

# SHIRE OF COCOS ( KEELING) ISLANDS

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2021

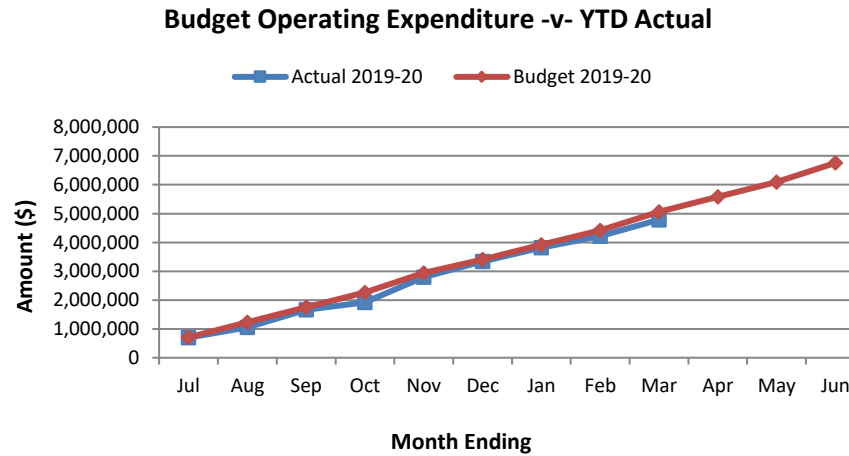
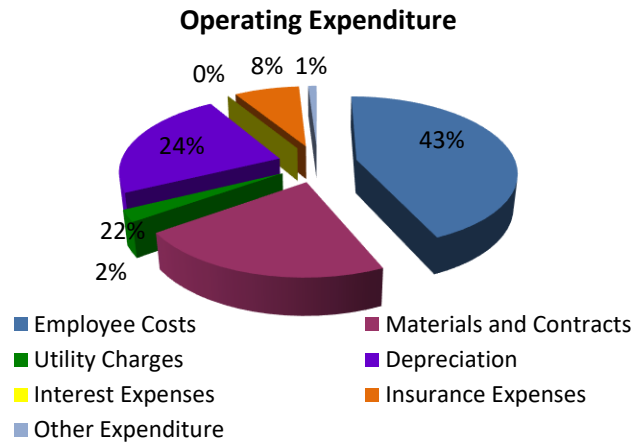
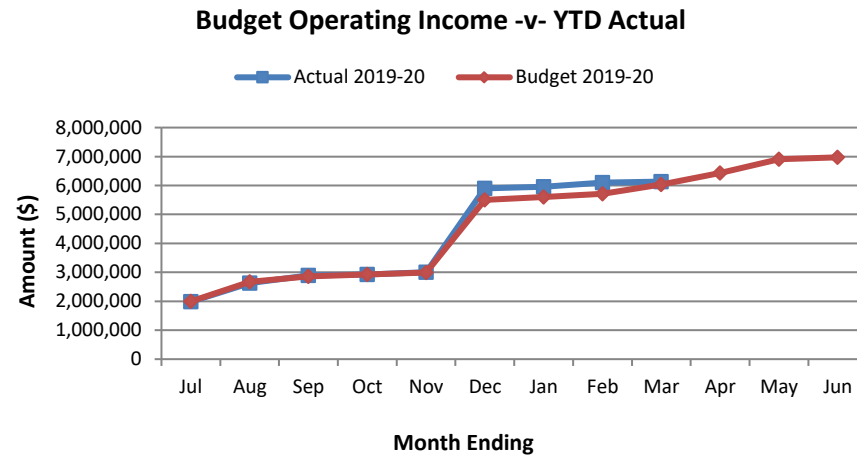
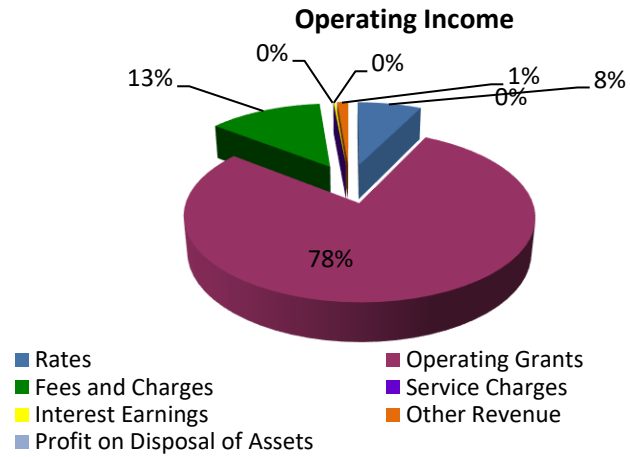
LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Cocos ( Keeling) Islands  
Information Summary  
For the Period Ended 31 March 2021**



**SHIRE OF COCOS ( KEELING) ISLANDS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2021**

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	(b)-(a)	(b)-	Var.
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	2	1,098,796	1,098,796	1,098,796	<b>1,212,836</b>	114,040	10%	😊
<b>Revenue from operating activities</b>								
Governance		20,500	20,500	15,345	<b>9,972</b>	(5,373)	(35%)	
General Purpose Funding - Rates	6	399,761	399,761	399,861	<b>400,655</b>	794	0%	
General Purpose Funding - Other		3,902,142	3,902,142	3,854,153	<b>4,220,788</b>	366,635	10%	
Law, Order and Public Safety		39,869	39,869	29,898	<b>13,434</b>	(16,464)	(55%)	
Health		46,663	46,663	41,564	<b>41,573</b>	9	0%	
Education and Welfare		100	100	72	<b>0</b>	(72)	(100%)	
Housing		506,725	506,725	354,836	<b>344,133</b>	(10,703)	(3%)	
Community Amenities		72,760	72,760	72,498	<b>76,972</b>	4,474	6%	
Recreation and Culture		3,400	3,400	3,738	<b>7,350</b>	3,612	97%	
Transport		73,350	73,350	70,463	<b>71,384</b>	921	1%	
Economic Services		57,468	57,468	53,141	<b>55,020</b>	1,879	4%	
Other Property and Services		361,656	361,656	263,802	<b>233,604</b>	(30,198)	(11%)	😞
		<b>5,484,394</b>	<b>5,484,394</b>	<b>5,159,371</b>	<b>5,474,885</b>			
<b>Expenditure from operating activities</b>								
Governance		(352,644)	(352,644)	(196,147)	<b>(201,632)</b>	(5,485)	(3%)	
General Purpose Funding		(77,421)	(77,421)	(58,170)	<b>(47,251)</b>	10,919	19%	
Law, Order and Public Safety		(119,478)	(119,478)	(89,577)	<b>(141,903)</b>	(52,326)	(58%)	😞
Health		(51,718)	(51,718)	(38,760)	<b>(16,432)</b>	22,328	58%	😊
Education and Welfare		(379,639)	(379,639)	(285,867)	<b>(258,636)</b>	27,231	10%	
Housing		(1,187,628)	(1,187,628)	(980,584)	<b>(979,632)</b>	952	0%	
Community Amenities		(1,491,328)	(1,491,328)	(1,025,696)	<b>(1,018,160)</b>	7,536	1%	
Recreation and Culture		(1,384,232)	(1,384,232)	(1,054,337)	<b>(1,047,362)</b>	6,975	1%	
Transport		(854,331)	(854,331)	(562,047)	<b>(606,244)</b>	(44,197)	(8%)	
Economic Services		(485,597)	(485,597)	(354,026)	<b>(225,954)</b>	128,072	36%	😊
Other Property and Services		(372,414)	(372,414)	(291,711)	<b>(244,224)</b>	47,487	16%	😊
		<b>(6,756,430)</b>	<b>(6,756,430)</b>	<b>(4,936,922)</b>	<b>(4,787,430)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		1,591,050	1,591,050	1,114,425	<b>1,123,324</b>	8,899	1%	
Adjust (Profit)/Loss on Asset Disposal		0	0	0	<b>0</b>	0		
Movement in Leave Reserve/Accruals		0	0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>319,014</b>	<b>319,014</b>	<b>1,336,873</b>	<b>1,810,779</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions		1,486,659	1,486,659	790,719	<b>658,599</b>	(132,120)	(17%)	😞
Proceeds from Disposal of Assets		0	0	0	<b>0</b>	0		
Land and Buildings	7	(2,507,578)	(2,507,578)	(1,764,655)	<b>(1,381,135)</b>	383,520	22%	😊
Plant and Equipment	7	(214,000)	(214,000)	(214,000)	<b>(162,012)</b>	51,988	24%	😊
Furniture and Equipment	7	(78,058)	(78,058)	(78,058)	<b>(48,438)</b>	29,620	38%	😊
Infrastructure Assets - Roads	7	(303,868)	(303,868)	(303,867)	<b>(268,075)</b>	35,792	12%	😊
Infrastructure Assets - Other	7	(248,032)	(248,032)	(201,066)	<b>(128,468)</b>	72,597	36%	😊
<b>Amount attributable to investing activities</b>		<b>(1,864,877)</b>	<b>(1,864,877)</b>	<b>(1,770,926)</b>	<b>(1,329,529)</b>			
<b>Financing Activities</b>								
Transfer from Reserves	5	874,317	874,317	0	<b>0</b>	0		
Transfer to Reserves	5	(427,250)	(427,250)	(7,403)	<b>(7,403)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>447,067</b>	<b>447,067</b>	<b>(7,403)</b>	<b>(7,403)</b>			
<b>Closing Funding Surplus(Deficit)</b>	2	<b>0</b>	<b>0</b>	<b>657,340</b>	<b>1,686,683</b>			



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

## SHIRE OF COCOS ( KEELING) ISLANDS

## STATEMENT OF FINANCIAL ACTIVITY

(By Nature or Type)

For the Period Ended 31 March 2021

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	2	1,098,796	1,098,796	1,098,796	<b>1,212,836</b>	114,040	10%	😊
<b>Revenue from operating activities</b>								
Rates	6	399,761	399,761	399,861	<b>400,655</b>	794	0%	
Operating Grants, Subsidies and Contributions		3,964,430	3,964,430	3,916,381	<b>4,283,408</b>	367,027	9%	
Fees and Charges		957,668	957,668	745,303	<b>709,549</b>	(35,754)	(5%)	
Interest Earnings		36,750	36,750	27,522	<b>11,842</b>	(15,680)	(57%)	
Other Revenue		125,785	125,785	70,304	<b>69,431</b>	(872)	(1%)	
Profit on Disposal of Assets		0	0	0	<b>0</b>	0		
		<b>5,484,394</b>	<b>5,484,394</b>	<b>5,159,371</b>	<b>5,474,885</b>			
<b>Expenditure from operating activities</b>								
Employee Costs		(2,852,613)	(2,852,613)	(2,104,382)	<b>(2,076,828)</b>	27,555	1%	
Materials and Contracts		(1,735,474)	(1,735,474)	(1,179,883)	<b>(1,048,005)</b>	131,878	11%	😊
Utility Charges		(134,120)	(134,120)	(115,964)	<b>(117,920)</b>	(1,956)	(2%)	
Depreciation on Non-Current Assets		(1,591,050)	(1,591,050)	(1,114,425)	<b>(1,123,324)</b>	(8,899)	(1%)	
Interest Expenses		0	0	0	<b>0</b>	0		
Insurance Expenses		(369,673)	(369,673)	(355,518)	<b>(372,925)</b>	(17,406)	(5%)	
Other Expenditure		(73,500)	(73,500)	(66,750)	<b>(48,429)</b>	18,321	27%	😊
Loss on Disposal of Assets		0	0	0	<b>0</b>	0		
		<b>(6,756,430)</b>	<b>(6,756,430)</b>	<b>(4,936,923)</b>	<b>(4,787,430)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		1,591,050	1,591,050	1,114,425	<b>1,123,324</b>	8,899	1%	
Adjust (Profit)/Loss on Asset Disposal		0	0	0	<b>0</b>	0		
Movement in Leave Reserve/Accruals		0	0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>319,014</b>	<b>319,014</b>	<b>1,336,873</b>	<b>1,810,779</b>			
<b>Investing activities</b>								
Grants, Subsidies and Contributions		1,486,659	1,486,659	790,719	<b>658,599</b>	(132,120)	(17%)	😞
Proceeds from Disposal of Assets		0	0	0	<b>0</b>	0		
Land and Buildings	7	(2,507,578)	(2,507,578)	(1,764,655)	<b>(1,381,135)</b>	383,520	22%	😊
Plant and Equipment	7	(214,000)	(214,000)	(214,000)	<b>(162,012)</b>	51,988	24%	😊
Furniture and Equipment	7	(78,058)	(78,058)	(78,058)	<b>(48,438)</b>	29,620	38%	😊
Infrastructure Assets - Roads	7	(303,868)	(303,868)	(303,867)	<b>(268,075)</b>	35,792	12%	😊
Infrastructure Assets - Other	7	(248,032)	(248,032)	(201,066)	<b>(128,468)</b>	72,597	36%	😊
<b>Amount attributable to investing activities</b>		<b>(1,864,877)</b>	<b>(1,864,877)</b>	<b>(1,770,926)</b>	<b>(1,329,529)</b>			
<b>Financing Activities</b>								
Transfer from Reserves	5	874,317	874,317	0	<b>0</b>	0		
Transfer to Reserves	5	(427,250)	(427,250)	(7,403)	<b>(7,403)</b>	0	0%	
<b>Amount attributable to financing activities</b>		<b>447,067</b>	<b>447,067</b>	<b>(7,403)</b>	<b>(7,403)</b>			
<b>Closing Funding Surplus (Deficit)</b>	2	<b>(0)</b>	<b>0</b>	<b>657,340</b>	<b>1,686,683</b>	1,029,343	157%	😊

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.

😊 More Revenue OR Less Expenditure  
😞 Less Revenue OR More Expenditure

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

**SHIRE OF COCOS ( KEELING) ISLANDS**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 31 March 2021**

**Capital Acquisitions**

	Note	Amended Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	7	2,507,578		1,381,135
Infrastructure Assets - Roads	7	303,868		268,075
Infrastructure Assets - Other	7	248,032		128,468
Plant and Equipment	7	214,000		162,012
Furniture and Equipment	7	78,058		48,438
<b>Capital Expenditure Totals</b>		3,351,536		1,988,128
<b>Capital acquisitions funded by:</b>				
Capital Grants and Contributions		1,486,659	44%	658,599
Other (Disposals & C/Fwd)		0		0
Council contribution - Cash Backed Reserves		603,658	18%	0
<b>Council contribution - operations</b>		1,261,219	38%	1,329,529
<b>Capital Funding Total</b>		3,351,536		1,988,128

**SHIRE OF COCOS ( KEELING) ISLANDS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2021**

**Note 1: 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 or

- ⊕ More Revenue OR Less Expenditure  
⊖ Less Revenue OR More Expenditure

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Income</b>	\$	%			
Governance	(5,373)	(35%)			Within Variance Threshold
General Purpose Funding - Rates	794	0%			Within Variance Threshold
General Purpose Funding - Other	366,635	10%			Within Variance Threshold
Law, Order and Public Safety	(16,464)	(55%)			Within Variance Threshold
Health	9	0%			Within Variance Threshold
Education and Welfare	(72)	(100%)			Within Variance Threshold
Housing	(10,703)	(3%)			Within Variance Threshold
Community Amenities	4,474	6%			Within Variance Threshold
Recreation and Culture	3,612	97%			Within Variance Threshold
Transport	921	1%			Within Variance Threshold
Economic Services	1,879	4%			Within Variance Threshold
Other Property and Services	(30,198)	(11%)	⊖	Timing	Private works income \$26K under YTD budget
<b>Operating Expense</b>	\$	%			
Governance	(5,485)	(3%)			Within Variance Threshold
General Purpose Funding	10,919	19%			Within Variance Threshold
Law, Order and Public Safety	(52,326)	(58%)	⊖	Permanent	Emergency management expenses are \$27K over YTD budget due to a number of cyclone events that have required preparation and recovery actions.
Health	22,328	58%	⊕	Timing	Expenditure for Health Expenses \$15K under budget.
Education and Welfare	27,231	10%			Within Variance Threshold
Housing	952	0%			Within Variance Threshold
Community Amenities	7,536	1%			Within Variance Threshold
Recreation and Culture	6,975	1%			Within Variance Threshold
Transport	(44,197)	(8%)			Within Variance Threshold
Economic Services	128,072	36%	⊕	Timing	Maintenance on commercial properties is \$39K under YTD budget and admin allocations are \$61K under YTD budget.
Other Property and Services	47,487	16%	⊕	Permanent	Superannuation of outdoor staff is under budget by \$46K mostly due to not all employee participating in the superannuation matching scheme.
<b>Operating activities excluded from budget</b>					
Depreciation	(8,899)	1%			
Adjust (Profit)/Loss on Asset Disposal	0				
Movement in Leave Reserve/Accruals	0				
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(132,120)	(17%)	⊖		
<b>Capital Expenses</b>					<i>Refer to Note 7 for Capital expenditure detail</i>
Land and Buildings	383,520	22%	⊕		<i>Refer to Note 7 for Capital expenditure detail</i>
Infrastructure - Roads	35,792	12%	⊕		<i>Refer to Note 7 for Capital expenditure detail</i>
Infrastructure Assets - Other	72,597	36%	⊕		<i>Refer to Note 7 for Capital expenditure detail</i>
Plant and Equipment	51,988	24%	⊕		<i>Refer to Note 7 for Capital expenditure detail</i>
Furniture and Equipment	29,620	38%	⊕		<i>Refer to Note 7 for Capital expenditure detail</i>
<b>Financing</b>					
Transfer from Reserves	0				
Advances to Community Groups	0				
<b>Opening Funding Surplus(Deficit)</b>	114,040	10%	⊕		Within Variance Threshold

**SHIRE OF COCOS ( KEELING) ISLANDS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2021**

**Note 2: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

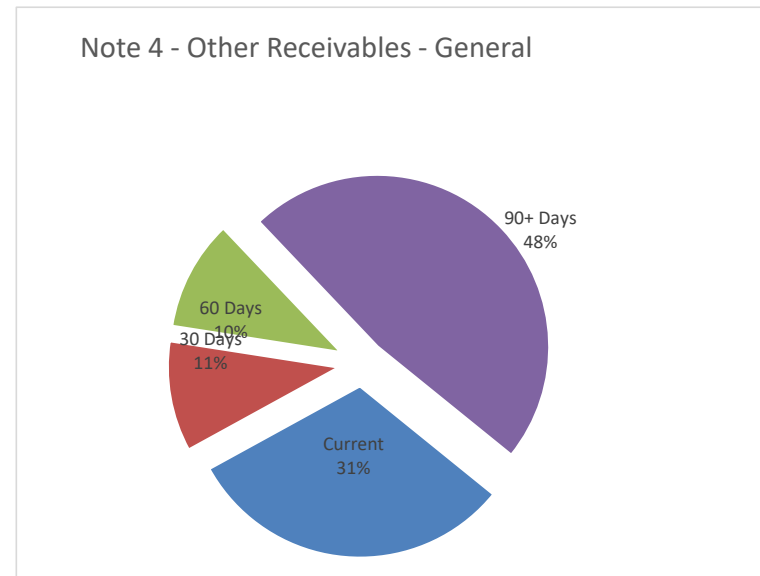
		<b>Last Years Actual Closing</b>	<b>Current</b>
	<b>Note</b>	<b>30 June 2020</b>	<b>31 Mar 2021</b>
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted		1,288,946	1,626,199
Cash Restricted - Reserves	5	2,672,145	2,679,548
Cash Restricted - Bonds and Deposits		0	0
Receivables - Rates	4	15,209	114,439
Receivables - Other	4	200,057	100,169
Inventories		36,024	36,024
		4,212,380	4,556,379
<b>Less: Current Liabilities</b>			
Payables		(327,399)	(190,149)
Provisions		(353,444)	(353,444)
		(680,843)	(543,594)
Net Current Assets		3,531,537	4,012,786
Less: Cash Reserves	5	(2,672,145)	(2,679,548)
Plus : Liabilities funded by Cash Backed Reserves		353,444	353,444
<b>Net Current Funding Position</b>		<b>1,212,836</b>	<b>1,686,683</b>

**Shire of Cocos ( Keeling) Islands**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2021**

**Note 4: Receivables**

Rates Receivable	Note	31/03/2021	30/06/2020	Other Receivables	Note	Current	30 Days	60 Days	90+ Days	Total
		\$	\$			\$	\$	\$	\$	\$
Opening Arrears Previous Years	2	15,209		Receivables - General		47,536	15,934	15,934	73,061	152,465
Levied this year	6	400,655		Other debtors - Rubbish						(21,225)
<u>Less</u> Collections to date		(301,425)		<b>Total</b>						<b>131,240</b>
Equals Current Outstanding		<b>114,439</b>		Receivables - Other	2					100,169
<b>Net Rates Due</b>		<b>114,439</b>	<b>15,209</b>	Provision for Doubtful Debts						31,071
% Collected		72.48%		<b>Total Receivables General Outstanding</b>						<b>131,240</b>

**Comments/Notes - Receivables Rates**



**Comments/Notes - Receivables General**



**Shire of Cocos ( Keeling) Islands**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2021**

**Note 5: Cash Backed Reserves**

Name	Opening Balance	Original Budget Interest	Amended Budget Interest	Actual Interest Earned	Original Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Leave Reserve	333,923	4,000	4,000	925	0	0	0	0	0	0	337,923	337,923	334,848
Building Reserve	770,396	5,000	5,000	2,134	0	0	0	(270,659)	(270,659)	0	504,737	504,737	772,531
Plant Replacement Reserve	510,787	6,000	6,000	1,415	400,000	400,000	0	(159,000)	(159,000)	0	757,787	757,787	512,202
Self Insurance Reserve	101,012	1,000	1,000	280	0	0	0	0	0	0	102,012	102,012	101,292
Furniture And Equipment Reserve	18,208	250	250	50	0	0	0	0	0	0	18,458	18,458	18,259
Community Reserve	853,922	10,000	10,000	2,366	0	0	0	(444,658)	(444,658)	0	419,264	419,264	856,287
Climate Adaptation Reserve	83,897	1,000	1,000	232	0	0	0	0	0	0	84,897	84,897	84,129
	<b>2,672,145</b>	<b>27,250</b>	<b>27,250</b>	<b>7,403</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>(874,317)</b>	<b>(874,317)</b>	<b>0</b>	<b>2,225,078</b>	<b>2,225,078</b>	<b>2,679,548</b>

Reserve funds are fully cash backed.

**SHIRE OF COCOS ( KEELING) ISLANDS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2021**

**Note 6: 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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV - General Developed	0.109000	129	2,180,360	237,659	0	0	237,659	237,659	0	0	237,659
GRV - Undeveloped	0.217500	12	55,200	12,006	0	0	12,006	12,006	0	0	12,006
GRV - Business	0.115000	25	835,595	96,093	0	0	96,093	96,093	0	0	96,093
GRV - Holiday Accommod	0.109000	13	297,920	32,473	0	0	32,473	32,473	0	0	32,473
<b>Sub-Totals</b>		<b>179</b>	<b>3,369,075</b>	<b>378,232</b>	<b>0</b>	<b>0</b>	<b>378,232</b>	<b>378,231</b>	<b>0</b>	<b>0</b>	<b>378,231</b>
<b>Minimum Payment</b>	\$										
GRV - General Developed	705.00	3		2,115	0	0	2,115	2,115	0	0	2,115
GRV - Undeveloped	800.00	4		3,200	0	0	3,200	3,200	0	0	3,200
GRV - Business	705.00	23		16,215	0	0	16,215	16,215	0	0	16,215
GRV - Holiday Accommodation	705.00	0		0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>30</b>	<b>0</b>	<b>21,530</b>	<b>0</b>	<b>0</b>	<b>21,530</b>	<b>21,530</b>	<b>0</b>	<b>0</b>	<b>21,530</b>
		<b>209</b>	<b>3,369,075</b>		<b>0</b>	<b>0</b>	<b>399,762</b>	<b>399,761</b>	<b>0</b>	<b>0</b>	<b>399,761</b>
Concession											(100)
<b>Amount from General Rates</b>							<b>399,762</b>	399,761			<b>399,661</b>
Specified Area Rates							0	0			0
<b>Totals</b>							<b>399,762</b>	<b>399,761</b>			<b>399,661</b>

**Comments - Rating Information**

SHIRE OF COCOS ( KEELING) ISLANDS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2021

Note 7: Capital Acquisitions

Assets	Account	YTD Actual		Budget			Project Status	Comment
		Total YTD \$	Annual Budget \$	Amended Budget	YTD Budget \$	YTD Variance \$		
<b>Buildings</b>								
HI Retail Precinct	C143	639,518	870,659	870,659	701,412	(61,894)	In Progress	Re-stumping completed, some materials arrived on Dec/Jan Ship and construction commenced in March.
New House Home Island	C254	490,844	894,658	894,658	470,983	19,861	In Progress	Construction commenced in March
Transportable Amenity Block WI Depot	C199	39,328	96,185	96,185	96,185	(56,857)	In Progress	Arrived on island, schedule to be installed in May.
HI Admin Office Building upgrades	C232	50,174	22,692	22,692	22,692	27,482	In Progress	Timing variance
Resheeting of Bungalows	C233	0	70,000	70,000	0	0	Not Started	Within variance threshold
Resheeting CRC	C234	56,107	80,000	80,000	80,000	(23,893)	In Progress	Cladding arrived, bracing has arrived, will schedule when labour resources can be secured.
Museum upgrades	C235	25,610	44,843	44,843	44,843	(19,233)	In Progress	Within variance threshold
Shelter - The Spot	C248	3,922	30,000	30,000	30,000	(26,078)	In Progress	Design underway
Arrival shelter / info booth Home Island	C250	0	30,000	30,000	0	0	Not Started	Within variance threshold
Incinerator Shed Modifications	C255	0	9,143	9,143	9,142	(9,142)	Not Started	Within variance threshold
Bathroom renewal	C263	31,102	56,127	56,127	56,127	(25,025)	In Progress	Materials ordered
Council Chambers upgrades	C264	34,539	46,271	46,271	46,271	(11,731)	In Progress	Modification currently underway
Solar system - Museum	C265	6,990	7,000	7,000	7,000	(10)	Complete	Within variance threshold
Gym - West Island	C266	3,000	250,000	250,000	200,000	(197,000)	In Progress	Going out for tender.
<b>Buildings Total</b>		<b>1,381,135</b>	<b>2,507,578</b>	<b>2,507,578</b>	<b>1,764,655</b>	<b>(383,520)</b>		
<b>Furniture &amp; Office Equip.</b>								
Office Furniture	C101	17,601	40,000	40,000	40,000	(22,399)	In Progress	Ordered but not yet fully invoiced
Carpark & flagpoles - Shire Office	C259	30,837	38,058	38,058	38,058	(7,221)	In Progress	Within variance threshold
<b>Furniture &amp; Equipment Total</b>		<b>48,438</b>	<b>78,058</b>	<b>78,058</b>	<b>78,058</b>	<b>(29,620)</b>		
<b>Plant , Equip. &amp; Vehicles</b>								
Replacement of Buggies	C257	162,012	159,000	159,000	159,000	3,012	In Progress	Within variance threshold
Plastic Recycling Plant	C258	0	55,000	55,000	55,000	(55,000)	Not Started	Await plastics report
<b>Plant &amp; Equipment Total</b>		<b>162,012</b>	<b>214,000</b>	<b>214,000</b>	<b>214,000</b>	<b>(51,988)</b>		
<b>Infrastructure - Roads</b>								
Renewal - Jalan Rel	C549	268,075	303,868	303,868	303,867	(35,792)	In Progress	Paving currently underway, should be complete in April.
<b>Roads Total</b>		<b>268,075</b>	<b>303,868</b>	<b>303,868</b>	<b>303,867</b>	<b>(35,792)</b>		
<b>Infrastructure - Other</b>								
Play equipment - sandy point	C244	28,013	55,984	55,984	41,967	(13,954)	In Progress	Play equipment installed, shade to come.
Play equipment - yacht club	C245	18,416	55,984	55,984	41,967	(23,551)	In Progress	Play equipment installed, shade to come.
Boat Ramp aprons and matting No 3	C246	35,765	18,136	18,136	18,135	17,630	In Progress	Within variance threshold
Solar Bollards backlaneways	C247	11,259	39,943	39,943	39,943	(28,684)	Complete	Project completed under budget - to be addressed at mid year budget review
Gas BBQ - spot	C249	0	4,054	4,054	4,054	(4,054)	Not Started	Within variance threshold
Renew Steps at the Spot	C260	23,991	30,000	30,000	30,000	(6,009)	In Progress	Within variance threshold
Seating William Keeling	C261	0	18,930	18,930	0	0	Not Started	Within variance threshold
Birdhide - freshwater lagoon	C262	11,024	25,000	25,000	25,000	(13,976)	Not Started	Materials ordered
<b>Infrastructure -Other Total</b>		<b>128,468</b>	<b>248,032</b>	<b>248,032</b>	<b>201,066</b>	<b>(72,597)</b>		
<b>Capital Expenditure Total</b>		<b>1,988,128</b>	<b>3,351,536</b>	<b>3,351,536</b>	<b>2,561,645</b>	<b>(573,517)</b>		