inherent within any well-functioning and community-driven organisation:

- Transparent.
- Accountable.
- Honest.
- Ethical.
- Respectful.
- Sustainable.
- Professional.

Elected Members, Committee Members and employees are to observe these values to enable the Shire to achieve its strategic objectives and organisational goals.

Behavioural principles

For the purposes of the Code, the following principles, as set out in the *Local Government (Rules of Conduct) Regulations 2007*, are to guide the behaviours of Elected Members, Committee Members and employees while performing their role at the Shire:

- Act with reasonable care and diligence.
- Act with honesty and integrity.
- Act lawfully.
- Avoid damage to the reputation of the Shire.
- Be open and accountable to the public.
- Base decisions on relevant and factually correct information.
- Treat others with respect and fairness.
- Not be impaired by mind affecting substances.

Personal behaviour

Elected Members, Committee Members and employees must:

- (a) act, and be seen to act, properly and in accordance with the requirements of the law and the Code
- (b) perform their duties impartially and in the best interests of the Shire uninfluenced by fear or favour
- (c) act in good faith in the interests of the Shire and the community
- (d) make no allegations which are improper or derogatory and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any person unwarranted offence or embarrassment
- (e) always act in accordance with their obligations to the Shire and in line with any relevant policies, protocols and procedures.

A breach or a suspected breach of the personal behaviours stated above may lead in action being taken under the provisions of this Code (see "Reporting breaches and suspected breaches of the Code").

Professional Conduct

As Elected Members, Committee Members and employees, high standards of professional conduct ensure that a positive image of the Shire is conveyed when the Shire interacts with its stakeholders and the community. The conduct displayed should encourage fair, equitable and lawful operation of the Shire.

Fraudulent and corrupt conduct

Fraud is a dishonest activity that causes actual or potential financial loss to any person or the Shire and corrupt conduct is behaviour that lacks virtue or integrity, including when an Elected Member, Committee Member or employee uses or attempts to use their position for personal advantage. The *Criminal Code* makes it illegal for a public officer (including an employee, Elected Member or Committee Member) to engage in fraud and/or corruption.

Performance of duties

Elected Members, Committee Members and employees have a legal duty of fidelity to act in the best interests of the Shire.

While on duty, employees must give their time and attention to the Shire's business and ensure that their work is carried out efficiently and effectively, so that their standard of work reflects favorably both on them and on the Shire.

Elected Members, Committee Members and employees must exercise reasonable care and diligence in the performance of their duties, being consistent in their decision-making and treating all matters on individual merits. Elected Members and Committee Members will be as informed as possible to enable them to perform their role and will treat all members of the community honestly and fairly.

Relationships between Elected Members, Committee Members and employees

Elected Members, Committee Members and employees must have mutual respect for the role that each party plays to achieve the Shire's corporate goals and implement the Shire's strategies. All parties need to understand each other's role as specified in the *Local Government Act 1995* and other legislation.

To achieve this, Elected Members and Committee Members must:

- (a) accept that their role is one of leadership, and not a management or administrative role
- (b) acknowledge that they have no capacity to individually direct employees to carry out particular functions
- (c) refrain from publicly criticising employees in a way that casts aspersions on their professional competence or credibility
- (d) ensure that no restriction or undue influence is placed on the ability of employees to give professional advice to Council.

Employees ought to recognise that an Elected Member's and a Committee Member's views and opinions often reflect valid community viewpoints that should be considered in conjunction with professional opinion. Employees are to make every effort to assist Elected Members and Committee Members in the performance of their role, and to achieve the satisfactory resolution of issues that may arise in the performance of that role.

Initials: _____

Regulations 9 and 10 of the *Local Government (Rules of Conduct) Regulations 2007* apply to Elected Members in respect of involvement in the Shire's administration and relationships with employees:

9. Prohibition against involvement in administration

- (1) A person who is a council member must not undertake a task that contributes to the administration of the local government unless authorised by the council or by the CEO to undertake that task.
- (2) Sub regulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

10. Relations with local government employees

- (1) A person who is a council member must not —
 - (a) direct or attempt to direct a person who is a local government employee to do or not to do anything in the person's capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a person who is a local government employee in the person's capacity as a local government employee.
- (2) Subregulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (3) If a person, in his or her capacity as a council member, is attending a council meeting, committee meeting or other organised event and members of the public are present, the person must not, either orally, in writing or by any other means -
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use offensive or objectionable expressions in reference to a local government employee.
- (4) Subregulation (3)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter 35.

Compliance with lawful orders

Elected Members, Committee Members and employees shall obey any lawful order given by any person having authority to make or give such an order.

Compliance with local laws and policies

Employees must give effect to the adopted local laws and policies of the Shire. Elected Members and Committee Members are to consider the policies of the Shire to guide them in their decision-making responsibilities.

Elected Members and Committee Members must comply with the *Shire of Exmouth Meeting Procedures Local Law 2015* as a contravention may lead to disciplinary action being taken under the *Local Government Act 1995*.

Compliance with management protocols and procedures

Employees must comply with the Shire's management protocols, procedures and administrative practices.

Appointments to external boards, committees and working groups

Elected Members and employees representing the Shire on external organisations, boards, committees and working groups are to ensure that they:

- (a) clearly understand the basis of their appointment
- (b) provide regular reports on the activities of the organisation in accordance with the confidentiality requirements of that organisation
- (c) represent the Shire's interests on all matters relating to that organisation, while maintaining the confidentiality requirements of the Shire.

Initials: _____

Communication and official information

Communication and public relations

All aspects of communication by employees (including verbal, written, electronic or personal), involving the Shire's activities must be accurate, polite and professional.

As a representative of the community, Elected Members need to be not only responsive to community views, but communicate decisions of Council or a committee adequately, with good faith and not adversely reflect on those decisions externally.

Elected Members, Committee Members and employees must:

- (a) respect the decision-making processes within a local government which are based on a decision of the majority of the Council or a committee
- (b) not communicate information of a confidential nature until it is no longer treated as confidential (see "Use of information" in this Code)
- (c) comply with the *Local Government Act 1995* whereby information relating to decisions of Council are to be communicated in an official capacity only by:
 - (i) the Mayor (or his/her representative)
 - or
 - (ii) with the agreement of the Mayor, by the CEO (or the CEO's representative)
- (d) convey information concerning adopted policies, procedures and decisions of the Shire accurately.

Section 2.8(1)(d) of the *Local Government Act 1995* states the Mayor is to speak on behalf of the local government.

Section 5.41(f) of the *Local Government Act 1995* states the CEO can speak on behalf of the local government if the Mayor agrees.

Initials: _____

Use of Shire resources

Use of resources

Elected Members, Committee Members and employees must:

- (a) be honest in their use of the Shire's resources and must not misuse them or permit their misuse by any other person or body
- (b) use the Shire's resources entrusted to them effectively and efficiently in the course of their duties
- (c) ensure the Shire's resources are to be utilised only for authorised activities.

Regulation 8 of the *Local Government (Rules of Conduct) Regulations 2007* states the following in respect of Elected Members using Shire resources:

8. Misuse of local government resources

A person who is a council member must not either directly or indirectly use the resources of a local government —

- (a) for the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*; or
- (b) for any other purpose, unless authorised under the Act, or authorised by the council or the CEO, to use the resources for that purpose.

Reimbursement of expenses

Elected Members and employees may claim reimbursement of expenses only in accordance with the relevant legislative provision, policy or management protocol.

Section 5.98(2) of the *Local Government Act 1995* states an Elected Member who incurs an expense of a kind prescribed as being an expense —

- (a) to be reimbursed by all local governments
- or
- (b) which may be approved by any local government for reimbursement and which has been approved by the local government for reimbursement, is entitled to be reimbursed for the expense in accordance with section 5.98(3) of the *Local Government Act 1995*.

Use of information

Improper use of information

Elected Members, Committee Members and employees must not make improper use of any information acquired by the person in the performance of his or her functions under the *Local Government Act 1995* or any other written law.

Due discretion must be exercised by all those who have access to confidential or sensitive information. This applies not only to the proper disclosure of that information, but also to the appropriate measures to be taken to ensure that the security of the information is not compromised.

Section 5.93 of the *Local Government Act 1995* prohibits an Elected Member, Committee Member or employee from making improper use of any information acquired in the performance by the person of his or her functions under the *Local Government Act 1995* or any other written law:

(a) to gain directly or indirectly an advantage for themselves or for any other person

or

(b) to cause detriment to the Shire or any other person.

The penalty, on conviction, is a fine of \$10,000 or imprisonment for 2 years.

Confidential information

Elected Members, Committee Members and employees must not disclose to another person, written or oral information that is provided to them, or obtained by them, in confidence, or derived from a confidential document, or acquired at a closed Council meeting or committee meeting which is not open to the public.

A confidential document means a document marked by the CEO to clearly show that the information in the document is confidential and is not to be disclosed.

A closed meeting means a council meeting or committee meeting that is closed to members of the public under section 5.23(2) of the *Local Government Act 1995*.

A Committee Member or employee is not prevented from disclosing information:

- (a) to an officer of the Department of Local Government and Communities
- (b) to the Minister for Local Government
- (c) to a legal practitioner for the purpose of obtaining legal advice or
- (d) if the disclosure is required or permitted by law.

Initials: _____

Regulation 6 of the *Local Government (Rules of Conduct) Regulations 2007* prohibits an Elected Member from disclosing confidential information, or information acquired at a closed meeting:

6. Use of information

(1) In this regulation —

closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;

confidential document means a document marked by the CEO to clearly show that the information in the document is not to be disclosed;

non-confidential document means a document that is not a confidential document.

(2) A person who is a council member must not disclose —

- (a) information that the council member derived from a confidential document; or
- (b) information that the council member acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subregulation (2) does not prevent a person who is a council member from disclosing information —

- (a) at a closed meeting; or
- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

The *Shire of Exmouth Meeting Procedures Local Law 2015* provides how confidential documents and information at meetings are to be marked.

Conflicts of interests

Guiding principles

The nature of the Shire's business is conducive to conflicts of interests arising between an Elected Member, Committee Member and employee's personal interests and the performance of their public or professional duties. Genuine or perceived conflicts of interests may arise from a number of sources, including friends, relatives, close associates, financial investments, past employment and the like.

Although there is no right way to identify conflicts of interest, a good starting point is to consider the following principles:

- Public duty versus private interests
Do I have personal or private interests that may conflict, or be perceived to conflict with my public duty?
- Potentialities
Should there be benefits for me now, or in the future, that could cast doubt on my objectivity?
- Perception
How will my involvement in the decision/action be viewed by others? Are there risks associated for me/my organisation?
- Proportionality
Does my involvement in the decision appear fair and reasonable in all the circumstances?
- Presence of mind
What are the consequences if I ignore a conflict of interest? What if my involvement was questioned publicly?
- Promises
Have I made any promises or commitments in relation to the matter? Do I stand to gain or lose from the proposed action/decision?

Conflict of interests

Elected Members, Committee Members and employees must ensure there is no actual or perceived conflict of interest between their personal interests and the impartial fulfilment of their public duties and functions.

In applying this requirement:

- (a) employees must lodge written notice with the CEO describing an intention to undertake a dealing in land within the district or which may otherwise be in conflict with the Shire's functions (other than purchasing or leasing their principal place of residence)
- (b) employees who exercise a recruitment or other discretionary function must make written disclosure to the CEO before dealing with relatives or close friends, and will disqualify themselves from dealing with those persons during the recruitment or other matter requiring a discretionary function
- (c) employees are encouraged to refrain from partisan political activities which could cast doubt on their neutrality and impartiality in carrying out their public duties and functions.

Private work of employees

Additional employment outside of the Shire may place employees at risk of being conflicted or impeded in the ability to carry out their public duties. Employees must avoid any conflict of interest whether real or perceived between their primary employment with the Shire and any other potential employment.

The definition of outside employment includes paid employment with another organisation, running a business, maintaining a professional practice or consultancy and being a Executive of an organisation. It may include voluntary activities if those activities have the potential to affect employment with the Shire.

Employees who are considering engaging in employment outside the Shire (including employment during leave breaks) must seek written approval of the CEO before doing so.

Initials: _____

Financial interests

Elected Members, Committee Members and employees must comply with the laws governing financial interests, including the disclosure of financial interests, set out in the *Local Government Act 1995*.

Sections 5.59-5.90 of the *Local Government Act 1995* establish the requirements for disclosure by Elected Members, Committee Members or employees of financial interests (including proximity interests).

The onus is on Elected Members, Committee Members and employees to identify possible financial interests (including proximity interests and non-financial interests), to determine whether an interest exists, and whether any statutory exemption applies.

Impartiality interests

For the purposes of the Code, an *impartiality interest* means:

“an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association” (see regulation 34(C)(1) of the *Local Government (Administration) Regulations 1996* and regulation 11(1) of the *Local Government (Rules of Conduct) Regulations 2007*).

An ‘impartiality interest’ does not include a ‘financial interest’ that is subject to the requirements of the *Local Government Act 1995*.

An employee who has an impartiality interest in any matter to be discussed at a Council or committee meeting attended by that person must disclose the nature of the impartiality interest:

- (a) in a written notice given to the CEO before the meeting
or
- (b) at the meeting immediately before the matter is discussed.

In addition, an employee who has given, or will give, advice in respect of any matter to be discussed at a Council or committee meeting not attended by the employee must disclose the nature of any impartiality interest he or she has in the matter:

- (a) in a written notice given to the CEO before the meeting
or
- (b) at the time the advice is given.

An employee is excused from the requirement to disclose an impartiality interest if the failure to disclose occurs because the person:

- (a) did not know he or she had an impartiality interest in the matter
or
- (b) did not know the matter in which he or she had an impartiality interest would be discussed at the meeting and the person discloses the nature of the impartiality interest as soon as possible after becoming aware of the discussion of that matter.

The *Shire of Exmouth Meeting Procedures Local Law 2015* provides for how Committee Members are to disclose interests that may affect impartiality at meetings.

Notice and recording

Where an impartiality interest is disclosed in a written notice given to the CEO before a meeting, then:

- (a) before the meeting the CEO is to ensure that the notice is given to the person who is to preside at the meeting
- (b) at the meeting, the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matter to which the disclosure relates is discussed.

Where an impartiality interest is disclosed or brought to the attention of the persons present at a meeting, the nature of the impartiality interest must be recorded in the minutes of the meeting.

Regulation 11 of the *Local Government (Rules of Conduct) Regulations 2007* contain the provisions relating to Elected Members disclosing impartiality interests:

9. Disclosure of interest

- (1) In this regulation -
interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.
- (2) A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest -
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subregulation (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subregulation (2) does not apply if —
 - (a) a person who is a council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or
 - (b) a person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.
- (5) If, under subregulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then -
 - (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure relates is discussed.
- (6) If -
 - (a) under subregulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or
 - (b) under subregulation (5)(b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.

Disclosure of information in returns

Elected Members and 'designated employees' must provide primary and annual returns in accordance with the requirements of Division 6 of Part 5 of the *Local Government Act 1995*.

For these purposes, a *designated employee* is defined in section 5.74 of the *Local Government Act 1995* to mean:

- (a) the CEO
- (b) an employee, other than the CEO, to whom any power or duty has been delegated under Division 4 of the *Local Government Act 1995*
- (c) an employee who is a member of a committee comprising Elected Members and employees
- (d) an employee nominated by the Shire to be a designated employee.

Initials: _____

Gifts and benefits

General provisions

In general, Elected Members, Committee Members and employees must not seek or accept (either directly or indirectly) any immediate or future gift (including any financial benefit, reward, donation or hospitality) for themselves, or for any other person or body, as a result of their role with the Shire. In particular, employees, other than the CEO or Executives, must not accept any act of hospitality without prior approval of the CEO or an Executive, as appropriate.

Despite the general presumption against seeking or accepting gifts or acts of hospitality, Elected Members, Committee Members and employees may accept some types of gifts which are excluded from this Code's coverage.

For the purposes of this Code, a *gift* has the extended meaning set out in section 5.82(4) of the *Local Government Act 1995* and includes:

“any disposition of property, or the conferral of any other financial benefit, made by one person in favour of another otherwise than by will (whether with or without an instrument in writing), without consideration in money or money's worth passing from the person in whose favour it is made to the other, or with such consideration so passing if the consideration is not fully adequate, but does not include any financial or other contribution to travel.”

However, a *gift* does not include:

- (a) a gift from a relative as defined in section 5.74(1) of the *Local Government Act 1995*
- (b) a gift that must be disclosed under regulation 30B of the *Local Government (Elections) Regulations 1997*
or
- (c) a gift from a statutory authority, government instrumentality or non-profit association for professional training.

Section 5.74(1) of the *Local Government Act 1995* states the following:

relative, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

Examples of gifts are:

- (a) a tangible item, such as a bottle of wine or a book
- (b) a contribution towards the provision of accommodation
- (c) an act of hospitality, such as payment for a meal or an invitation or tickets to a function or event
or
- (d) discounts on a provider's products.

Nothing in this Code prevents a gift from being received:

- (a) on behalf of the Shire, where it is retained by the Shire or
- (b) by an Elected Member, Committee Member or employee under and in accordance with the terms of a sponsorship or other commercial arrangement with the Shire.

For example, a ticket to attend a VIP event that is given to an Elected Member or employee will not be a 'gift' (and, therefore, will not be subject to the gift provisions of this Code) if it is given because of a contractual obligation to give it under a sponsorship agreement with the Shire. However, a ticket that is given voluntarily, over and above any contractual obligation will be a gift (if it otherwise satisfies the definition of 'gift' referred to earlier) and, if so, will be subject to the gift provisions of this Code.

Prohibited gifts

A Committee Member or employee must not accept a prohibited gift from a person who:

- (a) is undertaking or seeking to undertake an activity involving a local government discretion
or
- (b) it is reasonable to believe is intending to undertake an activity involving a local government discretion.

For these purposes:

(a) a *prohibited gift* means:

- (i) a gift worth \$300.00 or more

or

- (ii) a gift that is one of two or more gifts given to the member or employee by the same person within a period of six months that are in total worth \$300.00 or more

(b) *activity involving a local government discretion* is an activity:

- (i) that cannot be undertaken without an authorisation from the Shire or
- (ii) by way of a commercial dealing with the Shire.

Any gift valued at \$300.00 or more should be declined politely. If it is considered inappropriate to reject a gift worth \$300.00 or more (such as in the case of a gift from a foreign dignitary), the gift should be received on behalf of the Shire and provided to the CEO at the first possible opportunity. At the CEO's discretion, these gifts will be placed in an appropriate position within the Shire and/or registered in the Shire's memorabilia collection.

The value of a gift can be estimated if the Elected Member, Committee Member or employee believes its value is low. However, if it is believed its value approaches \$300.00, the precise value of the gift should be ascertained before accepting to ensure compliance with this Code.

It is also important to ensure that the full value of the gift is taken into account including all hidden costs in association with acts of hospitality. (For example, if invited to a box at a sporting event, the cost is not just the cost of an entry ticket but a proportion of the cost of the box and the hospitality provided.) It would also include the cost of the attendance of a partner at an event, should the partner be invited to accompany the Shire's representative.

Regulation 12 of the *Local Government (Rules of Conduct) Regulations 2007* prohibits an Elected Member from accepting a prohibited gift (see below).

Initials: _____

Notifiable gifts

A Committee Member or employee may accept a 'notifiable gift.' However, if he or she accepts a notifiable gift from a person who:

- (a) is undertaking or seeking to undertake an activity involving a local government discretion
or
- (b) it is reasonable to believe is intended to undertake an activity involving a local government discretion, he or she must notify the CEO within 10 days of accepting the gift.

For these purposes:

- (a) a *notifiable gift* means:
 - (i) a gift worth between \$50.00 and \$300.00
or
 - (ii) a gift that is one of two or more gifts given to an Elected Member, Committee Member or employee by the same person within a period of six months that are in total worth between \$50.00 and \$300.00
- (b) activity involving a local government discretion is an activity:
 - (i) that cannot be undertaken without an authorisation from the Shire or
 - (ii) by way of a commercial dealing with the Shire.

The notification to the CEO of the acceptance of a notifiable gift must be in writing and must include:

- (a) the name of the person who gave the gift
- (b) the date on which the gift was accepted
- (c) a description, and the estimated value, of the gift
- (d) the nature of the relationship between the person who is a member or employee and the person who gave the gift
- (e) if the gift is a notifiable gift under (ii) of the definition of a notifiable gift (whether or not it is also a notifiable gift under (i) of that definition):
 - (i) a description
 - (ii) the estimated value
 - (iii) the date of acceptance,of each other gift accepted within the six month period.

Regulation 12 of the *Local Government (Rules of Conduct) Regulations 2007* contains similar requirements relating to the acceptance and notification of a 'notifiable gift' by an Elected Member (see below).

Register of notifiable gifts

The CEO must maintain a register of notifiable gifts and record any details of notifications given to comply with the requirement of the Code.

Regulation 12 of the *Local Government (Rules of Conduct) Regulations 2007* contain the requirements relating to the acceptance and notification of gifts by an Elected Member:

10. Gifts

(1) In this regulation —

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

gift has the meaning given to that term in section 5.82(4) of the Act except that it does not include —

- (a) a gift from a relative as defined in section 5.74(1) of the Act; or
- (b) a gift that must be disclosed under regulation 30B of the *Local Government (Elections) Regulations 1997*; or
- (c) a gift from a statutory authority, government instrumentality or non profit association for professional training;

notifiable gift, in relation to a person who is a council member, means —

- (a) a gift worth between \$50 and \$300; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth between \$50 and \$300;

prohibited gift, in relation to a person who is a council member, means —

- (a) a gift worth \$300 or more; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth \$300 or more.

(2) A person who is a council member must not accept a prohibited gift from a person —

- (a) who is undertaking or seeking to undertake; or
- (b) who it is reasonable to believe is intending to undertake,
an activity involving a local government discretion.

(3) A person who is a council member and who accepts a notifiable gift from a person —

- (a) who is undertaking or seeking to undertake; or
- (b) who it is reasonable to believe is intending to undertake,
an activity involving a local government discretion must, within 10 days of accepting the gift, notify the CEO of the acceptance in accordance with subregulation (4).

(4) Notification of the acceptance of a notifiable gift is to be in writing and is to include —

- (a) the name of the person who gave the gift; and
- (b) the date on which the gift was accepted; and
- (c) a description, and the estimated value, of the gift; and
- (d) the nature of the relationship between the person who is a council member and the person who gave the gift; and
- (e) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) —
 - (i) a description; and
 - (ii) the estimated value; and
 - (iii) the date of acceptance,
of each other gift accepted within the 6 month period.

(5) The CEO must maintain a register of gifts in which details of notices received under subregulation (4) are recorded.

Initials: _____

Disclosure of gifts in annual returns

Elected Members and 'designated employees', as defined in section 5.74 of the *Local Government Act 1995*, should also remember to disclose gifts, in an annual return, received and valued at over \$200.00, that are not covered by the *Local Government (Rules of Conduct) Regulations 2007* (for Elected Members) or this Code (for employees).

Disclosure of election campaign contributions

All electoral candidates must comply with the *Local Government Act 1995* and the *Local Government (Elections) Regulations 1997* in disclosing electoral donations or 'gifts'. A candidate must disclose to the CEO information about any electoral or related gift with a value of \$200.00 or more that is promised or received within six months before the relevant Election Day.

Requirements relating to the disclosure of electoral gifts are set out in the *Local Government (Elections) Regulations 1997*, particularly Part 5A.

Reporting breaches and suspected breaches of the Code

Breaches of the Code by employees

Any person who has reason to believe that the personal behaviour of an employee breaches the standards of conduct set out in the Code, may refer the matter to the CEO, Deputy Chief Executive Officer or the Manager Human Resources, who will consider the matter and deal with it in accordance with the management protocols, procedures or practices of the Shire and any applicable law concerning employees.

Any person who has reason to believe that the personal behaviour of the CEO breaches the standards of conduct set out in the Code, may refer the matter to the Deputy Chief Executive Officer, who will consider the matter and deal with it in accordance with the management protocols, procedures or practices of the Shire and any applicable law.

Each report of a breach is to be dealt with quickly and fairly in accordance with the principles of procedural fairness.

Breaches of the Code by Elected Members and Committee Members

A breach by an Elected Member of the *Local Government (Rules of Conduct) Regulations 2007* may be reported to the Shire's Complaints Officer (the CEO) in accordance with the prescribed Complaints Form as determined from time to time. Such complaints will be dealt with under Division 9 of Part 5 of the *Local Government Act 1995*.

Any person who has reason to believe that the personal behaviour of an Elected Member breaches the standards of conduct set out in the Code, other than those matters set out in the *Local Government (Rules of Conduct) Regulations 2007*, may refer the matter to the CEO, who will consider the matter and deal with it as he or she sees fit.

Any person who has reason to believe that the personal behaviour of a Committee Member breaches the standards of conduct set out in the Code, may refer the matter to the CEO, who will consider the matter and deal with it as he or she sees fit.

Reporting misconduct to the Corruption and Crime Commission

The CEO, being a 'principal officer of a notifying authority' (for the purposes of the *Corruption and Crime Commission Act 2003*) has a statutory obligation to report to the Corruption and Crime Commission:

(a) any allegation of misconduct

or

(b) any situation that otherwise comes to his or her attention involving misconduct,

where the CEO suspects on reasonable grounds concerns or may concern misconduct and is of relevance or concern to the CEO in his or her official capacity.

Notwithstanding, any Elected Member, Committee Member, employee or any other person may report directly to the Corruption and Crime Commission any matter which that person suspects on reasonable grounds concerns or may concern misconduct that:

(a) has or may have occurred

(b) is or may be occurring

(c) is or may be about to occur

or

(d) is likely to occur.

Initials: _____

Section 4 of the *Corruption and Crime Commission Act 2003* defines the instances when 'misconduct' occurs:

4. Term used: misconduct

Misconduct occurs if —

- (a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment;
- (b) a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person;
- (c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by 2 or more years' imprisonment; or
- (d) a public officer engages in conduct that —
 - (i) adversely affects, or could adversely affect, directly or indirectly, the honest or impartial performance of the functions of a public authority or public officer whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct;
 - (ii) constitutes or involves the performance of his or her functions in a manner that is not honest or impartial;
 - (iii) constitutes or involves a breach of the trust placed in the public officer by reason of his or her office or employment as a public officer; or
 - (iv) involves the misuse of information or material that the public officer has acquired in connection with his or her functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person,

and constitutes or could constitute —

- (v) an offence against the *Statutory Corporations (Liability of Executives) Act 1996* or any other written law; or
- (vi) a disciplinary offence providing reasonable grounds for the termination of a person's office or employment as a public service officer under the *Public Sector Management Act 1994* (whether or not the public officer to whom the allegation relates is a public service officer or is a person whose office or employment could be terminated on the grounds of such conduct).

Section 3 of the *Corruption and Crime Commission Act 2003* defines 'serious misconduct' as misconduct of a kind described in section 4(a), (b) or (c) of the *Corruption and Crime Commission Act 2003*.

Public Interest Disclosure Act 2003

The *Public Interest Disclosure Act 2003* facilitates the reporting of public interest information and provides protection for those who report this information under that Act.

The Shire:

- (a) does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire, by its members, employees or contractors
- (b) is committed to the aims and objectives of the *Public Interest Disclosure Act 2003*
- (c) strongly supports disclosures being made by Elected Members, Committee Members or employees as to corrupt or other improper conduct
- (d) will take all reasonable steps to provide protection to Elected Members, Committee Members and employees who make disclosures from any detrimental action in reprisal for the making of a public interest disclosure
- (e) does not tolerate any of its Elected Members, Committee Members, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

Elected Members, Committee Members and employees are encouraged to contact the Shire's nominated Public Interest Disclosure Officer to seek guidance on their disclosure and to lodge completed Public Interest Disclosure forms.

A person who makes an appropriate disclosure of public interest information to the Shire's nominated Public Interest Disclosure Officer under section 5 of the *Public Interest Disclosure Act 2003*:

- (a) incurs no civil or criminal liability for doing so
- (b) is not, for doing so, liable:
 - (i) to any disciplinary action under a written law
 - (ii) to be dismissed
 - (iii) to have his or her services dispensed with or otherwise terminated or
 - (iv) for any breach of duty of secrecy or confidentiality or any other restriction on disclosure (whether or not imposed by a written law) applicable to the person (Section 13).

Criminal Code Act 1913, Part 1, Chapter 1, section 1 defines the 'Public Officer'

The term **public officer** means any of the following —

- (a) a police officer;
- (aa) a Minister of the Crown;
- (ab) a Parliamentary Secretary appointed under section 44A of the *Constitution Acts Amendment Act 1899*;
- (ac) a member of either House of Parliament;
- (ad) a person exercising authority under a written law;
 - (b) a person authorised under a written law to execute or serve any process of a court or tribunal;
- (c) a public service officer or employee within the meaning of the *Public Sector Management Act 1994*;
- (ca) a person who holds a permit to do high-level security work as defined in the *Court Security and Custodial Services Act 1999*;
- (cb) a person who holds a permit to do high-level security work as defined in the *Prisons Act 1981*;
- (d) **a member, officer or employee of any authority, board, corporation, commission, local government, council of a local government, council or committee or similar body established under a written law;**
- (e) any other person holding office under, or employed by, the State of Western Australia, whether for remuneration or not;

Code of Conduct for Councillors and Employees

Certification of Acknowledgement:

I have received and read the Shire of Exmouth Code of Conduct and understand that I have an obligation to comply with it.

.....
Name (*Councillor / Employee*)

.....
Signature (*Councillor / Employee*)

.....
Date



Monthly Financial Report

For the period ended

28 February 2018

PO Box 21
2 Truscott Crescent
Exmouth
Western Australia 6707

Phone: (08) 9949 3000
Fax: (08) 9949 3050
Email: records@exmouth.wa.gov.au
Web: www.exmouth.wa.gov.au

ABN: 32 865 822 043

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

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

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

Key Information

Report Purpose

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

Overview

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

Items of Significance

The material variance for the 2017/18 year is \$10,000 or 10% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	YTD Actual	YTD Budget	Annual Budget
Significant Projects	\$	\$	\$
Construction of Ningaloo Centre	1,728,606	2,020,456	3,030,684
Ningaloo Centre Furniture/Equipment	23,825	186,664	280,000
Murat Road widening, intersection redesign	3,475	956,576	1,434,867
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	941,630	953,486	1,291,876
Non-operating Grants, Subsidies and Contributions	2,078,578	3,573,592	5,360,425
	3,020,208	4,527,078	6,652,301
Rates Levied	3,236,549	3,245,949	3,247,949

% Compares current ytd actuals to annual budget

Financial Position		Current Year 28 Feb 2018	Previous Year 28 Feb 2017
		\$	\$
Adjusted Net Current Assets	469%	3,109,464	663,064
Cash and Equivalent - Unrestricted	465%	2,450,925	527,451
Cash and Equivalent - Restricted	105%	7,577,647	7,189,659
Receivables - Rates	110%	632,784	573,178
Receivables - Other	60%	603,655	999,861
Payables	84%	1,243,161	1,483,106

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

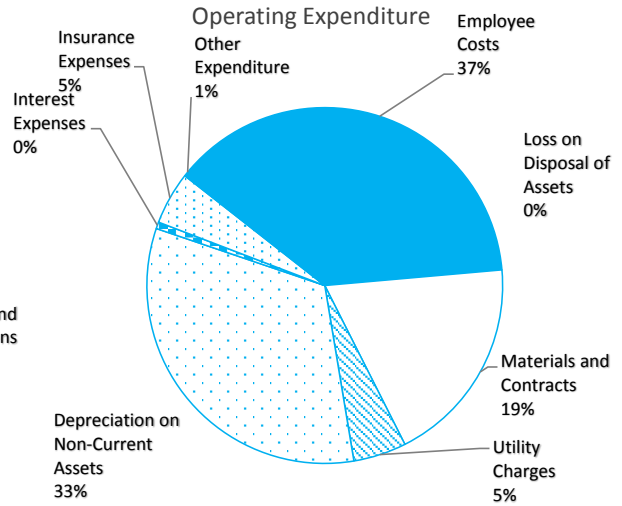
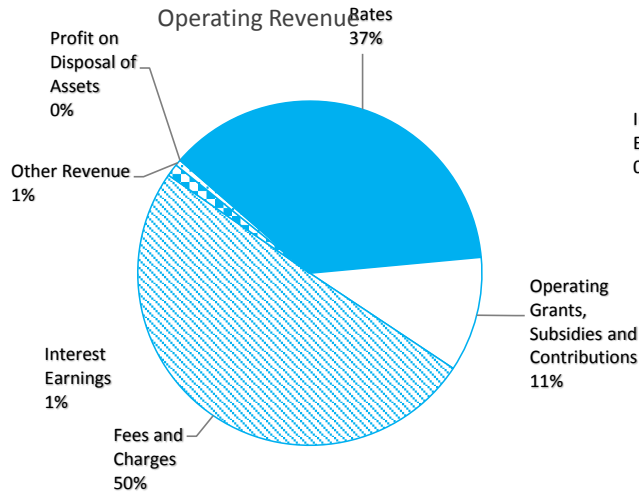
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

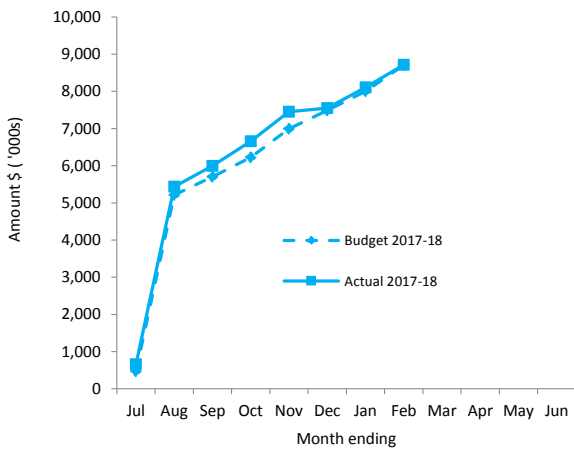
Prepared by: Jennine Ashby - Senior Finance Officer

Date prepared: 9 March 2018

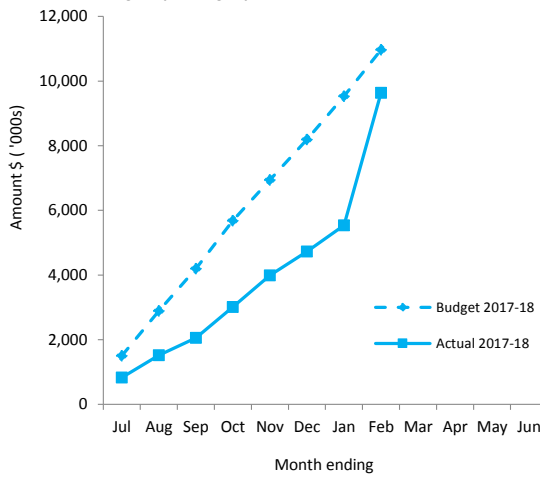
**SHIRE OF EXMOUTH
Information Summary
For the Period Ended 28 February 2018**



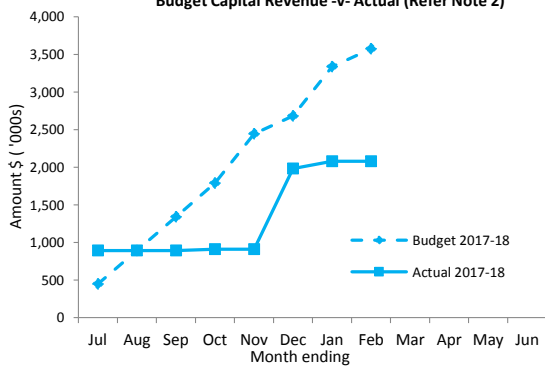
Budget Operating Revenues -v- Actual (Refer Note 2)



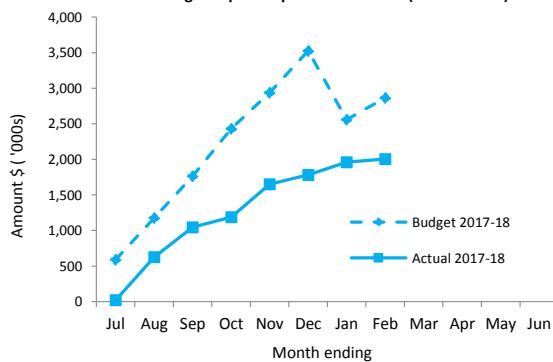
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)

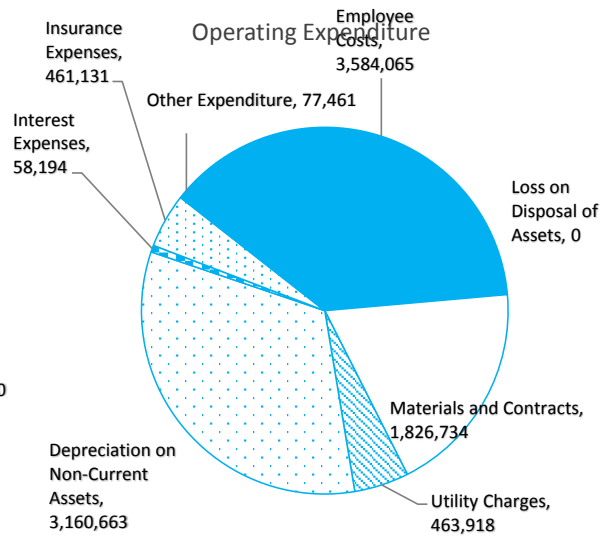
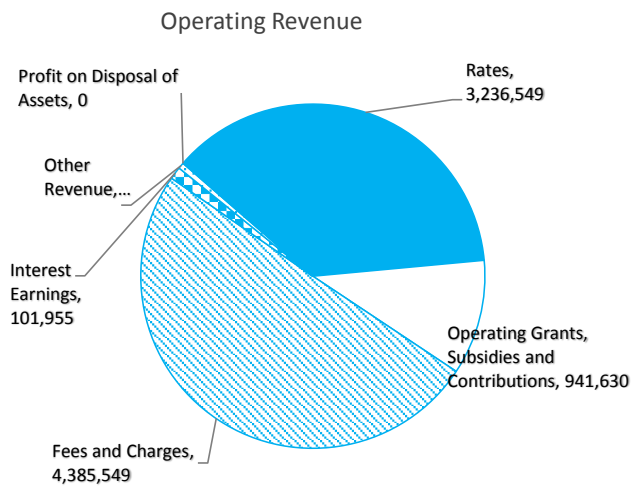


Budget Capital Expenses -v- Actual (Refer Note 2)

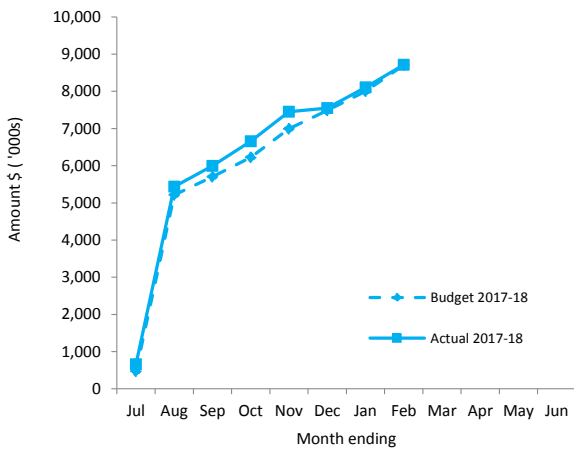


This information is to be read in conjunction with the accompanying Financial Statements and Notes.

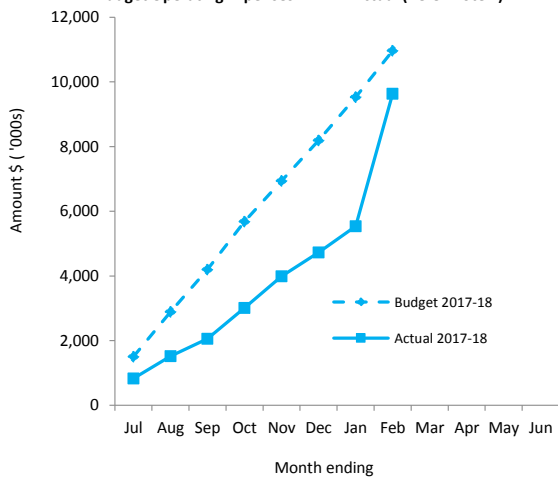
**SHIRE OF EXMOUTH
Information Summary
For the Period Ended 28 February 2018**



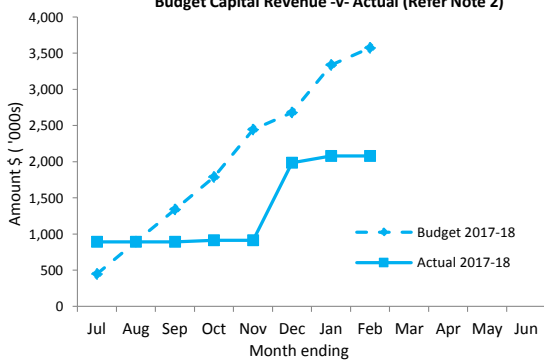
Budget Operating Revenues -v- Actual (Refer Note 2)



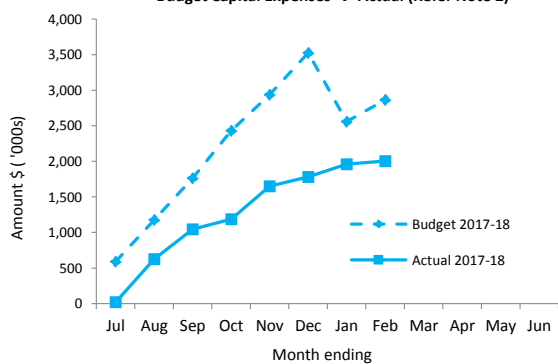
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

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

	Note	YTD Actual (b)	YTD Budget (a)	17/18 Annual Budget	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Forecast to 30/6/2018
		\$	\$	\$	\$	%	\$
Opening Funding Surplus(Deficit)	3	962,667	962,702	962,702	(35)	(0%)	962,667
Revenue from operating activities							
General Purpose Funding	9	3,954,177	3,986,470	4,254,126	(32,293)	(1%)	4,254,126
Governance		16,427	0	0	16,427	▲	0
Law, Order and Public Safety		45,557	36,849	54,691	8,708	24%	54,691
Health		32,131	30,392	39,622	1,739	6%	39,622
Education and Welfare		20,863	19,784	29,691	1,079	5%	29,691
Housing		79,679	62,136	93,266	17,543	28% ▲	93,266
Community Amenities		1,011,377	967,034	1,083,135	44,343	5%	1,083,135
Recreation and Culture		390,615	602,997	851,473	(212,382)	(35%) ▼	851,473
Transport		2,920,557	2,832,356	4,207,431	88,201	3%	4,207,431
Economic Services		198,529	139,667	208,877	58,862	42% ▲	208,877
Other Property and Services		45,397	27,144	40,750	18,253	67% ▲	40,750
		8,715,308	8,704,829	10,863,062			10,863,062
Expenditure from operating activities							
General Purpose Funding		(48,170)	(52,162)	(76,922)	3,992	8%	(76,922)
Governance		(552,289)	(559,420)	(864,421)	7,131	1%	(864,421)
Law, Order and Public Safety		(301,542)	(286,193)	(417,842)	(15,349)	(5%)	(417,842)
Health		(116,727)	(158,233)	(235,290)	41,506	26% ▲	(235,290)
Education and Welfare		(104,408)	(78,974)	(111,467)	(25,434)	(32%) ▼	(111,467)
Housing		(80,084)	(69,482)	(93,266)	(10,602)	(15%) ▼	(93,266)
Community Amenities		(1,062,765)	(1,415,079)	(2,112,154)	352,314	25% ▲	(3,252,633)
Recreation and Culture		(3,179,870)	(3,636,191)	(5,352,915)	456,321	13% ▲	(5,352,915)
Transport		(3,625,631)	(4,105,288)	(6,130,377)	479,657	12% ▲	(6,130,377)
Economic Services		(404,544)	(543,470)	(811,896)	138,926	26% ▲	(811,896)
Other Property and Services		(156,135)	(59,151)	(33,010)	(96,984)	(164%) ▼	(33,010)
		(9,632,165)	(10,963,643)	(16,239,561)			(17,380,040)
Operating activities excluded from budget							
Add back Depreciation		3,160,663	3,458,896	5,188,968	(298,233)	(9%)	5,188,968
Adjust (Profit)/Loss on Asset Disposal	8	0	16,912	38,559	(16,912)	(100%) ▼	38,559
Adjust Provisions and Accruals		0	0	0	0		0
Amount attributable to operating activities		2,243,807	1,216,994	(148,972)			(1,289,451)
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,078,578	3,573,592	5,360,425	(1,495,014)	(42%) ▼	5,360,425
Proceeds from Disposal of Assets	8	0	209,000	209,000	(209,000)	(100%) ▼	0
Land Held for Resale		0	0	0	0		0
Land and Buildings	13	(1,873,470)	(2,216,560)	(3,324,855)	343,090	15% ▲	(3,314,855)
Infrastructure Assets - Roads	13	(29,632)	(1,425,776)	(2,138,676)	1,396,144	98% ▲	(2,138,676)
Infrastructure Assets - Other	13	(59,932)	(203,480)	(461,230)	143,548	71% ▲	(461,230)
Plant and Equipment	13	(17,701)	(642,984)	(964,500)	625,283	97% ▲	(964,500)
Furniture and Equipment	13	(23,825)	(211,960)	(317,950)	188,135	89% ▲	(317,950)
Amount attributable to investing activities		74,018	(918,168)	(1,637,786)			(1,836,786)
Financing Activities							
Proceeds from New Debentures		0	0	0	0		0
Proceeds from Community Advances		2,000	2,000	54,000	0	0%	2,000
Transfer from Reserves	7	0	773,904	1,160,875	(773,904)	(100%) ▼	1,160,875
Advances to Community Groups		0	0	0	0		0
Repayment of Debentures	10	(135,631)	(162,841)	(248,557)	27,210	17% ▲	(248,557)
Transfer to Reserves	7	(37,397)	(92,048)	(138,074)	54,651	59% ▲	(138,074)
Amount attributable to financing activities		(171,028)	521,015	828,244			776,244
Closing Funding Surplus(Deficit)	3	3,109,464	1,782,543	4,188			(1,387,326)

▲▼ 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 EXMOUTH
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2018

	Note	YTD Actual (b)	YTD Budget (a)	17/18 Annual Budget
		\$	\$	\$
Opening Funding Surplus (Deficit)	3	962,667	962,702	962,702
Revenue from operating activities				
Rates	9	3,236,549	3,245,949	3,247,949
Operating Grants, Subsidies & Contributions	11	941,630	953,486	1,291,876
Fees and Charges		4,385,549	4,355,716	6,120,224
Interest Earnings		101,955	99,382	140,691
Other Revenue		49,625	23,984	36,010
Profit on Disposal of Assets	8	0	26,312	26,312
		8,715,308	8,704,829	10,863,062
Expenditure from operating activities				
Employee Costs		(3,584,065)	(3,949,415)	(5,989,760)
Materials and Contracts		(1,826,734)	(2,135,924)	(3,102,942)
Utility Charges		(463,918)	(620,807)	(955,886)
Depreciation on Non-Current Assets		(3,160,663)	(3,458,896)	(5,188,968)
Interest Expenses		(58,194)	(68,283)	(101,251)
Insurance Expenses		(461,131)	(443,338)	(443,385)
Other Expenditure		(77,461)	(243,756)	(392,497)
Loss on Disposal of Assets	8	0	(43,224)	(64,871)
		(9,632,165)	(10,963,643)	(16,239,561)
Operating activities excluded from budget				
Add back Depreciation		3,160,663	3,458,896	5,188,968
Adjust (Profit)/Loss on Asset Disposal	8	0	16,912	38,559
Adjust Provisions and Accruals		0	0	
Amount attributable to operating activities		2,243,807	1,216,994	(148,972)
Investing activities				
Grants, Subsidies and Contributions	11	2,078,578	3,573,592	5,360,425
Proceeds from Disposal of Assets	8	0	209,000	209,000
Land Held for Resale	13	0	0	0
Land and Buildings	13	(1,873,470)	(2,216,560)	(3,324,855)
Infrastructure Assets - Roads	13	(29,632)	(1,425,776)	(2,138,676)
Infrastructure Assets - Other	13	(59,932)	(203,480)	(461,230)
Plant and Equipment	13	(17,701)	(642,984)	(964,500)
Furniture and Equipment	13	(23,825)	(211,960)	(317,950)
Amount attributable to investing activities		74,018	(918,168)	(1,637,786)
Financing Activities				
Proceeds from New Debentures		0	0	0
Proceeds from Community Advances		2,000	0	54,000
Transfer from Reserves	7	0	773,904	1,160,875
Advances to Community Groups		0	0	0
Repayment of Debentures	10	(135,631)	(162,841)	(248,557)
Transfer to Reserves	7	(37,397)	(92,048)	(138,074)
Amount attributable to financing activities		(171,028)	519,015	828,244
Closing Funding Surplus (Deficit)	3	3,109,464	1,780,543	4,188

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Not explanation of the reasons for the variance.

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

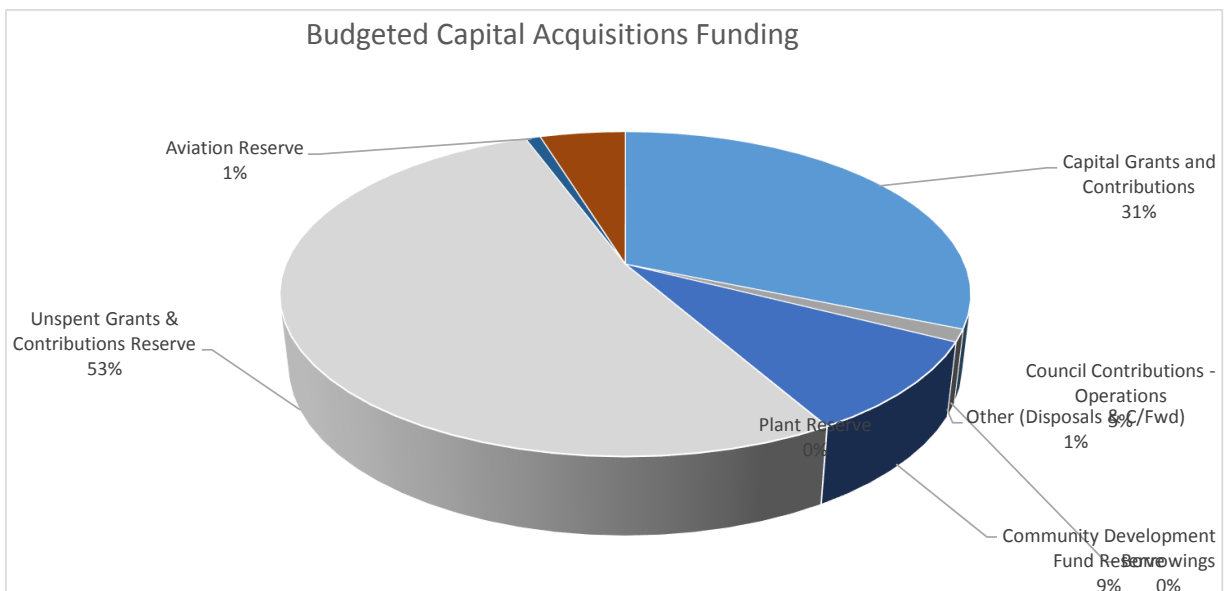
SHIRE OF EXMOUTH
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total= (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land & Buildings	13	1,873,470	-	2,216,560	3,324,855	1,873,470	343,090
Furniture & Equipment	13	23,825	-	211,960	317,950	23,825	188,135
Land Held for Resale	13	-	-	-	-	-	0
Plant & Equipment	13	-	17,701	642,984	964,500	17,701	625,283
Infrastructure Roads	13	29,632	-	1,425,776	2,138,676	29,632	1,396,144
Infrastructure Other	13	34,175	25,757	203,480	461,230	59,932	143,548
Capital Expenditure Totals		1,961,101	43,459	4,700,760	7,207,211	2,004,560	2,696,200

Capital Acquisitions funded by:

Capital Grants and Contributions	5,360,425	2,078,578
Borrowings	-	0
Other (Disposals & C/Fwd)	209,000	962,667
Council Contributions - Cash Backed Reserves		
Plant Reserve	-	0
Community Development Fund Reserve	1,574,818	0
Unspent Grants & Contributions Reserve	9,026,655	0
Aviation Reserve	143,000	0
Council Contributions - Operations	817,606	(1,036,685)
	17,131,504	2,004,560



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

Note 1: Significant Accounting Policies

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

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

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

Asset	Years
Buildings	2.50%
Heavy Plant & Equipment	10% - 33%
Light to Medium Vehicles	20% - 50%
Light Mobile Equipment	50.00%
Furniture and Equipment	
Electronic Equipment	20% - 33%
All Other Items	10% - 20%
Infrastructure	
Road Base Construction	2.50%
Road Seals - Aggregate	8.33%
Road Seals - Asphalt	5.00%
Road (Unsealed) - Gravel	12.50%
Road (Unsealed) - Unformed	16.66%
Road Kerb	2.00%
Bridges	2.00%
Drains / Sewers	1.33%
Airfield / Runways	8.33%
Other	50-100%

(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.

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

Note 1: Significant Accounting Policies

(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.

(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 EXMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose

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 playgroup centre and senior citizen's centre. Administration and support for provision of Human Services Agency.

HOUSING

Objective:

To provide housing to staff members

Activities:

Administration and operation of residential housing for Council staff.

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, swimming pool, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio re-broadcasting 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. Administration and operation of airport, heliport and aerodrome.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion. Provision of rural services including weed control and Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire's overheads operating accounts.

Activities:

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

SHIRE OF EXMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2017/18 year is \$10,000 or +/- 10% whichever is the greater.

Explanation of Identified Material Variances +/- 10% or \$10,000 at Program Level between Year to Date Actuals and Year to Date Budget

▲ Increase Surplus

▼ Decrease Surplus

	Var \$	Var %		Timing/ Permanent	
	\$	\$			
Revenue from operating activities					
General Purpose Funding	(32,293)	(1%)			
Governance	16,427		▲	Timing	Insurance Reimbursement
Law, Order and Public Safety	8,708	24%			
Health	1,739	6%			
Education and Welfare	1,079	5%			
Housing	17,543	28%	▲	Timing	Increased Rental Income
Community Amenities	44,343	5%			
Recreation and Culture	(212,382)	(35%)	▼	Timing	Ningaloo Centre lease income, exhibition revenue. Tantabiddi boat ramp funding and community engagement funding.
Transport	88,201	3%			
Economic Services	58,862	42%	▲	Timing	Caravan Park Lease received in full. Increased Building Application revenue.
Other Property and Services	18,253	67%	▲	Timing	Insurance Reimbursement
Expenditure from operating activities					
General Purpose Funding	3,992	8%			
Governance	7,131	1%			
Law, Order and Public Safety	(15,349)	(5%)		Timing	Depreciation budget offset allocation. Vehicle Maintenance costs to be recouped from SES.
Health	41,506	26%	▲		Reduced expense Pest Control and Health Employee Costs
Education and Welfare	(25,434)	(32%)	▼	Timing	Increased depreciation due to property revaluation.
Housing	(10,602)	(15%)	▼	Timing	Increased housing maintenance costs.
Community Amenities	352,314	25%	▲	Timing	Reduced expenditure for townsite litter, refuse site maintenance, preyclone pickup, asset disposal and town planning employee costs
Recreation and Culture	456,321	13%	▲	Timing	Reduced employee and utility costs at Ningaloo Centre. Reduced maintenance expenses Recreation Centre Grounds, Parks & Gardens and Tantabiddi boat ramp.
Transport	479,657	12%	▲	Timing	Decreased Footpath/Verge maintenance. Reduces Airport operational expenditure.
Economic Services	138,926	26%	▲	Timing	Visitor Centre Contribution and building employee costs
Other Property and Services	(96,984)	(164%)	▼		Increased employee, consultant (acting EMCS) and depreciation costs.
Capital Revenues					
Grants, Subsidies and Contributions	(1,495,014)	(42%)	▼	Timing	Grant Acquittals for events to be submitted and roads funding
Proceeds from Disposal of Assets	(209,000)	(100%)	▼	Timing	Items not disposed at time of reporting
Capital Expenses					
Land Held for Resale	0				
Land and Buildings	343,090	15%	▲	Timing	Delayed capital works projects
Infrastructure Assets - Roads	1,235,675	99%	▲	Timing	Delayed capital works projects
Infrastructure Assets - Other	123,790	70%	▲	Timing	Delayed capital works projects
Plant and Equipment	544,910	97%	▲	Timing	Delayed capital works projects
Furniture and Equipment	(2,186)	(1%)			

Comment

Majority of timing variances will be rectified as part of the mid-year budget review.

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Current 28 Feb 2018	Last Years Closing 30/06/2017	Same Period Last Year 28/02/2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,450,925	1,264,385	527,451
Cash Restricted	4	6,064,205	6,028,804	7,189,659
Receivables - Rates	6	632,784	336,908	573,178
Receivables - Other	6	603,655	1,227,923	803,547
ATO Receivable		18,217	225,590	196,314
Inventories		56,112	39,398	45,680
		<u>9,825,896</u>	<u>9,123,008</u>	<u>9,335,829</u>
Less: Current Liabilities				
Trade and other payables		(291,840)	(2,077,538)	(373,458)
Short term borrowings		(128,351)	(253,764)	(49,899)
Provisions		(822,969)	(822,969)	(1,059,749)
		<u>(1,243,161)</u>	<u>(3,154,271)</u>	<u>(1,483,106)</u>
Less: Cash Reserves	7	(6,064,205)	(6,028,804)	(7,189,659)
Less: Loans Receivable - Clubs/Institutions		(34,000)	(54,000)	
Add: Current liabilities not expected to be cleared at year end		624,933	1,076,733	
Net Current Funding Position		<u>3,109,464</u>	<u>962,667</u>	<u>663,064</u>

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash at Bank							
Municipal Bank Account	2,446,677			2,446,677	Westpac	0.50%	At Call
Reserve Bank Account		1,764,205		1,764,205	Westpac	0.50%	At Call
Trust Bank Account			83,284	83,284	Westpac	0.50%	At Call
Cash On Hand	4,248			4,248	N/A		On Hand
WATC OCD Facility		1,513,442		1,513,442	WATC		On Application
(b) Term Deposits							
TD 303187			550,000	550,000	Westpac	1.86%	05-Apr-18
TD 196745		1,000,000		1,000,000	Westpac	2.45%	30-May-18
TD 199700		1,300,000		1,300,000	Westpac	1.84%	07-Mar-18
TD 199719		2,000,000		2,000,000	Westpac	2.49%	28-Mar-18
Total	2,450,925	7,577,647	633,284	10,661,855			

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

Note 5: Budget Amendments

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

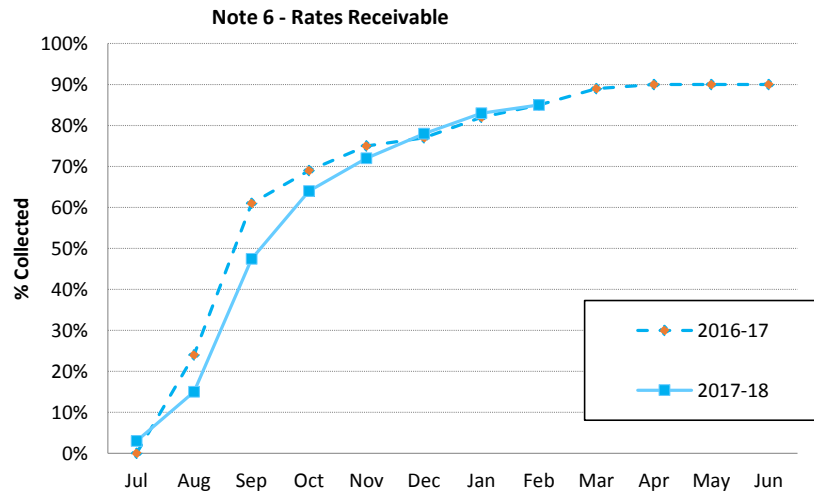
Council Meeting Date	Description	General Ledger Account	Notes	Original Budget	Amended Budget	Budget Variation
10/10/2017	Unbudgeted Contract Staff	TBA	Council Resolution 08-1017	\$ 0	\$ (80,000)	\$ (80,000)
				0	(80,000)	(80,000)

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

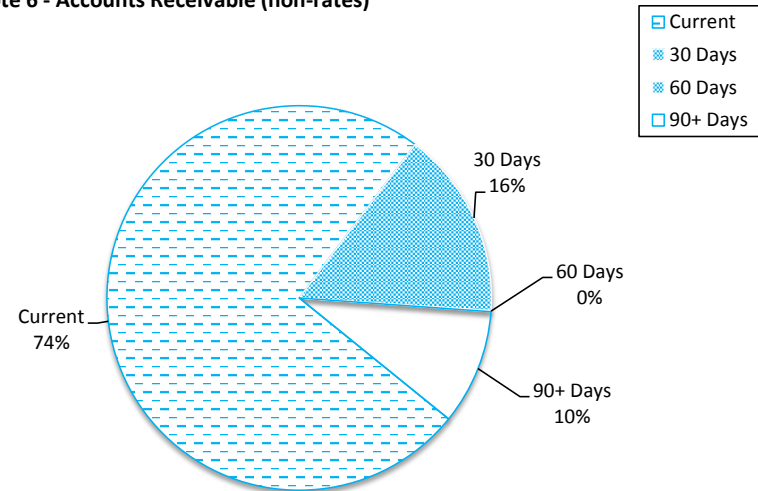
Note 6: Receivables

Receivables - Rates & Rubbish Charge Receivable	28 Feb 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	329,022	465,273
Levied this year	4,176,213	4,052,747
Less Collections to date	(3,834,119)	(4,188,998)
Equals Current Outstanding	671,117	329,022
Less Deferred Pensioners	(38,333)	(38,333)
Net Rates Collectable	632,784	290,689
% Collected	85.10%	92.72%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	449,582	95,130	551	58,507	603,771
Balance per Trial Balance					
Sundry Debtors					603,771
Total Receivables General Outstanding					603,771



Note 6 - Accounts Receivable (non-rates)



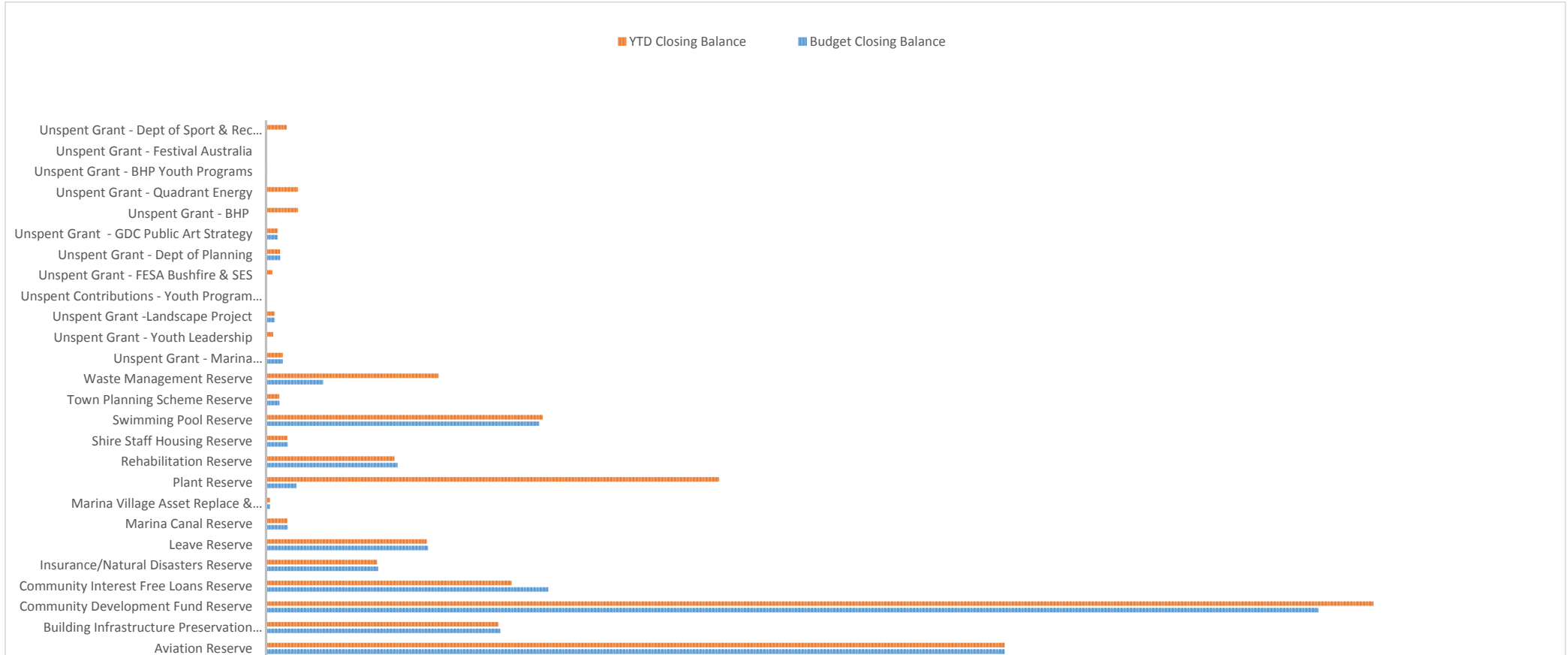
SHIRE OF EXMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 7: Cash Backed Reserve

Name	Actual Year to Date					Amended Budget				
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	YTD Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aviation Reserve	1,153,526	7,347	0	0	1,160,873	1,153,526	0	17,153	(10,000)	1,160,679
Building Infrastructure Preservation Reserve	362,909	2,311	0	0	365,220	362,909	0	5,444	0	368,353
Community Development Fund Reserve	1,729,611	11,016	0	0	1,740,627	1,729,611	0	24,444	(100,000)	1,654,055
Community Interest Free Loans Reserve	383,675	2,444	0	0	386,119	383,675	0	59,937	0	443,612
Insurance/Natural Disasters Reserve	173,392	1,104	0	0	174,496	173,392	0	2,601	0	175,993
Leave Reserve	250,942	1,598	0	0	252,540	250,942	0	3,764	0	254,706
Marina Canal Reserve	33,617	214	0	0	33,831	33,617	0	504	0	34,121
Marina Village Asset Replace & Preservation Reserve	5,885	37	0	0	5,922	5,885	0	88	0	5,973
Plant Reserve	707,266	4,505	0	0	711,771	707,266	0	6,768	(666,074)	47,960
Rehabilitation Reserve	200,550	1,277	0	0	201,827	200,550	0	7,977	(2,088)	206,439
Shire Staff Housing Reserve	33,439	213	0	0	33,652	33,439	0	502	0	33,941
Swimming Pool Reserve	432,265	2,753	0	0	435,018	432,265	0	6,346	(9,166)	429,445
Town Planning Scheme Reserve	20,706	132	0	0	20,838	20,706	0	311	0	21,017
Waste Management Reserve	269,179	1,714	0	0	270,893	269,179	0	1,323	(181,000)	89,502
Unspent Grants & Contributions Reserve					0					
Unspent Grant - Marina Breakwater/NavAid	25,850	165	0	0	26,015	25,850	0	388	0	26,238
Unspent Grant - Youth Leadership	11,010	70	0	0	11,080	11,010	0	0	(11,010)	0
Unspent Grant -Landscape Project	13,217	84	0	0	13,301	13,217	0	198	0	13,415
Unspent Contributions - Youth Program (YAE)	1,112	7	0	0	1,119	1,112	0	0	(1,108)	4
Unspent Grant - FESA Bushfire & SES	9,625	61	0	0	9,686	9,625	0	0	(9,625)	0
Unspent Grant - Dept of Planning	21,761	139	0	0	21,900	21,761	0	326	0	22,087
Unspent Grant - GDC Public Art Strategy	18,387		0	0	18,387	18,387	0	0	0	18,387
Unspent Grant - BHP	50,000		0	0	50,000	50,000	0	0	(50,000)	0
Unspent Grant - Quadrant Energy	50,000		0	0	50,000	50,000	0	0	(50,000)	0
Unspent Grant - BHP Youth Programs	1,885		0	0	1,885	1,885	0	0	(1,885)	0
Unspent Grant - Festival Australia	36,800		0	0	36,800	36,800	0	0	(36,800)	0
Unspent Grant - Dept of Sport & Rec (S'Pool)	32,195	205	0	0	32,400	32,195	0	0	(32,119)	76
	6,028,804	37,397	0	0	6,066,201	6,028,804	0	138,074	(1,160,875)	5,006,003

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

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



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

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Governance		0	0	0	0				
Law, Order, Public Safety		0	0	0	0				
Housing		0	0	0	0				
Community Amenities		0	0	0	0				
Recreation & Culture		0	0	0	0				
Transport		0	0	0	0				
Economic Services		0	0	0	0				
Other Property & Services		0	0	0	0				
		0	0	0	0	0	0	0	0

SHIRE OF EXMOUTH
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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											
Gross Rental Value (GRV)											
General	0.0715	1,156	29,875,651	2,063,926	1,197	716	2,065,839	0	0	0	0
Marina Developed	0.0983	90	3,196,100	315,283	1,756	0	317,039	0	0	0	0
Holiday Homes	0.1011	67	1,674,400	144,651	0	0	144,651	0	0	0	0
Vacant Land	0.1205	233	4,194,890	362,860	0	0	362,860	0	0	0	0
Unimproved Value (UV)											
Mining	0.1552	18	317,822	47,741	0	0	47,741	0	0	0	0
Rural	0.7760	7	492,860	28,347	0	0	28,347	0	0	0	0
Sub-Totals		1,571	39,751,723	2,962,808	2,953	716	2,966,477	0	0	0	0
Minimum Payment	Minimum										
Gross Rental Value (GRV)	\$										
General	900.00	65		58,500	0	0	58,500	0	0	0	0
Marina Developed	900.00	1		900	0	0	900	0	0	0	0
Holiday Homes	900.00	0		0	0	0	0	0	0	0	0
Vacant Land	900.00	181		162,900	0	0	162,900	0	0	0	0
Unimproved Value (UV)											
Mining	284.00	13		3,692	0	0	3,692	0	0	0	0
Rural	900.00	1		900	0	0	900	0	0	0	0
Sub-Totals		261	0	226,892	0	0	226,892	0	0	0	0
		1,832	39,751,723	3,189,700	2,953	716	3,193,369	0	0	0	0
Amount from General Rates							3,193,369				0
Ex-Gratia Rates							0				0
Specified Area Rates				46,213	258		46,471				46,213
Totals							3,239,840				46,213

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

Note 10: Information on Borrowings
(a) Debenture Repayments

Particulars	Principal as at 01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 77 - Snapper Loop Land	136,209	0	22,362	42,898	113,847	93,311		7,579
Loan 80 - Staff Dwellings	793,627	0	39,454	56,901	754,173	736,726	25,863	37,301
Community Amenities								
Loan 81 - Rubbish Truck	410,000	0	38,826	78,119	410,000	331,881	6,081	9,413
Recreation & Culture								
Loan 82 - Ningaloo Centre	1,000,000	0	25,970	52,372	1,000,000	947,628	19,169	32,868
Other Property & Services								
Loan 76 - 1 Bennett St Exmouth	276,520	0	9,020	18,267	267,500	258,253	7,081	14,090
	2,616,356	0	135,631	248,557	2,545,520	2,367,799	58,194	101,251

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

New Debentures

Particulars	Borrowings	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used	Balance Unspent
			\$	\$	\$	%	\$	\$
Nil			0	0	0	0.00	0	-

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

Note 10: Information on Borrowings

Note 10: Information on Borrowings

(c) Unspent Borrowings

Purpose of Loan	Year Funded	Actual	2017/18 Budget	Unspent
				Amount as at 31/8/17
		\$	\$	\$
Community Amenities				
Purchase Rubbish Truck	2016/17	410,000	0	410,000

(d) Self Supporting Loans - Interest Free

Particulars	Purpose of Loan	Amount Borrowed	Principal O/S 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding	
					Actual	Budget	Actual	Budget
					\$	\$	\$	\$
Recreation & Culture								
*Loan A011406 Bowling Club 2009	Installation of Air Conditioning	20,000	4,000		2,000	2,000	2,000	2,000
*Loan A017018 Squash Club 2010	Upgrade Toilet Facilities	25,000	8,500		-	2,500	8,500	6,000
*Loan A017003 Golf Club 2012	Storage Shed	30,000	15,000		-	5,000	15,000	10,000
*Loan A017019 Truscott Club 2012	Replace Cool Room Motors	20,000	5,000		-	-	5,000	5,000
*Loan A017020 Bowling Club 2012	Synthetic Greens	250,000	59,774		-	30,000	59,774	29,774
*Loan A017021 EGFC 2013	Gantry Upgrade	84,000	57,750		-	10,500	57,750	47,250
*Loan A017003 Golf Club 2016	Reticulation of Fairways	40,000	40,000		-	4,000	40,000	36,000
		429,000	190,024	-	2,000	54,000	188,024	136,024

* Self Supporting Loans were financed from Community Development Interest Free Loans Reserve account

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

Note 11 (a) : Grants and Contributions

Program/Details	Source	Purpose of Grant	Type of Grant	Amount of Grant	Variations		Revised Grant Available	Recoup Status		
					Additional Grants Received	Variations to Grants +/-		Received	Not Received	
				\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE INCOME										
R032275	General Purpose Grant	Grants Commission	General Purpose/Untied Road Grants	Operating	886,690			640,010	246,680	
LAW, ORDER, PUBLIC SAFETY										
<i>ESL Grant - Bushfire Brigade</i>										
R056270	Grant	FESA	Bushfire Brigade Operations	Operating	14,841			11,496	3,345	
<i>ESL Grant - SES</i>										
R057270	Grant	FESA	SES Operations	Operating	28,875			19,250	9,625	
RECREATION & CULTURE										
<i>Ningaloo Centre</i>										
R119700	Grant	R4R Revitalisation Program	Ningaloo Centre	Non Operating	2,820,000			1,820,000	1,000,000	
R119701	Grant	Regional Development Australia	Ningaloo Centre	Non Operating	300,000			0	300,000	
<i>Swimming Pool</i>										
R113702	Grant	DSR	Meet the Pool's non operating costs	Non Operating	32,000			32,000	0	
R113704	Grant	GDC	Multi-purpose Community room & Storage Facility	Non Operating	105,886			95,298	10,588	
R113703	Grant	EASC	Multi-purpose Community room & Storage Facility	Non Operating	20,000			20,000	0	
<i>Beaches & Boat Ramps</i>										
R115270	Grant	RBFS	Report for Tantabiddi and Bundegi Boat Ramps	Operating	52,500			0	52,500	
R115702	Grant	RBFS	Upgrade Fender System	Non Operating	116,985			0	116,985	
<i>Other Recreation</i>										
R117251	Grant	Lotterywest	Trails Development	Operating	17,490			0	17,490	
<i>Community Engagement</i>										
R170270	Grant	Dept Sport & Rec	Club Development Officer	Operating	20,000			20,000	0	
R170277	Grant	GDRS	50 Years Celebration	Operating	150,000			0	150,000	
R170277	Grant	Woodside	50 Years Celebration	Operating	50,000			50,000	0	
R170277	Grant	GDC	50 Years Celebration	Operating		135,000		135,000	-135,000	
TRANSPORT										
<i>Road Maintenance/Town Streets</i>										
R122280	Direct Grant	Main Roads	Direct Grant	Operating	55,980			55,980	0	
R122700	Roads to Recovery	Dept of Transport	Roads to Recovery Program	Non Operating	387,354			0	387,354	
R122701	Grant	Main Roads	Murat Road	Non Operating	1,366,700			26,680	1,340,020	
R122705	Grant	Main Roads	Yardie Creek Road	Non Operating	180,000			72,000	108,000	
R122706	Grant	Main Roads	Ningaloo Access Road	Non Operating	31,500			12,600	18,900	
OTHER PROPERTY & SERVICES										
<i>Plant Operation Costs</i>										
R144110	Diesel Fuel Rebate	ATO	Diesel Fuel Rebate State Scheme	Operating	15,500			8,940	6,560	
					6,652,301	135,000	0	0	3,019,254	3,633,047

	Budget	Actual
	\$	\$
Summary Type of Grant:		
Operating	1,291,876	940,676
Non Operating	5,360,425	2,078,578
	6,652,301	3,019,254

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

Note 11(b) : Additional Grants and Contributions Applied during 2017/18

Program/Details	Source	Amount of Grant	Purpose of Grant	Responsible Officer	Status of Application
Nil		\$			
		0			

Summary of Additional Grants Applied for Status:

To be Submitted	-
Partial Funds Received	-
Funds Received	-
Awaiting Approval	-
Approval Rec'd awaiting funds	-
Unsuccessful	-
	-

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

Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 28 Feb 2018
	\$	\$	\$	\$
Hall & Rec Centre Bonds	4,750	6,750	(5,650)	5,850
Olma Funding	2,423			2,423
Forum Travel Fund	2,990			2,990
NADC	11,335			11,335
Council Nomination Fees	0	960	(880)	80
Cyclone Baptist Needy	2,800			2,800
Sundries	7,894	300	(150)	8,044
Building/Planning Bonds	73,400			73,400
Youth Affairs	1,401			1,401
Staff Housing Bonds	0			0
Jurabi Coastal Park	59,400			59,400
Unclaimed Monies	7,637			7,637
Key Bonds	850	400	(350)	900
Bond Deed Exmouth Marina Holdings	18,186			18,186
Cash in Lieu POS	169,420			169,420
Ingleton St Res 29086 (20A/152)	205,248			205,248
BCITF Levy	0	17,343	(8,912)	8,431
BSL Levy	0	12,961	(7,357)	5,604
Donations to Other Organisations	135			135
Exmouth Volunteer Fire & Rescue	50,000			50,000
	617,869	38,714	(23,299)	633,284

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

Note 13: Capital Acquisitions

Program	Sub Program	a/c #	Description	Details	Asset Spend Type	YTD Actual 28/02/2018	YTD BUDGET	BUDGET	% of Budget	Forecast to 30 June 2018
						\$	\$	\$	%	\$
Land & Buildings										
LAW, ORDER, PUBLIC SAFETY	Animal Control	A052003	Dog Pound (New)	Relocation of Pound to Works Depot	NEW	0	(10,000)	(15,000)	0%	(15,000)
HOUSING	Staff Housing	A125001	Staff Housing Bldgs (Upgrades)		UPGRADE	0	(40,000)	(60,000)	0%	(60,000)
RECREATION & CULTURE	Ningaloo Centre	A119003	Ningaloo Centre Bldg (New)		NEW	(1,728,606)	(2,020,456)	(3,030,684)	57%	(3,030,684)
RECREATION & CULTURE	Swimming Pool	A113005	Swimming Pool Bldgs (New)	Multi-purpose Community Room and Multi-user Storage Facility	NEW	(131,604)	(132,776)	(199,171)	66%	(199,171)
RECREATION & CULTURE	Other Recreation	A117301	Buildings (New)	New Sea Container for Storage of sporting equipment at Hardcourts	NEW	0	(6,664)	(10,000)	0%	(10,000)
RECREATION & CULTURE	Public Halls	A125006	Shire Hall (Upgrade)		UPGRADE	(13,259)	0	0		0
TRANSPORT	Learmonth Airport	A126800	Learmonth Buildings (Upgrades)	Upgrading from halogens to LED's (5 year program)	UPGRADE	0	(6,664)	(10,000)	0%	0
Sub Total						(1,873,470)	(2,216,560)	(3,324,855)	56%	(3,314,855)
Furniture & Equipment										
RECREATION & CULTURE	Library	A125132	Library Furniture/Equip (New)		NEW	(1,357)	0	0		0
RECREATION & CULTURE	Ningaloo Centre	A119007	Furniture & Equipment (New)		NEW	(22,468)	(25,296)	(37,950)	59%	(37,950)
RECREATION & CULTURE	Ningaloo Centre	A119005	Software/Hardware (New)	\$40k Centreman Software \$240K Marine & Terrestrial Upgrades	NEW	0	(186,664)	(280,000)	0%	(280,000)
Sub Total						(23,825)	(211,960)	(317,950)	1	(317,950)
Infrastructure Other										
COMMUNITY AMENITIES	Sanitation	A101012	Waste Water Treatment Ponds	Construction of Septage Ponds	NEW	0	(111,256)	(166,884)	0%	(166,884)
RECREATION & CULTURE	Ningaloo Centre	A119010	Ningaloo Museum Memorabilia	Provision	NEW	(9,840)	(7,576)	(11,366)	87%	(11,366)
RECREATION & CULTURE	Parks & Gardens	A114100	Infrastructure (New)	New Bore & Casing at Sanctuary Bore	NEW	(7,952)	(20,000)	(30,000)	27%	(30,000)
RECREATION & CULTURE	Parks & Gardens	A114101	Infrastructure (Renew)	Replacement of Sanctuary Bore Tank	RENEWAL	0	(10,000)	(15,000)	0%	(15,000)
RECREATION & CULTURE	Foreshore, Beaches & Boat Ramps	A125315	Tantabiddi (Upgrades)	Non-slip surface to prevent slip and falls in zone next to boat ramp/walkways	UPGRADE	(5,678)	(11,328)	(17,000)	33%	(17,000)
RECREATION & CULTURE	Foreshore, Beaches & Boat Ramps	A115107	Bundegi Beach Infrastructure (Upgrades)	Upgrade to fender system and rust treatment	UPGRADE	(10,705)	0	(155,980)	7%	(155,980)
RECREATION & CULTURE	Other Recreation	A117502	Broadcasting Tower Improvements	Replace 2 x Guide Wires and Anchors	RENEWAL	0	(13,328)	(20,000)	0%	(20,000)
RECREATION & CULTURE	Other Recreation	A125135	Water Playground	Renew Flooring	RENEWAL	(25,757)	(16,664)	(25,000)	103%	(25,000)
TRANSPORT	Footpaths/Verges	A125321	Footpath / Kerbing (Replace)		RENEWAL	0	(13,328)	(20,000)	0%	(20,000)
Sub Total						(59,932)	(203,480)	(461,230)	13%	(461,230)
Infrastructure Roads										
TRANSPORT	Road Maintenance/Town Streets	A125201	Murat Road (MRWA) SIF	Road widening, intersection redesign, lighting and flood mitigation, shared bike/pedestrian path	UPGRADE	(3,475)	(956,576)	(1,434,867)	0%	(1,434,867)
TRANSPORT	Road Maintenance/Town Streets	A125203	Yardie Creek Road (MRWA) RRG	Road shoulder and seal edge works	UPGRADE	(1,686)	(179,168)	(268,757)	1%	(268,757)
TRANSPORT	Road Maintenance/Town Streets	A125205	Ningaloo Access Road (MRWA) RRG	General Road Works	UPGRADE	0	(31,800)	(47,698)	0%	(47,698)
TRANSPORT	Road Maintenance/Town Streets	A125213	RTR Road Sealing		UPGRADE	(24,471)	(258,232)	(387,354)	6%	(387,354)
Sub Total						(29,632)	(1,425,776)	(2,138,676)	1%	(2,138,676)

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

Note 13: Capital Acquisitions

Program	Sub Program	a/c #	Description	Details	Asset Spend Type	YTD Actual	YTD BUDGET	BUDGET	% of Budget	Forecast to
						28/02/2018				30 June 2018
						\$	\$	\$	%	\$
Plant & Equipment										
COMMUNITY AMENITIES	Sanitation	A125532	Rubbish Truck		RENEWAL	0	(273,328)	(410,000)	0%	(410,000)
COMMUNITY AMENITIES	Sanitation	A101015	Refuse Site Excavator/Loader		RENEWAL	0	(171,664)	(257,500)	0%	(257,500)
COMMUNITY AMENITIES	Sanitation	A125519	Hitachi Excavator		RENEWAL	0	(166,664)	(250,000)	0%	(250,000)
RECREATION & CULTURE	Community Engagement	A119200	EMCE Vehicle 3004EX	Replacement Vehicle	RENEWAL	0	(31,328)	(47,000)	0%	(47,000)
TRANSPORT	Road Plant Purchases	A125516	Loaders/Bobcats/Mini Excavators		RENEWAL	(17,701)	0	0		0
Sub Total						(17,701)	(642,984)	(964,500)	2%	(964,500)
TOTAL						(2,004,560)	(4,700,760)	(7,207,211)	28%	(7,197,211)

Summary of Asset Acquisition by Class:

Land & Buildings	(1,873,470)	(2,216,560)	(3,324,855)	56%	(3,314,855)
Furniture & Equipment	(23,825)	(211,960)	(317,950)	7%	(317,950)
Plant & Equipment	(17,701)	(642,984)	(964,500)	2%	(964,500)
Infrastructure Roads	(29,632)	(1,425,776)	(2,138,676)	1%	(2,138,676)
Infrastructure Other	(59,932)	(203,480)	(461,230)	13%	(461,230)
	(2,004,560)	(4,700,760)	(7,207,211)	28%	(7,197,211)

Summary of Asset Acquisition by Program:

Governance	0	0	0		0
Law, Order, Public Safety	0	(10,000)	(15,000)	0%	(15,000)
Health	0	0	0		0
Education & Welfare	0	0	0		0
Housing	0	(40,000)	(60,000)	0%	(60,000)
Community Amenities	0	(722,912)	(1,084,384)	0%	(1,084,384)
Recreation & Culture	(1,957,227)	(2,482,080)	(3,879,151)		(3,879,151)
Transport	(47,333)	(1,445,768)	(2,168,676)	2%	(2,158,676)
Economic Services	0	0	0		0
Other Property & Services	0	0	0		0
	(2,004,560)	(4,700,760)	(7,207,211)	28%	(7,197,211)

Summary of Asset by Spend Type

	RENEWAL	NEW	UPGRADE	TOTAL
	\$	\$	\$	\$
Land & Buildings	0	(1,860,211)	(13,259)	(1,873,470)
Furniture & Equipment	0	(23,825)	0	(23,825)
Land Held for Resale	0	0	0	0
Plant & Equipment	(17,701)	0	0	(17,701)
Infrastructure Roads	0	0	(29,632)	(29,632)
Infrastructure Other	(25,757)	(17,792)	(16,383)	(59,932)
	(43,459)	(1,901,828)	(59,273)	(2,004,560)

MONTHLY LIST OF PAYMENTS - FEBRUARY 2018

The following schedule of accounts have been paid under delegation by the CEO since the previous Council meeting. Checks have been carried out to verify prices, computations and costing.

Municipal Account:

Cheque numbers 13506 - 13510	-\$	77,210.04
Direct Debits and EFT Payments EFT12765 - EFT12870	-\$	374,111.04
Credit Card Purchases	\$	-
Total Municipal Account	-\$	451,321.08

Trust Account:

Cheque numbers	\$	-
EFT Payments	\$	-
Total Trust Account	\$	-

Method	Date	Name	Description	Municipal Account	Trust Account
13506	12/02/2018	DEPARTMENT OF HOUSING	UTILITIES	-\$ 252.15	
13507	12/02/2018	TELSTRA CORPORATION	UTILITIES	-\$ 34,163.25	
13508	12/02/2018	WATER CORPORATION	UTILITIES	-\$ 41,442.10	
13509	15/02/2018	TELSTRA CORPORATION	UTILITIES	-\$ 1,152.54	
13510	15/02/2018	DEPARTMENT OF TRANSPORT - EXMOUTH	SPECIAL SERIES PLATES	-\$ 200.00	
				TOTAL CHEQUES	\$ -
				-\$ 77,210.04	
DD4276.1	14/02/2018	AMP NORTH PERSONAL SUPERANNUATION AND PENSION PLAN	SUPERANNUATION CONTRIBUTIONS	-\$ 213.28	
DD4276.2	14/02/2018	AUSTRALIAN SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 98.64	
DD4288.1	14/02/2018	WA LOCAL GOVERNMENT SUPERANNUATION	PAYROLL DEDUCTIONS	-\$ 27,366.30	
DD4288.10	14/02/2018	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	-\$ 434.67	
DD4288.11	14/02/2018	THE TRUSTEE OF RKW SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-\$ 231.11	
DD4288.12	14/02/2018	FUERY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	-\$ 294.01	
DD4288.13	14/02/2018	ASTERON LIFE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 242.07	
DD4288.2	14/02/2018	AMP LIFETIME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 212.84	
DD4288.3	14/02/2018	ASGARD SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 220.15	
DD4288.4	14/02/2018	HOST PLUS	SUPERANNUATION CONTRIBUTIONS	-\$ 462.22	
DD4288.5	14/02/2018	GUILD SUPER	SUPERANNUATION CONTRIBUTIONS	-\$ 184.22	
DD4288.6	14/02/2018	CONCEPT ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-\$ 242.07	
DD4288.7	14/02/2018	AUSTRALIAN SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 877.50	
DD4288.8	14/02/2018	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	-\$ 216.49	
DD4288.9	14/02/2018	REST SUPER	SUPERANNUATION CONTRIBUTIONS	-\$ 531.39	
DD4302.1	01/02/2018	AVDATA	EXMOUTH AERODROME FEES FOR JANUARY 2018	-\$ 2,765.11	
DD4302.2	01/02/2018	WESTPAC BANKING CORPORATION	BANK FEES	-\$ 723.17	
DD4302.3	01/02/2018	DEPARTMENT OF HOUSING	MONTHLY RENT FOR 31 NIMITZ ST/ 17 & 27 CHRISTIE ST	-\$ 3,864.90	
DD4302.4	01/02/2018	WESTNET PTY LTD	VARIOUS SHIRE INTERNET ACCOUNTS	-\$ 497.72	
DD4302.5	05/02/2018	BBS DEBT COLLECTIONS	DEBT COLLECTION FEES	-\$ 85.50	
DD4302.6	01/02/2018	RAY WHITE EXMOUTH	MANAGEMENT FEES 20 DAVIDSON STREET	-\$ 407.00	
DD4302.7	22/02/2018	TELSTRA CORPORATION	MONTHLY INTERNET	-\$ 69.95	
DD4302.8	26/02/2018	WESTNET PTY LTD	MONTHLY CHARGES FOR SATELLITE SERVICES	-\$ 49.99	
DD4304.1	28/02/2018	WA LOCAL GOVERNMENT SUPERANNUATION	PAYROLL DEDUCTIONS	-\$ 27,446.41	
DD4304.10	28/02/2018	AMP LIFETIME SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 212.84	
DD4304.11	28/02/2018	ASGARD SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 220.15	
DD4304.2	28/02/2018	HOST PLUS	SUPERANNUATION CONTRIBUTIONS	-\$ 310.32	
DD4304.3	28/02/2018	GUILD SUPER	SUPERANNUATION CONTRIBUTIONS	-\$ 208.42	
DD4304.4	28/02/2018	AUSTRALIAN SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 892.39	
DD4304.5	28/02/2018	REST SUPER	SUPERANNUATION CONTRIBUTIONS	-\$ 473.44	
DD4304.6	28/02/2018	THE TRUSTEE OF RKW SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-\$ 231.11	
DD4304.7	28/02/2018	FUERY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	-\$ 297.14	
DD4304.8	28/02/2018	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	-\$ 216.49	
DD4304.9	28/02/2018	ASTERON LIFE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-\$ 242.07	
				TOTAL DIRECT DEBITS	\$ -
				-\$ 71,041.08	
EFT12765	02/02/2018	AUSTRALIAN GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	-\$ 254.43	
EFT12766	02/02/2018	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	-\$ 37,648.00	
EFT12767	02/02/2018	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	-\$ 19.40	
EFT12768	12/02/2018	ADRIFT CAFE	CATERING 20&21/12/17 @ NINGALOO CENTRE	-\$ 275.00	
EFT12769	12/02/2018	AFFORDABLE SIGNS	PLAQUE AND ENGRAVED	-\$ 55.00	
EFT12770	12/02/2018	AIRSAFE TRANSPORT TRAINING	DANGEROUS GOODS BY AIR - AWARENESS - ONLINE / CORR FOR J. KERNAHAN & S. STEVENS 15/01/18	-\$ 160.00	
EFT12771	12/02/2018	ALCOLIZER PTY LTD	MOUTHPIECES LE4/LE5/HH3 SPIGOT LOCATOR (100/BAG)	-\$ 286.00	
EFT12772	12/02/2018	ASHA BURKETT	COMPOST BIN REBATE	-\$ 26.70	

Method	Date	Name	Description	Municipal Account	Trust Account
EFT12773	12/02/2018	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES DEC17 (ADMIN, RATES & DOG REGO)	-\$ 690.64	
EFT12774	12/02/2018	AUSTRALIAN GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	-\$ 254.43	
EFT12775	12/02/2018	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	-\$ 6,704.00	
EFT12776	12/02/2018	BAMBOO NOMINEES PTY LTD	CONSUMABLES	-\$ 340.00	
EFT12777	12/02/2018	BEILBY RECRUITMENT	RECRUITMENT ASSIGNMENT FOR EXECUTIVE MANAGER CORPORATE SERVICES	-\$ 7,843.00	
EFT12778	12/02/2018	BIG FISH GRAPHICS NT	DESIGN & LAYOUT - GREY SHIRTS	-\$ 165.00	
EFT12779	12/02/2018	BOOKTOPIA PTY LTD	REPLACEMENT OF LOST OR DAMAGED BOOKS	-\$ 91.45	
EFT12780	12/02/2018	BOYA EQUIPMENT	PARTS FOR PLANT P035	-\$ 896.92	
EFT12781	12/02/2018	BUCHER MUNICIPAL PTY LTD	ARM REST, PADDING CONTROL CONSULE	-\$ 118.03	
EFT12782	12/02/2018	CARNARVON MOTOR GROUP	PARTS FOR PLANT P073	-\$ 53.08	
EFT12783	12/02/2018	CHADSON ENGINEERING PTY LTD	TABLETS PHOTO CHLORINE DPDNO3	-\$ 88.00	
EFT12784	12/02/2018	CJ LORD BUILDING AND RENOVATION WA PTY LTD	VARIATION TO CONTRACT - PALTRIDGE MEMORIAL SWIMMING POOL	-\$ 1,496.00	
EFT12785	12/02/2018	CONSERVATION, ANIMAL RESCUE, RESEARCH & EDUCATION (CARE)	ALUMINIUM CAN COLLECTION 504KGS @ 0.60 CENTS PER KILO	-\$ 302.40	
EFT12786	12/02/2018	COVS AUTOMOTIVE, MINING & INDUSTRIAL SUPPLIES	WHEEL BEARING KIT - PARTS FOR PLANT P085	-\$ 145.20	
EFT12787	12/02/2018	DAVID GRAY & CO PTY LTD	SULO KSB 240LT WHEELIE BINS	-\$ 2,490.40	
EFT12788	12/02/2018	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	UTILITIES: CIVIL AIRPORT Q2 OCT-DEC2017	-\$ 30,289.92	
EFT12789	12/02/2018	DEPARTMENT OF DEFENCE - TREASURY AND BANKING	POTABLE WATER BUNDEGI ABLUTION BLOCK & FISH CLEANING STATION	-\$ 635.80	
EFT12790	12/02/2018	DEPARTMENT OF TRANSPORT - TRANSPORT CENTRE PERTH	VEHICLE SEARCH FEES	-\$ 6.70	
EFT12791	12/02/2018	DUALCO CONTRACTING (WA) PTY LTD	REPAIRS TO TRIPLE J, INSTALL REPLACEMENT RECEIVER, EARTH CABLES & MULTISWITCH	-\$ 1,518.42	
EFT12792	12/02/2018	ECOSPILL PTY LTD	20L ECOSWEEP BIOACTIVE BUCKET & SCOOP	-\$ 68.20	
EFT12793	12/02/2018	ELECTRICAL DESIGN CONSULTANTS PTY LTD	INVESTIAGTION & REPORT FOR ALTERATIONS TO ELECTRICAL SWITCHBOARDS	-\$ 1,980.00	
EFT12794	12/02/2018	EXMOUTH NEWSAGENCY & TOYWORLD	PRINTING & STATIONERY - JANUARY2018	-\$ 1,131.60	
EFT12795	12/02/2018	EXSECE PTY LTD T/A EXMOUTH SERVICE CENTRE & TOWING	TOWING / REMOVAL OF ABANDONED BOAT & RUBBISH DELIVER TO EXMOUTH RUBBISH TIP	-\$ 270.00	
EFT12796	12/02/2018	EXMOUTH WHOLESALERS	GENERAL CONSUMABLES FOR AIRPORT	-\$ 6,085.64	
EFT12797	12/02/2018	GO GO ON HOLD PTY LTD	ON-HOLD MESSAGES SERVICE - 6 MONTHLY FEB TO JULY	-\$ 455.40	
EFT12798	12/02/2018	HOME TIMBER AND HARDWARE	SHIRE AIRPORT GENERAL MAINTENANCE SUPPLIES DEC17	-\$ 287.25	
EFT12799	12/02/2018	HORIZON POWER - ACCOUNTS	ELECTRICITY - STREET LIGHTING FOR SHIRE OF EXMOUTH	-\$ 23,252.35	
EFT12800	12/02/2018	HT CLEANING SERVICES PTY LTD	CLEANING CONTRACT - NINGALOO CENTRE 22JAN TO 31JAN18	-\$ 4,158.00	
EFT12801	12/02/2018	JACKSON'S PLUMBING CONTRACTORS	BLOCKED TOILETS AT BUNDEGI TOILETS, INVESTIGATION & REPAIRS	-\$ 2,606.13	
EFT12802	12/02/2018	JASON SIGNMAKERS	SIGNS	-\$ 635.80	
EFT12803	12/02/2018	KEITH A WOODWARD	UTILITIES REIMBURSEMENT	-\$ 188.27	
EFT12804	12/02/2018	MANTRA ON MURRAY	ACCOMMODATION AND MEALS	-\$ 793.00	
EFT12805	12/02/2018	MELLAS HOUSE	GENERAL CONSUMABLES	-\$ 57.00	
EFT12806	12/02/2018	MICK'S CARPENTRY AND RENOVATIONS	MAKE & FIT SHADE SAIL FOR EXMOUTH PALTRIDGE MEMORIAL POOL	-\$ 2,145.00	
EFT12807	12/02/2018	MOORE STEPHENS (WA) P/L	DEFFERED PENSIONER RATES FOR THE YEAR 30 JUNE 2017	-\$ 550.00	
EFT12808	12/02/2018	NCS HEH SOCIAL CLUB	NCS HEH 50 YEAR ANNIVERSARY MEDALLIONS FOR RE-DEDICTION CEREMONY	-\$ 2,600.00	
EFT12809	12/02/2018	NETWORK POWER SOLUTIONS PTY LTD	LEARNMONTH CAFE - CHECKED CAFE SPLIT SYSTEM, ISOLATOR FAULTY	-\$ 225.00	
EFT12810	12/02/2018	NGT LOGISTICS PTY LTD	FREIGHT CHARGES	-\$ 173.25	
EFT12811	12/02/2018	NINGALOO VISITOR CENTRE	REIMBURSE INSURANCE COST FOR 2X LG SCREEN TVS @ NINGALOO CENTRE	-\$ 194.00	
EFT12812	12/02/2018	NORWEST CRANE HIRE #2 PTY LTD	SKIP BIN WEEKLY HIRE - JANUARY 2018 LEARNMONTH AIRPORT	-\$ 1,841.40	
EFT12813	12/02/2018	OCEANIS INTERNATIONAL PTY LTD	NINGALOO CENTRE AQUARIUM ASSESSMENT & OPERATIONAL ADVICE - TIME SEP17	-\$ 4,620.00	
EFT12814	12/02/2018	PATHWEST LABORATORY WA	TOXICOLOGY SCREENING	-\$ 105.01	
EFT12815	12/02/2018	REPCO CARNARVON	TIMING KIT - INC HYD. TENSIONER	-\$ 210.10	
EFT12816	12/02/2018	SCOTT PRINT	INFRINGEMENT BOOKS	-\$ 489.50	
EFT12817	12/02/2018	SEARLE CONSULTING PTY LTD	BUNDEGI BOAT RAMP - CATWALK REHABILITATION	-\$ 11,775.50	
EFT12818	12/02/2018	SETON AUSTRALIA	PELTOR H10 EXTREME HEAD AND EARMUFFS	-\$ 361.85	
EFT12819	12/02/2018	SHERIDANS FOR BADGES	HONOURBOARD PLATES	-\$ 457.05	
EFT12820	12/02/2018	SPYKER BUSINESS SOLUTIONS	RELOCATE REMAINING IT EQUIPMENT AND WIRELESS RADIOS FROM ADMINISTRATION BUILDING TO NINGALOO CENTRE	-\$ 28,587.01	
EFT12821	12/02/2018	ST JOHN AMBULANCE EXMOUTH	FIRST AID COURSE ENROLMENT FEES	-\$ 160.00	
EFT12822	12/02/2018	STRATAGREEN	TRAILBLAZER TRIMMER LINE & BAHCO FOLDING SAW	-\$ 329.34	
EFT12823	12/02/2018	SUNSHINE POOLS & GENERAL SERVICES	EXMOUTH WATER/ SPRAY PARK WORKS P033251	-\$ 485.00	
EFT12824	12/02/2018	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT FOR WATER SAMPLES TO PATHWEST	-\$ 336.02	
EFT12825	12/02/2018	TOLL IPEC	FREIGHT CHARGES	-\$ 129.21	
EFT12826	12/02/2018	TOTALLY WORKWEAR MIDLAND	UNIFORMS / PROTECTIVE CLOTHING	-\$ 835.76	
EFT12827	12/02/2018	WA SCALE SERVICE	ANNUAL TEST OF SCALES LOCATED @ EXMOUTH AIRPORT, AIRFARES & FREIGHT OF WEIGHTS	-\$ 1,760.00	
EFT12828	12/02/2018	WALGA	ELECTED MEMBER COURSE ONSITE 20-21DEC17	-\$ 1,840.30	
EFT12829	12/02/2018	WESTRAC PTY LTD	PARTS FOR PLANT P050	-\$ 531.68	
EFT12830	12/02/2018	WESTERN IRRIGATION	DECODER INTERFACE FOR WASTE WATER TREATMENT PLANT RAINBIRD LDI UNIT & REMOTE SUPPORT & DIAGNOSIS	-\$ 3,327.50	
EFT12831	15/02/2018	ABCO PRODUCTS PTY LTD	GENERAL CONSUMABLES	-\$ 742.35	
EFT12832	15/02/2018	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	PROVISION OF ASIC CARD	-\$ 220.00	
EFT12833	15/02/2018	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	GLOVES & RAIN JACKETS	-\$ 580.71	
EFT12834	15/02/2018	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	-\$ 38,945.00	

Method	Date	Name	Description	Municipal Account	Trust Account	
EFT12835	15/02/2018	BOYA EQUIPMENT	PARTS FOR PLANT P079	-\$ 92.84		
EFT12836	15/02/2018	BUNNINGS GROUP LIMITED	VANITY TOP POLYMARBLE	-\$ 307.80		
EFT12837	15/02/2018	CALTEX STARMART EXMOUTH	TYRE REPAIRS AND REPLACEMENTS	-\$ 1,366.00		
EFT12838	15/02/2018	CARNARVON MOTOR GROUP	HANGER LICENSE PLATE & BRACKET SUB-ASSY - PARTS FOR PLANT P071	-\$ 165.13		
EFT12839	15/02/2018	CSP INDUSTRIES PTY LTD (STIHL SHOP)	SHARPENED 3 MEDIUM & 4 SMALL CHAINS	-\$ 440.00		
EFT12840	15/02/2018	DAIMLER TRUCKS PERTH	PARTS FOR PLANT P054	-\$ 228.34		
EFT12841	15/02/2018	EXMOUTH AUTO AND MARINE ELECTRICS	FIT SPOTLIGHT BAR TO 3000EX FORD EVEREST AND BATTERIES FOR P087 AND P084	-\$ 1,840.00		
EFT12842	15/02/2018	EXMOUTH AUTOMOTIVE AND BOATING SERVICES	SERVICE AND TYRE REPORT SES MITSUBISHI FUSO 1DPF 023	-\$ 423.35		
EFT12843	15/02/2018	EXMOUTH CHAMBER OF COMMERCE AND INDUSTRY	SHIRE OF EXMOUTH PARTNERSHIP CONTRIBUTION WITH ECCI TO DESTINATION MARKETING CAMPAIGN	-\$ 2,200.00		
EFT12844	15/02/2018	EXMOUTH IGA	GENERAL CONSUMABLES JANUARY 18	-\$ 518.21		
EFT12845	15/02/2018	EXMOUTH WHOLESALERS	CHLORINE LIQUID 20 LITRE AND SULFURIC ACID 15 LITRES	-\$ 1,414.31		
EFT12846	15/02/2018	HOME TIMBER AND HARDWARE	GENERAL CONSUMABLES	-\$ 1,042.85		
EFT12847	15/02/2018	HORIZON POWER - ACCOUNTS	ELECTRICITY - UNIT 1 LOT 1025 MURAT ROAD, EXMOUTH (TALANJEE OVAL)	-\$ 1,582.64		
EFT12848	15/02/2018	IT VISION	UPDATE SERVER TO ENABLE ALTUS PLATFORM	-\$ 1,100.00		
EFT12849	15/02/2018	IXOM OPERATIONS PTY LTD	SERVICE FEE - CHLORINE BUSINESS 2030 QTY: 15X PACKAGING CHLORINE 70KG PERIOD 01/01/18 - 31/01/18	-\$ 634.26		
EFT12850	15/02/2018	JACKSON'S PLUMBING CONTRACTORS	PLUMBING REPAIRS	-\$ 2,680.21		
EFT12851	15/02/2018	JAKHAUL HAULAGE CONTRACTORS PTY LTD	FLOAT CAT LOADER EX8834 FROM SHIRE DEPOT TO WESTRAC GERALDTON	-\$ 3,850.00		
EFT12852	15/02/2018	KEITH A WOODWARD	UTILITY REFUND FOR STAFF HOUSE - 23 CARR WAY, EXMOUTH	-\$ 956.50		
EFT12853	15/02/2018	LANDGATE	LAND ENQUIRY FEES	-\$ 25.30		
EFT12854	15/02/2018	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	-\$ 19.40		
EFT12855	15/02/2018	M P ROGERS & ASSOCIATES	PROFESSIONAL COASTAL ENGINEERING SERVICES ON TANTABIDDI BOAT RAMP	-\$ 6,245.36		
EFT12856	15/02/2018	MCLEODS BARRISTERS AND SOLICITORS	COUNCILLOR CONSUCT ASSOCIATED WITH CONFIDENTIAL SETTLEMENT	-\$ 3,409.56		
EFT12857	15/02/2018	NETWORK POWER SOLUTIONS PTY LTD	REPAIRS TO RETICULATION CONTROL UNIT AT SEWERAGE FARM	-\$ 5,214.00		
EFT12858	15/02/2018	NGT LOGISTICS PTY LTD	FREIGHT CHARGES	-\$ 681.24		
EFT12859	15/02/2018	NINGALOO IGA	GENERAL CONSUMABLES - JANUARY 2018	-\$ 116.34		
EFT12860	15/02/2018	NINGALOO NECTAR	NINGALOO NECTAR 15L BOTTLES FOR WORKS DEPOT	-\$ 120.00		
EFT12861	15/02/2018	NORWEST CRANE HIRE #2 PTY LTD	COMM TOWER ACCESS AT SHIRE WORKS DEPOT, MOB & DEMOB, CRANE HIRE, MANCAGE	-\$ 10,076.00		
EFT12862	15/02/2018	OFFICEWORKS	STATIONERY ORDER (ARCHIVE BOXES)	-\$ 2,417.30		
EFT12863	15/02/2018	PURCHER INTERNATIONAL	SWITCH FOR IVECO ACCO RUBBISH TRUCK	-\$ 34.18		
EFT12864	15/02/2018	R&L COURIERS	FREIGHT CHARGES	-\$ 19.25		
EFT12865	15/02/2018	REPCO CARNARVON	PARTS FOR PLANT P055 & P020	-\$ 611.33		
EFT12866	15/02/2018	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT FOR WATER SAMPLES TO PATHWEST JAN18	-\$ 91.08		
EFT12867	15/02/2018	TOLL IPEC	FREIGHT CHARGES 18JAN 18 TO 22JAN 18	-\$ 109.53		
EFT12868	15/02/2018	TOTAL EDEN PTY LTD	RETICULATION PARTS	-\$ 488.55		
EFT12869	15/02/2018	TECHWEST	SUPPLY & INSTALL SECURITY SYSTEM REMOTE ARMING TERMINAL	-\$ 5,401.00		
EFT12870	19/02/2018	WESTERN AUSTRALIAN TREASURY CORP.	LOAN REPAYMENT	-\$ 7,768.00		
				TOTAL EFT PAYMENTS	-\$ 303,069.96	\$ -
				TOTAL PAYMENTS - FEBRUARY 2018	-\$ 451,321.08	\$ -



Mid Year Budget Review

For the period ended

30 June 2018

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Statement of Comprehensive Income**By Nature or Type**

For the Year Ended 30 June 2018

	2017/18 Amended Budget \$	2017/18 Budget \$	2016/17 Actual \$
Revenue			
Rates	3,241,549	3,247,949	3,237,395
Operating Grants, Subsidies & Contributions	1,351,285	1,291,876	3,258,162
Fees and Charges	6,416,209	6,120,224	5,877,937
Interest Earnings	117,140	140,691	238,432
Other Revenue	86,356	36,010	69,145
	<u>11,212,539</u>	<u>10,836,750</u>	<u>12,681,071</u>
Expenses			
Employee Costs	(5,638,663)	(5,988,960)	(5,791,390)
Materials and Contracts	(2,916,009)	(3,127,297)	(2,824,740)
Utility Charges	(843,260)	(955,886)	(693,085)
Depreciation on Non Current Assets	(6,001,350)	(5,188,968)	(4,739,976)
Interest Expenses	(101,727)	(101,251)	(70,710)
Insurance Expenses	(461,607)	(444,184)	(442,501)
Other Expenditure	(306,588)	(368,142)	(353,847)
	<u>(16,269,204)</u>	<u>(16,174,689)</u>	<u>(14,916,249)</u>
	(5,056,665)	(5,337,939)	(2,235,178)
Non Operating Grants, Subsidies & Contributions	5,360,417	5,360,425	8,672,186
Profit on Asset Disposals	15,000	26,312	157,486
Loss on Asset Disposals	(57,996)	(64,871)	(15,354)
NET RESULT	260,757	(16,073)	6,579,140
Other Comprehensive Income			
Changes on Revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME	<u>260,757</u>	<u>(16,073)</u>	<u>6,579,140</u>

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

Shire of Exmouth
Statement of Comprehensive Income
By Program

For the Year Ended 30 June 2018

	2017/18 Amended Budget \$	2017/18 Budget \$	2016/17 Actual \$
Revenue (Refer Notes 1, 2, 8, 10 to 14)			
General Purpose Funding	4,190,741	4,254,126	6,334,381
Governance	1,427	-	32,670
Law, Order, Public Safety	70,360	54,691	80,102
Health	32,668	39,622	46,330
Education and Welfare	32,517	29,691	30,101
Housing	103,861	93,266	106,228
Community Amenities	1,075,906	1,083,135	1,162,569
Recreation and Culture	832,456	851,473	365,721
Transport	4,576,971	4,181,119	4,268,557
Economic Services	212,412	208,877	182,061
Other Property and Services	83,220	40,750	72,352
	<u>11,212,539</u>	<u>10,836,750</u>	<u>12,681,072</u>
Expenses Excluding Finance Costs (Interest on Borrowings)			
General Purpose Funding	(85,664)	(76,922)	(103,495)
Governance	(822,663)	(864,421)	(854,805)
Law, Order, Public Safety	(451,197)	(417,842)	(483,282)
Health	(196,398)	(235,290)	(200,073)
Education and Welfare	(163,271)	(111,467)	(127,305)
Housing	(23,350)	(48,386)	(54,522)
Community Amenities	(1,886,931)	(2,053,645)	(1,983,579)
Recreation & Culture	(5,426,135)	(5,320,047)	(3,738,508)
Transport	(6,398,579)	(6,123,502)	(6,494,025)
Economic Services	(711,996)	(805,494)	(764,294)
Other Property and Services	(1,293)	(16,422)	(41,652)
	<u>(16,167,476)</u>	<u>(16,073,439)</u>	<u>(14,845,539)</u>
Finance Costs (Interest on Borrowings)			
Housing	(41,709)	(44,880)	(51,706)
Community Amenities	(10,553)	(9,413)	(384)
Recreation & Culture	(35,385)	(32,868)	(1,215)
Other Property & Services	(14,081)	(14,090)	(17,405)
	<u>(101,728)</u>	<u>(101,251)</u>	<u>(70,710)</u>
Non Operating Grants, Subsidies & Contributions			
Community Amenities		0	(338,701)
Recreation & Culture	3,394,883	3,394,871	8,153,848
Transport	1,965,534	1,965,554	857,039
Economic Services		0	0
	<u>5,360,417</u>	<u>5,360,425</u>	<u>8,672,186</u>
Profit/(Loss) on Disposal of Assets			
Governance		0	(181)
Law, Order, Public Safety		0	0
Housing		0	0
Community Amenities	(49,096)	(49,096)	0
Recreation & Culture		0	(1,120)
Transport	15,000	19,437	(12,495)
Economic Services	(6,402)	(6,402)	0
Other Property and Services	(2,498)	(2,498)	155,929
	<u>(42,996)</u>	<u>(38,559)</u>	<u>142,132</u>
NET RESULT	260,756	(16,074)	6,579,140
Other Comprehensive Income			
Changes on Revaluation of non-current assets	0	0	0
Total Other Comprehensive Income			
TOTAL COMPREHENSIVE INCOME	<u>260,756</u>	<u>(16,074)</u>	<u>6,579,140</u>

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

Rate Setting Statement

For the Year Ended 30 June 2018

	2017/18 Amended Budget \$	2017/18 Budget \$	2016/17 Actual \$
Net current assets at start of financial year - surplus/(deficit)	962,667	942,995	125,545
Revenue from operating activities (excluding rates)			
General Purpose Funding	4,190,741	1,052,390	3,142,575
Governance	1,427	-	32,670
Law, Order, Public Safety	70,360	54,691	80,102
Health	32,668	39,622	46,330
Education and Welfare	32,517	29,691	30,101
Housing	103,861	93,266	106,228
Community Amenities	1,075,906	1,083,135	1,162,569
Recreation and Culture	832,456	851,473	365,721
Transport	4,576,971	4,207,431	4,268,557
Economic Services	212,412	208,877	182,061
Other Property and Services	83,220	40,750	229,838
	<u>11,212,539</u>	<u>7,661,326</u>	<u>9,646,752</u>
Expenditure from operating activities			
General Purpose Funding	(85,664)	(76,922)	(103,495)
Governance	(822,663)	(864,421)	(854,987)
Law, Order, Public Safety	(451,197)	(417,842)	(483,282)
Health	(196,398)	(235,290)	(200,073)
Education and Welfare	(163,271)	(111,467)	(127,305)
Housing	(65,059)	(93,266)	(106,228)
Community Amenities	(1,897,484)	(2,112,154)	(1,983,963)
Recreation & Culture	(5,461,520)	(5,352,915)	(3,740,842)
Transport	(6,398,579)	(6,130,377)	(6,506,520)
Economic Services	(711,996)	(811,896)	(764,294)
Other Property and Services	(15,374)	(33,010)	(60,618)
	<u>(16,269,204)</u>	<u>(16,239,561)</u>	<u>(14,931,606)</u>
Operating activities excluded from budget			
Changes on Revaluation of Non Current Assets	0	0	0
(Profit)/Loss on Asset Disposals	42,996	38,559	(142,131)
Provision - AL-LSL	0	0	(251,395)
Movement in Deferred Rates	0	0	(614)
Depreciation on Assets	6,000,736	5,188,968	4,739,976
Amount attributable to operating activities	<u>987,067</u>	<u>(3,350,708)</u>	<u>(939,018)</u>
INVESTING ACTIVITIES			
Non-operating Grants, Subsidies and Contributions	5,360,417	5,360,425	8,672,186
Purchase of Land Held for Resale	0	0	(430,000)
Purchase Property, Plant & Equipment	(4,719,080)	(4,607,305)	(19,369,555)
Purchase and construction of Infrastructure	(2,533,272)	(2,599,906)	(1,300,660)
Proceeds from Disposal of Assets	0	209,000	390,050
Amount attributable to investing activities	<u>(1,891,935)</u>	<u>(1,637,786)</u>	<u>(12,037,979)</u>
FINANCING ACTIVITIES			
Advances to Community Groups	0	0	0
Proceeds from Community Loans	0	54,000	56,500
Repayment of Debentures	(248,555)	(248,557)	(117,266)
Proceeds from New Debentures	0	0	1,410,000
Transfers to Reserves (Restricted Assets)	(54,494)	(137,422)	(1,041,626)
Transfers from Reserves (Restricted Assets)	1,160,875	1,204,301	10,295,034
Amount attributable to financing activities	<u>857,826</u>	<u>872,322</u>	<u>10,602,642</u>
Budget deficiency before general rates	<u>915,625</u>	<u>(3,173,177)</u>	<u>(2,248,811)</u>
Estimated amount to be raised from general rates	<u>0</u>	<u>3,201,736</u>	<u>3,191,806</u>
Net current assets at end of financial year - surplus/(deficit)	<u>915,626</u>	<u>28,559</u>	<u>942,995</u>

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

Shire of Exmouth
Summary of Financial Activity

Period Ended 31/01/2018

Year 2017/2018



	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 Annual Budget	Forecast Budget	VARIANCE BUDGET
	\$	\$	\$	\$	\$
Operating Revenue					
GENERAL PURPOSE FUNDING	3,729,343	3,753,309	4,254,126	4,190,741	(63,385)
GOVERNANCE	16,427	0	0	1,427	1,427
LAW ORDER & PUBLIC SAFETY	33,490	36,021	54,691	70,360	15,669
HEALTH	29,668	28,093	39,622	32,668	(6,954)
EDUCATION & WELFARE	20,448	17,311	29,691	32,517	2,826
HOUSING	70,429	54,369	93,266	103,861	10,595
COMMUNITY AMENITIES	965,380	938,031	1,083,135	1,075,906	(7,229)
RECREATION & CULTURE	378,447	537,899	851,473	832,456	(19,017)
TRANSPORT	2,625,343	2,488,598	4,207,431	4,576,971	369,540
ECONOMIC SERVICES	195,997	122,372	208,877	212,412	3,535
OTHER PROPERTY & SERVICES	46,491	23,751	40,750	83,220	42,470
	8,111,462	7,999,754	10,863,062	11,212,539	349,477
Operating Expenditure					
GENERAL PURPOSE FUNDING	(44,937)	(46,453)	(76,922)	(85,664)	(8,742)
GOVERNANCE	(501,229)	(490,520)	(864,421)	(822,663)	41,758
LAW ORDER & PUBLIC SAFETY	(226,498)	(244,775)	(417,842)	(451,197)	(33,355)
HEALTH	(101,591)	(134,426)	(235,290)	(196,398)	38,892
EDUCATION & WELFARE	(101,238)	(71,287)	(111,467)	(163,271)	(51,804)
HOUSING	(70,962)	(65,031)	(93,266)	(65,059)	28,207
COMMUNITY AMENITIES	(941,417)	(1,229,821)	(2,112,154)	(1,897,484)	214,670
RECREATION & CULTURE	(2,937,572)	(3,185,447)	(5,352,915)	(5,461,520)	(108,605)
TRANSPORT	(3,384,294)	(3,596,125)	(6,130,377)	(6,398,579)	(268,201)
ECONOMIC SERVICES	(379,748)	(474,355)	(811,896)	(711,996)	99,900
OTHER PROPERTY & SERVICES	(336,215)	4,662	(33,010)	(15,374)	17,636
	(9,025,700)	(9,533,578)	(16,239,561)	(16,269,204)	(29,643)
Total Operating	(914,237)	(1,533,824)	(5,376,499)	(5,056,665)	319,834
Non Operating Revenue					
GENERAL PURPOSE FUNDING	0	0	0	0	0
GOVERNANCE	0	0	0	0	0
LAW ORDER & PUBLIC SAFETY	0	0	0	0	0
HEALTH	0	0	0	0	0
EDUCATION & WELFARE	0	0	0	0	0
HOUSING	0	0	0	0	0
COMMUNITY AMENITIES	0	0	0	0	0
RECREATION & CULTURE	1,967,298	1,980,328	3,394,871	3,394,883	12
TRANSPORT	111,280	1,146,565	1,965,554	1,965,534	(20)
ECONOMIC SERVICES	0	0	0	0	0
OTHER PROPERTY & SERVICES	0	0	0	0	0
	2,078,578	3,126,893	5,360,425	5,360,417	(8)
Non Operating Expenditure					
GENERAL PURPOSE FUNDING	0	0	0	0	0
GOVERNANCE	0	0	0	0	0
LAW ORDER & PUBLIC SAFETY	0	(8,750)	(15,000)	(16,540)	(1,540)
HEALTH	0	0	0	0	0
EDUCATION & WELFARE	0	0	0	0	0
HOUSING	0	(35,000)	(60,000)	(40,000)	20,000
COMMUNITY AMENITIES	0	(486,717)	(834,384)	(834,384)	0
RECREATION & CULTURE	(1,929,585)	(2,171,820)	(3,879,151)	(3,970,867)	(91,716)
TRANSPORT	(29,581)	(1,410,878)	(2,418,676)	(2,390,560)	28,116
ECONOMIC SERVICES	0	0	0	0	0
OTHER PROPERTY & SERVICES	0	0	0	0	0
	(1,959,165)	(4,113,165)	(7,207,211)	(7,252,351)	(45,140)
Total Non Operating	119,413	(986,272)	(1,846,786)	(1,891,934)	(45,148)
TOTAL OPERATING & NON OPERATING	(794,825)	(2,520,096)	(7,223,285)	(6,948,598)	274,686

Shire of Exmouth Summary of Financial Activity



	31/01/2018 Actual	31/01/2018 YTD Budget	2017/2018 Annual Budget	Forecast Budget	VARIANCE BUDGET
	\$	\$	\$	\$	\$
Reserve Transfers					
Transfer from Reserve					
GENERAL PURPOSE FUNDING	0	0	0	0	0
GOVERNANCE	0	0	0	0	0
LAW ORDER & PUBLIC SAFETY	0	5,614	9,625	9,625	0
HEALTH	0	0	0	0	0
EDUCATION & WELFARE	0	0	0	0	0
HOUSING	0	0	0	0	0
COMMUNITY AMENITIES	0	105,581	181,000	181,000	0
RECREATION & CULTURE	0	112,049	192,088	192,088	0
TRANSPORT	0	394,373	676,074	676,074	0
ECONOMIC SERVICES	0	1,218	2,088	2,088	0
OTHER PROPERTY & SERVICES	0	58,331	100,000	100,000	0
	0	677,166	1,160,875	1,160,875	0
Transfer to Reserve					
GENERAL PURPOSE FUNDING	0	0	0	0	0
GOVERNANCE	0	0	0	0	0
LAW ORDER & PUBLIC SAFETY	(57)	0	0	(112)	(112)
HEALTH	0	0	0	0	0
EDUCATION & WELFARE	0	0	0	0	0
HOUSING	(198)	(294)	(502)	(298)	204
COMMUNITY AMENITIES	(1,843)	(1,141)	(1,960)	(3,043)	(1,083)
RECREATION & CULTURE	(3,170)	(4,221)	(7,238)	(5,520)	1,718
TRANSPORT	(11,039)	(14,000)	(24,009)	(20,064)	3,945
ECONOMIC SERVICES	(78)	(119)	(198)	(118)	80
OTHER PROPERTY & SERVICES	(18,339)	(60,767)	(104,167)	(25,339)	78,828
	(34,724)	(80,542)	(138,074)	(54,494)	83,580
Total Transfers to/from Reserves	(34,724)	596,624	1,022,801	1,106,381	83,580
Total Operating & Non Operating	(829,549)	(1,923,472)	(6,200,484)	(5,842,217)	358,266
Proceeds from Disposal of Assets	0	0	209,000	0	(209,000)
Advances to Community Groups	0	0	0	0	0
Proceeds from Community Loans			54,000		(54,000)
Repayment of Debentures	(130,631)	(141,607)	(248,557)	(248,555)	2
					0
Adjustments for Non-Cash					0
Expenditure & Revenue					0
(Profit)/Loss on Asset Disposal	0	11,509	38,559	42,996	4,437
Depreciation of Assets	3,487,054	3,026,534	5,188,968	6,000,736	811,768
Movement Staff Provisions		0	0		0
Movement in Deferred Rates	0				0
Changes on Revaluation of Assets					0
					0
Surplus/(Deficit) C/Fwd June 2016			962,702	962,667	(35)
					0
					0
ESTIMATED OPERATING SURPLUS/(DEFICIT)	2,526,874	972,964	4,188	915,626	911,438

General Purpose Funding RATES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R031005 Rates Levied	3,290,498	3,192,652	3,290,498	0	97,846	0	3,192,652	offset by rates concessions R031042
R031030 Interim Rates GRV General	6,000	716	3,500	0	2,784	5,000	5,716	
R031035 Interim Rates UV General	0	0	0	0	0		0	
R031042 Rate Concessions	(94,762)	(3,290)	(94,762)	0	(91,472)		(3,290)	
R031045 Rates Written Off	0	0	0	0	0		0	
R031050 Non Payment Penalty	35,000	36,050	20,412	0	(15,638)	6,000	42,050	
R031055 Instalments Admin Charge	17,009	15,260	17,008	0	1,748	0	15,260	
R031054 Instalment Interest	15,927	12,582	15,926	0	3,344	0	12,582	
R031059 Interest on Deferred Rates	872	0	872	0	872	872	872	
R031060 Legal Costs	2,000	541	1,162	0	621	1,500	2,041	
R031146 Rate Enquiry Fees GEN	6,000	5,874	3,500	0	(2,374)	2,000	7,874	
Total Revenue	3,278,544	3,260,385	3,258,116	0	(2,269)	15,372	3,275,757	
Operating Expenditure								
E031340 Salaries	(41,523)	(22,306)	(23,935)	100	(1,729)	(19,217)	(41,523)	
E031345 Superannuation	(6,992)	(3,798)	(4,028)	0	(230)	(3,194)	(6,992)	
E031355 Training	0	0	0	0	0		0	
E031410 Valuation Expenses	(5,000)	(1,156)	(2,912)	0	(1,756)	(3,842)	(4,998)	
E031415 Title Searches	(100)	0	(56)	0	(56)	(100)	(100)	
E031582 Advertising	(500)	0	(287)	0	(287)	(500)	(500)	
E031590 Printing & Stationery	(2,150)	(6,518)	(1,253)	0	5,265	(5,000)	(11,518)	ITVision processed 17/18 rates
E031595 Postage and Freight	(3,203)	(2,043)	(3,202)	0	(1,159)	(500)	(2,543)	
E031610 Insurance							0	
E031610 Other Employee Costs	(495)	(499)	(494)		5	0	(499)	
E031610 Insurance	(976)	(975)	(976)		(1)	0	(975)	
E031620 Utilities	0	0	0	0	0	0	0	
E031670 Audit Fees	(800)	0	(462)	0	(462)	0	0	
E031685 Debt Collection Fees							0	
E031685 Materials & Contracts	(5,000)	(15)	(2,912)		(2,897)	(4,000)	(4,015)	
E031685 Service Contracts	0	(916)	0		916	0	(916)	
E031950 Administration Overheads	(10,183)	(6,711)	(5,936)	0	775	(4,374)	(11,085)	
Total Expenditure	(76,922)	(44,937)	(46,453)	100	(1,616)	(40,727)	(85,664)	
TOTAL RATE REVENUE	3,201,622	3,215,449	3,211,663	100	(3,886)	(25,355)	3,190,094	

General Purpose Funding
OTHER GENERAL PURPOSE INCOME

Operating Revenue

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
R032070 Interest - Municipal	10,000	7,560	5,831	0	(1,729)	7,000	14,560	
R032075 Interest - Reserves	78,892	34,724	46,018	0	11,294	12,352	47,076	
R032080 Interest - Other	0	0	0	0	0	0	0	
R032275 Grants Commission	886,690	426,674	443,344	0	16,671	426,674	853,347	grants funding over estimated
<i>Total Revenue</i>	975,582	468,958	495,193	0	26,235	446,026	914,983	
TOTAL OTHER GENERAL PURPOSE FUNDING	975,582	468,958	495,193	0	26,235	446,026	914,983	

Governance
MEMBERS OF COUNCIL

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R041090 Reimbursements	0	0	0	0	0		0	
R041270 Grant (R4R)	0	0	0	0	0		0	
<i>Total Revenue</i>	0	0	0	0	0	0	0	

Operating Expenditure

E041340 Salaries	(71,628)	(39,564)	(41,291)	0	(1,727)	(32,044)	(71,608)	
E041345 Superannuation	(10,994)	(4,766)	(6,334)	0	(1,568)	(5,000)	(9,766)	
E041305 President's Allowance	(12,153)	(2,461)	(6,076)	0	(3,615)	(7,996)	(10,457)	
E041310 Deputy President's Allowance	(3,038)	(583)	(1,518)	0	(935)	(2,000)	(2,583)	
E041315 Councillors Allowance	(92,880)	(52,706)	(46,440)	0	6,266	(31,782)	(84,488)	includes commissioner payments
E041320 Meeting, Conference & Travel	(15,000)	(7,151)	(8,750)	(3,417)	1,818	(7,800)	(14,951)	includes commissioner travel
E041325 Refreshments & Receptions	(10,000)	(4,294)	(5,831)	(595)	(941)	(3,000)	(7,294)	
E041326 Promotional Items	(500)	0	(287)	0	(287)	0	0	
E041330 Telecommunications Expenses	(4,590)	(1,797)	(2,660)	(318)	(545)	(1,500)	(3,297)	
E041335 Election Expenses	(14,000)	(20,231)	(8,162)	0	12,069	(6,000)	(26,231)	
E041560 Consultants	(20,000)	0	(11,662)	0	(11,662)	(5,000)	(5,000)	
E041375 FBT	(3,952)	(1,974)	(1,976)	0	(2)	(1,974)	(3,948)	
E041390 Reimbursable Expenses	0	0	0	0	0	0	0	
E041450 Chambers Maintenance								
E041450 Employee Costs	(2,295)	(4,402)	(1,337)	0	3,065	0	(4,402)	
E041450 Labour Ohds	(2,445)	(3,925)	(1,421)	0	2,504	0	(3,925)	
E041450 Plant Costs	(49)	(144)	(28)	0	116	0	(144)	
E041450 Materials & Contracts	(500)	0	(287)	0	(287)	0	0	
E041582 Advertising	(1,000)	0	(581)	(191)	(390)	(500)	(500)	
E041585 General Consumables	(100)	0	(56)	0	(56)	0	0	
E041590 Printing & Stationery	(2,800)	(1,480)	(1,631)	(250)	99	(1,000)	(2,480)	
E041600 Subscriptions	(1,420)	(1,293)	(826)	(3,000)	3,467	0	(1,293)	
E041610 Insurance	(7,177)	(7,117)	(7,176)	0	(59)	0	(7,117)	
E041630 IT Licences & Support	(2,734)	(1,240)	0	0	1,240	(1,500)	(2,740)	
E041640 Minor Equipment	0	0	0	0	0	0	0	
E041695 Legal Expenses	0	(860)	0	0	860	0	(860)	
E041870 Donations/Sponsorships	(5,000)	(2,383)	(2,912)	0	(529)	-2600	(4,983)	
E041702 Donations - Venue Waiver	(3,000)	(2,059)	(1,750)	0	309	-1000	(3,059)	
E041703 Donations - EDHS Student Prize	(500)	(500)	(287)	0	213	0	(500)	
E041900 Donations - In Kind Works					0		0	
E041900 Employee Costs	(2,461)	(1,721)	(1,435)	0	286	(740)	(2,461)	
E041900 Labour Ohds	(2,622)	(1,525)	(1,526)	0	(1)	(1,096)	(2,621)	
E041900 Plant Costs	(485)	(105)	(280)	0	(175)	(300)	(405)	
E041900 Materials & Contracts	0	0	0	0	0	0	0	
E041900 Water	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E041790 EDHS Chaplaincy Program	(3,000)	0	(1,750)	0	(1,750)	(3,000)	(3,000)	
E041950 Administration Overhead	(18,732)	(12,241)	(10,927)	0	▲ 1,314	(8,744)	(20,985)	
E041985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E041990 Depreciation	(8,021)	(12,496)	(4,669)	0	▲ 7,827	(8,926)	(21,422)	
<i>Total Expenditure</i>	(323,076)	(189,016)	(179,866)	(7,772)	16,922	(133,502)	(322,518)	
Non Operating Revenue								
	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	

**Governance
MEMBERS OF COUNCIL**

Non Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
<i>Land & Buildings</i>								
A041002 Chambers Refurbishment (Upgrade)	0	0	0	0	0		0	
<i>Furniture & Equipment</i>								
A125112 Furniture & Equipment Chambers	0	0	0	0	0		0	
<i>Infrastructure Other</i>								
A041101 Chambers Entrance Improvements	0	0	0	0	0		0	
A041100 Art Acquisition	0	0	0	0	0		0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L041200 Trf from Reserve	0	0	0	0	0		0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL MEMBERS OF COUNCIL	(323,076)	(189,016)	(179,866)	(7,772)	16,922	(133,502)	(322,518)	

Governance
OTHER GOVERNANCE

Operating Revenue

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
R042090 Reimbursements	0	16,427	0	0	(16,427)	(15,000)	1,427	
R042980 Profit on Asset Disposal	0	0	0	0	0		0	
<i>Total Revenue</i>	0	16,427	0	0	(16,427)	(15,000)	1,427	

Operating Expenditure

E042340 Salaries	(250,834)	(142,415)	(144,604)	0	(2,189)	(110,000)	(252,415)	
E042345 Superannuation	(37,561)	(21,390)	(21,652)	0	(262)		(21,390)	
E042350 Protective Clothing/Uniforms	(800)	(4,739)	(462)	(4,542) ▲	8,819	(500)	(5,239)	
E042355 Training	(3,000)	(800)	(1,750)	0	(950)	0	(800)	
E042360 Subsidies	(2,400)	0	(1,400)	0	(1,400)	0	0	
E042365 CEO Relocation	0	0	0	0	0	0	0	
E042367 Recruitment Expenses	0	(2,930)	0	(485) ▲	3,415	0	(2,930)	
E042320 Business Meetings/Travel	(5,000)	(700)	(2,912)	(2,389) ▲	176	(2,300)	(3,000)	
E042375 FBT	(16,226)	(8,112)	(8,112)	0	0	(8,112)	(16,224)	
E042505 Motor Vehicle Expenses	(12,553)	(1,698)	(7,322)	0	(5,624)	(10,855)	(12,553)	
E042560 Consultants	(55,000)	(22,204)	(32,081)	(2,070)	(7,808)	(45,000)	(67,204)	
E042582 Advertising	(6,000)	0	(3,500)	0	(3,500)	(3,000)	(3,000)	
E042585 General Consumables	0	(2,485)	0	(85) ▲	2,570	0	(2,485)	
E042590 Printing & Stationery	(11,123)	(1,273)	(6,482)	0	(5,209)	(6,000)	(7,273)	
E042591 Minor Equipment	0	0	0	0	0	0	0	
E042595 Postage & Freight	(50)	(119)	(28)	0 ▲	91	0	(119)	
E042600 Subscriptions	(1,612)	(3,086)	(938)	0 ▲	2,148	0	(3,086)	
E042610 Insurance	(9,423)	(9,331)	(9,422)	0	(91)	0	(9,331)	
E042620 Utilities	(4,440)	(1,266)	(2,572)	0	(1,306)	(3,200)	(4,466)	
E042630 IT Licences & Support	(9,727)	(8,472)	0	(656) ▲	9,128	0	(8,472)	
E042695 Legal Expenses	0	(5,878)	0	0 ▲	5,878	(3,000)	(8,878)	
E042965 Staff Housing Allocated	(43,434)	(33,368)	(25,333)	0 ▲	8,035	(23,000)	(56,368)	
E042950 Administration Overhead	(61,514)	(39,898)	(35,882)	0 ▲	4,016	28,500	(11,398)	
E042985 Loss on Sale of Asset	0	0	0	0	0	0	0	
E042990 Depreciation	(10,648)	(2,050)	(6,202)	0	(4,152)	(1,465)	(3,515)	
<i>Total Expenditure</i>	(541,345)	(312,213)	(310,654)	(10,227)	11,785	(187,932)	(500,145)	

Non Operating Expenditure

Plant & Equipment

A125401 Vehicle - CEO - 3000EX	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	

Transfer from Reserve

L042200 Trf from Reserve	0	0	0	0	0	0	0	
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	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L042100 Trf to Reserve	0	0	0	0	0	0	0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL OTHER GOVERNANCE	(541,345)	(295,786)	(310,654)	(10,227)	(4,641)	(202,932)	(498,718)	

**Law, Order, Public Safety
FIRE PREVENTION**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R051136 Reimburse Fire Break Expenses	0	0	0	0	0	0	0	
R051170 Fines - Bush Fire Infringement	250	0	140	0	140	(250)	(250)	
R051270 Grant	0	0	0	0	0	0	0	
<i>Total Revenue</i>	250	0	140	0	140	(250)	(250)	
Operating Expenditure								
E051582 Advertising	0	(160)	0	0	▲ 160	(160)	(320)	
E051585 General Consumables	(200)	0	(112)	(821)	▲ 709	(470)	(470)	
E051595 Postage & Freight	0	0	0	0	0	0	0	
E051610 Insurance	(273)	(273)	(272)	0	▲ 1	0	(273)	
E051900 Fire Break Expenses					0	0	0	
E051900 Employee Costs	(9,976)	0	(5,817)		(5,817)	0	0	
E051900 Labour Ohds	(10,629)	0	(6,195)		(6,195)	0	0	
E051900 Plant Costs	(9,707)	0	(5,656)		(5,656)	0	0	
E051900 Materials & Contracts	0	(1,322)	0	0	▲ 1,322	0	(1,322)	
E051901 Bushfires - Firefighting					0		0	
E051901 Employee Costs	(1,629)	(733)	(945)		(212)	(896)	(1,629)	
E051901 Labour Ohds	(1,736)	(480)	(1,008)		(528)	(1,256)	(1,736)	
E051901 Plant Costs	(4,853)	0	(2,828)		(2,828)	(2,000)	(2,000)	
E051901 Materials & Contracts	0	0	0	0	0	0	0	
E051950 Administration Overhead	(2,846)	(1,874)	(1,659)	0	▲ 215	(1,223)	(3,097)	
E051990 Depreciation	0	0	0	0	0	0	0	
<i>Total Expenditure</i>	(41,849)	(4,842)	(24,492)	(821)	(18,829)	(6,005)	(10,847)	
Transfer from Reserve								
L051200 Trf from Reserve	0	0	0	0	0		0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L051000 Bushfire Mitigation Fund	0	0	0	0	0		0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL FIRE PREVENTION	(41,599)	(4,842)	(24,352)	(821)	(18,689)	(6,255)	(11,097)	

**Law, Order, Public Safety
ANIMAL SERVICES**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R052060 Legal Costs	0	0	0	0	0	0	0	
R052090 Reimbursements	0	0	0	0	0	0	0	
R052160 Fees - Impounding	1,000	2,473	581	0	(1,892)	1,200	3,673	
R052161 Fees - Kennelling	600	0	350	0	350	600	600	
R052162 Daily Sustenance Fee	500	119	287	0	168	250	369	
R052163 Fees - Animal Control Equipment Hire	0	12	0	0	(12)	0	12	
R052165 Fees - Dog Registrations	2,000	6,054	1,800	0	(4,254)	0	6,054	
R052166 Fees - Cat Registrations	500	151	450	0	299	149	300	
R052170 Fines - Dog Infringements	1,000	795	581	0	(214)	205	1,000	
R051271 Grants & Susidies	0	0	0	0	0	0	0	
<i>Total Revenue</i>	5,600	9,604	4,049	0	(5,555)	2,404	12,008	
Operating Expenditure								
E052340 Salaries	(89,634)	(46,132)	(51,669)	0	(5,537)	(43,502)	(89,634)	
E052345 Superannuation	(9,141)	(7,540)	(5,264)	0	2,276	(1,601)	(9,141)	
E052350 Protective Clothing/Uniforms	(400)	(98)	(231)	0	(133)	(300)	(398)	
E052355 Training	(1,500)	0	(875)	(404)	(471)	(1,000)	(1,000)	
E052367 Staff Recruitment	0	0	0	0	0	0	0	
E052375 FBT	0	(1,394)	0	0	1,394	(1,394)	(2,788)	
E052465 Maintenance - Dog Pound	(1,500)	0	(875)	0	(875)	(500)	(500)	
E052505 Motor Vehicle Expenses	(10,004)	(1,653)	(5,831)	0	(4,178)	(5,000)	(6,653)	
E052582 Advertising	(200)	0	(112)	0	(112)	(200)	(200)	
E052585 General Consumables	(1,500)	(250)	(875)	0	(625)	(1,000)	(1,250)	
E052590 Minor Equipment	(1,000)	0	(581)	0	(581)	0	0	
E052595 Postage & Freight	(200)	(229)	(112)	0	117	(100)	(329)	
E052610 Insurance	(3,373)	(3,371)	(3,372)	0	(1)	0	(3,371)	
E052620 Utilities	(435)	(285)	(249)	0	36	(150)	(435)	
E052630 IT Licences & Support	(4,254)	(2,495)	0	0	2,495	(1,759)	(4,254)	
E052695 Legal Expenses	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E052950 Administration Overhead	(21,982)	(14,487)	(12,817)	0	1,670	(10,558)	(25,045)	
E052985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E052990 Depreciation	(3,696)	(2,656)	(2,142)	0	514	(2,656)	(5,312)	
<i>Total Expenditure</i>	(149,819)	(80,589)	(85,586)	(404)	(4,593)	(70,720)	(151,309)	
Non Operating Expenditure								
Infrastructure Other								
A052002 Fencing Upgrades Dog Pound	0	0	0	0	0	0	0	
Buildings								

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
A052003 Dog Pound (New)	(15,000)	0	(8,750)	0	(8,750)	(15,000)	(15,000)	
Plant & Equipment								
A052004 Ranger Vehicle	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	(15,000)	0	(8,750)	0	(8,750)	(15,000)	(15,000)	
Transfer from Reserve								
L052200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L052100 Trf to Reserve	0	0	0	0	0	0	0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL ANIMAL SERVICES PROGRAM	(159,219)	(70,985)	(90,287)	(404)	(18,898)	(83,316)	(154,301)	

Law, Order, Public Safety
OTHER LAW, ORDER, PUBLIC SAFETY

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R055270 FESA Administration Fee	4,000	4,000	2,331	0	(1,669)	0	4,000	
R055060 Legal Costs GEN	0	45	0	0	(45)	0	45	
R055160 Impounded Vehicles	625	0	364	0	364	625	625	
R055170 Fees - Fines	500	590	287	0	(303)	0	590	
<i>Total Revenue</i>	5,125	4,635	2,982	0	(1,653)	625	5,260	
Operating Expenditure								
E055340 Salaries	(56,841)	(31,920)	(33,152)	0	(1,232)	(24,921)	(56,841)	
E055345 Superannuation	(8,082)	(5,438)	(4,657)	0	781	(2,644)	(8,082)	
E055350 Protective Clothing/Uniforms	(400)	(98)	(231)	0	(133)	(300)	(398)	
E055355 Training	(1,500)	(920)	(875)	(410)	455	(580)	(1,500)	
E055367 Staff Recruitment	0	0	0	0	0	0	0	
E055370 Abandoned Vehicles	(1,000)	(552)	(581)	0	(29)	(448)	(1,000)	
E055375 FBT	(5,577)	(1,394)	(2,788)	0	(1,394)	(1,394)	(2,788)	
E055450 Maintenance	0	0	0	0	0	0	0	
E055500 Cyclone Expenses	0	0	0	0	0	0	0	
E055500 Employee Costs	0	0	0	0	0	0	0	
E055500 Labour Ohds	0	0	0	0	0	0	0	
E055500 Plant Costs	0	0	0	0	0	0	0	
E055500 Materials & Contracts	0	0	0	0	0	0	0	
E055505 Motor Vehicle Expenses	(9,037)	(1,956)	(5,271)	0	(3,315)	(7,000)	(8,956)	
E055582 Advertising	(2,500)	0	(1,456)	(633)	(823)	(500)	(500)	
E055585 General Consumables	0	(8)	0	0	8		(8)	
E055590 Minor Equipment	0	0	0	0	0	0	0	
E055610 Insurance	(1,417)	(1,416)	(1,416)	0	0	0	(1,416)	
E055595 Postage & Freight	(500)	(226)	(287)	0	(61)	(250)	(476)	
E055620 Utilities	(2,040)	(619)	(1,180)	0	(561)	(700)	(1,319)	
E055630 IT Licenses & Support	(6,254)	(2,495)	0	0	2,495	(2,495)	(4,990)	
E055690 Printing & Stationery	(2,500)	(2,086)	(1,456)	0	630	(200)	(2,286)	
E055695 Legal Expenses	(2,500)	(1,007)	(1,456)	0	(449)	(1,500)	(2,507)	
E055950 Administration Overhead	(13,940)	(9,187)	(8,127)	0	1,060	(5,998)	(15,185)	
E055985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E055965 Staff Housing Allocated	(10,463)	(6,075)	(6,097)	0	(22)	(6,388)	(12,463)	
E055990 Depreciation	0	0	0	0	0	0	0	
<i>Total Expenditure</i>	(124,551)	(65,399)	(69,030)	(1,044)	(2,587)	(55,318)	(120,717)	
Non Operating Revenue								
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
Land & Buildings								
A125070 Emergency Response Precinct	0	0	0	0	0	0	0	
Plant & Equipment								
A125409 Ranger/Emergency Vehicle - 3009EX	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0			
TOTAL OTHER LAW,ORDER, SAFETY	(119,426)	(60,763)	(66,048)	(1,044)	(4,241)	(54,693)	(115,456)	

Law, Order, Public Safety
ESL GRANT - BUSHFIRE BRIGADE

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R056090 Reimbursements	0	0	0	0	0	0	0	
R056270 Grant - ESL - BFB	14,841	0	9,794	0	9,794	14,841	14,841	
<i>Total Revenue</i>	14,841	0	9,794	0	9,794	14,841	14,841	
Operating Expenditure								
E056350 Protective Clothing/Uniforms	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E056450 Maintenance of P&E	(500)	0	(287)	0	(287)	(500)	(500)	
E056505 Maintenance of Vehicles	(60,192)	(10,027)	(35,112)	0	(25,085)	(20,000)	(30,027)	
E056585 Purchase of P&E <\$1,000	(790)	(177)	(455)	0	(278)	(620)	(797)	
E056586 Purchase of P&E >\$1,000	0	0	0	0	0	0	0	
E056587 Other Goods & Services	49,638	(88)	28,952	0	▲ 29,040	(1,000)	(1,088)	
E056610 Insurance	(5,926)	(5,940)	(5,926)	0	▲ 14	0	(5,940)	
E056620 Utilities	(240)	0	(136)	0	(136)	(240)	(240)	
E056990 Depreciation	(17)	(17)	(7)	0	▲ 10	0	(17)	
<i>Total Expenditure</i>	(19,027)	(16,249)	(13,552)	0	2,697	(23,360)	(39,609)	
Non Operating Revenue								
R056700 Grants (FESA)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Furniture & Equipment								
A125114 Furniture & Equipment	0	0	0	0	0	0	0	
Plant & Equipment								
A056001 Plant & Equipment	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Land & Buildings								
A056002 Land & Building Acquisition / Constructi	0	0	0	(1,540)	▲ 1,540	(1,540)	(1,540)	
<i>Total Non Operating Expenditure</i>	0	0	0	(1,540)	1,540	(1,540)	(1,540)	
Transfer from Reserve								
L056200 Trf from Reserve	9,625	0	5,614	0	▲ 5,614	9,625	9,625	
<i>Total Transfer from Reserve</i>	9,625	0	5,614	0	5,614	9,625	9,625	
Transfer to Reserve								
L056100 Trf to Reserve	0	(55)	0	0	▲ 55	(55)	(110)	

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
<i>Total Transfer to Reserve</i>	0	(55)	0	0	55	(55)	(110)	
TOTAL ESL BUSH FIRE BRIGADE	5,439	(16,305)	1,856	(1,540)	19,701	(489)	(16,794)	

Law, Order, Public Safety
ESL GRANT - STATE EMERGENCY SERVICES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R057270 Grant - ESL - SES	28,875	19,250	19,056	0	(194)	19,250	38,500	
R057090 Reimbursements	0	0	0	0	0	0	0	
<i>Total Revenue</i>	28,875	19,250	19,056	0	(194)	19,250	38,500	
Operating Expenditure								
E057450 Maintenance of P&E	(500)	0	(287)	0	(287)	(500)	(500)	
E057505 Maintenance of Vehicles	(29,874)	(4,331)	(17,423)	0	(13,092)	(25,000)	(29,331)	
E057506 Maintenance of Buildings								
E057506 Employee Costs	(303)	0	(175)		(175)	(303)	(303)	
E057506 Labour Ohds	(323)	0	(182)		(182)	(323)	(323)	
E057506 Plant Costs	(20)	0	(7)		(7)	(20)	(20)	
E057506 Materials & Contracts	(1,973)	(513)	(1,148)	0	(635)	(1,460)	(1,973)	
E057585 Purchase of P&E <\$1,000	(1,500)	(111)	(875)	0	(764)	(1,390)	(1,501)	
E057586 Purchase of P&E >\$1,000	21,665	(285)	12,635	0 ▲	12,920	(1,000)	(1,285)	
E057587 Other Goods & Services	0	(171)	0	0 ▲	171	(200)	(371)	
E057610 Insurance	(9,619)	(9,619)	(9,618)	0 ▲	1	0	(9,619)	
E057620 Utilities	(8,401)	(3,893)	(4,865)	0	(972)	(3,000)	(6,893)	
E057950 Administration Overheads	(74)	(49)	(42)	0 ▲	7	(100)	(149)	
E057990 Depreciation	(51,674)	(40,447)	(30,128)	0 ▲	10,319	(36,000)	(76,447)	Depreciation increase due to revaluation
<i>Total Expenditure</i>	(82,596)	(59,419)	(52,115)	0	7,304	(69,296)	(128,715)	
Non Operating Revenue								
R057700 Grants (FESA)	0	0	0	0	0	0	0	
R057271 Grant (Other)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Furniture & Equipment								
A057003 Furniture & Equipment SES	0	0	0	0	0	0	0	
Infrastructure Other								
A057004 Vertical Rescue Equipment	0	0	0	0	0	0	0	
Plant & Equipment								
A125160 Plant & Equipment (SES)	0	0	0	0	0	0	0	
A057002 Portable Generators SES	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
L057200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L057100 Trf to Reserve	0	(1)	0	0	1	0	(1)	
<i>Total Transfer to Reserve</i>	0	(1)	0	0	1	0	(1)	
TOTAL ESL GRANT - SES	(53,721)	(40,170)	(33,059)	0	7,111	(50,046)	(90,216)	

Health

HEALTH ADMINISTRATION & INSPECTIONS

Operating Revenue

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
R074139 Fees - Analytical Revenue	16,000	5,518	9,331	0	3,813	3,000	8,518	
R074140 Fees - Applications/Registrations	700	825	406	0	(419)	0	825	
R074144 Fees - Food & Businesses Inspections	12,000	12,414	12,000	0	(414)	0	12,414	
R074145 Fees - Local Laws	5,200	5,044	3,031	0	(2,013)	0	5,044	
R074146 Fees - Permits (Caravan Parks)	5,000	4,896	2,912	0	(1,984)	0	4,896	
R074170 Fines & Penalties	250	500	140	0	(360)	0	500	
R074235 Fees - Septic & Waste Water Apps	472	472	273	0	(199)	0	472	
R074250 Living Smart Program	0	0	0	0	0	0	0	
<i>Total Revenue</i>	39,622	29,668	28,093	0	(1,575)	3,000	32,668	

Operating Expenditure

E074340 Salaries	(93,875)	(47,948)	(54,116)	0	(6,169)	(45,927)	(93,875)	
E074345 Superannuation	(13,113)	(6,938)	(7,555)	0	(617)	(6,175)	(13,113)	
E074350 Protective Clothing/Uniforms	(1,000)	0	(581)	0	(581)	(400)	(400)	
E074355 Training	(3,500)	(1,568)	(2,037)	0	(469)	0	(1,568)	
E074356 Professional Development	0	0	0	0	0	0	0	
E074360 Subsidies	0	0	0	0	0	0	0	
E074365 Staff Relocation	0	0	0	0	0	0	0	
E074367 Staff Recruitment	0	0	0	0	0	0	0	
E074375 FBT	(3,159)	(1,580)	(1,578)	0	2	(1,580)	(3,160)	
E074390 Reimbursements	0	0	0	0	0	0	0	
E074391 Business Meetings & Travel	(750)	0	(434)	0	(434)	(750)	(750)	
E074505 Motor Vehicles Expenses	(7,577)	(1,584)	(4,417)	0	(2,833)	(2,000)	(3,584)	
E074560 Consultants	(5,000)	(584)	(2,912)	0	(2,328)	(4,400)	(4,984)	
E074561 Living Smart Program	(1,800)	0	(1,050)	0	(1,050)	(1,800)	(1,800)	
E074580 Analytical Expenses	(11,000)	(4,447)	(6,412)	(4,044)	2,078	(3,000)	(7,447)	
E074582 Advertising	(200)	(148)	(112)	0	34	(54)	(200)	
E074585 General Consumables	(400)	(68)	(231)	0	(163)	(332)	(400)	
E074591 Minor Equipment	(900)	0	(525)	(556)	31	(900)	(900)	
E074600 Subscriptions	(620)	(583)	(357)	0	226	(100)	(683)	
E074610 Insurance	(3,863)	(3,765)	(3,862)	0	(97)	0	(3,765)	
E074620 Utilities	(1,740)	(625)	(1,006)	0	(381)	(700)	(1,325)	
E074630 IT Licences & Support	(6,041)	(2,513)	0	0	2,513	(2,513)	(5,026)	
E074695 Legal Fees	(2,000)	0	(1,169)	0	(1,169)	0	0	
E074950 Administration Overheads	(23,022)	(15,110)	(13,426)	0	1,684	(7,912)	(23,022)	
E074965 Staff Housing Allocated	(11,114)	(6,075)	(6,482)	0	(407)	(5,039)	(11,114)	
E074990 Depreciation	0	0	0	0	0	0	0	
<i>Total Expenditure</i>	(190,674)	(93,533)	(108,262)	(4,599)	(10,130)	(83,582)	(177,115)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
Plant & Equipment								
A125407 Vehicle - PEHO - 3008EX	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L074200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L074100 Trf to Reserve	0	0	0	0	0	0	0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL HEALTH ADMIN & INSPEC	(151,052)	(63,865)	(80,169)	(4,599)	(11,705)	(80,582)	(144,447)	

**Health
PEST CONTROL**

Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E075610 Insurance	(400)	(400)	(400)	0	0	0	(400)	
E075620 Utilities	(590)	0	(340)	0	(340)	0	0	
E075950 Administration Overheads	(4,175)	(2,750)	(2,429)	0 ▲	321	(1,425)	(4,175)	
E075900 Pest Control/Chicken Bleed Program					0		0	
E075900 Employee Costs	(17,026)	(3,077)	(9,926)		(6,849)	(4,000)	(7,077)	
E075900 Labour Ohds	(18,140)	(1,022)	(10,577)		(9,555)	(4,400)	(5,422)	
E075900 Plant Costs	(1,262)	(65)	(735)		(670)	(300)	(365)	
E075900 Materials & Contracts	(3,000)	(702)	(1,750)	(125)	(923)	(1,000)	(1,702)	
E075900 Utilities	0	(18)	0	▲	18	(50)	(68)	
E075990 Depreciation	(23)	(23)	(7)	▲	16	(50)	(73)	
<i>Total Expenditure</i>	(44,616)	(8,058)	(26,164)	(125)	(17,980)	(11,225)	(19,283)	
TOTAL PEST CONTROL	(44,616)	(8,058)	(26,164)	(125)	(17,980)	(11,225)	(19,283)	

**Education & Welfare
AGED & DISABLED**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R082090 Reimbursement Utilities/Other	1,500	1,176	875	0	(301)	324	1,500	
R082250 Meeting Room Hire	100	182	56	0	(126)	50	232	
<i>Total Revenue</i>	1,600	1,359	931	0	(428)	374	1,733	
Operating Expenditure								
E082485 Senior Citizen Expenses								
E082485 Employee Costs	(190)	0	(105)		(105)	0	0	
E082485 Other Employee Costs	(4)	(4)	(4)		(0)	0	(4)	
E082485 Labour Ohds	(202)	0	(112)		(112)	0	0	
E082485 Plant Costs	(13)	0	(7)		(7)	0	0	
E082485 Materials & Contracts	(3,980)	(873)	(2,324)	(256)	(1,195)	(1,000)	(1,873)	
E082485 Utilities	(4,949)	(8,021)	(2,864)		5,157	(6,000)	(14,021)	
E082485 Insurance	(6,461)	(6,462)	(6,460)		2	0	(6,462)	
E082985 Loss on Sale of Asset	0	0	0	0	0	0	0	
E082950 Administration Overheads	(47)	(31)	(21)		10	(16)	(47)	
E082990 Depreciation	(38,838)	(38,302)	(22,652)		15,650	(27,358)	(65,660)	Depreciation increase due to revaluation
<i>Total Expenditure</i>	(54,684)	(53,691)	(34,549)	(256)	19,399	(34,374)	(88,065)	
Non Operating Revenue								
R082700 Contributions (Other)	0	0	0	0	0		0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
<i>Land & Buildings</i>								
A125053 Senior Citizens Bldg (Upgrade)	0	0	0	0	0		0	
A082300 Hard Shade Structure (New)	0	0	0	0	0		0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
TOTAL AGED & DISABLED	(53,084)	(52,333)	(33,618)	(256)	18,971	(34,000)	(86,333)	

Education & Welfare
EARLY CHILDHOOD FACILITIES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R086701 Contribution	0	0	0	0	0		0	
R086270 Grants	0	0	0	0	0		0	
<i>Total Revenue</i>	0	0	0	0	0	0	0	
Operating Expenditure								
E086450 Playgroup Bldg/Grounds Mtce								
E086450 Employee Costs	(569)	0	(329)		(329)	(329)	(329)	
E086450 Other Employee Costs	(13)	(13)	(12)	▲	1	(13)	(26)	
E086450 Labour Ohds	(606)	0	(350)		(350)		0	
E086450 Plant Costs	(243)	0	(140)		(140)	(243)	(243)	
E086450 Materials & Contracts	(1,000)	(102)	(581)	0	(479)	(800)	(902)	
E086450 Utilities	(1,100)	(496)	(638)		(142)	(600)	(1,096)	
E086450 Insurance	(2,802)	(2,802)	(2,802)		(0)	0	(2,802)	
E086451 Toy Library Expenses							0	
E086451 Employee Costs	0	0	0		0	0	0	
E086451 Other Employee Costs	0	0	0		0	0	0	
E086451 Labour Ohds	0	0	0		0	0	0	
E086451 Plant Costs	0	0	0		0	0	0	
E086451 Materials & Contracts	0	0	0	0	0	0	0	
E086451 Utilities	0	0	0		0	0	0	
E086451 Insurance	(241)	(242)	(240)	▲	2	0	(242)	
E086452 Bernice McLeod Day Care Bldg							0	
E086452 Employee Costs	0	0	0		0	0	0	
E086452 Other Employee Costs	0	0	0		0	0	0	
E086452 Labour Ohds	0	0	0		0	0	0	
E086452 Plant Costs	0	0	0		0	0	0	
E086452 Utilities	(121)	(121)	(66)	▲	55		(121)	
E086452 Insurance	(3,153)	(3,153)	(3,152)	▲	1	0	(3,153)	
E086610 Insurance	0	0	0	0	0	0	0	
E086950 Administration Overheads	(140)	(92)	(77)	0 ▲	15	(70)	(162)	
E086990 Depreciation	(4,163)	(6,168)	(2,422)	0 ▲	3,746	(4,405)	(10,573)	Depreciation increase due to revaluation
<i>Total Expenditure</i>	(14,151)	(13,188)	(10,809)	-	2,379	(6,460)	(19,648)	
Non Operating Expenditure								
<i>Land & Buildings</i>								
A125301 Infrastructure (New)	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
TOTAL EARLY CHILDHOOD FACILITIES	(14,151)	(13,188)	(10,809)	-	2,379	(6,460)	(19,648)	

**Education & Welfare
HUMAN SERVICES AGENCY**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R087090 Centrelink Agency Contribution	27,591	18,394	16,093		(2,301)	11,495	29,889	
R087091 Reimbursement Utilities/Other	500	695	287		(408)	200	895	
<i>Total Revenue</i>	28,091	19,089	16,380		(2,709)	11,695	30,784	
Operating Expenditure								
E087340 Salaries	(21,739)	(13,158)	(12,527)	0 ▲	631	(8,581)	(21,739)	
E087345 Superannuation	(1,923)	(1,190)	(1,108)	0 ▲	82	(800)	(1,990)	
E087350 Protective Clothing/Uniforms	(100)	0	(56)	0	(56)	0	0	
E087367 Staff Recruitment	(200)	0	(112)	0	(112)	0	0	
E087450 Building Mtce							0	
E087450 Employee Costs	(303)	(674)	(175)	▲	499	(200)	(874)	
E087450 Labour Ohds	(323)	(637)	(182)	▲	455	(220)	(857)	
E087450 Plant Costs	(20)	(135)	(7)	▲	128	0	(135)	
E087450 Materials & Contracts	(1,890)	(280)	(1,099)	(182)	(657)	(700)	(960)	
E087451 Grounds Mtce							0	
E087451 Employee Costs	(499)	(458)	(287)	▲	171	(200)	(658)	
E087451 Labour Ohds	(532)	(471)	(308)	▲	163	(220)	(691)	
E087451 Plant Costs	(223)	(33)	(126)		(94)	(100)	(133)	
E087451 Materials & Contracts	(50)	0	(28)	0	(28)	0	0	
E087585 General Consumables	(80)	0	(42)	0	(42)	0	0	
E087610 Insurance	(3,091)	(3,092)	(3,090)	0 ▲	2	0	(3,092)	
E087620 Utilities	(3,100)	(1,652)	(1,798)	0	(146)	(1,180)	(2,832)	
E087640 Minor Equipment	0	0	0	0	0	0	0	
E087990 Depreciation	(3,031)	(8,958)	(1,764)	▲	7,194	(6,398)	(15,356)	Depreciation increase due to revaluation
E087950 Administration Overheads	(5,528)	(3,640)	(3,220)	▲	420	(2,600)	(6,240)	
<i>Total Expenditure</i>	(42,632)	(34,359)	(25,929)	(182)	8,611	(21,199)	(55,558)	
TOTAL HUMAN SERVICES AGENCY	(14,541)	(15,289)	(9,549)	(182)	5,902	(9,504)	(24,773)	

**Housing
STAFF HOUSING**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R091000 Unit 24a Carr Way	5,200	3,326	3,031	0	(295)	2,200	5,526	
R091001 Unit 24b Carr Way	5,200	3,233	3,031	0	(202)	2,200	5,433	
R091002 Unit 34a Carr Way	7,800	5,174	4,550	0	(624)	3,300	8,474	
R091003 Unit 34b Carr Way	5,200	4,632	3,031	0	(1,601)	6,050	10,682	
R091004 20 Davidson St	6,450	14,644	3,759	0	(10,885)	2,200	16,844	
R091007 Unit 1 Lefroy St	200	494	112	0	(382)	0	494	
R091008 Unit 2 Lefroy St	1,300	679	756	0	77	0	679	
R091009 Unit 3 Lefroy St	1,232	896	714	0	(182)	0	896	
R091010 56 Nimitz St	5,200	3,000	3,031	0	31	0	3,000	
R091011 Payne St	5,200	4,003	3,031	0	(972)	2,200	6,203	
R091018 19 Carpenter St	7,800	3,905	4,550	0	645	0	3,905	
R091019 17 Christie St	13,442	9,270	7,840	0	(1,430)	6,541	15,811	
R091020 27 Christie St	13,442	9,192	7,840	0	(1,352)	6,541	15,733	
R091021 31 Nimitz St	7,800	4,734	4,550	0	(184)	0	4,734	
R091022 5 Gooley St	0	0	0	0	0	2,200	2,200	
R091023 12 Fletcher St	0	0	0	0	0	0	0	
R091024 5 Walters Way	5,200	3,249	3,031	0	(218)	2,200	5,449	
R091017 Welch St Depot House (Caretaker)	2,600	0	1,512	0	1,512	0	0	
R091251 Grants & Subsidies	0	0	0	0	0	0	0	
R091980 Profit on Asset Disposal	0	0	0	0	0	0	0	
<i>Total Revenue</i>	93,266	70,429	54,369	0	(16,060)	35,632	106,061	

Operating Expenditure

E091000 Unit 24a Carr Way								
E091000 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091000 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091000 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091000 Materials & Contracts	(2,200)	0	(1,281)	0	(1,281)	(1,000)	(1,000)	
E091000 Utilities	(1,489)	(972)	(853)	▲	119	(500)	(1,472)	
E091000 Insurance	(1,415)	(1,556)	(1,414)	▲	142	0	(1,556)	
E091000 Depreciation	(9,834)	(6,769)	(5,726)	▲	1,043	(4,835)	(11,604)	
E091001 Unit 24b Carr Way							0	
E091001 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091001 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091001 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091001 Materials & Contracts	(2,200)	0	(1,281)	0	(1,281)	(1,000)	(1,000)	
E091001 Utilities	(1,489)	(878)	(853)	▲	25	(500)	(1,378)	
E091001 Insurance	(1,415)	(1,556)	(1,414)	▲	142	0	(1,556)	
E091001 Depreciation	(10,278)	(6,833)	(5,985)	▲	848	(4,880)	(11,713)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E091002 Unit 34a Carr Way							0	
E091002 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091002 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091002 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091002 Materials & Contracts	(2,200)	(743)	(1,281)	0	(538)	(1,000)	(1,743)	
E091002 Utilities	(1,489)	(1,324)	(853)		▲ 471	(500)	(1,824)	
E091002 Insurance	(1,415)	(1,556)	(1,414)		▲ 142	0	(1,556)	
E091002 Depreciation	(11,783)	(7,520)	(6,867)		▲ 653	(5,370)	(12,890)	
E091003 Unit 34b Carr Way							0	
E091003 Employee Costs	(621)	(1,883)	(357)		▲ 1,526	(200)	(2,083)	
E091003 Labour Ohds	(662)	(1,992)	(385)		▲ 1,607	(220)	(2,212)	
E091003 Plant Costs	(93)	(95)	(49)		▲ 46	(50)	(145)	
E091003 Materials & Contracts	(2,200)	(953)	(1,281)	0	(328)	(1,000)	(1,953)	
E091003 Utilities	(1,489)	(770)	(853)		(83)	(500)	(1,270)	
E091003 Insurance	(1,415)	(1,556)	(1,414)		▲ 142	0	(1,556)	
E091003 Depreciation	(10,586)	(6,838)	(6,167)		▲ 671	(4,880)	(11,718)	

Housing STAFF HOUSING

Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
							0	
							0	
							0	
							0	
E091004 20 Davidson St							0	
E091004 Employee Costs	(621)	(51)	(357)		(306)	(200)	(251)	
E091004 Labour Ohds	(662)	(54)	(385)		(331)	(220)	(274)	
E091004 Plant Costs	(93)	(5)	(49)		(44)	(50)	(55)	
E091004 Materials & Contracts	(2,753)	(1,716)	(1,603)	(949) ▲	1,062	(1,000)	(2,716)	
E091004 Utilities	(1,489)	(1,941)	(853)	▲	1,088	(500)	(2,441)	
E091004 Insurance	(1,505)	(1,656)	(1,504)	▲	152	0	(1,656)	
E091004 Depreciation	(10,894)	(7,236)	(6,349)	▲	887	(5,168)	(12,404)	
E091005 12 Fletcher St							0	
E091005 Employee Costs	(621)	(2,773)	(357)	▲	2,416	(200)	(2,973)	
E091005 Labour Ohds	(662)	(2,855)	(385)	▲	2,470	(220)	(3,075)	
E091005 Plant Costs	(93)	(253)	(49)	▲	204	(50)	(303)	
E091005 Materials & Contracts	(2,200)	0	(1,281)	(1,500) ▲	219	(1,000)	(1,000)	
E091005 Utilities	(5,045)	(1,687)	(2,916)		(1,229)	(500)	(2,187)	
E091005 Insurance	(1,994)	(2,194)	(1,994)	▲	200	0	(2,194)	
E091005 Depreciation	(16,337)	(6,741)	(9,520)		(2,779)	(4,815)	(11,556)	
E091006 5 Gooley St							0	
E091006 Employee Costs	(621)	(456)	(357)	▲	99	(200)	(656)	
E091006 Labour Ohds	(662)	(483)	(385)	▲	98	(220)	(703)	
E091006 Plant Costs	(93)	(170)	(49)	▲	121	(50)	(220)	
E091006 Materials & Contracts	(2,200)	0	(1,281)	0	(1,281)	(1,000)	(1,000)	
E091006 Utilities	(6,772)	(1,318)	(3,915)		(2,597)	(500)	(1,818)	
E091006 Insurance	(2,389)	(2,628)	(2,388)	▲	240	0	(2,628)	
E091006 Depreciation	(20,330)	(10,303)	(11,851)		(1,548)	(7,360)	(17,663)	
E091007 Unit 1 Lefroy St							0	
E091007 Employee Costs	(1,519)	(389)	(882)		(493)	(200)	(589)	
E091007 Labour Ohds	(1,619)	(378)	(938)		(560)	(220)	(598)	
E091007 Plant Costs	(93)	(35)	(49)		(14)	(50)	(85)	
E091007 Materials & Contracts	(3,000)	(1,286)	(1,750)	(150)	(314)	(1,000)	(2,286)	
E091007 Utilities	(2,785)	(397)	(1,611)		(1,214)	(500)	(897)	
E091007 Insurance	(750)	(824)	(750)	▲	74	0	(824)	
E091007 Depreciation	(6,163)	(3,801)	(3,591)	▲	210	(2,715)	(6,516)	
E091008 Unit 2 Lefroy St							0	
E091008 Employee Costs	(1,519)	(416)	(882)		(466)	(200)	(616)	
E091008 Labour Ohds	(1,619)	(443)	(938)		(495)	(220)	(663)	
E091008 Plant Costs	(93)	(5)	(49)		(44)	(50)	(55)	
E091008 Materials & Contracts	(3,000)	(212)	(1,750)	0	(1,538)	(1,000)	(1,212)	
E091008 Utilities	(2,465)	(335)	(1,424)		(1,089)	(500)	(835)	
E091008 Insurance	(750)	(824)	(750)	▲	74	0	(824)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E091008 Depreciation	(5,025)	(3,133)	(2,926)		▲	207	(2,238)	(5,371)	
E091009 Unit 3 Lefroy St								0	
E091009 Employee Costs	(1,519)	(536)	(882)			(346)	(200)	(736)	
E091009 Labour Ohds	(1,619)	(551)	(938)			(387)	(220)	(771)	
E091009 Plant Costs	(93)	(10)	(49)			(39)	(50)	(60)	
E091009 Materials & Contracts	(3,000)	(387)	(1,750)	0		(1,363)	(1,000)	(1,387)	
E091009 Utilities	(2,465)	(309)	(1,424)			(1,115)	(500)	(809)	
E091009 Insurance	(750)	(824)	(750)		▲	74	0	(824)	
E091009 Depreciation	(4,864)	(3,039)	(2,835)		▲	204	(2,171)	(5,210)	

Housing STAFF HOUSING

Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E091010 56 Nimitz St								
E091010 Employee Costs	(621)	(1,198)	(357)		▲ 841	(200)	(1,398)	
E091010 Labour Ohds	(662)	(1,268)	(385)		▲ 883	(220)	(1,488)	
E091010 Plant Costs	(93)	(47)	(49)		(2)	(50)	(97)	
E091010 Materials & Contracts	(2,200)	(2,654)	(1,281)	0	▲ 1,373	(1,000)	(3,654)	
E091010 Utilities	(1,719)	(650)	(985)		(335)	(500)	(1,150)	
E091010 Insurance	(1,544)	(1,698)	(1,544)		▲ 154	0	(1,698)	
E091010 Depreciation	(9,109)	(4,687)	(5,306)		(619)	(3,348)	(8,035)	
E091011 Payne St (S'Pool House)							0	
E091011 Employee Costs	(621)	(728)	(357)		▲ 371	(200)	(928)	
E091011 Labour Ohds	(662)	(756)	(385)		▲ 371	(220)	(976)	
E091011 Plant Costs	(93)	(30)	(49)		(19)	(50)	(80)	
E091011 Materials & Contracts	(2,200)	(172)	(1,281)	(500)	(609)	(1,000)	(1,172)	
E091011 Utilities	(2,159)	(1,304)	(1,242)		▲ 62	(500)	(1,804)	
E091011 Insurance	(1,608)	(1,768)	(1,608)		▲ 160	0	(1,768)	
E091011 Depreciation	(10,292)	(5,024)	(5,999)		(975)	(3,589)	(8,613)	
E091013 29 Snapper Loop							0	
E091013 Employee Costs	(621)	(313)	(357)		(44)	(200)	(513)	
E091013 Labour Ohds	(662)	(312)	(385)		(73)	(220)	(532)	
E091013 Plant Costs	(93)	(15)	(49)		(34)	(50)	(65)	
E091013 Materials & Contracts	(2,200)	0	(1,281)	(900)	(381)	(1,000)	(1,000)	
E091013 Utilities	(6,466)	(2,840)	(3,735)		(895)	(500)	(3,340)	
E091013 Insurance	(2,033)	(2,236)	(2,032)		▲ 204	0	(2,236)	
E091013 Interest on Loans	(22,440)	(11,547)	(13,090)		(1,543)	(9,307)	(20,854)	
E091013 Depreciation	(13,978)	(8,943)	(8,148)		▲ 795	(6,388)	(15,331)	
E091014 31 Snapper Loop							0	
E091014 Employee Costs	(621)	(3,817)	(357)		▲ 3,460	(200)	(4,017)	
E091014 Labour Ohds	(662)	(4,034)	(385)		▲ 3,649	(220)	(4,254)	
E091014 Plant Costs	(93)	(230)	(49)		▲ 181	(50)	(280)	
E091014 Materials & Contracts	(2,200)	(3,902)	(1,281)	0	▲ 2,621	(1,000)	(4,902)	
E091014 Utilities	(6,466)	(1,937)	(3,740)		(1,803)	(500)	(2,437)	
E091014 Insurance	(2,033)	(2,236)	(2,032)		▲ 204	0	(2,236)	
E091014 Interest on Loans	(22,440)	(11,547)	(13,090)		(1,543)	(9,307)	(20,854)	
E091014 Depreciation	(14,175)	(9,042)	(8,260)		▲ 782	(6,459)	(15,501)	
E091015 APH Stokes Hughes (Caretaker)							0	
E091015 Employee Costs	0	0	0		0	0	0	
E091015 Labour Ohds	0	0	0		0	0	0	
E091015 Plant Costs	0	0	0		0	0	0	
E091015 Materials & Contracts	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E091015 Utilities	0	0	0			0	0	0	
E091015 Insurance	0	0	0			0	0	0	
E091015 Depreciation	0	0	0			0	0	0	
E091016 5 Walters Way								0	
E091016 Employee Costs	(621)	(569)	(357)		▲	212	(200)	(769)	
E091016 Labour Ohds	(662)	(605)	(385)		▲	220	(220)	(825)	
E091016 Plant Costs	(93)	(100)	(49)		▲	51	(50)	(150)	
E091016 Materials & Contracts	(2,200)	(5,718)	(1,281)	0	▲	4,437	(1,000)	(6,718)	
E091016 Utilities	(3,309)	(712)	(1,914)			(1,202)	(500)	(1,212)	
E091016 Insurance	(2,059)	(2,264)	(2,058)		▲	206	0	(2,264)	
E091016 Depreciation	(11,619)	(6,850)	(6,762)		▲	88	(4,892)	(11,742)	

Housing STAFF HOUSING

Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E091017 Welch St Depot (Caretaker)								
E091017 Employee Costs	(621)	(256)	(357)		(101)	(200)	(456)	
E091017 Labour Ohds	(662)	(234)	(385)		(151)	(220)	(454)	
E091017 Plant Costs	(93)	(25)	(49)		(24)	(50)	(75)	
E091017 Materials & Contracts	(2,200)	(5)	(1,281)	0	(1,276)	(1,000)	(1,005)	
E091017 Utilities	(1,285)	(215)	(741)		(526)	(500)	(715)	
E091017 Insurance	(1,041)	(1,144)	(1,040)	▲	104	0	(1,144)	
E091017 Depreciation	(1,224)	(719)	(714)	▲	5	(515)	(1,234)	
E091018 19 Carpenter St (DoH)							0	
E091018 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091018 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091018 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091018 Materials & Contracts	(15,642)	(7,730)	(9,128)	0	(1,398)	(1,000)	(8,730)	
E091018 Utilities	(495)	(455)	(281)	▲	174	(500)	(955)	
E091018 Depreciation	0	0	0		0		0	
E091019 17 Christie St (DoH)							0	
E091019 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091019 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091019 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091019 Materials & Contracts	(15,642)	(9,018)	(9,128)	0	(110)	(1,000)	(10,018)	
E091019 Utilities	(660)	(351)	(379)		(28)	(500)	(851)	
E091020 27 Christie St (DoH)							0	
E091020 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091020 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091020 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091020 Materials & Contracts	(15,642)	(13,578)	(9,128)	0 ▲	4,450	(1,000)	(14,578)	
E091020 Utilities	(660)	(273)	(379)		(106)	(500)	(773)	
E091021 31 Nimitz St (DoH)							0	
E091021 Employee Costs	(621)	0	(357)		(357)	(200)	(200)	
E091021 Labour Ohds	(662)	0	(385)		(385)	(220)	(220)	
E091021 Plant Costs	(93)	0	(49)		(49)	(50)	(50)	
E091021 Materials & Contracts	(15,642)	(9,018)	(9,128)	0	(110)	(1,000)	(10,018)	
E091021 Utilities	(510)	(234)	(293)		(59)	(500)	(734)	
E091102 23 Carr Way (Private)							0	
E091102 Materials & Contracts	0	(307)	0	0 ▲	307	(500)	(807)	
E091102 Utilities	(7,675)	(2,706)	(4,441)		(1,735)	(2,000)	(4,706)	
E091024 19 Skipjack Circle							0	
E091024 Employee Costs	(621)	(2,554)	(357)	▲	2,197	(1,500)	(4,054)	
E091024 Labour Ohds	(662)	(2,697)	(385)	▲	2,312	(1,600)	(4,297)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E091024 Plant Costs	(93)	(315)	(49)		▲	266	(500)	(815)	
E091024 Materials & Contracts	(5,800)	(8,765)	(3,381)	(558)	▲	5,942	(5,000)	(13,765)	
E091024 Utilities	(12,075)	(4,051)	(6,992)			(2,941)	(3,000)	(7,051)	
E091024 Insurance	(2,986)	(3,284)	(2,986)		▲	298	0	(3,284)	
E091024 Depreciation	(21,197)	(11,701)	(12,362)			(661)	(8,358)	(20,059)	
E091610 Insurance	(384)	(422)	(384)	0	▲	38	0	(422)	
E091690 Interest Expense	0	0	0	0		0	0	0	
E091985 Loss on Sale of Asset	0	0	0	0		0	0	0	
E091950 Administration Overheads	(3,861)	(2,543)	(2,247)	0	▲	296	(1,816)	(4,359)	
E091965 Staff Housing Allocated	382,087	219,838	222,880	0	▲	3,042	162,249	377,652	
<i>Total Expenditure</i>	(93,266)	(70,962)	(65,031)	(4,557)		10,488	10,338	(65,059)	

**Housing
STAFF HOUSING**

Non Operating Revenue

Total Non Operating Revenue 0 0 0 0 0 0 0 0

Non Operating Expenditure

Land & Buildings

A125001 Staff Housing Bldgs (Upgrades) (60,000) 0 (35,000) (37,240) 2,240 (40,000) (40,000)

A125027 Staff Housing Bldgs (New) 0 0 0 0 0 0 0

A125005 Staff Housing Bldgs (Replace) 0 0 0 0 0 0 0

Furniture & Equipment

A125121 Furniture & Equipment (New) 0 0 0 0 0 0 0

A125125 Furniture & Equipment (Replace) 0 0 0 0 0 0 0

Infrastructure Other

Borrowings

L012211 Principal Repayment - Snapper Loop Ld (42,898) (22,362) (25,025) 0 (2,663) (20,534) (42,896)

L012212 Principal Repayment - Staff Housing (56,901) (34,454) (33,194) 0 1,260 (22,447) (56,901)

Total Non Operating Expenditure (159,799) (56,816) (93,219) (37,240) 837 (82,981) (139,797)

Transfer from Reserve

L091200 Trf from Reserve 0 0 0 0 0 0 0

Total Transfer from Reserve 0 0 0 0 0 0 0

Transfer to Reserve

L091100 Trf to Reserve (502) (198) (294) 0 (96) (100) (298)

Total Transfer to Reserve (502) (198) (294) 0 (96) (100) (298)

TOTAL STAFF HOUSING (160,301) (57,546) (104,175) (41,797) (4,832) (37,111) (99,092)

**Community Amenities
SANITATION**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R101205 Fees - Refuse Commercial	233,800	235,862	233,800	0	(2,062)	0	235,862	
R101210 Fees - Refuse Contracts	100,000	73,713	58,331	0	(15,382)	26,700	100,413	
R101215 Fees - Refuse Domestic	501,210	502,809	501,210	0	(1,599)	0	502,809	
R101225 Fees - Sale of Rubbish Bins	8,000	3,846	4,662	0	816	2,000	5,846	
R147230 Fees - Sale of Scrap	15,000	1,040	8,750	0	7,710	14,000	15,040	
R101244 Waste Site Tip Fees	84,050	41,990	49,007	0	7,017	30,000	71,990	Reduction in use of tip by customers
R101246 Putrescible Waste (Food Pit)	32,000	30,746	18,662	0	(12,084)	2,000	32,746	
R101247 Liquid/Controlled Waste	42,000	21,647	24,500	0	2,853	20,000	41,647	
R101240 Sanitation Account Card	20	0	7	0	7	0	0	
R101248 Contributions/Reimbursements	0	0	0	0	0		0	
R101090 Reimbursements	0	182	0	0	(182)		182	
R101272 Grants (Other)	0	0	0	0	0		0	
R101270 Grants - Recycling Program	0	0	0	0	0		0	
<i>Total Revenue</i>	1,016,080	911,835	898,929	0	(12,906)	94,700	1,006,535	

Operating Expenditure

E101340 Salaries	(61,623)	(67,625)	(35,520)	0 ▲	32,105	(27,000)	(94,625)	Includes Termination Payment
E101345 Superannuation	(28,819)	(20,278)	(16,613)	0 ▲	3,665	(8,641)	(28,919)	
E101350 Uniforms/Protective Clothing	(3,000)	(1,165)	(1,750)	(48)	(537)	(1,750)	(2,915)	
E101355 Training	(2,000)	0	(1,162)	0	(1,162)	(2,000)	(2,000)	
E101367 Staff Recruitment	(200)	0	(112)	0	(112)	(200)	(200)	
E101375 FBT	(538)	(268)	(268)	0	0	(268)	(536)	
E101440 Recycling							0	
E101440 Employee Costs	(1,583)	(92)	(917)		(825)	(500)	(592)	
E101440 Labour Ohds	0	(98)	0	▲	98	(550)	(648)	
E101440 Plant Costs	(668)	(162)	(385)		(223)	(500)	(662)	
E101440 Materials & Contracts	(5,000)	(644)	(2,912)	(15)	(2,253)	(4,300)	(4,944)	
E101445 Rubbish Bins	(5,000)	(3,374)	(2,912)	0 ▲	462	(1,600)	(4,974)	
E101505 Motor Vehicles Expenses	(6,186)	(3,255)	(3,605)	0	(350)	(2,900)	(6,155)	
E101530 Pre Cyclone Rubbish Collections							0	
E101530 Employee Costs	(19,919)	(1,919)	(11,613)		(9,694)	0	(1,919)	
E101530 Labour Ohds	(21,222)	(1,772)	(12,376)		(10,604)	0	(1,772)	
E101530 Plant Costs	(8,251)	(760)	(4,809)		(4,049)	0	(760)	
E101530 Materials & Contracts	(6,500)	(6,000)	(3,787)	0 ▲	2,213	0	(6,000)	
E101560 Consultants	(15,000)	0	(8,750)	(1,150)	(7,600)	(30,000)	(30,000)	Investigating business oportunities
E101565 Environmental Monitoring	(7,700)	0	(4,494)	(2,259)	(2,235)	(2,000)	(2,000)	
E101585 General Consumables	(3,000)	(952)	(1,750)	(103)	(695)	(2,000)	(2,952)	
E101591 Minor Equipment	(3,000)	0	(1,750)	0	(1,750)	(3,000)	(3,000)	
E101610 Insurance	(9,593)	(9,590)	(9,592)	0	(2)	0	(9,590)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E101620 Utilities	(513)	(3,457)	(290)	0	▲	3,167	(3,000)	(6,457)	
E101630 IT Licences & Support	(4,779)	(1,207)	0	0	▲	1,207	(1,207)	(2,414)	
E101635 Licences & Permits	(850)	(936)	(424)	(854)	▲	1,366	(1,100)	(2,036)	
E101690 Interest Expense	(9,413)	(6,081)	(4,706)	0	▲	1,375	(4,472)	(10,553)	
E101800 Waste Management Initiatives	(1,000)	(750)	(500)	0	▲	250	(250)	(1,000)	
E101900 Rubbish Collections								0	
E101900 Employee Costs	(64,746)	(40,281)	(37,765)		▲	2,516	(24,500)	(64,781)	
E101900 Labour Ohds	(68,982)	(35,897)	(40,236)			(4,339)	(2,550)	(38,447)	
E101900 Plant Costs	(120,790)	(60,060)	(70,455)			(10,395)	(60,730)	(120,790)	
E101900 Materials & Contracts	(1,500)	(730)	(875)	0		(145)	(770)	(1,500)	
E101906 Rubbish Townsite Litter								0	
E101906 Employee Costs	(26,204)	(5,487)	(15,281)			(9,794)	(20,800)	(26,287)	
E101906 Labour Ohds	(27,918)	(4,366)	(16,282)			(11,916)	(2,200)	(6,566)	
E101906 Plant Costs	(120,790)	(1,069)	(70,455)			(69,386)	(5,000)	(6,069)	
E101906 Materials & Contracts	(1,500)	0	(875)	0		(875)	(1,500)	(1,500)	

**Community Amenities
SANITATION**

Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E101901 Refuse Site General Mtce								
E101901 Employee Costs	(60,045)	(50,964)	(35,021)		▲ 15,943	(10,000)	(60,964)	
E101901 Labour Ohds	0	(13,909)	0		▲ 13,909	(12,000)	(25,909)	
E101901 Plant Costs	(43,886)	(14,667)	(25,599)		(10,932)	(15,000)	(29,667)	
E101901 Materials & Contracts	(23,000)	(1,576)	(13,412)	0	(11,836)	(10,000)	(11,576)	
E101902 Refuse Site Food Pit Mtce							0	
E101902 Employee Costs	(40,885)	(13,154)	(23,849)		(10,695)	(28,000)	(41,154)	
E101902 Labour Ohds	0	(4,061)	0		▲ 4,061	(31,000)	(35,061)	
E101902 Plant Costs	(90,629)	(22,223)	(52,864)		(30,642)	(30,000)	(52,223)	
E101902 Materials & Contracts	(5,000)	(8,838)	(2,912)	0	▲ 5,926	(2,000)	(10,838)	
E101903 Refuse Site Septage Ponds Mtce							0	
E101903 Employee Costs	(412)	(232)	(238)		(6)	(200)	(432)	
E101903 Labour Ohds	0	(243)	0		▲ 243	(250)	(493)	
E101903 Plant Costs	(1,169)	(5)	(679)		(674)	(1,160)	(1,165)	
E101903 Materials & Contracts	(3,300)	0	(1,925)	0	(1,925)	(1,500)	(1,500)	
E101904 Refuse Site Green Waste Mtce							0	
E101904 Employee Costs	(13,935)	(4,823)	(8,127)		(3,304)	(9,100)	(13,923)	
E101904 Labour Ohds	0	(1,356)	0		▲ 1,356	(11,000)	(12,356)	
E101904 Plant Costs	(34,250)	(7,136)	(19,978)		(12,842)	(20,000)	(27,136)	
E101904 Materials & Contracts	(750)	0	(434)	0	(434)	(750)	(750)	
E101905 Refuse Site General Tip Face Mtce							0	
E101905 Employee Costs	(21,535)	(10,227)	(12,558)		(2,331)	(11,000)	(21,227)	
E101905 Labour Ohds	0	(3,365)	0		▲ 3,365	(13,000)	(16,365)	
E101905 Plant Costs	(49,540)	(17,242)	(28,896)		(11,654)	(20,000)	(37,242)	
E101905 Materials & Contracts	(4,000)	(3,697)	(2,331)	0	▲ 1,366	(2,000)	(5,697)	
E101907 Refuse Site Tyres							0	
E101907 Employee Costs	(1,108)	(48)	(644)		(598)	(1,100)	(1,146)	
E101907 Labour Ohds	0	(49)	0		▲ 49	(2,500)	(2,549)	
E101907 Plant Costs	(2,267)	(65)	(1,316)		(1,251)	(2,200)	(2,265)	
E101907 Materials & Contracts	(4,000)	0	(2,331)	0	(2,331)	(4,000)	(4,000)	
E101985 Loss on Asset Disposal	(42,221)	0	(24,626)	0	(24,626)	(42,221)	(42,221)	
E101950 Administration Overheads	(76,733)	(50,553)	(44,758)	0	▲ 5,795	(34,109)	(84,662)	
E101990 Depreciation	(35,973)	(24,805)	(20,972)	0	▲ 3,833	(17,505)	(42,310)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(1,212,425)	(531,511)	(706,691)	(4,430)	(170,751)	(546,883)	(1,078,394)	
Non Operating Revenue								
L017102 Loan Proceeds - Rubbish Truck	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
Land & Buildings								
A125021 Recycle Site Shed (New)	0	0	0	0	0	0	0	
A101010 Refuse Site Bldgs (New)	0	0	0	0	0	0	0	
A101050 Buildings (Upgrades)	0	0	0	0	0	0	0	
Furniture & Equipment								
A125137 Hybrid Solar Power System	0	0	0	0	0	0	0	

**Community Amenities
SANITATION**

Non Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Infrastructure Other								
A101012 Waste Water Treatment Ponds	(166,884)	0	(97,349)	0	(97,349)	(166,884)	(166,884)	
A125304 Waste Site Infrastructure	0	0	0	0	0		0	
Plant & Equipment							0	
A125532 Rubbish Truck	(410,000)	0	(239,162)	0	(239,162)	(410,000)	(410,000)	Subject to review
A101013 Waste Site Plant & Equip (Replace)	0	0	0	0	0		0	
A101014 Plant & Equip (New)	0	0	0	0	0		0	
A101015 Refuse Site Excavator/Loader	(257,500)	0	(150,206)	0	(150,206)	(257,500)	(257,500)	
Borrowings							0	
L012213 Principal Repayment Rubbish Truck	(78,119)	(38,826)	(42,186)	0	(3,360)	(39,294)	(78,120)	
<i>Total Non Operating Expenditure</i>	(912,503)	(38,826)	(528,903)	0	(490,077)	(873,678)	(912,504)	
Transfer from Reserve								
L019140 Waste Management Reserve				0	0	0	0	
L101200 Trf from Reserve	181,000	0	105,581	0 ▲	105,581	181,000	181,000	
L030320 CLGF Grant	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	181,000	0	105,581	0	105,581	181,000	181,000	
Transfer to Reserve								
L101100 Trf to Reserve	(1,323)	(1,592)	(770)	0 ▲	822	(1,000)	(2,592)	
<i>Total Transfer to Reserve</i>	(1,323)	(1,592)	(770)	0	822	(1,000)	(2,592)	
TOTAL SANITATION	(929,171)	339,907	(231,854)	(4,430)	(567,331)	(1,145,861)	(805,954)	

**Community Amenities
TOWN CENTRE**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R104090 Reimbursements	0	0	0	0	0	0	0	
R104271 Digital Display Notice Board	50	16	28	0	12	0	16	
<i>Total Revenue</i>	50	16	28	0	12	0	16	
Operating Expenditure								
E104450 CBD Area								
E104450 Employee Costs	(29,497)	(19,832)	(17,206)	▲	2,626	(10,000)	(29,832)	
E104450 Labour Ohds	(31,427)	(16,226)	(18,326)		(2,100)	(11,500)	(27,726)	
E104450 Plant Costs	(1,096)	(3,517)	(637)	▲	2,880	(2,000)	(5,517)	
E104450 Materials & Contracts	(10,000)	(6,950)	(5,831)	▲	1,119	(3,000)	(9,950)	
E104590 Minor Equipment	0	0	0	0	0	0	0	
E104610 Insurance	(8,294)	(8,293)	(8,292)	▲	1	0	(8,293)	
E104620 Utilities	(3,400)	(678)	(1,972)	0	(1,094)	(700)	(1,578)	
E104950 Administration Overheads	(7,234)	(4,763)	(4,214)	▲	549	(3,403)	(8,166)	
E104990 Depreciation	(92,887)	(55,441)	(54,180)	▲	1,261	(39,600)	(95,041)	
<i>Total Expenditure</i>	(183,835)	(115,900)	(110,658)	0	5,242	(70,203)	(186,103)	
Non Operating Expenditure								
Infrastructure Other								
A104050 CBD Street Furniture	0	0	0	0	0	0	0	
Plant & Equipment								
A125533 Mall Sweeper	0	0	0	0	0	0	0	
A104000 Display Equipment	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L104200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL TOWN CENTRE	(183,785)	(115,884)	(110,630)	0	5,254	(70,203)	(186,087)	

**Community Amenities
TOWN PLANNING**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R106090 Reimbursements	0	0	0	0	0	0	0	
R106140 Fees - Application	55,000	43,783	32,081	0	(11,702)	12,000	55,783	
R106145 Fees - Permits	9,000	7,645	5,250	0	(2,395)	3,000	10,645	
R106146 Fees - Information Requests	200	174	112	0	(62)	26	200	
R106147 Scheme Amendment Fees	100	0	56	0	56		0	
R106148 Fees - Shire BAL Assessment	1,800	1,375	1,050	0	(325)	400	1,775	
R106810 Grants & Subsidies	0	0	0	0	0		0	
<i>Total Revenue</i>	66,100	52,977	38,549	0	(14,428)	15,426	68,403	

Operating Expenditure

E106340 Salaries	(227,778)	(84,404)	(131,309)	0	(46,905)	(75,000)	(159,404)	
E106345 Superannuation	(37,365)	(12,683)	(21,539)	0	(8,856)	(10,000)	(22,683)	
E106350 Protective Clothing/Uniforms	(800)	(348)	(462)	(343) ▲	229	(460)	(808)	
E106355 Training	(3,000)	0	(1,750)	0	(1,750)	(3,000)	(3,000)	
E106356 Professional Development	0	0	0	0	0	0	0	
E106360 Subsidies	0	0	0	0	0	0	0	
E106365 Staff Relocation	0	0	0	0	0	0	0	
E106367 Recruitment Expenses	0	(3,751)	0	(2,000) ▲	5,751	0	(3,751)	
E106375 FBT	(18,271)	(9,136)	(9,134)	0 ▲	2	(9,316)	(18,452)	
E106391 Business Meetings/Travel	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E106415 Title Searches	(1,000)	(221)	(581)	0	(360)	(800)	(1,021)	
E106450 Maintenance	0	0	0	0	0	0	0	
E106505 Motor Vehicle Expenses	(7,187)	(2,257)	(4,186)	0	(1,929)	(1,200)	(3,457)	
E106560 Consultants	0	0	0	0	0	0	0	
E106567 Town Planning Scheme	(5,000)	0	(2,912)	0	(2,912)	0	0	
E106582 Advertising	(5,000)	(788)	(2,912)	(231)	(1,893)	(4,200)	(4,988)	
E106585 General Consumables	(100)	(154)	(56)	0 ▲	98	(200)	(354)	
E106600 Subscriptions	(4,800)	(2,285)	(2,800)	0	(515)	(2,600)	(4,885)	
E106610 Insurance	(6,611)	(6,511)	(6,610)	0	(99)	0	(6,511)	
E106620 Utilities	(3,240)	(3,462)	(1,876)	0 ▲	1,586	(2,000)	(5,462)	
E106630 IT Licences & Support	(10,295)	(7,737)	0	0 ▲	7,737	(6,000)	(13,737)	
E106640 Minor Equipment	0	0	0	0	0	0	0	
E106695 Legal Expenses	(5,000)	0	(2,912)	0	(2,912)	(5,000)	(5,000)	
E106697 Native Title Surveys	0	0	0	0	0	0	0	
E106950 Administration Overheads	(55,860)	(36,750)	(32,585)	0 ▲	4,165	(26,250)	(63,000)	
E106951 Contractor Overhead Recovered	0	0	0	0	0	0	0	
E106965 Staff Housing Allocated	(24,729)	(14,167)	(14,420)	0	(253)	(10,562)	(24,729)	
E106985 Loss on Asset Disposal	(6,875)	0	(4,004)	0	(4,004)	(6,875)	(6,875)	
E106990 Depreciation	0	0	0	0	0		0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
<i>Total Expenditure</i>	(423,911)	(184,654)	(240,629)	(2,574)	(53,401)	(164,463)	(349,117)	

**Community Amenities
TOWN PLANNING**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Non Operating Expenditure								
Furniture & Equipment								
Plant & Equipment								
A125406 EMTP Vehicle 3006EX	0	0	0	0	0	0	0	
Infrastructure Other							0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L106200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L106100 Trf to Reserve	(637)	(251)	(371)	0	(120)	(200)	(451)	
L029820 Dept of Planning				0	0	0	0	
L019270 Town Planning Scheme Reserve				0	0	0	0	
<i>Total Transfer to Reserve</i>	(637)	(251)	(371)	0	(120)	(200)	(451)	
TOTAL TOWN PLANNING	(358,448)	(131,929)	(202,451)	(2,574)	(67,948)	(149,237)	(281,166)	

**Community Amenities
CEMETERY**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R107150 Fees - Burials	905	473	525	0	52	400	873	
R107151 Fees - Niche Memorial	0	79	0	0	(79)		79	
<i>Total Revenue</i>	905	552	525	0	(27)	400	952	
Operating Expenditure								
E107450 Cemetery Grounds Mtce								
E107450 Employee Costs	(17,292)	(2,708)	(10,087)		(7,379)	(8,000)	(10,708)	
E107450 Labour Ohds	(18,423)	(2,876)	(10,745)		(7,869)	(9,000)	(11,876)	
E107450 Plant Costs	(989)	(1,099)	(574)		525	(500)	(1,599)	
E107450 Materials & Contracts	(3,500)	(123)	(2,037)	0	(1,914)	(3,300)	(3,423)	
E107585 General Consumables	0	0	0		0		0	
E107600 Subscriptions	(110)	(120)	(63)	0	57	0	(120)	
E107610 Insurance	(1,597)	(1,596)	(1,596)	0	0	0	(1,596)	
E107620 Utilities	(5,350)	(1,626)	(3,102)	0	(1,476)	(2,000)	(3,626)	
E107950 Administration Overheads	(4,241)	(2,793)	(2,471)	0	322	(1,448)	(4,241)	
E107990 Depreciation	(2,613)	(1,160)	(1,519)	0	(359)	(829)	(1,989)	
<i>Total Expenditure</i>	(54,115)	(14,101)	(32,194)	0	(18,093)	(25,077)	(39,178)	
Non Operating Expenditure								
Furniture & Equipment								
A125127 War Memorial Plaques	0	0	0	0	0	0	0	
Infrastructure Other								
A125302 Disabled Access to Cemetery	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
TOTAL CEMETERY	(53,210)	(13,549)	(31,669)	0	(18,120)	(24,677)	(38,226)	

Community Amenities
OTHER COMMUNITY AMENITIES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R108090 Reimbursements	0	0	0	0	0		0	
<i>Total Revenue</i>	0	0	0	0	0	0	0	
Operating Expenditure								
E108610 Insurance	(530)	(529)	(530)	0	(1)		(529)	
E108903 Toilet Block Kennedy St Carpark								
E108903 Employee Costs	(11,284)	(3,153)	(6,580)		(3,427)	(8,200)	(11,353)	
E108903 Labour Ohds	(12,022)	(2,810)	(7,007)		(4,197)	(9,200)	(12,010)	
E108903 Plant Costs	(822)	(105)	(476)		(371)	(750)	(855)	
E108903 Materials & Contracts	(5,000)	(1,542)	(2,912)	(91)	(1,279)	(3,500)	(5,042)	
E108903 Insurance	(705)	(705)	(704)		▲ 1	0	(705)	
E108903 Utilities	(2,661)	(4,578)	(1,532)		▲ 3,046	(4,000)	(8,578)	
E108904 Toilet Block Bonefish Carpark							0	
E108904 Employee Costs	(11,284)	(2,784)	(6,580)		(3,796)	(8,500)	(11,284)	
E108904 Labour Ohds	(12,022)	(2,417)	(7,007)		(4,590)	(10,000)	(12,417)	
E108904 Plant Costs	(822)	(75)	(476)		(401)	(750)	(825)	
E108904 Materials & Contracts	(2,500)	(296)	(1,456)	0	(1,160)	(2,200)	(2,496)	
E108904 Insurance	(718)	(718)	(718)		▲ 0	0	(718)	
E108904 Utilities	(878)	(1,092)	(506)		▲ 586	(1,500)	(2,592)	
E108950 Administration Overheads	(5,535)	(3,645)	(3,227)	0	▲ 418	(2,604)	(6,249)	
E108990 Depreciation	(10,138)	(3,609)	(5,908)	0	(2,299)	(2,577)	(6,186)	
<i>Total Expenditure</i>	(76,921)	(28,059)	(45,619)	(91)	(17,469)	(53,781)	(81,840)	
Non Operating Expenditure								
Land & Buildings								
A125016 Public Conveniences	0	0	0	0	0	0	0	
Infrastructure Other								
A108001 Street Furniture	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
TOTAL OTHER COMMUNITY AMENITIES	(76,921)	(28,059)	(45,619)	(91)	(17,469)	(53,781)	(81,840)	

**Community Amenities
URBAN STORMWATER**

Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E110450 Urban Storm Water Mtce								
E110450 Employee Costs	(16,394)	(1,402)	(9,562)		(8,160)	(15,000)	(16,402)	
E110450 Labour Ohds	(17,467)	(1,475)	(10,185)		(8,710)	(16,500)	(17,975)	
E110450 Plant Costs	(14,560)	(704)	(8,491)		(7,787)	(14,000)	(14,704)	
E110450 Materials & Contracts	(5,000)	0	(2,912)	0	(2,912)	(5,000)	(5,000)	
E110610 Insurance	(385)	(385)	(384)	0 ▲	1	0	(385)	
E110950 Administration Overheads	(4,020)	(2,648)	(2,345)	0 ▲	303	(1,891)	(4,539)	
E110990 Depreciation	(103,121)	(60,577)	(60,151)	0 ▲	426	(43,269)	(103,846)	
<i>Total Expenditure</i>	(160,947)	(67,192)	(94,030)	0	(26,838)	(95,660)	(162,852)	
TOTAL URBAN STORMWATER	(160,947)	(67,192)	(94,030)	0	(26,838)	(95,660)	(162,852)	

**Recreation & Culture
PUBLIC HALLS**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R111175 Fees - Hire	3,000	847	1,750	0	903	200	1,047	
<i>Total Revenue</i>	3,000	847	1,750	0	903	200	1,047	
Operating Expenditure								
E111450 Shire Hall Bldg/Grounds Mtce								
E111450 Employee Costs	(9,537)	(5,549)	(5,558)		(9)	(3,988)	(9,537)	
E111450 Labour Ohds	(10,161)	(5,215)	(5,922)		(707)	(4,200)	(9,415)	
E111450 Plant Costs	(1,248)	(167)	(728)		(561)	(1,000)	(1,167)	
E111450 Materials & Contracts	(6,100)	(1,981)	(3,556)	0	(1,576)	(3,000)	(4,981)	
E111585 General Consumables	(500)	(92)	(287)	0	(195)	(400)	(492)	
E111610 Insurance	(16,683)	(16,683)	(16,682)	0 ▲	1	0	(16,683)	
E111620 Utilities	(14,564)	(7,554)	(8,439)	0	(885)	(7,000)	(14,554)	
E111635 Licences	(300)	(206)	(175)	0 ▲	31	(94)	(300)	
E111950 Administration Overheads	(2,339)	(1,540)	(1,358)	0 ▲	182	(1,100)	(2,640)	
E111990 Depreciation	(33,928)	(45,001)	(19,782)	0 ▲	25,219	(32,143)	(77,144)	Depreciation increased due to property revaluation
<i>Total Expenditure</i>	(95,360)	(83,986)	(62,487)	0	21,499	(52,925)	(136,911)	
Non Operating Revenue								
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Land & Buildings								
A125006 Shire Hall (Upgrade)	0	(13,259)	0	0 ▲	13,259	0	(13,259)	Electrical upgrade - Unbudgetted expense
Furniture & Equipment								
A111002 Furniture & Equipment (Replace)	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	(13,259)	0	0	13,259	0	(13,259)	
TOTAL PUBLIC HALLS	(92,360)	(96,398)	(60,737)	0	35,661	(52,725)	(149,123)	

**Recreation & Culture
NINGALOO CENTRE**

Operating Revenue

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
R119250 Leases & Rentals	231,594	0	135,093	0	135,093	151,730	151,730	
R119251 Exhibition Revenue	162,364	6,670	94,710	0	88,040	80,000	86,670	
R119253 Hire Charges	22,200	5,462	12,950	0	7,488	16,000	21,462	
R119254 Contributions	0	766	0	0	(766)	0	766	
<i>Total Revenue</i>	416,158	12,897	242,753	0	229,856	247,730	260,627	

Operating Expenditure

E119340 Salaries	(295,080)	(80,329)	(170,112)	0	(89,783)	(72,708)	(153,037)	Includes Snr Aquarist from May 2018
E119345 Superannuation	(44,778)	(13,053)	(25,809)	0	(12,756)	(13,224)	(26,277)	
E119350 Protective Clothing/Uniforms	(2,800)	0	(1,631)	0	(1,631)	(1,000)	(1,000)	
E119355 Training	(3,000)	0	(1,750)	0	(1,750)	(1,000)	(1,000)	
E119367 Staff Recruitment	(2,400)	0	(1,400)	(2,000) ▲	600	(2,000)	(2,000)	
E119375 FBT	(1,475)	(738)	(736)	0 ▲	2	(738)	(1,476)	
E119391 Business Meetings & Travel	(5,000)	0	(2,912)	0	(2,912)	(5,000)	(5,000)	
E119450 Ningaloo Centre Bldg/Grounds Mtce								
E119450 Employee Costs	(31,392)	(23,856)	(18,312)	▲	5,544	(5,000)	(28,856)	
E119450 Labour Ohds	(33,446)	(23,360)	(19,509)	▲	3,851	(6,000)	(29,360)	
E119450 Plant Costs	(9,707)	(1,789)	(5,656)		(3,867)	(500)	(2,289)	
E119450 Materials & Contracts	(13,906)	(23,449)	(8,113)	(3,637) ▲	18,973	(5,000)	(28,449)	
E119752 Ningaloo Centre Cleaning	0	0	0	(10,600)		(82,000)	(82,000)	
E119451 Maintenance Equipment	(10,000)	0	(5,831)	0	(5,831)	(1,000)	(1,000)	
E119505 Motor Vehicle Expenses	0	0	0	0	0	0	0	
E119560 Consultants	(33,325)	(36,265)	(19,439)	(14,400) ▲	31,226	(18,800)	(55,065)	
E119582 Marketing & Advertising								
E119582 Employee Costs	0	0	0		0		0	
E119582 Labour Ohds	0	0	0		0		0	
E119582 Plant Costs	0	0	0		0		0	
E119582 Materials & Contracts	(50,000)	(22,339)	(29,162)	(500)	(6,323)	(27,660)	(49,999)	
E119585 Consumables	(27,000)	(3,897)	(15,750)	(214)	(11,640)	(1,000)	(4,897)	
E119591 Minor Equipment	(10,000)	(3,296)	(5,831)	(2,353)	(183)	(2,000)	(5,296)	
E119605 Rent Expenses	0	(3,943)	0	0 ▲	3,943	0	(3,943)	Ningaloo Centre storage \$563/month to Dec
E119610 Insurance	(82,081)	(97,245)	(82,080)	0 ▲	15,165	0	(97,245)	
E119620 Utilities		(96,294)	(145,646)	0	(49,352)			
E119620 Electricity	(189,600)	0				(79,000)	(134,094)	
E119620 Telephone	(46,104)	0				(25,000)	(60,000)	
E119620 Water	(10,200)	0				(4,000)	(10,200)	
E119620 Rates	(5,220)	0				(5,220)	(5,220)	
E119590 Printing & Stationery	(1,443)	(106)	(840)	0	(734)	(1,000)	(1,106)	
E119630 IT Licences & Support	(4,254)	(5,938)	0	0 ▲	5,938	(5,938)	(11,876)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E119635 Licences/Permits	(1,432)	(332)	(833)	(960)	▲	459	(1,100)	(1,432)	
E119665 Agency Collection Fees	(24,355)	0	(14,210)	0		(14,210)	0	0	
E119690 Interest Expense	(32,868)	(19,169)	(19,173)	0		(4)	(16,216)	(35,385)	
E119694 Aquarium Costs	0	(449)	0	0	▲	449		(449)	
E119695 Legal Expenses	(5,000)	(15,919)	(2,912)	0	▲	13,007	0	(15,919)	
E119750 Exhibition Costs	(5,000)	0	(2,912)	0		(2,912)	(5,000)	(5,000)	
E119751 Performance Costs	(5,000)	0	(2,912)	0		(2,912)	(5,000)	(5,000)	
E119950 Administration Overheads	(80,063)	(46,347)	(46,697)	0		(350)	(33,105)	(79,452)	
E119966 Staff Housing Allocated	0	(105)	0	0	▲	105	0	(105)	
E119985 Loss on Asset Disposal	0	0	0	0		0	0	0	
E119990 Depreciation	(630,000)	(495,161)	(367,500)	0	▲	127,661	(353,686)	(848,847)	
<i>Total Expenditure</i>	(1,695,929)	(1,013,377)	(1,017,668)	(34,663)		19,772	(778,895)	(1,792,272)	
Non Operating Revenue									
R119700 Grants (R4R)	2,820,000	1,820,000	1,645,000	0		(175,000)	1,000,000	2,820,000	
R119701 Grants (RDA)	300,000	0	175,000	0		175,000	300,000	300,000	
R119702 Grants (Lotteries)	0	0	0	0		0		0	
R119704 Contributions	0	0	0	0		0		0	
L017103 Loan Proceeds Ningaloo Centre	0	0	0	0		0		0	
<i>Total Non Operating Revenue</i>	3,120,000	1,820,000	1,820,000	0		0	1,300,000	3,120,000	

**Recreation & Culture
NINGALOO CENTRE**

Non Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Land & Buildings								
A119003 Ningaloo Centre Bldg (New)	(3,030,684)	(1,709,952)	(1,767,899)	(178,418) ▲	120,471	(1,484,558)	(3,194,510)	
Furniture & Equipment								
A119007 Furniture & Equipment (New)	(37,950)	(22,468)	(22,134)	(10,100) ▲	10,434	(15,482)	(37,950)	
A119005 Software/Hardware (New)	(280,000)	0	(163,331)	0	(163,331)	(261,091)	(261,091)	
Infrastructure Other								
A119010 Ningaloo Museum Memorabilia	(11,366)	(9,840)	(6,629)	0 ▲	3,211	0	(9,840)	
Borrowings								
L012218 Principal Repayment Ningaloo Centre	(52,372)	(25,970)	(30,548)	0	(4,578)	(26,402)	(52,372)	
<i>Total Non Operating Expenditure</i>	(3,412,372)	(1,768,229)	(1,990,541)	(188,518)	(33,794)	(1,787,533)	(3,555,762)	
Transfer from Reserve								
L011920 Trf from Reserve	36,800	0	21,469	0	21,469	36,800	36,800	
<i>Total Transfer from Reserve</i>	36,800	0	21,469	0	21,469	36,800	36,800	
Transfer to Reserve								
L011910 Trf to Reserve	0	0	0	0	0		0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL NINGALOO CENTRE	(1,535,343)	(948,709)	(923,987)	(223,180)	237,303	(981,898)	(1,930,607)	

Recreation & Culture
RECREATION CENTRE & SPORTING CLUBS

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R112090 Reimbursement Utilities/Other	0	1,674	0	0	(1,674)	0	1,674	
R112175 Fees - Hire	6,500	4,506	3,787	0	(719)	2,000	6,506	
R112250 Leases & Rentals	0	0	0	0	0	0	0	
R112251 Contributions - Clubs	0	0	0	0	0	0	0	
<i>Total Revenue</i>	6,500	6,180	3,787	0	(2,393)	2,000	8,180	
Operating Expenditure								
E112585 General Consumables	(500)	(142)	(287)	0	(145)	(350)	(492)	
E112450 Maintenance	0	(69)	0	0	69	0	(69)	
E112591 Minor Equipment	0	0	0	0	0	0	0	
E112610 Insurance	(42,450)	(42,446)	(42,448)	0	(2)	0	(42,446)	
E112620 Utilities	(41,098)	(23,906)	(23,827)	0	79	(17,000)	(40,906)	
E112900 Rec Centre Grounds Mtce							0	
E112900 Employee Costs	(24,109)	(7,543)	(14,063)		(6,520)	(9,000)	(16,543)	
E112900 Labour Ohds	(25,686)	(7,354)	(14,980)		(7,626)	(11,000)	(18,354)	
E112900 Plant Costs	(12,145)	(5,064)	(7,084)		(2,020)	(6,000)	(11,064)	
E112900 Materials & Contracts	(15,000)	(8,146)	(8,750)	0	(604)	(7,000)	(15,146)	
E112901 Rec Centre Bldg Mtce							0	
E112901 Employee Costs	(2,048)	(3,847)	(1,190)		2,657	(2,500)	(6,347)	
E112901 Labour Ohds	(2,182)	(3,416)	(1,267)		2,149	(3,000)	(6,416)	
E112901 Plant Costs	(137)	(44)	(77)		(34)	(90)	(134)	
E112901 Materials & Contracts	(6,500)	(1,070)	(3,787)	(3,454)	737	(3,000)	(4,070)	
E112902 Other Clubs Grounds/Bldgs							0	
E112902 Employee Costs	(3,292)	0	(1,918)		(1,918)	(1,000)	(1,000)	
E112902 Labour Ohds	(3,507)	0	(2,044)		(2,044)	(1,100)	(1,100)	
E112902 Plant Costs	(485)	0	(280)		(280)	(485)	(485)	
E112902 Materials & Contracts	(3,500)	(660)	(2,037)		(1,377)	(1,500)	(2,160)	
E112902 Other Expenses	0	0	0	0	0	0	0	
E112950 Administration Overheads	(7,222)	(4,757)	(4,207)	0	550	(3,397)	(8,154)	
E112985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E112990 Depreciation	(98,129)	(71,028)	(57,232)	0	13,796	(50,734)	(121,762)	Depreciation increased due to property revaluation
<i>Total Expenditure</i>	(287,990)	(179,492)	(185,478)	(3,454)	(2,532)	(117,156)	(296,648)	
Non Operating Revenue								
R112700 Grants (DSR)	0	0	0	0	0	0	0	
R112701 Grants (Tourism WA)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Land & Buildings								
A125009 Recreation Centre	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Plant & Equipment								
A114501 Plant & Equipment (Replace)	0	0	0	0	0		0	
Infrastructure Other								
A125130 Oval Lighting Towers	0	0	0	0	0		0	
A112001 Recreation Precinct Infrastructure (Replace)								
A112001 Employee Costs	0	0	0		0		0	
A112001 Labour Ohds	0	0	0		0		0	
A112001 Plant Costs	0	0	0		0		0	
A112001 Materials & Contracts	0	0	0	0	0		0	
A115001 Rec Centre Infrastructure (New)	0	0	0	0	0		0	
A115002 Rec Centre Infrastructure (Replace)	0	0	0	0	0		0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	

Recreation & Culture
RECREATION CENTRE & SPORTING CLUBS

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Transfer from Reserve								
L112200 Trf from Reserve	0	0	0	0	0		0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L112100 Trf to Reserve	0	0	0	0	0		0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL REC CENTRE	(281,490)	(173,312)	(181,691)	(3,454)	(4,925)	(115,156)	(288,468)	

**Recreation & Culture
SWIMMING POOL**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R113190 Fees - Pool Admission	60,000	40,941	57,000	0	16,059	12,000	52,941	
R113200 Contributions	0	0	0	0	0		0	
R113270 Grant	0	0	0	0	0		0	
R113090 Reimbursements	0	0	0	0	0		0	
<i>Total Revenue</i>	60,000	40,941	57,000	0	16,059	12,000	52,941	
Operating Expenditure								
E113340 Salaries	(172,490)	(88,397)	(99,436)	0	(11,039)	(90,000)	(178,397)	
E113345 Superannuation	(18,611)	(11,292)	(10,728)	0	564	(8,000)	(19,292)	
E113350 Protective Clothing/Uniforms	(1,800)	(1,553)	(1,050)	(715)	1,218	(250)	(1,803)	
E113355 Training	(2,600)	(2,422)	(1,512)	0	910	(3,000)	(5,422)	
E113367 Staff Recruitment	(250)	(506)	(140)	(180)	546	(500)	(1,006)	
E113375 FBT	(362)	(182)	(180)	0	2	(182)	(364)	
E113450 Bldg/Grounds Mtce							0	
E113450 Employee Costs	(2,281)	(1,343)	(1,330)		13	(938)	(2,281)	
E113450 Labour Ohds	(2,430)	(1,210)	(1,414)		(204)	(1,031)	(2,241)	
E113450 Plant Costs	(137)	(940)	(77)		863	(500)	(1,440)	
E113450 Materials & Contracts	(20,280)	(8,830)	(11,830)	(7,571)	4,570	(10,000)	(18,830)	
E113550 Swimming Pool Bowl Mtce	0	0	0	0	0		0	
E113560 Consultants	0	0	0	0	0		0	
E113585 General Consumables	(8,000)	(6,810)	(4,662)	0	2,148	(1,200)	(8,010)	
E113591 Minor Equipment	(1,200)	0	(700)	0	(700)	(1,200)	(1,200)	
E113610 Insurance	(20,404)	(20,405)	(20,402)	0	3	0	(20,405)	
E113620 Utilities	(38,581)	(27,643)	(22,368)	0	5,275	(15,000)	(42,643)	
E113630 IT Licences & Support	(2,734)	(1,254)	0	0	1,254	(1,254)	(2,508)	
E113635 Licences	(1,334)	(432)	(777)	0	(345)	(500)	(932)	
E113950 Administration Overheads	(42,860)	(28,263)	(24,997)	0	3,266	(20,188)	(48,451)	
E113965 Staff Housing Allocated	(12,435)	(5,884)	(7,252)	0	(1,368)	(4,503)	(10,387)	
E113985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E113990 Depreciation	(50,358)	(30,427)	(29,358)	0	1,069	(21,734)	(52,161)	
<i>Total Expenditure</i>	(399,147)	(237,793)	(238,213)	(8,465)	8,045	(179,980)	(417,773)	
Non Operating Revenue								
R113702 Grants (CSRFF)	32,000	32,000	18,662	0	(13,338)	0	32,000	
R113703 Contributions (Other)	20,000	20,000	11,662	0	(8,338)	0	20,000	
R113704 Grants (GDC)	105,886	95,298	61,768	0	(33,530)	10,600	105,898	
<i>Total Non Operating Revenue</i>	157,886	147,298	92,092	0	(55,206)	10,600	157,898	
Non Operating Expenditure								

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$		\$			
Buildings										
A113005	Swimming Pool Bldgs (New)	(199,171)	(128,294)	(116,179)	(8,000)	▲	20,115	(70,877)	(199,171)	
A113101	Shared Storage Facility	0	0	0	0		0	0	0	
A113100	Swimming Pool Redevelopment (Upgra	0	0	0	0		0	0	0	
A125020	Swimming Pool Bowl (Renew)	0	0	0	0		0	0	0	
Furniture & Equipment										
A125154	Furniture & Equip S'Pool (Replace)	0	0	0	0		0	0	0	
A113200	Pool Blankets/Lane Ropes	0	0	0	0		0	0	0	
A125157	Furniture & Equip S'Pool (New)	0	0	0	0		0	0	0	

**Recreation & Culture
SWIMMING POOL**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
Infrastructure Other								
A113003 Fencing (Replace)	0	0	0	0	0	0	0	
Plant & Equipment								
A113001 S'Pool/Plant & Equipment	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	(199,171)	(128,294)	(116,179)	(8,000)	20,115	(70,877)	(199,171)	
Transfer from Reserve								
L113200 Trf from Reserve	41,285	0	24,080	0	24,080	41,285	41,285	
	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	41,285	0	24,080	0	24,080	41,285	41,285	
Transfer to Reserve								
L113100 Trf to Reserve	(6,346)	(2,747)	(3,703)	0	(956)	(2,000)	(4,747)	
<i>Total Transfer to Reserve</i>	(6,346)	(2,747)	(3,703)	0	(956)	(2,000)	(4,747)	
TOTAL SWIMMING POOL	(345,493)	(180,596)	(184,923)	(16,465)	12,138	(188,972)	(369,568)	

**Recreation & Culture
PARKS & GARDENS**

Operating Revenue

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
R114090 Reimbursements	0	0	0	0	0	0	0	
<i>Total Revenue</i>	0	0	0	0	0	0	0	

Operating Expenditure

E114610 Insurance	(8,432)	(8,427)	(8,432)	0	(5)	0	(8,427)	
E114900 Cullen Park Grounds Maintenance							0	
E114900 Employee Costs	(1,989)	(615)	(1,155)		(540)	(1,300)	(1,915)	
E114900 Labour Ohds	(2,119)	(642)	(1,232)		(590)	(1,470)	(2,112)	
E114900 Plant Costs	(678)	(533)	(392)	▲	141	(140)	(673)	
E114900 Materials & Contracts	(760)	(41)	(441)	0	(400)	(720)	(761)	
E114900 Utilities	0	0	0		0	0	0	
E114901 Cycleway Maintenance							0	
E114901 Employee Costs	(8,940)	(31)	(5,215)		(5,184)	(2,000)	(2,031)	
E114901 Labour Ohds	(9,525)	(33)	(5,551)		(5,518)	(2,500)	(2,533)	
E114901 Plant Costs	(4,176)	(21)	(2,436)		(2,415)	(1,000)	(1,021)	
E114901 Materials & Contracts	(500)	0	(287)	0	(287)	(500)	(500)	
E114902 Fall Street Park Maintenance							0	
E114902 Employee Costs	(6,811)	(4,428)	(3,969)	▲	459	(2,400)	(6,828)	
E114902 Labour Ohds	(7,257)	(4,265)	(4,228)	▲	37	(3,000)	(7,265)	
E114902 Plant Costs	(3,087)	(1,125)	(1,799)		(674)	(2,000)	(3,125)	
E114902 Materials & Contracts	(3,680)	(134)	(2,142)	(91)	(1,918)	(3,500)	(3,634)	
E114902 Insurance	0	0	0		0	0	0	
E114902 Utilities	(3,649)	(2,085)	(2,111)		(26)	(1,489)	(3,574)	
E114903 Federation Park Maintenance							0	
E114903 Employee Costs	(63,011)	(31,715)	(36,750)		(5,035)	(31,300)	(63,015)	
E114903 Labour Ohds	(67,134)	(26,641)	(39,158)		(12,517)	(34,430)	(61,071)	
E114903 Plant Costs	(27,180)	(8,056)	(15,855)		(7,799)	(19,000)	(27,056)	
E114903 Materials & Contracts	(39,100)	(7,207)	(22,806)	(1,910)	(13,689)	(25,000)	(32,207)	
E114903 Insurance	(4,327)	(4,325)	(4,326)		(1)	0	(4,325)	
E114903 Utilities	(39,767)	(15,355)	(23,049)		(7,694)	(12,000)	(27,355)	
E114917 Horwood Quays Mtce							0	
E114917 Employee Costs	0	0	0		0	0	0	
E114917 Labour Ohds	0	0	0		0	0	0	
E114917 Plant Costs	0	0	0		0	0	0	
E114917 Materials & Contracts	0	(966)	0	0 ▲	966	0	(966)	
E114917 Insurance	0	0	0		0	0	0	
E114917 Utilities	(695)	(334)	(398)		(64)	(300)	(634)	
E114904 Koobooro Park Grounds Mtce							0	
E114904 Employee Costs	(24,868)	(6,483)	(14,504)		(8,021)	(6,400)	(12,883)	

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$	\$			
E114904	Labour Ohds	(26,495)	(6,824)	(15,449)		(8,625)	(7,200)	(14,024)	
E114904	Plant Costs	(12,196)	(4,914)	(7,112)		(2,198)	(4,200)	(9,114)	
E114904	Materials & Contracts	(14,720)	(6,155)	(8,582)	0	(2,427)	(8,500)	(14,655)	
E114904	Utilities	(5,800)	(3,270)	(3,364)		(94)	(2,530)	(5,800)	
E114904	Insurance	(168)	(169)	(168)		1	0	(169)	

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Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E114905 Krait Street Park Mtce								
E114905 Employee Costs	(6,811)	(4,632)	(3,969)		▲ 663	(2,200)	(6,832)	
E114905 Labour Ohds	(7,257)	(4,481)	(4,228)		▲ 253	(2,800)	(7,281)	
E114905 Plant Costs	(3,087)	(1,477)	(1,799)		(322)	(1,500)	(2,977)	
E114905 Materials & Contracts	(8,000)	(601)	(4,662)	0	(4,061)	(7,400)	(8,001)	
E114905 Insurance	(3,528)	(3,527)	(3,528)		(1)	0	(3,527)	
E114905 Utilities	(6,003)	(3,546)	(3,480)		▲ 66	(2,500)	(6,046)	
E114906 Lefroy Park Mtce							0	
E114906 Employee Costs	(3,785)	(3,673)	(2,205)		▲ 1,468	(2,000)	(5,673)	
E114906 Labour Ohds	(4,033)	(3,265)	(2,352)		▲ 913	(2,300)	(5,565)	
E114906 Plant Costs	(1,569)	(779)	(910)		(131)	(800)	(1,579)	
E114906 Materials & Contracts	(1,840)	(15)	(1,071)	0	(1,056)	(1,825)	(1,840)	
E114906 Utilities	(9,154)	(4,127)	(5,301)		(1,174)	(3,000)	(7,127)	
E114907 Madaffari Dve Parks & Grounds Mtce							0	
E114907 Employee Costs	(3,785)	(8,103)	(2,205)		▲ 5,898	(10,000)	(18,103)	
E114907 Labour Ohds	(4,033)	(8,110)	(2,352)		▲ 5,758	(11,000)	(19,110)	
E114907 Plant Costs	(1,569)	(3,167)	(910)		▲ 2,257	(3,000)	(6,167)	
E114907 Materials & Contracts	(1,840)	(803)	(1,071)	0	(268)	(1,000)	(1,803)	
E114907 Utilities	(223)	(327)	(125)		▲ 202	(200)	(527)	
E114907 Insurance	(592)	(593)	(592)		▲ 1	0	(593)	
E114908 Niblett Oval Grounds Mtce							0	
E114908 Employee Costs	(6,811)	(255)	(3,969)		(3,714)	(2,500)	(2,755)	
E114908 Labour Ohds	(7,257)	(272)	(4,228)		(3,956)	(2,800)	(3,072)	
E114908 Plant Costs	(6,124)	(98)	(3,570)		(3,473)	(2,000)	(2,098)	
E114908 Materials & Contracts	(2,000)	0	(1,162)	0	(1,162)	(2,000)	(2,000)	
E114908 Utilities	(2,706)	(3,572)	(1,567)		▲ 2,005	(2,500)	(6,072)	
E114909 Nursery Arboretum Mtce							0	
E114909 Employee Costs	(3,220)	(2,926)	(1,876)		▲ 1,050	(4,000)	(6,926)	
E114909 Labour Ohds	(3,431)	(2,950)	(1,995)		▲ 955	(4,300)	(7,250)	
E114909 Plant Costs	(1,305)	(1,169)	(756)		▲ 413	(3,500)	(4,669)	
E114909 Materials & Contracts	(8,000)	0	(4,662)	0	(4,662)	(5,000)	(5,000)	
E114909 Utilities	(485)	(183)	(278)		(95)	(200)	(383)	
E114910 Patterson Bore Mtce							0	
E114910 Employee Costs	(1,424)	(2,236)	(826)		▲ 1,410	(2,000)	(4,236)	
E114910 Labour Ohds	(1,518)	(2,247)	(882)		▲ 1,365	(2,200)	(4,447)	
E114910 Plant Costs	(381)	(653)	(217)		▲ 436	(500)	(1,153)	
E114910 Materials & Contracts	(2,500)	(4,796)	(1,456)	0	▲ 3,340	(1,000)	(5,796)	
E114910 Utilities	(12,537)	(448)	(7,266)		(6,820)	(1,000)	(1,446)	
E114916 Payne/Maidstone St (War Memorial)							0	

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$		\$			
E114916	Employee Costs	0	0	0			0	0	0	
E114916	Labour Ohds	0	0	0			0	0	0	
E114916	Plant Costs	0	0	0			0	0	0	
E114916	Materials & Contracts	0	0	0	0		0	0	0	
E114916	Utilities	(9,786)	(6,424)	(5,673)	0		751	(3,362)	(9,786)	

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Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Expenditure								
E114911 Sewerage Farm Mtce								
E114911 Employee Costs	(1,989)	(12,420)	(1,155)		▲ 11,265	(4,000)	(16,420)	
E114911 Labour Ohds	(2,119)	(12,030)	(1,232)		▲ 10,798	(4,500)	(16,530)	
E114911 Plant Costs	(678)	(463)	(392)		▲ 71	(500)	(963)	
E114911 Materials & Contracts	(5,000)	(4,405)	(2,912)	(2,805)	▲ 4,298	(600)	(5,005)	
E114911 Insurance	(421)	(422)	(420)		▲ 2	0	(422)	
E114911 Utilities	(3,450)	(3,785)	(1,995)		▲ 1,790	(3,000)	(6,785)	
E114912 Snapper Loop Playground Mtce							0	
E114912 Employee Costs	(6,811)	(3,051)	(3,969)		(918)	(3,700)	(6,751)	
E114912 Labour Ohds	(7,257)	(2,945)	(4,228)		(1,283)	(4,100)	(7,045)	
E114912 Plant Costs	(3,087)	(274)	(1,799)		(1,525)	(2,800)	(3,074)	
E114912 Materials & Contracts	(3,680)	(288)	(2,142)	(182)	(1,672)	(3,400)	(3,688)	
E114912 Utilities	(3,739)	(691)	(2,164)		(1,473)	(1,000)	(1,691)	
E114915 Super Lot A Gardens							0	
E114915 Employee Costs	(3,026)	(1,341)	(1,764)		(423)	(1,700)	(3,041)	
E114915 Labour Ohds	(3,224)	(1,184)	(1,876)		(692)	(1,870)	(3,054)	
E114915 Plant Costs	(1,518)	(82)	(882)		(800)	(1,500)	(1,582)	
E114915 Materials & Contracts	(4,900)	0	(2,856)	0	(2,856)	(3,000)	(3,000)	
E114915 Utilities	0	0	0		0	0	0	
E114913 Super Lot B Gardens Mtce							0	
E114913 Employee Costs	(6,811)	(1,631)	(3,969)		(2,338)	(5,200)	(6,831)	
E114913 Labour Ohds	(7,257)	(1,474)	(4,228)		(2,754)	(5,720)	(7,194)	
E114913 Plant Costs	(3,087)	(218)	(1,799)		(1,581)	(1,000)	(1,218)	
E114913 Materials & Contracts	(5,000)	0	(2,912)	0	(2,912)	(1,000)	(1,000)	
E114914 Z Force Memorial							0	
E114914 Employee Costs	(3,220)	(953)	(1,876)		(923)	(2,300)	(3,253)	
E114914 Labour Ohds	(3,431)	(978)	(1,995)		(1,017)	(2,500)	(3,478)	
E114914 Plant Costs	(1,305)	(1,088)	(756)		▲ 332	(500)	(1,588)	
E114914 Materials & Contracts	(1,520)	0	(882)	0	(882)	(1,000)	(1,000)	
E114914 Insurance	0	0	0		0	0	0	
E114985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E114950 Administration Overheads	(37,597)	(24,760)	(21,931)	0	▲ 2,829	(17,685)	(42,445)	
E114990 Depreciation	(161,591)	(99,601)	(94,241)	0	▲ 5,360	(71,143)	(170,744)	
<i>Total Expenditure</i>	(805,376)	(398,328)	(476,429)	(4,988)	(73,113)	(406,984)	(805,312)	
Non Operating Revenue								
R114700 Grants (R4R)	0	0	0	0	0	0	0	
R114701 Reimbursements (Capital)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
Land & Buildings								
A114201 Hard Shade Structures (New)	0	0	0	0	0	0	0	
A114202 Parks & Gardens Buildings (Replace)	0	0	0	0	0	0	0	
Infrastructure Other								
A114103 Irrigation & Hard Landscape (Upgrade)	0	0	0	0	0	0	0	
A114100 Infrastructure (New)	(30,000)	(7,952)	(17,500)	0	(9,548)	(22,000)	(29,952)	New bore & casing @ sanctuary bore tank
A114101 Infrastructure (Renew)	(15,000)	0	(8,750)	0	(8,750)	(15,000)	(15,000)	replace sanctuary bore tank
<i>Total Non Operating Expenditure</i>	(45,000)	(7,952)	(26,250)	0	(18,298)	(37,000)	(44,952)	

**Recreation & Culture
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	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Transfer from Reserve								
L114200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L114100 Trf to Reserve	0	0	0	0	0	0	0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL PARKS & GARDENS	(850,376)	(406,281)	(502,679)	(4,988)	(91,411)	(443,984)	(850,265)	

**Recreation & Culture
FORESHORE, BEACHES & BOAT RAMPS**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R115040 Marina Specified Area Rate	46,213	46,471	46,213	0	(258)	0	46,471	
R115120 Reimbursements	0	0	0	0	0	0	0	
R115250 Leases & Rentals	0	0	0	0	0	0	0	
R115270 Grant (RBFS)	52,500	0	30,625	0	30,625	52,500	52,500	
<i>Total Revenue</i>	98,713	46,471	76,838	0	30,367	52,500	98,971	
Operating Expenditure								
E115560 Consultants	0	0	0	0	0	0	0	
E115582 Marketing & Advertising	0	0	0	0	0	0	0	
E115610 Insurance	(3,367)	(3,364)	(3,366)	0	(2)	0	(3,364)	
E115635 Licences	(810)	0	(469)	0	(469)	(810)	(810)	
E115900 Bundegi Boat Ramp & Toilets							0	
E115900 Employee Costs	(22,208)	(11,358)	(12,950)		(1,592)	(11,000)	(22,358)	
E115900 Labour Ohds	(23,661)	(9,288)	(13,797)		(4,529)	(12,500)	(21,768)	
E115900 Plant Costs	(17,887)	(3,797)	(10,430)		(6,633)	(13,000)	(16,797)	
E115900 Materials & Contracts	(7,000)	(4,695)	(4,081)	(1,140) ▲	1,754	(2,300)	(6,995)	
E115900 Insurance	(8,575)	(8,575)	(8,574)		1	0	(8,575)	
E115900 Utilities	(637)	(834)	(365)		469	(600)	(1,434)	
E115901 Learmonth Jetty & Toilets							0	
E115901 Employee Costs	(4,683)	(1,398)	(2,730)		(1,332)	(3,300)	(4,698)	
E115901 Labour Ohds	(4,990)	(1,053)	(2,905)		(1,852)	(3,500)	(4,553)	
E115901 Plant Costs	(3,181)	(113)	(1,855)		(1,742)	(3,000)	(3,113)	
E115901 Materials & Contracts	(16,000)	(185)	(9,331)	0	(9,146)	(13,000)	(13,185)	
E115901 Insurance	(1,874)	(1,875)	(1,874)		1	0	(1,875)	
E115901 Utilities	(75)	(75)	(42)		33	(50)	(125)	
E115902 Tantabiddi Boat Ramp & Toilets							0	
E115902 Employee Costs	(36,408)	(11,535)	(21,238)		(9,703)	(25,000)	(36,535)	
E115902 Labour Ohds	(38,790)	(7,499)	(22,624)		(15,125)	(27,000)	(34,499)	
E115902 Plant Costs	(58,293)	(1,095)	(33,999)		(32,904)	(50,000)	(51,095)	
E115902 Materials & Contracts	(115,700)	(388)	(67,487)	0	(67,099)	(80,000)	(80,388)	Revised expenditure budget
E115902 Insurance	(8,291)	(8,291)	(8,290)		1	0	(8,291)	
E115902 Utilities	(75)	(75)	(42)		33	(75)	(150)	
E115911 Hunters Beach							0	
E115911 Employee Costs	(5,016)	(2,159)	(2,926)		(767)	(2,800)	(4,959)	
E115911 Labour Ohds	(5,345)	(1,545)	(3,115)		(1,570)	(3,000)	(4,545)	
E115911 Plant Costs	(896)	(82)	(518)		(436)	(800)	(882)	
E115911 Materials & Contracts	(2,000)	(141)	(1,162)	0	(1,021)	(1,800)	(1,941)	
E115911 Insurance	(263)	(262)	(262)		(0)	0	(262)	
E115911 Utilities	(75)	(85)	(42)		43	(75)	(160)	

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$	\$			
E115903	Toilets - Pebble Beach							0	
E115903	Employee Costs	(5,016)	(1,055)	(2,926)		(1,871)	(3,000)	(4,055)	
E115903	Labour Ohds	(5,345)	(747)	(3,115)		(2,368)	(3,200)	(3,947)	
E115903	Plant Costs	(896)	(38)	(518)		(480)	(860)	(898)	
E115903	Materials & Contracts	(2,000)	(125)	(1,162)	0	(1,037)	(1,875)	(2,000)	
E115903	Insurance	(224)	(224)	(224)		(0)	0	(224)	
E115903	Utilities	(75)	(75)	(42)		33	(75)	(150)	

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Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E115904 Toilets - Surf Beach								
E115904 Employee Costs	(5,016)	(1,004)	(2,926)		(1,922)	(3,000)	(4,004)	
E115904 Labour Ohds	(5,345)	(675)	(3,115)		(2,440)	(3,200)	(3,875)	
E115904 Plant Costs	(896)	(18)	(518)		(500)	(870)	(888)	
E115904 Materials & Contracts	(2,500)	(1,361)	(1,456)	0	(95)	(1,200)	(2,561)	
E115904 Insurance	(443)	(442)	(442)		(0)	0	(442)	
E115904 Utilities	(75)	(75)	(42)	▲	33	(75)	(150)	
E115905 Toilets - Wubiri Access Rd							0	
E115905 Employee Costs	(5,016)	(2,251)	(2,926)		(676)	(3,000)	(5,251)	
E115905 Labour Ohds	(5,345)	(1,637)	(3,115)		(1,478)	(3,200)	(4,837)	
E115905 Plant Costs	(896)	(88)	(518)		(430)	(800)	(888)	
E115905 Materials & Contracts	(2,000)	(1,816)	(1,162)	0 ▲	654	(1,200)	(3,016)	
E115905 Utilities	(150)	(150)	(86)	▲	64	(100)	(250)	
E115905 Insurance	(121)	(120)	(120)		0	0	(120)	
E115906 Town Beach & Toilets							0	
E115906 Employee Costs	(36,408)	(8,695)	(21,238)		(12,543)	(20,000)	(28,695)	
E115906 Labour Ohds	(38,790)	(6,991)	(22,624)		(15,633)	(23,000)	(29,991)	
E115906 Plant Costs	(18,437)	(3,073)	(10,752)		(7,679)	(10,000)	(13,073)	
E115906 Materials & Contracts	(10,200)	(2,296)	(5,950)	(136)	(3,518)	(7,900)	(10,196)	
E115906 Insurance	(5,456)	(5,456)	(5,456)	▲	0	0	(5,456)	
E115906 Utilities	(11,160)	(6,202)	(6,462)		(260)	(6,000)	(12,202)	
E115907 Boat Harbour Mtce							0	
E115907 Employee Costs	(8,181)	(4,252)	(4,767)		(515)	(3,900)	(8,152)	
E115907 Labour Ohds	(8,716)	(2,737)	(5,082)		(2,345)	(4,100)	(6,837)	
E115907 Plant Costs	(247)	(73)	(140)		(67)	(170)	(243)	
E115907 Materials & Contracts	(5,000)	(220)	(2,912)	0	(2,692)	(4,800)	(5,020)	
E115908 Beach Access Roads & Tracks							0	
E115908 Employee Costs	(11,473)	(8,892)	(6,692)	▲	2,200	(2,500)	(11,392)	
E115908 Labour Ohds	(12,224)	(9,348)	(7,126)	▲	2,222	(2,700)	(12,048)	
E115908 Plant Costs	(7,377)	(20,230)	(4,298)	▲	15,932	(10,000)	(30,230)	
E115908 Materials & Contracts	(5,000)	(107)	(2,912)	0	(2,805)	(4,800)	(4,907)	
E115908 Insurance	(483)	(484)	(482)	▲	2	0	(484)	
E115908 Utilities	0	0	0		0	0	0	
E115909 Exmouth Marina Canal Mtce/Monitoring							0	
E115909 Employee Costs	(3,126)	0	(1,820)		(1,820)	(3,126)	(3,126)	
E115909 Labour Ohds	(3,331)	0	(1,939)		(1,939)	(3,331)	(3,331)	
E115909 Plant Costs	(243)	0	(140)		(140)	(243)	(243)	
E115909 Materials & Contracts	(39,513)	(12)	(23,044)	0	(23,032)	(39,500)	(39,512)	
E115909 Insurance	(136)	(135)	(136)		(1)	0	(135)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E115910 Fish Cleaning Station Marina							0	
E115910 Employee Costs	(759)	0	(441)		(441)	(759)	(759)	
E115910 Labour Ohds	(809)	0	(469)		(469)	(900)	(900)	
E115910 Plant Costs	(51)	0	(28)		(28)	(51)	(51)	
E115910 Materials & Contracts	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E115910 Insurance	(173)	(171)	(172)		(1)	0	(171)	
E115950 Administration Overheads	(35,143)	(23,144)	(20,496)		▲ 2,648	(16,531)	(39,675)	
E115985 Loss on Asset Disposal	0	0	0		0	0	0	
E115990 Depreciation	(253,409)	(147,985)	(147,812)	0	▲ 173	(105,570)	(253,555)	
<i>Total Expenditure</i>	(944,304)	(342,147)	(562,858)	(1,276)	(219,435)	(550,146)	(892,293)	

**Recreation & Culture
FORESHORE, BEACHES & BOAT RAMPS**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Non Operating Revenue								
R115700 Grants (R4R)	0	0	0	0	0	0	0	
R115702 Grants (RBFS)	116,985	0	68,236	0	68,236	116,985	116,985	
R115706 Contributions	0	0	0	0	0	0	0	
R115710 Reimbursements (Capital)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	116,985	0	68,236	0	68,236	116,985	116,985	
Non Operating Expenditure								
Land & Buildings								
A115300 Hunters Beach Buildings (Replace)	0	0	0	0	0	0	0	
A125351 Bundegi Beach Toilet Block Upgrades	0	0	0	0	0	0	0	
Infrastructure Other								
A125350 Coastal Carparks (Upgrades)	0	0	0	0	0	0	0	
A115157 Infrastructure Marina Area (New)	0	0	0	0	0	0	0	
A115152 Infrastructure Town Beach Area	0	0	0	0	0	0	0	
A125315 Tantabiddi (Upgrades)	(17,000)	0	(9,912)	(5,363)	(4,549)	(17,000)	(17,000)	
A115107 Bundegi Beach Infrastructure (Upgrades)							0	
A115107 Employee Costs	0	0	0		0		0	
A115107 Labour Ohds	0	0	0		0		0	
A115107 Plant Costs	0	0	0		0		0	
A115107 Materials & Contracts	(155,980)	(10,705)	0	(144,285)	154,990	(145,275)	(155,980)	
<i>Total Non Operating Expenditure</i>	(172,980)	(10,705)	(9,912)	(149,648)	150,441	(162,275)	(172,980)	
Transfer from Reserve								
L115200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L115100 Trf to Reserve	(892)	(352)	(518)	0	(166)	(300)	(652)	
L029580 Marina Breakwater/NavAid (07/08)				0	0	0	0	
L030370 BHP - Youth Programs				0	0	0	0	
<i>Total Transfer to Reserve</i>	(892)	(352)	(518)	0	(166)	(300)	(652)	
TOTAL F/SHORE BEACHES/BOAT RAMPS	(902,478)	(306,733)	(428,214)	(150,924)	29,443	(543,236)	(849,969)	

**Recreation & Culture
LIBRARY**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R116090 Lost Library Book Fees	200	161	112	0	(49)	39	200	
R116091 Reimbursements	0	0	0	0	0	0	0	
R116185 Fees - Library	50	0	28	0	28	0	0	
R116186 Photocopying	3,000	4,863	1,750	0	(3,113)	2,000	6,863	
R116187 Internet Revenue	4,000	3,208	2,331	0	(877)	800	4,008	
R116188 Faxing/Laminating	600	189	350	0	161	50	239	
<i>Total Revenue</i>	7,850	8,421	4,571	0	(3,850)	2,889	11,310	

Operating Expenditure

E116340 Salaries	(169,459)	(82,775)	(97,690)	0	(14,915)	(80,000)	(162,775)	
E116345 Superannuation	(26,914)	(13,813)	(15,513)	0	(1,700)	(13,000)	(26,813)	
E116350 Protective Clothing/Uniforms	(1,200)	(93)	(700)	0	(608)	(1,000)	(1,093)	
E116355 Training	(1,500)	(76)	(875)	0	(799)	(500)	(576)	
E116367 Staff Recruitment	0	0	0	0	0	0	0	
E116375 FBT	(604)	(302)	(302)	0	0	(302)	(604)	
E116450 Bldg/Grounds Mtce							0	
E116450 Employee Costs	(1,366)	(5,406)	(791)	▲	4,615	(3,000)	(8,406)	
E116450 Labour Ohds	(1,455)	(4,991)	(847)	▲	4,144	(3,300)	(8,291)	
E116450 Plant Costs	(91)	(164)	(49)	▲	115	(200)	(364)	
E116450 Materials & Contracts	(500)	(709)	(287)	0 ▲	422	(500)	(1,209)	
E116520 Book Replacement	(800)	(807)	(462)	0 ▲	345	(200)	(1,007)	
E116585 General Consumables	(1,500)	(667)	(875)	0	(208)	(600)	(1,267)	
E116590 Printing & Stationery	(10,333)	(2,237)	(6,027)	0	(3,790)	(8,000)	(10,237)	
E116595 Postage and Freight	(1,000)	(253)	(581)	0	(328)	(700)	(953)	
E116600 Subscriptions	(2,500)	(918)	(1,456)	(55)	(483)	(1,500)	(2,418)	
E116610 Insurance	(9,011)	(9,504)	(9,010)	0 ▲	494	0	(9,504)	
E116620 Utilities	(20,861)	(4,014)	(12,092)	0	(8,078)	(800)	(4,814)	
E116630 IT Licences & Support	(22,180)	(15,415)	0	0 ▲	15,415	(8,000)	(23,415)	
E116640 Minor Equipment	(750)	(482)	(434)	0 ▲	48	(268)	(750)	
E116950 Administration Overheads	(41,893)	(31,011)	(24,437)	0 ▲	6,574	(22,150)	(53,161)	
E116985 Loss on Asset Disposal	0	0	0	0	0	0	0	
E116990 Depreciation	(11,039)	(14,095)	(6,433)	0 ▲	7,662	(10,000)	(24,095)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(324,956)	(187,733)	(178,861)	(55)	8,927	(154,020)	(341,753)	

Non Operating Expenditure

Land & Buildings								
A116502 Library Building (Replace)	0	0	0	0	0		0	
Furniture & Equipment								

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
A125132 Library Furniture/Equip (New)	0	(1,357)	0	0	1,357		(1,357)	
<i>Total Non Operating Expenditure</i>	0	(1,357)	0	0	0	0	0	
TOTAL LIBRARY	(317,106)	(180,670)	(174,290)	(55)	5,078	(151,131)	(330,444)	

Recreation & Culture
OTHER RECREATION & CULTURE

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R117090 Reimbursements	0	0	0	0	0		0	
R117190 EDHS Hard Courts Hire	400	1,269	231	0	(1,038)	200	1,469	
R117250 Leases & Rentals	15,680	11,500	9,142	0	(2,358)	3,000	14,500	
R117251 Grant (Lotterywest)	17,490	0	10,199	0	10,199	17,490	17,490	
R117252 Grants (Other)	0	0	0	0	0		0	
<i>Total Revenue</i>	33,570	12,769	19,572	0	6,803	20,690	33,459	
Operating Expenditure								
E117530 Skate Park Expenses								
E117530 Employee Costs	(13,102)	(6,606)	(7,637)		(1,031)	(6,496)	(13,102)	
E117530 Labour Ohds	(13,959)	(6,603)	(8,141)		(1,538)	(7,000)	(13,603)	
E117530 Plant Costs	(243)	(977)	(140)	▲	837	(300)	(1,277)	
E117530 Materials & Contracts	(5,000)	(1,214)	(2,912)	0	(1,698)	(2,800)	(4,014)	
E117530 Insurance	(3,374)	(3,373)	(3,374)		(1)	0	(3,373)	
E117530 Utilities	(1,625)	(583)	(940)		(357)	(500)	(1,083)	
E117559 EDHS Hard Courts Expenses							0	
E117559 Employee Costs	(712)	(106)	(413)		(307)	(600)	(706)	
E117559 Labour Ohds	(759)	(113)	(441)		(328)	(650)	(763)	
E117559 Plant Costs	(25)	(15)	(14)	▲	1	(10)	(25)	
E117559 Materials & Contracts	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E117559 Utilities	(2,957)	(1,838)	(1,711)	▲	127	(1,000)	(2,838)	
E117560 Contribution EDHS Hard Courts	(6,732)	(3,087)	(3,927)	0	(840)	(3,645)	(6,732)	
E117561 Consultant Fees	0	0	0	0	0		0	
E117562 Trails Development	(8,132)	(10,000)	(4,739)	0	5,261	(25,622)	(35,622)	
E117563 BMX Track Feasibility & Design	0	0	0	0	0	0	0	
E117600 Subscriptions	(100)	0	(56)	0	(56)	(100)	(100)	
E117610 Insurance	(330)	(326)	(330)	0	(4)	0	(326)	
E117620 Utilities	0	0	0	0	0	0	0	
E117636 Broadcasting Equipment Maintenance							0	
E117636 Materials & Contracts	(1,300)	(44)	(756)	0	(712)	(1,256)	(1,300)	
E117636 Licences - Broadcasting	(44)	(44)	(21)	▲	23	0	(44)	
E117636 Insurance	(372)	(373)	(372)	▲	1	0	(373)	
E117637 Community Purpose Precinct							0	
E117637 Employee Costs	0	0	0		0	0	0	
E117637 Labour Ohds	0	0	0		0	0	0	
E117637 Plant Costs	0	0	0		0	0	0	
E117637 Materials & Contracts	0	(84)	0	▲	84	0	(84)	
E117637 Insurance	(1,716)	(1,715)	(1,716)		(1)	0	(1,715)	
E117637 Utilities	0	0	0		0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E117638 Mrs Mac's Shed							0	
E117638 Employee Costs	0	0	0		0	0	0	
E117638 Labour Ohds	0	0	0		0	0	0	
E117638 Plant Costs	0	0	0		0	0	0	
E117638 Materials & Contracts	0	(40)	0	0 ▲	40	0	(40)	
E117638 Insurance	(2,588)	(2,587)	(2,588)		(1)	0	(2,587)	
E117638 Utilities	(766)	(1,039)	(440)	▲	599	(742)	(1,781)	
E117950 Administration Overheads	(3,388)	(2,231)	(1,974)	0 ▲	257	(1,594)	(3,825)	
E117990 Depreciation	(48,208)	(34,596)	(28,112)	0 ▲	6,484	(24,711)	(59,307)	
<i>Total Expenditure</i>	(116,432)	(77,593)	(71,335)	0	6,258	(78,026)	(155,619)	

Recreation & Culture
OTHER RECREATION & CULTURE

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Non Operating Revenue								
	0	0	0	0	0		0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Land & Buildings								
A117301 Buildings (New)	(10,000)	0	(5,831)	0	(5,831)	(10,000)	(10,000)	
Infrastructure Other								
A117502 Broadcasting Tower Improvements	(20,000)	0	(11,662)	0	(11,662)	0	0	Carry over to 2018/19
A125135 Water Playground	(25,000)	(25,757)	(14,581)	0	11,176		(25,757)	
<i>Total Non Operating Expenditure</i>	(55,000)	(25,757)	(32,074)	0	(6,317)	(10,000)	(35,757)	
TOTAL OTHER RECREATION & CULTURE	(137,862)	(90,581)	(83,837)	0	6,744	(67,336)	(157,917)	

**Recreation & Culture
COMMUNITY ENGAGEMENT**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R170090 Reimbursements	0	34	0	0	(34)		34	
R170187 Fees - Noticeboard	5,000	5,324	2,912	0	(2,412)	1,000	6,324	
R170188 Events Income	500	39,564	287	0	(39,277)		39,564	
R170190 Fees - Community Loan	182	0	105	0	105		0	
R170189 Contributions	0	0	0	0	0		0	
R170270 Grants (DSR)	20,000	20,000	11,662	0	(8,338)		20,000	
R170272 Grants (BHP)	0	0	0	0	0	50,000	50,000	
R170277 Grants (Woodside)	150,000	50,000	87,500	0	37,500		50,000	
R170278 Grants (Apache)	50,000	0	29,162	0	29,162	50,000	50,000	
R170279 Grants (Commonwealth)	0	0	0	0	0	0	0	
R170280 Grants (GDC)	0	135,000	0	0	(135,000)	15,000	150,000	
R170274 Sponsorships	0	0	0	0	0		0	
R119927 Grants (Other)	0	0	0	0	0		0	
<i>Total Revenue</i>	225,682	249,922	131,628	0	(118,294)	116,000	365,922	
Operating Expenditure								
E170340 Salaries	(87,267)	(88,892)	(50,306)	0	38,586	(75,000)	(163,892)	
E170345 Superannuation	(14,574)	(15,695)	(8,400)	0	7,295	(14,000)	(29,695)	
E170350 Uniforms/Protective Clothing	(800)	(28)	(462)	0	(434)	(772)	(800)	
E170355 Training	(4,500)	0	(2,625)	0	(2,625)	(1,500)	(1,500)	
E170320 Business Meetings/Travel	(2,000)	0	(1,162)	0	(1,162)	(1,000)	(1,000)	
E170360 Subsidies	(2,800)	0	(1,631)	0	(1,631)	(2,800)	(2,800)	
E170365 Staff Relocation	0	(6,232)	0	0	6,232	0	(6,232)	
E170367 Staff Recruitment	(500)	(194)	(287)	(212)	119	(200)	(394)	
E170375 FBT	(11,774)	(5,886)	(5,886)	0	0	(5,886)	(11,772)	
E170451 Equipment Maintenance	(1,500)	0	(875)	0	(875)	(500)	(500)	
E170505 Motor Vehicle Expenses	(8,987)	(911)	(5,236)	0	(4,325)	(4,000)	(4,911)	
E170560 Consultants	0	0	0	(22,407)	22,407	0	0	
E170585 General Consumables	(1,500)	(1,463)	(875)	(30)	618	(300)	(1,763)	
E170591 Minor Equipment	(500)	(163)	(287)	0	(124)	(300)	(463)	
E170610 Insurance	(3,961)	(3,973)	(3,960)	0	13	0	(3,973)	
E170620 Utilities	(4,380)	(2,803)	(2,539)	0	264	(2,000)	(4,803)	
E170630 IT Licences & Support	(11,055)	(11,279)	0	0	11,279	(3,500)	(14,779)	
E170690 Printing & Stationery	0	(2,641)	0	0	2,641	0	(2,641)	
E170695 Legal Expenses	0	0	0	0	0	0	0	
E170745 Community Development Programs	(20,000)	0	(11,662)	0	(11,662)	(20,000)	(20,000)	
E170746 Youth Arts Program	0	0	0	0	0	0	0	
E170749 Community Events	(421,800)	(225,095)	(246,050)	(11,932)	(9,023)	(115,000)	(340,095)	
E170750 Youth Programs					0		0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E170751 Youth Programs	(12,895)	(78)	(7,518)	0	(7,440)	(12,000)	(12,078)	
E170752 Youth Action Exmouth	(1,108)	(20)	(644)	0	(624)	(1,080)	(1,100)	
E170950 Administration Overheads	(21,401)	(14,082)	(12,481)	0 ▲	1,601	(1,058)	(15,140)	
E170965 Staff Housing Allocated	(48,690)	(36,850)	(28,399)	0 ▲	8,451	(26,321)	(63,171)	
E170985 Loss on Asset Disposal	0	0	0	0	0		0	
E170990 Depreciation	(1,429)	(839)	(833)	0 ▲	6	(599)	(1,438)	
<i>Total Expenditure</i>	(683,421)	(417,122)	(392,118)	(34,581)	59,585	(287,816)	(704,938)	
Non Operating Expenditure								
Plant & Equipment								
A119200 EMCE Vehicle 3004EX	(47,000)	0	(27,412)	0	(27,412)	0	0	Not selling vehicle in 17/18
<i>Total Non Operating Expenditure</i>	(47,000)	0	(27,412)	0	(27,412)	0	0	

**Recreation & Culture
COMMUNITY ENGAGEMENT**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Transfer from Reserve								
L029770 Youth Program					0		0	
L030390 BHP Grants					0		0	
L030400 Quadrant Grants					0		0	
L030410 Festival Australia Grants					0		0	
L119200 Trf from Reserve	114,003	0	66,500	0	66,500	114,003	114,003	
L029980 Youth Leadership Program				0	0		0	
	0	0	0	0	0		0	
<i>Total Transfer from Reserve</i>	114,003	0	66,500	0	66,500	114,003	114,003	
Transfer to Reserve								
L119100 Trf to Reserve	0	(72)	0	0	72	(50)	(122)	
	0	0	0	0	0		0	
<i>Total Transfer to Reserve</i>	0	(72)	0	0	72	(50)	(122)	
TOTAL COMMUNITY ENGAGEMENT	(390,736)	(167,272)	(221,402)	(34,581)	(19,549)	(57,863)	(225,135)	

Transport CROSSOVERS

Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E120390 Crossover Contribution	(1,500)	(500)	(875)	0	(375)	(1,000)	(1,500)	
E120450 Crossover Maintenance							0	
E120450 Employee Costs	(998)	0	(581)		(581)	(998)	(998)	
E120450 Labour Ohds	(1,063)	0	(616)		(616)	(1,050)	(1,050)	
E120450 Plant Costs	(971)	0	(560)		(560)	(971)	(971)	
E120450 Materials & Contracts	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E120585 General Consumables	0	0	0	0	0	0	0	
E120610 Insurance	(23)	(24)	(22)	0	2	0	(24)	
E120950 Administration Overheads	(245)	(161)	(140)	0	21	(115)	(276)	
<i>Total Expenditure</i>	(5,800)	(685)	(3,375)	0	(2,690)	(5,134)	(5,819)	
TOTAL CROSSOVERS	(5,800)	(685)	(3,375)	0	(2,690)	(5,134)	(5,819)	

Transport FOOTPATHS/VERGES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
<i>Total Revenue</i>	0	0	0	0	0			
Operating Expenditure								
E121450 Footpath/Verge Mtce								
E121450 Employee Costs	(44,893)	(20,392)	(26,187)		(5,795)	(20,000)	(40,392)	
E121450 Labour Ohds	(47,830)	(20,845)	(27,895)		(7,050)	(22,000)	(42,845)	
E121450 Plant Costs	(31,062)	(12,197)	(18,116)		(5,919)	(19,000)	(31,197)	
E121450 Materials & Contracts	(70,000)	(18,083)	(40,831)	(364)	(22,384)	(52,000)	(70,083)	
E121450 Utilities	(6,275)	(4,036)	(3,638)		398	(3,000)	(7,036)	
E121510 Verge Contribution	(5,000)	(500)	(2,912)	0	(2,412)	(4,500)	(5,000)	
E121585 General Consumables	0	0	0	0	0	0	0	
E121610 Insurance	(1,055)	(1,055)	(1,054)	0	1	0	(1,055)	
E121950 Administration Overheads	(11,009)	(7,250)	(6,419)	0	831	(5,178)	(12,428)	
E121990 Depreciation	(540,692)	(317,620)	(315,399)	0	2,221	(226,870)	(544,490)	
<i>Total Expenditure</i>	(757,816)	(401,978)	(442,451)	(364)	(40,109)	(352,548)	(754,526)	
Non Operating Revenue								
R121700 Grants (DoT)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Infrastructure Other								
A125321 Footpath / Kerbing (Replace)								
A125321 Employee Costs	0	0	0		0	0	0	
A125321 Labour Ohds	0	0	0		0	0	0	
A125321 Plant Costs	0	0	0		0	0	0	
A125321 Materials & Contracts	(20,000)	0	(11,662)	0	(11,662)	(20,000)	(20,000)	
A121002 Footpath - Murat Rd	0	0	0	0	0	0	0	
A125325 Footpath - Stokes Hughes Road	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	(20,000)	0	(11,662)	0	(11,662)	(20,000)	(20,000)	
Transfer from Reserve								
L121200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L121100 Trf to Reserve	0	0	0	0	0	0	0	

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL FOOTPATH/VERGE	(777,816)	(401,978)	(454,113)	(364)	(51,771)	(372,548)	(774,526)	

**Transport
GRAVEL RURAL**

Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E122450 Gravel Rural Mtce								
E122450 Employee Costs	(4,922)	(555)	(2,870)		(2,315)	(4,400)	(4,955)	
E122450 Labour Ohds	(5,244)	(593)	(3,059)		(2,466)	(4,700)	(5,293)	
E122450 Plant Costs	(6,310)	(400)	(3,675)		(3,275)	(5,900)	(6,300)	
E122450 Materials & Contracts	(5,000)	(117)	(2,912)	0	(2,795)	(4,900)	(5,017)	
E122610 Insurance	(116)	(116)	(116)	0 ▲	0	0	(116)	
E122630 Licences	(25)	0	(14)	0	(14)	0	0	
E122950 Administration Overheads	(1,207)	(794)	(700)	0 ▲	94	(567)	(1,361)	
<i>Total Expenditure</i>	(22,824)	(2,575)	(13,346)	0	(10,771)	(20,467)	(23,042)	
Non Operating Expenditure								
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
TOTAL GRAVEL/RURAL	(22,824)	(2,575)	(13,346)	0	(10,771)	(20,467)	(23,042)	

**Transport
SIGNS**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R123190 Signage Income	4,841	6,707	2,821	0	(3,886)	0	6,707	
R123090 Reimbursements	0	0	0	0	0	0	0	
<i>Total Revenue</i>	4,841	6,707	2,821	0	(3,886)	0	6,707	
Operating Expenditure								
E123450 Signs Maintenance								
E123450 Employee Costs	(6,354)	(8,217)	(3,703)		▲ 4,514	(7,400)	(15,617)	
E123450 Labour Ohds	(6,769)	(7,946)	(3,948)		▲ 3,998	(8,000)	(15,946)	
E123450 Plant Costs	(1,547)	(4,334)	(896)		▲ 3,438	(2,000)	(6,334)	
E123450 Materials & Contracts	(20,500)	(6,791)	(11,956)	(329)	(4,836)	(6,000)	(12,791)	
E123610 Insurance	(149)	(149)	(148)	0	▲ 1	0	(149)	
E123950 Administration Overheads	(1,558)	(1,026)	(903)	0	▲ 123	(732)	(1,758)	
<i>Total Expenditure</i>	(36,877)	(28,463)	(21,554)	(329)	7,238	(24,132)	(52,595)	
TOTAL SIGNS	(32,036)	(21,756)	(18,733)	(329)	3,352	(24,132)	(45,888)	

**Transport
STREET LIGHTING**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R124090 Reimbursements	0	0	0	0	0	0	0	
<i>Total Revenue</i>	0	0	0	0	0	0	0	

Operating Expenditure

E124450 Street Lighting Mtce								
E124450 Employee Costs	(266)	0	(154)		(154)	(266)	(266)	
E124450 Labour Ohds	(283)	0	(161)		(161)	(300)	(300)	
E124450 Plant Costs	(10)	0	0		0	0	0	
E124450 Materials & Contracts	(5,000)	0	(2,912)	0	(2,912)	(3,000)	(3,000)	
E124610 Insurance	(6)	(5)	(6)	0	(1)	0	(5)	
E124620 Utilities - Street Lighting	(109,200)	(44,937)	(63,336)	0	(18,399)	(60,000)	(104,937)	
E124950 Administration Overheads	(65)	(43)	(35)	0	8	(40)	(83)	
<i>Total Expenditure</i>	(114,830)	(44,985)	(66,604)	0	(21,619)	(63,606)	(108,591)	
TOTAL STREET LIGHTING	(114,830)	(44,985)	(66,604)	0	(21,619)	(63,606)	(108,591)	

Transport
ROAD MAINTENANCE/TOWN STREETS

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R122280 Grant - Direct	55,980	55,980	55,980	0	0	0	55,980	
R122300 Interest from WATC OCD Facility	0	0	0	0	0	0	0	
<i>Total Revenue</i>	55,980	55,980	55,980	0	0	0	55,980	
Operating Expenditure								
E125550 Vandalism Repairs	(1,000)	(143)	(581)	0	(438)	(800)	(943)	
E125585 General Consumables	0	0	0	0	0	0	0	
E125610 Insurance	(10,636)	(10,640)	(10,634)	0	6	0	(10,640)	
E125620 Utilities	0	0	0	0	0	0	0	
E125630 Licences	0	0	0	0	0	0	0	
E125670 Audit Fees	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E125951 Contractor Overhead Recovered	0	0	0	0	0	0	0	
E125955 Streets/Rds/Bridges Maintenance					0	0	0	
E125955 Employee Costs	(22,281)	(23,310)	(12,992)		10,318	(15,000)	(38,310)	
E125955 Labour Ohds	(23,739)	(24,478)	(13,846)		10,632	(17,000)	(41,478)	
E125955 Plant Costs	(24,360)	(34,693)	(14,210)		20,483	(10,000)	(44,693)	
E125955 Materials & Contracts	(52,500)	(38,714)	(30,625)	(1,433)	9,521	(14,000)	(52,714)	
E125955 Water	0	0	0		0	0	0	
E125955 Gas	0	0	0		0	0	0	
E125990 Depreciation	(1,474,616)	(896,947)	(860,188)	0	36,759	(640,676)	(1,537,623)	
E125950 Administration Overheads	(15,691)	(10,334)	(9,149)	0	1,185	(7,453)	(17,787)	
<i>Total Expenditure</i>	(1,625,823)	(1,039,258)	(952,806)	(1,433)	87,885	(705,929)	(1,745,187)	
Non Operating Revenue								
R122700 Grants (RTR)	387,354	0	225,953	0	225,953	387,354	387,354	
R122701 Grants - Murat Road (MRWA) RRG	1,366,700	26,680	797,237	0	770,557	1,340,000	1,366,680	
R122705 Grants - Yardie Creek Rd (MRWA) RRG	180,000	72,000	105,000	0	33,000	108,000	180,000	
R122712 Grant - Maidstone Cres (MRWA)	0	0	0	0	0	0	0	
R122706 Grants - Ningaloo Access Rd (MRWA)	31,500	12,600	18,375	0	5,775	18,900	31,500	
R122713 Grant - Madaffari Drive (MRWA)	0	0	0	0	0	0	0	
R122707 Grants - Charles Knife Rd (MRWA)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	1,965,554	111,280	1,146,565	0	1,035,285	1,854,254	1,965,534	
Non Operating Expenditure								
Infrastructure Roads								
A125201 Murat Road (MRWA) SIF							0	
A125201 Employee Costs	0	0	0		0		0	
A125201 Labour Ohds	0	0	0		0		0	

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$	\$			
A125201	Plant Costs	0	0	0		0		0	
A125201	Materials & Contracts	(1,434,867)	(1,880)	(837,004)	(235,223)	(599,901)	(1,434,867)	(1,436,747)	
A125203	Yardie Creek Road (MRWA) RRG							0	
A125203	Employee Costs	0	0	0		0		0	
A125203	Labour Ohds	0	0	0		0		0	
A125203	Plant Costs	0	0	0		0		0	
A125203	Materials & Contracts	(268,757)	0	(156,772)	0	(156,772)	(268,757)	(268,757)	

Transport
ROAD MAINTENANCE/TOWN STREETS

Non Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Infrastructure Roads								
A125205 Ningaloo Access Road (MRWA) RRG							0	
A125205 Employee Costs	0	0	0		0		0	
A125205 Labour Ohds	0	0	0		0		0	
A125205 Plant Costs	0	0	0		0		0	
A125205 Materials & Contracts	(47,698)	0	(27,825)	0	(27,825)	0	0	Carry forward to 18/19
A125232 Maidstone Cres (Upgrades)							0	
A125232 Employee Costs	0	0	0		0		0	
A125232 Labour Ohds	0	0	0		0		0	
A125232 Plant Costs	0	0	0		0		0	
A125232 Materials & Contracts	0	0	0	0	0		0	
A125235 Madaffari Drive (Upgrades)							0	
A125235 Employee Costs	0	0	0		0		0	
A125235 Labour Ohds	0	0	0		0		0	
A125235 Plant Costs	0	0	0		0		0	
A125235 Materials & Contracts	0	0	0	0	0		0	
A125219 Flood Mitigation LIA/Reid St							0	
A125219 Employee Costs	0	0	0		0		0	
A125219 Labour Ohds	0	0	0		0		0	
A125219 Plant Costs	0	0	0		0		0	
A125219 Materials & Contracts	0	0	0	0	0		0	
A125227 Charles Knife Road							0	
A125227 Employee Costs	0	0	0		0		0	
A125227 Labour Ohds	0	0	0		0		0	
A125227 Plant Costs	0	0	0		0		0	
A125227 Materials & Contracts	0	0	0	0	0		0	
A125213 RTR Road Sealing							0	
A125213 Employee Costs	0	0	0		0		0	
A125213 Labour Ohds	0	0	0		0		0	
A125213 Plant Costs	0	0	0		0		0	
A125213 Materials & Contracts	(387,354)	(9,999)	(225,953)	(955)	(214,999)	(377,355)	(387,354)	
Infrastructure Other							0	
A125452 Islands/Verges Lighting/Irrigation (New)							0	
A125452 Employee Costs	0	0	0		0		0	
A125452 Labour Ohds	0	0	0		0		0	
A125452 Plant Costs	0	0	0		0		0	
A125452 Materials & Contracts	0	0	0	0	0		0	
<i>Total Non Operating Expenditure</i>	(2,138,676)	(11,879)	(1,247,554)	(236,178)	(999,497)	(2,080,979)	(2,092,858)	

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Transfer from Reserve								
L125200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L125100 Trf to Reserve	(88)	(35)	(49)	0	(14)	(25)	(60)	
L019280 Marina Village Asset Replacement Reserve				0	0		0	
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL ROAD MAINTENANCE/TOWN STREETS	(1,742,965)	(883,877)	(997,815)	(237,610)	123,673	(932,654)	(1,816,531)	

Transport
ROAD PLANT PURCHASES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R123980 Profit on Asset Disposal	26,312	0	26,312	0	26,312	15,000	15,000	Expect reduced profit
<i>Total Revenue</i>	26,312	0	26,312	0	26,312	15,000	15,000	
Operating Expenditure								
E123985 Loss on Asset Disposal	0	0	0	0	0			
<i>Total Expenditure</i>	0	0	0	0	0	0	0	
Non Operating Revenue								
R125700 Contributions	0	0	0	0	0			
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
A125501 Small Equipment	0	0	0	0	0		0	
A125519 Hitachi Excavator	(250,000)	0	(145,831)	0	(145,831)	(250,000)	(250,000)	
A125505 Ride on Mowers	0	0	0	0	0		0	
A125413 Cleaners Van	0	0	0	0	0		0	
A125417 Dual Cab/Tray Top Utes	0	0	0	0	0		0	
A125516 Loaders/Bobcats/Mini Excavators	0	(17,701)	0	0	17,701		(17,701)	
<i>Total Non Operating Expenditure</i>	(250,000)	(17,701)	(145,831)	0	(128,130)	(250,000)	(267,701)	
Transfer from Reserve								
L125201 Trf from Reserve	666,074	0	388,542	0	388,542	666,074	666,074	Purchase of loader and excavator
<i>Total Transfer from Reserve</i>	666,074	0	388,542	0	388,542	666,074	666,074	
Transfer to Reserve								
L125101 Trf to Reserve	(6,768)	(4,183)	(3,948)	0	235	(4,000)	(8,183)	
<i>Total Transfer to Reserve</i>	(6,768)	(4,183)	(3,948)	0	235	(4,000)	(8,183)	
TOTAL ROAD PLANT PURCHASES	435,618	(21,884)	265,075	0	286,959	427,074	405,190	

Transport
LEARMONTH AIRPORT

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R126120 Reimburse - Utilities	17,510	9,539	10,213	0	674	6,000	15,539	
R126179 Fees - RPT	1,318,850	0	769,328	0	769,328		0	
R126180 Fees - Landings	581,150	(2,629)	339,003	0	341,632		0	
R126190 Fees - RPT Flights	0	897,177	0	0	(897,177)	1,000,000	1,897,177	
R126191 Fees - Helicopter Flights	0	105,283	0	0	(105,283)		105,283	
R126192 Fees - Other Flights	0	42,988	0	0	(42,988)		42,988	
R126181 Fees - Security	730,000	407,293	425,831	0	18,538	322,000	729,293	
R129180 Heliport Processing Fee	1,070,000	870,788	624,162	0	(246,626)	500,000	1,370,788	Increased offshore Oil and gas industry
R129181 Heliport Passenger Levy	116,000	88,690	67,662	0	(21,028)		88,690	
R126182 Fees - Advertising	9,000	8,123	5,250	0	(2,873)		8,123	
R126090 Reimbursements	0	0	0	0	0		0	
R126250 Leases & Rentals	157,615	91,551	91,938	0	387	60,000	151,551	
R126274 Grant - RADS	0	0	0	0	0		0	
R126980 Profit on Asset Disposal	0	0	0	0	0		0	
<i>Total Revenue</i>	4,000,125	2,518,802	2,333,387	0	(185,415)	1,888,000	4,409,430	

Operating Expenditure

E126340 Salaries	(1,290,624)	(622,980)	(744,044)	0	(121,064)	(668,000)	(1,290,980)	
E126345 Superannuation	(173,970)	(74,458)	(100,289)	0	(25,831)	(80,000)	(154,458)	
E126350 Protective Clothing/Uniforms	(8,240)	(5,698)	(4,802)	0	896	(2,800)	(8,498)	
E126355 Training	(15,000)	(1,193)	(8,750)	(640)	(6,917)	(13,800)	(14,993)	
E126360 Subsidies	0	0	0	0	0	0	0	
E126365 Staff Relocation	0	0	0	0	0	0	0	
E126367 Staff Recruitment	(1,500)	(244)	(875)	(750)	118	(2,000)	(2,244)	
E126375 FBT	(16,044)	(8,022)	(8,022)	0	0	(8,022)	(16,044)	
E126390 Reimbursements	0	0	0	0	0	0	0	
E126391 Business Meetings/Travel Costs	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E126449 Maintenance Airport Grounds							0	
E126449 Employee Costs	(1,230)	(184)	(714)		(530)	(1,000)	(1,184)	
E126449 Labour Ohds	(1,310)	(192)	(763)		(571)	(1,100)	(1,292)	
E126449 Plant Costs	(7,280)	(20)	(4,242)		(4,222)	(7,000)	(7,020)	
E126449 Materials & Contracts	(14,000)	(61)	(8,169)	(909)	(7,199)	(10,000)	(10,061)	
E126450 Maintenance Building							0	
E126450 Employee Costs	(2,883)	(335)	(1,680)		(1,345)	(2,500)	(2,835)	
E126450 Labour Ohds	(3,072)	(357)	(1,792)		(1,435)	(2,700)	(3,057)	
E126450 Plant Costs	(192)	(80)	(112)		(32)	(100)	(180)	
E126450 Materials & Contracts	(29,200)	(15,467)	(17,031)	(9,170)	7,607	(14,000)	(29,467)	
E126452 Apron Extension Works	(30,000)	0	(17,500)	0	(17,500)	0	0	Not happening this year
E126451 Maintenance Equipment	(43,000)	(34,699)	(25,081)	(4,948)	14,566	(8,400)	(43,099)	

		2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
		\$	\$	\$	\$	\$			
E126505	Motor Vehicle Expenses	(48,914)	(10,251)	(28,532)	0	(18,281)	(38,700)	(48,951)	
E126560	Consultants	(5,000)	0	(2,912)	0	(2,912)	(5,000)	(5,000)	
E126582	Marketing & Advertising	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E126585	General Consumables	(22,000)	(5,508)	(12,831)	(2,370)	(4,953)	(17,000)	(22,508)	
E126591	Minor Equipment	(5,000)	(2,562)	(2,912)	0	(351)	(2,500)	(5,062)	
E126600	Subscriptions	(5,500)	(220)	(3,206)	(520)	(2,466)	0	(220)	
E126595	Postage & Freight	0	(15)	0	0	15		(15)	

Transport
LEARMONTH AIRPORT

Operating Expenditure

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E126605 Rent	(200,596)	(33)	(117,012)	0	(116,979)	(200,560)	(200,593)	
E126610 Insurance	(87,240)	(87,043)	(87,240)	0	(197)	0	(87,043)	
E126615 Security Costs	(116,611)	(90,450)	(68,019)	0	22,431	(30,000)	(120,450)	
E126620 Utilities	(143,016)	(51,479)	(82,940)	0	(31,461)	(70,000)	(121,479)	
E126629 Licences	(700)	(168)	(406)	0	(238)	(500)	(668)	
E126630 IT Licences & Support	(24,482)	(22,537)	0	0	22,537	(20,000)	(42,537)	
E126665 Agency Collection Fees	(18,000)	(14,728)	(10,500)	0	4,228	(3,300)	(18,028)	
E126670 Audit/Inspection Fees	(7,000)	(6,000)	(4,081)	0	1,919	0	(6,000)	
E126690 Printing & Stationery	(18,166)	(2,025)	(10,591)	(280)	(8,286)	(14,000)	(16,025)	
E126695 Legal Expenses	0	0	0	0	0	0	0	
E126696 Waste Collection	(24,887)	(11,189)	(14,511)	0	(3,322)	(13,600)	(24,789)	
E126752 Contributions - Bus Service	0	0	0	0	0	0	0	
E126950 Administration Overheads	(317,518)	(209,055)	(185,213)	0	23,842	(149,325)	(358,380)	
E126965 Staff Housing Allocated	(4,236)	(13,582)	(2,471)	0	11,111	(10,000)	(23,582)	
E126985 Loss on Asset Disposal	(6,875)	0	(4,004)	0	(4,004)	0	0	
E126990 Depreciation	(504,671)	(374,764)	(294,378)	0	80,386	(267,688)	(642,452)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(3,199,957)	(1,665,599)	(1,876,787)	(19,586)	(191,602)	(1,665,595)	(3,331,194)	

Non Operating Revenue

R126710 Reimbursements (Capital)	0	0	0	0	0			
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	

Non Operating Expenditure

Plant & Equipment								
A125410 EMAS Vehicle 1GEX694	0	0	0	0	0			
A125412 Commuter Bus (Replace)	0	0	0	0	0			
A126005 Access Control to Arrivals Parking	0	0	0	0	0			
Land & Buildings								
A126803 Learmonth Buildings (Replace)	0	0	0	0	0			
A126800 Learmonth Buildings (Upgrades)	(10,000)	0	(5,831)	0	(5,831)	(10,000)	(10,000)	
Furniture & Equipment								
A125140 Furniture/Equipment Learmonth (Repla	0	0	0	0	0		0	
A125141 Communication Equipment Airport	0	0	0	0	0		0	
A125136 Equipment (Replace)	0	0	0	0	0		0	
Infrastructure Other								
A126009 Airport Grounds Infrastructure (Upgrade	0	0	0	0	0		0	
A126010 Airport Grounds Infrastructure (Replace	0	0	0	0	0		0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
<i>Total Non Operating Expenditure</i>	(10,000)	0	(5,831)	0	(5,831)	(10,000)	(10,000)	
Transfer from Reserve								
L126200 Trf from Reserve	10,000	0	5,831	0	5,831	10,000	10,000	
<i>Total Transfer from Reserve</i>	10,000	0	5,831	0	5,831	10,000	10,000	
Transfer to Reserve								
L126100 Trf to Reserve	(17,153)	(6,822)	(10,003)	0	(3,181)	(5,000)	(11,822)	
<i>Total Transfer to Reserve</i>	(17,153)	(6,822)	(10,003)	0	(3,181)	(5,000)	(11,822)	
TOTAL LEARMONTH AIRPORT	783,015	846,381	446,597	(19,586)	(380,198)	217,405	1,066,415	

**Transport
EXMOUTH AERODROME**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R127180 Fees - Landing	90,000	38,386	52,500	0	14,114	30,000	68,386	
R127250 Leases & Rentals	26,173	1,770	15,267	0	13,497	15,000	16,770	
<i>Total Revenue</i>	116,173	40,156	67,767	0	27,611	45,000	85,156	
Operating Expenditure								
E127340 Salaries	(37,311)	(17,138)	(21,504)	0	(4,366)	(20,173)	(37,311)	
E127345 Superannuation	(5,118)	(1,295)	(2,949)	0	(1,654)	(2,000)	(3,295)	
E127450 Aerodrome Grounds Mtce							0	
E127450 Employee Costs	(18,289)	(3,978)	(10,668)		(6,690)	(10,000)	(13,978)	
E127450 Labour Ohds	(19,486)	(4,185)	(11,361)		(7,176)	(11,000)	(15,185)	
E127450 Plant Costs	(53,423)	(4,490)	(31,157)		(26,667)	(10,000)	(14,490)	
E127450 Materials & Contracts	(25,500)	(2,401)	(14,875)	0	(12,474)	(10,000)	(12,401)	
E127560 Consultants	(10,000)	0	(5,831)	0	(5,831)	(10,000)	(10,000)	
E127582 Marketing & Advertising	0	0	0	0	0		0	
E127585 General Consumables	(6,000)	(2,087)	(3,500)	(409)	(1,004)	(3,900)	(5,987)	
E127600 Subscriptions & Publications	(550)	0	(315)	0	(315)	(550)	(550)	
E127610 Insurance	(4,124)	(4,096)	(4,122)	0	(26)	0	(4,096)	
E127665 Agency Collection Fees	(10,000)	(3,500)	(5,831)	0	(2,331)	(3,000)	(6,500)	
E127685 Debt Collection Fees	0	0	0	0	0	0	0	
E127670 Audit Fees	0	(1,450)	0	0	1,450	0	(1,450)	
E127695 Legal Expenses	(3,000)	(3,688)	(1,750)	0	1,938	(2,000)	(5,688)	
E127950 Administration Overheads	(13,635)	(8,983)	(7,952)	0	1,031	(6,416)	(15,399)	
E127990 Depreciation	(12,384)	(12,758)	(7,217)	0	5,541	(9,000)	(21,758)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(218,820)	(70,049)	(129,032)	(409)	(58,574)	(98,039)	(168,088)	
Non Operating Revenue								
R127701 Grants (RADS)	0	0	0	0	0	0	0	
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Infrastructure Other								
A127006 Aerodrome Runway Upgrade								
A127006 Employee Costs	0	0	0		0			
A127006 Labour Ohds	0	0	0		0			
A127006 Plant Costs	0	0	0		0			
A127006 Materials & Contracts	0	0	0	0	0			
A125331 Aerodrome Fencing								
A125331 Employee Costs	0	0	0		0			
A125331 Labour Ohds	0	0	0		0			
A125331 Plant Costs	0	0	0		0			

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
A125331 Materials & Contracts	0	0	0	0	0			
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L128200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0			
Transfer to Reserve								
L128100 Trf to Reserve	0	0	0	0	0			
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL EXMOUTH AERODROME	(102,647)	(29,893)	(61,265)	(409)	(30,963)	(53,039)	(82,932)	

**Transport
DEPOT**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R128090 Standpipe Revenue	4,000	3,697	2,331	0	(1,366)	1,000	4,697	
R128091 Reimbursements	0	0	0	0	0	0	0	
<i>Total Revenue</i>	4,000	3,697	2,331	0	(1,366)	1,000	4,697	
Operating Expenditure								
E128450 Depot Bldg & Grounds Maintenance								
E128450 Employee Costs	(8,453)	(15,740)	(4,928)		▲ 10,812	(5,000)	(20,740)	
E128450 Labour Ohds	(9,006)	(11,481)	(5,250)		▲ 6,231	(5,600)	(17,081)	
E128450 Plant Costs	(2,521)	(2,363)	(1,470)		▲ 893	(1,000)	(3,363)	
E128450 Materials & Contracts	(11,520)	(6,823)	(6,720)	(723)	▲ 826	(4,000)	(10,823)	
E128585 General Consumables	(1,000)	(499)	(581)	(96)	▲ 14	(500)	(999)	
E128590 Minor Equipment	(3,000)	(1,640)	(1,750)	0	(110)	(1,360)	(3,000)	
E128591 Tool Replacement	(1,200)	0	(700)	0	(700)	(1,200)	(1,200)	
E128610 Insurance	(8,970)	(8,968)	(8,968)	0	▲ 0	0	(8,968)	
E128620 Utilities	(24,576)	(9,125)	(14,244)	0	(5,119)	(8,000)	(17,125)	
E128950 Administration Overheads	(2,073)	(1,365)	(1,204)	0	▲ 161	(975)	(2,340)	
E128990 Depreciation	(74,278)	(71,664)	(43,323)	0	▲ 28,341	(51,200)	(122,864)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(146,597)	(129,668)	(89,138)	(819)	41,349	(78,835)	(208,503)	
Non Operating Expenditure								
Land & Buildings								
A125052 Depot Buildings (New)	0	0	0	0	0			
Plant & Equipment								
A125105 Plant & Equipment (Replace)	0	0	0	0	0			
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L129200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL DEPOT	(142,597)	(125,971)	(86,807)	(819)	39,982	(77,835)	(203,806)	

Transport
WATER TRANSPORT FACILITIES

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Expenditure								
E120560 Consultants	0	0	0	0	0	0	0	
E120582 Marketing & Advertising	0	0	0	0	0	0	0	
E129610 Insurance	(1,033)	(1,033)	(1,032)	0	1	0	(1,033)	
<i>Total Expenditure</i>	(1,033)	(1,033)	(1,032)	0	1	0	(1,033)	
Non Operating Expenditure								
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L120200 Trf from Reserve	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL WATER TRANSPORT FACILITIES	(1,033)	(1,033)	(1,032)	0	1	0	(1,033)	

Economic Services
TOURISM/AREA PROMOTION

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R134090 Reimbursements	0	0	0	0	0		0	
R134155 Overflow Camping Fees	3,000	4,924	1,750	0	(3,174)	2,000	6,924	
R134157 Overflow Camping (Golf Club)	0	0	0	0	0		0	
R134156 Camping Infringements	10,000	3,400	5,831	0	2,431	3,000	6,400	
R134250 Lease - Rentals (Caravan Park)	152,600	152,600	89,019	0	(63,581)	0	152,600	
R134251 Lease - Rental	0	0	0	0	0		0	
R134276 Grants & Subsidies	0	0	0	0	0		0	
R134277 Grant - Heritage Trail	0	0	0	0	0		0	
R134278 Grant - National Landscape Experience	0	0	0	0	0		0	
<i>Total Revenue</i>	165,600	160,924	96,600	0	(64,324)	5,000	165,924	
Operating Expenditure								
E134340 Salaries	(75,209)	(20,181)	(43,356)	0	(23,175)	(21,000)	(41,181)	
E134345 Superannuation	(12,478)	(3,284)	(7,189)	0	(3,925)	(3,500)	(6,764)	
E134367 Staff Recruitment	0	0	0	0	0	0	0	
E134515 Vlamingh Head Lighthouse Mtce					0		0	
E134515 Employee Costs	(9,833)	(749)	(5,733)		(4,984)	(9,010)	(9,759)	
E134515 Labour Ohds	(10,476)	(778)	(6,111)		(5,333)	(11,000)	(11,778)	
E134515 Plant Costs	(1,810)	(205)	(1,050)		(845)	(1,600)	(1,805)	
E134515 Materials & Contracts	(26,200)	(37)	(15,281)	(2,000)	(13,244)	(25,000)	(25,037)	
E134515 Utilities	(75)	(75)	(42)		33	(50)	(125)	
E134515 Insurance	(4,667)	(4,669)	(4,666)		3	0	(4,669)	
E134520 Overflow Caravan Park	0	(2,327)	0	0	2,327	(2,000)	(4,327)	
E134521 Camping Infringement Expenses	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E134522 Contribution to Visitor Centre	(220,000)	(60,428)	(128,331)	(14,450)	(53,453)	(13,500)	(73,928)	
E134450 Visitors Ctre Bldg/Grounds Mtce							0	
E134450 Employee Costs	0	(909)	0		909	0	(909)	
E134450 Labour Ohds	0	(942)	0		942	0	(942)	
E134450 Plant Costs	0	(91)	0		91	0	(91)	
E134450 Materials & Contracts	0	(363)	0	0	363	0	(363)	
E134450 Utilities	(5,923)	(3,363)	(3,431)		(68)	(2,900)	(6,263)	
E134450 Insurance	(4,551)	(4,553)	(4,550)		3	0	(4,553)	
E134560 Consultants	(10,583)	(9,760)	(6,167)	0	3,593	0	(9,760)	
E134566 National Landscape Development	0	0	0	0	0	0	0	
E134567 Coastal Heritage Promotion	0	0	0	0	0	0	0	
E134568 Giant Prawn Sculpture	(1,467)	(467)	(1,047)	0	(580)	(1,000)	(1,467)	
E134569 Krait Memorial Site	0	0	0	0	0	0	0	
E134582 Marketing & Advertising	(5,000)	(1,078)	(2,912)	0	(1,834)	(4,000)	(5,078)	
E134630 IT Licences & Support	(893)	0	(518)	0	(518)		0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
E134585 Consumables	0	0	0	0	0		0	
E134590 Printing & Stationery	0	0	0	0	0		0	
E134610 Insurance	(2,739)	(2,716)	(2,738)	0	(22)		(2,716)	
E134695 Legal Expenses	0	0	0	0	0		0	
E134775 Cruise Ship Initiatives	(5,000)	(500)	(2,912)	0	(2,412)	(4,500)	(5,000)	
E134900 Walk Trail Maintenance							0	
E134900 Employee Costs	(2,461)	0	(1,435)		(1,435)	(1,435)	(1,435)	
E134900 Labour Ohds	(2,622)	0	(1,526)		(1,526)	(1,600)	(1,600)	
E134900 Plant Costs	(7,193)	0	(4,193)		(4,193)	(7,000)	(7,000)	
E134900 Materials & Contracts	(500)	0	(287)	0	(287)	(500)	(500)	

**Economic Services
TOURISM/AREA PROMOTION**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Expenditure								
E134901 Entrance Statement								
E134901 Employee Costs	(1,230)	(88)	(714)		(626)	(1,190)	(1,278)	
E134901 Labour Ohds	(1,310)	(94)	(763)		(669)	(1,300)	(1,394)	
E134901 Plant Costs	(485)	(5)	(280)		(275)	(485)	(490)	
E134901 Materials & Contracts	(2,000)	0	(1,162)	0	(1,162)	(2,000)	(2,000)	
E134901 Insurance	(258)	(258)	(258)		0	0	(258)	
E134950 Administration Overheads	(21,761)	(14,234)	(12,691)	0	1,543	(10,167)	(24,401)	
E134990 Depreciation	(120,731)	(120,671)	(70,413)	0	50,258	(86,194)	(206,865)	Depreciation increased due to revaluation
<i>Total Expenditure</i>	(558,455)	(252,806)	(330,337)	(16,450)	(61,081)	(211,931)	(464,737)	
Non Operating Revenue								
R134702 Grants (GDC)	0	0	0	0	0			
R134701 Grants (Tourism WA)	0	0	0	0	0			
<i>Total Non Operating Revenue</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
Land & Buildings								
A134004 Vlamingh Head Lighthouse (Replace)	0	0	0	0	0			
Infrastructure Other								
A134202 Infrastructure Other (Replace)	0	0	0	0	0			
A134200 Interpretive Signage	0	0	0	0	0			
A125305 Tourism Signage	0	0	0	0	0			
A134201 Infrastructure Other (Upgrades)	0	0	0	0	0			
Plant & Equipment								
A134003 Plant & Equipment	0	0	0	0	0			
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L134200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0			
Transfer to Reserve								
L134100 Trf to Reserve	(198)	(78)	(119)	0	(41)	(40)	(118)	
<i>Total Transfer to Reserve</i>	(198)	(78)	(119)	0	(41)	(40)	(118)	
TOTAL TOURISM/AREA PROMOTION	(393,053)	(91,960)	(233,856)	(16,450)	(125,446)	(206,971)	(298,931)	

**Economic Services
BUILDING CONTROL**

Operating Revenue

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
R135140 Fees - Applications	40,000	29,080	23,331	0	(5,749)	11,000	40,080	
R135142 Fees - Fast Track Applications	0	0	0	0	0	0	0	
R135143 Commissions	700	267	406	0	139	400	667	
R135145 Fees - Administration Fees	330	3,794	189	0	(3,605)	0	3,794	
R135146 Fees - Information Requests	150	0	84	0	84	0	0	
R135147 Fees - Engineered Plans	700	640	406	0	(234)	0	640	
R135148 Fees - Approval Overheight Fence	90	0	49	0	49	0	0	
R135195 Fees - Private Pools	1,307	1,292	1,307	0	16	15	1,307	
R135090 Reimbursements	0	0	0	0	0	0	0	
R135980 Profit on Asset Disposal	0	0	0	0	0	0	0	
<i>Total Revenue</i>	43,277	35,073	25,772	0	(9,301)	11,415	46,488	

Operating Expenditure

E135340 Salaries	(136,012)	(64,275)	(78,405)	0	(14,130)	(65,000)	(129,275)	
E135345 Superannuation	(21,264)	(10,078)	(12,256)	0	(2,178)	(10,500)	(20,578)	
E135350 Uniforms/Protective Clothing	(600)	(395)	(350)	0	45	(200)	(595)	
E135355 Training	(3,000)	0	(1,750)	0	(1,750)	0	0	
E135356 Professional Development	0	0	0	0	0	0	0	
E135360 Subsidies	0	0	0	0	0	0	0	
E135365 Staff Relocation	0	0	0	0	0	0	0	
E135367 Staff Recruitment	0	0	0	0	0	0	0	
E135375 FBT	(11,839)	(5,920)	(5,918)	0	2	(5,920)	(11,840)	
E135391 Business Meetings & Travel	(1,000)	0	(581)	0	(581)	0	0	
E135505 Motor Vehicle Expenses	(9,701)	(1,142)	(5,656)	0	(4,514)	0	(1,142)	
E135560 Consultants	(2,000)	(579)	(1,162)	0	(583)	(1,500)	(2,079)	
E135585 General Consumables	(200)	(4)	(112)	0	(108)	(196)	(200)	
E135591 Minor Equipment	(500)	0	(287)	0	(287)	0	0	
E135600 Subscriptions	(700)	(1,337)	(406)	0	931	(200)	(1,537)	
E135610 Insurance	(4,371)	(4,270)	(4,370)	0	(100)	0	(4,270)	
E135620 Utilities	(1,620)	(588)	(936)	0	(348)	(500)	(1,088)	
E135630 IT Licences & Support	(6,041)	(5,246)	0	0	5,246	(5,246)	(10,492)	
E135690 Printing & Stationery	0	0	0	(81)	81	0	0	
E135695 Legal Expenses	(2,000)	0	(1,162)	0	(1,162)	(2,000)	(2,000)	
E135950 Administration Overheads	(33,355)	(21,915)	(19,453)	0	2,462	(15,653)	(37,568)	
E135965 Staff Housing Allocated	(10,748)	(9,411)	(6,265)	0	3,146	(7,000)	(16,411)	
E135985 Loss on Asset Disposal	(6,402)	0	(3,731)	0	(3,731)	(6,402)	(6,402)	
E135990 Depreciation	0	0	0	0	0	0	0	
<i>Total Expenditure</i>	(251,353)	(125,158)	(142,800)	(81)	(17,561)	(120,317)	(245,475)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Non Operating Expenditure								
A125404 EMH&B Vehicle 3005EX	0	0	0	0	0			
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L135200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L135100 Trf to Reserve	0	0	0	0	0			
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL BUILDING CONTROL	(208,076)	(90,085)	(117,028)	(81)	(26,862)	(108,902)	(198,987)	

Economic Services
OTHER ECONOMIC SERVICES

Operating Expenditure

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
E136560 Consultants	0	0	0	0	0	0	0	
E136561 Pindan Pit Management	0	(1,784)	0	0	1,784	0	(1,784)	
E136630 Licences	(2,088)	0	(1,218)	0	(1,218)	0	0	
<i>Total Expenditure</i>	(2,088)	(1,784)	(1,218)	0	566	0	(1,784)	

Transfer from Reserve

L141200 Trf from Reserve	2,088	0	1,218	0	1,218	2,088	2,088	
L136200 Pindan Pit Rehabilitation Reserve - Trans	0	0	0	0	0	0	0	
<i>Total Transfer from Reserve</i>	2,088	0	1,218	0	1,218	2,088	2,088	

TOTAL OTHER ECONOMIC SERVICES

	0	(1,784)	0	0	1,784	2,088	304	
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Other Property & Services
PRIVATE WORKS

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R141200 Fees - Private Works	20,000	2,126	11,662	0	9,536	10,000	12,126	
R141201 Private Works - Pindan Pit	5,000	8,321	2,912	0	(5,409)	2,000	10,321	
<i>Total Revenue</i>	25,000	10,447	14,574	0	4,127	12,000	22,447	
Operating Expenditure								
E141420 Private Works - Various	(15,000)	(5,159)	(8,750)	0	(3,591)	(10,000)	(15,159)	
<i>Total Expenditure</i>	(15,000)	(5,159)	(8,750)	0	(3,591)	(10,000)	(15,159)	
Transfer to Reserve								
L141100 Pindan Pit Rehabilitation Reserve - Trans	(7,977)	(1,186)	(4,655)	0	(3,469)	(1,000)	(2,186)	
<i>Total Transfer to Reserve</i>	(7,977)	(1,186)	(4,655)	0	(3,469)	(1,000)	(2,186)	
TOTAL PRIVATE WORKS	2,023	4,102	1,169	0	(2,933)	1,000	5,102	

**Other Property & Services
ENGINEERING OVERHEADS**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R143090 Reimbursements	0	4,973	0	0	(4,973)		4,973	
<i>Total Revenue</i>	0	4,973	0	0	(4,973)	0	4,973	
Operating Expenditure								
E143340 Salaries	(424,436)	(233,244)	(244,684)	0	(11,440)	(191,000)	(424,244)	
E143345 Superannuation	(156,246)	(81,587)	(90,070)	0	(8,483)	(74,659)	(156,246)	
E143350 Protective Clothing/Uniforms	(15,000)	(8,015)	(8,750)	(921) ▲	186	(7,000)	(15,015)	
E143355 Training							0	
E143355 Employee Costs	0	(717)	0		717	0	(717)	
E143355 Other Employee Costs	(18,000)	(87)	(10,500)		(10,413)	(17,900)	(17,987)	
E143355 Labour Ohds	0	0	0		0	0	0	
E143355 Plant Costs	0	0	0		0	0	0	
E143355 Materials & Contracts	0	(920)	0	0 ▲	920		(920)	
E143356 Professional Development	0	0	0	0	0	0	0	
E143360 Subsidies	(2,800)	(501)	(1,631)	0	(1,130)	(1,000)	(1,501)	
E143367 Staff Recruitment	(1,500)	(2,688)	(875)	(2,000) ▲	3,813	(1,000)	(3,688)	
E143375 FBT	(14,947)	(7,474)	(7,472)	0 ▲	2	(7,474)	(14,948)	
E143391 Business Meetings/Travel	(1,000)	0	(581)	0	(581)	(1,000)	(1,000)	
E143505 Motor Vehicle Expenses	(19,787)	(3,399)	(11,536)	0	(8,137)	(3,000)	(6,399)	
E143560 Consultants	(5,000)	(1,500)	(2,912)	0	(1,412)	(3,500)	(5,000)	
E143582 Advertising	0	0	0	0	0	0	0	
E143585 General Consumables	(2,500)	(1,619)	(1,456)	(1,436) ▲	1,599	(900)	(2,519)	
E143590 Printing & Stationery	(12,333)	(1,451)	(7,189)	(1,582)	(4,156)	(8,000)	(9,451)	
E143591 Minor Assets	0	(2,477)	0	0 ▲	2,477	0	(2,477)	
E143600 Subscriptions	(7,000)	0	(4,081)	0	(4,081)	(7,000)	(7,000)	
E143610 Insurance	(11,019)	(10,917)	(11,018)	0	(101)	0	(10,917)	
E143620 Utilities	(4,680)	(2,570)	(2,713)	0	(143)	(2,000)	(4,570)	
E143630 IT Licences & Support	(24,730)	(23,183)	0	0 ▲	23,183	(23,183)	(46,366)	
E143950 Administration Overheads	(104,088)	(68,516)	(60,718)	0 ▲	7,798	(48,940)	(117,456)	
E143965 Staff Housing Allocated	(84,308)	(30,633)	(49,175)	0	(18,542)	(30,000)	(60,633)	
E143985 Loss on Asset Disposal	(2,498)	0	(1,456)	0	(1,456)	(2,498)	(2,498)	
E143990 Depreciation	(844)	(496)	(490)	0 ▲	6	(300)	(796)	
E143956 LESS WOH ALLOCATED	912,716	449,092	532,413	0 ▲	83,321	463,256	912,348	
<i>Total Expenditure</i>	0	(32,902)	15,106	(5,939)	53,947	32,902	(0)	
Non Operating Expenditure								
Plant & Equipment								
A125405 DCEO Vehicle 3001EX	0	0	0	0	0	0	0	
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
TOTAL ENGINEERING OVERHEADS	0	(27,929)	15,106	(5,939)	48,974	32,902	4,973	

Other Property & Services
PLANT COSTS OVERHEADS

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R144105 Reimbursements	0	0	0	0	0		0	
R144110 Diesel Fuel Subsidy	15,500	7,851	9,037	0	1,186	7,500	15,351	
<i>Total Revenue</i>	15,500	7,851	9,037	0	1,186	7,500	15,351	
Operating Expenditure								
E144340 Salaries	(74,908)	(32,138)	(43,179)	0	(11,041)	(42,000)	(74,138)	
E144345 Superannuation	(11,594)	(6,689)	(6,680)	0	9	(5,000)	(11,689)	
E144350 Protective Clothing/Uniforms	(400)	(741)	(231)	0	510	0	(741)	
E144450 Maintenance							0	
E144450 Employee Costs	0	0	0		0	0	0	
E144450 Labour Ohds	0	0	0		0	0	0	
E144450 Plant Costs	0	(411)	0		411	0	(411)	
E144450 Materials & Contracts	(150,000)	(87,102)	(87,500)	(17,047)	16,648	(63,000)	(150,102)	
E144505 Motor Vehicle Expenses	0	(1,135)	0	0	1,135	(900)	(2,035)	
E144560 Consultants	0	0	0	0	0		0	
E144585 General Consumables	(25,000)	(10,651)	(14,581)	(387)	(3,543)	(12,400)	(23,051)	
E144610 Insurance	(51,654)	(51,630)	(51,654)	0	(24)	0	(51,630)	
E144640 Fuel & Oil	(190,000)	(64,311)	(110,831)	(351)	(46,169)	(126,000)	(190,311)	
E144645 Tyres	(30,000)	(10,207)	(17,500)	(2,208)	(5,085)	(20,000)	(30,207)	
E144655 Vehicle Registration	(16,995)	280	(9,912)	0	(10,192)	(16,720)	(16,440)	
E144950 Administration Overheads	(24,796)	(16,327)	(14,462)	0	1,865	(11,662)	(27,989)	
E144955 Internal Plant Maintenance							0	
E144955 Employee Costs	(26,204)	(8,231)	(15,281)		(7,050)	(18,000)	(26,231)	
E144955 Labour Ohds	(27,918)	(7,568)	(16,282)		(8,714)	(20,000)	(27,568)	
E144990 Depreciation	(566,949)	(332,379)	(330,715)	0	1,664	(237,415)	(569,794)	
E144956 LESS PLANT ALLOCATED	1,180,918	337,254	688,863	0	351,609	865,081	1,202,335	
<i>Total Expenditure</i>	(15,500)	(291,984)	(29,945)	(19,993)	282,032	291,984	(0)	
TOTAL PLANT COST OVERHEADS	0	(284,133)	(20,908)	(19,993)	283,218	299,484	15,351	

**Other Property & Services
ADMINISTRATION OVERHEADS**

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Revenue								
R145090 Fees & Charges	0	214	0	0	(214)	0	214	
R145091 Special Series Number Plates	200	235	112	0	(123)	0	235	
R145171 Fees Freedom of Information	50	0	28	0	28		0	
R145670 Rounding Adjustments	0	0	0	0	0		0	
<i>Total Revenue</i>	250	449	140	0	(309)	0	449	
Operating Expenditure								
E145340 Salaries	(424,296)	(312,620)	(244,602)	0	68,018	(193,668)	(506,288)	Includes redundancy payment
E145345 Superannuation	(61,653)	(36,473)	(35,540)	0	933	(25,180)	(61,653)	
E145346 Leave Accruals	0	0	0	0	0		0	
E145350 Protective Clothing/Uniforms	(4,400)	(955)	(2,562)	(301)	(1,306)	(3,100)	(4,055)	
E145354 Drug & Alcohol Testing	0	(5,506)	0	0	5,506	0	(5,506)	
E145355 Training	(5,000)	(530)	(2,912)	(398)	(1,984)		(530)	
E145320 Business Meetings / Travel	0	0	0	(1,905)	1,905		0	
E145357 Risk Management Expenses	(10,000)	(3,507)	(5,831)	(435)	(1,889)	(2,000)	(5,507)	
E145360 Subsidies	(2,400)	(2,400)	(1,400)	0	1,000	0	(2,400)	
E145365 Staff Relocation	0	0	0	0	0	(550)	(550)	
E145367 Staff Recruitment	(1,000)	(53)	(581)	(392)	(137)	(900)	(953)	
E145375 FBT	(13,079)	(6,540)	(6,538)	0	2		(6,540)	
E145390 Reimbursements	0	0	0	0	0		0	
E145410 Valuation Expenses	(20,000)	(17,781)	(11,662)	(909)	7,028	(18,000)	(35,781)	additional reval of 16/17 L&B paid this year
E145450 Equipment Maintenance	(500)	0	(287)	0	(287)	0	0	
E145505 Motor Vehicle Expenses	(9,219)	(1,999)	(5,376)	0	(3,377)	(7,229)	(9,228)	
E145560 Consultants	(18,500)	(48,647)	(10,787)	(3,118)	40,978	(43,000)	(91,647)	Council resolution 08-1017 \$80,000 Acting EMCS
E145582 Advertising	(500)	0	(287)	0	(287)	(500)	(500)	
E145585 General Consumables	(8,000)	(1,771)	(4,662)	(111)	(2,780)	(4,000)	(5,771)	
E145590 Printing & Stationery	(41,000)	(14,465)	(23,912)	(2,257)	(7,190)	(15,000)	(29,465)	
E145591 Minor Equipment	(1,000)	(311)	(581)	(137)	(133)	(700)	(1,011)	
E145595 Postage and Freight	(8,800)	(1,624)	(5,131)	0	(3,507)	(2,000)	(3,624)	
E145600 Subscriptions	(20,339)	(19,888)	(11,858)	0	8,030		(19,888)	
E145605 Special Series Number Plates	(200)	0	(112)	0	(112)	(200)	(200)	
E145610 Insurance	(25,902)	(25,835)	(25,900)	0	(65)	0	(25,835)	
E145620 Utilities	(53,745)	(17,480)	(31,156)	0	(13,676)	(38,265)	(55,745)	
E145630 IT Licences & Support	(61,362)	(29,133)	0	0	29,133	(31,862)	(60,995)	
E145631 Website Development	(13,181)	(4,545)	(7,686)	0	(3,141)	0	(4,545)	
E145670 Audit Fees	(33,000)	(1,900)	(19,250)	0	(17,350)	(31,600)	(33,500)	
E145675 Doubtful Debt	(500)	0	(287)	0	(287)	(500)	0	
E145680 Bank Fees	(11,000)	(7,813)	(6,412)	0	1,401	(3,200)	(11,013)	
E145690 Interest Expense	(14,090)	(7,081)	(8,218)	0	(1,137)	(7,000)	(14,081)	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders		YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$		\$			
E145695 Legal Expenses	0	0	0	0		0		0	
E145900 Admin Bldg/Grounds Mtce						0		0	
E145900 Employee Costs	(31,710)	(28,779)	(18,494)		▲	10,285	(17,931)	(46,710)	
E145900 Labour Ohds	(33,784)	(26,903)	(19,705)		▲	7,198	(20,000)	(46,903)	
E145900 Plant Costs	(2,113)	(4,019)	(1,232)		▲	2,787	(2,000)	(6,019)	
E145900 Materials & Contracts	(23,390)	(4,476)	(13,643)	(455)		(8,713)	(5,000)	(9,476)	

Other Property & Services
ADMINISTRATION OVERHEADS

	2017/2018 Annual Budget \$	31/01/2018 YTD Actual \$	31/01/2018 YTD Budget \$	2017/2018 O/S Purchase Orders \$	YTD Variance \$	Projection to 30/06/18	TOTAL Projected Actuals	Comments
Operating Expenditure								
E145965 Staff Housing Allocated	(131,930)	(63,689)	(76,958)	0	(13,269)	(35,000)	(98,689)	
E146670 Rounding Adjustment	(50)	1	(28)	0	(29)		1	
E145985 Loss on Asset Disposal	0	0	0	0	0		0	
E149990 Depreciation - Admin	(53,181)	(55,134)	(31,017)	0	24,117	(55,000)	(110,134)	Depreciation increased due to revaluation
E145951 LESS AOH ALLOCATED	1,138,574	745,900	664,167	0	(81,733)	765,721	1,314,740	
<i>Total Expenditure</i>	(250)	(5,955)	29,560	(10,418)	45,833	202,336	(0)	
Non Operating Expenditure								
Land & Buildings								
A145200 Administration Bldg (Replace)	0	0	0	0	0		0	
A125011 Administration Building (Upgrade)	0	0	0	0	0		0	
Furniture & Equipment								
A125146 Furniture/Equipment (Replace)	0	0	0	0	0		0	
A125148 Photocopier	0	0	0	0	0		0	
Borrowings								
L012217 Principal Repayment Lot 38 Bennett St	(18,267)	(9,020)	(10,654)	0	(1,634)	(9,247)	(18,267)	
<i>Total Non Operating Expenditure</i>	(18,267)	(9,020)	(10,654)	0	(1,634)	(9,247)	(18,267)	
Transfer from Reserve								
L145200 Trf from Reserve	100,000	0	58,331	0	58,331	100,000	100,000	
<i>Total Transfer from Reserve</i>	100,000	0	58,331	0	58,331	100,000	100,000	
Transfer to Reserve								
L145100 Trf to Reserve	(96,190)	(17,153)	(56,112)	0	(38,959)	(6,000)	(23,153)	Overbudgetted in community interest free reserve
<i>Total Transfer to Reserve</i>	(96,190)	(17,153)	(56,112)	0	(38,959)	(6,000)	(23,153)	
TOTAL ADMINISTRATION OVERHEADS	(14,457)	(31,679)	21,265	(10,418)	63,362	287,089	59,029	

Other Property & Services
SALARIES & WAGES

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R146130 Reimburse - Workers Comp.	0	0	0	0	0	40,000	40,000	
<i>Total Revenue</i>	0	0	0	0	0	40,000	40,000	
Operating Expenditure								
E146340 Gross Total Salaries and Wages	(5,080,352)	(2,796,362)	(2,963,534)	0	(167,172)	(2,283,990)	(5,080,352)	
E146951 LESS SALS/WAGES ALLOCATED	5,080,352	2,796,362	2,963,534	0	▲ 167,172	2,283,990	5,080,352	
E146341 Unallocated Salaries and Wages	0	0	0	0	0	0	0	
E147390 Reimburse - Workers Comp.	0	(214)	0	0	▲ 214	0	(214)	
<i>Total Expenditure</i>	0	(214)	0	0	214	0	(214)	
TOTAL SALARIES & WAGES	0	(214)	0	0	214	40,000	39,786	

**Other Property & Services
HERON WAY DEVELOPMENT**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R149000 Profit on Asset Disposal	0	0	0	0	0			
<i>Total Revenue</i>	0	0	0	0	0	0	0	
Operating Expenditure								
E149583 Settlement Expenses	0	0	0	0	0			
E149410 Valuation Expenses	0	0	0	0	0			
E149450 Land Acquisition Costs	0	0	0	0	0			
E149582 Marketing & Advertising	0	0	0	0	0			
E149620 Utilities	(2,260)	0	(1,309)	0	(1,309)	0	0	
<i>Total Expenditure</i>	(2,260)	0	(1,309)	0	(1,309)	0	0	
Non Operating Expenditure								
Land Held for Resale								
A149000 Heron Way Land Development	0	0	0	0	0			
<i>Total Non Operating Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L142200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L142100 Trf to Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL HERON WAY DEVELOPMENT	(2,260)	0	(1,309)	0	(1,309)	0	0	

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Other Property & Services								
MARINA VILLAGE DEVELOPMENT								
Operating Expenditure								
E149560 Consultants	0	0	0	0	0			
<i>Total Operating Expenditure</i>	0	0	0	0	0	0	0	
Non Operating Expenditure								
A149001 Land Purchase	0	0	0	0	0			
<i>Total Expenditure</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L146100 Trf to Reserve	0	0	0	0	0			
<i>Total Transfer to Reserve</i>	0	0	0	0	0	0	0	
TOTAL MARINA VILLAGE DEVELOPMENT	0	0	0	0	0	0	0	

**Other Property & Services
UNCLASSIFIED**

	2017/2018 Annual Budget	31/01/2018 YTD Actual	31/01/2018 YTD Budget	2017/2018 O/S Purchase Orders	YTD Variance	Projection to 30/06/18	TOTAL Projected Actuals	Comments
	\$	\$	\$	\$	\$			
Operating Revenue								
R149980 Gain on Disposal of Assets	0	0	0	0	0			
R147800 Suspense Account	0	22,770	0	0	(22,770)		0	Account to be cleared
<i>Total Revenue</i>	0	22,770	0	0	(22,770)	0	0	
Operating Expenditure								
E149435 Consultants	0	0	0	0	0			
E149985 Loss on Asset Disposal	0	0	0	0	0			
E149986 Loss on Revaluation of Assets	0	0	0	0	0			
<i>Total Expenditure</i>	0	0	0	0	0	0	0	
Transfer from Reserve								
L149200 Trf from Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
Transfer to Reserve								
L149100 Trf to Reserve	0	0	0	0	0			
<i>Total Transfer from Reserve</i>	0	0	0	0	0	0	0	
TOTAL UNCLASSIFIED	0	22,770	0	0	(22,770)	0	0	