



Monthly Financial Reports

Management Statements

**For the period ended
30th November 2018**

Shire of Donnybrook-Balingup**Monthly Report to Council****TABLE OF CONTENTS**

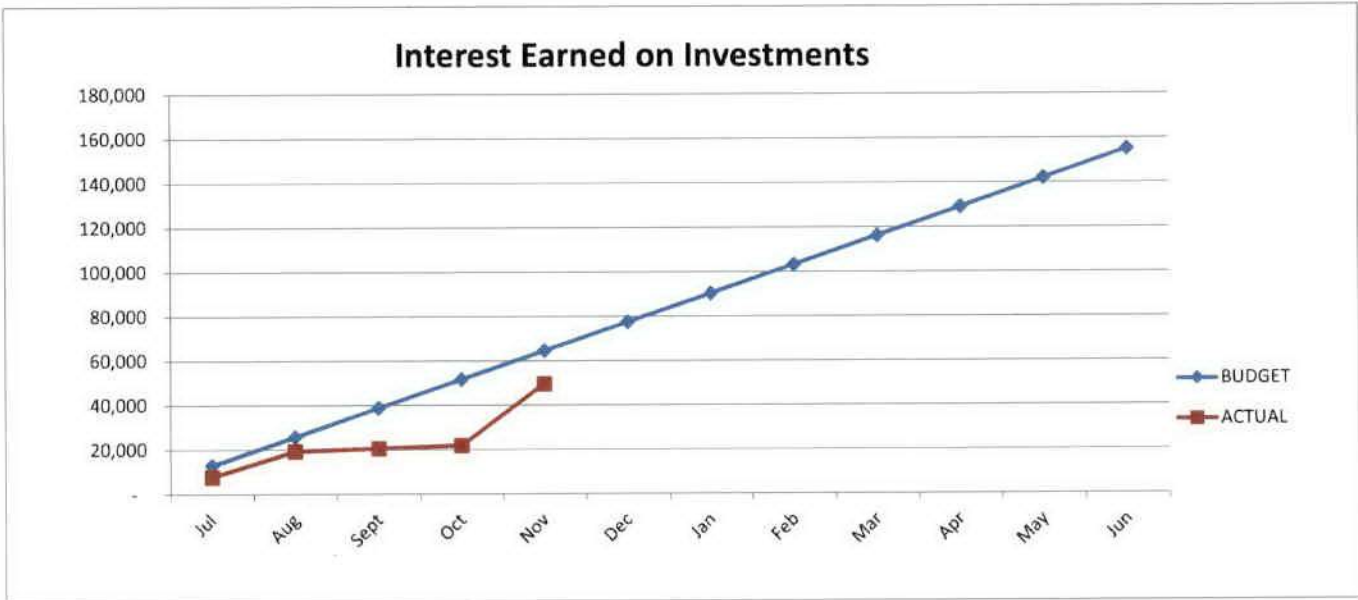
<u>FINANCIAL STATEMENTS</u>	Page
1) Graphical Presentation of Key Financial Data	2 - 6
2) Operating Statement (by Program)	7
3) Operating Statement (by Nature & Type)	8 - 11
4) Statement of Financial Activity	12
5) Variance Reports	13 - 16
6) Summary of Financial Activity - Cash	17 - 18
7) Notes - Financial 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 30th November 2018**

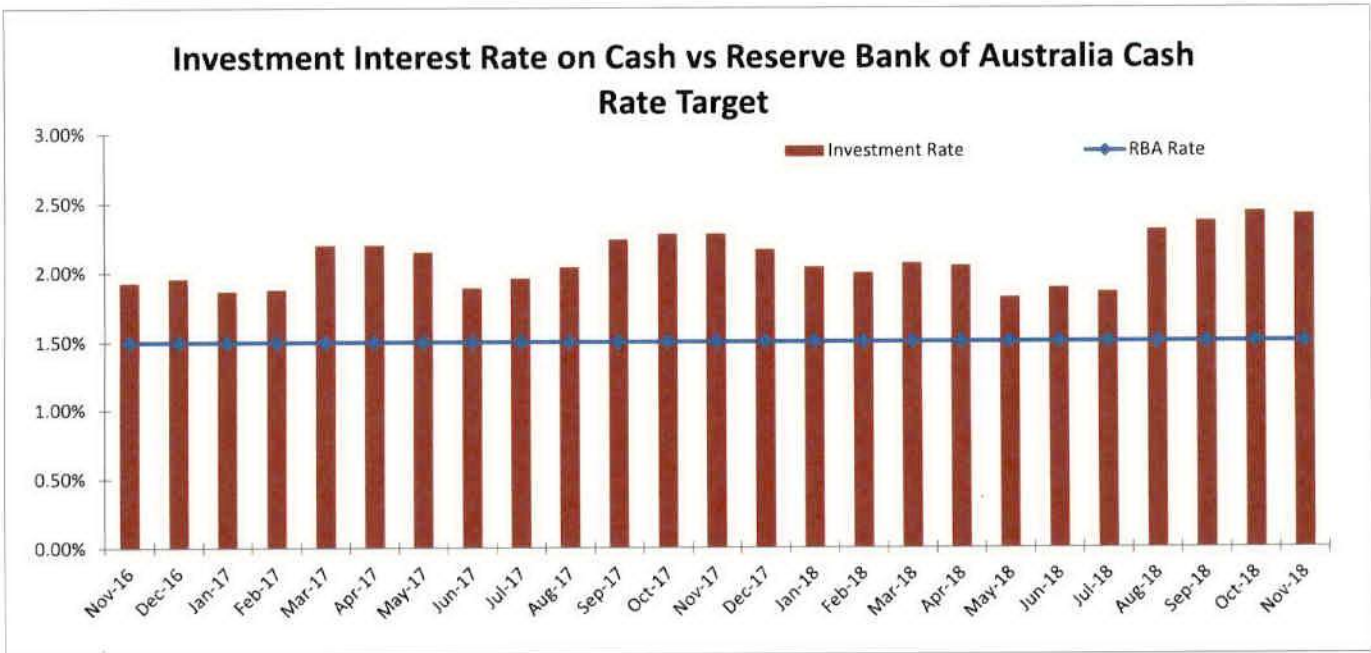
* **Cash & Investments**

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

	YTD Actual	YTD Budget
Municipal Fund:	\$ 8,737	\$ 31,250
Reserve Fund:	\$ 40,915	\$ 33,335
	\$ 49,653	\$ 64,585



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.

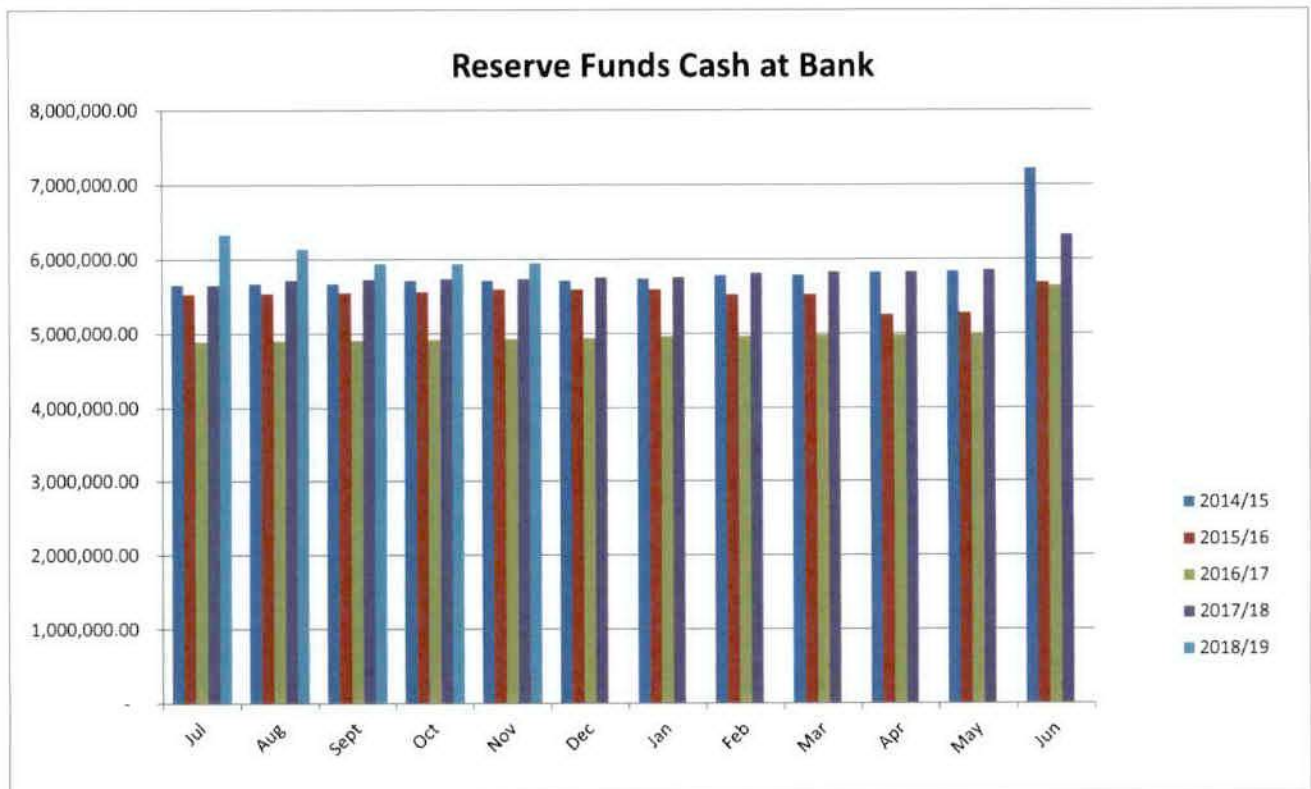
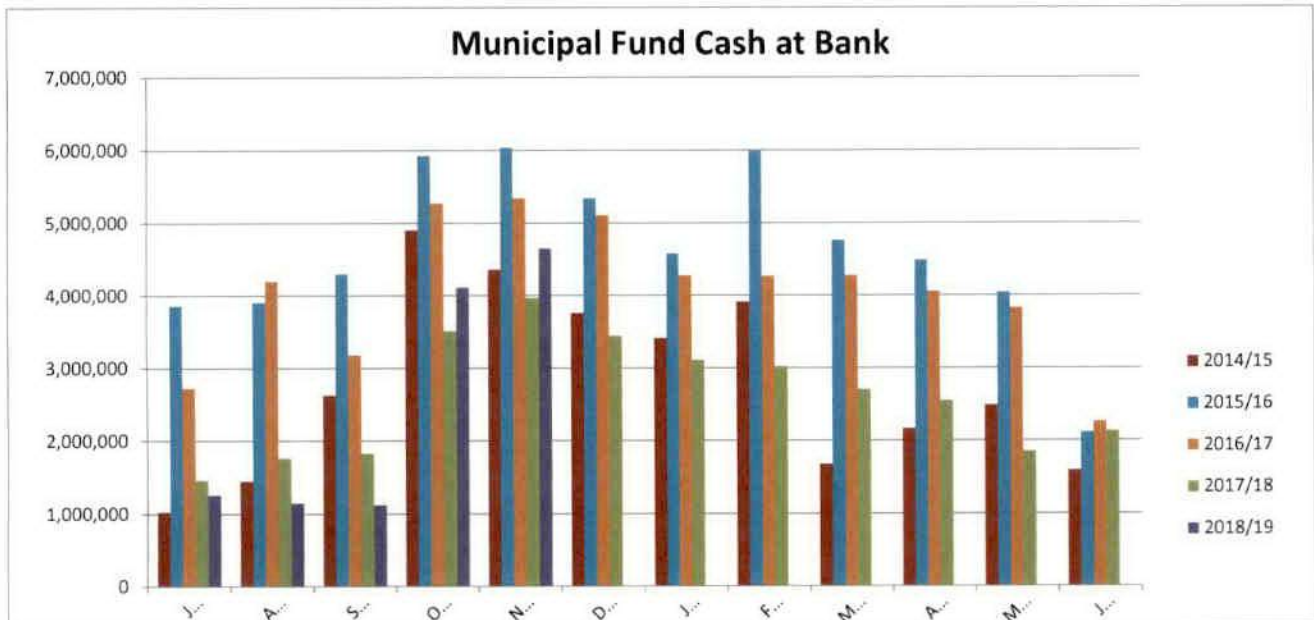


Shire of Donnybrook / Balingup
 Graphical Presentation of Key Financial Data
 For Period ended 30th November 2018

* **Cash & Investments**

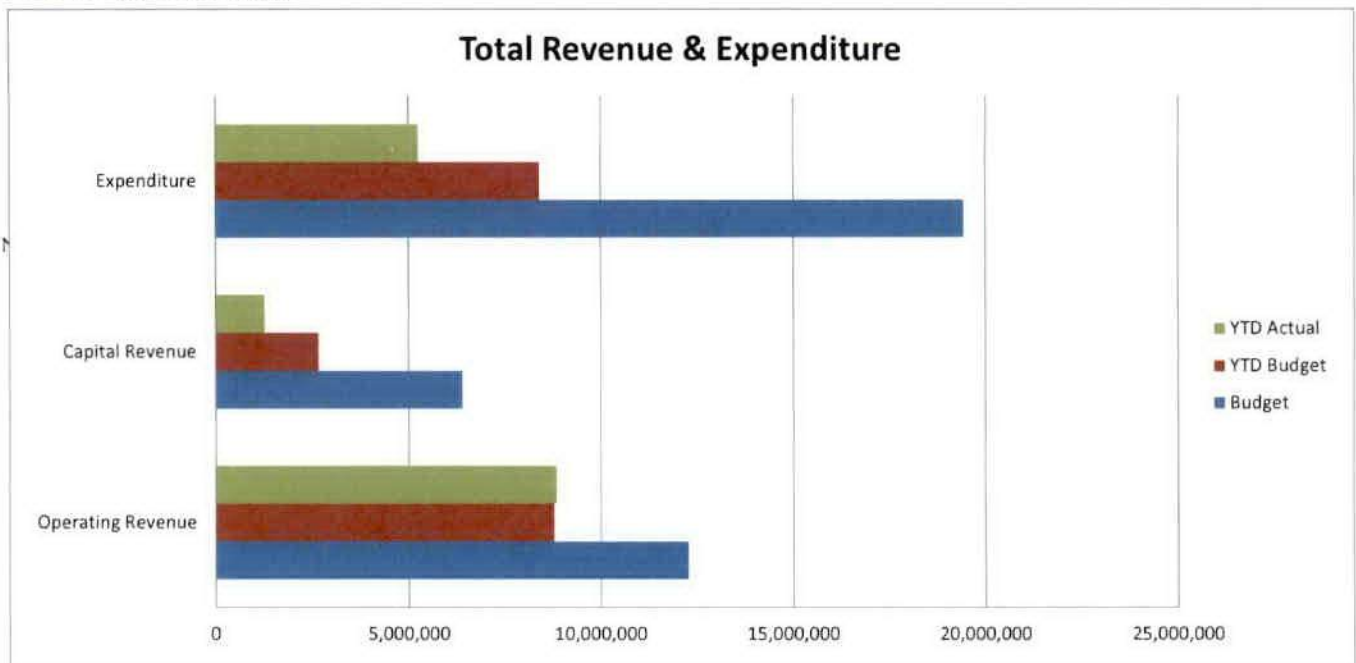
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$4,649,058.36.. This includes investments held by the Shire of \$3,514,288.23.

Municipal Investment Funds total	\$	3,514,288
Restricted Funds total	\$	-
Municipal Fund Cash at Bank total	\$	602,655
Reserve Funds Cash at Bank	\$	5,951,169
	\$	10,068,112



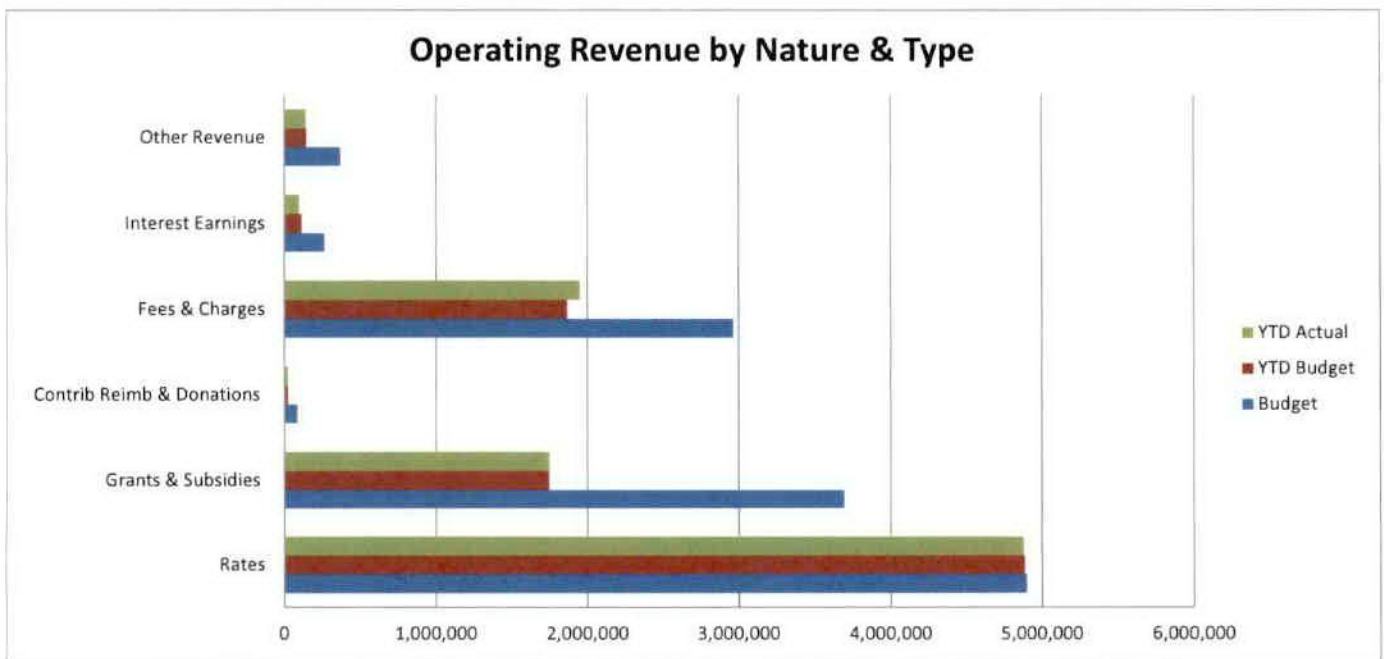
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 30th November 2018

* Nature & Type Reporting



Total Revenue & Expenditure	Budget	YTD Budget	YTD Actual
Operating Revenue	12,279,047	8,784,474	8,845,193
Capital Revenue	6,400,663	2,666,106	1,262,646
Expenditure	19,446,987	8,414,321	5,260,825

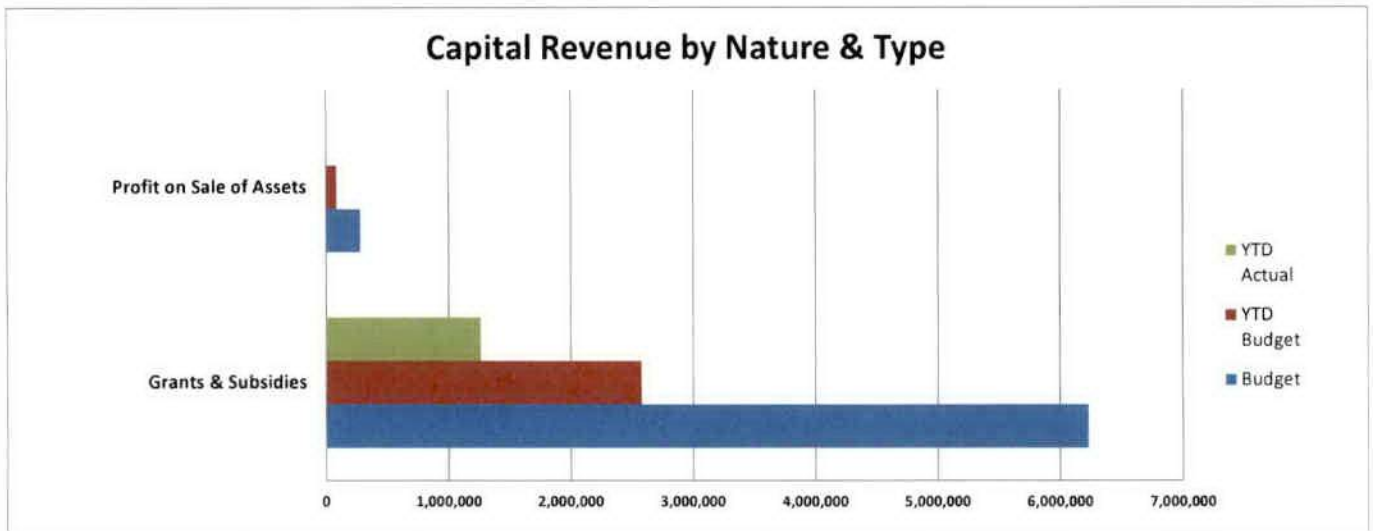
A further detailed analysis of total operating revenue, capital revenue and expenditures is provided via the various nature and type subsections listed below:



Operating Revenue by Nature & Type	Budget	YTD Budget	YTD Actual	YTD Variance
Rates	4,898,169	4,884,459	4,880,386	-0.08
Grants & Subsidies	3,693,642	1,746,975	1,748,069	0.06
Contrib Reimb & Donations	85,779	25,540	26,103	2.20
Fees & Charges	2,966,558	1,868,441	1,950,996	4.42
Interest Earnings	265,672	113,440	97,965	-13.64
Other Revenue	369,227	145,619	141,674	-2.71
Total	12,279,047	8,784,474	8,845,193	

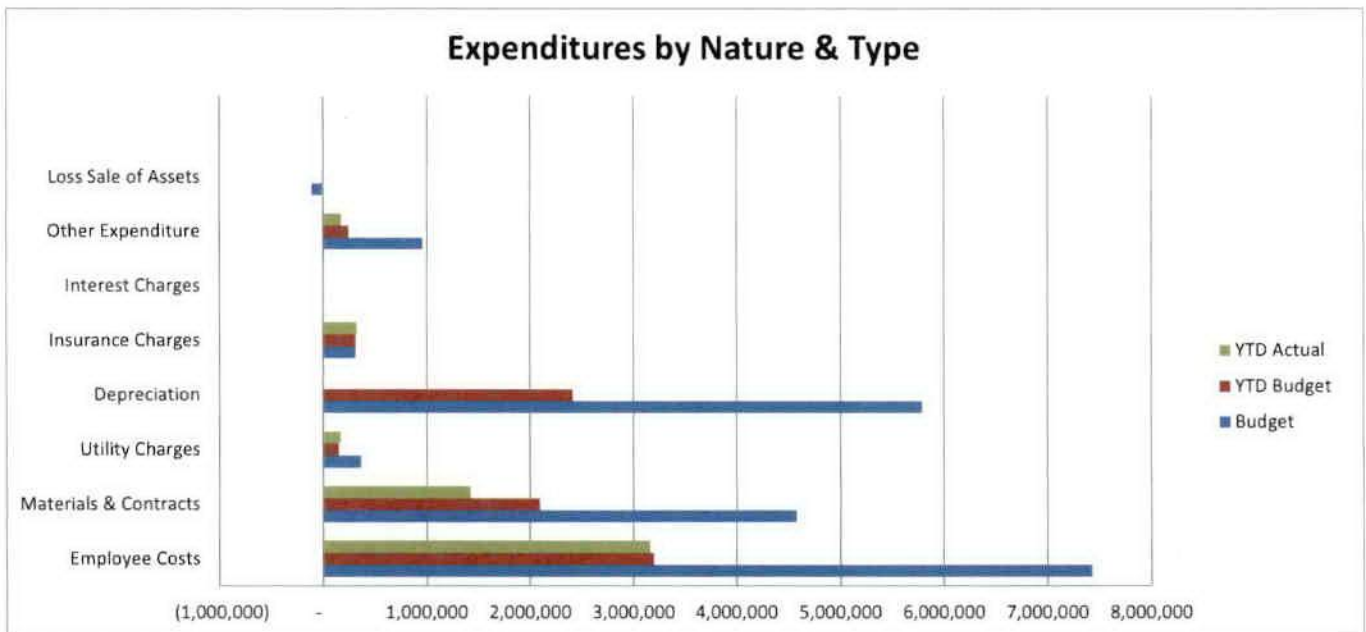
Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 30th November 2018

* Nature & Type Reporting (continued)



Capital Revenue by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Grants & Subsidies	6,231,625	2,576,882	1,262,646	-51.00
Profit on Sale of Assets	281,362	89,224	0	
Total	6,512,987	2,666,106	1,262,646	

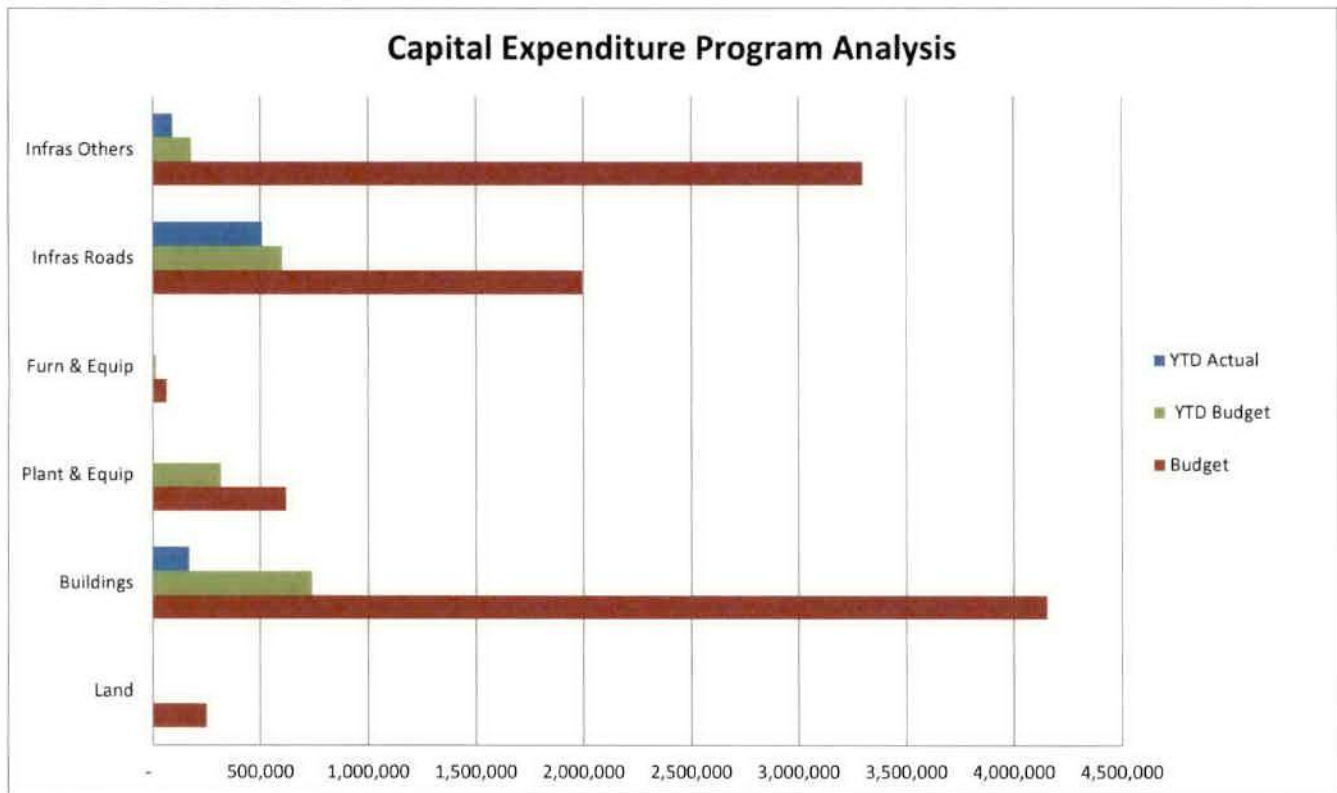


Expenditures by Nature and Type

	Budget	YTD Budget	YTD Actual	YTD Variance
Employee costs	7,432,262	3,194,003	3,159,562	-1.08
Materials and contracts	4,578,007	2,095,168	1,422,100	-32.12
Utility charges	363,858	151,605	171,777	13.31
Depreciation on Non Current Assets	5,788,427	2,411,845	-	-100.00
Insurance charges	312,590	312,580	326,692	4.51
Interest charges	11,443	5,923	3,049	-48.52
Loss on sale of asset	(112,324)	-	-	-26.95
Other expenditure	960,400	243,197	177,645	-26.95
TOTAL	19,334,663	8,414,321	5,260,825	

Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 30th November 2018

* Capital Acquisitions by Asset Class



Capital Acquisitions

	Budget	YTD Budget	YTD Actual	YTD Variance
Land	250,000	-	4,612	
Buildings	4,156,500	739,221	168,350	-77.23
Plant & Equipment	620,352	316,633	-	-100.00
Furniture & Equipment	64,400	15,650	2,139	-86.33
Infrastructure Roads	1,994,841	600,415	507,175	-15.53
Infrastructure Others	3,299,200	178,517	92,868	-47.98
TOTAL	10,385,293	1,850,436	775,144	

Shire of Donnybrook / Balingup
Operating Statement
For Period ended 30th November 2018

		Total Original Budget 2018/19	Budget Year-to-date November	Actual Year-to-date 2018/19
Operating Revenues				
Rate Revenue	3	4,898,169	4,884,459	4,880,386
General Purpose Funding	3	1,296,179	644,557	607,965
Governance	4	15,466	12,546	43,750
Law, Order & Public Safety	5	458,488	271,097	168,347
Health	7	149,066	65,635	62,746
Education and Welfare	8	3,450,648	1,497,950	1,499,679
Housing	9	0	0	0
Community Amenities	10	1,221,297	1,134,602	1,137,078
Recreation & Culture	11	323,426	87,565	93,766
Transport	12	188,581	130,531	179,001
Economic Services	13	166,227	71,477	126,370
Other Property & Services	14	111,500	46,460	27,376
		12,279,047	8,846,879	8,826,464
Operating Expenses Excluding				
Borrowing Costs Expenses				
General Purpose Funding	3	(245,653)	(79,399)	(22,176)
Governance	4	(1,128,885)	(521,973)	(1,115,965)
Law, Order & Public Safety	5	(1,370,553)	(636,145)	(452,560)
Health	7	(233,673)	(104,261)	(23,029)
Education and Welfare	8	(4,426,299)	(1,994,436)	(1,479,206)
Housing	9			
Community Amenities	10	(1,793,469)	(753,832)	(478,299)
Recreation & Culture	11	(3,446,903)	(1,461,978)	(819,051)
Transport	12	(5,151,655)	(2,208,599)	(796,502)
Economic Services	13	(952,354)	(277,857)	(75,677)
Other Property & Services	14	(131,789)	(247,366)	97,493
		(18,881,233)	(8,285,846)	(5,164,972)
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	1,475,000	600,000
Community Amenities	10	(0)	0	0
Recreation & Culture	11	206,000	5,415	10,374
Transport	12	4,034,450	1,096,467	673,372
Economic Services	13	(0)	0	0
		6,231,625	2,576,882	1,283,746
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)	3,267,130	4,971,077

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type)
For the Period ended 30th November 2018

	Total Original Budget 2018/19	Budget Year-to-date November	Actual Year-to-date 2018/19
OPERATING REVENUE AND EXPENDITURE			
(a) Summary by Nature and Type			
Revenue			
Rates	4,898,169	4,884,459	4,880,386
Grants and Subsidies (Operating)	3,693,642	1,746,975	1,748,069
Contributions Reimbursements and Donations (Operating)	85,779	25,540	26,103
Fees and Charges	2,966,558	1,868,441	1,950,996
Interest Earnings	265,672	113,440	97,965
Other Revenue	369,227	145,619	141,674
	<u>12,279,047</u>	<u>8,784,474</u>	<u>8,845,193</u>
Expenditure			
Employee Costs	(7,432,262)	(3,194,003)	(3,159,562)
Materials and Contracts	(4,578,007)	(2,095,168)	(1,422,100)
Utility Charges	(363,858)	(151,605)	(171,777)
Depreciation on Non Current Assets	(5,788,427)	(2,411,845)	-
Insurance Expenses	(312,590)	(312,580)	(326,692)
Interest Expenses	(11,443)	(5,923)	3,049
Other Expenses	(960,400)	(243,197)	(177,645)
	<u>(19,446,987)</u>	<u>(8,414,321)</u>	<u>(5,260,825)</u>
Less Applicable to Capital Works	(554,311)	(230,871)	(124,064)
	<u>(6,613,629)</u>	<u>601,024</u>	<u>3,708,432</u>
Non-operating grants, subsidies and contributions	6,231,625	2,576,882	1,262,646
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>3,267,130</u>	<u>4,971,077</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>3,267,130</u>	<u>4,971,077</u>

Shire of Donnybrook / Ballingup
Operating Statement (by Nature/Type - detail)
For the Period ended 30th November 2018

OPERATING REVENUE AND EXPENDITURE	2018/2019		
	(b) Classified According to Nature and Type:	Original Budget	YTD Budget
OPERATING REVENUE			
Rate Revenue			
Rates (incl. Discount)	4,898,169	4,884,459	4,880,386
Grants & Subsidies (Operating)			
General Purpose Grant	1,005,029	502,514	483,641
MRD Special Grants	92,131	92,131	149,739
Interest on Deferred Rates	3,200	-	-
Other Grants	417,882	245,915	144,260
Aged Hostel Subsidy	2,175,400	906,415	970,429
Grants & Subsidies (Capital)			
Local Roads Grant	-	-	-
MRD Special Grants	3,949,000	1,025,333	649,772
Other Grants	1,253,675	605,000	612,874
Contributions & Donations (Operating)			
Contributions, Reimbursements & Donations	85,779	25,540	26,103
Contributions & Donations (Cap)			
Contributions, Reimbursements & Donations	1,028,950	946,549	-
Fees and Charges			
Rates Instalment Charges	20,000	19,392	20,630
Rates Direct Debit Fees	6,250	2,605	-
Refuse Removal Charges	428,365	428,365	430,295
Waste Management Levy	550,800	550,800	553,940
Recycling Charges	100,032	100,032	100,945
Rental Income	1,313,250	548,379	567,134
Hall Income	8,700	3,625	5,362
Ground Rent	10,355	730	2,407
Recreation Centre Income	186,010	61,811	66,227
Caravan Park	46,850	17,190	4,712
Fines and Penalties	5,100	2,687	2,506
Other Fees and Charges	284,846	130,325	194,539
Private Works	6,000	2,500	2,300
Interest Earnings			
Rates Penalty Interest Charge	31,500	12,615	20,369
Interest on Rates Instalments	15,500	15,016	17,968
Interest on Municipal Funds	138,672	52,474	8,737
Interest on Reserve Funds	80,000	33,335	50,891
Other Revenue			
Royalties	25,020	10,425	10,383
Commissions	88,275	39,115	29,693
Other Income	13,600	4,250	4,051
Reimbursements	242,332	91,829	87,547
Profit on Sale of Non-Current Assets	281,362	89,224	-
Total Operating Revenue	18,792,034	11,450,580	10,107,838

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 30th November 2018

OPERATING REVENUE AND EXPENDITURE	2018/2019		
(b) Classified According to Nature and Type:	Original Budget	YTD Budget	
<u>OPERATING EXPENDITURE</u>			
Employee Costs			
Salaries and Wages	6,215,925	2,573,315	2,519,884
Superannuation	643,207	264,435	261,858
Workers Compensation	234,128	234,123	225,816
Clothing and Uniforms	56,769	23,190	72,324
Training Expenses	170,927	73,525	31,997
Fringe Benefits Tax	81,000	14,250	39,532
Employee Provisions	-	-	-
Other Employee Costs	30,306	11,165	8,151
Materials			
Chemicals / Gas	26,200	10,915	3,819
General Supplies	441,071	183,875	170,335
Road Materials	112,101	130,045	73,728
Phone/Fax	44,428	19,105	28,778
Fuels & Oils	160,000	76,665	97,267
Plant Parts	189,000	78,745	40,398
Tools/Hardware	1,550	645	8,012
Office Supplies	181,028	93,805	46,873
Garden Supplies	41,100	18,645	43,869
Kiosk Purchases (Rec)	20,600	8,585	4,173
Freight & Transport	9,010	3,755	5,765
Safety Equipment	250	105	1,957
Contracts			
Lease & Rental Expenses	12,373	5,370	10,695
Service Contracts & Repairs	155,947	89,771	102,605
Contract Labour	2,100,575	953,328	511,599
Plant Hire (External)	4,300	1,790	45,751
Security Service	3,563	1,485	1,379
Professional Services & Consultants	708,859	263,099	99,010
Rubbish Disposal Contract	275,904	117,875	91,980
Recycling Contract	90,148	37,560	34,107
Utility Charges			
Sewerage	20,100	8,375	11,310
Electricity	278,410	116,000	135,642
Water	65,348	27,230	24,825
Insurance Expenses			
Insurance	312,590	312,580	326,692
Interest Expenses			
Interest on Overdraft	-	-	-
Interest on Loans	11,443	5,923	3,049

Shire of Donnybrook / Balingup
Operating Statement (by Nature/Type - detail)
For the Period ended 30th November 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	14,915	9,105
Subscriptions / Donations	216,495	125,403	60,254
Valuations / Title Searches	86,500	2,915	976
Postage	18,500	10,635	3,455
Accommodation	11,150	4,810	5,148
Licence Fees	19,350	12,085	10,863
Advertising	44,910	19,355	20,317
Councillor Allowances	110,848	28,304	28,006
Bank Charges	24,587	8,335	8,614
Other Expenditure	390,610	16,440	30,907
Loss on Sale of Non-Current Assets	112,324	-	-
Depreciation			
Depreciation on Assets	5,788,427	2,411,845	-
Less: Applicable to Capital Works	(554,311)	(230,871)	(124,064)
Total Operating Expenditure	19,005,000	8,183,450	5,136,761
NET PROFIT OR LOSS / RESULT	(212,968)	3,267,130	4,971,077

Shire of Donnybrook - Balingup
Statement of Financial Activity
For the Period ended 30th November 2018

		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	644,557	607,965	(5.68)
Governance	4	20,904	12,546	43,750	248.72
Law, Order, Public Safety	5	458,488	271,097	168,347	(37.90)
Health	7	149,066	65,635	62,746	(4.40)
Education and Welfare	8	3,450,648	1,497,950	1,499,679	0.12
Housing	9	-	-	-	-
Community Amenities	10	1,221,297	1,134,602	1,137,078	0.22
Recreation and Culture	11	323,426	87,565	93,766	7.08
Transport	12	196,831	130,531	179,001	37.13
Economic Services	13	433,901	160,701	126,370	(21.36)
Other Property and Services	14	111,500	46,460	27,376	(41.08)
		<u>7,662,240</u>	<u>4,051,644</u>	<u>3,946,077.92</u>	<u>(2.61)</u>
EXPENSES					
General Purpose Funding	3	(245,653)	(78,735)	(22,173)	(71.84)
Governance	4	(1,141,847)	(521,973)	(1,115,965)	113.80
Law, Order, Public Safety	5	(1,379,243)	(636,145)	(462,560)	(28.86)
Health	7	(247,083)	(100,904)	(20,316)	(79.87)
Education and Welfare	8	(4,426,299)	(1,975,000)	(1,464,780)	(25.83)
Housing	9	-	-	-	-
Community Amenities	10	(1,805,119)	(753,832)	(478,299)	(36.55)
Recreation & Culture	11	(3,449,083)	(1,461,978)	(819,051)	(43.98)
Transport	12	(5,222,205)	(2,208,599)	(796,502)	(63.94)
Economic Services	13	(956,679)	(261,323)	(66,978)	(74.37)
Other Property and Services	14	(131,789)	(247,366)	97,493	(139.41)
		<u>(19,005,000)</u>	<u>(8,245,855)</u>	<u>(5,139,132)</u>	<u>(37.68)</u>
Net Operating Result Excluding Rates:		<u>(11,342,760)</u>	<u>(4,194,211)</u>	<u>(1,193,054)</u>	<u>(71.55)</u>
Adjustments for Cash Budget Requirements:					
Non-Cash Expenditure and Income					
(Profit)/Loss on Asset Disposals		(169,038)	(89,224)	-	(100.00)
Depreciation on Assets		5,788,427	2,411,845	-	(100.00)
Adjust Current Asset - Land Held for Resale		-	-	-	-
Capital Expenditure and Income					
Non Operating Grants, Subsidies & Contributions		6,231,625	2,576,882	1,283,746	(50.18)
Purchase Land and Buildings		(4,406,500)	(739,221)	(172,962)	(76.60)
Purchase Infrastructure Assets - Roads		(1,994,841)	(600,415)	(507,175)	(15.53)
Purchase Infrastructure Assets - Other		(3,299,200)	(178,517)	(92,868)	(47.98)
Purchase Plant and Equipment		(620,352)	(316,633)	-	(100.00)
Purchase Furniture and Equipment		(64,400)	(15,650)	(2,139)	(86.33)
Proceeds from Disposal of Assets		597,190	207,519	2,014	(99.03)
Repayment of Debentures		(30,795)	(10,895)	(10,896)	0.01
Repayment of Preston Village Fixed Loans		(930,000)	(310,000.00)	-	(100.00)
Loan Principal repayments		-	-	-	-
Proceeds from Leased Preston Village		930,000	310,000.00	-	(100.00)
Proceeds from New Debentures		1,400,000	-	-	-
Advances to Community Groups		-	(4,300.00)	(4,300)	0.01
Adjust Self Supporting Loan		-	-	-	-
Self-Supporting Loan Principal Income		8,660	4,300.00	4,300	0.01
Transfers to Reserves (Restricted Assets)		(643,251)	-	(11,674.86)	-
Transfers from Reserves (Restricted Assets)		2,124,900	200,000.00	384,841	92.42
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		-	(5,658,105)	6,125,435	(208.26)
Budgeted deficiency before general rates		(4,898,169)	(4,884,459)	(4,880,386)	(0.08)
Estimated amount to be raised from general rates		4,898,169	4,884,459	4,880,386	
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 30/11/2018	Actual YTD to 30/11/2018	Variance Amount	Variance %	Permanent Variation	Comment
General Purpose Funding								
1962	LEGAL COSTS (RATES)	Exp	13,750	1,468	-12,282	-89.33		Budget timing variation
0011	RATES LEVIED (INCL CONC.)	Inc	-4,883,834	-4,874,351	9,483	-0.19		Budget timing variation relating to interim rates (normal variance)
0061	LATE PAYMENT INTEREST	Inc	-12,615	-20,369	-7,754	61.47		Budget timing variation
0121	LEGAL COSTS (RATES)	Inc	-13,750	-2,719	11,031	-80.22		Budget timing variation - reimbursement charges yet to be raised for legal costs
4881	INTEREST ON INVESTMENTS	Inc	-31,250	-8,737	22,513	-72.04		Budget timing variation - interest received lower due to reduced available cash and timing of investments
0091	GENERAL PURPOSE GRANT	Inc	-502,514	-483,641	18,873	-3.76	x	Actual grant is less than the budgetted notional grant allocation
4891	INTEREST ON RESERVE ACCOUNTS	Inc	-33,335	-40,915	-7,580	22.74		Budget timing variation - interest received lower due to timing of investments
Governance								
0192	CONFERENCE EXPENSES	Exp	3,330	8,794	5,464	164.09		Budget timing variation
0352	COMPUTER SOFTWARE COSTS	Exp	30,665	10,629	-20,036	-65.34		Budget timing variation
0392	COMPUTER MTCE AGREEMENTS	Exp	69,931	62,219	-7,712	-11.03		Budget timing variation
1072	FRINGE BENEFITS TAX	Exp	14,250	39,532	25,282	177.42		FBT is allocated to cost areas in May therefore temporary variation (reallocate in May)
7863	INSURANCE REBATES	Inc	-12,466	-42,018	-29,552	237.06	x	Increase income due to property adjustment refund
0554	PURCHASE PLANT VEHICLES	Exp	42,190	0	-42,190	-100.00		Budget timing variation - vehicle changeover deferred until 2019
0564	BUILDINGS - ADMIN	Exp	20,000	11,768	-8,232	-41.16		Budget timing variation
0584	FURNITURE AND EQUIPMENT	Exp	7,000	1,475	-5,525	-78.93		Budget timing variation
0595	SALE OF PLANT VEHICLE	Inc	-35,438	0	35,438	-100.00		Budget timing variation - vehicle changeover deferred until 2019
0182	SUBSCRIPTIONS	Exp	43,000	22,911	-20,089	-46.72		Budget timing variation
0502	SUNDRY EXPENSES ADMIN	Exp	2,500	8,011	5,511	220.46		Budget timing variation
0892	NON-SPECIFIC LEGAL COSTS	Exp	10,415	1,121	-9,294	-89.24		Budget timing variation
0962	CONSULTANTS FEES	Exp	32,722	4,081	-28,641	-87.53		Budget timing variation
1042	PUBLIC RELATIONS	Exp	30,080	9,699	-20,381	-67.76		Budget timing variation
2062	ASSET MANAGEMENT	Exp	31,412	3,051	-28,361	-90.29		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	26,220	49,427	23,207	0.00		Budget timing variation
0682	BUSH FIRE MITIGATION - SHIRE	Exp	10,000	1,634	-8,366	-83.66		Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	65,064	174,383	109,319	168.02	x	Expenditure will exceed budget by approx. \$30K to \$50K - will seek extra funding from DFES
6962	BUSH FIRE MITIGATION - SEMC	Exp	119,835	52,559	-67,276	-56.14		Budget timing variation - work commenced in October 18
0745	REIMBURSEMENTS BRIGADE	Inc	-85	-13,365	-13,280	15623.53	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 CISM	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	210,419	18,877	-191,542	-91.03		Budget timing variation
0802	GENERAL EXPENSES (AC)	Exp	16,262	10,610	-5,652	-34.76		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
1132	CISM - EMERGENCY MGMT SALS	Exp	39,570	47,271	7,701			
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	17,110	7,948	-9,162	-53.55		Budget timing variation
1602	DENTAL SURGERY OPERATING	Exp	5,748	2,868	-2,880	-50.11		Budget timing variation

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

Account No.	Account Description	Account Type	Revised Budget YTD to 30/11/2018	Actual YTD to 30/11/2018	Variance Amount	Variance %	Permanent Variation	Comment
Education and Welfare								
1362	COMMUNITY CENTRE / INFANT HEALTH CLINIC	Exp	10,009	3,380	-6,629	-66.23		Budget timing variation
4003	REIMBURSEMENTS COMMUNITY CENTRE	Inc	-6,000	-967	5,033	-83.89		Budget timing variation
0983	TUIA LODGE STAFF TRAINING	Exp	16,665	3,290	-13,375	-80.26		Budget timing variation
1662	SALARIES (T/LODGE)	Exp	883,790	855,968	-27,822	-3.15		Budget timing variation
1672	SUPERANNUATION (T/LODGE)	Exp	78,775	94,594	15,819	20.08		Budget timing variation
1682	TUIA LODGE MTCE	Exp	469,197	403,614	-65,583	-13.98		Budget timing variation
1722	LANGLEY VILLAS MTCE U1-6	Exp	17,352	9,847	-7,505	-43.25		Budget timing variation
1732	MINN COTTAGES 1-4 MTC	Exp	13,548	4,097	-9,451	-69.76		Budget timing variation
1734	MINNINUP COTTAGES 5 - 8 MAINTENANCE	Exp	12,593	4,775	-7,818	-62.08		Budget timing variation
1742	MINN COTTAGES 9-12	Exp	13,963	3,349	-10,614	-76.01		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	32,639	27,009	-5,630	-17.25		Budget timing variation
6062	FURN. & EQUIP. TUIA - NON CAPITAL	Exp	0	14,113	14,113			Budget timing variation
1693	TUIA LODGE SUBSIDY	Inc	-906,415	-970,429	-64,014	7.06		Budget timing variation - income reflects level of care
1707	TUIA LODGE RENTAL - MEANS TESTED FEE	Inc	-29,620	-51,216	-21,596	72.91		Budget timing variation - income reflects level of care
1708	TUIA LODGE RENTAL - RESPITE FEE	Inc	0	-12,327	-12,327		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	664	-5,586	-89.37		Budget timing variation
4714	RETIREE FUNDED UNITS LOT 152 - BUILDING	Exp	8,125	0	-8,125	-100.00		Budget timing variation - no expenditure to date
7384	BUILDINGS - TUIA LODGE	Exp	250,000	9,676	-240,324			Budget timing variation
8094	WELL AGED HOUSING - BUILDING ASSET RENEWA	Exp	38,132	19,206	-18,926	-49.63		Budget timing variation
0315	PROCEEDS FROM LEASED PROPERTY LOT 141 SH	Inc	-310,000	0	310,000	-100.00		Budget timing variation
Community Amenities								
1762	DOMESTIC REFUSE COLLECT	Exp	136,640	83,877	-52,763	-38.61		Budget timing variation - normal operational variance
1772	RUBBISH SITES MTC	Exp	213,793	135,498	-78,295	-36.62		Budget timing variation - normal operational variance
1782	DOMESTIC RECYCLING PICKUP	Exp	50,000	31,441	-18,559	-37.12		Budget timing variation - normal operational variance
2552	REFUSE COLL - PUBLIC BINS	Exp	46,000	40,636	-5,364	-11.66		Budget timing variation - normal operational variance
2003	BULK REFUSE CHARGES	Inc	-31,250	-20,819	10,431	-33.38		Budget timing variation - normal operational variance
1522	NOISE MANAGEMENT EXPENSES	Exp	8,565	0	-8,565	-100.00		Budget timing variation - no expenditure to date
2072	LANDCARE DEV./ENV. PLNG.	Exp	9,125	2,200	-6,925	-75.89		Budget timing variation - no expenditure to date
5332	OFFICE EXPNSES - NATURAL RESOURCE MANAGE	Exp	11,216	1,382	-9,834	-87.67		Budget timing variation
2172	LAND USE PLANNING	Exp	8,335	0	-8,335	-100.00		Budget timing variation - no expenditure to date
2223	CHARGES - T/P APPROVAL	Inc	-8,335	-20,494	-12,159	145.88		Budget timing variation
2274	PURCHASE PLANT EQUIPMENT	Exp	33,413	0	-33,413	-100.00		Budget timing variation - vehicle changeover deferred until 2019
2325	SALE OF PLANT & EQUIPMENT	Inc	-8,100	0	8,100	-100.00		Budget timing variation - vehicle changeover deferred until 2019
2302	DBK CEMETERY MNTCE	Exp	25,300	11,565	-13,735	-54.29		Budget timing variation - normal operational variance
2312	BLN CEMETERY MNTCE	Exp	9,665	3,062	-6,603	-68.32		Budget timing variation - normal operational variance
2322	PUBLIC CONVENIENCES	Exp	80,488	86,772	6,284	7.81		Budget timing variation - normal operational variance
2404	VILLAGE GREEN TOILETS	Exp	9,475	190	-9,285	-98.00		Budget timing variation - minimal expenditure to date
Recreation and Culture								
2584	BALINGUP HALL - NEW STOREROOM	Exp	85,835	21,484	-64,351	-74.97		Budget timing variation - minimal expenditure to date
2864	OTHER INFRASTRUCTURE - HALLS	Exp	0	5,072	5,072			Increased Expenditure - RSL Hall flagpoles
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	12,500	1,230	-11,270	-90.16		Budget timing variation
2642	PARKS & RESERVES GENERAL	Exp	256,305	268,023	11,718	4.57		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	36,765	24,491	-12,274	-33.38		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	57,290	28,840	-28,450	-49.66		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 30/11/2018	Actual YTD to 30/11/2018	Variance Amount	Variance %	Permanent Variation	Comment
Recreation and Culture								
2712	BLN PARKS & RESERVES	Exp	100,983	88,196	-12,787	-12.66		Budget timing variation - normal operational variance
2722	REC CENTRE MTCE	Exp	131,218	97,981	-33,237	-25.33		Budget timing variation
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-7,500	-512	6,988	-93.17		Budget timing variation
0694	RESERVE ST FUNPARK	Exp	20,000	4,900	-15,100	-75.50		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	124,375	87,099	-37,276	-29.97		Budget timing variation
2962	OFFICE EXPENSES DBK	Exp	54,760	17,356	-37,404	-68.31		Budget timing variation
2972	GENERAL EXPENSES BLN	Exp	20,516	3,072	-17,444	-85.03		Budget timing variation - minimal expenditure to date
5662	DONNYBROOK RESOURCE CENTRE MAINTENANCE	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	290,415	82,183	-208,232	-71.70		Budget timing variation - variance reflects timing of road program
3240	FOOTPATHS	Exp	0	11,538	11,538			Budget timing variation - variance reflects timing of road program
3260	REGIONAL ROAD GROUP	Exp	0	214,459	214,459			Budget timing variation - variance reflects timing of road program
3300	ROADS TO RECOVERY FEDERAL FUNDING PROG	Exp	310,000	121,661	-188,339	-60.75		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	-652,000	-434,884	217,116	-33.30		Budget timing variation - variance reflects timing of road program
3291	REGIONAL ROAD GROUP 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	-46,888	181,445	-79.47		Budget timing variation
3351	FROM ROADWORKS RESERVE	Inc	0	-184,841	-184,841			Budget timing variation
3531	CONTRIB WORKS (SUBDIV)	Inc	-71,134	-21,100	50,034	-70.34		Budget timing variation - subdivision contribution
3370	STREET TREES & PRUNING	Exp	34,825	10,227	-24,598	-70.63		Budget timing variation
341M	GENERAL ROAD MAINTENANCE	Exp	398,875	610,692	211,817	53.10		Budget timing variation - maintenance higher in earlier part of the financial year
3430	STREET CLEANING	Exp	31,712	21,079	-10,633	-33.53		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	179,273	65,070	-114,203	-63.70		Budget timing variation
7082	BLN TOWN CENTRE WORKS	Exp	14,380	7,028	-7,352	-51.13		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 & EQUIPMENT	Exp	174,755	0	-174,755	-100.00		Budget timing variation - no expenditure to date
3575	SALE OF PLANT & EQUIPMENT	Inc	-36,705	0	36,705	-100.00		Budget timing variation
4243	DEPT TRANSPORT COMMISSION	Inc	-34,585	-25,214	9,371	-27.10		Budget timing variation - commissions received in arrears
Economic Services								
2192	DONNYBROOK TRANSIT PARK MAINTENANCE	Exp	26,010	15,825	-10,185	-39.16		Budget timing variation - normal operational variance
3912	AREA PROMOTION	Exp	40,230	5,640	-34,590	-85.98		Budget timing variation
7152	BALINGUP TRANSIT PARK MTCE	Exp	15,856	6,313	-9,543	-60.18		Budget timing variation - minimal expenditure to date
0383	CHARGES DONNYBROOK TRANSIT PARK	Inc	-13,690	-7,866	5,824	-42.54		Budget timing variation - dependant on occupancy levels
3993	CHARGES BALINGUP TRANSIT	Inc	-3,500	3,155	6,655	-190.13		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 30/11/2018	Actual YTD to 30/11/2018	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
4153	BUILDING PERMIT FEES	Inc	-14,585	-86,479	-71,894	492.93		Budget timing variation - no expenditure to date
1212	LAND DISPOSAL COSTS	Exp	8,335	163	-8,172	-98.05		Budget timing variation - minimal expenditure to date
4742	CONSULTANCY ECONOMIC SERVICES	Exp	12,500	0	-12,500	-100.00		Budget timing variation - no expenditure to date
4772	BUILDINGS 70 SW HWY DONNYBROOK (EX BANK)	Exp	13,103	6,120	-6,983	-53.29		Budget timing variation
5292	LAND DEVELOPMENT COSTS	Exp	8,960	0	-8,960	-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	16,000	3,331	-12,669	-79.18		Budget timing variation
6792	HOLIDAY PAY - PUB HOLS	Exp	23,890	2,788	-21,102	-88.33		Budget timing variation - normal operating variance
4613	REIMB WORKERS COMPO	Inc	-33,335	-16,087	17,248	-51.74		Budget timing variation
6802	PARTS AND REPAIRS	Exp	62,080	31,064	-31,016	-49.96		Budget timing variation
4570	SALARIES AND WAGES	Exp	2,583,355	2,684,018	100,663	3.90		Budget timing variation - wages and salaries approx \$100k 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
30th November 2018

	Sch No	2018/19 Budget		2018/19 Actual	
		Income	Expenditure	Income	Expenditure
OPERATING SECTION					
General Purpose Funding	3	6,255,848	247,153	5,485,961	22,173
Governance	4	43,772	1,048,014	43,750	1,115,965
Law, Order & Public Safety	5	458,488	1,310,034	168,347	452,560
Health	7	149,066	195,553	62,746	20,316
Welfare Services	8	3,834,118	4,232,434	1,492,094	1,464,780
Housing	9				
Community Amenities	10	1,221,297	1,714,369	1,137,078	478,299
Recreation & Culture	11	367,176	2,427,346	93,766	819,051
Transport	12	188,581	1,735,682	179,001	796,502
Economic Services	13	182,727	921,506	126,370	66,978
Other Property & Services	14	131,788	131,789	27,376	(97,493)
		12,832,861	13,963,880	8,816,489	5,139,132
CAPITAL SECTION					
Governance	4	271,251	271,251	0	13,243
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	602,014	29,771
Housing	9				
Community Amenities	10	33,413	43,413	0	0
Recreation & Culture	11	515,163	634,335	214,674	141,433
Transport	12	4,689,204	5,379,254	858,213	569,825
Economic Services	13	420,000	93,898	0	10,463
Transfers To Reserves	15	0	547,028	0	1,700
		10,888,331	11,989,339	1,674,901	792,040
Total Income & Expenditure		23,721,192	25,953,219	10,491,389	5,931,172
Less Depreciation W/Back			(709,861)		0
Net		23,721,192	25,243,358	10,491,389	5,931,172
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		6,125,435
		25,243,358	25,243,358	12,056,607	12,056,607

Shire of Donnybrook / Balingup
Summary of Financial Activity - Cash
For the Period ended
30th November 2018

Surplus/Deficit Summary C/Forward Represented by:

(A) Cash at Bank and on Hand	4,647,218	
Sundry Debtors Rates	2,138,981	
Receivables/Debtors	97,014	
Self Supporting Loan Debtors	-	
Accrued Income	338	
GST Asset Clearing A/C	52,788	
ESL Asset Clearing A/C	298,170	
Land Held for Resale	151,676	
Stock on Hand	<u>10,084</u>	7,396,269
(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	(11,945)	
ESL Liability Clearing A/C	(303,919)	
PAYG Clearing A/C	(104,414)	
Prepaid Rates	(41,805)	
Payroll Creditors	-	
Add Back Current Loan Liability	-	
SS Loan Repayment	-	
Sundry Creditors	<u>(254,375)</u>	(1,270,834)
Net Current Assets		<u>6,125,435</u>

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th November 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 30th November 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 of 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 30th November 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 30th November 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

	Budget 30/06/2019	B/Forward 01/07/2018	YTD Actual 30/11/2018
	4,857,895	6,339,544	5,951,169
		68,294	
	551,095	2,072,908	1,131,770
	0	0	3,514,288
	1,160	1,160	1,160
Total Cash Balance	5,410,150	8,481,906	10,598,388
	1,430,705	1,372,381	1,372,381
	2,282	2,282	2,282
	916,559	1,319,602	1,327,188
	233,227	265,917	253,099
	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	103,206
	4,857,895	6,339,544	5,951,169

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

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th November 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 30/11/2018 \$
552,255	2,142,362	4,647,218
4,857,895	6,339,544	5,951,169
349,722	403,361	2,138,981
90,000	87,919	97,014
50,000	151,127	338
40,000	42,178	52,788
0	0	298,170
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	13,347,439

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 30/11/2018 \$
(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)	(11,945)
75,313	30,795	-
-	-	(303,919)
(100,000)	(99,337)	(104,414)
-	-	(41,805)
(75,313)	(30,795)	-
-	(8,659)	-
(458,899)	(408,787)	(254,375)
(4,857,895)	(6,339,543)	(5,951,169)
(6,315,447)	(7,825,026)	(7,222,004)

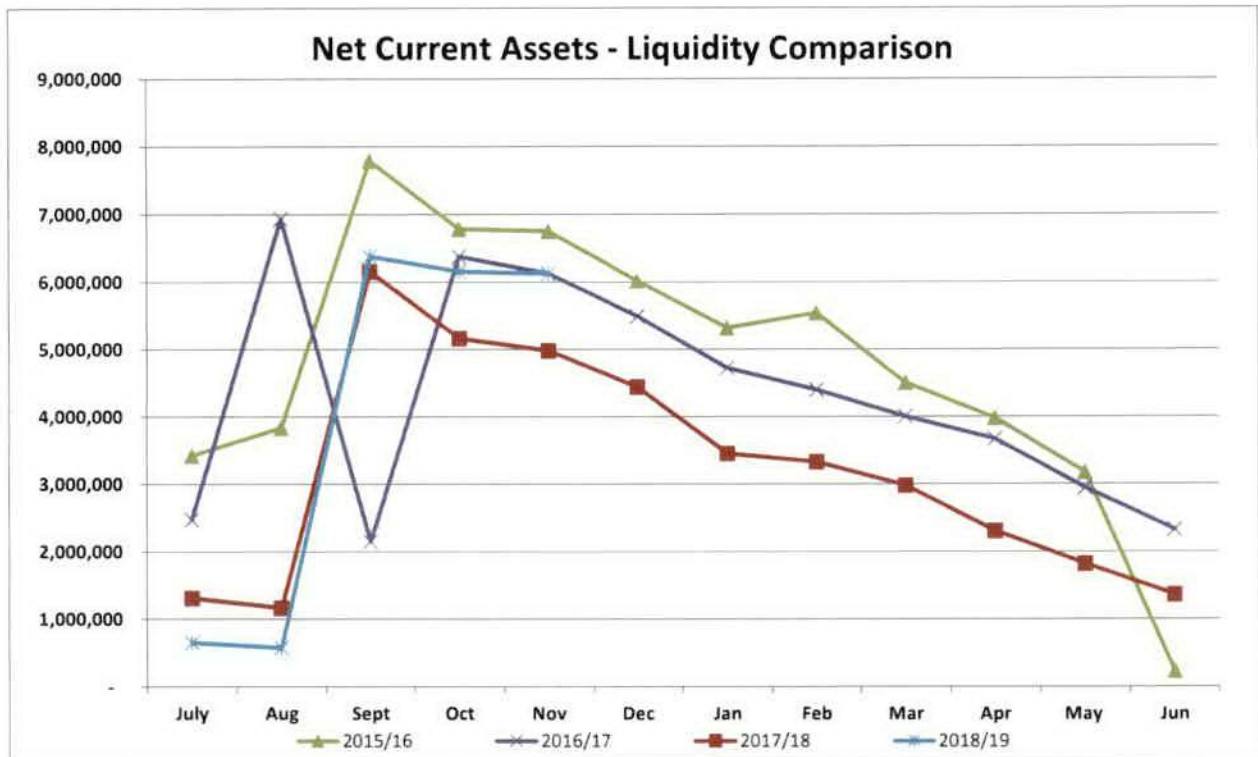
NET CURRENT FUNDING POSITION

0 1,522,166 6,125,435

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	6,125,435
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 30th November 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	5.82
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 30th November 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 30th November 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.

The Shire has received additional Insurance Rebate income for property adjustment of approx \$22.7k above the budget provision.

Law, Order and Public Safety

Variances primarily relate to fire control expenditure, ESL operating expenses and Bushfire mitigation works. ESL operating expenditure will exceed the budget by approx. \$100k - Council will seek extra funding from DFES. The Shire has also received an insurance refund of approx. \$13.5 due to a review of brigade membership numbers.

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 30th November 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 MRWA 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 woks overheads which are expected to resolve as the year proceeds.

Wages and salaries expenditure is approx. \$100k 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 30th November 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	172,962
Plant & Equipment	620,352	0
Furniture & Equipment	64,400	2,139
Infrastructure Assets - Roads	1,994,841	507,175
Infrastructure Assets - Other	3,299,200	92,868
	10,385,293	775,144

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

	2018/19	
	Budget \$	Actual \$
Governance	271,251	13,243
Law, Order & Public Safety	568,175	20,470
Health	22,275	0
Education and Welfare	3,442,850	29,771
Housing	0	0
Community Amenities	43,413	0
Recreation & Culture	625,675	137,132
Transport	5,379,254	569,825
Economic Services	32,400	4,704
	10,385,293	775,144

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 30th November 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 30th November 2018 is \$220,905.12.

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th November 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	0		0				
105640	Replace Air Conditioners in Shire Office	8,000	0		0				
105640	Install Air Conditioning in Council Chambers	15,000	11,768		11,768				
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	13,243	0	11,768	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	Mumbalup 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 30th November 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	664				664		
173840	Tuia Lodge Fire Suppression System	500,000	4,725		4,725				
173840	Tuia Lodge Various Building Upgrades	105,000	4,951		4,951				
180940	Minninup Cottages Unit 1 - Replace Kitchen	20,000	19,206		19,206				
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	29,771	225	28,882	0	664	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	19,090		19,090				
125840	Balingup Hall - Install Air Conditioner in Physio F	2,500	2,394		2,394				
110640	Buildings Various Halls	0	240		240				

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th November 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	3,920		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 l	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 Electrica	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	5,481						5,481
128640	RSL Memorial Hall	0	5,072						5,072
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	4,900						4,900
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	137,132	0	108,823	0	0	0	28,310
TRANSPORT									
Construction, Streets, Roads Bridges, Depots									
132000	Bridgeworks (Special Grants)	2,870,000	51,112						51,112
132100	Roadworks Construction - General	530,000	82,183					82,183	
132600	Regional Road Group Projects	630,000	214,459					214,459	
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	11,538						11,538

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th November 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 Pajeor - 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	569,825	0	0	0	0	507,175	62,650
ECONOMIC SERVICES									
Tourism and Area Promotion									
102940	Transit Park Dbk - Install Additional Powered Sli	10,000	317						317
173120	Develop Visitor & Tourismn 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	775,144	4,612	168,350	0	2,139	507,175	92,868

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

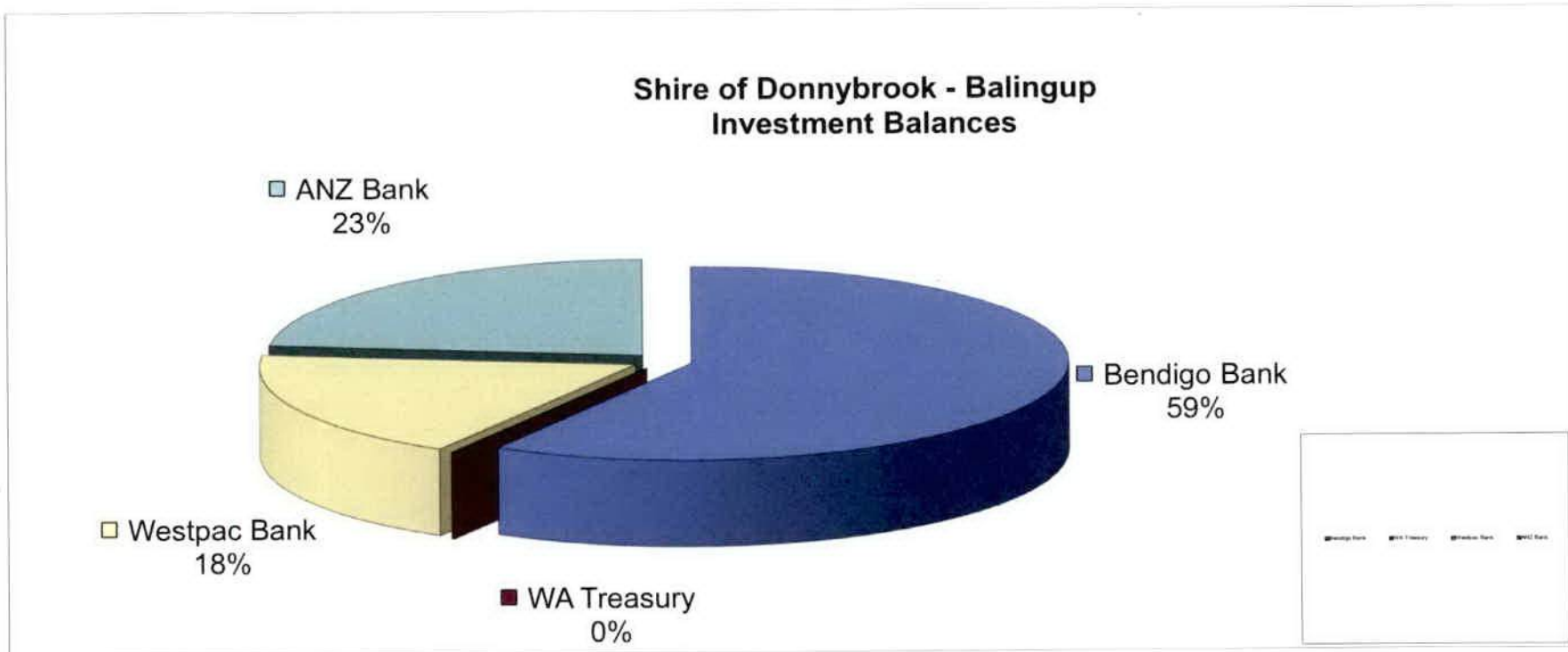
Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
GOVERNANCE								
General Administration								
61248	Toyota Prado - DB5	Plant & Equipment	35,438.00	30,000.00	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	Mitsubish 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 30th November 2018**

FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
MUNICIPAL FUND							
Municipal Fund	Bendigo - 120942362	Variable	At Call	\$4,265,550.53	\$2,157,701.59	-\$5,727,062.72	\$696,189.40
	Bendigo 2803185	1.95%	17-Dec-2018	\$500,000.00	\$0.00	\$0.00	\$500,000.00
	Bendigo 2803188	2.15%	16-Jan-2019	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
	Bendigo 2803189	2.55%	15-Feb-2019	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00
	WA Treasury - General	1.45%	At Call	\$14,271.13	\$17.67	\$0.00	\$14,288.80
				\$7,779,821.66	\$2,157,719.26	-\$5,727,062.72	\$4,210,478.20
TRUST FUND							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$448,600.00	\$576,943.15	-\$856,344.34	\$169,198.81
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	\$6,420.18	\$136,044.41	-\$136,084.55	\$6,380.04
				\$455,020.18	\$712,987.56	-\$992,428.89	\$175,578.85
Roadworks Bonds	Westpac A/c: 17-3083	2.45%	28-Feb-2019	\$16,991.77	\$103.79	\$0.00	\$17,095.56
Subdivisional Bonds	Westpac A/c: 25-0616		Closed	\$53,830.01	\$328.81	-\$54,158.82	\$0.00
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	\$3,026,866.26	\$0.00	\$0.00	\$3,026,866.26
Extractive Industry Licence	Westpac A/c: 57-8390	2.35%	28-Feb-2019	\$99,347.01	\$606.83	\$0.00	\$99,953.84
Miscellaneous Investments	Westpac A/c: 57-8403	2.45%	28-Feb-2019	\$66,230.32	\$404.55	\$0.00	\$66,634.87
Donnybrook Balingup Aged Homes	Westpac A/c: 25-7543	2.45%	28-Feb-2019	\$261,545.53	\$1,597.58	\$0.00	\$263,143.11
Public Open Space Contributions	Westpac A/c: 57-8411	2.45%	28-Feb-2019	\$92,063.32	\$562.34	-\$17,380.42	\$75,245.24
				\$5,385,402.41	\$3,603.90	-\$71,539.24	\$5,317,467.07
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%	28-Feb-2019	\$1,308,150.68	\$7,585.27	\$0.00	\$1,315,735.95
Waste Management Reserve	ANZ A/c: 9732-82198	2.30%	28-Feb-2019	\$1,372,380.62	\$7,956.50	\$0.00	\$1,380,337.12
Buildings	ANZ A/c: 9732-82235	2.30%	28-Feb-2019	\$690,445.68	\$4,021.97	\$0.00	\$694,467.65
Land	ANZ A/c: 9732-82235	2.30%	29-Nov-2018	\$223,548.09	\$1,302.21	\$0.00	\$224,850.30
Langley Villas & Minn Cotts Contingency Account	Westpac A/c: 17-3104	2.45%	28-Feb-2019	\$11,504.48	\$70.27	-\$122.95	\$11,451.80
Valuation Reserve	Westpac A/c: 57-5552	2.45%	28-Feb-2019	\$60,950.10	\$372.30	-\$372.30	\$60,950.10
Employee Leave & Gratuity Reserve	Westpac A/c: 52-4309	2.45%	28-Feb-2019	\$265,917.12	\$2,389.79	-\$15,208.18	\$253,098.73
Town Planning Reserve	Westpac A/c: 52-4253	2.45%	28-Feb-2019	\$40,051.22	\$244.64	-\$244.64	\$40,051.22
Plant Replacement Reserve	Westpac A/c: 52-4261	2.45%	28-Feb-2019	\$395,295.64	\$2,414.55	-\$2,414.55	\$395,295.64
Roadworks Reserve Account	Westpac A/c: 46-7279	2.45%	28-Feb-2019	\$962,325.57	\$152,683.76	-\$5,896.75	\$1,109,112.58
CBD Development Reserve	Westpac A/c: 46-7279	2.45%	28-Feb-2019	\$3,053.54	\$0.00	\$0.00	\$3,053.54
Building Maintenance Reserve	Westpac A/c: 46-5177	2.45%	28-Feb-2019	\$237,121.30	\$1,448.39	-\$1,448.39	\$237,121.30
Bushfire Control & Management Reserve	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$2,281.91	\$13.94	-\$13.94	\$2,281.91
Arbuthnot Reserve	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$3,684.65	\$22.51	-\$22.51	\$3,684.65
Electronic Equipment Replacement Fund	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$126,698.19	\$773.90	-\$773.90	\$126,698.19
Apple Fun Park Reserve	Westpac A/c: 59-6660	2.45%	28-Feb-2019	\$101,506.11	\$2,319.82	-\$620.02	\$103,205.91
				\$5,829,914.90	\$183,619.82	-\$27,138.13	\$5,986,396.59
TOTAL CASH & INVESTMENTS				\$19,450,159.15	\$3,057,930.54	-\$6,818,168.98	\$15,689,920.71

Investments Balances

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$9,192,162.70	58.59%	75%	A -2
WA Treasury	\$14,288.80	0.09%	100%	AAA
Westpac Bank	\$2,868,078.19	18.28%	100%	A -1+
ANZ Bank	\$3,615,391.02	23.04%	100%	A -1+
	\$15,689,920.71	100.00%		



**Shire of Donnybrook-Balingup
Summary of Bank Reconciliation
For the period ended 30th November 2018**

MUNICIPAL FUND

Balance as per Bank Statements	696,189
Investments	3,514,288
Add Deposits not yet Credited	6,264
Less Outstanding Cheques	(53,175)
Receipts not yet processed	(1,805)
Outstanding Transfers from Reserve	33,902
Outstanding Transfers to Reserves	(766)
Outstanding Transfers to Trust	-
Outstanding Transfers from Trust	450,000
Cheques not Yet Processed	591
Credit Card Payments	3,568
Bank Adjustment	-
<i>Balance as per Cash At Bank Account</i>	<u>4,649,058</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	175,579
Investments	5,389,006
Plus Deposits not yet Credited	11,466
Less Outstanding Cheques	(7,755)
Less DOT EFT payment	(17,546)
Bank Adjustment	13
Outstanding Transfers	(450,000)
<i>Balance as per Cash At Bank Account</i>	<u>5,100,763</u>

RESERVE FUND

Investments	5,961,397
<i>Balance as per Cash At Bank Account</i>	<u>5,961,397</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	<u>15,738,378</u>
-----------------------------------	--------------------------

SHIRE OF DONNYBROOK-BALINGUP

Rates Collection Statistics as at 30th November 2018

	Rates % June '18	Movement in Nov '18	Rates % Nov '18
Arrears Brought Forward	369,683	-56,885	312,799
Billing To Date	4,885,441	54,751	4,940,192
	5,255,125	-2,134	5,252,991
Less Received To Date	505,506	2,670,197	3,175,703
Balance Owed	4,749,619	-2,672,330	2,077,288
Percentage Collection (Including Arrears B/Fwd)	9.62%	50.83%	60.46%
Percentage Collection (On 18/19)	0.00%	64.28%	64.28%

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

SHIRE OF DONNYBROOK-BALINGUP

Rates Comparison Statistics as at 30th November 2018

	30/11/2016	30/11/2017	30/11/2018
Arrears Brought Forward	230,826	268,309	312,799
Billing To Date	4,360,469	4,620,028	4,940,192
Total Raised Inc. Arrears	4,591,295	4,888,337	5,252,991
Less Received To Date	2,823,489	2,971,488	3,175,703
Balance Owed	1,767,806	1,916,849	2,077,288
Percentage Collection (Inc. Arrears B/Fwd)	61.50%	60.79%	60.46%
Percentage Collection (Exc. Arrears B/Fwd)	64.75%	64.32%	64.28%

