



**Monthly  
Financial Reports**  
Management Statements

**For the period ended  
31<sup>st</sup> December 2018**

## Shire of Donnybrook-Balingup

## Monthly Report to Council

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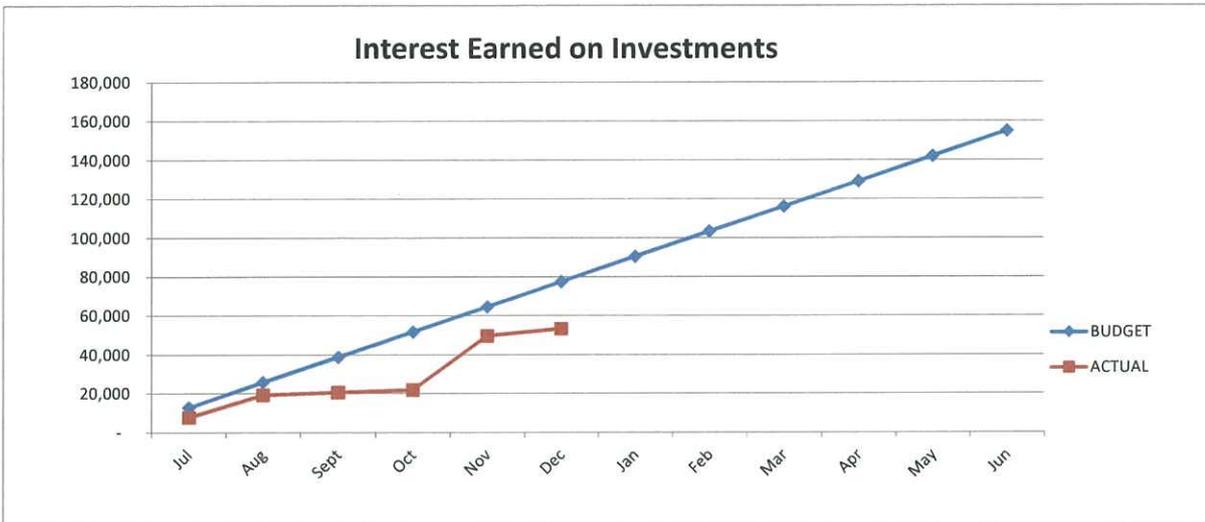
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**Shire of Donnybrook / Balingup  
Graphical Presentation of Key Financial Data  
For Period ended 31st December 2018**

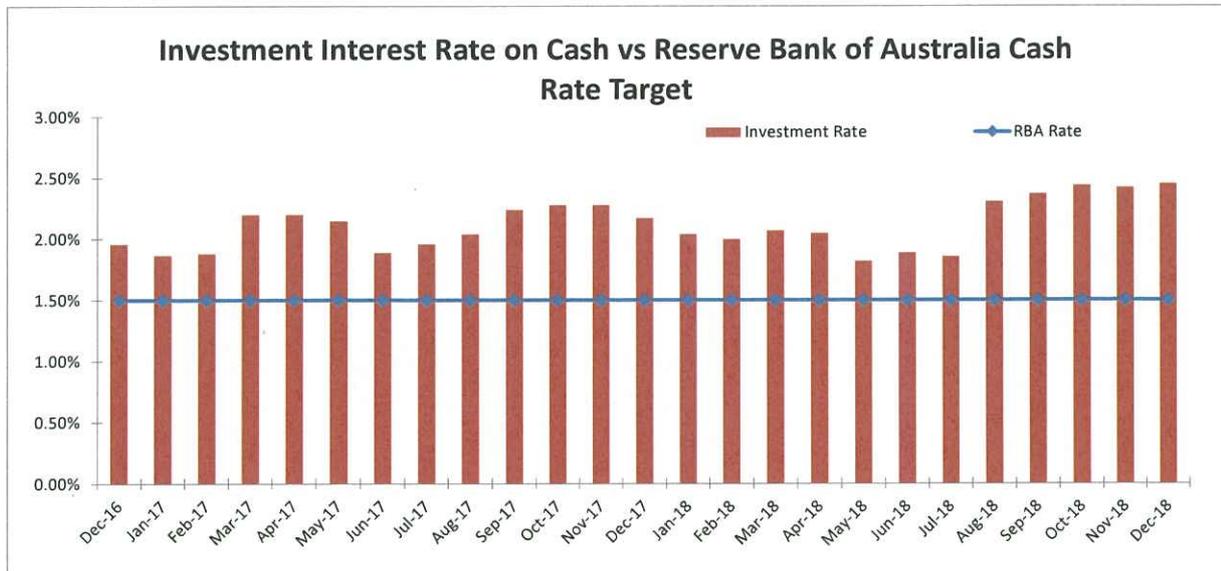
**\* Cash & Investments**

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

	YTD Actual	YTD Budget
Municipal Fund:	\$ 12,454	\$ 37,500
Reserve Fund:	\$ 40,915	\$ 40,002
	<b>\$ 53,369</b>	<b>\$ 77,502</b>



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

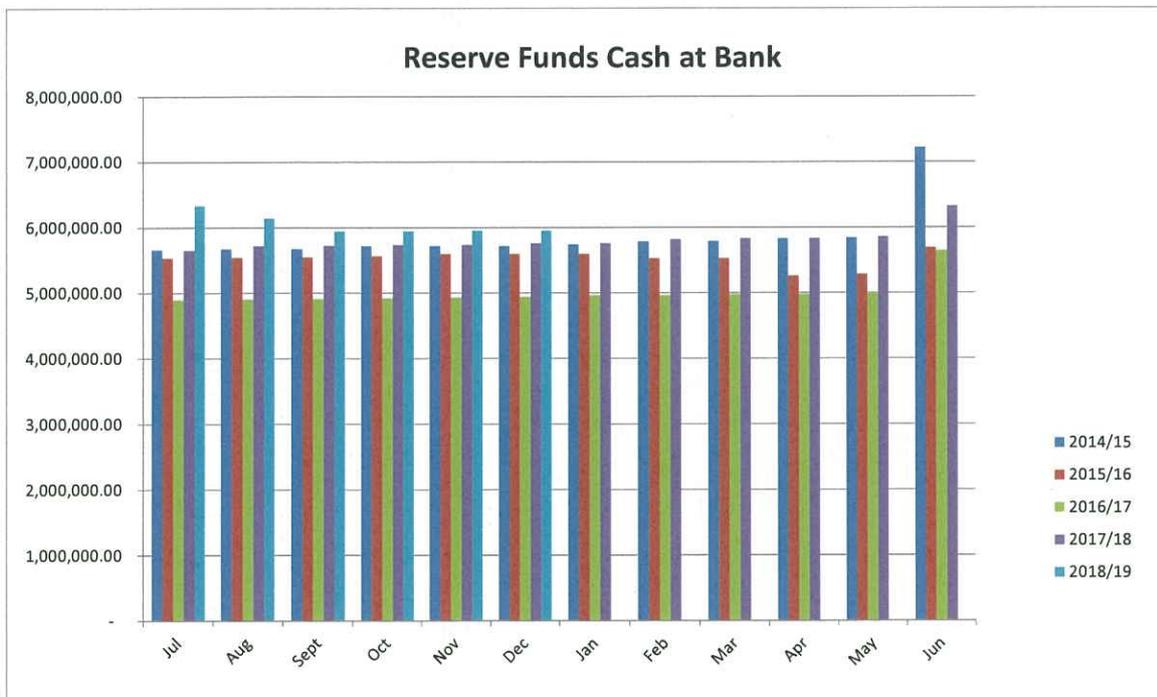
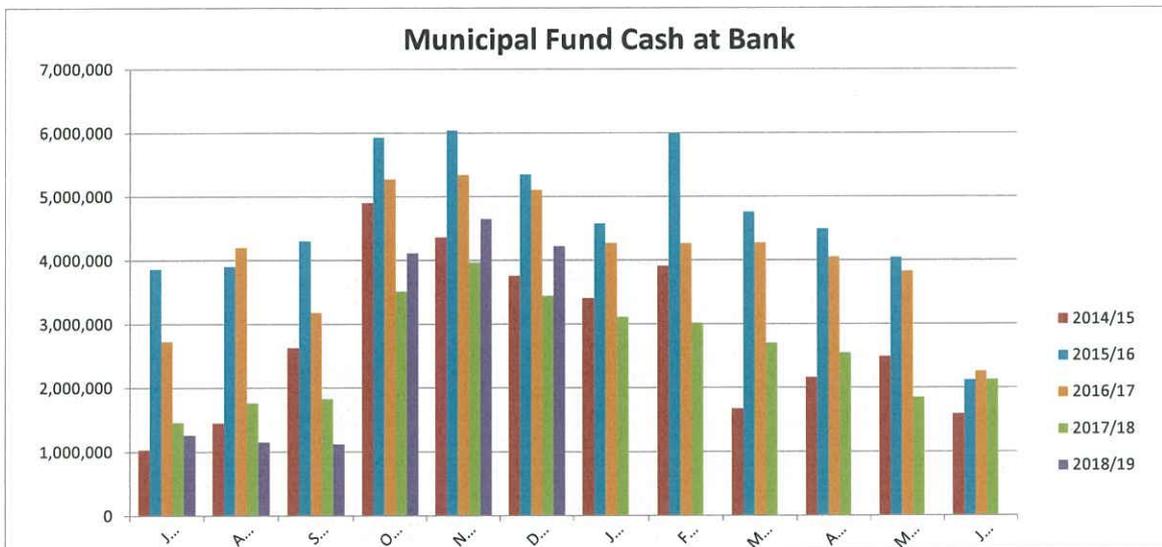


**Shire of Donnybrook / Balingup  
Graphical Presentation of Key Financial Data  
For Period ended 31st December 2018**

**\* Cash & Investments**

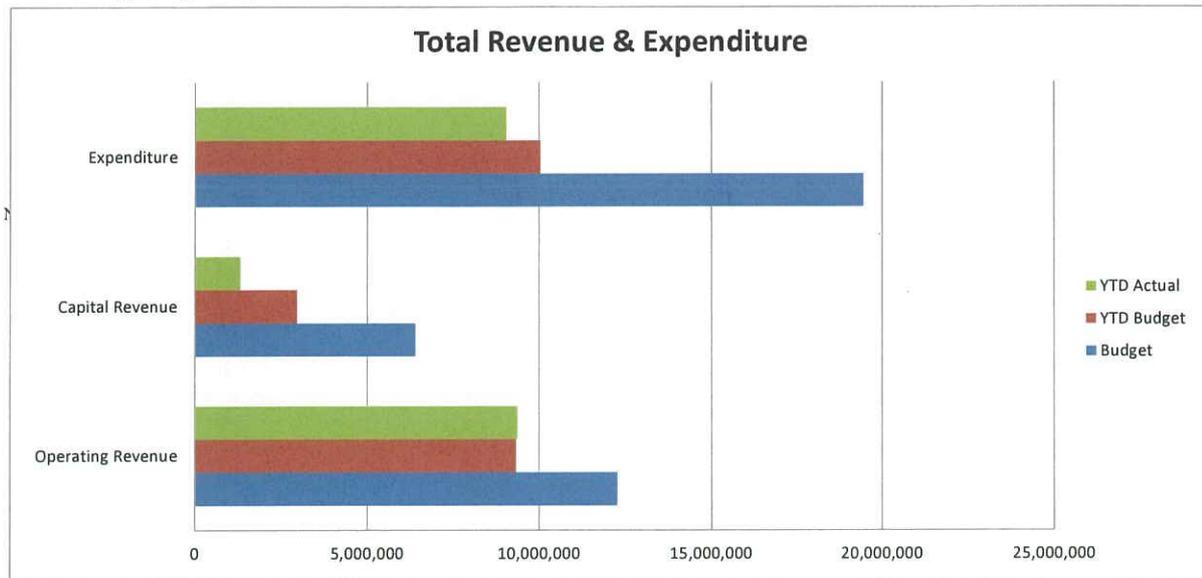
As at reporting date, the Shire's Municipal Bank fund shows a reconciled balance of \$4,225,326.83. This includes investments held by the Shire of \$3,515,116.31.

Municipal Investment Funds total	\$	3,515,116
Restricted Funds total	\$	-
Municipal Fund Cash at Bank total	\$	601,827
Reserve Funds Cash at Bank	\$	5,951,169
	<b>\$</b>	<b>10,068,112</b>



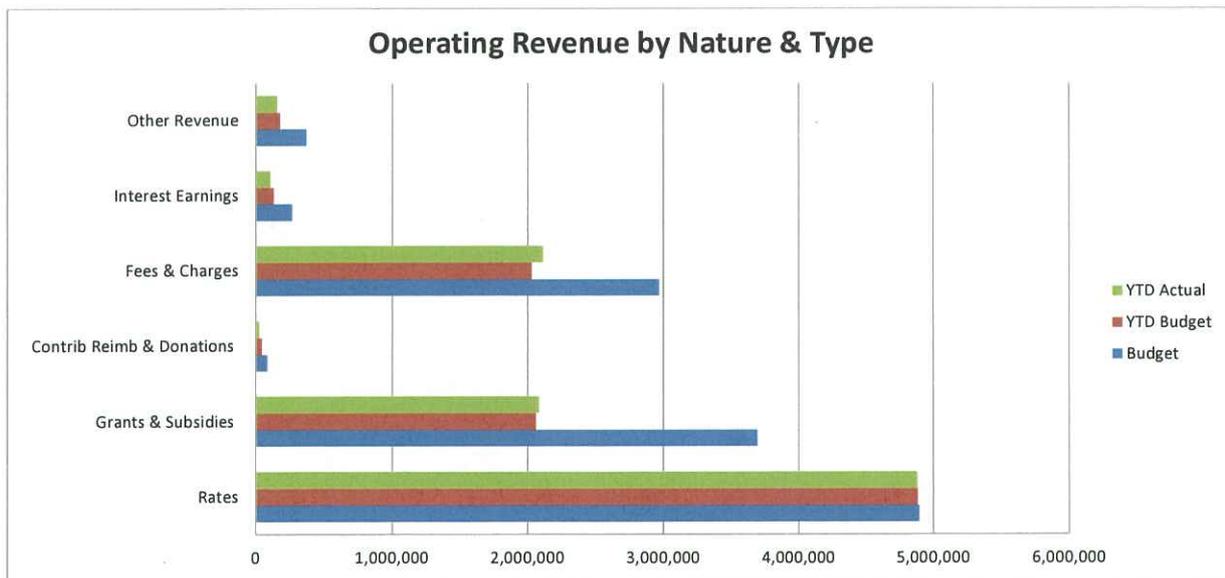
**Shire of Donnybrook / Balingup**  
**Graphical Presentation of Key Financial Data**  
**For Period ended 31st December 2018**

\* **Nature & Type Reporting**



Total Revenue & Expenditure	Budget	YTD Budget	YTD Actual
Operating Revenue	12,279,047	9,332,766	9,373,305
Capital Revenue	6,400,663	2,966,869	1,318,646
Expenditure	19,446,987	10,044,585	9,051,215

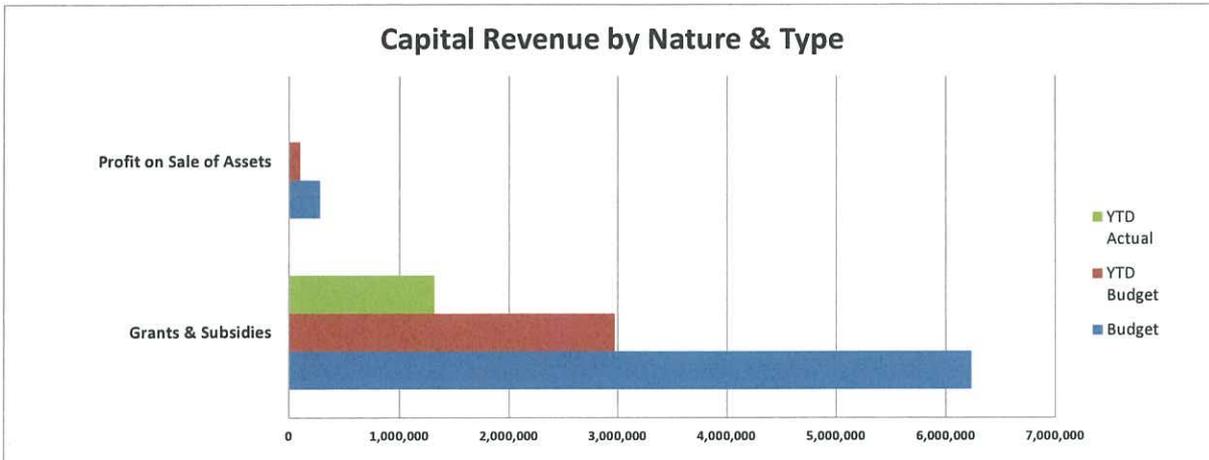
A further detailed analysis of total operating revenue, capital revenue and expenditures is provided via the various nature and type subsections listed below:



Operating Revenue by Nature & Type	Budget	YTD Budget	YTD Actual	YTD Variance
Rates	4,898,169	4,886,417	4,885,536	-0.02
Grants & Subsidies	3,693,642	2,062,603	2,084,131	1.04
Contrib Reimb & Donations	85,779	44,484	26,194	-41.12
Fees & Charges	2,966,558	2,030,464	2,113,970	4.11
Interest Earnings	265,672	130,262	106,371	-18.34
Other Revenue	369,227	178,536	157,102	-12.01
<b>Total</b>	<b>12,279,047</b>	<b>9,332,766</b>	<b>9,373,305</b>	

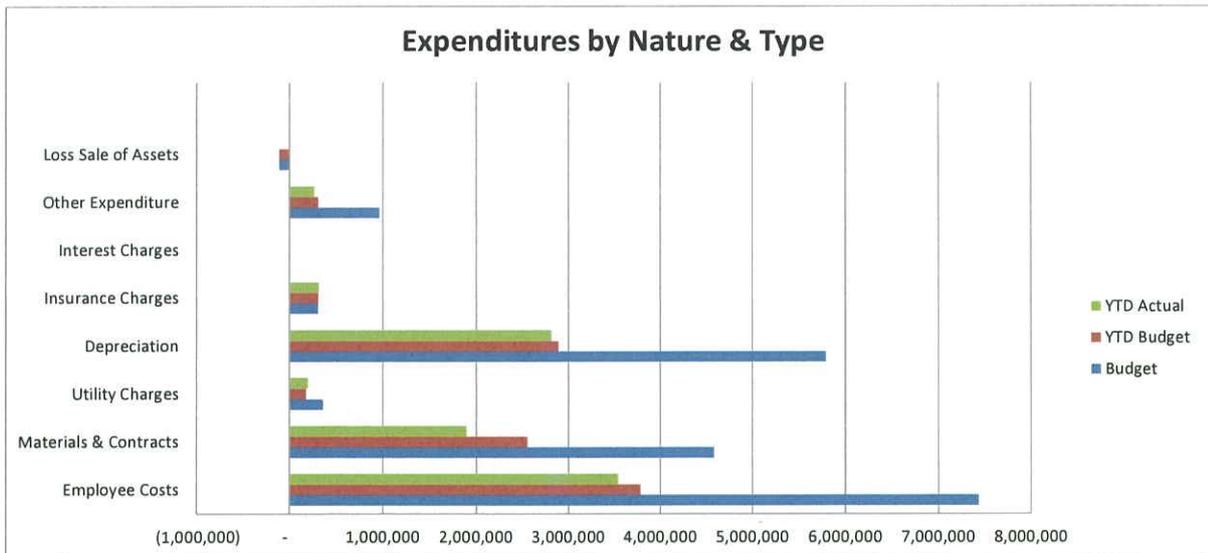
**Shire of Donnybrook / Balingup**  
**Graphical Presentation of Key Financial Data**  
**For Period ended 31st December 2018**

\* **Nature & Type Reporting (continued)**



**Capital Revenue by Nature and Type**

	Budget	YTD Budget	YTD Actual	YTD Variance
Grants & Subsidies	6,231,625	2,976,281	1,318,646	-55.69
Profit on Sale of Assets	281,362	102,912	0	-100.00
<b>Total</b>	<b>6,512,987</b>	<b>3,079,193</b>	<b>1,318,646</b>	

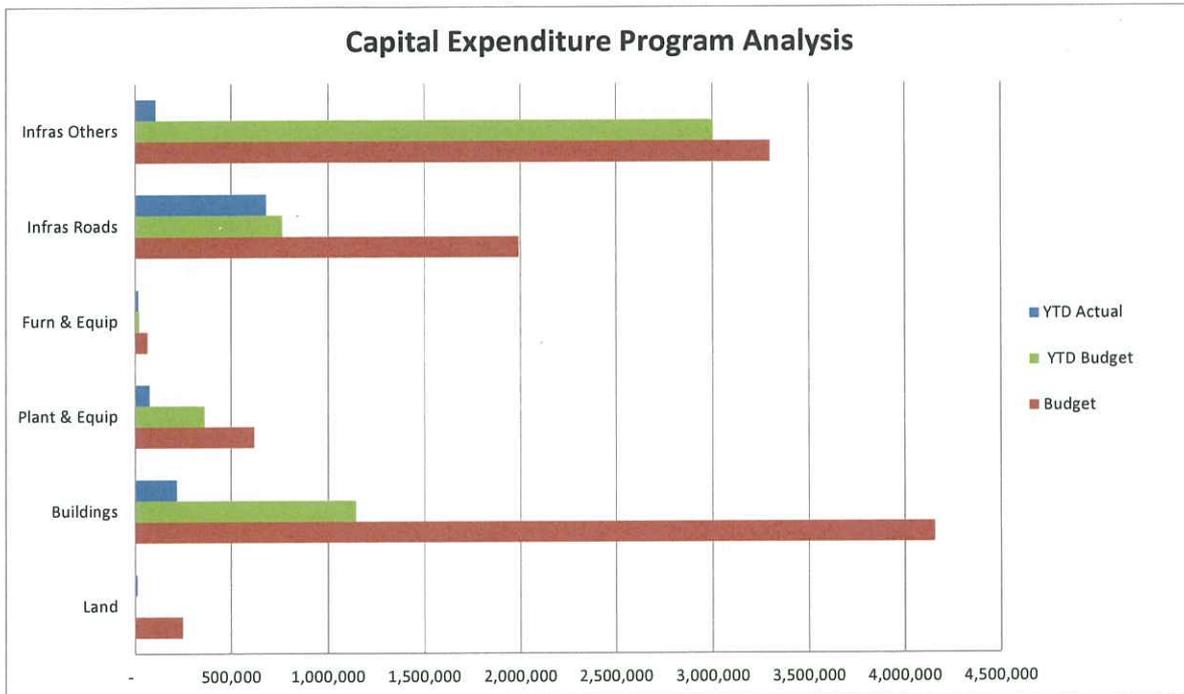


**Expenditures by Nature and Type**

	Budget	YTD Budget	YTD Actual	YTD Variance
Employee costs	7,432,262	3,782,083	3,540,119	-6.40
Materials and contracts	4,578,007	2,555,717	1,899,128	-25.69
Utility charges	363,858	181,926	204,066	12.17
Depreciation on Non Current Assets	5,788,427	2,894,214	2,816,140	-2.70
Insurance charges	312,590	312,580	317,936	1.71
Interest charges	11,443	5,923	5,115	-13.65
Loss on sale of asset	(112,324)	(112,324)	-	-100.00
Other expenditure	960,400	312,142	268,712	-13.91
<b>TOTAL</b>	<b>19,334,663</b>	<b>9,932,261</b>	<b>9,051,215</b>	

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

\* **Capital Acquisitions by Asset Class**



**Capital Acquisitions**

	Budget	YTD Budget	YTD Actual	YTD Variance
Land	250,000	-	11,730	
Buildings	4,156,500	1,143,346	218,174	-80.92
Plant & Equipment	620,352	360,022	74,110	-79.42
Furniture & Equipment	64,400	21,900	16,504	-24.64
Infrastructure Roads	1,994,841	764,203	680,426	-10.96
Infrastructure Others	3,299,200	3,002,517	107,665	-96.41
<b>TOTAL</b>	<b>10,385,293</b>	<b>5,291,988</b>	<b>1,108,609</b>	

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

		Total Original Budget 2018/19	Budget Year-to-date December	Actual Year-to-date 2018/19
<b>Operating Revenues</b>				
Rate Revenue	3	4,898,169	4,886,417	4,885,536
General Purpose Funding	3	1,296,179	667,106	622,594
Governance	4	15,466	12,562	43,900
Law, Order & Public Safety	5	458,488	415,160	310,316
Health	7	149,066	78,362	72,016
Education and Welfare	8	3,450,648	1,793,889	1,872,701
Housing	9			
Community Amenities	10	1,221,297	1,148,383	1,152,236
Recreation & Culture	11	323,426	127,485	102,289
Transport	12	188,581	138,011	186,093
Economic Services	13	166,227	84,525	145,748
Other Property & Services	14	111,500	55,752	29,923
		12,279,047	9,407,652	9,423,354
<b>Operating Expenses Excluding</b>				
<b>Borrowing Costs Expenses</b>				
General Purpose Funding	3	(245,653)	(91,617)	(87,170)
Governance	4	(1,128,885)	(605,735)	(478,343)
Law, Order & Public Safety	5	(1,370,553)	(765,069)	(804,482)
Health	7	(233,673)	(123,936)	(111,325)
Education and Welfare	8	(4,426,299)	(2,372,641)	(2,235,265)
Housing	9			
Community Amenities	10	(1,793,469)	(908,022)	(757,635)
Recreation & Culture	11	(3,446,903)	(1,786,791)	(1,576,833)
Transport	12	(5,151,655)	(2,618,389)	(2,535,091)
Economic Services	13	(952,354)	(352,117)	(202,963)
Other Property & Services	14	(131,789)	(257,998)	(173,495)
		(18,881,233)	(9,882,315)	(8,962,601)
<b>Borrowing Costs Expenses</b>				
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)
<b>Contributions/Grants for the</b>				
<b>Development of Assets</b>				
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	1,555,000	600,000
Community Amenities	10	(0)	0	0
Recreation & Culture	11	206,000	205,498	10,374
Transport	12	4,034,450	1,215,783	729,372
Economic Services	13	(0)	0	0
		6,231,625	2,976,281	1,339,746
<b>GAIN OR (LOSS) ON THE</b>				
<b>DISPOSAL OF ASSETS</b>				
Governance	4	(7,524)	(7,524)	-
Law, Order & Public Safety	5	(8,690)	(8,690)	-
Health	7	(8,472)	(8,472)	-
Education & Welfare	8	-	-	-
Housing	9			
Community Amenities	10	(11,650)	(11,650)	-
Recreation & Culture	11	0	-	-
Transport	12	(62,300)	(62,300)	-
Economic Services	13	267,674	89,224	-
		169,038	(9,412)	-
<b>Net Profit OR Loss / Result</b>		(212,966)	2,532,197	1,826,340

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

	Total Original Budget 2018/19	Budget Year-to-date December	Actual Year-to-date 2018/19
<b>OPERATING REVENUE AND EXPENDITURE</b>			
<b>(a) Summary by Nature and Type</b>			
<b>Revenue</b>			
Rates	4,898,169	4,886,417	4,885,536
Grants and Subsidies (Operating)	3,693,642	2,062,603	2,084,131
Contributions Reimbursements and Donations (Operating)	85,779	44,484	26,194
Fees and Charges	2,966,558	2,030,464	2,113,970
Interest Earnings	265,672	130,262	106,371
Other Revenue	369,227	178,536	157,102
	<u>12,279,047</u>	<u>9,332,766</u>	<u>9,373,305</u>
<b>Expenditure</b>			
Employee Costs	(7,432,262)	(3,782,083)	(3,540,119)
Materials and Contracts	(4,578,007)	(2,555,717)	(1,899,128)
Utility Charges	(363,858)	(181,926)	(204,066)
Depreciation on Non Current Assets	(5,788,427)	(2,894,214)	(2,816,140)
Insurance Expenses	(312,590)	(312,580)	(317,936)
Interest Expenses	(11,443)	(5,923)	(5,115)
Other Expenses	(960,400)	(312,142)	(268,712)
	<u>(19,446,987)</u>	<u>(10,044,585)</u>	<u>(9,051,215)</u>
Less Applicable to Capital Works	(554,311)	(277,147)	(185,605)
	(6,613,629)	(434,672)	507,694
Non-operating grants, subsidies and contributions	6,231,625	2,976,281	1,318,646
Profit on asset disposals	281,362	102,912	-
Loss on asset disposals	(112,324)	(112,324)	-
Loss on revaluation of non current assets	0	-	-
<b>Net result</b>	<u>(212,966)</u>	<u>2,532,197</u>	<u>1,826,340</u>
<b>Other comprehensive income</b>			
Changes on revaluation of non-current assets	0	0	0
	0	0	0
<b>Total Comprehensive Income</b>	<b>(212,966)</b>	<b>2,532,197</b>	<b>1,826,340</b>

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

OPERATING REVENUE AND EXPENDITURE	2018/2019		
	Original Budget	YTD Budget	Actual
<b>(b) Classified According to Nature and Type:</b>			
<b>OPERATING REVENUE</b>			
<b>Rate Revenue</b>			
Rates (Incl. Discount)	4,898,169	4,886,417	4,885,536
<b>Grants &amp; Subsidies (Operating)</b>			
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	380,260	280,545
Aged Hostel Subsidy	2,175,400	1,087,698	1,170,206
<b>Grants &amp; Subsidies (Capital)</b>			
Local Roads Grant	-	-	-
MRD Special Grants	3,949,000	1,130,333	697,772
Other Grants	1,253,675	817,500	612,874
<b>Contributions &amp; Donations (Operating)</b>			
Contributions, Reimbursements & Donations	85,779	44,484	26,194
<b>Contributions &amp; Donations (Cap)</b>			
Contributions, Reimbursements & Donations	1,028,950	1,028,448	8,000
<b>Fees and Charges</b>			
Rates Instalment Charges	20,000	19,832	21,080
Rates Direct Debit Fees	6,250	3,126	-
Refuse Removal Charges	428,365	428,365	430,295
Waste Management Levy	550,800	550,800	554,280
Recycling Charges	100,032	100,032	100,945
Rental Income	1,313,250	657,355	679,537
Hall Income	8,700	4,350	5,910
Ground Rent	10,355	2,301	2,407
Recreation Centre Income	186,010	84,076	74,286
Caravan Park	46,850	19,928	7,093
Fines and Penalties	5,100	2,946	3,506
Other Fees and Charges	284,846	154,353	232,331
Private Works	6,000	3,000	2,300
<b>Interest Earnings</b>			
Rates Penatly Interest Charge	31,500	16,167	24,717
Interest on Rates Instalments	15,500	15,369	18,310
Interest on Municipal Funds	138,672	58,724	12,454
Interest on Reserve Funds	80,000	40,002	50,891
<b>Other Revenue</b>			
Royalties	25,020	12,510	12,460
Commissions	88,275	46,138	36,870
Other Income	13,600	6,800	4,913
Reimbursements	242,332	113,088	102,860
<b>Profit on Sale of Non-Current Assets</b>	281,362	102,912	-
<b>Total Operating Revenue</b>	<b>18,792,034</b>	<b>12,411,959</b>	<b>10,691,950</b>

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

OPERATING REVENUE AND EXPENDITURE	2018/2019		
	(b) Classified According to Nature and Type:	Original Budget	YTD Budget
<b>OPERATING EXPENDITURE</b>			
<b>Employee Costs</b>			
Salaries and Wages	6,215,925	3,083,872	2,837,550
Superannuation	643,207	317,322	308,417
Workers Compensation	234,128	234,123	228,000
Clothing and Uniforms	56,769	28,178	81,363
Training Expenses	170,927	87,440	35,139
Fringe Benefits Tax	81,000	14,250	39,532
Employee Provisions	-	-	-
Other Employee Costs	30,306	16,898	10,118
<b>Materials</b>			
Chemicals / Gas	26,200	13,098	5,270
General Supplies	441,071	226,190	342,447
Road Materials	112,101	156,054	75,597
Phone/Fax	44,428	22,726	34,088
Fuels & Oils	160,000	89,998	120,851
Plant Parts	189,000	94,494	58,773
Tools/Hardware	1,550	774	9,056
Office Supplies	181,028	106,266	63,115
Garden Supplies	41,100	21,854	70,004
Kiosk Purchases (Rec)	20,600	10,302	4,979
Freight & Transport	9,010	4,506	6,619
Safety Equipment	250	126	2,053
<b>Contracts</b>			
Lease & Rental Expenses	12,373	6,184	17,789
Service Contracts & Repairs	155,947	99,227	113,369
Contract Labour	2,100,575	1,141,786	620,681
Plant Hire (External)	4,300	2,148	49,873
Security Service	3,563	1,782	1,896
Professional Services & Consultants	708,859	372,680	153,704
Rubbish Disposal Contract	275,904	140,450	107,588
Recycling Contract	90,148	45,072	41,377
<b>Utility Charge's</b>			
Sewerage	20,100	10,050	13,125
Electricity	278,410	139,200	160,271
Water	65,348	32,676	30,670
<b>Insurance Expenses</b>			
Insurance	312,590	312,580	317,936
<b>Interest Expenses</b>			
Interest on Overdraft	-	-	-
Interest on Loans	11,443	5,923	5,115

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

4. OPERATING REVENUE AND EXPENDITURE	2018/2019		
	Original Budget	YTD Budget	
(b) Classified According to Nature and Type:			
<b>OPERATING EXPENDITURE (cont)</b>			
<b>Other Expenditure</b>			
Refreshments	37,450	17,278	15,146
Subscriptions / Donations	216,495	168,310	62,654
Valuations / Title Searches	86,500	3,498	1,584
Postage	18,500	11,273	6,551
Accommodation	11,150	5,572	8,046
Licence Fees	19,350	19,102	11,185
Advertising	44,910	22,856	23,279
Councillor Allowances	110,848	28,600	53,395
Bank Charges	24,587	12,156	9,934
Other Expenditure	390,610	23,497	78,937
<b>Loss on Sale of Non-Current Assets</b>	112,324	112,324	-
<b>Depreciation</b>			
Depreciation on Assets	5,788,427	2,894,214	2,816,140
<b>Less: Applicable to Capital Works</b>	(554,311)	(277,147)	(185,605)
<b>Total Operating Expenditure</b>	<b>19,005,000</b>	<b>9,879,762</b>	<b>8,865,611</b>
<b>NET PROFIT OR LOSS / RESULT</b>	<b>(212,966)</b>	<b>2,532,197</b>	<b>1,826,340</b>

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

		2018/19 Original Budget \$	2018/19 YTD Budget \$	2018/19 YTD Actual \$	Variances Budget to Actual YTD %
<b>REVENUES</b>					
General Purpose Funding (Excl. Rates)	3	1,296,179	667,106	622,594	(6.67)
Governance	4	20,904	18,000	43,900	143.89
Law, Order, Public Safety	5	458,488	415,160	310,316	(25.25)
Health	7	149,066	78,362	72,016	(8.10)
Education and Welfare	8	3,450,648	1,793,889	1,872,701	4.39
Housing	9	-	-	-	
Community Amenities	10	1,221,297	1,148,383	1,152,236	0.34
Recreation and Culture	11	323,426	127,485	102,289	(19.76)
Transport	12	196,831	146,261	186,093	27.23
Economic Services	13	433,901	173,749	145,748	(16.12)
Other Property and Services	14	111,500	55,752	29,923	(46.33)
		<u>7,662,240</u>	<u>4,624,147</u>	<u>4,537,817.96</u>	<u>(1.87)</u>
<b>EXPENSES</b>					
General Purpose Funding	3	(245,653)	(90,953)	(87,168)	(4.16)
Governance	4	(1,141,847)	(618,697)	(478,343)	(22.69)
Law, Order, Public Safety	5	(1,379,243)	(773,759)	(804,482)	3.97
Health	7	(247,083)	(129,051)	(108,612)	(15.84)
Education and Welfare	8	(4,426,299)	(2,353,205)	(2,220,840)	(5.62)
Housing	9	-	-	-	
Community Amenities	10	(1,805,119)	(919,672)	(757,635)	(17.62)
Recreation & Culture	11	(3,449,083)	(1,786,791)	(1,576,833)	(11.75)
Transport	12	(5,222,205)	(2,688,939)	(2,535,091)	(5.72)
Economic Services	13	(956,679)	(335,583)	(194,264)	(42.11)
Other Property and Services	14	(131,789)	(257,998)	(173,495)	(32.75)
		<u>(19,005,000)</u>	<u>(9,954,648)</u>	<u>(8,936,760)</u>	<u>(10.23)</u>
<b>Net Operating Result Excluding Rates:</b>		<u>(11,342,760)</u>	<u>(5,330,501)</u>	<u>(4,398,942)</u>	<u>(17.48)</u>
<b>Adjustments for Cash Budget Requirements:</b>					
<b>Non-Cash Expenditure and Income</b>					
(Profit)/Loss on Asset Disposals		(169,038)	9,412	-	(100.00)
Depreciation on Assets		5,788,427	2,894,214	2,816,140	(2.70)
Adjust Current Asset - Land Held for Resale		-	-	-	
<b>Capital Expenditure and Income</b>					
Non Operating Grants, Subsidies & Contributions		6,231,625	2,976,281	1,339,746	(54.99)
Purchase Land and Buildings		(4,406,500)	(1,143,346)	(229,904)	(79.89)
Purchase Infrastructure Assets - Roads		(1,994,841)	(764,203)	(680,426)	(10.96)
Purchase Infrastructure Assets - Other		(3,299,200)	(3,002,517)	(107,665)	(96.41)
Purchase Plant and Equipment		(620,352)	(360,022)	(74,109.78)	(79.42)
Purchase Furniture and Equipment		(64,400)	(21,900)	(16,504)	(24.64)
Proceeds from Disposal of Assets		597,190	343,148	2,014	(99.41)
Repayment of Debentures		(30,795)	(10,895)	(16,849)	54.65
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			(2,198,254)	5,457,420	(348.26)
<b>Budgeted deficiency before general rates</b>		<u>(4,898,169)</u>	<u>(4,886,417)</u>	<u>(4,885,536)</u>	<u>(0.02)</u>
<b>Estimated amount to be raised from general rates</b>		<u>4,898,169</u>	<u>4,886,417</u>	<u>4,885,536</u>	
<b>Surplus / (deficit)</b>		<u>0</u>	<u>0</u>	<u>0</u>	

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

Account No.	Account Description	Account Type	Revised Budget YTD to 31/12/2018	Actual YTD to 31/12/2018	Variance Amount	Variance %	Permanent Variation	Comment
<b>General Purpose Funding</b>								
1962	LEGAL COSTS (RATES)	Exp	16,500	1,608	-14,892	-90.26		Budget timing variation
0041	INTERIM RATES LEVIED	Inc	-22,000	-7,171	14,829	-67.40		Budget timing variation
0061	LATE PAYMENT INTEREST	Inc	-16,167	-24,717	-8,550	52.89		Budget timing variation
0121	LEGAL COSTS (RATES)	Inc	-16,500	-2,867	13,633	-82.63		Budget timing variation - reimbursement charges yet to be raised for legal costs
4881	INTEREST ON INVESTMENTS	Inc	-37,500	-12,454	25,046	-66.79		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
<b>Governance</b>								
0232	GR ALLOWANCES - MEETING	Exp	18,224	36,448	18,224	100.00		Budget timing variation
0352	COMPUTER SOFTWARE COSTS	Exp	31,998	19,479	-12,519	-39.12		Budget timing variation
0392	COMPUTER MICE AGREEMENTS	Exp	75,419	67,133	-8,286	-10.99		Budget timing variation
1072	FRINGE BENEFITS TAX	Inc	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	50,628	0	-50,628	-100.00		Budget timing variation - vehicle changeover deferred Feb/Mar 2019
0564	BUILDINGS - ADMIN	Exp	75,000	16,429	-58,571	-78.09		Budget timing variation
0684	FURNITURE AND EQUIPMENT	Exp	7,000	1,475	-5,525	-78.93		Budget timing variation
0695	SALE OF PLANT VEHICLE	Inc	-58,726	0	58,726	-100.00		Budget timing variation - vehicle changeover deferred until Feb/Mar 2019
0182	SUBSCRIPTIONS	Exp	45,365	22,911	-22,454	-49.50		Budget timing variation
0892	NON-SPECIFIC LEGAL COSTS	Exp	12,498	1,121	-11,377	-91.03		Budget timing variation
1042	PUBLIC RELATIONS	Exp	36,096	14,862	-21,234	-58.83		Budget timing variation
2062	ASSET MANAGEMENT	Exp	37,251	50,329	13,078	35.11		Budget timing variation
5912	RISK MANAGEMENT	Exp	10,348	1,290	-9,058	-87.54		Budget timing variation
<b>Law, Order &amp; Public Safety</b>								
0632	FIRE CONTROL EXPENSES	Exp	31,464	77,446	45,982	0.00		Budget timing variation - internal reallocations required
0682	BUSH FIRE MITIGATION - SHIRE	Exp	15,000	1,634	-13,366	-89.10	X	Budget timing variation
5142	ESL OPERATING EXPENSES SHIRE	Exp	77,541	189,886	112,345	144.88		Expenditure will exceed budget by approx. \$100K - will seek extra funding from DFES
6412	CESM OFFICE EXPENSES	Exp	4,981	10,198	5,217	104.74		Budget timing - 60% expenditure is recouped from DFES
6962	BUSH FIRE MITIGATION - SEIMC	Exp	143,802	69,215	-74,587	-51.87		Budget timing variation - work commenced in October 18
0745	REIMBURSEMENTS BRIGADE	Inc	-102	-13,365	-13,263	13002.94	X	Increased income due to insurance refund for review of brigade membership numbers
5123	EMERGENCY SERVICES LEVY GRANT RECEIVED	Inc	-67,766	-51,844	15,922	-23.50		Budget timing variation
5983	REIMBURSEMENTS CESM	Inc	-35,090	0	35,090	-100.00		Budget timing variation - reimbursements to be raised in January 19
6963	OFFICE OF ENERGY MGMT. - FIRE MITIGATION GRANT	Inc	-272,570	-210,532	62,038	-22.76		Budget timing variation
0384	BUSH FIRE BUILDINGS - CAP WORKS	Exp	264,419	19,017	-245,402	-92.81		Budget timing variation
0802	GENERAL EXPENSES (AC)	Exp	18,646	10,868	-7,778	-41.77		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	24,060	-19,940	-45.32		Budget timing variation
0895	SALE OF PLANT & EQUIPMENT	Inc	-15,188	0	15,188	-100.00		Budget timing variation
5392	CRIME PREVENTION PLAN	Exp	5,292	79	-5,213			
<b>Health</b>								
1454	PURCHASE PLANT VEHICLE	Exp	22,275	0	-22,275	-100.00		Budget timing variation - vehicle to be purchased Feb/Mar 19
1475	SALE OF PLANT VEHICLE	Inc	-7,088	0	7,088	-100.00		Budget timing variation - trade in expected Feb/Mar 19

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

Account No.	Account Description	Account Type	Revised Budget YTD to 31/12/2018	Actual YTD to 31/12/2018	Variance Amount	Variance %	Permanent Variation	Comment
<b>Education and Welfare</b>								
4003	REIMBURSEMENTS COMMUNITY CENTRE	Inc	-6,000	-967	5,033	-83.89		Budget timing variation
0983	TUJA LODGE STAFF TRAINING	Exp	19,998	3,812	-16,186	-80.94		Budget timing variation
1662	SALARIES (TLODGE)	Exp	1,060,548	1,043,923	-16,625	-1.57		Budget timing variation
1672	SUPERANNUATION (TLODGE)	Exp	94,530	110,993	16,463	17.42		Budget timing variation
1682	TUJA LODGE MTCE	Exp	542,282	519,501	-22,781	-4.20		Budget timing variation
1732	MINN COTTAGES 1-4 MTC	Exp	16,134	9,523	-6,611	-40.98		Budget timing variation
1734	MINNINUP COTTAGES 5 - 8 MAINTENANCE	Exp	14,982	10,293	-4,689	-31.30		Budget timing variation
1742	MINN COTTAGES 9-12	Exp	16,626	8,373	-8,253	-49.64		Budget timing variation
3322	CONSULTANCY - AGED CARE SERVICES	Exp	19,568	0	-19,568	-100.00		Budget timing variation
6062	FURN. & EQUIP. TUJA - NON CAPITAL	Exp	0	14,684	14,684			Budget timing variation
1173	MINNINUP COTTAGES RENT U5-8	Inc	-17,076	-11,074	6,002	-35.15		Budget timing variation
1693	TUJA LODGE SUBSIDY	Inc	-1,087,698	-1,170,206	-82,508	7.59		Budget timing variation - income reflects level of care
1703	TUJA LODGE RENTAL - BASIC DAILY CARE FEE	Inc	-360,000	-348,085	11,915	-3.31		Budget timing variation - income reflects level of care, behind YTD budget
1706	TUJA LODGE RENTAL - DAILY ACCOMM FEE	Inc	-86,310	-78,757	7,553	-8.75		Budget timing variation - income reflects level of care, behind YTD budget
1707	TUJA LODGE RENTAL - MEANS TESTED FEE	Inc	-35,544	-74,527	-38,983	109.68		Budget timing variation - income reflects level of care, above YTD budget
1708	TUJA LODGE RENTAL - RESPITE FEE	Inc	0	-15,164	-15,164		x	Provision of Respite Care Services not included in budget
1743	M/COTTAGES RENT 1-4	Inc	-17,076	-11,498	5,578	-32.67		Budget timing variation
2193	TUJA LODGE INTEREST INCOME	Inc	-21,224	0	21,224	-100.00		Budget timing variation
7133	REIMBURSEMENTS AGED CARE SERVICES	Inc	-74,136	-68,503	5,633	-7.60		Budget timing variation
1174	PRESTON RETIREMENT VILLAGE - REPAY FIXED LOAN	Exp	310,000	0	-310,000	-100.00		Budget timing variation - unit has not sold
4714	RETREE FUNDED UNITS LOT 152 - BUILDING	Exp	16,250	0	-16,250	-100.00		Budget timing variation - no expenditure to date
7384	BUILDINGS - TUJA LODGE	Exp	500,000	22,733	-477,267	-95.45		Budget timing variation
8094	WELL AGED HOUSING - BUILDING ASSET RENEWAL	Exp	57,198	48,377	-8,821	-15.42		Budget timing variation
8104	AFFORDABLE HOUSING - BRIDGE STREET	Exp	0	7,343	7,343			Budget timing variation
0315	PROCEEDS FROM LEASED PROPERTY LOT 141 SHAR	Inc	-310,000	0	310,000	-100.00		Budget timing variation
0435	COMMUNITY CONTRIBUTIONS - TUJA LODGE	Inc	-80,000	0	80,000	-100.00		Contribution from Tuja Charitable Trust remains unresolved
1695	COMMUNITY CONTRIBUTIONS	Inc	-875,000	0	875,000	-100.00		Bridge St project - contribution from Alliance Housing yet to be received
<b>Community Amenities</b>								
1762	DOMESTIC REFUSE COLLECT	Exp	101,626	124,319	22,693	22.33		Budget timing variation - normal operational variance
1772	RUBBISH SITES MTC	Exp	263,461	216,296	-47,165	-17.90		Budget timing variation - normal operational variance
1782	DOMESTIC RECYCLING PICKUP	Exp	59,300	47,074	-12,226	-20.62		Budget timing variation - normal operational variance
2552	REFUSE COLL - PUBLIC BINS	Exp	55,200	49,913	-5,287	-9.58		Budget timing variation - normal operational variance
2003	BULK REFUSE CHARGES	Inc	-37,500	-25,534	11,966	-31.91		Budget timing variation - normal operational variance
2072	LANDCARE DEV/ENV. PLNG.	Exp	12,190	2,950	-9,240	-75.80		Budget timing variation - no expenditure to date
2172	LAND USE PLANNING	Exp	10,002	0	-10,002	-100.00		Budget timing variation - no expenditure to date
2223	CHARGES - TIP APPROVAL	Inc	-10,002	-20,935	-10,933	109.31		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	30,330	25,480	-4,850	-15.99		Budget timing variation - normal operational variance
2312	BLN CEMETERY MNTCE	Exp	11,598	7,485	-4,113	-35.46		Budget timing variation - normal operational variance
2322	PUBLIC CONVENIENCES	Exp	96,454	104,405	7,951	8.24		Budget timing variation - normal operational variance
2404	VILLAGE GREEN TOILETS	Exp	9,932	190	-9,742	-98.09		Budget timing variation - minimal expenditure to date

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

Account No.	Account Description	Account Type	Revised Budget YTD to 31/12/2018	Actual YTD to 31/12/2018	Variance Amount	Variance %	Permanent Variation	Comment
<b>Recreation and Culture</b>								
2412	PUBLIC HALLS - DBK	Exp	62,122	47,176	-14,946	-24.06		Budget timing variation - conservation plans
2584	BALINGUP HALL - NEW STOREROOM	Exp	102,502	21,484	-81,018	-79.04		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 UPGRAD	Inc	0	-5,374	-5,374		x	Increased Income - Grant Funding for RSL Hall flagpoles
0592	RECREATION PROMOTIONAL PROGRAMS	Exp	15,000	1,230	-13,770	-91.80		Budget timing variation
2662	EGAN PARK	Exp	46,690	33,624	-13,066	-27.99		Budget timing variation - normal operational variance
2672	MITCHELL PARK	Exp	85,448	45,220	-40,228	-47.08		Budget timing variation - normal operational variance
2712	BLN PARKS & RESERVES	Exp	122,606	109,414	-13,192	-10.76		Budget timing variation - normal operational variance
2722	REC CENTRE MTCE	Exp	154,486	145,899	-8,587	-5.56		Budget timing variation
1583	GOVT GRANTS - SPORT & RECREATION	Inc	-15,000	-512	14,488	-96.58		Budget timing variation
2813	DBK REC CENTRE - CHARGES	Inc	-84,076	-74,286	9,790	-11.64		Budget timing variation
0694	RESERVE ST FUNPARK	Exp	20,000	4,900	-15,100	-75.50		Budget timing variation
2682	PARK EQUIPMENT	Exp	8,350	115	-8,236	-98.63		Budget timing variation
7294	BUILDINGS - DBK RECREATION CENTRE	Exp	125,475	89,894	-35,581	-28.36		Budget timing variation
2962	OFFICE EXPENSES DBK	Exp	65,712	58,478	-7,234	-11.01		Budget timing variation
2972	GENERAL EXPENSES BLN	Exp	24,260	16,947	-7,313	-30.14		Budget timing variation - minimal expenditure to date
5662	DONNYBROOK RESOURCE CENTRE MAINTENANCE	Exp	12,498	0	-12,498	-100.00		Budget timing variation - no expenditure to date
2963	REIMBURSE RESOURCE CENTRE	Inc	-6,250	0	6,250	-100.00		Budget timing variation
5272	PROMOTION OF COMMUNITY EVENTS	Exp	13,250	5,109	-8,141	-61.44		Budget timing variation - no expenditure to date
1094	DONNYBROOK HERITAGE PRECINCT	Exp	66,667	6,000	-60,667	-91.00		Budget timing variation - no expenditure to date
3165	GRANTS RAILWAY STATION	Inc	-200,000	0	200,000	-100.00		Budget timing variation - no income to date
<b>Transport</b>								
3200	BRIDGEWORKS - EXT. FUNDED	Exp	2,870,000	57,722	-2,812,278	-97.99		Budget timing variation - variance reflects timing of road program
3210	ROADWORKS GENERAL	Exp	379,283	91,474	-287,809	-75.88		Budget timing variation - variance reflects timing of road program
3240	FOOTPATHS	Exp	0	13,725	13,725			Budget timing variation - variance reflects timing of road program
3260	REGIONAL ROAD GROUP	Exp	0	371,900	371,900			Budget timing variation - variance reflects timing of road program
3300	ROADS TO RECOVERY FEDERAL FUNDING PROGRAM	Exp	310,000	128,179	-181,821	-58.65		Budget timing variation - variance reflects timing of road program
3330	BLACKSPOT FUNDED ROAD WORKS	Exp	74,920	88,872	13,952			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 GROUPL GRANTS MRWA	Inc	-210,000	-216,000	-6,000	2.86		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
3341	OTHER GRANTS (BIKEWEST)	Inc	-12,500	-2,500	10,000	-80.00		Budget timing variation - minimal income received to date
3351	FROM ROADWORKS RESERVE	Inc	0	-184,841	-184,841			Budget timing variation
3531	CONTRIB WORKS (SUBDIV)	Inc	-72,950	-21,100	51,850	-71.08		Budget timing variation - subdivision contribution
3370	STREET TREES & PRUNING	Exp	41,790	10,227	-31,563	-75.53		Budget timing variation
341M	GENERAL ROAD MAINTENANCE	Exp	478,650	646,704	168,054	35.11		Budget timing variation - maintenance higher in earlier part of the financial year
3430	STREET CLEANING	Exp	35,323	23,903	-11,420	-32.33		Budget timing variation
3450	BRIDGE MAINTENANCE	Exp	187,606	65,070	-122,536	-65.32		Budget timing variation
7082	BLN TOWN CENTRE WORKS	Exp	17,256	39,528	22,272	129.07		Budget timing variation
0933	GOVT GRANTS - MRD DIRECT GRANT	Inc	-92,131	-149,739	-57,608	62.53	x	Increase in MRWA Direct Funding Grant above budget provision
3554	PURCHASE PLANT & EQUIPMNT	Exp	209,706	50,050	-159,656	-76.13		Budget timing variation - no expenditure to date
3575	SALE OF PLANT & EQUIPMENT	Inc	-44,046	0	44,046	-100.00		Budget timing variation
6072	LICENCING SALARIES	Exp	41,712	32,575	-9,137	-21.90		Budget timing variation
4243	DEPT TRANSPORT COMMISSION	Inc	-41,502	-32,306	9,196	-22.16		Budget timing variation - commissions received in arrears

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

Account No.	Account Description	Account Type	Revised Budget YTD to 31/12/2018	Actual YTD to 31/12/2018	Variance Amount	Variance %	Permanent Variation	Comment
<b>Economic Services</b>								
3912	AREA PROMOTION	Exp	73,976	7,833	-66,143	-89.41		Budget timing variation
7152	BALINGUP TRANSIT PARK MTCE.	Exp	18,992	13,832	-5,160	-27.17		Budget timing variation - minimal expenditure to date
0383	CHARGES DONNYBROOK TRANSIT PARK	Inc	-16,428	-10,247	6,181	-37.62		Budget timing variation - dependant on occupancy levels
3993	CHARGES BALINGUP TRANSIT	Inc	-3,500	3,155	6,655	-190.13		Budget timing variation
0294	TRANSIT PARK DONNYBROOK - CONSTRUCTION	Exp	10,000	317	-9,683	-96.83		Budget timing variation - minimal expenditure to date
7312	TOURISM INFRASTRUCTURE	Exp	10,000	0	-10,000	-100.00		Budget timing variation - no expenditure to date
4082	CONTRACT LABOUR & RELIEF	Exp	5,000	0	-5,000	-100.00		Budget timing variation - no expenditure to date
4153	BUILDING PERMIT FEES	Inc	-17,502	-91,073	-73,571	420.36		Budget timing variation - no expenditure to date
1212	LAND DISPOSAL COSTS	Exp	10,002	163	-9,839	-98.37		Budget timing variation - minimal expenditure to date
4742	CONSULTANCY ECONOMIC SERVICES	Exp	15,000	0	-15,000	-100.00		Budget timing variation - no expenditure to date
4772	BUILDINGS 70 SW HWY DONNYBROOK (EX BANK)	Exp	15,516	6,128	-9,388	-60.50		Budget timing variation
5292	LAND DEVELOPMENT COSTS	Exp	10,752	0	-10,752	-100.00		Budget timing variation - no expenditure to date
0644	LOAN PRINCIPAL REPAYED	Exp	5,759	11,712	5,953	103.37		Budget timing variation
0275	PROCEEDS SALE OF LAND	Inc	-210,000	0	210,000	-100.00		No land at Mead Street was sold as at report date
<b>Public Works Overheads</b>								
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	19,200	5,274	-13,926	-72.53		Budget timing variation
6792	HOLIDAY PAY - PUB HOLS	Exp	28,668	2,788	-25,880	-90.27		Budget timing variation - normal operating variance
4613	REIMB WORKERS COMPO	Inc	-40,002	-16,087	23,915	-59.78		Budget timing variation
6802	PARTS AND REPAIRS	Exp	74,496	37,881	-36,615	-49.15		Budget timing variation
4570	SALARIES AND WAGES	Exp	3,100,026	3,170,678	70,652	2.28		Budget timing variation - wages and salaries approx \$70k over YTD Budget

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

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

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

	Sch No	2018/19 Budget		2018/19 Actual	
		Income	Expenditure	Income	Expenditure
<b>OPERATING SECTION</b>					
General Purpose Funding	3	6,255,848	247,153	5,505,741	87,168
Governance	4	43,772	1,048,014	43,900	437,546
Law, Order & Public Safety	5	458,488	1,310,034	310,316	774,763
Health	7	149,066	195,553	72,016	86,906
Welfare Services	8	3,834,118	4,232,434	1,865,116	2,053,641
Housing	9				
Community Amenities	10	1,221,297	1,714,369	1,152,236	723,849
Recreation & Culture	11	367,176	2,427,346	102,289	1,084,446
Transport	12	188,581	1,735,682	186,093	912,385
Economic Services	13	182,727	921,506	145,748	178,197
Other Property & Services	14	131,788	131,789	29,923	173,495
		<b>12,832,861</b>	<b>13,963,880</b>	<b>9,413,379</b>	<b>6,512,395</b>
<b>CAPITAL SECTION</b>					
Governance	4	271,251	271,251	0	17,904
Law, Order & Public Safety	5	564,175	568,175	0	44,669
Health	7	22,275	32,698	0	5,137
Welfare Services	8	4,372,850	4,419,287	602,014	93,481
Housing	9				
Community Amenities	10	33,413	43,413	0	0
Recreation & Culture	11	515,163	634,335	214,674	150,228
Transport	12	4,689,204	5,379,254	914,213	801,922
Economic Services	13	420,000	93,898	0	16,415
Transfers To Reserves	15	0	547,028	0	1,700
		<b>10,888,331</b>	<b>11,989,339</b>	<b>1,730,901</b>	<b>1,131,457</b>
<b>Total Income &amp; Expenditure</b>		<b>23,721,192</b>	<b>25,953,219</b>	<b>11,144,280</b>	<b>7,643,852</b>
Less Depreciation W/Back			(709,861)		(391,774)
<b>Net</b>		<b>23,721,192</b>	<b>25,243,358</b>	<b>11,144,280</b>	<b>7,252,078</b>
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		5,457,420
		<b>25,243,358</b>	<b>25,243,358</b>	<b>12,709,498</b>	<b>12,709,498</b>

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

**Surplus/Deficit Summary C/Forward Represented by;**

(A) Cash at Bank and on Hand	4,227,505	
Sundry Debtors Rates	1,822,910	
Receivables/Debtors	326,958	
Self Supporting Loan Debtors	-	
Accrued Income	657	
GST Asset Clearing A/C	74,575	
ESL Asset Clearing A/C	283,114	
Land Held for Resale	151,676	
Stock on Hand	<u>10,084</u>	6,897,479
(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	(28,598)	
ESL Liability Clearing A/C	(304,975)	
PAYG Clearing A/C	(100,232)	
Prepaid Rates	(48,890)	
Payroll Creditors	-	
Add Back Current Loan Liability	-	
SS Loan Repayment	-	
Sundry Creditors	<u>(402,988)</u>	(1,440,059)
<b>Net Current Assets</b>		<u><u>5,457,420</u></u>

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

The financial report has been prepared in accordance with applicable Australian Accounting Standards, (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

**(c) Rounding Off Figures**

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

**(f) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(g) Goods and Services Tax**

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

**(h) Superannuation**

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

**(i) Fixed Assets**

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

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

**(j) Investments**

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

**(k) Impairment**

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

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

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

**2. COMPONENT FUNCTIONS/ACTIVITIES**

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

**(b) Statement of Objective**

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

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

**03 GENERAL PURPOSE FUNDING**

Objective: To collect revenue to allow for the provision of services.  
 Activities: General rate revenue, general purpose grants and interest revenue.

**04 GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources.  
 Activities: Administration and operation of facilities and services to members of Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**05 LAW, ORDER, PUBLIC SAFETY**

Objective: To provide services to help insure a safer community.  
 Activities: Supervision of various local laws, fire prevention, animal control and State Emergency Service.

**07 HEALTH**

Objective: To provide an operational framework for good community health.  
 Activities: Health Inspection and administration, preventative services and medical centre buildings.

**08 EDUCATION AND WELFARE**

Objective: To meet the needs of the community in these areas.  
 Activities: Operation of Frail Aged Hostel, Well Aged Housing, Community Development Child Care Centre & Youth Welfare

**09 HOUSING**

Objective: To help ensure adequate housing.  
 Activities: Maintenance of rental housing facilities. Council does not currently provide services in this area.

**10 COMMUNITY AMENITIES**

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

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

**2. COMPONENT FUNCTIONS/ACTIVITIES (continued)**

**11 RECREATION AND CULTURE**

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

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

**12 TRANSPORT**

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

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

**13 ECONOMIC SERVICES**

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

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

**14 OTHER PROPERTY & SERVICES**

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

**3. CASH AND INVESTMENTS**

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

Restricted (See below)

Restricted

Municipal Fund - Unspent Loan Fund

Unrestricted

Municipal Fund

Municipal Investment Account

Petty Cash on Hand

**Total Cash Balance**

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

Waste Management Reserve

Bushfire Control & Management Reserve

Aged Housing Reserve

Employee Leave & Gratuity Reserve

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 30/06/2019	B/Forward 01/07/2018	YTD Actual 31/12/2018
	4,857,895	6,339,544	5,951,169
		68,294	
	551,095	2,072,908	711,228
	0	0	3,515,116
	1,160	1,160	1,160
<b>Total Cash Balance</b>	<b>5,410,150</b>	<b>8,481,906</b>	<b>10,178,674</b>
	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
	<b>4,857,895</b>	<b>6,339,544</b>	<b>5,951,169</b>

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

**4. NET CURRENT ASSETS**

Composition of Net Current Asset Position

**CURRENT ASSETS**

	Budget 30/06/2019 \$	B/Forward 01/07/2018 \$	YTD Actual 31/12/2018 \$
Cash at Bank and on Hand	552,255	2,142,362	4,227,505
Restricted Assets - Reserves	4,857,895	6,339,544	5,951,169
Sundry Debtors Rates	349,722	403,361	1,822,910
Receivables/Debtors	90,000	87,919	326,958
Accrued Income	50,000	151,127	657
GST Asset Clearing A/C	40,000	42,178	74,575
ESL Asset Clearing A/C	0	0	283,114
Prepayments	5,000	5,778	0
Stock on Hand	210,000	14,587	10,084
Land Held for Resale	151,676	151,676	151,676
Self Supporting Loan Debtors	8,899	8,660	0
	<b>6,315,447</b>	<b>9,347,192</b>	<b>12,848,648</b>

**CURRENT LIABILITIES**

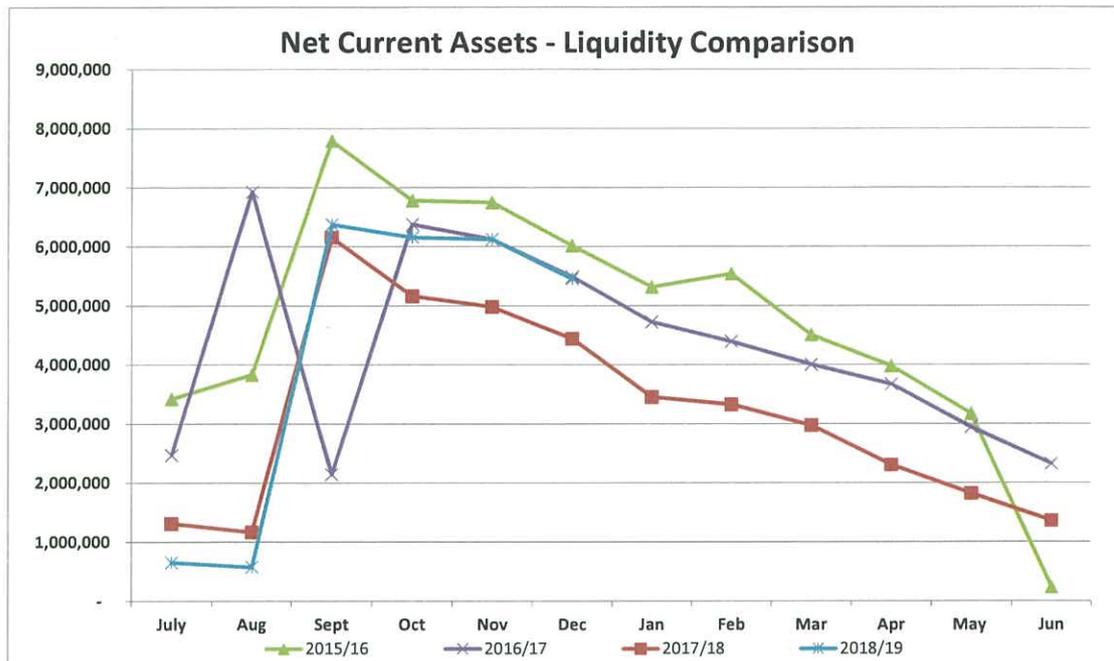
	Budget 30/06/2019 \$	B/Forward 01/07/2018 \$	YTD Actual 31/12/2018 \$
Provision for LSL Current	(348,262)	(348,262)	(348,262)
Provision for A/L Current	(448,308)	(448,308)	(448,308)
Add Cash Backed Reserve	265,917	265,917	250,709
Payments Received in Advance	-	-	-
Accrued Salaries/Wages	(150,000)	(160,432)	-
Accrued Loan Interest	(3,000)	(2,873)	-
Accrued Expenses	(115,000)	(115,890)	(8,514)
Prepaid Rates	(100,000)	(100,995)	-
GST Liability Clearing A/C	-	(57,857)	(28,598)
Add Back Current Loan Liability	75,313	30,795	-
ESL Liability Clearing A/C	-	-	(304,975)
PAYG Clearing A/C	(100,000)	(99,337)	(100,232)
Prepayment Current Liability	-	-	(48,890)
Loan Liability (Current Portion)	(75,313)	(30,795)	-
Self Supporting Loan Income	-	(8,659)	-
Sundry Creditors	(458,899)	(408,787)	(402,988)
Less Restricted Assets - Reserves	(4,857,895)	(6,339,543)	(5,951,169)
	<b>(6,315,447)</b>	<b>(7,825,026)</b>	<b>(7,391,228)</b>

**NET CURRENT FUNDING POSITION****0      1,522,166      5,457,420**

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	5,457,420
January	5,319,959	4,726,458	3,456,447	
February	5,542,368	4,398,054	3,330,127	
March	4,507,516	4,006,630	2,978,456	
April	3,981,586	3,672,213	2,307,336	
May	3,175,754	2,942,571	1,822,010	
June	235,314	2,327,226	1,361,688	

**Shire of Donnybrook - Balingup**  
Notes To And Forming Part of the Financial Statements  
For the Period ended 31st December 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	4.79
January	6.98	4.88	3.32	
February	4.07	4.80	3.74	
March	4.14	3.88	3.58	
April	3.86	3.59	2.70	
May	2.84	2.66	2.55	
June	1.08	2.85	1.75	

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

**5. VARIANCE ANALYSIS**

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

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

A table showing material variances, as at 31st December 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 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**

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 31st December 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. \$70k over the year to date budget. This is due, in part, to the timing of payroll periods.

**Shire of Donnybrook - Balingup**  
**Notes To And Forming Part of the Financial Statements**  
**For the Period ended 31st December 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	229,904
Plant & Equipment	620,352	74,110
Furniture & Equipment	64,400	16,504
Infrastructure Assets - Roads	1,994,841	680,426
Infrastructure Assets - Other	3,299,200	107,665
	<b>10,385,293</b>	<b>1,108,609</b>

**6. ASSET ACQUISITION**

**ASSETS ACQUIRED BY PROGRAM**

	2018/19	
	Budget \$	Actual \$
Governance	271,251	17,904
Law, Order & Public Safety	568,175	44,669
Health	22,275	0
Education and Welfare	3,442,850	93,481
Housing	0	0
Community Amenities	43,413	0
Recreation & Culture	625,675	145,928
Transport	5,379,254	801,922
Economic Services	32,400	4,704
	<b>10,385,293</b>	<b>1,108,609</b>

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

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

**7. DISPOSAL OF ASSETS**

**ASSETS DISPOSED BY TYPE**

	2018/19	
	Budget \$	Actual \$
<b>Proceeds of Sale of Assets</b>		
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
<b>Profit/(Loss) on Disposal</b>	<b>169,038</b>	<b>0</b>

**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
	<b>169,038</b>	<b>0</b>

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

**8. LOAN REDEMPTION (Loan Principal Repayment)**

The total loan principal outstanding as at 31st December 2018 is \$220,905.12.

**SHIRE OF DONNYBROOK / BALINGUP**  
**Notes to and forming part of the Financial Statements**  
**For the Period ended 31st December 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
<b>GOVERNANCE</b>									
<b>Other Governance</b>									
105640	Shire Admin Centre. Design, Costing etc	100,000	0		0				
105640	Replace Air Conditioners in Shire Office	8,000	15		15				
105640	Install Air Conditioning in Council Chambers	15,000	16,414		16,414				
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		
		<b>271,251</b>	<b>17,904</b>	<b>0</b>	<b>16,429</b>	<b>0</b>	<b>1,475</b>	<b>0</b>	<b>0</b>
<b>LAW, ORDER AND PUBLIC SAFETY</b>									
<b>Fire Control</b>									
103840	Beelerup Fire Station 1x Appliance Bay Facility &	389,636	0		0				
103840	Lowden BFB Modifications - Training/Meeting Rm	19,635	18,150		18,150				
103840	Mumballup FBF - 4500lt Water Tank	6,904	0		0				
103840	Kirup/Brazier BFB - Ablutions, Meeting Room & I	108,000	867		867				
<b>Animal Control</b>									
108840	Replace Mitsubishi Triton Ute - DB92	40,000	24,060			24,060			
108840	Dog Lifter for DB92	4,000	0			0			
<b>Law, Order and Public Safety</b>									
112240	CCTV Cameras Donnybrook CBD	0	1,592						1,592
		<b>568,175</b>	<b>44,669</b>	<b>0</b>	<b>19,017</b>	<b>24,060</b>	<b>0</b>	<b>0</b>	<b>1,592</b>
<b>HEALTH</b>									
<b>Health Inspection and Administration</b>									
114540	EHO Vehicle - DB252	22,275	0			0			
		<b>22,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF DONNYBROOK / BALINGUP**  
Notes to and forming part of the Financial Statements  
For the Period ended 31st December 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
<b>EDUCATION AND WELFARE</b>									
<b>Other Welfare</b>									
116840	Tuia Lodge - Furniture & Equipment	25,000	15,029				15,029		
173840	Tuia Lodge Fire Suppression System	500,000	4,725		4,725				
173840	Tuia Lodge Various Building Upgrades	105,000	18,008		18,008				
180940	Minninup Cottages Unit 1 - Replace Kitchen	20,000	45,617		45,617				
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	2,760		2,760				
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/I	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 Re	250,000	7,343	7,343					
181040	Affordable Housing Project - Building Constructi	1,475,000	0		0				
		<b>3,442,850</b>	<b>93,481</b>	<b>7,343</b>	<b>71,110</b>	<b>0</b>	<b>15,029</b>	<b>0</b>	<b>0</b>
<b>COMMUNITY AMENITIES</b>									
<b>Town Planning &amp; Regional Development</b>									
122740	Principal Planner Vehicle - DB463	33,413	0				0		
<b>Other Community Amenities</b>									
109640	Donnybrook Cemetery Internal Roads	5,000	0						0
		<b>38,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECREATION AND CULTURE</b>									
<b>Public Halls</b>									
125840	Balingup Hall - Asset Preservation Works	200,000	19,090		19,090				
125840	Balingup Hall - Install Air Conditioner in Physio R	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 31st December 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
<b>RECREATION AND CULTURE</b>									
<b>Other Recreation and Sport</b>									
172940	Dbk Rec Centre - Install Safety Railing in Pool	3,920	3,920		3,920				
172940	Dbk Rec Centre - Stadium Roof - Defects Liabiliti	0	2,100		2,100				
172940	Dbk Rec Centre - Install New Pool Blanket	36,063	36,363		36,363				
172940	Dbk Rec Centre - Replace 2 x Domestic Heath F	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	695		695				
172940	Dbk Rec centre - Foyer Lounge Suite & Coffee T	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	115						115
106940	Apple Funpark - Ongoing Equipment Replaceme	20,000	0						0
106940	Apple Funpark - Renewal Planning	30,000	4,900						4,900
180540	Indigenous Sculpture park - Lighting & Interpetat	10,000	0						0
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
<b>Libraries</b>									
130440	Dbk Community Library - Planning for upgrade	2,000	0		0				
110840	Balingup Library - Computer w/station	1,500	0		0				
<b>Other Culture</b>									
110940	Donnybrook Town Centre Revitalisation	200,000	6,000						6,000
		<b>625,675</b>	<b>145,928</b>	<b>0</b>	<b>111,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,310</b>
<b>TRANSPORT</b>									
<b>Construction, Streets, Roads Bridges, Depots</b>									
132000	Bridgeworks (Special Grants)	2,870,000	57,722						57,722
132100	Roadworks Construction - General	530,000	91,474					91,474	
132600	Regional Road Group Projects	630,000	371,900					371,900	
133000	Roads to Recovery Program	685,000	128,179					128,179	
133300	Blackspot Projects	149,841	88,872					88,872	
133400	Commodity Route Projects	0	0					0	
132400	Footpath Construction Program	95,000	13,725						13,725

**SHIRE OF DONNYBROOK / BALINGUP**  
Notes to and forming part of the Financial Statements  
For the Period ended 31st December 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
<b>TRANSPORT</b>									
<b>Road Plant Purchases</b>									
135540	Replace Hino Trcuk - DB4170	202,500	0			0			
135540	Replace Kubota Tractor - DB4806	70,875	50,050			50,050			
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			
		<u>5,379,254</u>	<u>801,922</u>	<u>0</u>	<u>0</u>	<u>50,050</u>	<u>0</u>	<u>680,426</u>	<u>71,447</u>
<b>ECONOMIC SERVICES</b>									
<b>Tourism and Area Promotion</b>									
102940	Transit Park Dbk - Install Additional Powered Sitt	10,000	317						317
173120	Develop Visitor & Tourismn Infrastructure	20,000	0						0
<b>Building Control</b>									
141940	Purchase Multi Function Printer	2,400	0				0		
<b>Other Economic Services</b>									
143140	Land Acquisitions		4,387	4,387					
		<u>32,400</u>	<u>4,704</u>	<u>4,387</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>317</u>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>10,380,293</b>	<b>1,108,609</b>	<b>11,730</b>	<b>218,174</b>	<b>74,110</b>	<b>16,504</b>	<b>680,426</b>	<b>107,665</b>

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

Appendix B Asset Disposal Schedule - 2018/19

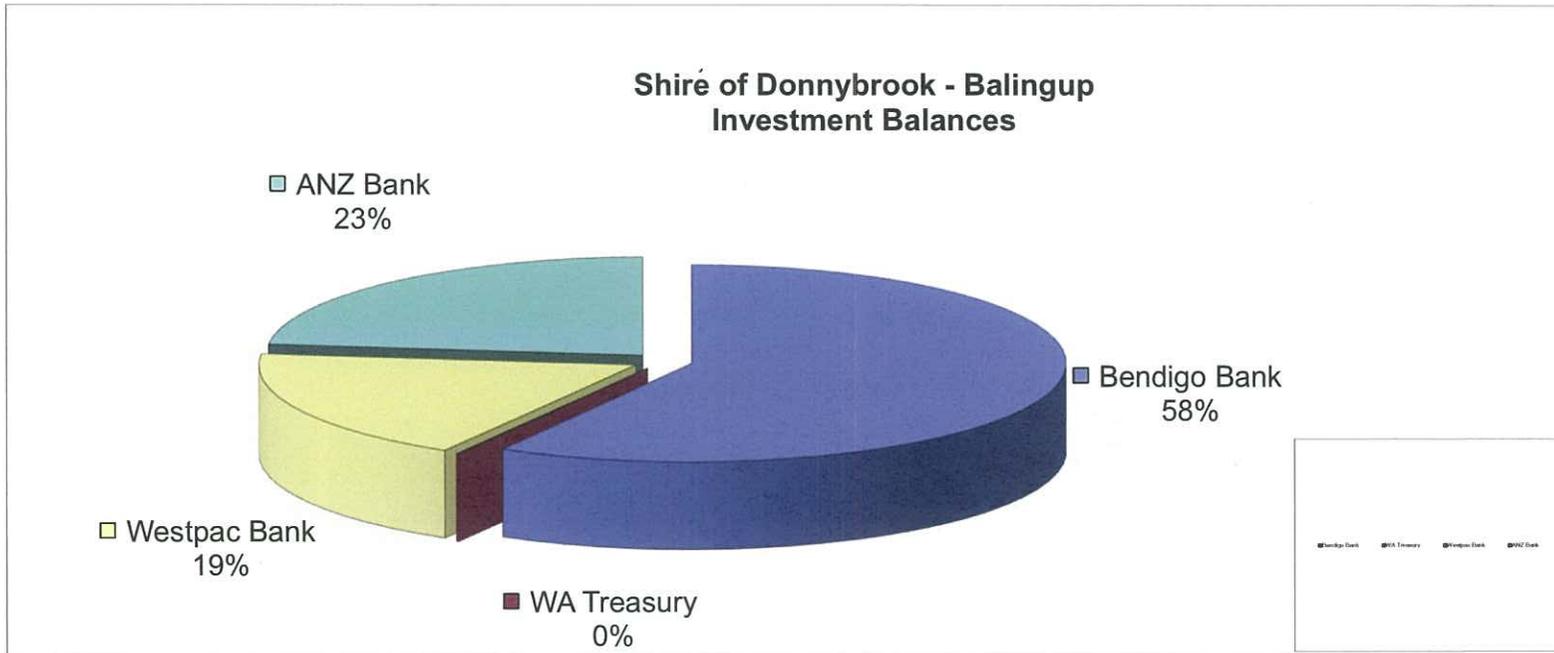
Asset No.	Asset Details	Asset Classification	Budget Proceeds Sale of Asset	Budget Written Down Value	Budget Profit/Loss	Actual Proceeds Sale of Asset	Actual Written Down Value	Actual Profit / Loss
<b>GOVERNANCE</b>								
General Administration								
61248	Toyota Prado - DB5	Plant & Equipment	35,438.00	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>	-	-	-
<b>LAW, ORDER, PUBLIC SAFETY</b>								
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>	-	-	-
<b>HEALTH</b>								
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>	-	-	-
<b>COMMUNITY AMENITIES</b>								
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>	-	-	-
			-	-	-	-	-	-
<b>TRANSPORT</b>								
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>	-	-	-
<b>ECONOMIC SERVICES</b>								
Other Economic Services								
10140	Mead Street Subdivision	Land	420,000.00	152,326.00	267,674.00	-	-	-
			<u>420,000.00</u>	<u>152,326.00</u>	<u>267,674.00</u>	-	-	-
			<u>597,190.00</u>	<u>428,152.00</u>	<u>173,383.00</u>	-	-	-

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

FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
<b>MUNICIPAL FUND</b>							
Municipal Fund	Bendigo - 120942362	Variable	At Call	\$696,189.40	\$1,366,154.88	-\$1,231,694.62	\$830,649.66
	Bendigo 2803185	2.65%	17-Mar-2019	\$500,828.08	\$0.00	\$0.00	\$500,828.08
	Bendigo 2803188	2.55%	16-Apr-2019	\$1,000,000.00	\$3,593.15	\$0.00	\$1,003,593.15
	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	\$14,288.80	\$17.67	\$0.00	\$14,306.47
				<b>\$4,211,306.28</b>	<b>\$1,369,765.70</b>	<b>-\$1,231,694.62</b>	<b>\$4,349,377.36</b>
<b>TRUST FUND</b>							
General Trust Fund	Bendigo - 120942578	Variable	At Call	\$169,198.81	\$388,230.96	-\$80,301.86	\$477,127.91
Licensing Trust Fund	Bendigo - 120942446	Variable	At Call	\$6,380.04	\$84,621.33	-\$100,763.16	-\$9,761.79
				<b>\$175,578.85</b>	<b>\$472,852.29</b>	<b>-\$181,065.02</b>	<b>\$467,366.12</b>
Roadworks Bonds	Westpac A/c: 17-3083	2.45%	28-Feb-2019	\$17,095.56	\$0.00	\$0.00	\$17,095.56
Tuia Lodge Accommodation Bonds	Bendigo A/c: 706110	2.35%	21-Feb-2019	\$1,768,528.19	\$394,663.22	-\$909,127.12	\$1,254,064.29
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	\$99,953.84	\$0.00	\$0.00	\$99,953.84
Miscellaneous Investments	Westpac A/c: 57-8403	2.45%	28-Feb-2019	\$66,634.87	\$0.00	\$0.00	\$66,634.87
Donnybrook Balingup Aged Homes	Westpac A/c: 25-7543	2.45%	28-Feb-2019	\$263,143.11	\$0.00	\$0.00	\$263,143.11
Public Open Space Contributions	Westpac A/c: 57-8411	2.45%	28-Feb-2019	\$75,245.24	\$0.00	\$0.00	\$75,245.24
				<b>\$5,317,467.07</b>	<b>\$394,663.22</b>	<b>-\$909,127.12</b>	<b>\$4,803,003.17</b>
FUND	WHERE HELD	% RATE	MATURITY	OPENING	DEPOSITS	WITHDRAWALS	CLOSING
<b>LONG TERM INVESTMENT</b>							
Bendigo Bank Shares	Bendigo Bank	-	At Call	\$25,000.00	\$0.00	\$0.00	\$25,000.00
				<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
<b>INVESTMENT FUND</b>							
Aged Housing Reserve	ANZ A/c: 9732-82219	2.30%	28-Feb-2019	\$1,315,735.95	\$0.00	\$0.00	\$1,315,735.95
Waste Management Reserve	ANZ A/c: 9732-82198	2.30%	28-Feb-2019	\$1,380,337.12	\$0.00	\$0.00	\$1,380,337.12
Buildings	ANZ A/c: 9732-82235	2.30%	28-Feb-2019	\$694,467.65	\$0.00	\$0.00	\$694,467.65
Land	ANZ A/c: 9732-82235	2.30%	28-Feb-2019	\$224,850.30	\$0.00	\$0.00	\$224,850.30
Langley Villas & Minn Cottis Contingency Account	Westpac A/c: 17-3104	2.45%	28-Feb-2019	\$11,451.80	\$0.00	\$0.00	\$11,451.80
Valuation Reserve	Westpac A/c: 57-5552	2.45%	28-Feb-2019	\$60,951.10	\$0.00	\$0.00	\$60,951.10
Employee Leave & Gratuity Reserve	Westpac A/c: 52-4309	2.45%	28-Feb-2019	\$253,098.73	\$0.00	\$0.00	\$253,098.73
Town Planning Reserve	Westpac A/c: 52-4253	2.45%	28-Feb-2019	\$40,051.22	\$0.00	\$0.00	\$40,051.22
Plant Replacement Reserve	Westpac A/c: 52-4261	2.45%	28-Feb-2019	\$395,295.64	\$0.00	\$0.00	\$395,295.64
Roadworks Reserve Account	Westpac A/c: 46-7279	2.45%	28-Feb-2019	\$1,109,112.58	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$237,121.30
Bushfire Control & Management Reserve	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$2,281.91	\$0.00	\$0.00	\$2,281.91
Arbuthnott Reserve	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$3,684.65	\$0.00	\$0.00	\$3,684.65
Electronic Equipment Replacement Fund	Westpac A/c: 17-3171	2.45%	28-Feb-2019	\$126,698.19	\$0.00	\$0.00	\$126,698.19
Apple Fun Park Reserve	Westpac A/c: 59-6660	2.45%	28-Feb-2019	\$103,205.91	\$0.00	\$0.00	\$103,205.91
				<b>\$5,986,397.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,986,397.59</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>				<b>\$15,690,749.79</b>	<b>\$2,237,281.21</b>	<b>-\$2,321,886.76</b>	<b>\$15,606,144.24</b>

**Investments Balances**

	Amount	% Exposure	Maximum Exposure Permitted	S&P Rating Short Term
Bendigo Bank	\$9,108,367.56	58.36%	75%	A -2
WA Treasury	\$14,306.47	0.09%	100%	AAA
Westpac Bank	\$2,868,079.19	18.38%	100%	A -1+
ANZ Bank	\$3,615,391.02	23.17%	100%	A -1+
	<b>\$15,606,144.24</b>	<b>100.00%</b>		



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

**MUNICIPAL FUND**

Balance as per Bank Statements	830,650
Investments	3,515,116
Add Deposits not yet Credited	210
Less Outstanding Cheques	(53,357)
Receipts not yet processed	(9,108)
Outstanding Transfers from Reserve	13,281
Outstanding Transfers to Reserves	-
Outstanding Transfers to Trust	(71,539)
Outstanding Transfers from Trust	-
Cheques not Yet Processed	65
Credit Card Payments	-
Bank Adjustment	10
<b><i>Balance as per Cash At Bank Account</i></b>	<b><u>4,225,327</u></b>

**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
<b><i>Balance as per Petty Cash Account</i></b>	<b><u>2,160</u></b>

**TRUST FUNDS**

Balance as per Bank Statements	467,366
Investments	4,803,003
Plus Deposits not yet Credited	11,786
Less Outstanding Cheques	(4,452)
Less DOT EFT payment	-
Bank Adjustment	19
Outstanding Transfers	72,138
<b><i>Balance as per Cash At Bank Account</i></b>	<b><u>5,349,860</u></b>

**RESERVE FUND**

Investments	5,961,398
<b><i>Balance as per Cash At Bank Account</i></b>	<b><u>5,961,398</u></b>

**LONG TERM INVESTMENT**

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

**TOTAL BALANCE CASH AT BANK****15,563,745**

**SHIRE OF DONNYBROOK-BALINGUP**

Rates Collection Statistics as at 31st December 2018

	<b>Rates % June '18</b>	<b>Movement in Dec '18</b>	<b>Rates % Dec '18</b>
Arrears Brought Forward	369,683	-72,407	297,277
Billing To Date	4,885,441	68,386	4,953,827
	5,255,125	-4,021	5,251,104
Less Received To Date	505,506	2,945,364	3,450,870
Balance Owed	4,749,619	-2,949,385	1,800,234
Percentage Collection (Including Arrears B/Fwd)	9.62%	56.10%	65.72%
Percentage Collection (On 18/19)	0.00%	69.66%	69.66%

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

**SHIRE OF DONNYBROOK-BALINGUP**

Rates Comparison Statistics as at 31st December 2018

	31/12/2016	31/12/2017	31/12/2018
Arrears Brought Forward	80,111	245,287	297,277
Billing To Date	4,367,552	4,625,511	4,953,827
<b>Total Raised Inc. Arrears</b>	<b>4,447,662</b>	<b>4,870,798</b>	<b>5,251,104</b>
Less Received To Date	2,969,882	3,243,452	3,450,870
Balance Owed	1,477,780	1,627,346	1,800,234
Percentage Collection (Inc. Arrears B/Fwd)	66.78%	66.59%	65.72%
Percentage Collection (Exc. Arrears B/Fwd)	68.00%	70.12%	69.66%

