

Operating Revenues	Material Variance		Significant Items	
Rates	-	(199,201)	(199,201)	▼ Rates - Timing adjustment of interim rates
			(199,201)	▼ <b>Net Negative Variance</b>
Fees & Charges	102.72%	3,198,728	3,870,047	▲ Waste Management - Income received earlier than anticipated, \$3M budgeted for August
			(264,034)	▼ Karratha Airport - Rental revenue - Timing adjustment EOY Accrual journals
			(367,397)	▼ Karratha Airport - Timing adjustment EOY Accrual journals
			3,238,617	▲ <b>Net Positive Variance</b>
Operating Grants, Subsidies & Contributions	-91.03%	(1,573,614)	330,000	▲ Ovals & Hardcourts - Timing adjustment EOY Accrual journals
			170,000	▲ Roebourne Aquatic Centre - Timing adjustment EOY Accrual journals
			(59,850)	▼ FeNaClNg - Timing adjustment EOY Accrual journals
			(89,500)	▼ Cossack Art Awards - Timing adjustment EOY Accrual journals
			(1,946,879)	▼ General Revenue - Income received 2022/23 to be processed against Carry forward budget reserve
			(1,596,229)	▼ <b>Net Negative Variance</b>
Operating Expenses	Material Variance		Significant Items	
Materials & Contracts	-35.92%	1,194,147	723,063	▲ Information Services IT - Project delays, expected expenditure on ERP, software and network delayed
			516,521	▲ Building Maintenance, Fleet 7 Plant, 7 Mile Waste and Parks & Gardens - Timing adjustment of ABC allocations
			438,705	▲ KLP, WRP & REAP - Timing adjustment ABC allocations
			285,524	▲ Information Technology Hardware Refresh - Delayed delivery of equipment
			278,612	▲ Sanitation, Works & Technical Services - Timing adjustment ABC allocations
			250,000	▲ Hillview/Balmoral Upgrade - Contract awarded, pending receipt of contractors management plans, contracts, etc
			209,138	▲ Liveability & Community Engagement - Timing adjustment ABC allocations
			199,336	▲ Health, Ranger & Town Planning - Timing adjustment ABC allocations
			161,573	▲ Cossack Art Awards and Arts Development Activities - Timing adjustment EOY Accrual journals
			159,887	▲ FeNaClNg - Timing adjustment EOY Accrual journals
			127,400	▲ Governance & HR - Timing adjustment ABC allocations
			120,000	▲ Lot 7020 Development - Delays to engagement of consultant team for next design phase
			102,741	▲ Information Services IT - Timing adjustment ABC allocations
			100,000	▲ 7 Mile Waste - Shade Dome project to be re-tendered pending unsuccessful procurement process
			100,000	▲ Dampier Road Stage 7 Footpath - Contract award delayed due to external funding
			99,546	▲ KTA Airport - Timing adjustment ABC allocations
			88,150	▲ Economic Development - NEDC Conference expenditure delayed until August
			75,000	▲ CBD Bus Shelters - Pending tender closure deadline
			74,192	▲ KLP Outdoor Court Shading - Project currently tendered, pending evaluation to award
			60,493	▲ Hillview/Balmoral Upgrade - Timing adjustment ABC allocations
			57,928	▲ Jingarri Sites Housing Construction - Ongoing construction due to delays around materials and labour
			56,431	▲ KTA Airport - Monthly invoices not received
			55,335	▲ Economic Development - Timing adjustment ABC allocations
			50,000	▲ Roebourne Streetscape Masterplan - Pending completion of design documentation milestone
			50,000	▲ KLP Oval - Indoor cricket light design delayed by two months
			50,000	▲ Parks & Gardens - Roundabout upgrades, RFT awarded and works expected to start soon
			(73,018)	▼ OECD Conference - Pending verification of expenditure
			(112,236)	▼ Parks & Gardens - Works completed earlier then expected for kerbing works
			(158,765)	▼ KTA Airport - Security screening expenses incurred earlier than anticipated
			(292,507)	▼ KTA Airport - Water main replacement. Invoice budgeted for June received July
			(298,270)	▼ Kevin Richards Club Room - Project delayed due to contractor delivery and defective work
			(2,368,836)	▼ Corporate Services Admin - Timing adjustment ABC allocations
			1,185,943	▲ <b>Net Positive Variance</b>
Utilities	-46.09%	214,246	75,688	▲ Parks & Gardens - Water Usage, invoices not yet received
			54,742	▲ KTA Airport - Timing - Solar Power charges processed in August

			49,500	▲	KLP & REAP - Electricity charges, invoices not yet received
			179,930	▲	Net Positive Variance
Depreciation	-17.45%	470,500	455,109	▲	Depreciation - Timing adjustment depreciation allocations
			455,109	▲	Net Positive Variance
Insurance Expenses	199799.45%	(1,830,163)	(1,825,711)	▼	Insurance - Timing adjustment insurance allocations
			(1,825,711)	▼	Net Negative Variance
Other Expenses	42.79%	(52,141)	(61,088)	▼	Community & Economic Development Grants - Timing adjustment EOY Accrual journals
			(61,088)	▼	Net Negative Variance
<b>Non Operating Revenues</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Non Operating Grants, Subsidies & Contributions	-46.43%	(81,250)	(81,250)	▼	Liveability - Grant - Timing adjustment EOY Accrual journals
			(81,250)	▼	Net Negative Variance
Tsf From Infrastructure Reserve	-	11,257,620	11,257,620	▲	Reserves - Timing adjustment journals and transfers
			11,257,620	▲	Net Positive Variance
Tsf From Medical Services Assistance Package Reserve	-	118,094	118,094	▲	Reserves - Timing adjustment journals and transfers
			118,094	▲	Net Positive Variance
<b>Non Operating Expenses</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Purchase of Assets - Buildings	18.29%	(69,273)	120,000	▲	Lot 7020 Development - Delays to engagement of consultant team for next design phase
			57,928	▲	Jingarri Sites Housing Construction - Construction ongoing with delays due to materials & labour
			(298,270)	▼	Kevin Richards Club Room - Project delayed due to contractor delivery and defective work
			(120,342)	▼	Net Negative Variance
Purchase of Assets - Furniture & Equipment	-83.04%	320,524	285,524	▲	Information Technology Hardware Refresh - Delayed delivery of equipment, installation delayed beyond July
			285,524	▲	Net Positive Variance
Purchase of Assets - Plant	-67.82%	587,991	288,000	▲	Landfill Operations - Delays to replacement of P1102 & P8824
			88,000	▲	Ranger Services - RFQ in process
			60,000	▲	Liveability - Delays in purchase of additional vehicle for new manager, commencing September
			436,000	▲	Net Positive Variance
Purchase of Assets - Infrastructure	-60.62%	711,294	250,000	▲	Hillview/Balmoral Upgrade - Contract awarded, pending receipt of contractors management plans, contracts, etc
			100,000	▲	7 Mile Waste - Shade Dome project to be re-tendered pending unsuccessful procurement process
			100,000	▲	Dampier Road Stage 7 Footpath - Contract award delayed due to external funding
			75,000	▲	CBD Bus Shelters - Pending tender closure deadline
			74,192	▲	KLP Outdoor Court Shading - Project currently tendered, pending evaluation to award
			50,000	▲	Roebourne Streetscape Masterplan - Pending completion of design documentation milestone
			50,000	▲	Parks & Gardens - Playground upgrades, RFT being evaluated
			50,000	▲	Parks & Gardens - Roundabout upgrades, RFT awarded and works expected to start soon
			50,000	▲	KLP Oval - Indoor cricket light design delayed by two months
			(112,236)	▼	Parks & Gardens - Works completed earlier then expected for kerbing works
			686,956	▲	Net Positive Variance
Tsf To Aerodrome Reserve	-100.00%	61,590	61,590	▲	Reserves - Timing adjustment journals and transfers
Tsf To Infrastructure Reserve	13458.54%	10,366,304	(10,366,304)	▼	Reserves - Timing adjustment journals and transfers
Tsf to Partnership Reserve	1228.66%	842,124	(842,124)	▼	Reserves - Timing adjustment journals and transfers

Tsf To Waste Management Reserve	-100.00%	57,046	57,046	▲	Reserves - Timing adjustment journals and transfers
Tsf To Medical Services Assistance Package Reserve	8904.26% -	80,673	(80,673)	▼	Reserves - Timing adjustment journals and transfers