



**Monthly
Financial Reports**
Management Statements

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

Shire of Donnybrook-Balingup

Monthly Report to Council

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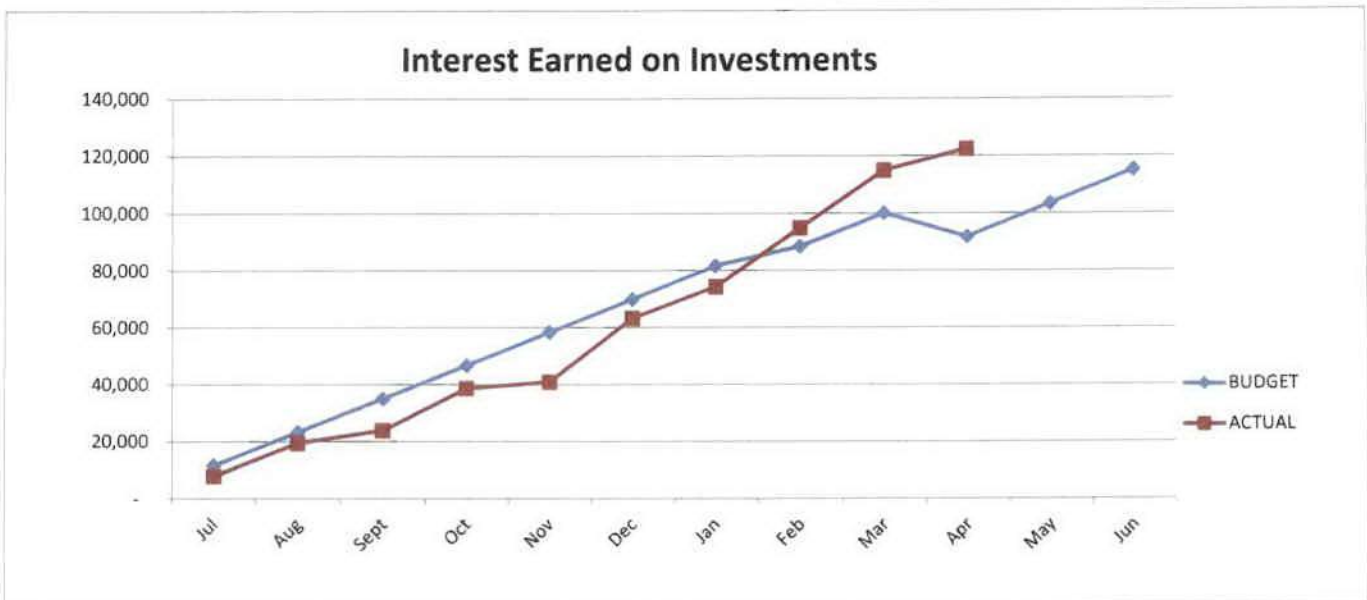
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Shire of Donnybrook / Balingup
 Graphical Presentation of Key Financial Data
 For Period ended 30th April 2018

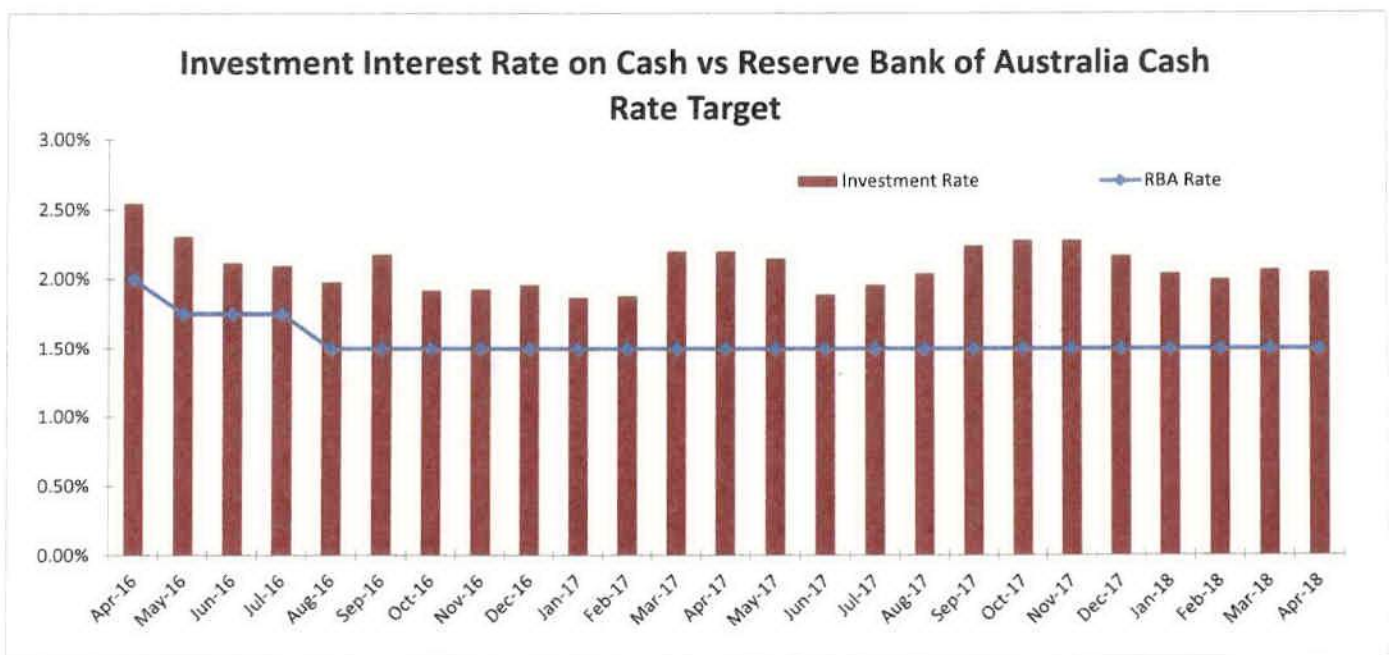
* **Cash & Investments**

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

	YTD Actual	YTD Budget
Municipal Fund:	\$ 42,380	\$ 29,170
Reserve Fund:	\$ 80,014	\$ 62,620
	\$ 122,394	\$ 91,790



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.

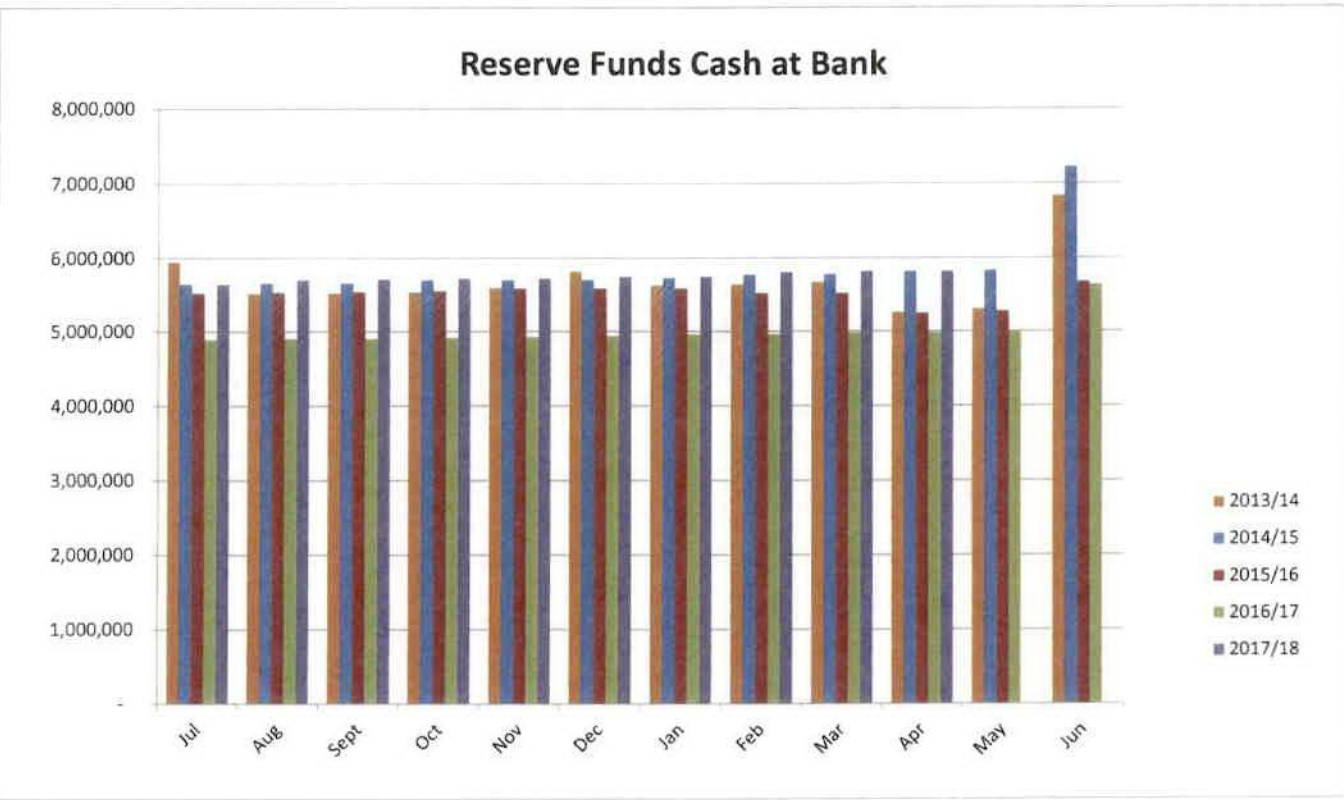
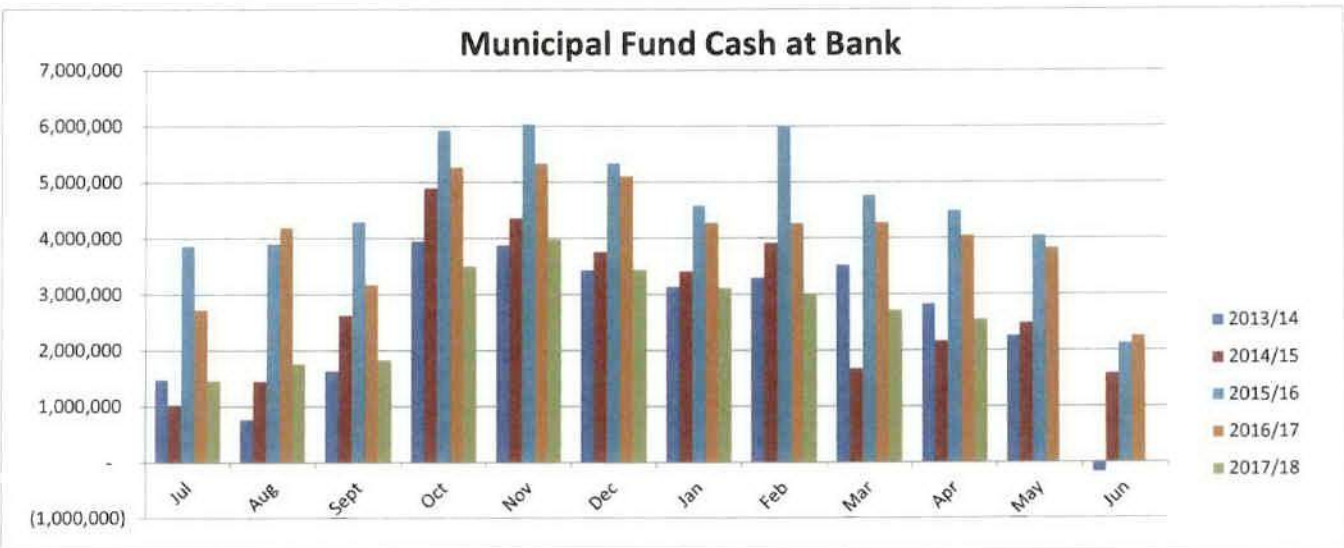


Shire of Donnybrook / Balingup
Graphical Presentation of Key Financial Data
For Period ended 30th April 2018

* **Cash & Investments**

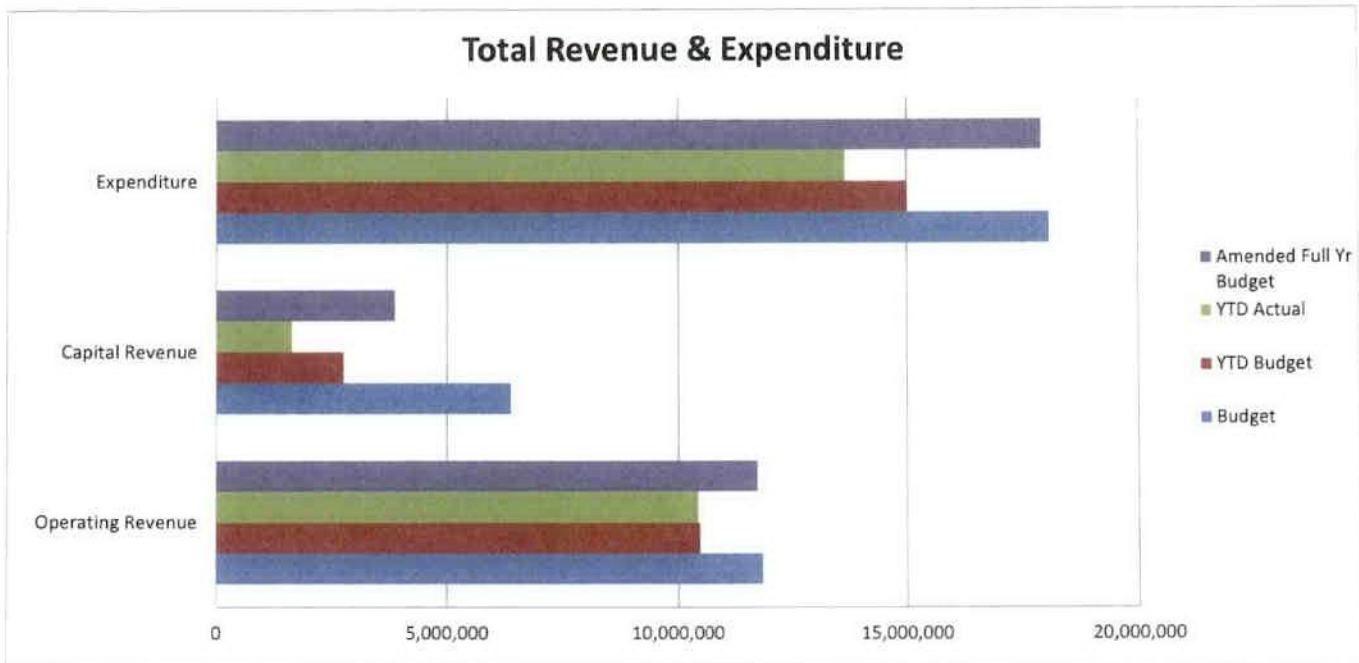
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$2,555,147.92. This includes investments held by the Shire of \$1,023,216.35.

Municipal Investment Funds total	\$	1,023,216
Restricted Funds total	\$	-
 Municipal Fund Cash at Bank total	 \$	 1,531,932
Reserve Funds Cash at Bank	\$	5,835,509
	<u>\$</u>	<u>8,390,657</u>



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

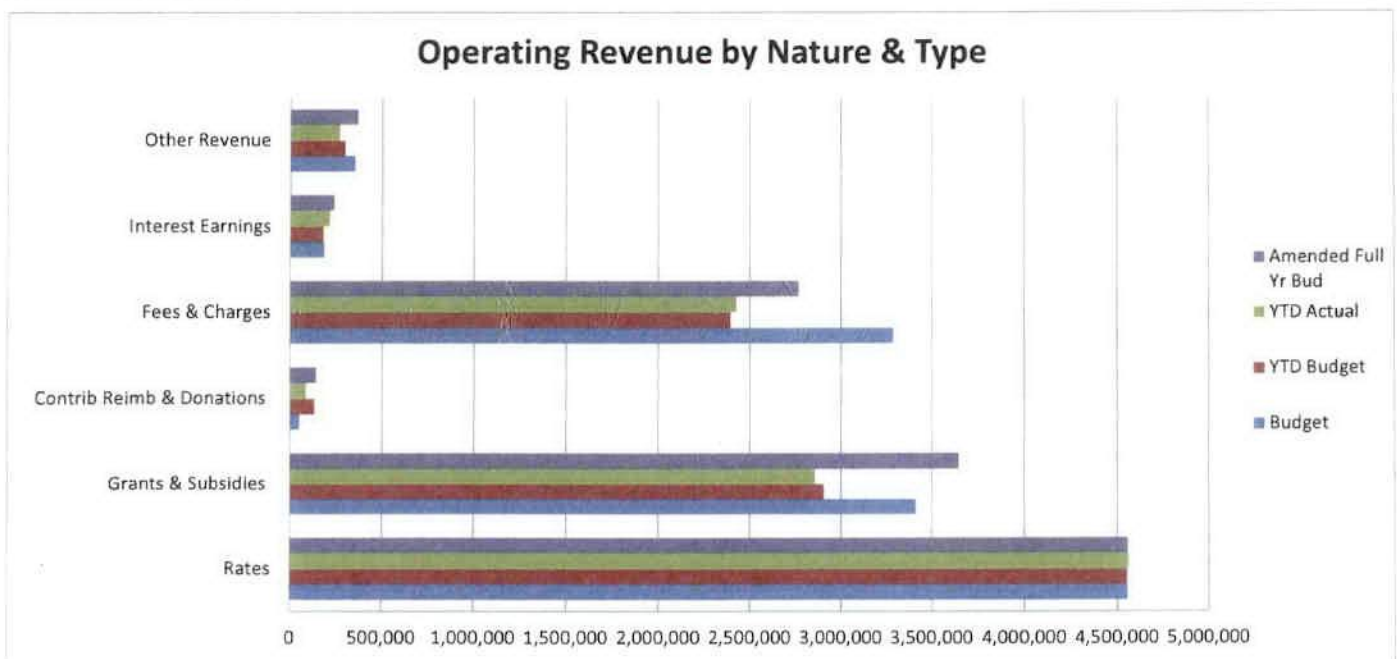
* Nature & Type Reporting



Total Revenue & Expenditure

	Budget	Amended Full Yr Budget	YTD Budget	YTD Actual
Operating Revenue	11,851,073	11,733,773	10,474,229	10,429,079
Capital Revenue	6,366,810	3,855,096	2,763,816	1,628,361
Expenditure	18,077,100	17,926,108	15,018,119	13,643,482

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

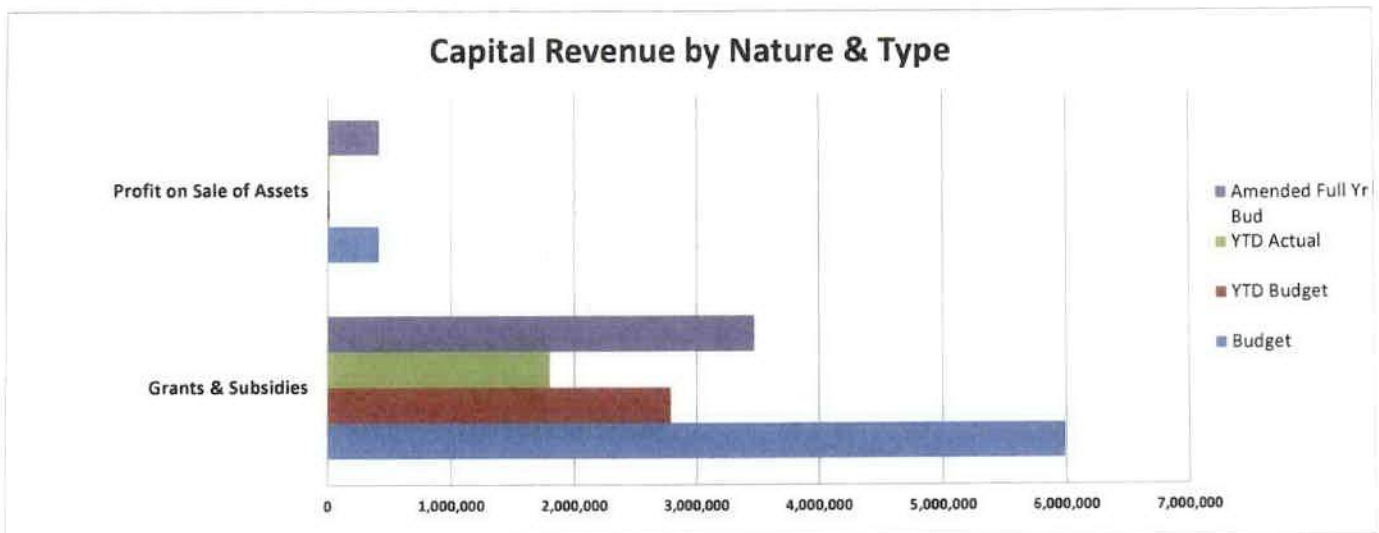


Operating Revenue by Nature & Type

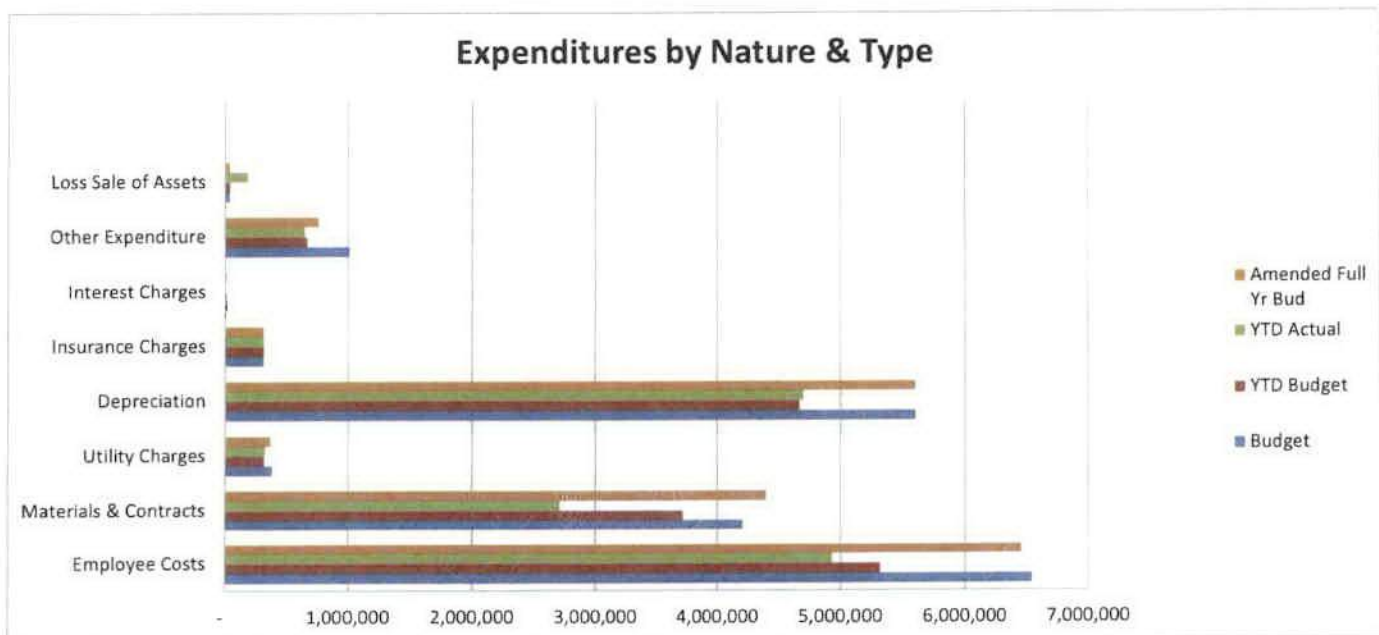
	Budget	Amended Full Yr Budget	YTD Budget	YTD Actual	YTD Variance
Rates	4,555,822	4,559,934	4,554,094	4,562,872	0.19
Grants & Subsidies	3,413,363	3,647,537	2,907,739	2,856,655	-1.76
Contrib Reimb & Donations	52,980	144,172	134,217	89,627	-33.22
Fees & Charges	3,288,132	2,768,678	2,394,562	2,428,032	1.40
Interest Earnings	186,541	242,541	183,126	220,076	20.18
Other Revenue	354,235	370,911	300,491	271,818	-9.54
Total	11,851,073	11,733,773	10,474,229	10,429,079	

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

• Nature & Type Reporting (continued)



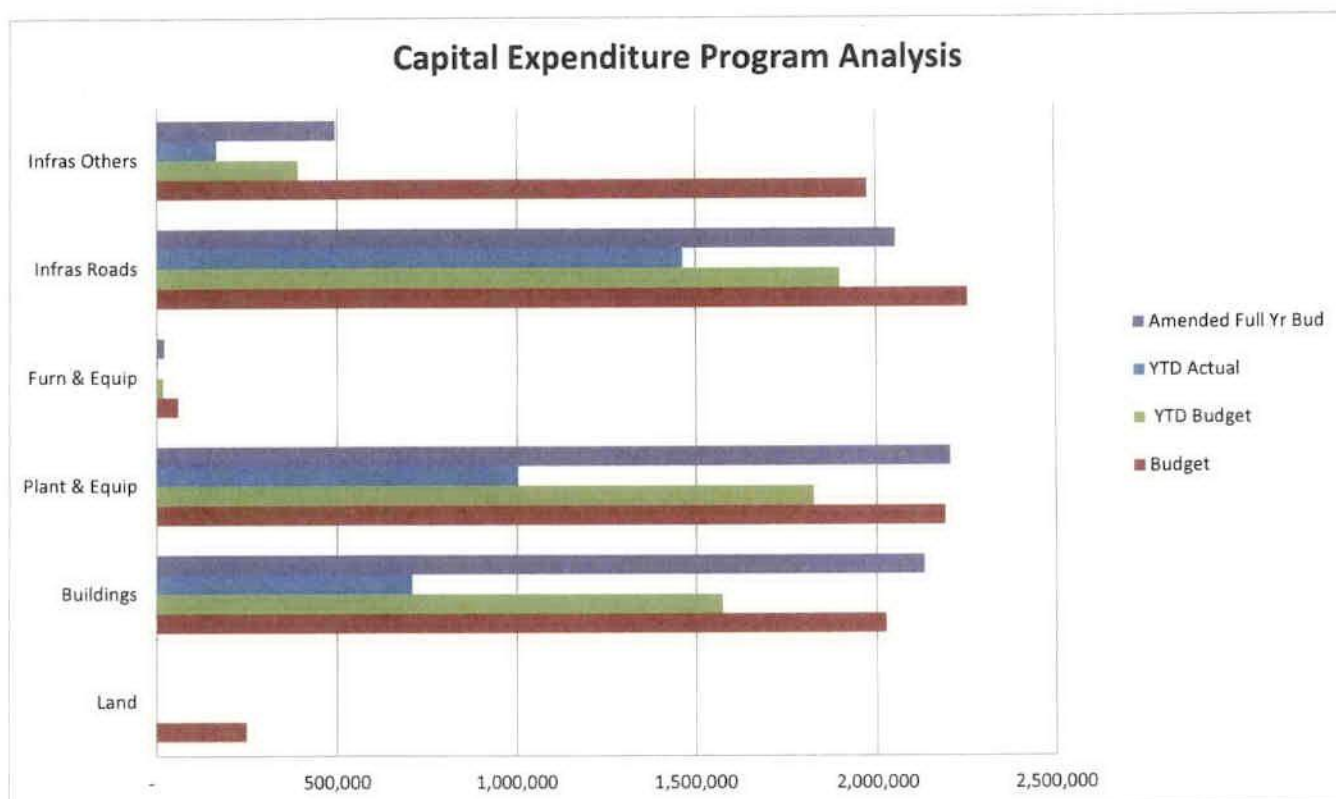
Capital Revenue by Nature and Type	Budget	Amended Full Yr Budget	YTD Budget	YTD Actual	YTD Variance
Grants & Subsidies	5,988,330	3,476,616	2,788,816	1,800,034	-35.46
Profit on Sale of Assets	420,480	420,480	17,000	17,944	5.56
Total	6,408,810	3,897,096	2,805,816	1,817,979	



Expenditures by Nature and Type	Budget	Amended Full Yr Budget	YTD Budget	YTD Actual	YTD Variance
Employee costs	6,540,338	6,457,620	5,319,083	4,931,053	-7.30
Materials and contracts	4,206,957	4,402,479	3,716,226	2,712,121	-27.02
Utility charges	383,907	370,836	319,111	326,062	2.18
Depreciation on Non Current Assets	5,603,659	5,603,659	4,669,730	4,702,586	0.70
Insurance charges	312,522	312,522	312,193	316,143	1.27
Interest charges	15,176	15,176	12,487	7,941	-36.40
Loss on sale of asset	42,000	763,816	42,000	189,617	351.47
Other expenditure	1,014,541	42,000	669,289	647,576	-3.24
TOTAL	18,119,100	17,968,108	15,060,119	13,833,100	

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

* Capital Acquisitions by Asset Class



Capital Acquisitions

	Budget	Amended Full Yr Budget	YTD Budget	YTD Actual	YTD Variance
Land	250,000	0	-	-	-
Buildings	2,026,547	2,133,605	1,573,716	706,752	-55.09
Plant & Equipment	2,191,800	2,206,800	1,824,780	1,003,818	-44.99
Furniture & Equipment	60,800	21,827	19,327	3,073	-84.10
Infrastructure Roads	2,257,119	2,054,910	1,898,414	1,464,285	-22.87
Infrastructure Others	1,975,495	493,495	390,210	165,846	-57.50
TOTAL	8,761,761	6,910,637	5,706,447	3,343,774	

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

		Total Original Budget 2017/18	Total Amended Budget 2017/18	Amended Budget Year-to-date April	Actual Year-to-date 2017/18
Operating Revenues					
Rate Revenue	3	4,555,822	4,559,934	4,554,094	4,562,872
General Purpose Funding	3	1,103,396	1,081,876	832,631	856,472
Governance	4	22,927	37,075	29,973	46,453
Law, Order & Public Safety	5	191,888	446,791	315,691	314,817
Health	7	168,673	142,968	118,949	117,226
Education and Welfare	8	3,872,323	3,540,759	2,863,782	2,864,004
Housing	9				
Community Amenities	10	1,115,780	1,134,936	1,108,340	1,105,385
Recreation & Culture	11	314,321	287,601	210,725	198,243
Transport	12	241,533	235,433	217,709	180,132
Economic Services	13	163,910	166,964	139,649	148,973
Other Property & Services	14	102,500	103,756	86,676	39,990
		11,853,073	11,738,093	10,478,219	10,434,568
Operating Expenses Excluding					
Borrowing Costs Expenses					
General Purpose Funding	3	(165,899)	(176,943)	(131,659)	(162,644)
Governance	4	(1,157,534)	(1,174,389)	(943,688)	(680,780)
Law, Order & Public Safety	5	(1,031,036)	(1,391,279)	(1,203,561)	(1,039,145)
Health	7	(241,409)	(223,929)	(182,272)	(185,387)
Education and Welfare	8	(4,002,758)	(3,897,716)	(3,250,071)	(3,155,994)
Housing	9				
Community Amenities	10	(1,639,651)	(1,644,907)	(1,377,659)	(1,158,273)
Recreation & Culture	11	(3,176,867)	(3,211,360)	(2,700,733)	(2,487,915)
Transport	12	(5,071,231)	(5,066,531)	(4,243,819)	(3,943,129)
Economic Services	13	(895,067)	(474,822)	(414,950)	(332,069)
Other Property & Services	14	(102,500)	(103,756)	(103,135)	(180,959)
		(17,483,952)	(17,365,632)	(14,551,547)	(13,326,294)
Borrowing Costs Expenses					
General Purpose Funding	4	-	-	-	-
Health	7	(5,520)	(5,520)	(2,831)	(2,831)
Housing	9				
Education and Welfare	8	-	-	-	-
Recreation and Culture	11	(2,412)	(2,412)	(2,412)	(2,412)
Transport	12	-	-	-	-
Economic Services	13	(7,244)	(7,244)	(7,244)	(3,701)
		(15,176)	(15,176)	(12,487)	(8,944)
Contributions/Grants for the Development of Assets					
Governance	4	-	-	-	-
Law, Order & Public Safety	5	1,606,592	1,606,592	1,330,792	782,701
Health	7	-	-	-	-
Education and Welfare	8	895,000	20,000	20,000	-
Community Amenities	10	-	-	-	-
Recreation & Culture	11	257,010	227,010	221,010	0
Transport	12	3,229,728	1,623,014	1,217,014	1,017,333
Economic Services	13	-	-	-	-
		5,988,330	3,476,616	2,788,816	1,800,034
GAIN OR (LOSS) ON THE DISPOSAL OF ASSETS					
Governance	4	-	-	-	-
Law, Order & Public Safety	5	-	-	-	(143,655)
Health	7	-	-	-	-
Education & Welfare	8	8,000	8,000	8,000	8,000
Housing	9				
Community Amenities	10	-	-	-	-
Recreation & Culture	11	-	-	-	(18,155)
Transport	12	(33,000)	(33,000)	(33,000)	(17,863)
Economic Services	13	403,480	403,480	-	-
		378,480	378,480	(25,000)	(171,673)
Net Profit OR Loss / Result		720,755	(1,757,267)	(1,297,026)	(1,254,421)

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

	Total Original Budget 2017/18	Total Amended Budget 2017/18	Amended Budget Year-to-date April	Actual Year-to-date 2017/18
OPERATING REVENUE AND EXPENDITURE				
(a) Summary by Nature and Type				
Revenue				
Rates	4,555,822	4,559,934	4,554,094	4,562,872
Grants and Subsidies (Operating)	3,413,363	3,647,537	2,907,739	2,856,655
Contributions Reimbursements and Donations (Operating)	52,980	144,172	134,217	89,627
Fees and Charges	3,288,132	2,768,678	2,394,562	2,428,032
Interest Earnings	186,541	242,541	183,126	220,076
Other Revenue	354,235	370,911	300,491	271,818
	<u>11,851,073</u>	<u>11,733,773</u>	<u>10,474,229</u>	<u>10,429,079</u>
Expenditure				
Employee Costs	(6,540,338)	(6,457,620)	(5,319,083)	(4,931,053)
Materials and Contracts	(4,206,957)	(4,402,479)	(3,716,226)	(2,712,121)
Utility Charges	(383,907)	(370,836)	(319,111)	(326,062)
Depreciation on Non Current Assets	(5,603,659)	(5,603,659)	(4,669,730)	(4,702,586)
Insurance Expenses	(312,522)	(312,522)	(312,193)	(316,143)
Interest Expenses	(15,176)	(15,176)	(12,487)	(7,941)
Other Expenses	(1,014,541)	(763,816)	(669,289)	(647,576)
	<u>(18,077,100)</u>	<u>(17,926,108)</u>	<u>(15,018,119)</u>	<u>(13,643,482)</u>
Less Applicable to Capital Works	(579,972)	(579,972)	(483,048)	(331,620)
	<u>(5,646,055)</u>	<u>(5,612,363)</u>	<u>(4,060,842)</u>	<u>(2,882,783)</u>
Non-operating grants, subsidies and contributions	5,988,330	3,476,616	2,788,816	1,800,034
Profit on asset disposals	420,480	420,480	17,000	17,944
Loss on asset disposals	(42,000)	(42,000)	(42,000)	(189,617)
Loss on revaluation of non current assets	-	-	-	-
Net result	<u>720,755</u>	<u>(1,757,267)</u>	<u>(1,297,026)</u>	<u>(1,254,421)</u>
Other comprehensive income				
Changes on revaluation of non-current assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income	<u>720,755</u>	<u>(1,757,267)</u>	<u>(1,297,026)</u>	<u>(1,254,421)</u>

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

OPERATING REVENUE AND EXPENDITURE	2017/2018			
	Original Budget	Amended Original Budget	Amended Budget YTD	Actual YTD
(b) Classified According to Nature and Type:				
OPERATING REVENUE				
Rate Revenue				
Rates (incl. Discount)	4,555,822	4,559,934	4,554,094	4,562,872
Grants & Subsidies (Operating)				
General Purpose Grant	882,989	882,989	662,241	662,242
MRD Special Grants	88,057	88,057	88,057	88,057
Interest on Deferred Rates	3,000	3,160	-	3,160
Other Grants	224,497	458,511	311,761	299,411
Aged Hostel Subsidy	2,214,820	2,214,820	1,845,680	1,803,785
Grants & Subsidies (Capital)				
Local Roads Grant	-	-	-	-
MRD Special Grants	3,124,000	1,532,286	1,126,286	1,016,585
Other Grants	1,936,377	1,906,377	1,624,577	783,449
Contributions & Donations (Operating)				
Contributions, Reimbursements & Donations	52,980	144,172	134,217	89,627
Contributions & Donations (Cap)				
Contributions, Reimbursements & Donations	927,953	37,953	37,953	-
Fees and Charges				
Rates Instalment Charges	18,000	18,000	18,001	17,192
Rates Direct Debit Fees	6,050	6,050	5,040	6,030
Refuse Removal Charges	286,986	290,520	290,520	291,238
Waste Management Levy	544,680	550,000	550,000	550,060
Recycling Charges	115,230	116,282	116,282	116,556
Rental Income	1,763,646	1,246,972	955,938	998,262
Hall Income	11,200	8,200	8,170	6,374
Ground Rent	10,259	10,259	9,965	8,787
Recreation Centre Income	180,640	159,200	129,090	124,395
Caravan Park	46,850	46,850	37,880	41,254
Fines and Penalties	4,900	5,900	5,080	3,545
Other Fees and Charges	293,591	310,445	268,596	284,338
Private Works	6,100	-	-	-
Interest Earnings				
Rates Penalty Interest Charge	31,400	31,400	25,326	33,402
Interest on Rates Instalments	15,000	16,000	16,000	15,292
Interest on Municipal Funds	65,000	120,000	29,170	42,380
Interest on Reserve Funds	75,141	75,141	112,630	129,002
Other Revenue				
Royalties	25,020	25,020	20,850	20,767
Commissions	85,175	85,175	71,650	67,518
Other Income	7,686	9,366	8,080	5,638
Reimbursements	236,354	251,350	199,911	177,895
Profit on Sale of Non-Current Assets	420,480	420,480	17,000	17,944
Total Operating Revenue	18,259,883	15,630,869	13,280,045	12,247,058

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

OPERATING REVENUE AND EXPENDITURE	2017/2018.			
	Original Budget	Amended Original Budget	Amended Budget YTD	Actual YTD
(b) Classified According to Nature and Type:				
OPERATING EXPENDITURE				
Employee Costs				
Salaries and Wages	5,526,614	5,473,327	4,505,626	4,162,214
Superannuation	567,856	546,245	450,582	439,679
Workers Compensation	161,634	154,702	154,698	145,282
Clothing and Uniforms	40,634	41,746	35,022	39,741
Training Expenses	153,974	151,974	127,140	50,745
Fringe Benefits Tax	60,850	60,850	21,795	79,463
Employee Provisions	-	-	-	-
Other Employee Costs	28,776	28,776	24,220	13,930
Materials				
Chemicals / Gas	30,100	27,644	24,894	11,139
General Supplies	564,356	565,612	473,266	260,435
Road Materials	134,198	140,882	118,788	33,988
Phone/Fax	50,600	57,100	48,840	45,010
Fuels & Oils	161,000	161,400	144,560	139,893
Plant Parts	223,500	228,500	191,250	73,359
Tools/Hardware	6,100	8,500	7,480	15,878
Office Supplies	210,014	220,514	187,100	56,805
Garden Supplies	35,433	59,433	54,620	61,716
Kiosk Purchases (Rec)	16,320	10,750	10,750	9,271
Freight & Transport	9,730	9,730	8,120	7,960
Safety Equipment	-	-	-	4,138
Contracts				
Lease & Rental Expenses	16,112	21,250	17,698	20,097
Service Contracts & Repairs	165,209	164,809	137,390	140,082
Contract Labour	1,494,791	1,604,183	1,359,222	969,484
Plant Hire (External)	2,500	2,500	2,080	14,619
Security Service	2,830	2,830	2,461	3,625
Professional Services & Consultants	740,531	773,262	640,527	601,090
Rubbish Disposal Contract	256,730	256,677	214,760	174,426
Recycling Contract	86,903	86,903	72,420	69,108
Utility Charges				
Sewerage	20,825	20,825	17,350	18,179
Electricity	303,359	290,668	250,979	244,525
Water	59,723	59,323	50,782	63,358
Insurance Expenses				
Insurance	312,522	312,522	312,193	316,143
Interest Expenses				
Interest on Overdraft	-	-	-	-
Interest on Loans	15,176	15,176	12,487	7,941

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

4. OPERATING REVENUE AND EXPENDITURE	2017/2018			
	Original Budget	Amended Original Budget	Amended Budget YTD	Actual YTD
(b) Classified According to Nature and Type:				
OPERATING EXPENDITURE (cont)				
Other Expenditure				
Refreshments	27,950	30,238	27,518	29,873
Subscriptions / Donations	226,140	226,037	212,225	167,587
Valuations / Title Searches	26,500	26,500	3,288	24,896
Postage	17,400	17,900	16,147	11,354
Accommodation	8,000	8,000	6,880	7,150
Licence Fees	19,700	19,700	18,205	11,051
Advertising	56,863	55,123	46,290	20,714
Councillor Allowances	117,796	117,796	90,597	79,028
Bank Charges	27,136	27,136	21,369	16,469
Other Expenditure	487,056	235,386	226,770	279,454
Loss on Sale of Non-Current Assets	42,000	42,000	42,000	189,617
Depreciation				
Depreciation on Assets	5,603,659	5,603,659	4,669,730	4,702,586
Less: Applicable to Capital Works	(579,972)	(579,972)	(483,048)	(331,620)
Total Operating Expenditure	17,539,128	17,388,136	14,577,071	13,501,479
NET PROFIT OR LOSS / RESULT	720,755	(1,757,267)	(1,297,026)	(1,254,421)

Shire of Donnybrook - Ballingup
Statement of Financial Activity
For the Period ended 30th April 2018

		2017/18	2017/18	2017/18	2017/18	Variances
		Original	Amended	YTD	YTD	Budget to
		Budget	Original	Amended	Actual	Actual
		\$	\$	\$	\$	YTD %
REVENUES						
General Purpose Funding (Excl. Rates)	3	1,103,396	1,081,876	832,631	856,472	2.86
Governance	4	22,927	37,075	29,973	46,453	54.98
Law, Order, Public Safety	5	191,888	446,791	315,691	314,817	(0.28)
Health	7	168,673	142,968	118,949	117,226	(1.45)
Education and Welfare	8	3,880,323	3,548,759	2,871,782	2,872,004	0.01
Housing	9	-	-	-	-	-
Community Amenities	10	1,115,780	1,134,936	1,108,340	1,105,385	(0.27)
Recreation and Culture	11	314,321	287,601	210,725	198,243	(5.92)
Transport	12	250,533	244,433	226,709	190,076	(16.16)
Economic Services	13	567,390	570,444	139,649	148,973	6.68
Other Property and Services	14	102,500	103,756	86,676	39,990	(53.86)
		<u>7,717,731</u>	<u>7,598,639</u>	<u>5,941,125</u>	<u>5,889,640.09</u>	<u>(0.87)</u>
EXPENSES						
General Purpose Funding	3	(165,899)	(176,943)	(131,659)	(162,644)	23.53
Governance	4	(1,157,534)	(1,174,389)	(943,688)	(680,780)	(27.88)
Law, Order, Public Safety	5	(1,031,036)	(1,391,279)	(1,203,561)	(1,182,800)	(1.72)
Health	7	(246,929)	(218,409)	(179,442)	(182,556)	1.74
Education and Welfare	8	(4,002,758)	(3,897,716)	(3,250,071)	(3,155,994)	(2.89)
Housing	9	-	-	-	-	-
Community Amenities	10	(1,639,651)	(1,644,907)	(1,377,659)	(1,158,273)	(15.92)
Recreation & Culture	11	(3,179,279)	(3,208,948)	(2,698,321)	(2,503,658)	(7.21)
Transport	12	(5,113,231)	(5,108,531)	(4,285,819)	(3,970,936)	(7.35)
Economic Services	13	(902,311)	(467,578)	(407,706)	(328,367)	(19.46)
Other Property and Services	14	(102,500)	(103,756)	(103,135)	(180,959)	75.46
		<u>(17,541,128)</u>	<u>(17,392,456)</u>	<u>(14,581,061)</u>	<u>(13,506,968)</u>	<u>(7.37)</u>
Net Operating Result Excluding Rates:		<u>(9,823,397)</u>	<u>(9,793,817)</u>	<u>(8,639,936)</u>	<u>(7,617,328)</u>	<u>(11.84)</u>
Adjustments for Cash Budget Requirements:						
Non-Cash Expenditure and Income						
(Profit)/Loss on Asset Disposals		(378,480)	(378,480)	25,000	171,673	586.69
Depreciation on Assets		5,603,659	5,603,659	4,669,730	4,702,586	0.70
Adjust Current Asset - Land Held for Resale		(158,910)	(158,910)	-	(158,910)	-
Capital Expenditure and Income						
Non Operating Grants, Subsidies & Contributions		5,988,330	3,476,616	2,788,816	1,800,034	(35.46)
Purchase Land and Buildings		(2,276,547)	(2,133,605)	(1,573,716)	(706,752)	(55.09)
Purchase Infrastructure Assets - Roads		(2,257,119)	(2,054,910)	(1,898,414)	(1,464,285)	(22.87)
Purchase Infrastructure Assets - Other		(1,975,495)	(493,495)	(390,210)	(165,846)	(57.50)
Purchase Plant and Equipment		(2,191,800)	(2,206,800)	(1,824,780)	(1,003,818)	(44.99)
Purchase Furniture and Equipment		(60,800)	(21,827)	(19,327)	(3,073)	(84.10)
Proceeds from Disposal of Assets		734,390	374,319	353,989	321,227	(9.26)
Repayment of Debentures		(71,645)	(63,218)	(58,227)	(58,227)	(0.00)
Repayment of Preston Village Fixed Loans		(620,000)	(620,000)	(310,000)	(310,000)	-
Loan Principal repayments		-	(8,427)	(8,427)	(8,427)	0.00
Proceeds from Leased Preston Village		620,000	620,000	310,000	310,000	-
Proceeds from New Debentures		900,000	900,000	900,000	-	(100.00)
Advances to Community Groups		-	-	-	-	-
Adjust Self Supporting Loan		-	-	-	-	-
Self-Supporting Loan Principal Income		8,427	8,427	4,176	4,185	0.21
Transfers to Reserves (Restricted Assets)		(2,114,968)	(902,305)	(65,630)	(129,027)	96.60
Transfers from Reserves (Restricted Assets)		1,409,803	1,232,388	-	-	-
Adjust Current Asset (Self Supporting Loan)		-	-	-	-	-
Adjust Non Current Assets & Liabilities		-	-	-	-	-
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		2,130,534	2,060,451	2,060,451	2,060,451	0.00
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		-	-	(877,589)	2,307,336	(362.92)
Budgeted deficiency before general rates		<u>(4,534,018)</u>	<u>(4,559,934)</u>	<u>(4,554,094)</u>	<u>(4,562,872)</u>	<u>0.19</u>
Estimated amount to be raised from general rates		<u>4,555,822</u>	<u>4,559,934</u>	<u>4,554,094</u>	<u>4,562,872</u>	<u>0.19</u>
Surplus / (deficit)		<u>21,804</u>	<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 30/04/2018	Actual YTD to 30/04/2018	Variance Amount	Variance %	Permanent Variation	Comment
General Purpose Funding								
1932	RATING VALUATIONS	Inc	3,288	24,829	21,541	655.15		Budget timing variation - valuations received earlier than anticipated
0011	RATES LEVIED (INCL CONC.)	Inc	-4,562,345	-4,570,342	-7,997	0.18		Budget timing variation relating to interim rates (normal variance)
0061	LATE PAYMENT INTEREST	Inc	-25,326	-33,402	-8,076	31.89	x	Additional income of approx. \$8K to be received
4881	INTEREST ON INVESTMENTS	Inc	-29,170	-42,380	-13,210	45.29	x	Additional income of approx. \$8K to be received above revised estimate
Governance								
0252	DONATIONS	Exp	14,350	2,336	-12,014	-83.72		Budget timing variation
1222	INFORMATION TECHNOLOGY - COUNCILLORS	Exp	13,500	573	-12,928	-95.76		Budget timing variation
0262	ADMIN TRAINING CONFERENCE & COURSE FEES	Exp	42,920	18,677	-24,243	-56.48	x	Budget timing variation - Training costs anticipated to be \$20K under budget
0352	COMPUTER SOFTWARE COSTS	Exp	40,170	17,661	-22,509	-56.04	x	Budget timing variation - Computer software costs expencetd to be \$20K under
0362	OFFICE & SURROUNDS MTCE.	Exp	53,440	60,412	6,972	13.05	x	Budget timing variation, actual will exceed budget estimate by approx. \$6K
0382	PRINTING & STATIONERY	Exp	15,000	9,144	-5,856	-39.04		Budget timing variation, savings on budget estimate are expected
0392	COMPUTER MTCE AGREEMENTS	Exp	86,290	91,680	5,390	6.25		Budget timing variation
0432	VEHICLE RUNNING COSTS	Exp	18,330	13,154	-5,176	-28.24		Budget timing variation
1072	FRINGE BENEFITS TAX	Exp	21,375	79,463	58,088	271.76		FBT is allocated to cost areas in May therefore temporary variation (reallocate in May)
7863	INSURANCE REBATES	Inc	-19,362	-36,085	-16,723	0.00		Income from Insurance Rebates and Discounts will exceed estimates by \$9K
0564	BUILDINGS - ADMIN	Exp	316,960	303,686	-13,274	-4.19		Church project - budget timing variation
0584	FURNITURE AND EQUIPMENT	Exp	7,000	0	-7,000	-100.00		Budget timing variation - no expenditure to date, projects deferred
0502	SUNDRY EXPENSES ADMIN	Exp	21,455	7,420	-14,035	-65.42		Budget timing variation
0892	NON-SPECIFIC LEGAL COSTS	Exp	8,791	13,925	5,134	58.40	x	Budget timing variation - Legal costs Rosedene Bridge. Exceed budget by \$5K
0962	CONSULTANTS FEES	Exp	31,350	25,419	-5,931	-18.92		Budget timing variation
1042	PUBLIC RELATIONS	Exp	29,590	14,593	-14,997	-50.68		Budget timing variation
Law, Order & Public Safety								
0632	FIRE CONTROL EXPENSES	Exp	98,728	81,078	-17,650	-17.88		Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	100,470	110,151	9,681	9.64		Expenditure higher than budget due to insurance costs
6962	BUSHFIRE MITIGATION - SEMC	Exp	169,250	23,240	-146,010	-86.27		Budget timing variation - works are expected to carry over to the 18/19 year
1183	GOVERNMENT GRANT OPERATING	Inc	-15,000	0	15,000	-100.00		Grant not to be received due to alternate Fire Mitigation funding obtained.
5123	EMERGENCY SERVICES LEVY GRANT RECEIVED	Inc	-137,412	-159,868	-22,456	16.34		Budget timing variation
0354	FESA FIRE UNITS - VARIOUS BRIGADES	Exp	1,233,700	687,609	-546,091	-44.26		Reciprocal Transfer for Bush Fire Brigade vehicles
0355	CAPITAL GRANTS - FESA FIRE UNITS	Inc	-1,233,700	-687,609	546,091	-44.26		Reciprocal Transfer for Bush Fire Brigade vehicles returned to DFES
0802	GENERAL EXPENSES (AC)	Exp	19,270	12,610	-6,660	-34.56		Budget timing variation
0863	REIMB. RANGER SERVICES	Inc	-22,500	-17,247	5,253	-23.35		Budget timing variation - reimbursements from Boyup Brook Shire to be raised in May
0922	DBK BRANCH-EMERGENCY SVES	Exp	20,740	15,189	-5,551	-26.77		Budget timing variation
1132	CESM - EMERGENCY MGMT SALS	Exp	1,057	10,984	9,927			Budget timing variation
1163	ESL GRANT FUNDING FOR SES	Inc	-14,004	-20,657	-6,653	47.50		Budget timing variation
5983	DEFES CESM GRANT	Inc	-8,504	0	8,504			Budget timing variation - no income to date
1224	INFRASTRUCTURE OTHER - OTHER LAW ORDER & F	Inc	155,000	148,618	-6,382	-4.12		Budget timing variation - mtce. Site visit costs yet to be paid
Health								
1592	MEDICAL CENTRE MTC	Exp	25,061	30,214	5,153	20.56		Budget timing variation - outgoings are reimbursed by leesee
1602	DENTAL SURGERY OPERATING	Exp	2,950	18,662	15,712	532.62		Additional costs relate to an insurance claim for water damage
0674	BUILDINGS - MEDICAL CENTRE	Exp	40,000	0	-40,000	-100.00		Budget timing variation - Auto Doors at Medical Centre to be completed in May/June

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

Account No.	Account Description	Account Type	Revised Budget YTD to 30/04/2018	Actual YTD to 30/04/2018	Variance Amount	Variance %	Permanent Variation	Comment
Education and Welfare								
5624	COMMUNITY FAC. PLANS -GEN	Exp	6,000	0	-6,000	-100.00		Budget timing variation - no expenditure to date
1623	GOVERNMENT GRANTS	Inc	-6,000	0	6,000	-100.00		Budget timing variation - no income to date
0983	TUJA LODGE STAFF TRAINING	Inc	33,330	7,873	-25,457	-76.38		Budget timing variation
1662	SALARIES (T/LODGE)	Exp	1,317,308	1,237,987	-79,321	-6.02		Budget timing variation - expenditure less than estimate but offset by reduced Inc.
1672	SUPERANNUATION (T/LODGE)	Exp	123,018	130,079	7,061	5.74		Budget timing variation - expenditure higher than revised estimate
1682	TUJA LODGE MTCE	Exp	900,048	944,810	44,762	4.97		Budget timing variation - expenditure reflects level of care
3322	CONSULTANCY - AGED CARE SERVICES	Inc	30,000	0	-30,000	-100.00		Budget timing variation - no expenditure to date
4192	PRESTON VILLAGE RETIREMENT UNITS	Exp	55,541	63,071	7,530	13.56		Budget timing variation
1173	MIININUP COTTAGES RENT U5-8	Inc	-27,370	-17,891	9,479	-34.63		Budget timing variation
1693	TUJA LODGE SUBSIDY	Inc	-1,845,680	-1,803,785	41,895	-2.27		Budget timing variation - reflects occupancy and level of care
1703	TUJA LODGE RENTAL - BASIC DAILY CARE FEE	Inc	-554,040	-510,761	43,279	-7.81		Budget timing variation - income reflects level of care, behind YTD budget
1706	TUJA LODGE RENTAL - DAILY ACCOMM FEE	Inc	-55,190	-139,040	-83,850	151.93		Budget timing variation - budget is on track to reach revised estimates
1773	M/COTTAGES RENT 9-12	Inc	-27,370	-35,795	-8,425	30.78	x	Budget timing variation - rent incme will exceed estimates by approx. \$8K
1684	TUJA LODGE FURNITURE & EQUIPMENT	Exp	9,027	0	-9,027	-100.00		Budget timing variation - no expenditure to date
1694	PURCHASE OF PLANT - TUJA LODGE	Exp	60,000	0	-60,000	-100.00		Budget timing variation - no expenditure to date
4714	RETIREE FUNDED UNITS LOT 152 - BUILDING	Exp	526,000	0	-526,000	-100.00		Budget timing variation - no expenditure to date
8094	WELL AGED HOUSING - BUILDING ASSET RENEWAL	Exp	52,000	3,000	-49,000	-94.23		Budget timing variation
0525	PROCEEDS OF LOAN - RETIREE UNITS DBK	Inc	-900,000	0	900,000	-100.00		Loan will not be raised until review of Preston Lease scheme has been completed
1774	BUILDINGS - OTHER EDUCATION	Exp	20,000	0	-20,000	-100.00		Budget timing variation - no expenditure to date
1015	GOVERNMENT GRANTS - OTHER EDUCATION	Exp	-20,000	0	20,000	-100.00		Budget timing variation - no expenditure to date
Community Amenities								
1762	DOMESTIC REFUSE COLLECT	Exp	148,730	91,279	-57,451	-38.63		Budget timing variation - normal operational variance
1772	RUBBISH SITES MTC	Exp	409,785	336,940	-72,845	-17.78		Budget timing variation - normal operational variance
1782	DOMESTIC RECYCLING PICKUP	Exp	92,490	70,078	-22,412	-24.23		Budget timing variation - normal operational variance
2552	REFUSE COLL - PUBLIC BINS	Exp	91,800	83,040	-8,760	-9.54		Budget timing variation - normal operational variance
2003	BULK REFUSE CHARGES	Inc	-66,670	-61,617	5,053	-7.58		Budget timing variation - normal operational variance
2002	NONEY CUP CREEK	Exp	5,000	0	-5,000	-100.00		Budget timing variation - minimal maintenance expenditure to date
2072	LANDCARE DEV./ENV. PLNG.	Exp	10,250	5,865	-4,385	-42.78		Budget timing variation - some projects are yet to commence
2312	BLN CEMETERY MNTCE	Exp	16,410	10,661	-5,749	-35.04		Budget timing variation - normal operational variance
4932	UPPER PRESTON CEMETERY	Exp	8,190	1,708	-6,482	-79.14		Budget timing variation - normal operational variance
0964	CEMETERIES - INFRASTRUCTURE	Exp	10,000	3,740	-6,260	-62.60		Budget timing variation
Recreation and Culture								
2412	PUBLIC HALLS - DBK	Exp	83,330	32,162	-51,168	-61.40	x	Budget timing variation - Hall Conservation Plan and some maintenance deferred
2584	BALINGUP HALL	Exp	102,500	0	-102,500	-100.00		Budget timing variation - Hall Upgrade project to commence
0465	LOTTERIES COMMISSION GRANT - BLN HALL UPGR	Exp	-200,000	0	200,000	-100.00		Budget timing variation - grant funds received in June 2018
0592	RECREATION PROMOTIONAL PROGRAMS	Exp	20,830	12,544	-8,286	-39.78		Budget timing variation - Kidsport payments to be offset by grant income
2642	PARKS & RESERVES GENERAL	Exp	516,844	503,362	-13,482	-2.61		Budget timing variation - normal operational variance
2662	EGAN PARK	Exp	63,699	53,214	-10,485	-16.46		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	64,776	48,185	-16,591	-25.61		Budget timing variation - normal operational variance
2722	REC CENTRE MTCE	Exp	259,573	233,608	-25,965	-10.00		Budget timing variation - normal operational variance
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-25,000	-10,542	14,458	-57.83		Budget timing variation
2763	CHARGES-MITCHELL PARK	Inc	-4,998	-12,866	-7,868	157.43		Budget timing variation - normal operational variance
0694	RESERVE ST FUNPARK	Exp	20,000	0	-20,000	-100.00	x	Budget timing variation - no expenditure to date, budget funds to carry over
1184	OTHER INFRASTRUCTURE DONNYBROOK	Exp	56,510	6,527	-49,983	-88.45		Budget timing variation - Tennis Club project to be brought to account

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

Account No.	Account Description	Account Type	Revised Budget YTD to 30/04/2018	Actual YTD to 30/04/2018	Variance Amount	Variance %	Permanent Variation	Comment
Recreation and Culture								
2682	PARK EQUIPMENT	Exp	16,700	1,431	-15,269	-91.43	x	Budget to be exceeded by \$11K due to damaged shade sails - covered by insurance
7294	BUILDINGS - DBK RECREATION CENTRE	Exp	459,538	348,519	-111,019	-24.16		Budget timing variation - some capital projects not undertaken as at report date
7085	COMMUNITY CONTRIBUTIONS	Inc	-10,510	0	10,510	-100.00		In-kind community contributions for projects to be brought to account
7105	CSRFF GOVT GRANTS	Inc	-10,500	0	10,500	-100.00		Budget timing variation
2962	OFFICE EXPENSES DBK	Exp	100,770	81,363	-19,407	-19.26		Budget timing variation - normal operational variance
5272	PROMOTION OF COMMUNITY EVENTS	Exp	35,920	18,870	-17,050	-47.47		Budget timing variation
Transport								
3200	BRIDGEWORKS - EXT. FUNDED	Exp	119,000	5,120	-113,880	-95.70		Trevena Road Bridge Upgrade deferred
3210	ROADWORKS GENERAL	Exp	576,731	402,655	-174,076	-30.18		Budget timing variation - variance reflects timing of road program
3240	FOOTPATHS	Exp	77,740	73,886	-3,854	-4.96		Budget timing variation - variance reflects timing of road program
3260	REGIONAL ROAD GROUP	Exp	355,870	381,751	25,881	7.27		Budget timing variation - variance reflects timing of road program
3300	ROADS TO RECOVERY FEDERAL FUNDING PROGRA	Exp	629,733	472,145	-157,588	-25.02		Budget timing variation - variance reflects timing of road program
3330	BLACKSPOT FUNDED ROAD WORKS	Exp	166,670	23,848	-142,822	-85.69		Budget timing variation - variance reflects timing of road program
3340	COMMODITY ROUTE FUNDING	Exp	91,670	110,000	18,330	20.00		Budget timing variation - variance reflects timing of road program
0325	FEDERAL & STATE BLACKSPOT GRANT FUNDING	Inc	-150,000	-80,000	70,000	0.00		Budget timing variation - variance reflects timing of road program & MRWA claims
0405	GOVT GRANTS - COMMODITY ROUTE FUNDING	Inc	-82,500	-88,000	-5,500	0.00		Budget timing variation - variance reflects timing of road program & MRWA claims
3201	CONTRIBUTIONS BALINGUP MAIN STREET PROJECT	Inc	-63,285	0	63,285	0.00		Budget timing variation - variance reflects timing of road program & MRWA claims
3251	SPECIAL PROJECTS	Inc	-94,250	-49,500	44,750	0.00		Budget timing variation - variance reflects timing of road program & various claims
3291	REGIONAL ROAD GROUPL GRANTS MRWA	Inc	-337,500	-332,101	5,399	0.00		Budget timing variation - variance reflects timing of road program & various claims
3331	ROADS TO RECOVERY FEDERAL GRANT FUNDING	Inc	-462,036	-467,732	-5,696	1.23		Budget timing variation - variance reflects timing of road program & various claims
3391	TRANSFER FROM TRUST	Inc	-17,000	0	17,000	-100.00		Budget timing variation
3531	CONTRIB WORKS (SUBDIV)	Inc	-10,443	0	10,443	-100.00		Budget timing variation
0150	DONNYBROOK TOWNSCAPE WORKS	Exp	26,850	0	-26,850	-100.00		Budget timing variation
0160	KIRUP TOWN CENTRE DEVELOPMENT	Exp	10,000	780	-9,220	-92.20		Budget timing variation
1442	WORKS & SERVICES RELIEF STAFF	Exp	8,330	0	-8,330	-100.00		Budget timing variation
3370	STREET TREES & PRUNING	Exp	66,820	21,309	-45,511	-68.11		Budget timing variation
341M	GENERAL ROAD MAINTENANCE	Exp	770,800	750,144	-20,656	-2.68		Budget timing variation
3430	STREET CLEANING	Exp	70,840	38,795	-32,045	-45.24		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	212,622	122,339	-90,284	-42.46		Budget timing variation
3460	TRAFFIC SIGNS & CONTROL	Exp	15,000	8,447	-6,553	-43.69		Budget timing variation
3550	ROAD ASSET MANAGEMENT	Exp	45,208	12,234	-32,974	-72.94		Budget timing variation
5992	SUNDRY PLANT PURCHASES BELOW THRESHOLD	Exp	0	6,712	6,712			Budget timing variation - minor plant purchases now shown in a separate account
7082	BLN TOWN CENTRE WORKS	Exp	25,000	4,431	-20,569	-82.28		Budget timing variation
3511	REIMBURSEMENTS	Inc	-45,750	-5	45,745	-99.99		Budget timing variation
3541	CONTRIBUTION TO WORKS	Inc	0	-10,443	-10,443		x	Emergency repairs Irishtown Road Bridge #3616
3554	PURCHASE PLANT & EQUIPMNT	Exp	531,080	316,208	-214,872	-40.46		Budget timing variation
3575	SALE OF PLANT & EQUIPMENT	Inc	-101,670	-68,817	32,853	-32.31		Budget timing variation
Economic Services								
3842	NOXIOUS WEEDS/PEST PLANTS	Exp	24,790	14,440	-10,350	-41.75		Budget timing variation
2862	FESTIVALS & COMMUNITY EVENTS	Exp	2,920	8,155	5,235	179.29		Budget timing variation
3912	AREA PROMOTION	Exp	71,860	65,986	-5,874	-8.17		Budget timing variation
7164	BALINGUP TRANSIT PARK	Exp	13,000	410	-12,590	-96.85		Budget timing variation
4082	CONTRACT LABOUR & RELIEF	Exp	10,000	1,516	-8,484	-84.84		Budget timing variation
4112	VEHICLE EXPENSES - BLDNG	Exp	19,580	11,951	-7,629	-38.96		Budget timing variation
4153	BUILDING PERMIT FEES	Inc	-29,170	-35,984	-6,814	23.36		Budget timing variation - normal operational variance
4742	CONSULTANCY ECONOMIC SERVICES	Exp	18,170	1,500	-16,670	-91.74		Budget timing variation - minimal expenditure to date
5292	LAND DEVELOPMENT COSTS	Exp	20,830	4,143	-16,687	-80.11		Budget timing variation

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

Account No.	Account Description	Account Type	Revised Budget YTD to 30/04/2018	Actual YTD to 30/04/2018	Variance Amount	Variance %	Permanent Variation	Comment
Public Works Overheads								
4422	LONG SERVICE LEAVE	Exp	0	7,413	7,413		x	LSL paid to departing employee - will be offset by Transfer from Reserve
4432	INSURANCE ON WORKS	Exp	56,334	49,386	-6,948	-12.33		Budget timing variation
4462	CONFER & TRAIN EXPENSES	Exp	31,256	36,384	5,128	16.41		Budget timing variation
4612	WORKERS COMPENSATION ALLOC.	Exp	62,500	71,277	8,777	14.04		Workers compensation costs are fully recouped from the Shire's insurer
Public Works Overheads								
4613	REIMB WORKERS COMPO	Inc	-62,500	-16,379	46,121	-73.79		Budget timing variation
4472	WAGES AND OVERHEADS	Exp	41,670	54,814	13,144	31.54		Budget timing variation
4482	TYRES AND BATTERIES	Exp	33,330	9,614	-23,716	-71.15		Budget timing variation
6802	PARTS AND REPAIRS	Exp	154,170	76,917	-77,253	-50.11		Budget timing variation
4570	SALARIES AND WAGES	Exp	4,645,090	4,452,446	-192,644	-4.15		Budget timing variation - wages and salaries approx \$193k under 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 April 2018

	Sch No	2017/18 Amended Budget		2017/18 Actual	
		Income	Expenditure	Income	Expenditure
OPERATING SECTION					
General Purpose Funding	3	5,619,803	176,943	5,397,667	162,644
Governance	4	37,075	1,111,200	46,453	628,153
Law, Order & Public Safety	5	446,600	1,333,164	314,654	989,901
Health	7	142,968	177,085	117,226	148,138
Welfare Services	8	3,562,299	3,554,016	2,845,999	2,869,739
Housing	9				
Community Amenities	10	1,116,038	1,565,807	1,085,548	1,092,394
Recreation & Culture	11	316,142	2,261,885	196,997	1,693,022
Transport	12	216,507	1,674,180	161,047	1,126,072
Economic Services	13	186,964	432,442	148,973	299,016
Other Property & Services	14	103,756	103,756	39,990	180,959
		11,748,152	12,390,478	10,354,553	9,190,038
CAPITAL SECTION					
Governance	4	187,092	380,349	-	303,686
Law, Order & Public Safety	5	1,869,911	1,695,104	985,021	867,976
Health	7	53,185	64,841	-	18,035
Welfare Services	8	1,781,000	1,860,632	360,000	316,473
Housing	9				
Community Amenities	10	-	10,000	-	3,740
Recreation & Culture	11	443,877	788,116	4,276	371,118
Transport	12	2,191,485	2,904,495	1,086,150	1,785,614
Economic Services	13	-	66,377	-	53,787
Transfers To Reserves	15	-	659,532	-	49,013
		6,526,550	8,429,446	2,435,447	3,769,440
Total Income & Expenditure		18,274,702	20,819,924	12,790,000	12,959,478
Less Depreciation W/Back			(643,681)		(575,273)
Net		18,274,702	20,176,243	12,790,000	12,384,205
Add Surplus July 1 B/Fwd		2,060,451		2,060,451	
Adjustment to Non Current Liabilities (Gravel)					
Adjust Non Current Assets					
Adjust Current Asset Land Held for Resale		(158,910)		(158,910)	
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			-		2,307,336
		20,176,243	20,176,243	14,691,541	14,691,541

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

Surplus/Deficit Summary C/Forward Represented by;

(A) Cash at Bank and on Hand	2,557,307.92	
Sundry Debtors Rates	616,146.09	
Receivables/Debtors	137,937.98	
Self Supporting Loan Debtors	-	
Accrued Income	320.45	
GST Asset Clearing A/C	41,048.17	
ESL Asset Clearing A/C	282,905.11	
Prepayments	-	
Stock on Hand	<u>32,891.74</u>	3,668,557.46
(B) Provision for LSL Current	(130,395.00)	
Provision for A/L Current	(374,619.00)	
Add Cash Backed Reserve	201,660.24	
Payments received in Advance	-	
Accrued Salaries/Wages	-	
Accrued Loan Interest	-	
Accrued Expenses	-	
GST Liability Clearing A/C	(20,590.65)	
ESL Liability Clearing A/C	(279,985.04)	
PAYG Clearing A/C	(92,081.39)	
Prepaid Rates	(72,316.14)	
Prepayment Current Liab	-	
Payroll Creditors	-	
Add Back Current Loan Liability	-	
SS Loan Repayment	-	
Sundry Creditors	<u>(592,894.68)</u>	(1,361,221.66)
Net Current Assets		<u>2,307,335.80</u>

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 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 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Fixed Assets
Depreciation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- (b) Eliminating it against the gross carrying amount of the asset with the net amount then restated as the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	20 to 100 years
Office Furniture and Equipment	4 to 15 years
Computer Equipment	4 to 5 years
Plant and Equipment	5 to 15 years
Infrastructure:	
Bridges	35 to 50 years
Road clearing and earthworks	not depreciated
Road Pavement	40 to 45 years
Road Seal	15 years
Carparks	40 years
Cycleways	40 years
Footpaths - Concrete	50 years
Footpaths - Slab	20 years
Storm Water Drainage	50 to 70 years
Other	4 to 80 years

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period and in conformity with any valuation advice provided.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation Threshold

Expenditure on items or equipment worth \$2,000 or less (GST exc) are not capitalised. Rather it may, depending on the nature of the item, be recorded in a purpose specific register.

(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.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 2018

2. COMPONENT FUNCTIONS/ACTIVITIES (continued)

08 EDUCATION AND WELFARE

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

Activities: Operation of Frail Aged Hostel, Well Aged Housing, Home & Community Care, 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

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.

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 2018

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

Arbuthnott 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 30/06/2018	B/Forward 01/07/2017	YTD Actual 30/04/2018
	6,352,134	5,646,969	5,835,509
		317,037	
	132,041	1,947,116	1,532,932
	-	-	1,023,216
	1,160	1,160	1,160
Total Cash Balance	6,485,335	7,912,282	8,392,817
	1,307,795	1,220,685	1,240,022
	5,710	12,719	12,881
	1,428,756	1,235,144	1,300,854
	255,935	201,660	204,260
	3,662	3,805	3,853
	39,817	39,229	39,729
	4,167	39,538	40,172
	376,207	503,575	509,579
	978,049	1,012,431	1,084,488
	60,592	59,697	60,460
	2,802	42,169	42,707
	1,516,081	883,705	897,608
	192,581	183,271	185,616
	81,279	112,098	113,532
	98,701	97,242	99,748
	6,352,134	5,646,969	5,835,509

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 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 30/06/2018 \$	B/Forward 01/07/2017 \$	YTD Actual 43,220 \$
Cash at Bank and on Hand	134,361	2,265,313	2,557,308
Restricted Assets - Reserves	6,352,134	5,646,969	5,835,509
Sundry Debtors Rates	331,822	331,822	616,146
Receivables/Debtors	86,536	167,657	137,938
Accrued Income	60,000	67,004	320
GST Asset Clearing A/C	82,911	226,028	41,048
ESL Asset Clearing A/C	-	-	282,905
Prepayments	-	-	-
Stock on Hand	210,000	22,266	32,892
Land Held for Resale	-	158,910	-
Self Supporting Loan Debtors	8,660	-	-
	7,266,424	8,885,969	9,504,067

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 15/16
 Sundry Creditors
 Less Restricted Assets - Reserves

	Budget 30/06/2018 \$	B/Forward 01/07/2017 \$	YTD Actual 43,220 \$
Provision for LSL Current	(130,395)	(130,395)	(130,395)
Provision for A/L Current	(374,619)	(374,619)	(374,619)
Add Cash Backed Reserve	201,660	201,660	201,660
Payments Received in Advance	-	-	-
Accrued Salaries/Wages	(123,192)	(123,192)	-
Accrued Loan Interest	(4,545)	(4,545)	-
Accrued Expenses	(20,000)	(32,955)	-
Prepaid Rates	(89,028)	(89,028)	(72,316)
GST Liability Clearing A/C	(78,707)	(143,116)	(20,591)
Add Back Current Loan Liability	30,795	71,645	-
ESL Liability Clearing A/C	-	-	(279,985)
PAYG Clearing A/C	-	(78,707)	(92,081)
Prepayment Current Liability	-	-	-
Loan Liability (Current Portion)	(30,795)	(71,645)	-
Self Supporting Loan Income 15/16	(8,660)	-	-
Sundry Creditors	(265,000)	(333,568)	(592,895)
Less Restricted Assets - Reserves	(6,352,134)	(5,646,969)	(5,835,509)
	(7,244,620)	(6,755,435)	(7,196,731)

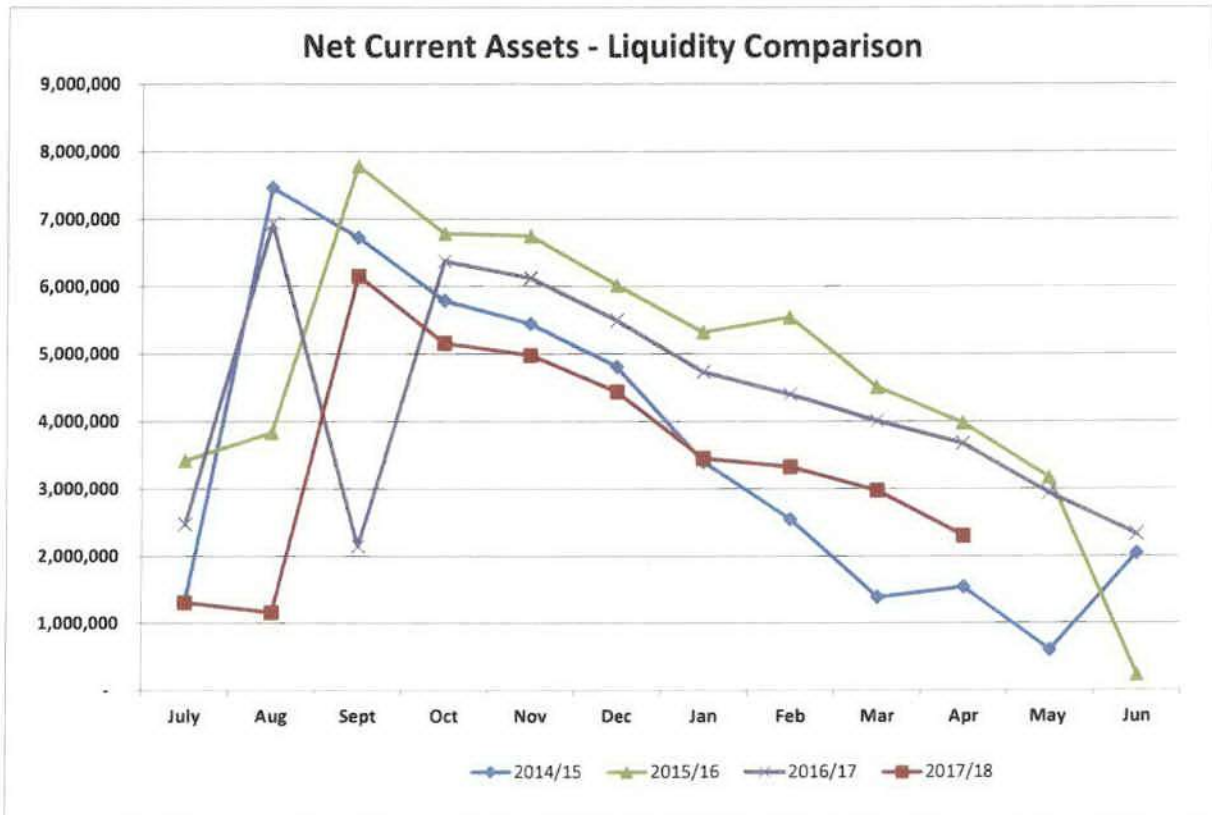
NET CURRENT FUNDING POSITION

21,804 2,130,534 2,307,336

Net Current Assets - Liquidity Comparison				
Month	2014/15	2015/16	2016/17	2017/18
July	1,319,690	3,425,364	2,472,603	1,313,270
August	7,460,931	3,836,027	6,931,525	1,167,107
September	6,724,293	7,788,427	2,146,982	6,157,360
October	5,786,301	6,783,116	6,375,921	5,163,094
November	5,444,949	6,750,395	6,125,536	4,982,406
December	4,805,969	6,019,206	5,490,506	4,442,157
January	3,403,221	5,319,959	4,726,458	3,456,447
February	2,550,158	5,542,368	4,398,054	3,330,127
March	1,387,855	4,507,516	4,006,630	2,978,456
April	1,541,074	3,981,586	3,672,213	2,307,336
May	599,484	3,175,754	2,942,571	-
June	2,044,444	235,314	2,327,226	-

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

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

	2014/15	2015/16	2016/17	2017/18
July	1.98	3.19	3.01	3.16
August	9.73	7.38	7.68	2.11
September	7.01	6.71	3.07	6.87
October	4.25	5.44	5.65	5.43
November	5.75	5.86	5.34	4.56
December	5.70	5.98	4.59	5.38
January	2.84	6.98	4.88	3.32
February	2.03	4.07	4.80	3.74
March	1.82	4.14	3.88	3.58
April	1.90	3.86	3.59	2.70
May	1.16	2.84	2.66	
June	1.64	1.08	2.85	

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 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 April 2018 has been prepared for Council information and has been included with this report. The comments provided are applicable as at reporting date.

Year to date budget figures have been revised in accordance with the Budget Review approved by Council at the April 2018 meeting.

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 of 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

Income from interim rating is exceeding the YTD income estimate by approx. \$8K.
 Interest from Interest on Late paid rates will exceed the budget estimate by \$8K
 Interest from the Investment of surplus funds is now expected to exceed the budget by approx. \$8K.

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

Governance

Material variances are expected in the areas of Training, Computer Software and Office Maintenance and Insurance Rebates will occur resulting in budget savings of approx. \$43K.

All other 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.
 Variances primarily relate to fire control expenditure, ESL operating expenses and the changeover of Bush Fire Brigade vehicles under the LGGS program.

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 April 2018

5. VARIANCE ANALYSIS

Education and Welfare

Original budget projections for Tuia Lodge were overstated therefore the projected year end result is expected to be less than the budget estimate. This has now been addressed during the mid-year review. Preston Village - loan will not be raised until a review of the lease scheme has been completed.

Community Amenities

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

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

Recreation and Culture

Development of the Hall Conservation Plan and some maintenance items have been deferred. Some variances will occur in regard to the maintenance of Recreation and Sport areas however variances should not be material when viewed as a whole.

Unspent funds for the upgrading of playground equipment will be carried forward.

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

Transport

The Upgrade of Trevena Road and the Bridge Approaches has been deferred until 2018/19.

Some operational variances will occur in respect to maintenance items identified in the schedule.

All other 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.

Economic Services

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

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. \$193k under the year to date budget. This is due, in part, to the timing of payroll periods.

Workers Compensation payments are lower than the budget estimate however all expenses are recouped from Council's Insurers.

6. ASSET ACQUISITION

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

ASSETS ACQUIRED BY TYPE

	2017/18	
	Budget \$	Actual \$
Land & Buildings	2,276,547	706,752
Plant & Equipment	2,191,800	1,003,818
Furniture & Equipment	60,800	3,073
Infrastructure Assets - Roads	2,257,119	1,464,285
Infrastructure Assets - Other	1,975,495	165,846
	8,761,761	3,343,774

Shire of Donnybrook - Balingup
Notes To And Forming Part of the Financial Statements
For the Period ended 30th April 2018

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

	2017/18	
	Budget \$	Actual \$
Governance	390,849	303,686
Law, Order & Public Safety	1,689,700	867,976
Health	50,000	13,185
Education and Welfare	1,308,000	6,473
Housing	-	-
Community Amenities	10,000	3,740
Recreation & Culture	711,508	362,691
Transport	4,586,704	1,785,614
Economic Services	15,000	410
	8,761,761	3,343,774

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

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

	2017/18	
	Budget \$	Actual \$
Proceeds of Sale of Assets		
Land	612,390	50,000
Buildings	-	-
Furniture & Equipment		
Plant & Equipment	122,000	122,817
Infrastructure Assets	-	-
	734,390	172,817
Less Written Down Value at Disposal	355,910	344,490
Profit/(Loss) on Disposal	378,480	(171,673)

ASSETS DISPOSED BY PROGRAM (Profit / Loss on Disposal)

	2017/18	
	Budget \$	Actual \$
Governance	-	-
Law, Order & Public Safety	-	(143,655)
Education & Welfare	8,000	-
Health	-	-
Housing	-	-
Community Amenities	-	8,000
Recreation & Culture	-	(18,155)
Transport	(33,000)	(17,863)
Economic Services	403,480	-
	378,480	(171,673)

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 April 2018 is \$241,092.62.

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th April 2018

APPENDIX A Details of Capital Works Program - 2017/18

Ledger Account	Proposed Works	2017/2018 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
GOVERNANCE									
Other Governance									
105640	Refurbishment - Collins St Church	305,349	303,686		303,686				
105640	Replace Aircon- Shire Office	8,000	0		0				
105640	Establish Wireless Access Points	5,000	0		0				
105640	Interior Refurbishment - Shire Office	50,000	0		0				
105640	Install NBN Optic Fibre - Shire Office	5,000	0		0				
105840	Miscellaneous new IT Hardware incl. New Switcd	7,000	0				0		
105840	Telephone System - Shire Office	0	0				0		
		380,349	303,686	0	303,686	0	0	0	0
LAW, ORDER AND PUBLIC SAFETY									
Fire Control									
103540	3.4 Tanker C/Cab - Argyle/Irishtown BFB (DB33)	410,000	0				0		
103540	3.4 Tanker C/Cab - Lowden BFB (DB2234)	410,000	0				0		
103540	Light Tanker - Balingup BFB (DB1712)	137,900	135,073				135,073		
103540	Light Tanker - Balingup BFB (DB7377)	137,900	144,034				144,034		
103540	Light Tanker - Ferndale BFB (DB2522)	137,900	136,665				136,665		
103540	Light Tanker - Mumballup BFB (DB4450)	137,900	135,214				135,214		
103540	Light Tanker - Balingup BFB (DB932)	137,900	136,624				136,624		
103840	Earthworks - Kirup/Brazier Fire Station	5,000	700		700				
103840	Mumballup BFB - Finalise power connection	5,000	10,004		10,004				
Animal Control									
107940	Buildings - Pound Facility	20,604	21,044		21,044				
Law, Order and Public Safety									
112240	CCTV Cameras Donnybrook CBD	155,000	148,618						148,618
		1,695,104	867,976	0	31,748	687,609	0	0	148,618
HEALTH									
Other Health									
116040	Dental Surgery - replace air conditioner	15,000	13,185		13,185				
106740	Medical Centre - auto opening doors	40,000	0		0				
		55,000	13,185	0	13,185	0	0	0	0

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th April 2018

APPENDIX A Details of Capital Works Program - 2017/18

Ledger Account	Proposed Works	2017/2018 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
EDUCATION AND WELFARE									
Other Welfare									
116840	Tuia Lodge - Furniture & Equipment	11,527	0				0		
111940	Tuia Lodge - Existing Building	3,473	3,473		3,473				
116940	Tuia Lodge - Vehicle Changeover	60,000	0				0		
180940	Minninup Cottages - Refurbishment U1-4	40,000	3,000		3,000				
180940	Minninup Cottages & Langley Villas - Minor Refit	12,000	0		0				
147140	Preston Retirement Village, Exterior painting	18,000	0		0				
147140	Preston Retirement Village, Install Laserlight Ro	8,000	0		0				
147140	Preston Retirement Village, Construction U14-1'	900,000	0		0				
181040	Affordable Housing Project - Bridge Street Donn	0	0	0					
177400	Donnybrook Community Resource Centre - Refit	20,000	0		0				
		1,073,000	6,473	0	6,473	0	0	0	0
COMMUNITY AMENITIES									
Other Community Amenities									
109840	Donnybrook Cemetery Internal Roads	5,000	3,740						3,740
109840	Donnybrook Cemetery Fencing & Survey Grave	5,000	0						0
		10,000	3,740	0	0	0	0	0	3,740
RECREATION AND CULTURE									
Public Halls									
125840	Balingup Hall - Asset Preservation Works	200,000	0		0				
125840	Balingup Hall - Storeroom (retainer)	2,500	0		0				
110640	Noggerup Hall - Painting	440	440		440				
RECREATION AND CULTURE									
Other Recreation and Sport (continued)									
172940	Dbk Rec Centre - Replace roofs, extend gym	353,098	348,519		348,519				
172940	Dbk Rec Centre - Resurface stadium floor	44,440	0		0				
172940	Dbk Rec Centre - replace Pool Blanket	40,000	0		0				
172940	Dbk Rec Centre - replace two heat pumps	7,000	0		0				
172940	Dbk Rec Centre - replace main circulation pump	15,000	0		0				
172940	Dbk Rec Centre - upgrade solar system	0	0		0				
189040	Dbk Rec Centre - replace kitchen fridge	3,300	3,073				3,073		
180540	Indigneous Sculpture Park - complete lighting	10,000	0						0
109940	Walkways - Preston River	0	0						0
102840	Balingup Recreation Centre - install exhaust ext	2,701	2,701		2,701				
106940	Apple Funpark - ongoing upgrade of equipment	20,000	0						0
126820	Park Equipment - various locations	16,700	1,431						1,431
182240	Parks and Gardens Infrastructure	0	0						0
111840	Replace Streetlights in Carparks - Donnybrook	15,000	800						800
111840	Vin Farley Park - Shadesails	10,000	5,727						5,727
111840	Donnybrook Tennis Club - Court Resurfacing	31,510	0						0

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th April 2018

APPENDIX A Details of Capital Works Program - 2017/18

Ledger Account	Proposed Works	2017/2018 Budget	Total Cost	Land	Buildings	Plant & Equipment	Furniture & Equipment	Infrastructure Roads	Infrastructure Other
RECREATION AND CULTURE									
Libraries									
130440	Dbk Community Library - Planning for upgrade	2,000	0		0				
110840	Balingup Library - cover fireplace, computer w/s	2,500	0		0				
110840	Balingup Library - replace airconditioner	3,500	0		0				
		779,689	362,691	0	351,660	0	3,073	0	7,958
TRANSPORT									
Construction, Streets, Roads Bridges, Depots									
132000	Bridgeworks (Special Grants)	119,000	5,120						5,120
132100	Roadworks Construction - General	648,916	402,655					402,655	
132600	Regional Road Group Projects	452,101	381,751					381,751	
133000	Roads to Recovery Program	643,893	472,145					472,145	
133100	Brideworks - Own Source	0	0					0	
133300	Blackspot Projects	200,000	23,848					23,848	
133400	Commodity Route Projects	110,000	110,000					110,000	
132400	Footpath Construction Program	93,285	73,886					73,886	
107040	Gifted Road Assets	0	0						
TRANSPORT									
Road Plant Purchases									
135540	Replace DB008 Bomag 24R Multi Tyred Roller	157,800	157,800			157,800			
135540	Replace DB2201 Caterpillar 924G Loader	310,000	0			0			
135540	Replace DB1027 New Holland Boomer Tractor	60,000	58,681			58,681			
135540	Replace DB4647 Toyota Hilux Utility (P&G Dbk)	25,000	24,599			24,599			
135540	Replace DB193 Kubota F3680 Front Deck Mow	35,000	26,464			26,464			
135540	Replace Karcher 100/100 Ride on Sweeper	34,000	38,000			38,000			
135540	Sundry Small Plant (to be determined by MWS)	15,500	10,665			10,665			
		2,904,495	1,785,614	0	0	316,208	0	1,464,285	5,120
ECONOMIC SERVICES									
Tourism and Area Promotion									
171640	Balingup Transit Park - install additional powere	13,000	410						410
143140	Mead Street - extend drainage line	0	0	0					0
		13,000	410	0	0	0	0	0	410
TOTAL CAPITAL EXPENDITURE		6,910,637	3,343,774	0	706,752	1,003,818	3,073	1,464,285	165,846

SHIRE OF DONNYBROOK / BALINGUP
Notes to and forming part of the Financial Statements
For the Period ended 30th April 2018

Appendix B Asset Disposal Schedule - 2017/18

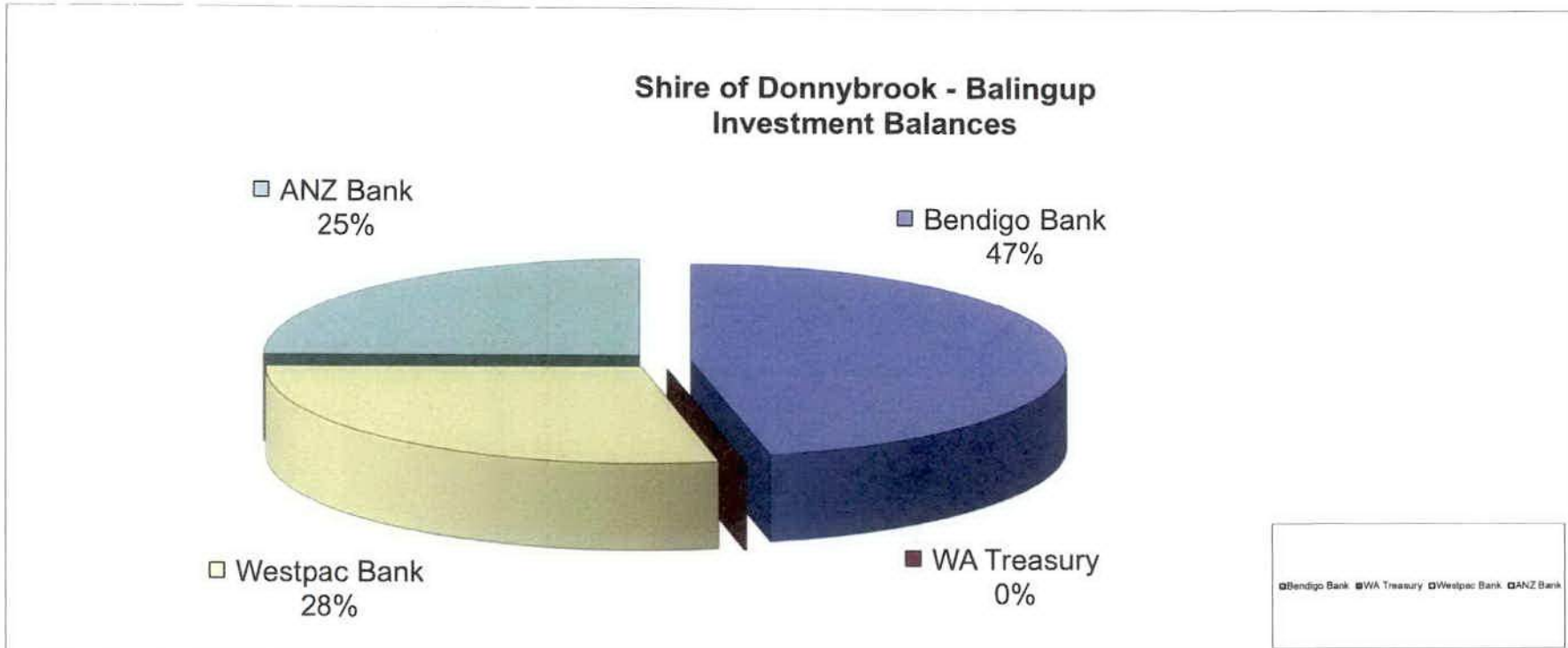
Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
LAW, ORDER, PUBLIC SAFETY								
Fire Prevention								
61205	Toyota Fast Attack - DB4450	Plant & Equipment	-	-	-	18,000	62,065	(44,065)
61203	Toyota Fast Attack - DB2522	Plant & Equipment	-	-	-	18,000	73,525	(55,525)
61200	Toyota Fast Attack - DB7737	Plant & Equipment	-	-	-	18,000	62,065	(44,065)
			<u>-</u>	<u>-</u>	<u>-</u>	<u>54,000</u>	<u>197,655</u>	<u>(143,655)</u>
EDUCATION & WELFARE								
Other Welfare								
10138	6 Spencer St Balingup	Land	50,000	42,000	8,000	50,000	42,000	8,000
			<u>50,000</u>	<u>42,000</u>	<u>8,000</u>	<u>50,000</u>	<u>42,000</u>	<u>8,000</u>
RECREATION & CULTURE								
Other Recreation & Sport								
751	Apple Funpark Security Cameras	Furniture & Equipment	-	-	-	-	18,155	(18,155)
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,155</u>	<u>(18,155)</u>
TRANSPORT								
Road Plant Purchases								
61157	Bomag Roller - DB008	Plant and Equipment	24,000	15,000	9,000	24,000	14,745	9,255
60307	Caterpillar Loader - DB2201	Plant and Equipment	65,000	67,500	(2,500)	-	-	-
61206	New Holland Tractor - DB1027	Plant and Equipment	15,000	22,650	(7,650)	21,818	22,642	(824)
61224	Toyota Hilux - DB4647	Plant and Equipment	6,000	19,250	(13,250)	12,727	18,990	(6,263)
61243	Kubota Mower - DB193	Plant and Equipment	10,000	28,500	(18,500)	7,272	27,993	(20,721)
61177	Karcher Sweeper - DB271	Plant and Equipment	2,000	2,100	(100)	3,000	2,311	689
			<u>122,000</u>	<u>155,000</u>	<u>(33,000)</u>	<u>68,817</u>	<u>86,680</u>	<u>(17,863)</u>
Other Economic Services								
10140	Mead Street Subdivision	Land	562,390	158,910	403,480	-	-	-
			<u>562,390</u>	<u>158,910</u>	<u>403,480</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>734,390</u>	<u>355,910</u>	<u>378,480</u>	<u>172,817</u>	<u>344,490</u>	<u>(171,673)</u>

**Shire of Donnybrook-Balingup
Schedule of Investments Held
For the period ended 30th April 2018**

FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
MUNICIPAL FUND							
Municipal Fund	Bendigo - 120942362	Variable	At Call	\$1,276,992.30	\$1,445,840.95	-\$1,187,399.08	\$1,535,434.17
	Bendigo - 2534571	2.00%	20-Apr-2018	\$750,000.00	\$2,558.52	-\$752,558.52	\$0.00
	ANZ - 9780-61562	1.65%	21-May-2018	\$1,005,797.26	\$3,251.61	\$0.00	\$1,009,048.87
	WA Treasury - General	1.45%	At Call	\$14,150.68	\$16.80	\$0.00	\$14,167.48
				\$3,046,940.24	\$1,451,667.88	-\$1,939,957.60	\$2,558,650.52
TRUST FUND							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$796,101.29	\$197,811.00	-\$743,473.98	\$250,438.31
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	\$11,830.63	\$109,719.83	-\$111,614.45	\$9,936.01
				\$807,931.92	\$307,530.83	-\$855,088.43	\$260,374.32
Roadworks Bonds	Westpac A/c: 17-3083	1.75%	1-May-2018	\$16,846.97	\$0.00	\$0.00	\$16,846.97
Subdivisional Bonds	Westpac A/c: 25-0616	2.20%	1-May-2018	\$53,243.58	\$0.00	\$0.00	\$53,243.58
Tuia Lodge Accommodation Bonds	Bendigo A/c: 706110	2.05%	20-May-2018	\$1,988,946.66	\$0.00	\$0.00	\$1,988,946.66
Tuia Lodge Accommodation Bonds	Bendigo A/c: 17-88978	2.05%	11-Jun-2018	\$1,932,070.93	\$746,431.67	\$0.00	\$2,678,502.60
Extractive Industry Licence	Westpac A/c: 57-8390	2.20%	1-May-2018	\$93,304.95	\$0.00	\$0.00	\$93,304.95
Miscellaneous Investments	Westpac A/c: 57-8403	2.20%	1-May-2018	\$53,000.27	\$0.00	\$0.00	\$53,000.27
Donnybrook Balingup Aged Homes	Westpac A/c: 25-7543	1.75%	1-May-2018	\$259,325.53	\$0.00	\$0.00	\$259,325.53
Public Open Space Contributions	Westpac A/c: 57-8411	1.75%	1-May-2018	\$97,233.30	\$0.00	\$0.00	\$97,233.30
				\$4,493,972.19	\$746,431.67	\$0.00	\$5,240,403.86
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	2.10%	29-May-2018	\$1,291,119.09	\$0.00	\$0.00	\$1,291,119.09
Waste Management Reserve	ANZ A/c: 9732-82198	2.10%	29-May-2018	\$1,240,021.84	\$0.00	\$0.00	\$1,240,021.84
Buildings	ANZ A/c: 9732-82235	2.10%	29-May-2018	\$897,608.37	\$0.00	\$0.00	\$897,608.37
Land	ANZ A/c: 9732-82235	2.10%	29-May-2018	\$40,171.81	\$0.00	\$0.00	\$40,171.81
Langley Villas & Minn Cotts Contingency Account	Westpac A/c: 17-3104	2.20%	1-May-2018	\$9,735.19	\$0.00	\$0.00	\$9,735.19
CBD Development Reserve	Westpac A/c: 52-4296	2.20%	1-May-2018	\$42,458.39	\$0.00	\$0.00	\$42,458.39
Valuation Reserve	Westpac A/c: 57-5552	2.20%	1-May-2018	\$60,459.65	\$0.00	\$0.00	\$60,459.65
Employee Leave & Gratuity Reserve	Westpac A/c: 52-4309	2.20%	1-May-2018	\$204,260.18	\$0.00	\$0.00	\$204,260.18
Town Planning Reserve	Westpac A/c: 52-4253	2.20%	1-May-2018	\$39,728.94	\$0.00	\$0.00	\$39,728.94
Plant Replacement Reserve	Westpac A/c: 52-4261	2.20%	1-May-2018	\$509,578.83	\$0.00	\$0.00	\$509,578.83
Roadworks Reserve Account	Westpac A/c: 46-7279	2.20%	1-May-2018	\$1,084,487.84	\$0.00	\$0.00	\$1,084,487.84
Building Maintenance Reserve	Westpac A/c: 46-5177	2.20%	1-May-2018	\$185,615.60	\$0.00	\$0.00	\$185,615.60
Bushfire Control & Management Reserve	Westpac A/c: 17-3171	2.20%	1-May-2018	\$12,881.42	\$0.00	\$0.00	\$12,881.42
Arbuthnot Reserve	Westpac A/c: 17-3171	2.20%	1-May-2018	\$385.39	\$0.00	\$0.00	\$385.39
Electronic Equipment Replacement Fund	Westpac A/c: 17-3171	2.20%	1-May-2018	\$113,532.23	\$0.00	\$0.00	\$113,532.23
Apple Fun Park Reserve	Westpac A/c: 59-6660	2.20%	1-May-2018	\$99,747.86	\$0.00	\$0.00	\$99,747.86
				\$5,856,792.63	\$0.00	\$0.00	\$5,856,792.63
TOTAL CASH & INVESTMENTS				\$14,205,636.98	\$2,505,630.38	-\$2,795,046.03	\$13,916,221.33

Investments Balances

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$6,488,257.75	46.62%	75%	A -2
WA Treasury	\$14,167.48	0.10%	100%	AAA
Westpac Bank	\$3,944,874.99	28.35%	100%	A -1+
ANZ Bank	\$3,468,921.11	24.93%	100%	A -1+
	<u>\$13,916,221.33</u>	<u>100.00%</u>		



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

MUNICIPAL FUND

Balance as per Bank Statements	1,535,434
Investments	1,023,216
Add Deposits not yet Credited	8,768
Less Outstanding Cheques	(7,921)
Receipts not yet processed	6,036
Outstanding Transfers from Reserve	-
Outstanding Transfers to Reserves	-
Outstanding Transfers to Trust	-
Outstanding Transfers from Trust	-
Cheques not Yet Processed	(13,420)
Credit Card Payments	3,091
Bank Adjustment	(56)
<i>Balance as per Cash At Bank Account</i>	<u>2,555,148</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	260,374
Investments	5,240,404
Plus Deposits not yet Credited	6,834
Less Outstanding Cheques	(5,830)
Less DOT EFT payment	(16,464)
Bank Adjustment	2
Outstanding Transfers	-
<i>Balance as per Cash At Bank Account</i>	<u>5,485,320</u>

RESERVE FUND

Investments	5,831,793
<i>Balance as per Cash At Bank Account</i>	<u>5,831,793</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>13,899,420</u>
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SHIRE OF DONNYBROOK-BALINGUP

Rates Collection Statistics as at 30th April 2018

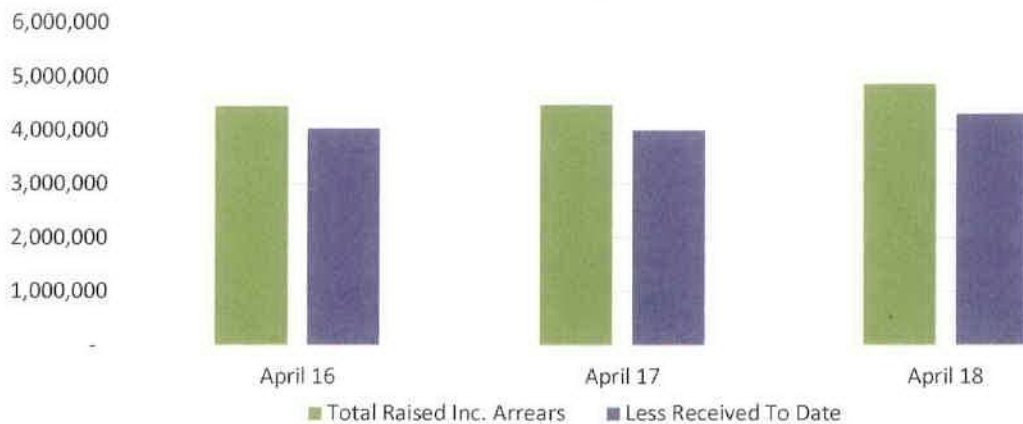
	Rates % June '17	Movement in Apr '18	Rates % Apr '18
Arrears Brought Forward	424,787	-223,494	201,293
Billing To Date	4,654,864	7,905	4,662,769
	5,079,652	-215,590	4,864,062
Less Received To Date	4,202,318	100,954	4,303,272
Balance Owed	877,334	-316,544	560,790
Percentage Collection (Including Arrears B/Fwd)	82.73%	5.74%	88.47%
Percentage Collection (On 17/18)	90.28%	2.01%	92.29%

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 30th April 2018

	April 16	April 17	April 18
Arrears Brought Forward	256,955	61,835	201,293
Billing To Date	4,197,763	4,412,740	4,662,769
Total Raised Inc. Arrears	4,454,718	4,474,575	4,864,062
Less Received To Date	4,030,151	3,994,922	4,303,272
Balance Owed	424,568	479,653	560,790
Percentage Collection (Inc. Arrears B/Fwd)	90.47%	89.28%	88.47%
Percentage Collection (Exc. Arrears B/Fwd)	96.01%	90.53%	92.29%

Rates Comparison



Percentage Collection Comparisons

