

Operating Revenues	Material Variance		Significant Items		
Rates	-	(235,600)	(235,600)	▼	Rates - Rates levied pending adjustment for additional exemptions
			(235,600)	▼	<b>Net Negative Variance</b>
Fees & Charges	10.07%	1,097,754	754,632	▲	Karratha Airport - Rental revenue - Timing adjustment EOY Accrual journals
			356,848	▲	Waste Management - Increase in liquid & contaminated waste income
			1,111,480	▲	<b>Net Positive Variance</b>
Operating Grants, Subsidies & Contributions	53.80%	1,382,194	917,266	▲	Financial Services - Timing adjustment EOY Accrual journals
			331,132	▲	Roebourne Aquatic Centre - Timing adjustment EOY Accrual journals
			303,796	▲	Ovals & Hardcourts - Timing adjustment EOY Accrual journals
			224,587	▲	Wickham Recreation Facility - Nil budget. Water Softener and Waterline pipe replacement contribution
			152,320	▲	FeNaCllng - More sponsorship income received than projected
			(550,000)	▼	Partnerships - Woodside contribution to Roebourne Streetscape not yet received
			(74,500)	▼	Cossack Art Awards - Awaiting Partnership income to be received
			1,304,602	▲	<b>Net Positive Variance</b>
Interest Earned	-23.14%	(195,132)	(116,522)	▼	Rates - Interest on Rates arrears to be posted after 18/09/2023
			(65,542)	▼	Reserve Interest - Reserve interest pending review following FY23 adjustments
			(182,064)	▼	<b>Net Negative Variance</b>
Other Income	-310.41%	124,311	55,000	▲	Waste Management - Awaiting replacement plant P8020 to realise asset
			55,000	▲	<b>Net Positive Variance</b>
Operating Expenses	Material Variance		Significant Items		
Employee costs	-	475,582	401,467	▲	Employment Costs - Timing - Overheads allocation to be processed
			401,467	▲	<b>Net Positive Variance</b>
Materials & Contracts	-24.18%	1,517,171	895,337	▲	Building Maintenance, Fleet & Plant, 7 Mile Waste and Parks & Gardens - Timing adjustment of ABC allocations
			774,509	▲	KLP, WRP & REAP - Timing adjustment ABC allocations
			750,000	▲	Hillview/Balmoral Road Upgrade - Contract awarded and pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			549,896	▲	Sanitation, Works & Technical Services - Timing adjustment ABC allocations
			488,926	▲	Information Technology Hardware Refresh - Procurement delays
			370,590	▲	Footpaths - Carried forward works from 2022/23. Invoices yet to be received from contractors
			340,357	▲	City Services - Delays in receipt of August invoices
			326,388	▲	Waste Services - Delays in receipt of invoices for street sweeping, 7 Mile, and general waste. Wickham Transfer RFQ for tyre shredder delayed
			311,532	▲	Health, Ranger & Town Planning - Timing adjustment ABC allocations
			308,250	▲	Parks & Gardens - Baynton West Oval delays due to ACH restrictions. Cemetery enhancement awaiting final design. Roundabout and Playground upgrades delayed due to award of RFT
			260,380	▲	Information Services IT - Project delays, expected expenditure on ERP HR modules and network pen testing delayed. Data cabling at KLP delayed but underway
			250,000	▲	Footpath Dampier Road Stage 7 - Contract pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			230,280	▲	KTA Airport - Security screening expenses incurred earlier than anticipated. Car Park Equipment installation carried forward from 2022/23
			220,835	▲	Governance & HR - Timing adjustment ABC allocations
			202,157	▲	Economic Development - NEDC Conference expenditure delayed. Delay in award of Dampier Tourist Park Feasibility study
			174,192	▲	KLP Outdoor Court Shading - Project currently tendered pending evaluation to award
			150,000	▲	7 Mile Waste Shade Dome & Pad - Project to be re-tendered pending unsuccessful procurement process

			134,968	▲	Jingarri Housing Construction - Construction ongoing with delays due to materials and labour
			74,700	▲	Murujuga Access Road - Project delayed due to site investigations and pending "remobilisation" of design team
			(4,106,142)	▼	Corporate Services Admin - Timing adjustment ABC allocations
			(434,499)	▼	Project Management - Timing adjustment ABC allocations
			(292,597)	▼	KTA Airport - Watermain works pending due to ACH and Rio approvals
			(94,849)	▼	Parks & Gardens - Works completed earlier then expected for kerbing and shelters
			(83,674)	▼	Kevin Richards Club Room - Project delayed due to Contractor delivery and defective work
			(60,201)	▼	KTA Airport - Additional reactive works required for Sewerage Pump Station
			<b>1,741,337</b>	▲	<b>Net Positive Variance</b>
Utilities	-13.33%	133,358	58,755	▲	KTA Airport - Timing - Solar Power charges processed in September
			<b>58,755</b>	▲	<b>Net Positive Variance</b>
Interest Expenses	-100.00%	-	3,319	▲	Indoor Play Centre Lease Interest - Timing - Allocation to be processed
			<b>3,319</b>	▲	<b>Net Positive Variance</b>
Depreciation	-54.67%	2,948,579	2,435,780	▲	Depreciation - Timing adjustment depreciation allocations
			<b>2,435,780</b>	▲	<b>Net Positive Variance</b>
Insurance Expenses	-	136,679	101,327	▲	Insurance - Timing adjustment insurance allocations
			<b>101,327</b>	▲	<b>Net Positive Variance</b>
Other Expenses	-27.12%	148,366	132,586	▲	The Quarter - Timing - Council Rates to be recognised as a Variable Outgoing in September 2023
			60,709	▲	ESL - Emergency Services Levy on City properties to be allocated
			<b>193,295</b>	▲	<b>Net Positive Variance</b>
<b>Non Operating Revenues</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Non Operating Grants, Subsidies & Contributions	-90.70%	(914,850)	(833,600)	▼	Hillview/Balmoral Rd Upgrade - Initial claim not yet submitted as works not yet commenced
			(81,250)	▼	Liveability - Grant - Timing adjustment EOY Accrual journals
			<b>(914,850)</b>	▼	<b>Net Negative Variance</b>
Proceeds From Disposal of Assets	-	(150,000)	(150,000)	▼	Proceeds on Assets Disposal - Waste Management - Awaiting replacement plant P8020 to realise asset
			<b>(150,000)</b>	▼	<b>Net Negative Variance</b>
Loss on Asset Disposal	-100.00%	-	(30,000)	▼	Loss on Asset Disposal - Waste Management - Awaiting replacement plant P8020 to realise asset
			<b>(30,000)</b>	▼	<b>Net Negative Variance</b>
Tsf From Infrastructure Reserve	-	11,257,620	11,257,620	▲	Infrastructure Reserve - Timing adjustment journals and transfers
			<b>11,257,620</b>	▲	<b>Net Positive Variance</b>
Tsf From Medical Services Assistance Package Reserve	-	118,094	118,094	▲	Medical Services Assistance Reserve - Timing adjustment journals and transfers
			<b>118,094</b>	▲	<b>Net Positive Variance</b>
<b>Non Operating Expenses</b>	<b>Material Variance</b>		<b>Significant Items</b>		
Purchase of Assets - Buildings	-58.18%	865,865	300,000	▲	KTA Airport - Watermain replacement carried forward from 2022/23
			212,409	▲	Jingarri Sites Housing Construction - Construction ongoing with delays due to materials & labour
			<b>512,409</b>	▲	<b>Net Positive Variance</b>
Purchase of Assets - Equipment	-206.63%	415,332	389,332	▲	KTA Airport - Car Park Equipment project installation schedule carried forward from 2022/23
			<b>389,332</b>	▲	<b>Net Positive Variance</b>
Purchase of Assets - Furniture & Equipment	-86.34%	619,926	584,926	▲	Information Technology Hardware Refresh - Procurement delays for hardware and CCTV
			<b>584,926</b>	▲	<b>Net Positive Variance</b>

Purchase of Assets - Plant	-62.60%	542,759	288,000	▲	Landfill Operations - Delays to replacement of P1102 & P8824
			160,000	▲	Tech Services - Delays in procurement of replacement plant. Carried forward amount from 2022/23 for P8822
			60,000	▲	Liveability - Delays in purchase of additional vehicle for new manager, commencing September
			<b>508,000</b>	▲	<b>Net Positive Variance</b>
Purchase of Assets - Infrastructure	-82.28%	2,413,815	750,000	▲	Hillview/Balmoral Road Upgrade - Contract awarded and pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			250,000	▲	Footpath Dampier Road Stage 7 - Contract pending submission of the Contractors Management Plans, Contract, Aboriginal Heritage, Security etc
			249,832	▲	CBD Bus Shelters - Pending tender evaluation and award
			174,192	▲	KLP Outdoor Court Shading - Project currently tendered pending evaluation to award
			157,590	▲	Footpaths & Footpath Lighting - Awaiting invoices from contractor, 2022/23 works brought forward to 2023/24
			150,000	▲	7 Mile Waste Shade Dome & Pad - Project to be re-tendered pending unsuccessful procurement process
			100,000	▲	Playground Replacements - Delays in starting RFT works, RFT awarded and due to start November
			100,000	▲	Roundabout Upgrades - RFT works to start September and invoices to follow
			74,700	▲	Murujuga Access Road - Project delayed due to site investigations and pending "remobilisation" of design team
			58,000	▲	Cemetery Enhancement - Delays to works commencing, awaiting final designs from consultant
			50,000	▲	Roesbourne Streetscape Masterplan - Payment pending completion of design documentation milestone
			(94,819)	▼	Parks & Gardens - Works of Kerbing and Shelter replacements completed ahead of schedule
			<b>2,019,495</b>	▲	<b>Net Positive Variance</b>
Tsf To Aerodrome Reserve	-100.00%	123,180	143,022	▲	Aerodrome Reserve - Timing adjustment journals and transfers
Tsf To Dampier Drainage Reserve	-100.00%	-	(302)	▼	Dampier Drainage Reserve - Timing adjustment journals and transfers
Tsf To Workers Compensation Reserve	-100.00%	-	(4,006)	▼	Workers Compensation Reserve - Timing adjustment journals and transfers
Tsf To Infrastructure Reserve	6679.27%	- 10,289,280	(10,366,304)	▼	Infrastructure Reserve - Timing adjustment journals and transfers
Tsf To Partnership Reserve	564.33%	- 773,584	(842,124)	▼	Partnership Reserve - Timing adjustment journals and transfers
Tsf To Waste Management Reserve	-100.00%	114,092	221,914	▲	Waste Management Reserve - Timing adjustment journals and transfers
Tsf To Mosquito Control Reserve	-100.00%	-	(102)	▼	Mosquito Control Reserve - Timing adjustment journals and transfers
Tsf To Employee Entitlements Reserve	-100.00%	53,440	90,648	▲	Employee Entitlements Reserve - Pending interest allocation by Finance team
Tsf To Community Development Reserve	-100.00%	-	(4,304)	▼	Community Development Reserve - Timing adjustment journals and transfers
Tsf To Medical Services Assistance Package Reserve	4402.13%	- 79,767	(80,673)	▼	Medical Services Assistance Reserve - Timing adjustment journals and transfers
Tsf To Economic Development Reserve	-100.00%	-	(13,502)	▼	Economic Development Reserve - Timing adjustment journals and transfers
Tsf To Public Open Space Reserve	-100.00%	-	(1,308)	▼	Public Open Space Reserve - Timing adjustment journals and transfers
Interest Free Lease Principal	-100.00%	-	(30,782)	▼	Interest Free Lease Principle - Duplicate line item: amount included in depreciation.