



Ordinary Attachments

For the Ordinary Council Meeting

To be held on

Wednesday, 19 December 2018 at 5.00pm

Shire of Donnybrook Balingup Council Chamber



Monthly Financial Reports

Management Statements

**For the period ended
31st October 2018**

Shire of Donnybrook-Balingup

Monthly Report to Council

TABLE OF CONTENTS

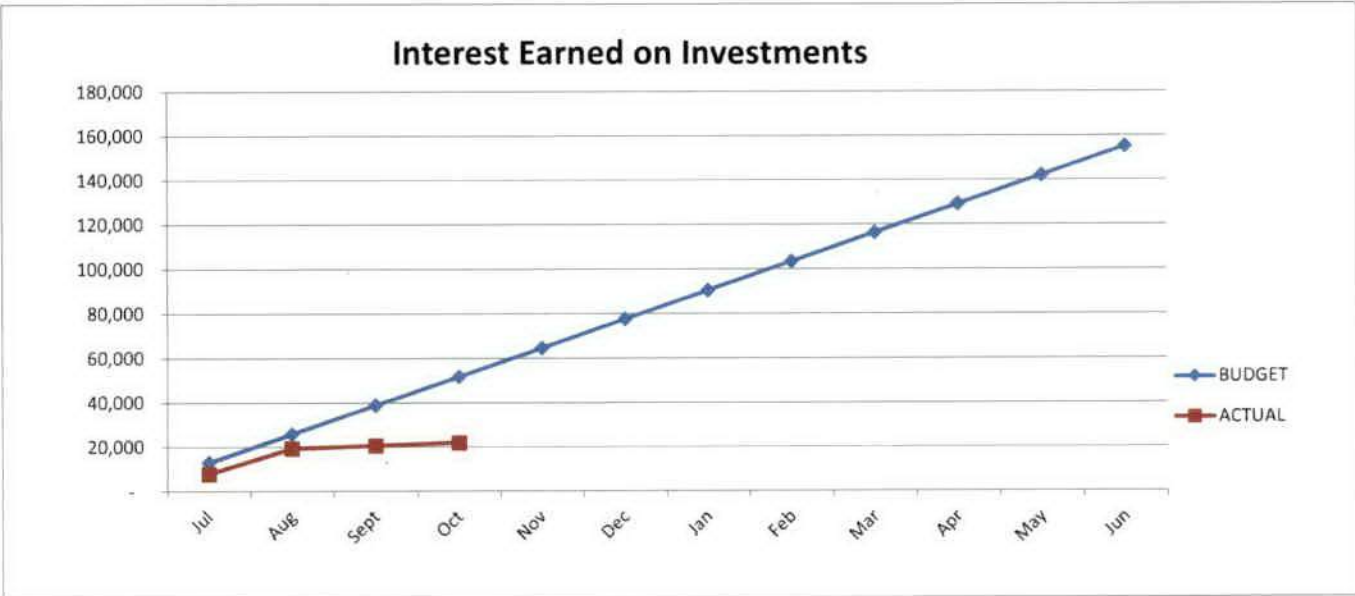
<u>FINANCIAL STATEMENTS</u>	Page
1) Graphical Presentation of Key Financial Data	2 - 6
2) Operating Statement (by Program)	7
3) Operating Statement (by Nature & Type)	8 - 11
4) Statement of Financial Activity	12
5) Variance Reports	13 - 16
6) Summary of Financial Activity - Cash	17 - 18
7) Notes - Financial Statement	19 - 28
8) Capital Works Program (Appendix A)	29 - 32
9) Asset Disposal Schedule	33
10) Schedule of Investments held	34
11) Spread of Investments	35
12) Summary of Bank Reconciliation	36
13) Percentage of Rates Collected to Date	37 - 38

**Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st October 2018**

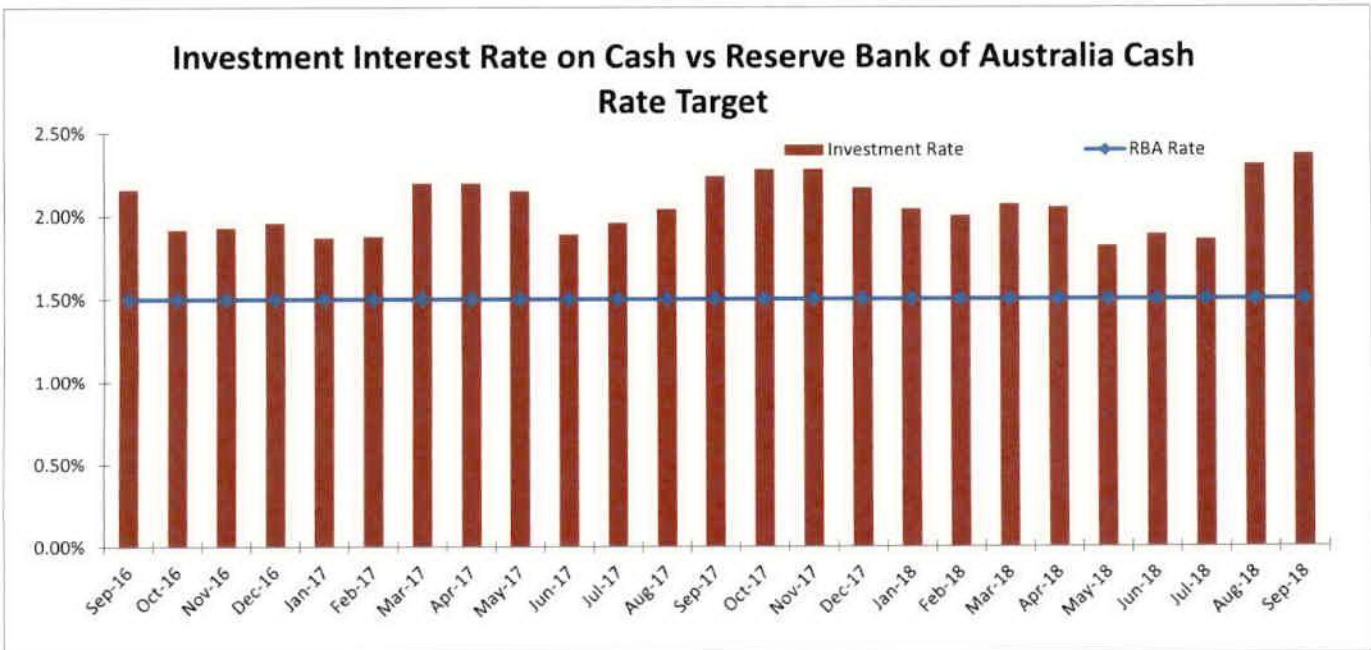
*** Cash & Investments**

As at reporting date total interest earnings on Shire Municipal and Reserve Funds are:

	YTD Actual	YTD Budget
Municipal Fund:	\$ 5,427	\$ 25,000
Reserve Fund:	\$ 16,523	\$ 26,668
	\$ 21,950	\$ 51,668



The following graph compares the Shire's interest rate earned on investments against the Reserve Bank's reference rate. Council has continued to maintain a return above the RBA cash target rate.

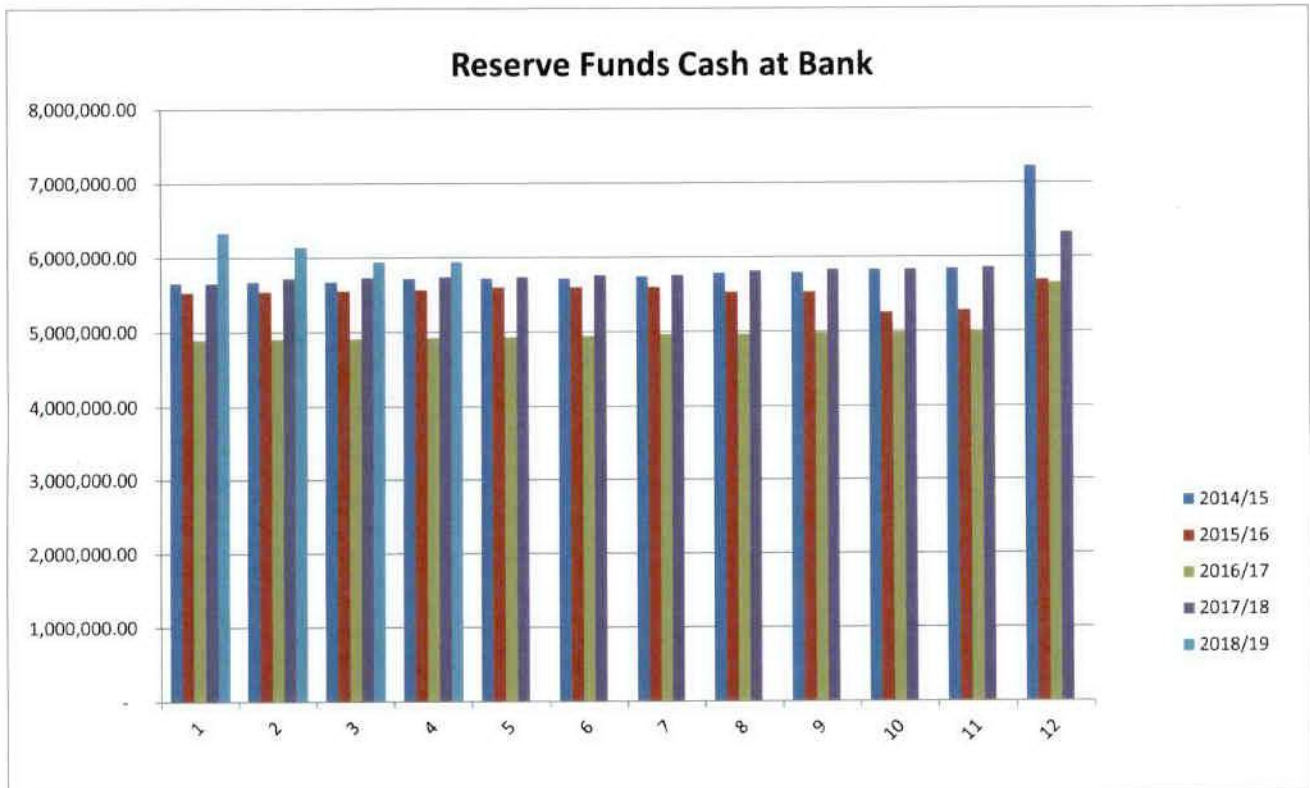
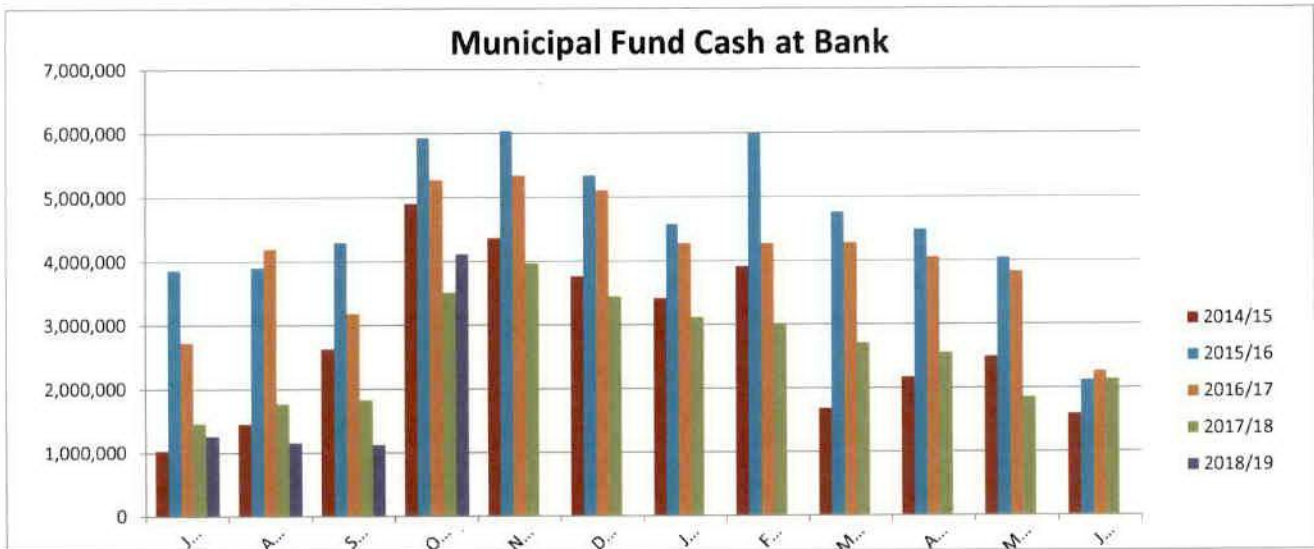


**Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st October 2018**

* **Cash & Investments**

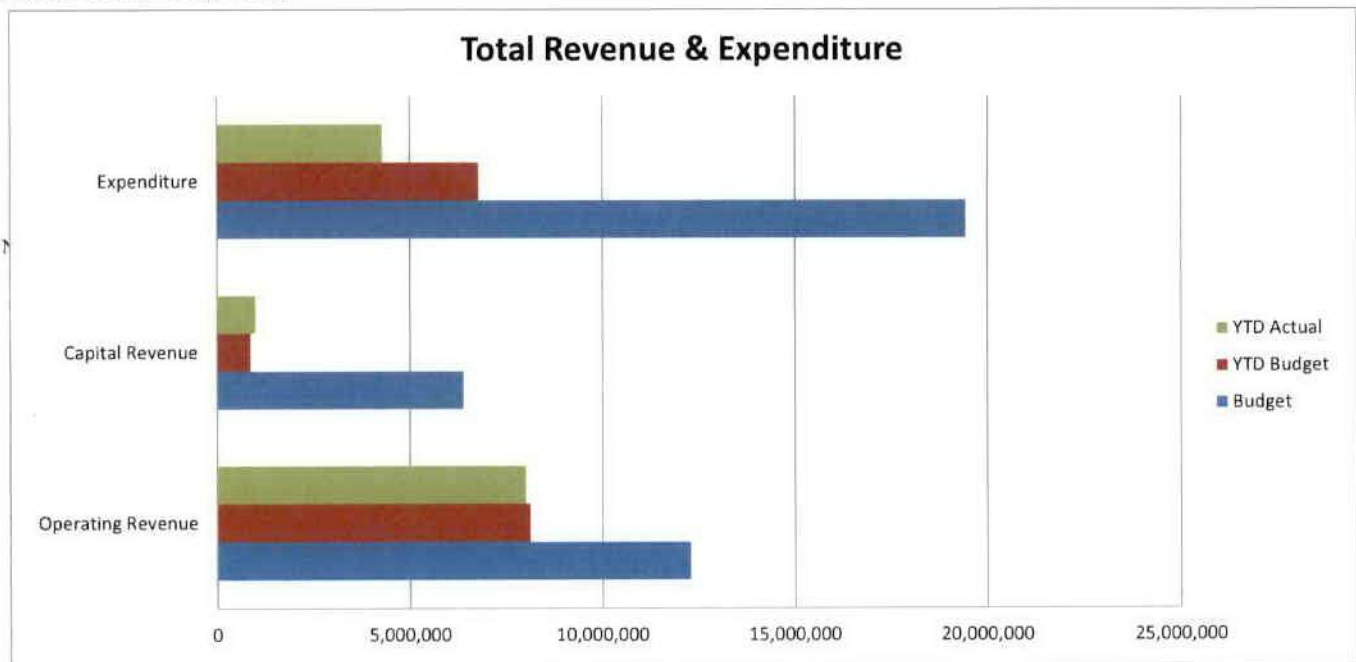
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$4,116,942.94. This includes investments held by the Shire of \$14,271.13.

Municipal Investment Funds total	\$	14,271
Restricted Funds total	\$	-
Municipal Fund Cash at Bank total	\$	4,102,672
Reserve Funds Cash at Bank	\$	5,939,495
	\$	10,056,437



Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st October 2018

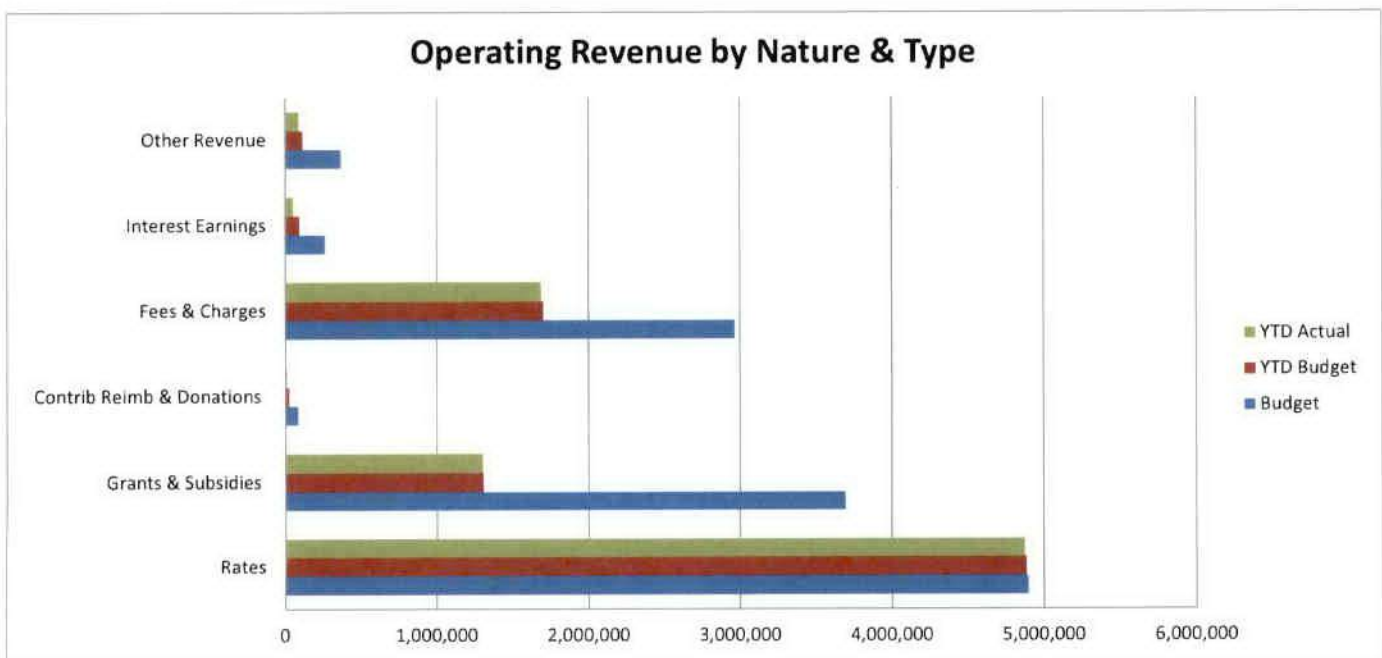
* **Nature & Type Reporting**



Total Revenue & Expenditure

	Budget	YTD Budget	YTD Actual
Operating Revenue	12,279,047	8,125,331	8,022,555
Capital Revenue	6,400,663	865,023	998,316
Expenditure	19,446,987	6,788,975	4,280,855

A further detailed analysis of total operating revenue, capital revenue and expenditures is provided via the various nature and type subsections listed below:

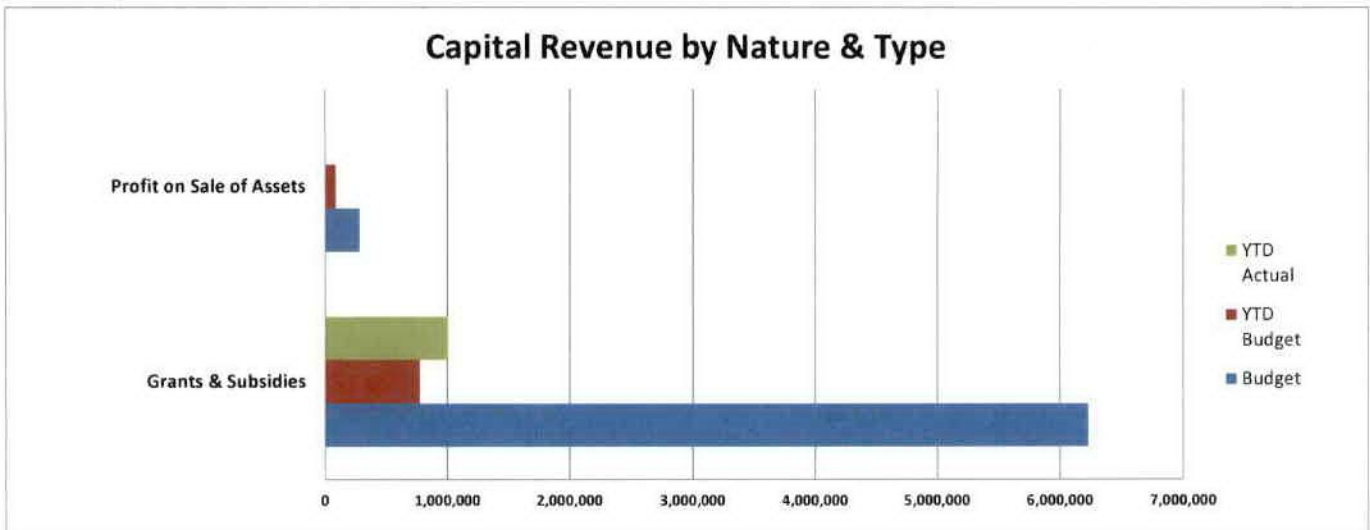


Operating Revenue by Nature & Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Rates	4,898,169	4,882,501	4,875,390	-0.15
Grants & Subsidies	3,693,642	1,304,435	1,303,228	-0.09
Contrib Reimb & Donations	85,779	25,141	11,312	-55.00
Fees & Charges	2,966,558	1,703,619	1,690,722	-0.76
Interest Earnings	265,672	94,161	51,972	-44.81
Other Revenue	369,227	115,474	89,931	-22.12
Total	12,279,047	8,125,331	8,022,555	

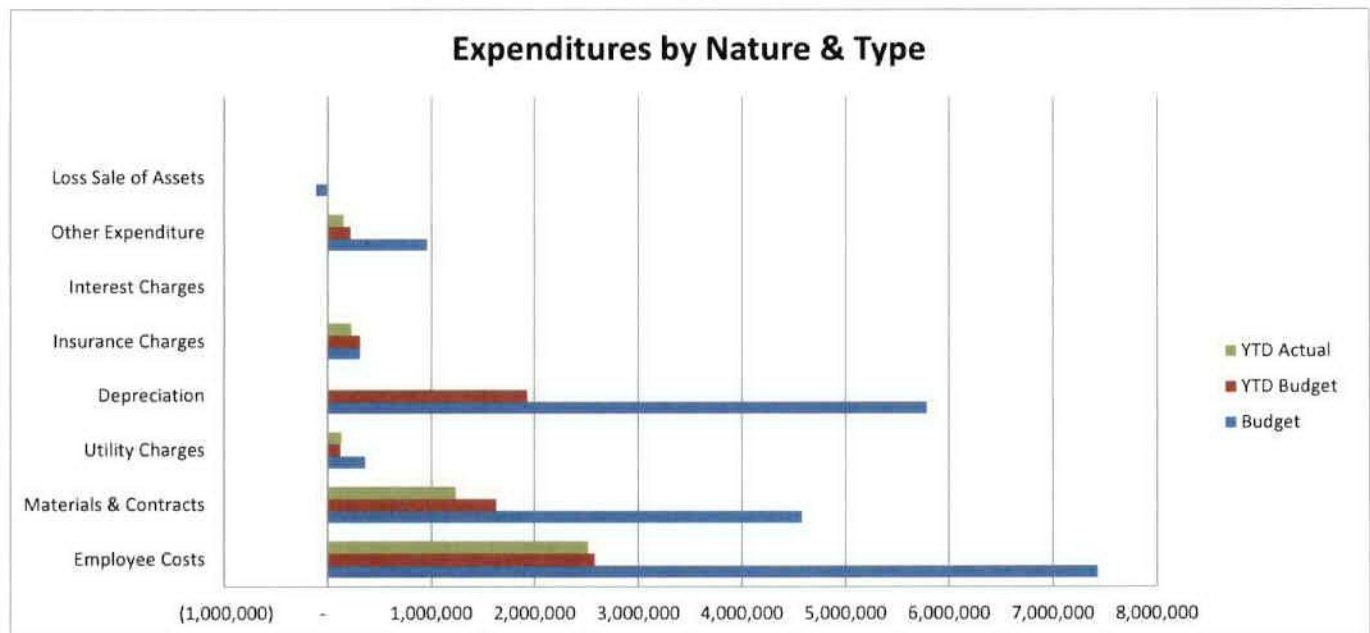
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 31st October 2018

* Nature & Type Reporting (continued)



Capital Revenue by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Grants & Subsidies	6,231,625	775,799	998,316	28.68
Profit on Sale of Assets	281,362	89,224	0	
Total	6,512,987	865,023	998,316	

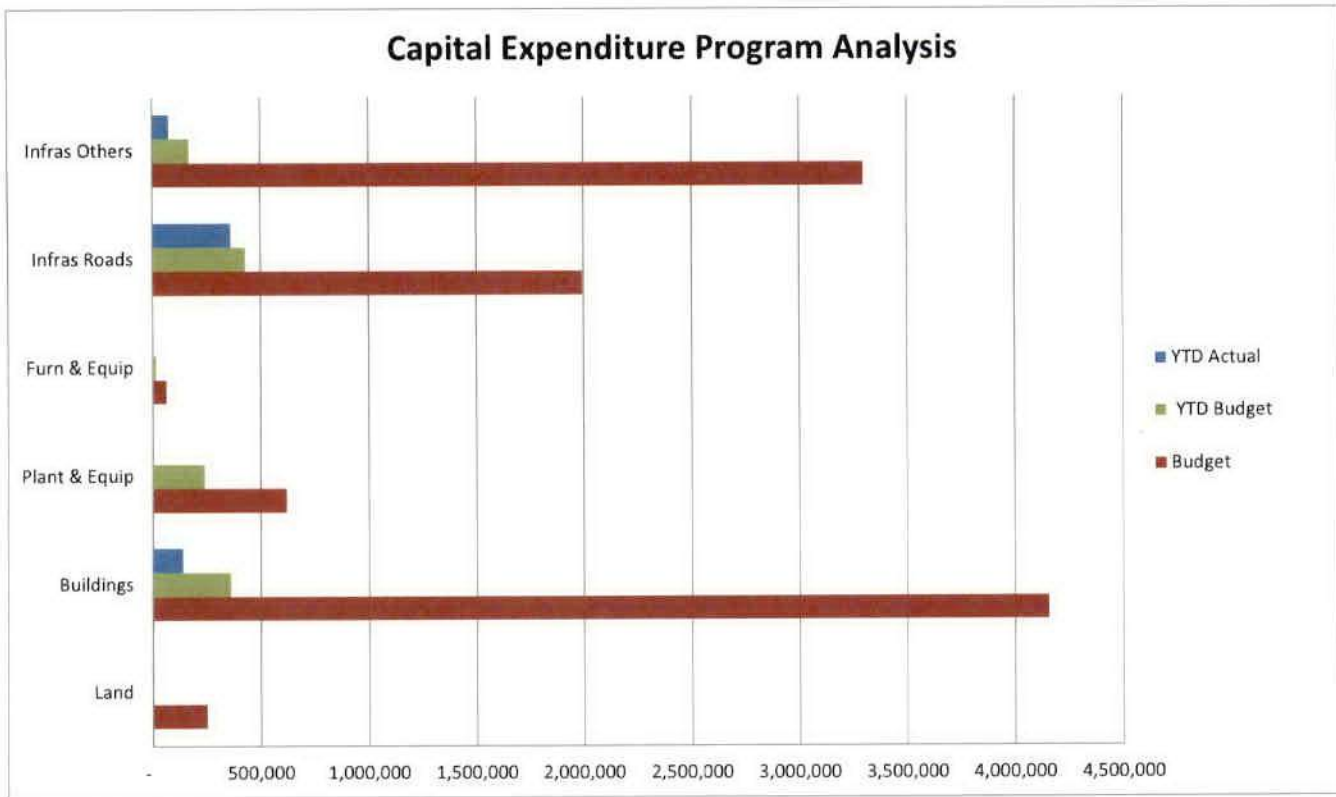


Expenditures by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Employee costs	7,432,262	2,578,439	2,519,241	-2.30
Materials and contracts	4,578,007	1,627,153	1,237,204	-23.97
Utility charges	363,858	121,284	136,703	12.71
Depreciation on Non Current Assets	5,788,427	1,929,476	-	-100.00
Insurance charges	312,590	310,890	229,303	-26.24
Interest charges	11,443	3,379	3,049	-9.76
Loss on sale of asset	(112,324)	-	-	-28.85
Other expenditure	960,400	218,354	155,354	-28.85
TOTAL	19,334,663	6,788,975	4,280,855	

Shire of Donnybrook / Balingup
 Graphical Presentation of Key Financial Data
 For Period ended 31st October 2018

* Capital Acquisitions by Asset Class



Capital Acquisitions

	Budget	YTD Budget	YTD Actual	YTD Variance
Land	250,000	-	4,612	
Buildings	4,156,500	361,326	139,232	-61.47
Plant & Equipment	620,352	239,831	-	-100.00
Furniture & Equipment	64,400	15,650	1,475	-90.58
Infrastructure Roads	1,994,841	430,832	363,509	-15.63
Infrastructure Others	3,299,200	171,017	77,083	-54.93
TOTAL	10,385,293	1,218,656	585,912	

Shire of Donnybrook / Balingup
Operating Statement
For Period ended 31st October 2018

		Total Original Budget 2018/19	Budget Year-to-date October	Actual Year-to-date 2018/19
Operating Revenues				
Rate Revenue	3	4,898,169	4,882,501	4,875,390
General Purpose Funding	3	1,296,179	366,062	322,162
Governance	4	15,466	6,297	7,965
Law, Order & Public Safety	5	458,488	266,144	160,522
Health	7	149,066	53,908	47,872
Education and Welfare	8	3,450,648	1,203,380	1,170,620
Housing	9	0	0	0
Community Amenities	10	1,221,297	1,123,946	1,126,966
Recreation & Culture	11	323,426	59,022	64,061
Transport	12	188,581	123,051	170,009
Economic Services	13	166,227	53,776	46,176
Other Property & Services	14	111,500	37,168	24,563
		12,279,047	8,175,255	8,016,306
Operating Expenses Excluding				
Borrowing Costs Expenses				
General Purpose Funding	3	(245,653)	(64,750)	(19,671)
Governance	4	(1,128,885)	(437,532)	(913,060)
Law, Order & Public Safety	5	(1,370,553)	(512,525)	(356,063)
Health	7	(233,673)	(83,319)	(15,208)
Education and Welfare	8	(4,426,299)	(1,626,606)	(1,179,049)
Housing	9			
Community Amenities	10	(1,793,469)	(601,692)	(410,747)
Recreation & Culture	11	(3,446,903)	(1,140,538)	(650,196)
Transport	12	(5,151,655)	(1,756,137)	(707,150)
Economic Services	13	(952,354)	(234,462)	(59,516)
Other Property & Services	14	(131,789)	(236,734)	64,566
		(18,881,233)	(6,694,295)	(4,246,093)
Borrowing Costs Expenses				
General Purpose Funding	4	(0)	(664)	(3)
Health	7	(4,938)	(3,357)	(2,713)
Housing	9			
Education and Welfare	8	(0)	(19,436)	(14,425)
Recreation and Culture	11	(2,180)	(0)	(0)
Transport	12	(0)	(0)	(0)
Economic Services	13	(4,325)	(16,534)	(8,699)
		(11,443)	(39,991)	(25,840)
Contributions/Grants for the				
Development of Assets				
Governance	4	(0)	0	0
Law, Order & Public Safety	5	436,175	0	0
Health	7	(0)	0	0
Education and Welfare	8	1,555,000	0	600,000
Community Amenities	10	(0)	0	0
Recreation & Culture	11	206,000	5,332	10,374
Transport	12	4,034,450	770,467	396,042
Economic Services	13	(0)	0	0
		6,231,625	775,799	1,006,416
GAIN OR (LOSS) ON THE				
DISPOSAL OF ASSETS				
Governance	4	(7,524)	-	-
Law, Order & Public Safety	5	(8,690)	-	-
Health	7	(8,472)	-	-
Education & Welfare	8	-	-	-
Housing	9			
Community Amenities	10	(11,650)	-	-
Recreation & Culture	11	0	-	-
Transport	12	(62,300)	-	-
Economic Services	13	267,674	89,224	-
		169,038	89,224	-
Net Profit OR Loss / Result		(212,966)	2,385,974	4,802,469

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type)
For the Period ended 31st October 2018

	Total Original Budget 2018/19	Budget Year-to-date October	Actual Year-to-date 2018/19
OPERATING REVENUE AND EXPENDITURE			
(a) Summary by Nature and Type			
Revenue			
Rates	4,898,169	4,882,501	4,875,390
Grants and Subsidies (Operating)	3,693,642	1,304,435	1,303,228
Contributions Reimbursements and Donations (Operating)	85,779	25,141	11,312
Fees and Charges	2,966,558	1,703,619	1,690,722
Interest Earnings	265,672	94,161	51,972
Other Revenue	369,227	115,474	89,931
	<u>12,279,047</u>	<u>8,125,331</u>	<u>8,022,555</u>
Expenditure			
Employee Costs	(7,432,262)	(2,578,439)	(2,519,241)
Materials and Contracts	(4,578,007)	(1,627,153)	(1,237,204)
Utility Charges	(363,858)	(121,284)	(136,703)
Depreciation on Non Current Assets	(5,788,427)	(1,929,476)	-
Insurance Expenses	(312,590)	(310,890)	(229,303)
Interest Expenses	(11,443)	(3,379)	3,049
Other Expenses	(960,400)	(218,354)	(155,354)
	<u>(19,446,987)</u>	<u>(6,788,975)</u>	<u>(4,280,855)</u>
Less Applicable to Capital Works	(554,311)	(184,595)	(62,453)
	<u>(6,613,629)</u>	<u>1,520,951</u>	<u>3,804,153</u>
Non-operating grants, subsidies and contributions	6,231,625	775,799	998,316
Profit on asset disposals	281,362	89,224.00	-
Loss on asset disposals	(112,324)	-	-
Loss on revaluation of non current assets	0	-	-
Net result	<u>(212,966)</u>	<u>2,385,974</u>	<u>4,802,469</u>
Other comprehensive income			
Changes on revaluation of non-current assets	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income	<u>(212,966)</u>	<u>2,385,974</u>	<u>4,802,469</u>

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st October 2018

OPERATING REVENUE AND EXPENDITURE (b) Classified According to Nature and Type:	2018/2019		
	Original Budget	YTD Budget	Actual
OPERATING REVENUE			
Rate Revenue			
Rates (incl. Discount)	4,898,169	4,882,501	4,875,390
Grants & Subsidies (Operating)			
General Purpose Grant	1,005,029	251,257	241,821
MRD Special Grants	92,131	92,131	149,739
Interest on Deferred Rates	3,200	-	-
Other Grants	417,882	235,915	134,760
Aged Hostel Subsidy	2,175,400	725,132	776,908
Grants & Subsidies (Capital)			
Local Roads Grant	-	-	-
MRD Special Grants	3,949,000	699,333	385,442
Other Grants	1,253,675	5,000	612,874
Contributions & Donations (Operating)			
Contributions, Reimbursements & Donations	85,779	25,141	11,312
Contributions & Donations (Cap)			
Contributions, Reimbursements & Donations	1,028,950	71,466	-
Fees and Charges			
Rates Instalment Charges	20,000	16,720	17,590
Rates Direct Debit Fees	6,250	2,084	-
Refuse Removal Charges	428,365	428,365	429,832
Waste Management Levy	550,800	550,800	553,940
Recycling Charges	100,032	100,032	100,848
Rental Income	1,313,250	435,904	423,554
Hall Income	8,700	2,900	4,287
Ground Rent	10,355	584	-
Recreation Centre Income	186,010	46,986	55,316
Caravan Park	46,850	14,452	1,920
Fines and Penalties	5,100	2,428	2,456
Other Fees and Charges	284,846	100,364	100,979
Private Works	6,000	2,000	-
Interest Earnings			
Rates Penalty Interest Charge	31,500	8,262	14,445
Interest on Rates Instalments	15,500	13,007	15,577
Interest on Municipal Funds	138,672	46,224	5,427
Interest on Reserve Funds	80,000	26,668	16,523
Other Revenue			
Royalties	25,020	8,340	8,307
Commissions	88,275	32,092	18,871
Other Income	13,600	3,825	4,932
Reimbursements	242,332	71,217	57,822
Profit on Sale of Non-Current Assets	281,362	89,224	-
Total Operating Revenue	18,792,034	8,990,354	9,020,871

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st October 2018

OPERATING REVENUE AND EXPENDITURE	2018/2019		
	Original Budget	YTD Budget	
(b) Classified According to Nature and Type:			
<u>OPERATING EXPENDITURE</u>			
Employee Costs			
Salaries and Wages	6,215,925	2,062,758	2,047,588
Superannuation	643,207	211,548	216,964
Workers Compensation	234,128	203,789	114,000
Clothing and Uniforms	56,769	18,552	63,217
Training Expenses	170,927	58,610	30,303
Fringe Benefits Tax	81,000	14,250	39,732
Employee Provisions	-	-	-
Other Employee Costs	30,306	8,932	7,437
Materials			
Chemicals / Gas	26,200	8,732	3,355
General Supplies	441,071	145,260	147,521
Road Materials	112,101	104,036	72,350
Phone/Fax	44,428	15,484	22,049
Fuels & Oils	180,000	63,332	74,571
Plant Parts	189,000	62,996	35,612
Tools/Hardware	1,550	516	7,403
Office Supplies	181,028	81,344	32,239
Garden Supplies	41,100	15,436	40,757
Kiosk Purchases (Rec)	20,600	6,868	3,442
Freight & Transport	9,010	3,004	4,829
Safety Equipment	250	84	1,290
Contracts			
Lease & Rental Expenses	12,373	3,256	8,849
Service Contracts & Repairs	155,947	80,315	99,533
Contract Labour	2,100,575	723,596	451,101
Plant Hire (External)	4,300	1,432	31,051
Security Service	3,563	1,188	1,111
Professional Services & Consultants	708,859	184,926	93,788
Rubbish Disposal Contract	275,904	95,300	78,069
Recycling Contract	90,148	30,048	28,283
Utility Charges			
Sewerage	20,100	6,700	9,488
Electricity	278,410	92,800	108,341
Water	65,348	21,784	18,874
Insurance Expenses			
Insurance	312,590	310,890	229,303
Interest Expenses			
Interest on Overdraft	-	-	-
Interest on Loans	11,443	3,379	3,049

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 31st October 2018

4. OPERATING REVENUE AND EXPENDITURE	2018/2019		
	Original Budget	YTD Budget	
(b) Classified According to Nature and Type:			
OPERATING EXPENDITURE (cont)			
Other Expenditure			
Refreshments	37,450	12,552	8,354
Subscriptions / Donations	216,495	115,786	57,134
Valuations / Title Searches	86,500	2,332	976
Postage	18,500	7,566	1,877
Accommodation	11,150	4,048	4,912
Licence Fees	19,350	12,068	10,953
Advertising	44,910	15,854	16,231
Councillor Allowances	110,848	28,008	27,738
Bank Charges	24,587	6,668	2,916
Other Expenditure	390,610	13,472	24,263
Loss on Sale of Non-Current Assets	112,324	-	-
Depreciation			
Depreciation on Assets	5,788,427	1,929,476	-
Less: Applicable to Capital Works	(554,311)	(184,595)	(62,453)
Total Operating Expenditure	19,005,000	6,604,380	4,218,402
NET PROFIT OR LOSS / RESULT	(212,966)	2,385,974	4,802,469

Shire of Donnybrook - Balingup
Statement of Financial Activity
For the Period ended 31st October 2018

ATTACHMENT 9.1.2

		2018/19 Original Budget \$	2018/19 YTD Budget \$	2018/19 YTD Actual \$	Variances Budget to Actual YTD %
REVENUES					
General Purpose Funding (Excl. Rates)	3	1,296,179	366,062	322,162	(11.99)
Governance	4	20,904	6,297	7,965	26.49
Law, Order, Public Safety	5	458,488	266,144	160,522	(39.69)
Health	7	149,066	53,908	47,872	(11.20)
Education and Welfare	8	3,450,648	1,203,380	1,170,620	(2.72)
Housing	9	-	-	-	
Community Amenities	10	1,221,297	1,123,946	1,126,966	0.27
Recreation and Culture	11	323,426	59,022	64,061	8.54
Transport	12	196,831	123,051	170,009	38.16
Economic Services	13	433,901	143,000	46,176	(67.71)
Other Property and Services	14	111,500	37,168	24,563	(33.91)
		<u>7,662,240</u>	<u>3,381,978</u>	<u>3,140,916.21</u>	<u>(7.13)</u>
EXPENSES					
General Purpose Funding	3	(245,653)	(64,086)	(19,668)	(69.31)
Governance	4	(1,141,847)	(437,532)	(913,060)	108.68
Law, Order, Public Safety	5	(1,379,243)	(512,525)	(356,063)	(30.53)
Health	7	(247,083)	(79,962)	(12,494)	(84.37)
Education and Welfare	8	(4,426,299)	(1,607,170)	(1,164,624)	(27.54)
Housing	9	-	-	-	
Community Amenities	10	(1,805,119)	(601,692)	(410,747)	(31.73)
Recreation & Culture	11	(3,449,083)	(1,140,538)	(650,196)	(42.99)
Transport	12	(5,222,205)	(1,756,137)	(707,150)	(59.73)
Economic Services	13	(956,679)	(217,928)	(50,817)	(76.68)
Other Property and Services	14	(131,789)	(236,734)	64,566	(127.27)
		<u>(19,005,000)</u>	<u>(6,654,304)</u>	<u>(4,220,253)</u>	<u>(36.58)</u>
Net Operating Result Excluding Rates:		<u>(11,342,760)</u>	<u>(3,272,326)</u>	<u>(1,079,337)</u>	<u>(67.02)</u>
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Income					
(Profit)/Loss on Asset Disposals		(169,038)	(89,224)	-	
Depreciation on Assets		5,788,427	1,929,476	-	(100.00)
Adjust Current Asset - Land Held for Resale		-	-	-	
Capital Expenditure and Income					
Non Operating Grants, Subsidies & Contributions		6,231,625	775,799	1,006,416	29.73
Purchase Land and Buildings		(4,406,500)	(361,326)	(143,844)	(60.19)
Purchase Infrastructure Assets - Roads		(1,994,841)	(430,832)	(363,509)	(15.63)
Purchase Infrastructure Assets - Other		(3,299,200)	(171,017)	(77,083)	
Purchase Plant and Equipment		(620,352)	(239,831)	-	(100.00)
Purchase Furniture and Equipment		(64,400)	(15,650)	(1,475)	
Proceeds from Disposal of Assets		597,190	156,640	-	(100.00)
Repayment of Debentures		(30,795)	(10,895)	(10,896)	0.01
Repayment of Preston Village Fixed Loans		(930,000)	(310,000.00)	-	
Loan Principal repayments		-	-	-	
Proceeds from Leased Preston Village		930,000	310,000.00	-	
Proceeds from New Debentures		1,400,000	-	-	
Advances to Community Groups		-	(4,300.00)	(4,300)	
Adjust Self Supporting Loan		-	-	-	
Self-Supporting Loan Principal Income		8,660	4,300.00	4,300	
Transfers to Reserves (Restricted Assets)		(643,251)	-	-	
Transfers from Reserves (Restricted Assets)		2,124,900	200,000.00	384,841	
Adjust Current Asset (Self Supporting Loan)		-	-	-	
Adjust Non Current Assets & Liabilities		-	-	-	
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		1,522,166	1,522,166	1,565,218	2.83
LESS Estimated Surplus/(Deficit) June 30 C/Fwd			(4,875,481)	6,155,720	(226.26)
Budgeted deficiency before general rates		(4,898,169)	(4,882,501)	(4,875,390)	(0.15)
Estimated amount to be raised from general rates		4,898,169	4,882,501	4,875,390	
Surplus / (deficit)		<u>0</u>	<u>0</u>	<u>0</u>	

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Revised Budget YTD to 31/10/2018	Actual YTD to 31/10/2018	Variance Amount	Variance %	Permanent Variation	Comment
General Purpose Funding								
1962	LEGAL COSTS (RATES)	Exp	11,000	1,468	-9,532	-86.66		Budget timing variation
0011	RATES LEVIED (INCL CONC.)	Inc	-4,882,001	-4,874,351	7,650	-0.16		Budget timing variation relating to interim rates (normal variance)
0061	LATE PAYMENT INTEREST	Inc	-8,262	-14,445	-6,183	74.83		Budget timing variation
0121	LEGAL COSTS (RATES)	Inc	-11,000	-2,714	8,286	-75.32		Budget timing variation - reimbursement charges yet to be raised for legal costs
4881	INTEREST ON INVESTMENTS	Inc	-25,000	-5,427	19,573	-78.29		Budget timing variation - interest received lower due to reduced available cash and timing of investments
0091	GENERAL PURPOSE GRANT	Inc	-251,257	-241,821	9,437	-3.76	x	Actual grant is less than the budgetted notional grant allocation
4891	INTEREST ON RESERVE ACCOUNTS	Inc	-26,668	-16,523	10,145	-38.04		Budget timing variation - interest received lower due to timing of investments
Governance								
0192	CONFERENCE EXPENSES	Exp	2,664	8,794	6,130	230.11		Budget timing variation
0352	COMPUTER SOFTWARE COSTS	Exp	29,332	-3,094	-32,426	-110.55		Budget timing variation
1072	FRINGE BENEFITS TAX	Exp	14,250	39,732	25,482	178.82		FBT is allocated to cost areas in May therefore temporary variation (reallocate in May)
0554	PURCHASE PLANT VEHICLES	Exp	33,752	0	-33,752	-100.00		Budget timing variation - vehicle changeover deferred until 2019
0564	BUILDINGS - ADMIN	Exp	20,000	0	-20,000	-100.00		Budget timing variation - no expenditure to date
0584	FURNITURE AND EQUIPMENT	Exp	7,000	1,475	-5,525	-78.93		Budget timing variation
0182	SUBSCRIPTIONS	Exp	38,000	22,911	-15,089	-39.71		Budget timing variation
0892	NON-SPECIFIC LEGAL COSTS	Exp	8,332	1,121	-7,211	-86.55		Budget timing variation
0962	CONSULTANTS FEES	Exp	27,014	5,081	-21,933	-81.19		Budget timing variation
1042	PUBLIC RELATIONS	Exp	24,064	6,836	-17,228	-71.59		Budget timing variation
2062	ASSET MANAGEMENT	Exp	24,464	1,921	-22,543	-92.15		Budget timing variation
5912	RISK MANAGEMENT	Exp	5,174	0	-5,174	-100.00		Budget timing variation
Law, Order & Public Safety								
0632	FIRE CONTROL EXPENSES	Exp	20,976	39,777	18,801	0.00		Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	52,587	149,598	97,011	184.48	x	Expenditure will exceed budget by approx. \$100K - will seek extra funding from DFES
6962	BUSH FIRE MITIGATION - SEMC	Exp	95,868	24,635	-71,233	-74.30		Budget timing variation - work commenced in October 18
0745	REIMBURSEMENTS BRIGADE	Inc	-68	-13,365	-13,297	19554.41	x	Increased income due to insurance refund for review of brigade membership numbers
5123	EMERGENCY SERVICES LEVY GRANT RECEIVED	Inc	-33,883	-51,844	-17,961	53.01		Budget timing variation - 1st quarter payment received in advance in June 2018
5983	REIMBURSEMENTS CESM	Inc	-17,545	0	17,545	-100.00		Budget timing variation - reimbursements to be raised after end of each quarter
6963	OFFICE OF ENERGY MGMT. - FIRE MITIGATION GR	Inc	-187,570	-74,812	112,758	-60.12		Budget timing variation
0384	BUSH FIRE BUILDINGS - CAP WORKS	Exp	143,149	18,877	-124,272	-86.81		Budget timing variation
0802	GENERAL EXPENSES (AC)	Exp	14,228	6,980	-7,248	-50.94		Budget timing variation
0863	REIMB. RANGER SERVICES	Inc	-6,932	0	6,932	-100.00		Budget timing variation - reimbursement yet to be claimed
0884	PURCHASE PLANT VEHICLE	Exp	44,000	0	-44,000	-100.00		Budget timing variation
0895	SALE OF PLANT & EQUIPMENT	Inc	-15,188	0	15,188	-100.00		Budget timing variation
0922	DBK BRANCH-EMERGENCY SVES	Exp	10,480	15,618	5,138	49.02		Budget timing variation
Health								
1454	PURCHASE PLANT VEHICLE	Exp	22,275	0	-22,275	-100.00		Budget timing variation
1475	SALE OF PLANT VEHICLE	Inc	-7,088	0	7,088	-100.00		Budget timing variation
1592	MEDICAL CENTRE MTC	Exp	14,016	2,926	-11,090	-79.13		Budget timing variation
1602	DENTAL SURGERY OPERATING	Exp	4,862	1,883	-2,979	-61.28		Budget timing variation

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Revised Budget YTD to 31/10/2018	Actual YTD to 31/10/2018	Variance Amount	Variance %	Permanent Variation	Comment
Education and Welfare								
1362	COMMUNITY CENTRE / INFANT HEALTH CLINIC	Exp	8,272	2,998	-5,274	-63.76		Budget timing variation
4003	REIMBURSEMENTS COMMUNITY CENTRE	Inc	-6,000	-967	5,033	-83.89		Budget timing variation
0983	TUIA LODGE STAFF TRAINING	Exp	13,332	3,290	-10,042	-75.32		Budget timing variation
1662	SALARIES (T/LODGE)	Exp	707,032	694,054	-12,978	-1.84		Budget timing variation
1672	SUPERANNUATION (T/LODGE)	Exp	63,020	78,880	15,860	25.17		Budget timing variation
1682	TUIA LODGE MTCE	Exp	396,112	303,433	-92,679	-23.40		Budget timing variation
1722	LANGLEY VILLAS MTCE U1-6	Exp	14,178	8,629	-5,549	-39.14		Budget timing variation
1732	MINN COTTAGES 1-4 MTC	Exp	10,962	3,164	-7,799	-71.14		Budget timing variation
1734	MINNINUP COTTAGES 5 - 8 MAINTENANCE	Exp	10,204	3,707	-6,497	-63.67		Budget timing variation
1742	MINN COTTAGES 9-12	Exp	11,300	2,605	-8,695	-76.95		Budget timing variation
3322	CONSULTANCY - AGED CARE SERVICES	Exp	9,568	0	-9,568	-100.00		Budget timing variation
4192	PRESTON VILLAGE RETIREMENT UNITS	Exp	28,114	20,302	-7,812	-27.79		Budget timing variation
6062	FURN. & EQUIP. TUIA - NON CAPITAL	Exp	0	11,119	11,119			Budget timing variation
1693	TUIA LODGE SUBSIDY	Inc	-725,132	-776,908	-51,776	7.14		Budget timing variation - income reflects level of care
1703	TUIA LODGE RENTAL - BASIC DAILY CARE FEE	Inc	-240,000	-217,637	22,363	-9.32		Budget timing variation - income reflects level of care, behind YTD budget
1707	TUIA LODGE RENTAL - MEANS TESTED FEE	Inc	-23,696	-38,836	-15,140	63.89		Budget timing variation - income reflects level of care
1708	TUIA LODGE RENTAL - RESPITE FEE	Inc	0	-8,984	-8,984		x	Provision of Respite Care Services not included in budget
1174	PRESTON RETIREMENT VILLAGE - REPAY FIXED LI	Exp	310,000	0	-310,000	-100.00		Budget timing variation - unit has not sold
1684	TUIA LODGE FURNITURE & EQUIPMENT	Exp	6,250	0	-6,250	-100.00		Budget timing variation
7384	BUILDINGS - TUIA LODGE	Exp	0	6,353	6,353			Budget timing variation
8094	WELL AGED HOUSING - BUILDING ASSET RENEWA	Exp	19,066	12,310	-6,756	-35.44		Budget timing variation
0315	PROCEEDS FROM LEASED PROPERTY LOT 141 SH	Inc	-310,000	0	310,000	-100.00		Budget timing variation
0415	GOVERNMENT GRANTS - OTHER WELFARE	Inc	0	-600,000	-600,000			Budget timing variation - grant received earlier than budgeted for Bridge Street
Community Amenities								
1762	DOMESTIC REFUSE COLLECT	Exp	110,112	38,396	-71,716	-65.13		Budget timing variation - normal operational variance
1772	RUBBISH SITES MTC	Exp	171,125	135,271	-35,854	-20.95		Budget timing variation - normal operational variance
1782	DOMESTIC RECYCLING PICKUP	Exp	40,700	25,616	-15,084	-37.06		Budget timing variation - normal operational variance
1802	ORGANIC REFUSE REMOVALS	Exp	0	31,816	31,816			Budget timing variation - normal operational variance
2003	BULK REFUSE CHARGES	Inc	-25,000	-15,901	9,099	-36.40		Budget timing variation - normal operational variance
1522	NOISE MANAGEMENT EXPENSES	Exp	6,852	0	-6,852	-100.00		Budget timing variation - no expenditure to date
2072	LANDCARE DEV./ENV. PLNG.	Exp	7,260	2,200	-5,060	-69.70		Budget timing variation - no expenditure to date
5332	OFFICE EXPNSSES - NATURAL RESOURCE MANAGE	Exp	9,248	691	-8,557	-92.53		Budget timing variation
2172	LAND USE PLANNING	Exp	6,668	0	-6,668	-100.00		Budget timing variation - no expenditure to date
2223	CHARGES - T/P APPROVAL	Inc	-6,668	-16,434	-9,766	146.45		Budget timing variation
2302	DBK CEMETERY MNTCE	Exp	20,270	9,906	-10,364	-51.13		Budget timing variation - normal operational variance
2312	BLN CEMETERY MNTCE	Exp	7,732	2,522	-5,210	-67.38		Budget timing variation - normal operational variance
Recreation and Culture								
2412	PUBLIC HALLS - DBK	Exp	16,552	35,831	19,279	116.48		Budget timing variation - conservation plans
2584	BALINGUP HALL - NEW STOREROOM	Exp	69,168	14,634	-54,534	-78.84		Budget timing variation - minimal expenditure to date
0465	LOTTERIES COMMISSION GRANT - BLN HALL UPGF	Inc	0	-5,374	-5,374		x	Increased Income - Grant Funding for RSL Hall flagpoles
0592	RECREATION PROMOTIONAL PROGRAMS	Exp	10,000	855	-9,145	-91.45		Budget timing variation
2642	PARKS & RESERVES GENERAL	Exp	204,900	210,705	5,805	2.83		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	26,840	18,428	-8,412	-31.34		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	29,132	23,537	-5,595	-19.20		Budget timing variation - normal operational variance

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Revised Budget YTD to 31/10/2018	Actual YTD to 31/10/2018	Variance Amount	Variance %	Permanent Variation	Comment
Recreation and Culture								
2712	BLN PARKS & RESERVES	Exp	79,360	74,172	-5,188	-6.54		Budget timing variation - normal operational variance
2722	REC CENTRE MTCE	Exp	107,950	76,910	-31,040	-28.75		Budget timing variation
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-7,500	-512	6,988	-93.17		Budget timing variation
2813	DBK REC CENTRE - CHARGES	Inc	-46,986	-55,316	-8,330	17.73		Budget timing variation
0694	RESERVE ST FUNPARK	Exp	20,000	0	-20,000	-100.00		Budget timing variation
1184	OTHER INFRASTRUCTURE DONNYBROOK	Exp	0	7,600	7,600			Budget timing variation - installation of street lighting
2682	PARK EQUIPMENT	Exp	8,350	115	-8,236	-98.63		Budget timing variation
7294	BUILDINGS - DBK RECREATION CENTRE	Exp	107,775	87,099	-20,676	-19.18		Budget timing variation
2962	OFFICE EXPENSES DBK	Exp	43,808	15,565	-28,243	-64.47		Budget timing variation
2972	GENERAL EXPENSES BLN	Exp	16,772	1,922	-14,850	-88.54		Budget timing variation - minimal expenditure to date
5662	DONNYBROOK RESOURCE CENTRE MAINTENANCI	Exp	8,330	0	-8,330	-100.00		Budget timing variation - no expenditure to date
1094	DONNYBROOK HERITAGE PRECINCT	Exp	66,667	0	-66,667	-100.00		Budget timing variation - no expenditure to date
Transport								
3200	BRIDGEWORKS - EXT. FUNDED	Exp	66,000	51,112	-14,888	-22.56		Budget timing variation - variance reflects timing of road program
3210	ROADWORKS GENERAL	Exp	225,832	80,877	-144,955	-64.19		Budget timing variation - variance reflects timing of road program
3240	FOOTPATHS	Exp	0	8,366	8,366			Budget timing variation - variance reflects timing of road program
3260	REGIONAL ROAD GROUP	Exp	0	72,099	72,099			Budget timing variation - variance reflects timing of road program
3300	ROADS TO RECOVERY FEDERAL FUNDING PROGF	Exp	205,000	121,661	-83,339	-40.65		Budget timing variation - variance reflects timing of road program
3330	BLACKSPOT FUNDED ROAD WORKS	Exp	0	88,872	88,872			Budget timing variation - variance reflects timing of road program
0325	FEDERAL & STATE BLACKSPOT GRANT FUNDING	Inc	-40,000	0	40,000	-100.00		Budget timing variation - variance reflects timing of road program
3251	SPECIAL PROJECTS	Inc	-326,000	-217,442	108,558	-33.30		Budget timing variation - variance reflects timing of road program
3291	REGIONAL ROAD GROUPL GRANTS MRWA	Inc	-105,000	-168,000	-63,000	60.00		Budget timing variation - variance reflects timing of road program
3331	ROADS TO RECOVERY FEDERAL GRANT FUNDING	Inc	-228,333	0	228,333	-100.00		Budget timing variation - no expenditure to date
3351	FROM ROADWORKS RESERVE	Inc	0	-184,841	-184,841			Budget timing variation
3531	CONTRIB WORKS (SUBDIV)	Inc	-71,134	-8,100	63,034	-88.61		Budget timing variation - subdivision contribution
3370	STREET TREES & PRUNING	Exp	27,860	10,227	-17,633	-63.29		Budget timing variation
341M	GENERAL ROAD MAINTENANCE	Exp	319,100	561,322	242,222	75.91		Budget timing variation - maintenance higher in earlier part of the financial year
3430	STREET CLEANING	Exp	25,654	19,621	-6,033	-23.51		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	130,715	36,339	-94,376	-72.20		Budget timing variation
0933	GOVT GRANTS - MRD DIRECT GRANT	Inc	-92,131	-149,739	-57,608	62.53	x	Increase in MRWA Direct Funding Grant above budget provision
3554	PURCHASE PLANT & EQUIPMNT	Exp	139,804	0	-139,804	-100.00		Budget timing variation - no expenditure to date
3575	SALE OF PLANT & EQUIPMENT	Inc	-29,364	0	29,364	-100.00		Budget timing variation
4243	DEPT TRANSPORT COMMISSION	Inc	-27,668	-18,522	9,146	-33.06		Budget timing variation - commissions received in arrears
Economic Services								
3842	NOXIOUS WEEDS/PEST PLANTS	Exp	10,000	15,870	5,870	58.70		Budget timing variation
2192	DONNYBROOK TRANSIT PARK MAINTENANCE	Exp	20,908	10,403	-10,505	-50.24		Budget timing variation - normal operational variance
3912	AREA PROMOTION	Exp	39,859	5,640	-34,219	-85.85		Budget timing variation
7152	BALINGUP TRANSIT PARK MTCE.	Exp	12,720	2,361	-10,359	-81.44		Budget timing variation - minimal expenditure to date
0383	CHARGES DONNYBROOK TRANSIT PARK	Inc	-10,952	-5,075	5,877	-53.66		Budget timing variation - dependant on occupancy levels
3993	CHARGES BALINGUP TRANSIT	Inc	-3,500	3,155	6,655			Budget timing variation
7312	TOURISM INFRASTRUCTURE	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date

Shire of Donnybrook Balingup
Variance Reporting Threshold - \$5,000

Account No.	Account Description	Account Type	Revised Budget YTD to 31/10/2018	Actual YTD to 31/10/2018	Variance Amount	Variance %	Permanent Variation	Comment
Economic Services								
4082	CONTRACT LABOUR & RELIEF	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
1212	LAND DISPOSAL COSTS	Exp	6,668	163	-6,505	-97.56		Budget timing variation - minimal expenditure to date
4742	CONSULTANCY ECONOMIC SERVICES	Exp	10,000	0	-10,000	-100.00		Budget timing variation - no expenditure to date
4772	BUILDINGS 70 SW HWY DONNYBROOK (EX BANK)	Exp	10,690	4,030	-6,660	-62.30		Budget timing variation
5292	LAND DEVELOPMENT COSTS	Exp	7,168	0	-7,168	-100.00		Budget timing variation - no expenditure to date
0275	PROCEEDS SALE OF LAND	Inc	-105,000	0	105,000	-100.00		No land at Mead Street was sold as at report date
Public Works Overheads								
4422	LONG SERVICE LEAVE	Exp	20,288	29,480	9,192	45.31		LSL paid to departing employee - will be offset by Transfer from Reserve
4462	CONFER & TRAIN EXPENSES	Exp	12,800	2,813	-9,987	-78.02		Budget timing variation
6792	HOLIDAY PAY - PUB HOLDS	Exp	19,112	2,788	-16,324	-85.41		Budget timing variation - normal operating variance
4613	REIMB WORKERS COMPO	Inc	-26,668	-16,087	10,581	-39.68		Budget timing variation
6802	PARTS AND REPAIRS	Exp	49,664	28,784	-20,880	-42.04		Budget timing variation
4570	SALARIES AND WAGES	Exp	2,066,684	2,189,021	122,337	5.92		Budget timing variation - wages and salaries approx \$122k over YTD Budget

Note 1 Budget and Actual Income shown as negative figures.
 Budget and Actual Expenditure shown as positive figures.
 Therefore a negative variance indicates either more income or less expenditure than budget YTD estimate (positive effect on budget)
 Therefore a positive variance indicates either less income or more expenditure than budget YTD estimate (negative effect on budget)

Note 2 Salaries and Wages variances are shown in total only in Schedule 14 (Public Works Overheads)
 Variances relating to internal costings and allocations are not reported.
 Variances relating to amounts transferred to/from Reserve have not been reported.

Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st October 2018

Sch No	2018/19 Budget		2018/19 Actual		
	Income	Expenditure	Income	Expenditure	
OPERATING SECTION					
General Purpose Funding	3	6,255,848	247,153	5,197,552	19,668
Governance	4	43,772	1,048,014	7,965	913,060
Law, Order & Public Safety	5	458,488	1,310,034	160,522	356,063
Health	7	149,066	195,553	47,872	12,494
Welfare Services	8	3,834,118	4,232,434	1,170,620	1,164,624
Housing	9				
Community Amenities	10	1,221,297	1,714,369	1,126,966	410,747
Recreation & Culture	11	367,176	2,427,346	64,061	650,196
Transport	12	188,581	1,735,682	170,009	707,150
Economic Services	13	182,727	921,506	46,176	50,817
Other Property & Services	14	131,788	131,789	24,563	(64,566)
		12,832,861	13,963,880	8,016,306	4,220,253
CAPITAL SECTION					
Governance	4	271,251	271,251	0	1,435
Law, Order & Public Safety	5	564,175	568,175	0	20,470
Health	7	22,275	32,698	0	5,137
Welfare Services	8	4,372,850	4,419,287	600,000	18,887
Housing	9				
Community Amenities	10	33,413	43,413	0	0
Recreation & Culture	11	515,163	634,335	214,674	121,730
Transport	12	4,689,204	5,379,254	580,883	422,987
Economic Services	13	420,000	93,898	0	10,463
Transfers To Reserves	15	0	547,028	0	0
		10,888,331	11,989,339	1,395,557	601,108
Total Income & Expenditure		23,721,192	25,953,219	9,411,863	4,821,361
Less Depreciation W/Back			(709,861)		0
Net		23,721,192	25,243,358	9,411,863	4,821,361
Add Surplus July 1 B/Fwd		1,522,166		1,565,218	
Adjustment to Non Current Liabilities (Gravel)					
Adjust Non Current Assets					
Adjust Current Asset Land Held for Resale				0	
Adjust Leave Reserve W/Back					
Less Loan Principal repayments					
Adjust movement Pensioners Deferred Rates					
Adjust Self Supporting Loan					
Adjust to NCL (Leave Provisions)					
Rounding Adjustment					
Surplus/Deficit C/Fwd			0		6,155,720
		25,243,358	25,243,358	10,977,081	10,977,081

**Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
31st October 2018**

Surplus/Deficit Summary C/Forward Represented by;

(A) Cash at Bank and on Hand	4,119,103	
Sundry Debtors Rates	2,524,386	
Receivables/Debtors	751,426	
Self Supporting Loan Debtors	-	
Accrued Income	263	
GST Asset Clearing A/C	61,742	
ESL Asset Clearing A/C	228,233	
Land Held for Resale	151,676	
Stock on Hand	<u>10,084</u>	7,846,915
(B) Provision for LSL Current	(348,262)	
Provision for A/L Current	(448,308)	
Add Cash Backed Reserve	250,709	
Payments received in Advance	-	
Accrued Salaries/Wages	-	
Accrued Loan Interest	-	
Accrued Expenses	(8,514)	
GST Liability Clearing A/C	(71,134)	
ESL Liability Clearing A/C	(302,358)	
PAYG Clearing A/C	(119,064)	
Prepaid Rates	(33,521)	
Payroll Creditors	-	
Add Back Current Loan Liability	-	
SS Loan Repayment	-	
Sundry Creditors	<u>(610,741)</u>	(1,691,195)
Net Current Assets		<u><u>6,155,720</u></u>

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The financial report has been prepared in accordance with applicable 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. 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.

(b) 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 budget.

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.

(c) Rounding Off Figures

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

(f) 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.

(g) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST.

(h) Superannuation

The Shire of Donnybrook / Balingup contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(i) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fair value less, where applicable, any accumulated depreciation, amortisation or impairment losses.

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.

(j) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

(k) Impairment

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

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating units exceeds its recoverable amount. Impairment losses are recognised in the income statement.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	40 to 60 years
Office Furniture and Equipment	5 to 10 years
Computer Equipment	5 years
Plant and Equipment	4 to 15 years
Infrastructure:	
Bridges	50 to 80 years
Road clearing and earthworks	not depreciated
Road Pavement	50 years
Road Seal	18 years
Carparks	15 years
Cycleways	40 years
Footpaths - Concrete	60 years
Footpaths - Slab	20 years
Storm Water Drainage	25 to 25 years

(m) Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

(n) Employee Entitlements

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

(i) Wages, Salaries and Annual 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 municipality 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.

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

The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value for the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

2. COMPONENT FUNCTIONS/ACTIVITIES

The activities relating to the Local Government's components are as follows:

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

03 GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: General rate revenue, general purpose grants and interest revenue.

04 GOVERNANCE

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

Activities: 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.

05 LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help insure a safer community.

Activities: Supervision of various local laws, fire prevention, animal control and State Emergency Service.

07 HEALTH

Objective: To provide an operational framework for good community health.

Activities: Health Inspection and administration, preventative services and medical centre buildings.

08 EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation of Frail Aged Hostel, Well Aged Housing, Community Development Child Care Centre & Youth Welfare

09 HOUSING

Objective: To help ensure adequate housing.

Activities: Maintenance of rental housing facilities. Council does not currently provide services in this area.

10 COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Refuse and recycling collection services, operation of refuse disposal sites, town planning & regional development, cemeteries, public conveniences and protection of the environment

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

2. COMPONENT FUNCTIONS/ACTIVITIES (continued)**11 RECREATION AND CULTURE**

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of public Halls, parks and reserves, sporting facilities, libraries and museum.

12 TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street cleaning, street trees, private works and traffic management.

13 ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic well being.

Activities: Promotion of Tourism, Maintenance of Caravan Park, building control, noxious weed control, receipt of royalties and agency commissions for Department of Transport.

14 OTHER PROPERTY & SERVICES

Activities: Plant repairs, public works overheads and other operational costs.

3. CASH AND INVESTMENTS

Actual cash balances versus end-of-year projected results are detailed below:

Restricted (See below)

Restricted

 Municipal Fund - Unspent Loan Fund

Unrestricted

 Municipal Fund

 Municipal Investment Account

 Petty Cash on Hand

Total Cash Balance

The following reserve funds have restrictions imposed by Council under Regulations or by external requirements:

Waste Management Reserve

Bushfire Control & Management Reserve

Aged Housing Reserve

Employee Leave & Gratuity Reserve

Arbuthnot Memorial Reserve

Town Planning Reserve

Land Development Reserve

Plant Replacement Reserve

Roadworks Reserve

Valuation Reserve

CBD Development Reserve

Buildings Reserve

Building Maintenance Reserve

Electronic Equipment Replacement Reserve

Apple Fun Park Reserve

	Budget 30/06/2019	B/Forward 01/07/2018	YTD Actual 31/10/2018
	4,857,895	6,339,544	5,939,495
		68,294	
	551,095	2,072,908	4,103,672
	0	0	14,271
	1,160	1,160	1,160
Total Cash Balance	5,410,150	8,481,906	10,058,598
	1,430,705	1,372,381	1,372,381
	2,282	2,282	2,282
	916,559	1,319,602	1,319,602
	233,227	265,917	250,709
	3,485	3,685	3,685
	40,051	40,051	40,051
	6,834	223,548	223,548
	321,634	395,296	395,296
	1,046,166	1,297,007	1,112,166
	950	60,950	60,950
	3,054	3,054	3,054
	454,446	890,446	690,446
	232,298	237,121	237,121
	84,698	126,698	126,698
	81,506	101,506	101,506
	4,857,895	6,339,544	5,939,495

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

4. NET CURRENT ASSETS

Composition of Net Current Asset Position

CURRENT ASSETS

Cash at Bank and on Hand
 Restricted Assets - Reserves
 Sundry Debtors Rates
 Receivables/Debtors
 Accrued Income
 GST Asset Clearing A/C
 ESL Asset Clearing A/C
 Prepayments
 Stock on Hand
 Land Held for Resale
 Self Supporting Loan Debtors

Budget 30/06/2019 \$	B/Forward 01/07/2018 \$	YTD Actual 31/10/2018 \$
552,255	2,142,362	4,119,103
4,857,895	6,339,544	5,939,495
349,722	403,361	2,524,386
90,000	87,919	751,426
50,000	151,127	263
40,000	42,178	61,742
0	0	228,233
5,000	5,778	0
210,000	14,587	10,084
151,676	151,676	151,676
8,899	8,660	0
6,315,447	9,347,192	13,786,409

CURRENT LIABILITIES

Provision for LSL Current
 Provision for A/L Current
 Add Cash Backed Reserve
 Payments Received in Advance
 Accrued Salaries/Wages
 Accrued Loan Interest
 Accrued Expenses
 Prepaid Rates
 GST Liability Clearing A/C
 Add Back Current Loan Liability
 ESL Liability Clearing A/C
 PAYG Clearing A/C
 Prepayment Current Liability
 Loan Liability (Current Portion)
 Self Supporting Loan Income
 Sundry Creditors
 Less Restricted Assets - Reserves

Budget 30/06/2019 \$	B/Forward 01/07/2018 \$	YTD Actual 31/10/2018 \$
(348,262)	(348,262)	(348,262)
(448,308)	(448,308)	(448,308)
265,917	265,917	250,709
-	-	-
(150,000)	(160,432)	-
(3,000)	(2,873)	-
(115,000)	(115,890)	(8,514)
(100,000)	(100,995)	-
-	(57,857)	(71,134)
75,313	30,795	-
-	-	(302,358)
(100,000)	(99,337)	(119,064)
-	-	(33,521)
(75,313)	(30,795)	-
-	(8,659)	-
(458,899)	(408,787)	(610,741)
(4,857,895)	(6,339,543)	(5,939,495)
(6,315,447)	(7,825,026)	(7,630,690)

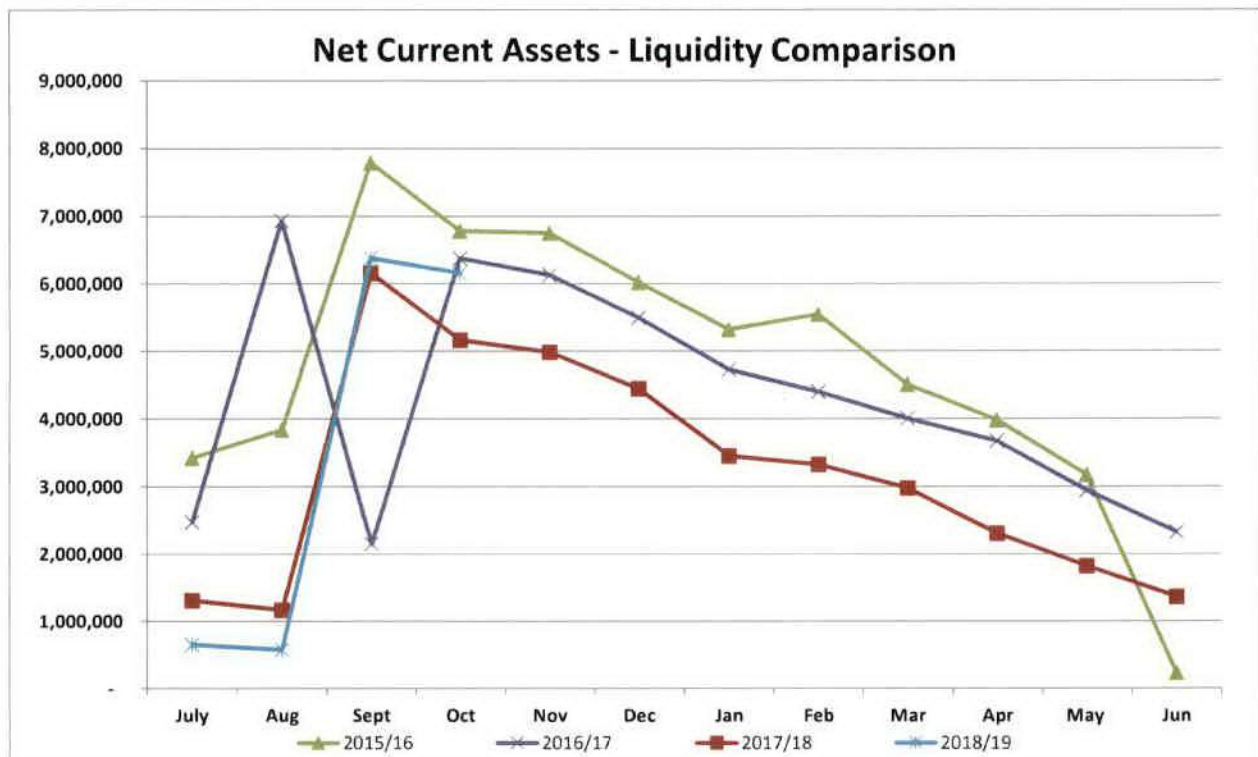
NET CURRENT FUNDING POSITION

0 1,522,166 6,155,720

Net Current Assets - Liquidity Comparison				
Month	2015/16	2016/17	2017/18	2018/19
July	3,425,364	2,472,603	1,313,270	655,255
August	3,836,027	6,931,525	1,167,107	577,376
September	7,788,427	2,146,982	6,157,360	6,377,761
October	6,783,116	6,375,921	5,163,094	6,155,719
November	6,750,395	6,125,536	4,982,406	
December	6,019,206	5,490,506	4,442,157	
January	5,319,959	4,726,458	3,456,447	
February	5,542,368	4,398,054	3,330,127	
March	4,507,516	4,006,630	2,978,456	
April	3,981,586	3,672,213	2,307,336	
May	3,175,754	2,942,571	1,822,010	
June	235,314	2,327,226	1,361,688	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

4. NET CURRENT ASSETS



Current Ratio

This ratio is a modified commercial ratio designed to focus on the liquidity position of local government that has arisen from past year's transactions.

A ratio of less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

Current Ratio =

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

	2015/16	2016/17	2016/17	2018/19
July	3.19	3.01	3.16	1.37
August	7.38	7.68	2.11	1.33
September	6.71	3.07	6.87	5.44
October	5.44	5.65	5.43	4.64
November	5.86	5.34	4.56	
December	5.98	4.59	5.38	
January	6.98	4.88	3.32	
February	4.07	4.80	3.74	
March	4.14	3.88	3.58	
April	3.86	3.59	2.70	
May	2.84	2.66	2.55	
June	1.08	2.85	1.75	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

5. VARIANCE ANALYSIS

The Local Government (Financial Management) Regulations 1996, require a variance analysis between budget year-to-date and actual results to be conducted monthly and reported to Council.

Council has determined that a materiality threshold of \$5,000 will apply for reporting purposes. That is all variances greater than \$5,000 will be reported to Council. Any variance less than \$5,000 will not be reported Council. The variance analysis applies to all income and expenditure items, except non-cash items such as depreciation.

A table showing material variances, as at 31st October 2018 has been prepared for Council information and has been included with this report. The comments provided are applicable as at reporting date.

Internal allocations such as depreciation have also not been processed during September 2018.

General

The variance analysis shows a number of variances with a comment of 'budget timing variation'. The variances are temporary in nature and relate to the timing of income or expenditure when compared to the projected year to date budget results. Essentially this is a variance in projected cashflow when actual results are compared to budget results.

Unless otherwise indicated in the schedule and these notes, all budget timing variations are expected to be resolved as the financial year proceeds.

General Purpose Funding

The investment income variance relates to the timing of rate funding received and amounts available to invest.

The general purpose grant variance relates to a reduction in funding received due to a reduction in the notional grant allocation - this is a permanent variation.

All other variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Governance

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Law, Order and Public Safety

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

The Shire has received an insurance refund of approx \$13.5k due to a review of brigade membership numbers

Variances primarily relate to fire control expenditure, ESL operating expenses and Bushfire mitigation works.

Health

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Education and Welfare

Material variances reported within this program principally relate to the operation of Council's Frail Aged Lodge. These activities are essentially self balancing items as any surplus or deficit is carried to Council's Aged Housing Reserve fund. Any variances identified will resolve as the financial year proceeds.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

5. VARIANCE ANALYSIS

Community Amenities

Normal operation variances are reported for waste management services and are generally temporary in nature.

All other variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

Recreation and Culture

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

The Shire has received additional grant funding of approx \$5k for installation of flagpole at RSL Memorial Hall.

Transport

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only. These variances relate to the timing of the road construction and maintenance program. Road maintenance is generally higher in the beginning of the financial year until the focus switches to capital works.

The Shire has received additional MRDWA funding of \$57,608 above budgeted provision.

Economic Services

All variances identified within this program are expected to resolve as the financial year proceeds and are therefore considered temporary variances only.

To date no land sale have occurred in respect to the Mead Street lots. If land sales are less than the estimate it will result in less funds being transferred to Council's Public Open Space Trust account.

Public Works Overheads

A number of variances have been reported within public works overheads which are expected to resolve as the year proceeds.

Wages and salaries expenditure is approx. \$122k over the year to date budget. This is due, in part, to the timing of payroll periods.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

6. ASSET ACQUISITION

Acquisition of assets are capitalised in accordance with Australian Accounting Standard 21.

ASSETS ACQUIRED BY TYPE

	2018/19	
	Budget \$	Actual \$
Land & Buildings	4,406,500	143,844
Plant & Equipment	620,352	0
Furniture & Equipment	64,400	1,475
Infrastructure Assets - Roads	1,994,841	363,509
Infrastructure Assets - Other	3,299,200	77,083
	10,385,293	585,912

6. ASSET ACQUISITION**ASSETS ACQUIRED BY PROGRAM**

	2018/19	
	Budget \$	Actual \$
Governance	271,251	1,435
Law, Order & Public Safety	568,175	20,470
Health	22,275	0
Education and Welfare	3,442,850	18,887
Housing	0	0
Community Amenities	43,413	0
Recreation & Culture	625,675	117,430
Transport	5,379,254	422,987
Economic Services	32,400	4,704
	10,385,293	585,912

Note: Full details of Assets acquired or constructed are shown in Appendix A of the report.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 31st October 2018

7. DISPOSAL OF ASSETS**ASSETS DISPOSED BY TYPE**

	2018/19	
	Budget \$	Actual \$
Proceeds of Sale of Assets		
Land	420,000	0
Buildings		0
Furniture & Equipment		0
Plant & Equipment	177,190	0
Infrastructure Assets	0	0
	597,190	0
Less Written Down Value at Disposal	428,152	0
Profit/(Loss) on Disposal	169,038	0

ASSETS DISPOSED BY PROGRAM (Profit / Loss on Disposal)

	2018/19	
	Budget \$	Actual \$
Governance	(7,524)	0
Law, Order & Public Safety	(8,690)	0
Education & Welfare	-	0
Health	(8,472)	0
Housing	-	0
Community Amenities	(11,650)	0
Recreation & Culture	-	0
Transport	(62,300)	0
Economic Services	267,674	0
	169,038	0

Note: Full details of Assets sold/disposed are shown in Appendix B of the report.

8. LOAN REDEMPTION (Loan Principal Repayment)

The total loan principal outstanding as at 31st October 2018 is \$226,041.92.

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st October 2018

APPENDIX A Details of Capital Works Program - 2018/19

Ledger Account	Proposed Works	2018/2019 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
GOVERNANCE									
Other Governance									
105640	Shire Admin Centre. Design, Costing etc	100,000	-40		-40				
105640	Replace Air Conditioners in Shire Office	8,000	0		0				
105640	Install Air Conditioning in Council Chambers	15,000	0		0				
105640	Establish Wireless Access Points in Shire Office	5,000	0		0				
105640	Additional Records Storage Solution	5,000	0		0				
105540	Replace Toyota Prado - DB5	55,688	0			0			
105540	Replace Hyundai Santa Fe - DB007	45,563	0			0			
105840	Misc IT Hardware inc. new Switches & Wifi	7,000	1,475				1,475		
105840	Replacement of Shire Office Telephone System	30,000	0				0		
		271,251	1,435	0	-40	0	1,475	0	0
LAW, ORDER AND PUBLIC SAFETY									
Fire Control									
103840	Beelerup Fire Station 1x Appliance Bay Facility	389,636	0		0				
103840	Lowden BFB Modifications - Training/Meeting R	19,635	18,150		18,150				
103840	Mumballup FBF - 4500lt Water Tank	6,904	0		0				
103840	Kirup/Brazier BFB - Ablutions, Meeting Room &	108,000	727		727				
Animal Control									
108840	Replace Mitsubishi Triton Ute - DB92	40,000	0			0			
108840	Dog Lifter for DB92	4,000	0			0			
Law, Order and Public Safety									
112240	CCTV Cameras Donnybrook CBD	0	1,592						1,592
		568,175	20,470	0	18,877	0	0	0	1,592
HEALTH									
Health Inspection and Administration									
114540	EHO Vehicle - DB252	22,275	0			0			
		22,275	0	0	0	0	0	0	0

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st October 2018

APPENDIX A Details of Capital Works Program - 2018/19

Ledger Account	Proposed Works	2018/2019 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
EDUCATION AND WELFARE									
Other Welfare									
116840	Tuia Lodge - Furniture & Equipment	25,000	0				0		
173840	Tuia Lodge Fire Suppression System	500,000	4,725		4,725				
173840	Tuia Lodge Various Building Upgrades	105,000	1,628		1,628				
180940	Minninup Cottages Unit 1 - Replace Kitchen	20,000	12,310		12,310				
180940	Minninup Cottages Unit 2 - Total Renovation	45,000	0		0				
180940	Minninup Cottages Unit 3 - Renovate Bathroom	15,000	0		0				
180940	Minninup Cottages Unit 5 - Replace Kitchen	20,000	0		0				
180940	Minninup Cottages Unit 6 - Replace Kitchen	20,000	0		0				
180940	Minninup Cottages Unit 6 - Replace Bathroom	15,000	0		0				
180940	Minninup Cottages Unit 7 - Replace Stove	2,000	0		0				
180940	Minninup Cottages Unit 8 - Replace Kitchen	20,000	0		0				
180940	Minninup Cottages Unit 10 - Replace Oven	2,000	0		0				
180940	Minninup Cottages Unit 11 - Replace Oven	2,000	0		0				
180940	Minninup Cottages Unit 12 - Replace Oven & O	4,000	0		0				
180940	Langley Villas Unit 1, 2 & 6 - Replace Ovens	5,100	0		0				
180940	Langley Villas Unit 5 - Concrete Entrance	1,500	0		0				
147140	Preston Village - Completion of Roofing Works	5,000	0		0				
147140	Preston Village - Address Efflorescence in Units	5,000	0		0				
147140	Preston Village - Exterior Painting of Units	6,000	0		0				
147140	Preston Village - Repair Water Damaged Eaves	250	0		0				
147140	Construction of Units 14 to 17	900,000	0		0				
181040	Affordable Housing Project - Siteworks / Land R	250,000	225	225					
181040	Affordable Housing Project - Building Constructi	1,475,000	0		0				
		3,442,850	18,887	225	18,663	0	0	0	0
COMMUNITY AMENITIES									
Town Planning & Regional Development									
122740	Principal Planner Vehicle - DB463	33,413	0			0			
Other Community Amenities									
109640	Donnybrook Cemetery Internal Roads	5,000	0						0
		38,413	0	0	0	0	0	0	0
RECREATION AND CULTURE									
Public Halls									
125840	Balingup Hall - Asset Preservation Works	200,000	12,240		12,240				
125840	Balingup Hall - Install Air Conditioner in Physio f	2,500	2,394		2,394				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st October 2018

APPENDIX A Details of Capital Works Program - 2018/19

Ledger Account	Proposed Works	2018/2019 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Other Recreation and Sport									
172940	Dbk Rec Centre - Install Safety Railing in Pool	3,920	3,820		3,920				
172940	Dbk Rec Centre - Install New Pool Blanket	36,063	36,363		36,363				
172940	Dbk Rec Centre - Replace 2 x Domestic Heath I	8,352	8,352		8,352				
172940	Dbk Rec Centre - Resurface Stadium Floor	44,440	36,860		36,860				
172940	Dbk Rec Centre - Pool Filter Upgrades	7,500	0		0				
172940	Dbk Rec Centre - Upgrade Plant Room Electric	15,500	1,604		1,604				
172940	Dbk Rec Centre - Install Smoke Alarms in Gym	1,000	0		0				
172940	Dbk Rec centre - Foyer Lounge Suite & Coffee	1,200	0		0				
172940	Dbk Rec Centre - Indoor Pool, Replace Aluminu	1,000	0		0				
172940	Dbk Rec Centre - Upgrade Pool Changerooms	3,000	0		0				
172940	Dbk Rec Centre - Repair Damaged Pool Conco	3,500	0		0				
107140	Balingup Skatepark Equipment - Asset Renewal	5,000	0						0
126640	RSL Memorial Hall	0	2,840						2,840
126820	Playground Equipment - Various Locations	16,700	0						0
106940	Apple Funpark - Ongoing Equipment Replacem	20,000	0						0
106940	Apple Funpark - Renewal Planning	30,000	0						0
180540	Indigenous Sculpture park - Lighting & Interpeta	10,000	0						0
126820	Park Equipment	0	115						115
182240	Parks & Garden Infrastructure	0	143						143
111840	Replace Shire Owned Streetlights in Dbk CBD	7,500	7,600						7,600
182140	Park & Gardens Infrastructure Donnybrook	5,000	5,000						5,000
Libraries									
130440	Dbk Community Library - Planning for upgrade	2,000	0		0				
110840	Balingup Library - Computer w/station	1,500	0		0				
Other Culture									
110940	Donnybrook Town Centre Revitalisation	200,000	0						0
		625,675	117,430	0	101,733	0	0	0	15,697
TRANSPORT									
Construction, Streets, Roads Bridges, Depots									
132000	Bridgeworks (Special Grants)	2,870,000	51,112						51,112
132100	Roadworks Construction - General	530,000	80,877					80,877	
132600	Regional Road Group Projects	630,000	72,099					72,099	
133000	Roads to Recovery Program	685,000	121,661					121,661	
133300	Blackspot Projects	149,841	88,872					88,872	
133400	Commodity Route Projects	0	0					0	
132400	Footpath Construction Program	95,000	8,366						8,366

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st October 2018

APPENDIX A Details of Capital Works Program - 2018/19

Ledger Account	Proposed Works	2018/2019 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
TRANSPORT									
Road Plant Purchases									
135540	Replace Hino Truck - DB4170	202,500	0			0			
135540	Replace Kubota Tractor - DB4806	70,875	0			0			
135540	Replace Mitsubishi Pajero - DB2222	45,563	0			0			
135540	Replace Kubota Mower - DB606	32,400	0			0			
135540	Replace Steel Flatbed Trailer - DB6232	6,000	0			0			
135540	New Vehicle - Exec. Manager Operations	46,575	0			0			
135540	Sundry Small Plant (to be determined by MSW)	15,500	0			0			
		5,379,254	422,987	0	0	0	0	363,509	59,477
ECONOMIC SERVICES									
Tourism and Area Promotion									
102940	Transit Park Dbk - Install Additional Powered Sit	10,000	317						317
173120	Develop Visitor & Tourism Infrastructure	20,000	0						0
Building Control									
141940	Purchase Multi Function Printer	2,400	0				0		
Other Economic Services									
143140	Land Acquisitions		4,387	4,387					
		32,400	4,704	4,387	0	0	0	0	317
TOTAL CAPITAL EXPENDITURE		10,380,293	585,912	4,612	139,232	0	1,475	363,509	77,083

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 31st October 2018

Appendix B Asset Disposal Schedule - 2018/19

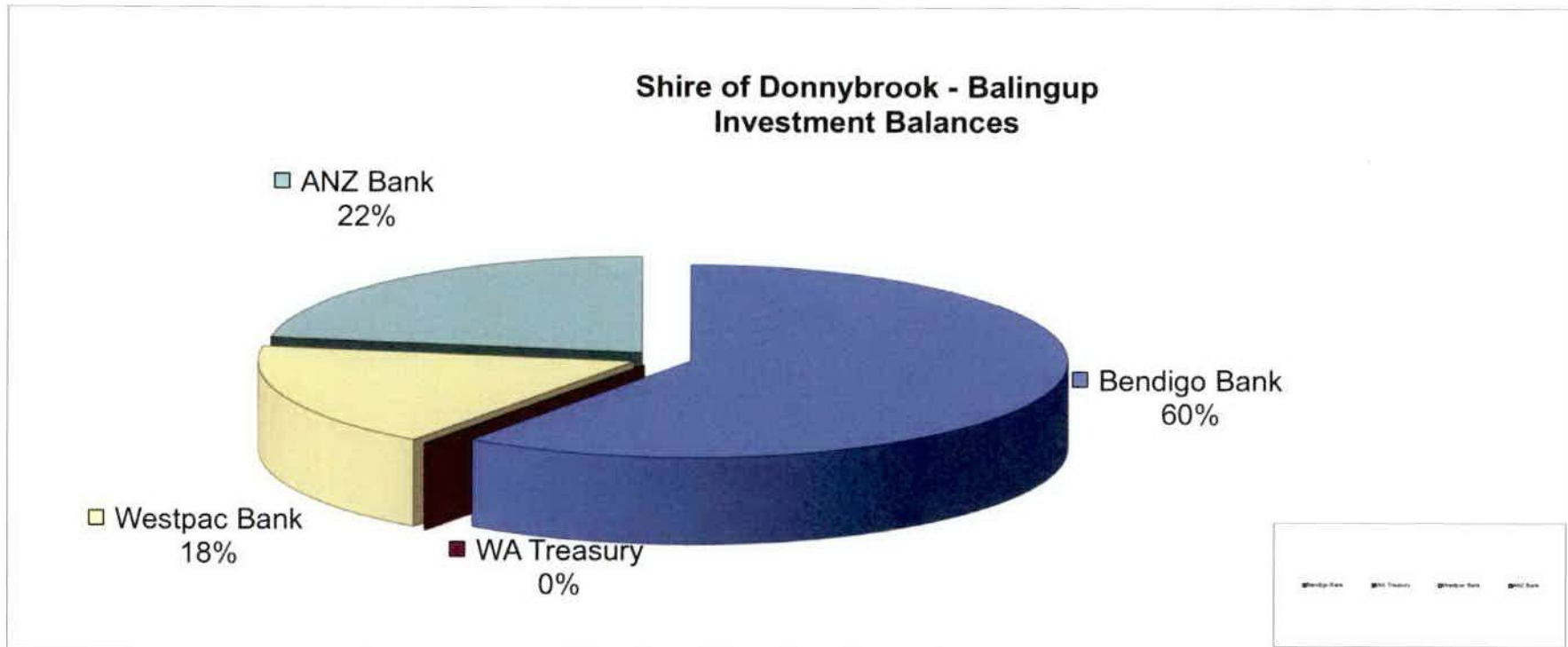
Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
GOVERNANCE								
General Administration								
61248	Toyota Prado - DB5	Plant & Equipment	35,438.00	30,000.00	5,438.00	-	-	-
61246	Hyundai Santa Fe - DB007	Plant & Equipment	23,288.00	36,250.00	(12,962.00)	-	-	-
			<u>58,726.00</u>	<u>66,250.00</u>	<u>(7,524.00)</u>	-	-	-
LAW, ORDER, PUBLIC SAFETY								
Animal Control								
61256	Mitsubishi Triton Ute - DB92	Plant & Equipment	15,188.00	23,878.00	(8,690.00)	-	-	-
			<u>15,188.00</u>	<u>23,878.00</u>	<u>-</u>	-	-	-
HEALTH								
Health Inspection and Administration								
61261	Toyota Corolla - Db252	Plant & Equipment	7,088.00	15,560.00	(8,472.00)	-	-	-
			<u>7,088.00</u>	<u>15,560.00</u>	<u>(8,472.00)</u>	-	-	-
COMMUNITY AMENITIES								
Town Planning & Regional Development								
61249	Hyundai IX35 - DB463	Plant & Equipment	8,100.00	19,750.00	(11,650.00)	-	-	-
			<u>8,100.00</u>	<u>19,750.00</u>	<u>(11,650.00)</u>	-	-	-
TRANSPORT								
Road Plant Purchases								
61184	Hino 700 Series Truck - DB4170	Plant and Equipment	34,425.00	77,500.00	(43,075.00)	-	-	-
60707	Kubota M7040 Tractor - DB4806	Plant and Equipment	20,250.00	12,000.00	8,250.00	-	-	-
61242	Kubota Mower - DB606	Plant and Equipment				-	-	-
61259	Mitsubishi Pajero - DB222	Plant and Equipment	23,288.00	34,888.00	(11,600.00)	-	-	-
61242	Kobota- DB606	Plant and Equipment	10,125.00	26,000.00	(15,875.00)	-	-	-
			<u>88,088.00</u>	<u>150,388.00</u>	<u>(62,300.00)</u>	-	-	-
ECONOMIC SERVICES								
Other Economic Services								
10140	Mead Street Subdivision	Land	420,000.00	152,326.00	267,674.00	-	-	-
			<u>420,000.00</u>	<u>152,326.00</u>	<u>267,674.00</u>	-	-	-
			<u>597,190.00</u>	<u>428,152.00</u>	<u>173,383.00</u>	-	-	-

**Shire of Donnybrook-Balingup
Schedule of Investments Held
For the period ended 31st October 2018**

FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
MUNICIPAL FUND							
Municipal Fund	Bendigo - 120942362 WA Treasury - General	Variable 1.45%	At Call At Call	\$1,255,005.73 \$14,253.46	\$4,218,877.50 \$17.67	-\$1,208,332.70 \$0.00	\$4,265,550.53 \$14,271.13
				\$1,269,259.19	\$4,218,895.17	-\$1,208,332.70	\$4,279,821.66
TRUST FUND							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$796,652.52	\$376,675.05	-\$724,727.57	\$448,600.00
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	\$8,205.95	\$117,152.65	-\$118,938.42	\$6,420.18
				\$804,858.47	\$493,827.70	-\$843,665.99	\$455,020.18
Roadworks Bonds	Westpac A/c: 17-3083	2.45%	30-Nov-2018	\$16,991.77	\$0.00	\$0.00	\$16,991.77
Subdivisional Bonds	Westpac A/c: 25-0616	2.45%	30-Nov-2018	\$53,830.01	\$0.00	\$0.00	\$53,830.01
Tuia Lodge Accommodation Bonds	Bendigo A/c: 706110	2.55%	26-Dec-2018	\$1,768,528.19	\$0.00	\$0.00	\$1,768,528.19
Tuia Lodge Accommodation Bonds	Bendigo A/c: 17-88978	2.55%	15-Jan-2019	\$2,668,973.15	\$376,164.18	-\$18,271.07	\$3,026,866.26
Extractive Industry Licence	Westpac A/c: 57-8390	2.35%	30-Nov-2018	\$99,347.01	\$0.00	\$0.00	\$99,347.01
Miscellaneous Investments	Westpac A/c: 57-8403	2.45%	30-Nov-2018	\$66,230.32	\$0.00	\$0.00	\$66,230.32
Donnybrook Balingup Aged Homes	Westpac A/c: 25-7543	2.45%	30-Nov-2018	\$261,545.53	\$0.00	\$0.00	\$261,545.53
Public Open Space Contributions	Westpac A/c: 57-8411	2.45%	30-Nov-2018	\$92,063.32	\$0.00	\$0.00	\$92,063.32
				\$5,027,509.30	\$376,164.18	-\$18,271.07	\$5,385,402.41
FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
LONG TERM INVESTMENT							
Bendigo Bank Shares	Bendigo Bank	-	At Call	\$25,000.00	\$0.00	\$0.00	\$25,000.00
				\$25,000.00	\$0.00	\$0.00	\$25,000.00
INVESTMENT FUND							
Aged Housing Reserve	ANZ A/c: 9732-82219	2.30%	29-Nov-2018	\$1,308,150.68	\$0.00	\$0.00	\$1,308,150.68
Waste Management Reserve	ANZ A/c: 9732-82198	2.30%	29-Nov-2018	\$1,372,380.62	\$0.00	\$0.00	\$1,372,380.62
Buildings	ANZ A/c: 9732-82235	2.30%	29-Nov-2018	\$690,445.68	\$0.00	\$0.00	\$690,445.68
Land	ANZ A/c: 9732-82235	2.30%	29-Nov-2018	\$223,548.09	\$0.00	\$0.00	\$223,548.09
Langley Villas & Minn Cottis Contingency Account	Westpac A/c: 17-3104	2.45%	30-Nov-2018	\$11,504.48	\$0.00	\$0.00	\$11,504.48
CBD Development Reserve	Westpac A/c: 52-4296	2.45%	30-Nov-2018	\$3,053.54	\$0.00	\$0.00	\$3,053.54
Valuation Reserve	Westpac A/c: 57-5552	2.45%	30-Nov-2018	\$60,950.10	\$0.00	\$0.00	\$60,950.10
Employee Leave & Gratuity Reserve	Westpac A/c: 52-4309	2.45%	30-Nov-2018	\$265,917.12	\$0.00	\$0.00	\$265,917.12
Town Planning Reserve	Westpac A/c: 52-4253	2.45%	30-Nov-2018	\$40,051.22	\$0.00	\$0.00	\$40,051.22
Plant Replacement Reserve	Westpac A/c: 52-4261	2.45%	30-Nov-2018	\$395,295.64	\$0.00	\$0.00	\$395,295.64
Roadworks Reserve Account	Westpac A/c: 46-7279	2.45%	30-Nov-2018	\$962,325.57	\$0.00	\$0.00	\$962,325.57
Building Maintenance Reserve	Westpac A/c: 46-5177	2.45%	30-Nov-2018	\$237,121.30	\$0.00	\$0.00	\$237,121.30
Bushfire Control & Management Reserve	Westpac A/c: 17-3171	2.45%	30-Nov-2018	\$2,281.91	\$0.00	\$0.00	\$2,281.91
Arbuthnott Reserve	Westpac A/c: 17-3171	2.45%	30-Nov-2018	\$3,684.65	\$0.00	\$0.00	\$3,684.65
Electronic Equipment Replacement Fund	Westpac A/c: 17-3171	2.45%	30-Nov-2018	\$126,698.19	\$0.00	\$0.00	\$126,698.19
Apple Fun Park Reserve	Westpac A/c: 59-6660	2.45%	30-Nov-2018	\$101,506.11	\$0.00	\$0.00	\$101,506.11
				\$5,829,914.90	\$0.00	\$0.00	\$5,829,914.90
TOTAL CASH & INVESTMENTS				\$12,931,541.86	\$5,088,887.05	-\$2,070,269.76	\$15,950,159.15

Investments Balances

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$9,540,965.16	59.82%	75%	A -2
WA Treasury	\$14,271.13	0.09%	100%	AAA
Westpac Bank	\$2,800,397.79	17.56%	100%	A -1+
ANZ Bank	\$3,594,525.07	22.54%	100%	A -1+
	<u>\$15,950,159.15</u>	<u>100.00%</u>		



**Shire of Donnybrook-Balingup
Summary of Bank Reconciliation
For the period ended 31st October 2018**

MUNICIPAL FUND

Balance as per Bank Statements	4,265,551
Investments	14,271
Add Deposits not yet Credited	23,213
Less Outstanding Cheques	(42,353)
Receipts not yet processed	(14,479)
Outstanding Transfers from Reserve	18,314
Outstanding Transfers to Reserves	(149,841)
Outstanding Transfers to Trust	-
Outstanding Transfers from Trust	-
Cheques not Yet Processed	2,466
Credit Card Payments	-
Bank Adjustment	(200)
<i>Balance as per Cash At Bank Account</i>	<u>4,116,943</u>

PETTY CASH

Shire Petty Cash on Hand	300
Shire Till Float on Hand	300
Tuia Lodge Petty Cash on Hand	200
Tuia Lodge Resident Kitty Float	1,000
Rec Centre Till Float on Hand	200
Dbk Community Library	100
Balingup Library	60
<i>Balance as per Petty Cash Account</i>	<u>2,160</u>

TRUST FUNDS

Balance as per Bank Statements	455,020
Investments	5,385,402
Plus Deposits not yet Credited	2,855
Less Outstanding Cheques	(5,683)
Less DOT EFT payment	(9,298)
Bank Adjustment	553
Outstanding Transfers	-
<i>Balance as per Cash At Bank Account</i>	<u>5,828,848</u>

RESERVE FUND

Investments	5,804,915
<i>Balance as per Cash At Bank Account</i>	<u>5,804,915</u>

LONG TERM INVESTMENT

Bendigo Shares	25,000
<i>Balance as per Cash At Bank Account</i>	<u>25,000</u>

TOTAL BALANCE CASH AT BANK**15,777,866**

SHIRE OF DONNYBROOK-BALINGUP

Rates Collection Statistics as at 31st October 2018

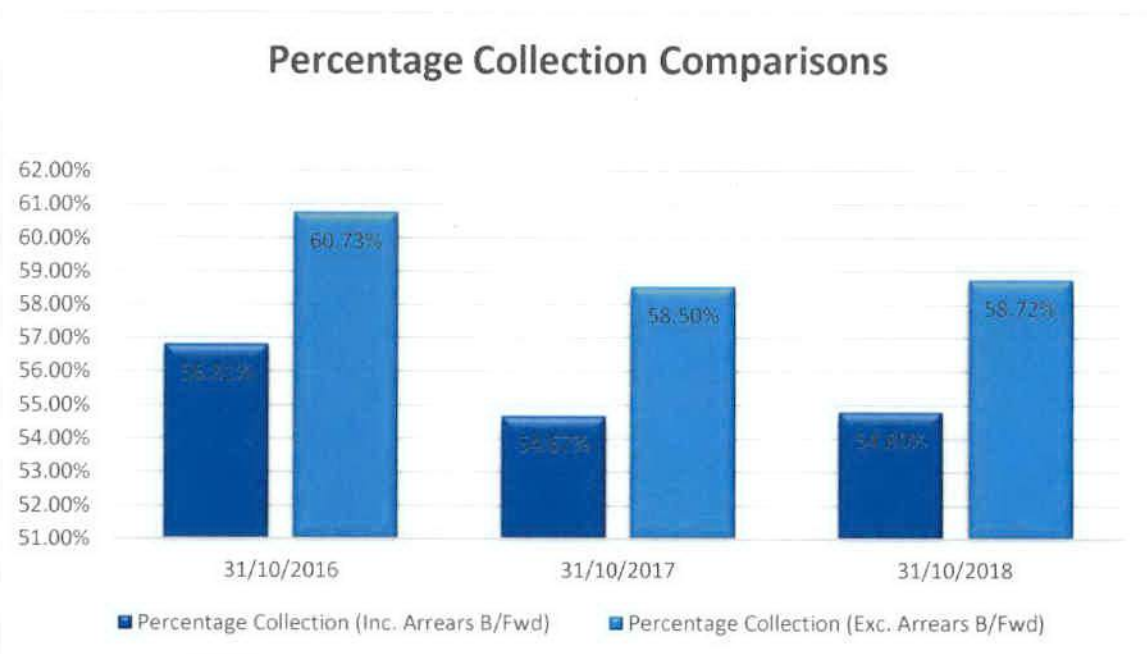
	Rates % June '18	Movement in Oct '18	Rates % Oct '18
Arrears Brought Forward	369,683	-17,157	352,527
Billing To Date	4,885,441	37,041	4,922,483
	5,255,125	19,885	5,275,009
Less Received To Date	505,506	2,384,923	2,890,429
Balance Owed	4,749,619	-2,365,039	2,384,580
Percentage Collection (Including Arrears B/Fwd)	9.62%	45.17%	54.79%
Percentage Collection (On 18/19)	0.00%	58.72%	58.72%

Note: Rates equating to approx 2.5% are not immediately collectable, being validly defferred under the State Governments' Scheme for Pensioner Rates deferrment. ie only 97.5% is collectable.

SHIRE OF DONNYBROOK-BALINGUP

Rates Comparison Statistics as at 31st October 2018

	31/10/2016	31/10/2017	31/10/2018
Arrears Brought Forward	300,955	321,627	352,527
Billing To Date	4,356,904	4,594,210	4,922,483
Total Raised Inc. Arrears	4,657,859	4,915,837	5,275,009
Less Received To Date	2,646,039	2,687,545	2,890,429
Balance Owed	2,011,821	2,228,292	2,384,580
Percentage Collection (Inc. Arrears B/Fwd)	56.81%	54.67%	54.80%
Percentage Collection (Exc. Arrears B/Fwd)	60.73%	58.50%	58.72%



**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
3689	CANCELLED	CANCELLED		
3690	DEPARTMENT OF COMMERCE	TFR BOND PAYMENT FOR N SUTTON		\$ 656.80
3691	SHIRE OF DONNYBROOK BALINGUP	RESIDENT'S KITTY - 22.11.18 RECOUP		\$ 977.25
3692	BUILDERS REGISTRATION BOARD WA	BSL LEVY COLLECTIONS FOR OCTOBER 2018		\$ 2,602.91
3693	TANYA LOUISE FYFE	BOND REFUND		\$ 50.00
3694	BUILDING & CONST IND TRAINING FUND	BCITF LEVY COLLECTIONS - NOVEMBER 18		\$ 73,522.04
3695	SHIRE OF DONNYBROOK BALINGUP	BCITF AGENCY COLLECTION FEES - NOVEMBER 18		\$ 33.00
3696	SHIRE OF DONNYBROOK BALINGUP	BSL AGENCY COLLECTION FEES - NOVEMBER 18		\$ 60.00
3697	BUILDERS REGN BOARD OF WA	BSL LEVY COLLECTIONS - NOVEMBER 18		\$ 1,377.61
EFT15249c	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 21/11/2018	\$ 65,354.65	
EFT15249d	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 21/11/2018	\$ 124,711.17	
EFT15249e	AUSTRALIAN TAX OFFICE	BAS - OCTOBER 18	\$ 125,636.00	
EFT15250	AUSTRALIA WIDE INVESTIGATIONS	CONDUCT INVESTIGATION INTO CLIENT COMPLAINT	\$ 4,299.90	
EFT15251	CAPEL CRANE HIRE	50 TONNE CRANE HIRE TO INSTALL WEIR GATES	\$ 1,369.50	
EFT15252	AUST SERVICES UNION WA BRANCH	PAYROLL DEDUCTIONS	\$ 25.90	
EFT15253	MAIA FINANCIAL	DBK REC CTR - LEASE EXPENSES 26/11/2018 - 31/12/2018	\$ 468.84	
EFT15254	ABCO PRODUCTS PTY LTD	P&G - CLEANING PRODUCTS	\$ 4,328.92	
EFT15255	ATC EMPLOYMENT SOLUTIONS	TUIA LODGE - CASUAL AGED CARER SERVICES	\$ 4,024.35	
EFT15256	AQUAMONIX	REPAIR CONTROLLER FOR MITCHELL PARK	\$ 1,688.50	
EFT15257	BUNNINGS GROUP LIMITED	LASER DISTANCE MEASURER	\$ 141.55	
EFT15258	BELL FIRE EQUIPMENT COMPANY P/L	TUIA LODGE - EMERG WARN SYSTEM & FIRE ALARM SERV OCT 2018	\$ 168.66	
EFT15259	BUNBURY TELECOM SERVICE PTY LTD	LOCATE SERVICES ON UPPER CAPEL ROAD	\$ 1,147.63	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT15260	BLACKWOOD UNITED F.C. INC	2018 - 2019 COMMUNITY GRANT FUNDING SCHEME	\$ 500.00	
EFT15261	BLUE FORCE PTY LTD	PRESTON VILLAGE - EMERGENCY HELP MONITORING FOR OCT 2018	\$ 200.20	
EFT15262	COURIER AUSTRALIA	VARIOUS SHIRE DEPTS - FREIGHT EXPENSES - OCT 2018	\$ 564.97	
EFT15263	CLIFFORD AUTO REPAIRS	DB463 - VEHICLE SERVICE 120,000 KMS	\$ 315.10	
EFT15264	DUG CROSS ELECTRICS	VARIOUS SHIRE SITES - ELECTRICAL REPAIRS AND FIT OUT	\$ 3,405.00	
EFT15265	CHILD SUPPORT AGENCY	TUIA LODGE - PAYROLL DEDUCTION	\$ 603.97	
EFT15266	CARPET COURT FLOORING CENTRES	TUIA LODGE - NEW CONSULT ROOM REFLOORING	\$ 2,740.00	
EFT15267	CAVI PAINTING	PAINTING FOLLOWING INSTALLATION OF AIRCON TO CHAMBERS	\$ 240.00	
EFT15268	DBK BLN CHAMBER OF COMMERCE	2019 DBK BLN CHAMBER OF COMMERCE DIRECTORY ADVERTISING	\$ 1,870.00	
EFT15269	CAFE TIFFANY'S	GROUND CONTROLLER COURSE 8 NOV 2018 - CATERING	\$ 230.00	
EFT15270	CRS ELECTRICAL	VARIOUS SHIRE SITES - REPAIRS & INSTALLATION OF EQUIPMENT	\$ 647.00	
EFT15271	CLIFFORD HALLAM HEALTHCARE P/L	TUIA LODGE - CONTINENCE PRODUCTS FOR NOVEMBER 2018	\$ 1,664.05	
EFT15272	DONNYBROOK MEDICAL SERVICES	TUIA LODGE - PRE EMPLOYMENT MEDICAL	\$ 165.00	
EFT15273	DONNYBROOK FRUIT BARN	TUIA LODGE - FRUIT SUPPLIES OCTOBER 2018	\$ 431.07	
EFT15274	DBK & DISTRICT PLUMBING SERVICE	VARIOUS SHIRE SITES - PLUMBING REPAIRS & MAINTENANCE	\$ 1,991.00	
EFT15275	DONNYBROOK TYRE SERVICE	VARIOUS SHIRE VEHICLES - REPLACEMENT TYRES & REPAIRS	\$ 2,760.50	
EFT15276	DBK GREENWASTE RECYCLER	P&G - BLACK MULCH	\$ 150.00	
EFT15277	DBCEC (WA) PTY LTD	BROOKHAMPTON RD - APPROX 1000 TONNE OF GRAVEL	\$ 16,685.14	
EFT15278	EARTHMAC	TRAFFIC MANAGEMENT FOR THE MONTH OF NOVEMBER 2018	\$ 550.01	
EFT15279	ECOANGLE DESIGN & DRAFTING	DESIGN DRAWINGS OF THE KIRUP FIRE STATION	\$ 420.00	
EFT15280	DEPT OF FIRE & EMERGENCY SERV	2018/19 ESL 2ND QUARTER CONTRIBUTION	\$ 86,807.33	
EFT15281	FIRE RESCUE SAFETY AUSTRALIA	ESL - MAX AIR III COMPRESSOR KIT & ACCESSORIES	\$ 1,548.01	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT15282	FITRIC	DBK REC CTR - PUMP FITNESS CLASS INSTRUCTOR EXP - OCT 2018	\$ 250.00	
EFT15283	FIRE & SAFETY WA	ESL - IMT BAG DFES SPEC - 00Z00	\$ 625.02	
EFT15284	GOLDEN VALLEY TREE PARK COMM	2018/2019 COMMUNITY EVENT SPONSORSHIP - 2018	\$ 500.00	
EFT15285	JR & A HERSEY PTY LTD	W&S - SAND BAGS, FLAGGING TAPE, TIE STRAPS, SIDE CUTTER	\$ 1,577.22	
EFT15286	COVERT SIGNS	FIRE CONTROL- FRAMES & SIGNAGE	\$ 734.58	
EFT15287	SKIPPERS PLUMBING SERVICES	DBK TRANSIT PARK - REPLACE DAMAGED FLEXIHOSE	\$ 339.46	
EFT15288	JASON SIGNMAKERS	W&S - BRACKETS & CONSTRUCTION POSTS	\$ 644.05	
EFT15289	STAFF REIMBURSEMENTS	ONE YEARS MOTOR DRIVERS LICENCE AS PER EBA	\$ 29.90	
EFT15290	LIVING SPRINGS	ADMIN - BOTTLED WATER - NOV 2018	\$ 77.00	
EFT15291	SOUTH WEST LOCKSMITHS	BLN LIB - INSTALL DEADLOCK KEYED BOTH SIDES TO ENTRY DOOR	\$ 463.53	
EFT15292	LGISWA	LGIS INSURANCE EXPENSES 2018/19 2ND INSTALLMENT	\$ 213,076.26	
EFT15293	MALATESTA ROAD PAVING & HOTMIX	BROOKHAMPTON RD - 200 LTRS EMULSTION	\$ 320.00	
EFT15294	MACQUARIE EQUIPMENT RENTALS P/L	DBK REC - LEASE EXPENSES FOR PERIOD 01/12/2018 - 31/12/2018	\$ 503.86	
EFT15295	STAFF REIMBURSEMENTS	DBK REC CTR - REIMBURSE FOR PURCHASE OF FIRST AID SIGNS	\$ 24.90	
EFT15296	MJB INDUSTRIES PTY LTD	UPPER CAPEL RD - PIPE & HEADWALL	\$ 9,342.30	
EFT15297	MESSAGES ON HOLD AUSTRALIA P/L	PHONE MESSAGE ANNOUNCER SERVICE FOR 20/11/2018 - 19/02/2018	\$ 402.96	
EFT15298	MORRISSEY HOMESTEAD INC	TUIA LODGE - BUS TRIP 30.09.2018 (OCC THERAPY EXPENSES)	\$ 167.00	
EFT15299	MARZANO CONSULTING PSYCH	MEDIAITON SERVICES - SHORT STREET DRAINANGE	\$ 559.90	
EFT15300	NH3	INSTALL NEW AIR CONDITIONING IN SHIRE CHAMBER	\$ 9,010.00	
EFT15301	NARA TRAINING & ASSESSING P/L	WHITE CARD TRAINING	\$ 100.00	
EFT15302	OFFICEWORKS	TUIA LODGE - STATIONERY ORDER NOVEMBER 2018	\$ 362.86	
EFT15303	PFD FOOD SERVICE PTY LTD	DBK REC CTR - CHIP & CONFECTIONERY SUPPLIES	\$ 342.20	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chg/EFT	Name	Description	Municipal	Trust
EFT15304	PUBLIC LIBRARIES WA INC.	DBK LIBRARY - PLWA MEMBERSHIP 2018/19	\$ 170.00	
EFT15305	PRESTON POWER EQUIPMENT	W&S - GOODS AND SERVICES FOR NOVEMBER 2018	\$ 40.50	
EFT15306	HOLCIM (AUSTRALIA) PTY LTD	CONCRETE FOR PRESTON RIVER FORESHORE	\$ 883.58	
EFT15307	REGIONAL DEVELOPMENT AUSTRALIA	2018/19 CONTRIB PROVISION OF ECONOMIC & COMM PROFILING SW	\$ 1,100.00	
EFT15308	ROSTER WITH ROSS PTY LTD	TUIA LODGE - ZUUS SCHEDULES, PAYROLL, 12/11/2018 - 11/12/2018	\$ 149.00	
EFT15309	STEWART & HEATON CLOTHING CO	VARIOUS BFB'S - FIRE FIGHTING PPC	\$ 3,666.04	
EFT15310	ST JOHN AMBULANCE DONNYBROOK	BLN BFB - GLOVES, MEDICAL SHEARS, CPR MASKS	\$ 142.52	
EFT15311	SOUTHERN LOCK & SECURITY	ADMIN BLDG ALARM - INVESTIGATE LOW BATTERY WARNING	\$ 197.50	
EFT15312	SOS OFFICE EQUIPMENT	DBK LIBRARY - PHOTOCOPIER EXPENSES	\$ 84.72	
EFT15313	BUNBURY TRUCKS	DB4050 HINO TRUCK - LUBE KIT	\$ 119.35	
EFT15314	SOUTH WEST SEPTICS	BLN TRANSIT PARK - EMPTY TANK TO CREEKSIDE TOILET BLOCK	\$ 412.50	
EFT15315	WA COUNTRY HEALTH SERVICE	TUIA LODGE - RESIDENT MEALS FOR SEPTEMBER 2018	\$ 21,572.60	
EFT15316	STALEY FOOD & PACKAGING	TUIA LODGE - 2 X ROBAND CONVEYOR TOASTER	\$ 2,967.80	
EFT15317	SHIRE OF BOYUP BROOK	BOYUP BROOK SHARED RANGER EXPENSES - JULY - SEPT 2018	\$ 428.27	
EFT15318	SURGICAL HOUSE PTY LTD	TUIA LODGE - CONTINENCE PRODUCTS / WIPES	\$ 1,712.88	
EFT15319	SIGNS PLUS	TUIA LODGE - STAFF BADGE ORDER	\$ 18.50	
EFT15320	ST MARY'S PRIMARY SCHOOL	DONATION TOWARDS END OF YEAR AWARDS PRESENTATION 2018	\$ 100.00	
EFT15321	TROPHIES WEST	PRESENTATION SHIELDS - BUSHFIRE SERVICE	\$ 190.70	
EFT15322	VOGUE FURNITURE	PAYROLL - REPLACEMENT OFFICE CHAIR	\$ 444.00	
EFT15323	VIP GARDENING	TUIA LODGE - GARDEN MAINTENANCE OCTOBER 2018	\$ 2,734.60	
EFT15324	VARIETY CONSTRUCTION	REFURBISHMENT OF MINNINUP COTTAGES UNIT 1	\$ 6,896.00	
EFT15325	VEOLIA ENVIRONMENTAL SERVICES	VARIOUS SHIRE ROADS - ROAD SWEEPING	\$ 276.10	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chq/EFT	Name	Description	Municipal	Trust
EFT15326	WESTRAC EQUIPMENT PTY LTD	VARIOUS SHIRE VEHICLES - ASSORTED PARTS & OILS	\$ 865.59	
EFT15327	WARD BUILDING CO	DONNYBROOK SES - BUILDING REPAIRS	\$ 775.50	
EFT15328	STAFF REIMBURSEMENTS	DBK REC CTR - REIMBURSEMENT OF POLICE CLEARANCE	\$ 54.30	
EFT15329	MACHINERY WEST	AFRON HIRE TO PUT UP XMAS LIGHTS	\$ 275.00	
EFT15330	THE WORKWEAR GROUP PTY LTD	TUIA LODGE - 2018/19 UNIFORMS	\$ 724.15	
EFT15331	YABBERUP COMMUNITY ASSOCIATION	2018/2019 COMMUNITY GRANT EVENT SPONSORSHIP FUNDING	\$ 2,000.00	
EFT15331a	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - TERMINATION PAY	\$ 615.82	
EFT15331b	DEPARTMENT OF TRANSPORT	REFUND LICENSING AGENCY COLLECTION FEES - NOVEMBER 18		\$ 140,538.60
EFT15331c	BENDIGO BANK - PAYROLL CLEARING	TUIA LODGE - TERMINATION PAY	\$ 4,113.48	
EFT15331d	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PAYROLL FOR PERIOD ENDING 05/12/2018	\$ 65,047.31	
EFT15331e	SHIRE OF DONNYBROOK BALINGUP	PAYROLL FOR PERIOD ENDING 05/12/2018	\$ 120,136.65	
EFT15332	DONNYBROOK GLASS	DBK REC CTR - REPLACE WINDOWS & RUBBER SEALS IN POOL	\$ 3,575.00	
53151	DONNYBROOK SOCIAL CLUB	BOND REFUND	\$ 100.00	
53152	SHIRE OF DONNYBROOK/BALINGUP	TUIA LODGE - STAFF RATES FOR NOVEMBER 2018	\$ 310.00	
53153	BIG W - BUNBURY	CHRISTMAS PARTY DECORATIONS	\$ 243.47	
53154	BP DONNYBROOK	MGNT DBK TRANSIT PRK & FUEL EXPENSES - OCT 2018	\$ 4,189.97	
53155	DONNYBROOK NEWSAGENCY	DBK LIBRARY - NEWSPAPERS SUPPLIES FOR OCT 2018	\$ 40.00	
53156	DONNYBROOK HARDWARE & GARDEN	VARIOUS SHIRE DEPTS - HARDWARE ACCOUNT - OCTOBER 2018	\$ 1,102.68	
53157	STAFF REIMBURSEMENTS	FIRE CONTROL - REIMBURSEMENT OF POLICE CLEARANCE	\$ 50.24	
53158	CELLARBRATIONS DONNYBROOK	ADMIN - REFRESHMENTS	\$ 354.90	
53159	TELSTRA	VARIOUS SHIRE SITES - TELEPHONE EXPENSES - OCTOBER 2018	\$ 1,051.50	
53160	SYNERGY	VARIOUS SHIRE SITES - ELECTRICITY EXPENSES - OCT - NOV 2018	\$ 11,357.85	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chg/EFT	Name	Description	Municipal	Trust
53161	WESTNET PTY LTD	VARIOUS SHIRE SITES - INTERNET EXPENSES - NOV 2018	\$ 314.87	
53163	BP DONNYBROOK	BUSHFIRE MITIGATION - POSITRAK HIRE	\$ 5,060.00	
53164	SHIRE OF DONNYBROOK BALINGUP	TUIA LODGE - PETTY CASH RECoup	\$ 165.80	
DD23521.1	WA SUPER	PAYROLL DEDUCTIONS	\$ 16,267.69	
DD23521.2	TWU NOMINEES PTY LTD	PAYROLL DEDUCTIONS	\$ 169.42	
DD23521.3	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$ 204.13	
DD23521.4	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$ 676.14	
DD23521.5	MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$ 173.97	
DD23521.6	COMMONWEALTH BANK SUPER	PAYROLL DEDUCTIONS	\$ 181.52	
DD23521.7	Q SUPER	PAYROLL DEDUCTIONS	\$ 249.00	
DD23521.8	NORTH	PAYROLL DEDUCTIONS	\$ 237.86	
DD23521.9	PLUM SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 460.88	
DD23521.10	BT SUPER FOR LIFE	PAYROLL DEDUCTIONS	\$ 223.74	
DD23570.1	WA SUPER	PAYROLL DEDUCTIONS	\$ 17,365.21	
DD23570.2	BT SUPER FOR LIFE	PAYROLL DEDUCTIONS	\$ 223.74	
DD23570.3	TWU NOMINEES PTY LTD	PAYROLL DEDUCTIONS	\$ 178.03	
DD23570.4	MLC NOMINEES PTY LTD	PAYROLL DEDUCTIONS	\$ 50.29	
DD23570.5	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$ 747.44	
DD23570.6	BENDIGO SMARTSTART SUPER	PAYROLL DEDUCTIONS	\$ 200.28	
DD23570.7	MACQUARIE SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	\$ 162.19	
DD23570.8	COMMONWEALTH BANK SUPER	PAYROLL DEDUCTIONS	\$ 181.52	
DD23570.9	Q SUPER	PAYROLL DEDUCTIONS	\$ 241.06	

**SHIRE OF DONNYBROOK/BALINGUP
LOCAL GOVERNMENT ACT 1995**

**LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER
IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO
COUNCIL ON 19 DECEMBER 2018**

MANUAL/AUTO CHEQUES

Chg/EFT	Name	Description	Municipal	Trust
DD23570.10	NORTH	PAYROLL DEDUCTIONS	\$ 228.00	
DD23570.11	PLUM SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 491.11	
			<u>\$ 1,003,051.38</u>	<u>\$ 219,818.21</u>
				<u>\$ 1,222,869.59</u>

SHIRE OF DONNYBROOK/BALINGUP

LOCAL GOVERNMENT ACT 1995

LIST OF ACCOUNTS AUTHORISED AND PAID BY THE CHIEF EXECUTIVE OFFICER IN ACCORDANCE WITH DELEGATION NO. 3.2 AND PRESENTED TO COUNCIL ON 19 DECEMBER 2018.

SUMMARY:

<i>Bank</i>	<i>Cheque Number</i>	<i>Amount</i>
Municipal	EFT15249c-EFT15332, 5315 - 53164, DD23521.1- DD23521.10, DD23570.1- DD23570.11	\$1,003,051.38
Trust	3689 - 3697, EFT15331b	\$219,818.21
<i>Monthly Cheque Totals</i>		<u><u>\$1,222,869.59</u></u>

CERTIFICATION OF MANAGER OF FINANCE & ADMINISTRATION

This schedule of accounts paid under delegated authority (No 3.1) covering cheques numbered from EFT15249c-EFT15332, 5315 -53164, DD23521.1-DD23521.10, DD23570.1-DD23570.11 Trust 3689 - 3697, EFT15331b totalling \$1,222,869.59 is herewith presented to Council. The payments have been checked and are fully supported by vouchers and invoices which have been duly certified as to the goods and the rendition of services, prices and computations and the amounts shown were due for payment.

 <hr style="border: 0; border-top: 1px solid black; margin: 0;"/> MANAGER OF FINANCE & ADMINISTRATION	<hr style="border: 0; border-top: 1px solid black; margin: 0;"/> DATE
	14/12/18