



S H I R E O F G N O W A N G E R U P

AGENDA

ORDINARY MEETING OF COUNCIL

14th February 2018
Commencing at 3:30pm

Council Chambers
28 Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity



Shire of Gnowangerup

NOTICE OF AN ORDINARY MEETING OF COUNCIL

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 28th March 2018, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

.....
S. Pike
CHIEF EXECUTIVE OFFICER

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

Disclaimer:

"Warning - Verbal Information & Advice:

Given the inherent unreliability and uncertainty that surrounds verbal communication, the Shire strongly recommends that, if a matter is of importance to you, then you should NOT act upon or otherwise rely upon any VERBAL information or advice you receive from the Shire unless it is first confirmed in writing."



DECLARATION OF INTEREST FORM

To: Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

I, (1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) _____

Agenda Item (3) _____

The type of Interest I wish to declare is (4).

- ☐ Financial pursuant to Section 5.60A of the Local Government Act 1995
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995
- ☐ Indirect Financial pursuant to Section 6.51 of the Local Government Act 1995
- ☐ Closely Associated Persons pursuant to Section 5.62 of the Local Government Act 1995
- ☐ Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

The nature of my interest is (5) _____

The extent of my interest is (6) _____

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

Signed

Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 of the Act).

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. **If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it MUST be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
 - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

INTERESTS AFFECTING IMPARTIALITY

DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest; (a) in a written notice given to the Chief Executive Officer before the Meeting; or

(b) at the Meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

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1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Keith House welcomed Councillors, Staff and visitors and opened the meeting at _____pm.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 ATTENDANCE

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

3. APPLICATION FOR LEAVE OF ABSENCE

4. RESPONSE TO QUESTIONS TAKEN ON NOTICE

4.1 Item 12.1 Theme 1: 1.4.1: Is the Quinn St development now a dead issue?

Yes.

4.2 How does the progress report of Theme 6 -1.1.1 relate to this?

It doesn't. The item in Theme 1 relates to planned industrial lots while that in Theme 6 relates to residential lots which Landcorp has already developed.

4.2 Theme 1: 1.4.2: Is there a measure for ongoing monitoring?

Chris our Town Planner and myself are in regular contact with Landcorp. We have asked for a letter confirming that this project will not be proceeding.

4.3 Theme 1: 1.4.3: I note the comment ".... Agenda Item will go to February Council Meeting." I can see no agenda item in the papers delivered. Is this a misprint?

Agenda item 17.1 relates to the Cuneo Close development.

4.4 Theme 3 - 1.1.1 - 1.1.2 - 1.1.3: Given that this objective is to build connectivity between our 3 communities can you please advise which of the progress reports shown involve Borden and/or Ongerup

The Capacity Building Project was intended for all three communities however just prior to finalising the funding Ongerup and Borden informed the Manager of Community Services that they had the skills already in the community and therefore did not wish to participate. As a consequence of that decision the grant funding that had been secured was returned. We are currently looking at how we can provide a reduced program to our indigenous community who are keen to develop new skills.

4.5 Theme 6 - 3.1.1: What alternative means of collecting population data are we considering?

This activity is on hold until a decision is made about the replacement of the Manager of Community Services.

4.6 Item 12.2: I agree that the current DCEO is more than capable of covering routine periods

of absences of the CEO. Rather than create a new procedure could this be adequately covered by including a relevant clause in the job description of the DCEO and utilising the provisions of the Local Government Act specifically Div 4 - 5.39 (1a)-(a)?

Position Descriptions of Senior Staff are at the discretion of the CEO. Council's decision making on this matter is contained in s 5.36(2)(a). Refer to the Department's FAQ: Does a council have a role in appointing an acting CEO to replace the CEO during periods of leave?

Yes. The Act establishes that a person is not to be employed in the position of CEO unless the council believes that the person is suitably qualified for the position, therefore the appointment of a person to act in that position must be a decision of the council. A person appointed to act in the position of CEO is being employed in that position with all its functions and delegated authority. This can be via a policy document that details who steps into the role, or by resolution of council each time the CEO goes on leave. LGA s5.36; AR r18A - See more at: <https://www.dlhc.wa.gov.au/Pages/FAQ.aspx#sthash.e2OAC7nQ.dpuf>

4.7 Item 12.3: Strategic Implication is shown as "Nil" - Does this not have a positive implication to Theme 3 Strategic Initiative 1.1?

Chris this is a omission.

5. PUBLIC QUESTION TIME

6. DECLARATION OF FINANCIAL INTERESTS AND INTEREST AFFECTING IMPARTIALITY

7. PETITIONS / DEPUTATIONS / PRESENTATIONS

7.1 PETITIONS

7.2 DEPUTATIONS

7.3 PRESENTATIONS

8. CONFIRMATION OF PREVIOUS MEETING MINUTES

8.1 ORDINARY MEETING OF COUNCIL MINUTES 20th DECEMBER 2017

COUNCIL RESOLUTION

0218. That the minutes of the Ordinary Council Meeting held on 20th December 2017 be confirmed as a true records of proceedings.

9. USE OF THE COMMON SEAL

9.1

COMMON SEAL

Location:	Shire of Gnowangerup
Proponent:	N/A
Business Unit:	Strategy and Governance
Date of Report:	14 th February 2018
Officer:	Shelley Pike - Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENT

- Copy of Common Seal Register

PURPOSE

This report is a standard report and for noting purposes only.

BACKGROUND

Section 2.5 of *the Local Government Act 1995* states that a Local Government is a Body Corporate with perpetual succession and a common seal. A document is validly executed by a Body Corporate when the common seal of the Local Government is affixed to it by the Chief Executive Officer, and the President/Chairman and the Chief Executive Officer attest the affixing of the seal.

Since the last meeting of Council the common seal has been applied to the:

- Hewer Consulting Services - Service Agreement – WANDRRA
- The Futures Group Pty Ltd - Service Agreement – Workforce Plan
- Gnowangerup Sporting Complex Committee Incorporated - Lease Agreement

The Chief Executive Officer is primarily responsible for the governance role of the Shire of Gnowangerup which includes ensuring all legislative requirements are complied with including: adopting plans and reports, accepting tenders, directing operations, setting and amending budgets. This use of the Common Seal is a Standard Report for noting by Council.

All documents validly executed will have the common seal affixed and the President and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

POLICY IMPLICATIONS

Nil

LEGISLATIVE IMPLICATIONS

Section 2.5(2) of the Local Government Act 1995. The local government is a body corporate with perpetual succession and a common seal Section 9.49. Documents, how authenticated. A document, is, unless this Act requires otherwise, sufficiently authenticated by a local

government without its common seal if signed by the CEO or an employee of the local government who purports to be authorised by the CEO to so sign.

CONCLUSION

This is a standard report for Elected Members information.

COMMON SEAL REGISTER

Register Reference No	Party (company etc.)	Description e.g. Contract Agreement	Date Signed	Resolution No.	Signed
001	Hewer Consulting Services	<ul style="list-style-type: none"> Service Agreement – WANDRRA 	04/01/2018		Yes
002	The Futures Group Pty Ltd	<ul style="list-style-type: none"> Service Agreement – Workforce Plan 	04/01/2018		Yes
003	Gnowangerup Sporting Complex Committee Incorporated	<ul style="list-style-type: none"> Lease Agreement 	05/02/2018		Yes
004		<ul style="list-style-type: none"> 			

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 14th February 2018

Officer: Various

Attended the following meetings/events

Cr F Gaze:

Cr C Thomas:

Cr R House:

Cr B Moore:

Cr L Martin:

Cr F Hmeljak:

Cr G Stewart:

Cr S Hmeljak:

Cr K House:

REPORTS FOR DECISION

11. COMMITTEES OF COUNCIL

Nil

12. STRATEGY AND GOVERNANCE

12.1 ANNUAL OPERATIONAL PLAN 2017-2018 JANUARY 2018 PROGRESS REPORT

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM0017
Date of Report: 14th February 2018
Business Unit: Strategy and Governance
Officer: Shelley Pike – Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

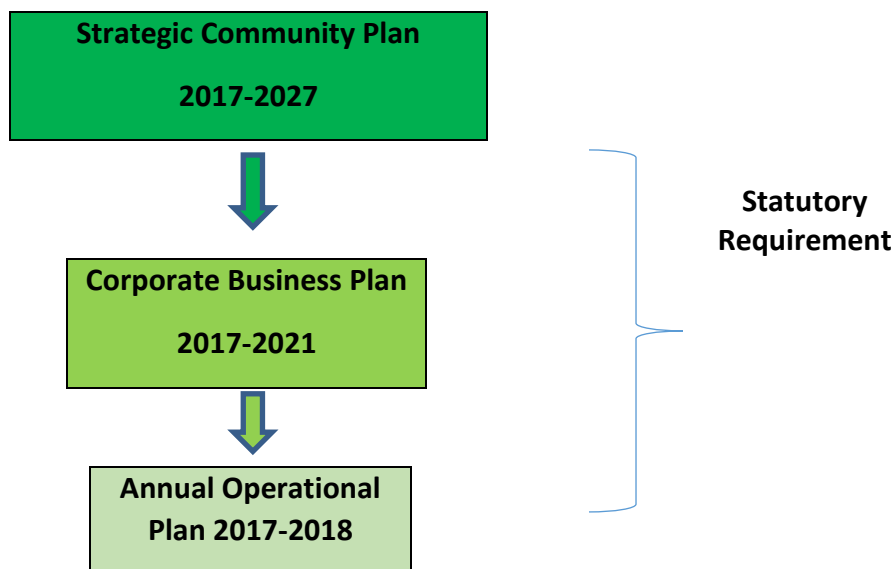
- Annual Operational Plan

PURPOSE OF THE REPORT

To inform Council of the quarterly progress (January quarter) of the actions contained in the Annual Operational Plan 2017 - 2018.

BACKGROUND

Our five-year *Corporate Business Plan* (2017– 2021) links the *Strategic Community Plan* (2017 - 2027) with the ‘implementing’ stage of the *Annual Operational Plan* (2017-2018).



The *Annual Operational Plan* has been developed in order to provide an easy and transparent way of reporting to Council and the community on progress of actions and services. It

documents Council's services, projects and associated actions and activities for a 12-month period.

All services comprise of a range of ongoing activities and may also have specific tasks to be undertaken in the year ahead. The *Annual Operational Plan* 2017/18 describes how Council will work with our community to achieve our service level goals and priorities and meet community needs and expectations in a sustainable manner.

Performance is reported quarterly through the *Annual Operational Plan* reviews and is closely monitored by the management team to ensure all projects, activities and services are on track.

COMMENTS

Although only required by legislation to report on the progress of its *Corporate Business Plan* on a six monthly basis, the Chief Executive Officer has resolved to develop an *Annual Operational Plan* and introduce a quarterly reporting to provide greater transparency and to ensure both Council and our community are kept well informed.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

There is a requirement to report to Council on progress every six months of the *Corporate Business Plan*.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The *Annual Operational Plan* is funded by grants and the adopted budget 2017-18.

STRATEGIC IMPLICATIONS

The *Annual Operational Plan* is linked with the *Strategic Community Plan* by addressing objectives associated with **Theme 4 A Sustainable and Capable Council:**

4.1 Provide accountable and transparent leadership

4.1.3 Demonstrate accountability through robust reporting that is relevant and easily accessible by the community.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0218. That Council:

Note the progress for the January Quarter of the 2017-18 Annual Operational Plan.

Shire of Gnowangerup Annual Operational Plan 2017-2018

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THEME 1. SUSTAINABLE BUSINESS GROWTH

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
1. Actively support and develop existing business and attract new local business	1.1. Lobby for the technological infrastructure necessary to support commercial and business growth	1.1.1 Develop and implement an Economic Development Strategy/ Plan to guide and drive economic development in the Shire	Nil	CEO	Commenced
	1.2. Create business and community Partnerships	1.2.1. Identify a community project to facilitate, that encourages business growth i.e. Business Development Group	Nil	CEO	Looking at identifying opportunities
	1.3. Review and align land use and infrastructure plans	1.3.1. Monitor progress on infrastructure plans	Nil	Town Planner	Ongoing
	1.4. Facilitate future industrial Development	1.4.1. Work with Landcorp to release the industrial lots in Quinn Street	\$37,800 - funds are no longer required for this project and will now be used to offset the loan to construct Cuneo Close	CEO Town Planner	Landcorp has advised verbally that with the change in Government it is no longer in a position to facilitate the development of the industrial lots in Quinn Street

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		1.4.2. Monitor development rates and ensure future supply of industrial land for subdivision and development	Nil	Town Planner	Monitoring ongoing
		1.4.3. Progress Cuneo Close commercial development	To be confirmed	MW	Tenders closed and the agenda item will go to the February Council meeting
	1.5. Facilitate knowledge sharing and learning opportunities.	1.5.1. Hold annual Business Forum	Nil	CEO	To be held in April/May 2018
2. For the Shire's business community to have the technology and communication capability necessary to thrive within a competitive environment.	2.1. Actively seek opportunities for improving local communication network infrastructure.	2.1.1. Work with external partners to provide an improved internet service within the District	\$12,000 50022	DCEO	Digital Census Survey due to go live in February 2018.
3. Enhance and develop the tourism industry to promote growth and prosperity	3.1. Develop partnerships to actively support visitor growth	3.1.1. Work with the community to attract a Major Event/Festival or Attraction to the Shire	Nil	CEO	Not actioned
	3.2. Leverage our environmental, built,	3.2.1. Complete Gnowangerup Heritage Trail Project.	\$5,600 37212	CEO	Project Completed

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
	heritage and social assets in the promotion of tourism	3.2.3 Develop Management Plan for the Gnowangerup Star	Nil	CEO	Not commenced

THEME 2 THE NATURAL ENVIRONMENT

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocations	Responsibility	Progress
1. Environmentally sustainable leadership	1.2. Reduce waste through reduction, re-use and recycling of waste products.	1.2.1.Design and cost the installation of recycling stations at each landfill. Trial at Gnowangerup in Feb 2018.	\$2,000	AWMC	Hardstand area is complete; it is planned to install the signage and advertising in Feb 2018
		1.2.3. Investigate Recycling and waste management Education and Awareness Activities such as the West Australian Waste Authority's CIE Grants, which have been used to fund projects of this type.	\$1,000 Library Events 35112	AWMC CEO/EA/CSO	<p>Boomerang Bags – partnership with the Gnowangerup CRC. Boomerang Bags activity to take place at the Summer Fair in Feb 2018.</p> <p>Boomerang Bags activities offered to Ongerup CRC/ Community. No response.</p> <p>Investigate partnership with North Stirlings Pallinup Natural Resources.</p>

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocations	Responsibility	Progress
					Keep Australia Beautiful contacted regarding GNP Shire as pilot site. No response yet.
		1.2.4. Hold a meeting with the business community to discuss becoming a plastic bag free Shire.	Nil	AWMC CEO	Discussion with key stakeholder groups in 2018
2. Adapt to the effects of Climate change	2.1. Implement Policy changes through planning, building, land management and infrastructure	2.1.1. Investigate alternative sources of power for Shire owned buildings	Nil	AWMC	Not commenced
		2.1.2. Install solar systems at the Shire's Administration and Depot buildings	\$40,000	AWMC	Most of the quotes have been received and a decision on the contractor is pending.
		2.1.3. Formulate a plan to help reduce power consumption at the new pool site	Nil	AWMC	First stage of the plan is to fix the current solar system. At this stage, the problem looks like it is a faulty power inverter. We have installed a monitoring system to confirm this. The problem with the

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocations	Responsibility	Progress
					system has been identified and a temporary fix has increased the power generation by 150% currently waiting on the warranty claim.
		2.1.6. Participate in State Risk Project	Nil	DCEO	<p>Worst case scenarios for 6 chosen hazards completed and the risk assessment statement for 1st hazard – Floods - will be discussed at the LEMC quarterly meeting on the 1st March 2018.</p> <p>Project expected to be completed by March 2019 the latest.</p>
3. Enhance reserves and protect local ecology and biodiversity of natural ecosystems	3.2 Conserve natural vegetation, Native reserve condition and bushland	3.2.1 Continue to preserve the conservation road side areas and support local conservation groups	Nil	MW	<p>Discussion with key stakeholder groups in 2017/18</p> <p>Investigate partnership with</p>

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocations	Responsibility	Progress
					North Stirlings Pallinup Natural Resources.
		3.2.2 Investigate partnering in the native plant subsidy scheme	Nil	DCEO	North Stirlings Pallinup Natural Resources has been approached in relation to partnering the Shire in this scheme. Cr Martin will follow up at next NSPNR meeting.

THEME 3. OUR COMMUNITY

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
1. Build connectivity between the three communities	1.1. Strengthen the sense of place and culture and belonging through inclusive community interaction and participation	1.1.1 Support annual funds to local arts and culture groups	Community Grants 03142	CEO Council	<ul style="list-style-type: none"> GNP Art Exhibition \$500 completed and acquitted October 2017. Men's Shed Benches Project (for the Pool) due for completion June 2018) Water grant granted Oct 2017 Community Garden Project \$5000 due for completion June 2018.
		1.1.2 Identify opportunities to strengthen the relationship between our three communities	Project Development and Promotion 03172 \$1,000 approx. Community Capacity Building	CEO	Community Capacity Building Project – on hold Grant application successful for Country Local Government Fund.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
			50022 \$10,000 Fees for Service \$5000 approx. Grant Funding \$23,000 approx. (GSDC, RDA, CLFG / Lotterywest) Other Shires \$4,000 Swimming Pool Training 62163 \$3,000 approx. Sport & Recreation (Passive Recreation) 33432 \$1,500		Funds decline due to staff changes Lotterywest Funding application completed, but not submitted. Elements of the Project to continue – Grants Training and Aboriginal Skilled for Life Training. Shire to support the GNP CRC Wellbeing Program (Passive Recreation)

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		1.1.3 Promote and support the needs of disadvantaged people within the community	<p>Community Capacity Building – Leadership Development 5% of total project budget (see Our Community Item 1.1.2) 50022</p> <p>DAIP Implementation 04232 5% of total DAIP budget</p> <p>Seniors Morning Tea \$500 03142</p>	CEO	<p>DAIP Implementation – Training / Chairs for Seniors at the Pool by June 2018.</p> <p>DAIP Training for staff – investigating possible training options.</p> <p>Seniors Morning Tea in partnership with Gnowangerup SES. Completed December 2017. Due to low numbers this event will not be held in 2018.</p> <p>Shire to Support the GNP CRC Wellbeing Program (Passive Recreation)</p> <p>The Aboriginal Skilled for Life</p>

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Training Program Feb 2018.
	1.2. Actively strengthen relationship with our diverse cultural community	1.2.1 Work with the indigenous community to celebrate NAIDOC week	NAIDOC Week Celebrations \$2,000 Wirrapanda Sports Carnival \$5,000	CEO	NAIDOC Week 2018 – due for completion July 2018. Flag to be flown July 2018 Certificates for Skilled for Life Training to be presented. Consultation and Development of a Shire Aboriginal Engagement Policy Feb 2018.
		1.2.2 Implement the DAIP to guide Shire operations and services to ensure they are inclusive of all members of the community.	DAIP Implementation 04232 95% of total DAIP budget.	CEO	DAIP Progress Report due February 2018
	1.3 Investigate the feasibility of changing the name of	1.3.1 Investigate the process required and the cost associated with	Nil	CEO Council	Community Engagement Strategy/

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
	the Shire to promote a more inclusive Shire image	changing the name of the Shire			Community Development Strategy - on hold On hold - Currently working with gtmedia for professional development and support.
2. Build proud and active residents who participate in local activities and services for the betterment of the community	2.1 Facilitate a program of community-based events that encourage social interaction within our three communities	2.1.1. Actively engage the community and event promoters to host iconic, cultural and sporting events within the Shire in partnership with other community organisations e.g.: Australia Day, NAIDOC Week, National Youth Week, Mental Health Week, Thank a Volunteer/Volunteer Week.	Civil Receptions and Events \$11,800 RF04 Projects Development and Promotion \$1,000 03172	CEO	Australia Day – in Borden. Completed. Anzac Day – funds to be provided as per previous years. NAIDOC Week – due July 2018 National Youth Week – due April 2018 Mental Health Week – postponed Thank a Volunteer/Volunteer Week –

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					no longer a Shire event.
		2.1.2 Subscribe to and develop locally based statistical service programs to enhance demographic analysis capability, including Community Profile, Economic Profile and Population forecasts.	Nil	CEO	Contact made with the Australian Bureau of Statistics – request for more data submitted, however ABS have indicated that there is no public Census data available for populations below 250 persons.
		2.1.3 Prepare a Community Development Plan to guide the provision of community based services delivered or facilitated by the Shire.	Community Capacity Building – Community Engagement Training 15% of total project budget 50022 (see Our Community Item 1.1.2)	CEO	On hold –Due to lack of staff Currently working with gtmedia for professional development and support

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		2.1.4. Support annual funds to local community groups & individuals to assist in delivering local passive recreational activities	Community Grants 03142 Other Recreation Expenditure \$8,500	CEO/EA	Investigate local opportunities for passive recreation activities including: <ul style="list-style-type: none"> • Boomerang Bags Sewing Workshops/ Group, • Walking Groups • Seniors Group Exercise • Yoga/Pilates Ongoing Shire to Support the GNP CRC Wellbeing Program (Passive Recreation)
	2.2 Increase productivity and where possible value add to Shire delivered community services	2.2.1. Increase Ongerup Library membership and introduce library activities to be delivered to the community	Ongerup Library Events \$2,500	CEO	KPIs set to increase Library usage. 4 events to be delivered in 2017/18 – 50% completed

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Investigate the possibility of improving the visual appearance of the Library – on hold.
		2.2.2 Investigate needs associated with staffing the Gnowangerup Community Swimming Pool to maintain optimal operations.	<p>Lifeguard Position 32042 \$16,043</p> <p>Swimming Pool Training Funds (Lifeguard Training only) Part of the Community Capacity Building Project 50022 Approx. 6% of the total project budget (see Our Community Item 1.1.2)</p> <p>Pool Promotion 32162 \$2,000</p>	CEO	<p>Lifeguard 8-week trial offered commencing 3rd November 2017. – Completed and Training to Pool Ops level 80% complete</p> <p>Pool expected to commence 7 days a week operation in March 2018.</p> <p>Local Lifeguard Course to train local staff / Volunteers to take place in Feb/ March 2018 – cancelled</p> <p>“Friends of the Pool” to be</p>

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					established, to support the promotion and community ownership of Pool activities. – EOI complete however no community interest received. Requires more community consultation
3. Assist in building the sustainable management of local organisations and community groups	3.1. Support and facilitate the development of community leaders	3.1.1 Work in partnership with other Shires and community organisations to facility the development of local leaders through skills development opportunities and capacity building activities e.g.: Regional Passive Recreation Development Project, Governance Training, Training and Skills Development Project and Community Leadership Project.	Community Capacity Building Project 50022 Approx. 50% of total project budget (see Our Community Item 1.1.2)	CEO	Aboriginal Skilled for Life Training – partnership between Katanning, Broomehill-Tambellup and Gnowangerup Shires. Capacity Building Project – on hold.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
	3.2 Support and encourage opportunities for local volunteering	3.2.2 Facilitate and promote partnerships between volunteer organisations, NGO's, Local Businesses and Local Government Organisations.	Community Capacity Building Project 50022 Approx. 10% of total project budget (See Our Community Item 1.1.2)	CEO	On hold - Delivery of Community Capacity Building Project - due for completion in June 2018. Community Grants due to pen in March 2018. Grant writing workshops scheduled.
4. Ensure residents feel safe and confident in their ability to travel and socialise within their community	4.1 Build a healthy community that is aware of and responsive to current public health risks.	4.1.1 Conduct environmental health initiatives in the community, including inspections and assessments relating to: food, water, noise, disease, pest control and safety.	Costs are built in to the contract payment.	EHO	Ongoing – as per requirements of the Public Health Act of WA 2016
		4.1.2 Continue to monitor the Ongerup Sewerage Scheme	Costs are built in to the contract payment	EHO	Ongoing – as per requirements of Water Services Act of WA 2012
	4.2 Support and promote initiatives that aim to improve mental health	4.2.1 Shire remain an Act-Belong-Commit Partner Site	Act Belong Commit 03172 \$500	CEO	Ongoing Act Belong Commit Partnership Site Agreement to be renewed Feb 2019.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		4.2.2 Support community driven preventative health initiatives and support the provision of services for community members impacted by mental health issues.	<p>Project Promotion and Development 031712 \$1,000</p> <p>Act Belong Commit 031712 \$500 \$1500 in-kind provided by ABC</p> <p>Donation to Southern Agcare \$2,000 62002</p>	CEO	<p>Mental Health Week Community BBQ completed 10th October 2017</p> <p>Act Belong Commit Ongoing</p> <p>Donation to Southern Agcare - Completed</p>

THEME 4. A SUSTAINABLE AND CAPABLE COUNCIL

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
1. Provide accountable and transparent leadership	1.1 Continue to develop a policy framework that guides decision making	1.1.1 Annually review the Shire's Policy Manual and develop new policies as required.	Nil	DCEO	Ongoing action with annual review of manual.
	1.2 Integrate planning, resources and reporting	1.2.1. Develop a seamless suite of plans aligning the strategic direction with operational actions and projects	Nil	CEO	Completed
		1.2.2. Develop the Asset Management Framework which includes policy, strategy and plans	Nil	AWMC	Ongoing action over the 2017/18 financial year.
		1.2.3. Develop a Workforce Plan	\$15,000	CEO DCEO	Staff and Councillor surveys complete.
		1.2.4. Review the Long Term Financial Plan	\$8,680	DCEO	Will commence early 2018
	1.3 Demonstrate accountability through robust reporting that is relevant and easily accessible by the community	1.3.1. Ensure the Annual Report includes all the information that is required by legislation and in a format easily understandable by the community		CEO DCEO	The report was presented at the Annual Electors Meeting.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
	1.4 Optimise opportunities for the community to access and participate in the decision making process	1.4.1 Develop a community engagement / consultation strategy	<p>Community Consultation 0432 \$10,000 (also see Quality Built Form Item 1.3.1)</p> <p>Pool promotion 32162 100% of funds allocated to this project (See our Community Item 2.2.2)</p>	CEO	<p>Development of an Aboriginal Community Engagement Strategy completed Community Development Plan - not commenced due to staffing changes</p> <p>Friends of the Pool group to be established to guide operations and activities at the Pool – no community interest expressed.</p> <p>Negotiations with community groups (Gnowangerup Sporting Complex, Ongerup Sporting Complex, Borden Pavilion,</p>

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Gnowangerup CRC) in relation to leases underway.
		1.4.2 Establish and manage a Strategic Community Reference Group from a wide demographic to provide advice to Council on matters of significant community interest.	Nil	CEO	Not commenced
		1.4.3 Prepare and publish all Agendas and Minutes of Council in accordance with legislation and make them accessible to the public.	Nil	CEO	Documents are available on the Shire's webpage Ongoing
2. To have a highly skilled and effective Council that represents the best interests of the community	2.1. Ensure the elected body has a comprehensive understanding of its roles and responsibilities	2.1.1. Manage election process and ensure new councillors receive relevant documentation.	\$14,800	CEO	No election required - 5 vacancies and 5 nominations Process completed
		2.1.3 Develop an annual elected members training calendar		CEO	Not commenced

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
3. Improve the capability and capacity of the Shire	3.1 Improve organisational systems with a focus on innovative solutions	3.1.1 Implement the outcomes of the Better Practice Review	Nil	CEO DCEO	Completed
		3.1.2 Implement new Synergysoft and ALTUS Human Resources module to provide management with relevant HR statistics to assist decision making	Nil	DCEO	Not proceeding – budget has been re-allocated to 50022 for the internet access project.
		3.1.3 Implement new ALTUS Financial Reporting system to provide a more efficient monthly financial reporting process	\$11,000 59022	DCEO	Senior Finance Officer will use the new system to prepare the January 2018 monthly financial report.
		3.1.4 Conduct five yearly review of Recordkeeping Plan	Included in implementation of Records Management Review	DCEO	Review completed in 2017. Preparation of new plan will be completed prior to December 2018.
		3.1.5 Conduct two-yearly Reg 17 Audit Review	\$7,000 59032	DCEO	Will be completed by April 2018.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		3.1.6 Implement recommendations from Records Management review	\$40,000 59062	DCEO	Records management consultant has assisted with implementing changes to file index and RM processes – archiving/disposal still to be completed in April 2018.
		3.1.7 Annually conduct a review of local laws with a major review to be done eight-yearly. (Last major review was 2016)	Nil	DCEO	Will be undertaken towards the end of the financial year.
		3.1.8 Complete an annual Compliance Audit Return to demonstrate compliance with legislation	Nil	DCEO	Will be completed when requested by the Department.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
	3.2 Strengthen customer service	3.2.2 Review the Shire's Customer Service Charter to inform and enhance service outcomes	Nil	DCEO	Will be completed by the end of the financial year
	3.3 Maintain a highly skilled and effective workforce	3.3.1 Ensure staff training opportunities are identified during performance review process.	\$24,500 57092 \$12,000 60032 \$6,575 61082 \$4,000 63072	DCEO	Training requirements identified and added to training program.
4. For the Shire to demonstrate advocacy in promoting the needs and ambitions of the district and the advancement of Local Government	4.1. Advocate and influence political direction to achieve local and regional development	4.1.1. Continue representation on external Boards and committees such as the GSDC, Walga Zone, School Boards, Hidden Treasures and others to influence positive local and regional outcomes	Nil	CEO DCEO Councillors	Councillor representation on Boards was determined following the swearing in of new Councillors.
		4.1.2. Participate in State policy development processes affecting local government where appropriate	Nil	CEO Shire President	On going Primarily facilitated through WALGA Zone

THEME 5 FINANCIAL SUSTAINABILITY

Objective	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
1. To be less reliant on rates as the primary basis for revenue by leveraging alternative income streams	2.2. Position the Shire to align with State and Federal Government priorities to increase eligibility for grant funding	1.2.1. Monitor State Government media releases and take action when appropriate	Nil	CEO	Ongoing. Auditor General Media Release referred to WALGA Zone December meeting
2. Effective management to conduct business in a financially sustainable manner.	2.1 Manage liabilities and assets through a planned, long-term approach.	2.1.1. Develop Property Strategy and review annually	Nil	CEO	Not Commenced
		2.1.2. Develop an ITC Strategy	\$5,000 60292	DCEO	Waiting on advice from JH Computers
		2.1.3. Update medical practice IT hardware and connect to Shire server	\$25,000 14014	DCEO	Project has been completed.
		2.1.4. Convert CEO & Mechanic houses from Reserve to freehold and separate into 2 lots	\$30,000 29004	DCEO	Contract of Sale signed and returned to Department of Planning, Lands and Heritage

Objective	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		2.1.5. Convert Police OIC and Doctor houses from Reserve to freehold and separate into 2 lots	Nil	DCEO	Department of Communities has signed the Contract of Sale and returned it to Department of Planning, Lands and Heritage.
		2.1.6. Convert to freehold and on-sell the Old Ongerup Police Station	\$15,000 29004	DCEO	New freehold title received and property on the market.
	2.2 Balance service levels for assets against long-term funding capacity.	2.2.1. Complete and maintain Asset Management Plans	Nil	AWMC	This will be on going throughout the year.
		2.2.2. Review Asset Management Plan	Nil	AWMC	This will be on going throughout the year.
	2.3 Seek out efficiencies and regional collaborations to reduce service delivery costs.	2.3.1 Take part in regional collaboration opportunities related to community services such as sharing of regional resources, hosting of regional community development activities	Community Capacity Building Project 50022 Approx. 10% of total project budget (see Our Community Item 1.1.2)	CEO	Community Capacity Building Project - on hold
					Aboriginal Skilled for Life Training in partnership with Katanning, Broomehill-

Objective	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		and support for regional activities taking place in other communities across the Great Southern			Tambellup and Gnowangerup Shires.
3. To effectively plan for the funding and delivery of major projects.	3.1 Effectively prioritise major capital projects to facilitate long-term financial sustainability.	3.1.1 Implement Capital Works Program as detailed in the Capital Works Program 2017-2018	Total budget \$1,217,635 as per below allocations 38014	MW	Ongoing
		3.1.2 Major Road Construction Program, continue to update road asset information and develop construction/ maintenance program that optimises funding opportunities for future road asset sustainability. Gravel re-sheeting a minimum of 8km per year to be reassessed post WANDRRA	Council Allocation \$526,500 38014	MW	Ongoing

Objective	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
4. Continue to liaise with key stakeholders such as State and Federal Government Agencies.	4.1. Maximise funding opportunities for key infrastructure projects for the Shire of Gnowangerup	4.1.1. Roads to Recovery funding to focus on preservation and resealing of single seal bitumen roads – Ongerup Pingrup Rd, Sandalwood Rd, Nightwell Rd, Old Ongerup Rd, Salt River Rd, Gleeson Rd and Laurier Rd. Urban towns as required by condition assessment.	\$577,135 38014	MW	Ongoing
		4.1.2. Submit funding for Regional Road Group funds. Focus on preservation resealing of single seal bitumen roads – Borden Bremer Bay Rd, Tieline Rd, Tambellup Rd, Kwobrup Rd. Complete widening and resealing of Ongerup Pingrup Rd.	\$114,000 38014	MW	Completion for 18/19 financial year

Objective	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		4.1.3. Maximise WANDRRA funding opportunities by reviewing and incorporating works completed by WANDRRA and adjust works program accordingly.	Ongoing 39292	MW	Ongoing

THEME 6 QUALITY BUILT FORM

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
1. For the Shire's commercial and residential areas to be filled with quality buildings and appealing streetscapes	1.1 Ensure planning frameworks promote and support mixed use developments	1.1.1. Design Stage 1 of residential subdivision in Quinn Street.		Town Planner	Design approved by WAPC. Land (3 lots) now available via Landcorp
		1.1.2. Contribute to the Great Southern Housing Initiative	To be determined	CEO	Finalising project for two workers houses
	1.2 Environmentally sensitive building designs are promoted and encouraged.	1.1.3. Ensure environmental consideration is reflected in Town Planning and Building Approvals	Nil	Town Planner Building Surveyor	Ongoing – guided by R-Codes, BCA, etc.
	1.3 Buildings and landscaping is suitable for the immediate environment and reflect community values.	1.3.1 Facilitate the redevelopment of Aylmore Springs Stage 1: Community Consultation Stage 2: Design & Implementation	Community Consultation 04032 80% of the total project budget Community Capacity Building	CEO Town Planner	Community Consultation for the redevelopment of Aylmore Springs – To Commence June 2018 Investigate a Landscaping / gardening contract for Ongerup and

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Borden as part of the 2018-19 budget process
		1.3.2 Review and ensure the Shire Planning Scheme & Policies reflect Council's strategic initiative and community values		Town Planner	Completed
2. Facilitate and integrate housing options, local services, employment and recreational spaces	2.1.Facilitate diverse, inclusive, housing options	2.1.1. Support Landcorp release of residential blocks		CEO	2 Blocks in Quinn Street are for sale. The Shire has purchased a block on Quinn Street for the purpose of constructing transient worker housing.
		2.1.2. Acquire 11 & 13 Bell Street Gnowangerup vacant blocks for re-sale	\$5,000 29004	DCEO	CS Legal appointed to act for Shire. Awaiting discharge of mortgage from Bankwest.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
		2.1.3. Purchase grouped housing block from Landcorp	\$65,000	CEO	Completed
	2.2. Provide appropriate open space to recreate and connect with nature.	2.2.1. Encourage better use of existing underutilised community spaces across the Shire	Nil	CEO Council Town Planner	Advice and guidance available for groups managing local assets such as Sporting Complexes, Historical Buildings and Community Buildings.
		2.2.2. Support projects that improve community spaces and that incorporate the sustainable management of community assets into the future e.g. Community Garden	Community Grants – Community Garden Disabled Toilet \$5,000	CEO	Community Grant Provided for Community Garden Project due for completion June 2018 Advice and guidance available for groups managing local assets such as Sporting

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Complexes, Historical Buildings and Community Buildings.
3. To provide facilities of the highest quality which reflect the needs of the community now and into the future	3.1 Develop an understanding of the demographic context of local communities to support effective facility planning	3.1.1. Prepare a demographic profile for each of the 3 communities using the 2016 Census data.	Nil	CEO	Not commenced as the Census does not collect population data below 250 persons
4. Manage current and future assets and infrastructure	4.1 Continue to improve asset management practices	4.1.1. Develop a long-term approach to significant facility upgrades and improvements	Nil	AWMC	As the AM Plans for these facilities are completed they will identify where upgrades and improvements are required.
		4.1.2. Develop an Asset Management Strategy 2018-2028 to guide the Shire's approach to managing its assets	Nil	AWMC	Will be developed over the 17/18 year.
		4.1.3. Maintain and protect heritage building and places	Nil	CEO	Advice and guidance available for groups managing local assets.

Objectives	Strategic Initiatives	Actions and Projects	Budget Allocation	Responsibility	Progress
					Engage a consultant to complete the Thematic Framework – due June 2018.
		4.1.4. Complete planned shade facility and niche wall at Gnowangerup Cemetery	\$2,000 30012	MW Council	Will be progressed by Councillors
		4.1.5. Update mapping of plots and number grave sites at Gnowangerup Cemetery	\$1,500 30012	DCEO	Admin and Works staff consulting over process.
		4.1.6. Continue to work with GRDC and the Gnowangerup Aboriginal Corporation in progressing the business case for the agricultural training facility	\$10,000	CEO	Awaiting feedback from GSDC and Consultants on changes to the draft report

12.2	NEW POLICY – APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM
Date of Report:	14 th February 2018
Business Unit:	Strategy and Governance
Officer:	Vin Fordham Lamont – Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- New draft policy – Appointment of Acting Chief Executive Officer

PURPOSE OF THE REPORT

For Council to adopt a new Appointment of Acting Chief Executive Officer policy and approve its inclusion into the Shire of Gnowangerup Policy Manual.

BACKGROUND

The Local Government Act 1995 requires a Council resolution to appoint persons to the position of Acting CEO. It is customary for the Deputy CEO to act as CEO during approved absences of the CEO.

COMMENTS

Council can choose to determine an appropriate resolution to appoint an Acting CEO each time the CEO takes a leave of absence. Alternatively, if Council is satisfied that the current Deputy CEO is an appropriate person to act in the CEO role, it can choose to adopt a policy to evidence this belief. This would remove the requirement to take an item to Council for each period of leave of the CEO.

It should be noted that the policy would need to be updated each time a new person is appointed to the role of Deputy CEO.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995
Part 5 Administration
Division 4 Local government employees
5.36. Local government employees
s 5.36(2)(a)

POLICY IMPLICATIONS

The new Appointment of Acting Chief Executive Officer policy will be added to the Policy Manual.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Gnowangerup Strategic Community Plan 2017-2027

THEME 4. A SUSTAINABLE AND CAPABLE COUNCIL

Objective 1. Provide accountable and transparent leadership

Strategic Initiative 1.1 Continue to develop a policy framework that guides decision making

RISK MANAGEMENT CONSIDERATIONS

Nil

IMPACT ON CAPACITY

The Deputy CEO will undertake his normal duties in addition to those of the CEO, as has previously been the case.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could choose not to adopt the draft policy and this would create unnecessary work for officers and elected members to write and review a council agenda item each time the CEO takes leave.

CONCLUSION

It is appropriate for Council to adopt the proposed policy as it will simplify the process of appointing an Acting CEO.

VOTING REQUIREMENTS

Absolute majority

OFFICERS RECOMMENDATION

0218. That Council:

- **Adopts the new Appointment of Acting Chief Executive Officer policy; and**
- **Approves its inclusion into the Shire of Gnowangerup Policy Manual.**

3.9 APPOINT ACTING CHIEF EXECUTIVE OFFICER

This policy provides for the appointment of the Shire's current Deputy Chief Executive Officer to perform the role of Acting Chief Executive Officer during approved absences of the Chief Executive Officer.

In accordance with the requirements of the Local Government Act 1995, section 5.36(2)(a), the Council has determined that the person appointed as the permanent incumbent to the position of Deputy Chief Executive Officer is suitably qualified to perform the role of Acting Chief Executive Officer.

The Shire's incumbent Deputy Chief Executive Officer is VINCENT (VIN) FORDHAM LAMONT.

Appointment to the role of Acting Chief Executive Officer shall be made in writing by the Chief Executive Officer for a defined period that does not exceed 3 months. A Council resolution is required for periods exceeding 3 months.

The Deputy Chief Executive Officer will be appointed to the role of Acting Chief Executive Officer at the discretion of the Chief Executive Officer.

Adopted:

Amended:

12.3 OLD GNOWANGERUP POLICE STATION AND GAOL PART OF RESERVE 14184, AYLMORE ST, GNOWANGERUP

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 14th February 2018
Business Unit: Strategy and Governance
Officer: Shelley Pike – Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Draft Lease to Gnowangerup Heritage Group Inc.

PURPOSE OF THE REPORT

To seek Council's approval of a request from the lessor to waive all utility service charges in the proposed lease agreement.

BACKGROUND

In late 2017 the Shire of Gnowangerup reviewed the lease of the Old Gnowangerup Police Station and Old Gaol to Gnowangerup Heritage Group Inc. A new lease was drafted to provide greater clarity around responsibilities and expectations of both parties to the lease.

The draft lease was provided to the Gnowangerup Heritage Group Inc. for comment. The group has requested that Council consider waiving all utility service charges such as water, rubbish and electricity etc. for the term of the lease.

The group intends to restore the old police station without requesting funds from the Shire, and has already undertaken some renovations of the Old Gaol. Once restored both buildings will be opened to the public as part of a heritage precinct.

COMMENTS

Both buildings are on a large parcel of land, Crown Reserve 14184. The Shire holds a management order over the reserve with a purpose of 'Community Purposes'.

The Shire currently covers all utility costs, ESL and Insurance. As the property is on a reserve the Shire does not charge rates and Water Corp does not charge service charges (only water usage). Currently there is no waste service and no rubbish fees charged against the property.

	2017/18	2016/17	2015/16
Water usage only	\$4.78 to date	\$15.79	\$2.16
Synergy	\$240.90 to date	\$175.50	\$163.10
ESL	\$75.00	\$73.00	\$71.00
Insurance	\$1020.92*	\$509.01	\$503.95
Rubbish	N/A	N/A	N/A
Total	\$1341.60	\$773.30	\$740.21

*Increase due to Fair Value of old police house and gaol (previously only the house was insured).

The cost of one rubbish bin and one recycling bin is \$173.00 per annum.

Council has an expectation that community groups occupying and/or leasing Council buildings take responsibility for utility charges, particularly if they are leasing for a “peppercorn rent” and Council pays the insurance costs.

An exception to this practice is the Old Community Health Building and Wirrina House in Yougenup Road, Gnowangerup, which is leased to Gnowangerup Heritage Group Inc. The Shire pays the utilities on that property.

It would therefore seem reasonable that the Gnowangerup Heritage Group Inc. contributes towards the utility fees and charges. A 50% contribution on current figures less insurance would equate to approximately \$232.00 (including bin charge) annually towards the usage cost of utilities.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could consider varying the contribution anywhere between 0-100 percent.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Several discussions have been held with Gnowangerup Heritage Group Inc.

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Waiving all utility service fees and charges could set an undesirable precedent for other community groups who currently pay utility service fees and charges.

FINANCIAL IMPLICATIONS

As Council currently pays all the costs associated with the property in question, depending on the percentage of utilities that Council decides that the heritage group should pay, there will be a saving to Council going forward.

STRATEGIC IMPLICATIONS

The Shire of Gnowangerup Strategic Community Plan 2017 – 2027

Theme 3: Our Community

1: Build connectivity between the three communities.

1.1 Strengthen the sense of place and culture and belonging through inclusive community interaction and participation.

VOTING REQUIREMENTS

Simple majority

OFFICER RECOMMENDATION

0218. That Council:

- **Agree to Gnowangerup Heritage Group Inc. making a 50% contribution towards the annual cost of all utility fees and charges less the cost of insurance in relation to the Old Gnowangerup Police Station and Gaol; and**
- **Authorises the CEO to include this condition in the new lease to Gnowangerup Heritage Group Inc.**



SHIRE OF GNOWANGERUP

LEASE

Dated the first February 2018

BETWEEN:

SHIRE OF GNOWANGERUP
("the Lessor")

and

GNOWANGERUP HERITAGE GROUP, INCORPORATED
("the Lessee")

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LEASE

This Lease dated 1 February 2018

PARTIES SHIRE OF GNOWANGERUP of 28 Yougenup Road, Gnowangerup, Western Australia
("the Lessor")

and

The person or persons described in Item 1 of Schedule 1 ("the Lessee")

Recitals

The Lessor has agreed to lease the Premises to the Lessee on and subject to the terms and conditions of this Lease.

Operative Provisions

1. INTERPRETATION

1.1 Definitions

In this Lease, unless the contrary intention appears:

'Commencement Date' means the commencement date of the Term specified in Item 3 of Schedule 1;

'GST' means a tax, impost or other duty raised on the supply of goods and services and imposed by the Commonwealth of Australia or a state or territory of the Commonwealth of Australia;

'Land' means the land described in Item 2 of Schedule 1;

'Lessee' if only one Lessee is a party means the Lessee and the executors, administrators and permitted assignees of the Lessee and if there are two or more Lessees parties means the Lessees and each of them and their and each of their executors, administrators and permitted assigns and if the Lessee or any of the Lessees is a corporation includes the successors and permitted assigns of the Lessee;

'Lessor' if only one Lessor is a party means the Lessor and the executors, administrators and assigns of the Lessor and if there are two or more Lessors parties hereto means the Lessors and each of them and their and each of their executors, administrators and assigns and if the Lessor or any of the Lessors is a corporation includes the corporation and its successors and assigns;

‘Premises’ means the premises described in Item 2 of Schedule 1 and includes all improvements and buildings on the premises at the Commencement Date erected or carried out at anytime during the Term and whether erected or carried out by the Lessor or the Lessee;

‘Rent’ means the Rent payable by the Lessee pursuant to this Lease;

‘Term’ means the term of this Lease as specified in Item 3 of Schedule 1 commencing on the Commencement Date and any shorter period in the event of the early determination of the Term.

1.2 Interpretation

In this Lease, unless the contrary intention appears:

- (a) words suggesting the singular include the plural and vice versa;
- (b) words suggesting any gender include any other gender;
- (c) reference to a person include a company, corporation, and unincorporated or incorporated association or statutory authority;
- (d) references to clauses, paragraphs, subparagraphs and Schedules are to clauses, paragraphs, and subparagraphs of, and schedules to, this Lease as amended from time to time in accordance with the terms of this Lease;
- (e) headings used for clauses, paragraphs, subparagraphs, Schedules and the table of contents are for ease of reference only and is not to affect the interpretation of this Lease;
- (f) references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for such laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;
- (g) where the words ‘includes’ or ‘including’ are used, they are taken to be followed by the words ‘without limitation’;
- (h) a reference to any body is:
 - (i) if that body is replaced by another organisation, taken to refer to that organisation; and
 - (ii) if that body ceases to exist, taken to refer to the organisation which most nearly or substantially serves the same purposes or objects as that body; and
 - (iii) all dollar amounts specified in this Lease are in Australian dollars.

2. LEASE

2.1 Lease

- (1) The Lessor grants a lease to the Lessee and the Lessee takes a lease of the Premises on and subject to the terms of this Lease.
- (2) Where the Land is Crown land the grant of a lease under subclause (1) is subject to the approval of the Minister of Lands.

2.2 Term

The Premises are held by the Lessee as tenant for the Term commencing on the Commencement Date specified in Item 3 of Schedule 1 and expiring on the expiry date specified in Item 3 of Schedule 1 the Lessee paying therefore the Rent payable in the manner provided in this Lease.

2.3 Rent

- (1) The Lessee must pay to the Lessor for each year the annual rent specified in Item 4 of Schedule 1.
- (2) The Rent is payable in the manner set out in Item 5 of Schedule 1.

3. LESSEE'S OBLIGATIONS

3.1 Services

The Lessee must punctually pay for all water, gas, electricity, telephone, rubbish and other utility services which are either provided to or used on the Premises.

3.2 Maintenance

- (1) The Lessee must keep and maintain every part of the Premises and all lighting and electrical installations and all drainage and septic systems and all other fixtures and fittings in good and substantial repair, order and condition, fair wear and tear excepted.
- (2) The Lessee must keep and maintain all areas of the grounds.
- (3) The Lessee must seek approval from the Lessor if it intends to carry out repairs of a structural nature e.g. re-stumping.

3.3 Repaint

Without limiting the generality of clause 3.2, as often as is necessary in the reasonable opinion of the Lessor, at the Lessee's own expense, the Lessee must paint, colour, varnish and paper to the reasonable satisfaction of the Lessor all such parts of the Premises as have been previously painted, coloured, varnished or papered.

3.4 Entry by Lessor to view and to repair

- (1) The Lessee must permit the Lessor, the Lessor's agents and contractors at all reasonable times to enter into and upon the Premises in order to view and examine the state of repair, order and condition.

- (2) The Lessee must permit the Lessor, the Lessor's agents and contractors at all reasonable times and, in the case of emergency, at any time to enter into and remain upon the Premises with all necessary plant, equipment and materials to carry out any works or make any repairs or alterations or additions to the Premises.

3.5 Abatement of nuisances

The Lessee must not do or omit to do any act matter or thing which may be or be deemed to be a nuisance within the meaning of the Health Act 1911 or any other Act or under any planning scheme, local law, regulation or written law applicable to the Premises or the use or occupation of the Premises by the Lessee and the Lessee must immediately abate any such nuisance or alleged nuisance.

3.6 Pests

The Lessee must keep the Premises free of ants, termites, rodents, pests and vermin.

3.7 No living in premises

The Lessee must not use or permit the use of any part of the Premises for living or sleeping or for any unlawful purpose.

3.8 Rubbish

The Lessee must not permit any rubbish or garbage to accumulate on the Premises unless confined in suitable containers which are located so as not to be visible to members of the public.

3.9 Compliance with written laws

The Lessee must comply with, carry out and perform the requirements of the Local Government Act, the Health Act and any other Act, ordinance, town planning scheme, local law, regulation or written law or of any notice, requisition or order under a written law applicable to the Premises or the use or occupation of the Premises.

3.10 Permitted purpose and operation of Lessee's affairs

- (1) The Lessee must use the Premises only for the purpose specified in Item 6 of Schedule 1 or for any other purpose first approved in writing by the Lessor.
- (2) The Lessee must at all times conduct its affairs for the purpose specified in Item 6 of Schedule 1 in a first class businesslike and reputable manner and with due diligence and efficiency.
- (3) Without limiting subclause (1), where the Land is reserved Crown land the Lessee must not use the Land contrary to the purpose for which the Land is reserved.

3.11 Insurances

- (1) The Lessee must, at the Lessee's expense, effect and keep current, with an insurance company approved by the Lessor the following insurances in relation to the Premises:

Public risk

- (a) A policy covering public risk which:
 - (i) is in the name of the Lessee and provides for a minimum cover of **ten million dollars** (\$10,000,000.00) for each accident, claim or event or such higher amount as the Lessor reasonably specifies; and
 - (ii) extends to cover any liability for the death of, or injury to, any person or damage to any person's property sustained when such

person is using or entering or near the Premises, or sustains the injury or damage as a result of an act or omission of the Lessee, its agent, licensee, employee or representative.

Fittings and chattels

- (b) A policy covering the Lessee's fittings, fixtures and chattels contained in or about the Premises for its full insurable value against loss or damage resulting from fire and extraneous risks including but not limited to water, storm and rainwater damage.
- (2) The Lessee must give to the Lessor at least 30 days' written notice before either cancellation of a policy or a reduction in its level or extent of cover.

3.12 Evidence of insurance cover

- (1) Before taking possession of the Premises, the Lessee must deliver the insurance policies required under this Lease to the Lessor.
- (2) The Lessee must give satisfactory evidence to the Lessor that the policies have been renewed within 7 days after the expiration of each policy term.

3.13 Not to void insurances

The Lessee must not at any time do or allow anything which may either render the insurances on the Premises or any part of it void or voidable.

3.14 Indemnity

- (1) The Lessee must indemnify the Lessor and keep the Lessor indemnified from and against all claims, demands, writs, summonses, actions, suits, proceedings, judgments, orders, decrees, damages, costs, losses and expenses of any nature whatsoever which the Lessor may suffer or incur in connection with loss of life, personal injury or damage to property arising from or out of any occurrence in upon or at the Premises or the use by the Lessee of the Premises or to any person or the property of any person using or entering or near any entrance to the Premises or occasioned (wheresoever it may occur) wholly or in part by any act, neglect, default or omission by the Lessee its agents, contractors, servants, workmen, customers, members or any other person or persons using or upon the Premises with its consent or approval expressed or implied.
- (2) The Lessee must indemnify, and keep indemnified, the Minster for Lands from and against all claims for compensation or costs which may be incurred directly or indirectly by reason of or in relation to the use of the Premises by the Lessee.

3.15 Alterations and improvements

- (1) The Lessee must not, without the prior written consent of the Lessor, make or permit to be made any alterations or additions to the Premises, or remove from the Premises any improvement and the Lessee must not cut maim or injure or suffer to be cut maimed or injured any of the walls, floors, ceilings, plumbing, gas or electrical fixture or fittings or timbers.
- (2) The Lessee must not, without the prior written consent of the Lessor, make changes to the grounds.

3.16 Notice of defects

The Lessee must give to the Lessor immediate notice in writing of any damage to or defect in the Premises or the water or sewerage pipes, gas pipes, electrical light fixtures or any plant fittings or equipment in the Premises.

3.17 Assignment or subletting

- (1) The Lessee must not assign, sublet or part with the possession of the Premises or any part of the Premises and the Lease without the prior written consent of the Lessor.
- (2) Sections 80 and 82 of the Property Law Act 1969 are expressly excluded.
- (3) Where the Land is Crown land, the prior written consent of the Minister for Lands is required under subclause (1) in addition to the consent of the Lessor.
- (4) The Lessee must not mortgage, encumber or charge the Premises or the Lease.

3.18 Signs

The Lessee must not, without the prior written consent of the Lessor, affix or exhibit or permit to be affixed to or exhibited upon any part of the exterior of the Premises or in any place visible from outside the Premises any placard, sign, notice, poster, hoarding or advertisement.

3.19 Legal Costs

The Lessee must pay to the Lessor on demand all costs, charges and expenses (including solicitors' costs and surveyors' fees) incurred by the Lessor for the purpose of or incidental to the preparation and service of any notice under Section 81 or any other Section of the Property Law Act 1969 requiring the Lessee to remedy a breach of a provision of this Lease.

3.20 Lessee to make good

At the expiration or sooner determination of this Lease:

- (a) the Lessee must yield up the Premises to the Lessor in the condition required by this Lease; and
- (b) the Lessee must remove from the Premises all fixtures, fittings and chattels brought onto the Premises by or for the use of the Lessee except for any structural improvements.

3.21 No registration or absolute caveat

- (1) The Lessee must not register this Lease or lodge any absolute caveat in respect of the Premises.
- (2) If any absolute caveat is registered or lodged or the Lease is registered by the Lessee, then in consideration of the Lessor having granted this Lease to the Lessee, the Lessee hereby irrevocably appoints the Lessor and each and every one of the officers or agents of the Lessor jointly and severally for the Term and for a period of 6 months after the Term the agent and attorney of the Lessee to surrender or withdraw the lease or caveat the cost of which must be borne and paid by the Lessee.

4. QUIET POSSESSION

If the Lessee pays the Rent and performs its covenants contained in this Lease the Lessee may peaceably possess and enjoy the Premises for the Term without any interruption from the Lessor or any person lawfully claiming through, from or under its subject always to the rights, powers, remedies and reservations of the Lessor contained in this Lease.

5. MUTUAL AGREEMENTS

5.1 Default

If:

- (a) the Rent or any part of it is in arrears for 14 days even if it has not been formally demanded;
- (b) the Lessee breaches or does not comply with any provision whether expressed or implied in this Lease;
- (c) repairs required by any notice given by the Lessor under this Lease are not completed within the time specified in the notice;
- (d) the Lessee is a corporation and an order is made or a resolution is passed for the winding up of the Lessee except for the purpose of reconstruction or amalgamation with the written consent of the Lessor which consent is not to be unreasonably withheld;
- (e) the interest of the Lessee under this Lease is taken in execution;
- (f) the Lessee abandons or vacates the Premises; or
- (g) the Lessee being an incorporated association:
 - (i) is wound up or resolves to be dissolved or wound up voluntarily;
 - (ii) without the prior written consent of the Lessor, changes its name, objects or constitution;
 - (iii) is convicted of an offence under the Associations Incorporations Act 2015,

then the Lessor may in addition to its other powers either:

- (i) re-enter on the Premises or any part of them with force if necessary and eject the Lessee and all other persons from and repossess the Premises; or
- (ii) by notice in writing to the Lessee determine this Lease,

or both.

5.2 Lessor's powers

- (1) If the Lessor exercises its powers under clause 5.1, this Lease is to terminate but the Lessee is not released from liability for any breach of or non-compliance with any provision of this Lease and the remedies available to the Lessor for recovery of arrears of rent or for prior breach or non-compliance are not affected.

- (2) On termination if the Lessee fails to remove its fixtures, fittings and chattels the Lessor may at its option do either or both of the following:
 - (a) remove and store any of them in such a manner as the Lessor determines at the cost of the Lessee; and
 - (b) if the Lessee does not remove or recover them within a month after termination of the Lease, treat them as if the Lessee had abandoned its interest in them and they had become the property of the Lessor and the Lessor may then deal with them in such a manner as the Lessor determines. If the Lessor sells them, it need not account to the Lessee for the proceeds of sale, but may apply the proceeds of sale as it sees fit.

5.3 Damage to the Premises

- (1) If the Premises are destroyed or damaged so as to render them, in the opinion of the Lessor, wholly or partially unfit for the Permitted Purpose then the Lessor may, on giving one month's notice in writing to the Lessee, terminate this Lease.
- (2) Termination under subclause (1) is without prejudice to any rights which may have accrued to either party prior to termination.
- (3) To avoid doubt, the Lessee is not entitled to any abatement of the Rent by reason of damage to, or destruction of, the Premises.

5.4 Entry by Lessor

If the Lessee fails to duly and punctually observe or perform any provision of this Lease the Lessor is entitled to carry out the observance or performance of the provision and for that purpose the Lessor or the Lessor's agent or workmen may if necessary enter the Premises.

5.5 Works by Lessor

- (1) The Lessor may by itself or its agents at all reasonable times enter the Premises or any part of the Premises for any one or more of the following purposes:
 - (a) complying with the terms of any legislation affecting the Premises and any notices served on the Lessor or Lessee by any statutory, licensing, municipal or other competent authority;
 - (b) carrying out any repairs, alterations or works of a structural nature;
 - (c) installing any services such as air-conditioning apparatus, automatic fire sprinklers, gas pipes, water pipes, drainage pipes, cables or electrical wiring;
 - (d) making any repairs which the Lessor may think necessary to the Premises;
 - (e) taking inventories of fixtures;
 - (f) exercising the powers and authorities of the Lessor under this Lease.
- (2) In carrying out the works referred to in this clause the Lessor is not to cause unnecessary interference with the use of the Premises by the Lessee.

5.6 Holding over

If the Lessee holds over the Premises upon the expiry of the Term then a tenancy from year to year is not to be presumed but in that event the tenancy is a tenancy from week to week upon the terms and conditions contained in this Lease insofar as they are applicable and is determinable at the expiration of one week's notice by either party to the other at any time.

5.7 No waiver

No custom or practice which has grown up between the parties in the course of administering this Lease is to be construed so as to waive or lessen the right of the Lessor to insist on the performance by the Lessee of all or any of the Lessee's obligations under this Lease.

5.8 No warranty

- (1) This document embodies the whole transaction of leasing made by this Lease and all warranties, conditions and representations collateral or otherwise concerning the leasing whether written, oral, express or implied and whether consistent with this document or not are cancelled.
- (2) This Lease may be amended only by instruments in writing executed by the Lessor and the Lessee.
- (3) The Lessee acknowledges that it has entered into this Lease without relying on any representation or warranty by the Lessor except as stated in this clause and after satisfying itself as to the suitability of the Premises for the purpose of which the Premises are leased.

5.9 Lessor's right to install services

The Lessor reserves to itself and to its employees agents and contractors the right to enter upon the Premises at all reasonable times with all necessary materials and appliances to erect, make, excavate, lay, or install in on over or under the Premises any posts, drains pipes, conduits, cables wires, or other things requisite for any existing or future service to the Premises together with the like right to enter upon the Premises for the purpose of inspecting, removing, maintaining, altering or adding to any such things relation to an existing service to the Premises and, in each such case the Lessor is to cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

5.10 Execution of works by Lessor

If the Lessor desires or is required to:

- (a) execute any works which by law the Lessor is bound and has been required to execute on the Premises; or
- (b) alter, repair, add to or re-build any part of the Premises; or
- (c) construct, erect, lay down, alter, repair, cleanse or maintain any drain, ventilator shaft, water pipe, electric wires or gas pipes in connection with or for the accommodation of the Premises or any adjoining property; or
- (d) underpin; or
- (e) reinstate or re-build in case of fire,

then and in any such case the Lessor may with or without employees, agents, workmen and contractors and appliances enter upon the Premises and carry out such works doing as little damage to the Premises as is reasonably possible and restoring them without unreasonable delay but without making compensation for any damage or inconvenience to the Lessee provided that in each case the Lessor is to cause as little inconvenience and damage to the Lessee as is practicable in the circumstances.

5.11 Notices

- (1) Any notice or demand from the Lessor to the Lessee is to be taken to be duly served if left for the Lessee on the Premises, if mailed by prepaid letter addressed to the Lessee at the address set in this Lease or if sent by facsimile machine to the Lessee's facsimile machine.
- (2) Any notice or demand from the Lessee to the Lessor is to be taken to be duly served if mailed by prepaid letter addressed to the Lessor at its office.
- (3) A notice or demand posted mailed is to be taken to be duly served at the expiration of 48 hours after the time of posting mailing and any notice given by one party to the other may be signed on behalf of the party giving it by a director, secretary, chief executive officer or solicitor.

5.12 Additional terms, covenants and conditions

The parties agree that all (if any) additional terms, covenants and conditions in Schedule 2 are taken to be incorporated in, and form part of, this Lease.

6. ESSENTIAL TERMS

The Lessee and the Lessor agree that each of clauses 2.3, 3.1, 3.2, 3.10, 3.11 and 3.17 are essential terms of this Lease, and any breach or failure by the Lessee to comply with any of those clauses entitles the Lessor to all rights and remedies available to it in respect of breach of or failure to comply with an essential term.

SCHEDULE 1

Item 1	Lessee's Name and Address:	Gnowangerup Heritage Group Inc. P O Box 344 GNOWANGERUP WA 6335
Item 2	Land:	Portion of Lot 87 on Deposited Plan 224130 being part of the land contained in Crown Land Title Volume LR3018 Folio 510 and being part of Reserve 14184, Alymore Street, Gnowangerup (known as the Old Gnowangerup Police Station and Gaol Buildings)
	Premises:	The Land and Buildings
Item 3	Term:	Five Years
	Commencement Date:	1 February 2018
	Expiry Date:	31 st January 2023
Item 4	Annual rent:	\$1.00 per annum if and when demanded.
Item 5	Manner of payment of rent:	Cheque Direct Deposit In Person at Administration Office
Item 6	Permitted Purpose:	Used by the Gnowangerup Heritage Group Inc. to conduct Heritage Group Meetings and to restore and renovate buildings to serve as possible future tourist attraction.

SCHEDULE 2 ADDITIONAL TERMS AND CONDITIONS

Early Termination

If by reason of any change of regulation or by-law, the Lessee is prevented from undertaking their activities on the land, then the Lessee has the option to terminate the lease.

DRAFT

EXECUTED by the parties

THE COMMON SEAL of **SHIRE OF**)
GNOWANGERUP was hereunto affixed pursuant)
to a resolution of the Council in the presence of:)

Shire President

Chief Executive Officer

**On behalf of GNOWANGERUP HERITAGE GROUP
INC.**

Signature of Authorised Person

Office Held

Name of Authorised Person

Signature of Authorised Person

Office Held

Name of Authorised Person

ATTACHMENT

AERIAL VIEW OF PREMISES

Portion of Lot 87 (outlined in yellow) on Deposited Plan 224130 being part of the land contained in Crown Land Title Volume LR3018 Folio 510 and being part of Reserve 14184, Aylmore Street, Gnowangerup (known as the Old Gnowangerup Police Station and Gaol Buildings)



13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

13.1 SHIRE OF GNOWANGERUP ABORIGINAL ENGAGEMENT POLICY

Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM
Date of Report:	14 th February 2018
Business Unit:	Finance
Officer:	Shelley Pike – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Shire of Gnowangerup Aboriginal Engagement Policy
- Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017

PURPOSE OF THE REPORT

For Council to consider adopting a 'Aboriginal Engagement Policy' to:

1. Guide community and staff regarding cultural protocols associated with the first people of the local area; and
2. Facilitate consistent standards of engagement to increase local aboriginal capacity, support the development of local aboriginal leaders and facilitate increased involvement of Aboriginal people in mainstream community activities, groups and organisations.

BACKGROUND

In 2017, the Shire was informally approached by the President of the Gnowangerup Aboriginal Corporation regarding Welcome to Country Protocol and culturally appropriate engagement of Aboriginal community members living in the Shire of Gnowangerup.

A number of matters were raised:

1. Payment of a fee for local Welcome to Country presentations

- A payment should be made to an Aboriginal person who presents a Welcome to Country (both in Noongar or English) or Acknowledgement, as the practice of Aboriginal ceremonies is the intellectual property of the Aboriginal people and therefore attracts a fee for service;
- The Shire, wherever possible should include a Welcome to Country at official functions; and
- Where an Elder or appropriate Aboriginal person is not available to present a Welcome to Country, an acknowledgement should be presented by the presiding officer/ MC.

2. Consultation with Aboriginal people during the development of community facilities and community planning activities.

- Where a new community facility or significant plan or project is being developed, Aboriginal residents should have the opportunity to take part in consultation activities. Consultation with Aboriginal residents should, where possible, be delivered

in a culturally appropriate manner. This will enable improved engagement and input into the development of community amenities and provide the Shire with a local aboriginal perspective.

3. Consultation and development of local sites of Aboriginal significance and consideration for aboriginal beliefs.

- There are a number of local sites of Aboriginal significance within the Shire. In all cases the sites in question are not owned by Aboriginal people. Despite this the Noongar people are the custodians of the land and are recognised as having rights over sites of cultural and spiritual significance. For this reason, Aboriginal people should be consulted prior to any proposed development or changes to these sites; and
- The Shire logo features an image of the Stirling Ranges under cloud cover/ dark sky. This image has the potential to cause distress to local Aboriginal people due to the fact that in local indigenous belief this image could be interpreted as a sign of a death in the community. Prior consultation with the local aboriginal community would have provided Council with an Aboriginal viewpoint and may have created an opportunity for a more inclusive logo to be selected.

The Shire of Gnowangerup has a significant percentage of Aboriginal people 8.4%, higher than the state average of 3.1%. The Aboriginal population in the Shire is mainly located in the town of Gnowangerup and identify as the Noongar people. As with other communities in Western Australia, Aboriginal community members living in the Shire of Gnowangerup face considerable challenges and disadvantage in the areas of health, employment, housing and education; compared with the non-aboriginal community.

For this reason, there is a clear underrepresentation of Aboriginal people who hold leadership roles in the community. In addition, other than sports activities, Aboriginal people are also under-represented as members of mainstream community organisations and as participants in community activities and community action.

Currently, the Gnowangerup Aboriginal Corporation (GAC) is the main community organisation that represents the interest of the Noongar people living in the Shire. GAC is made up of eight committee members, however it is acknowledged that this leadership group is overstretched and does not have a clear succession plan. GAC aims to change this, by supporting opportunities for local Aboriginal leadership development and cultural exchange. GAC also aims to foster good will and support from the wider community to work with the Aboriginal community, to improve living conditions and increase the level of engagement of Aboriginal people in mainstream community activities.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

In 2017, during the community consultation for the Strategic Community Plan, the Shire hosted an Aboriginal focus group. The workshop attracted 15 Noongar people. The group was made up of a wide demographic of participants, all of whom contributed their views about the future of the Shire from an Aboriginal perspective.

There was a general view that Aboriginal people in the Shire had little representation in most community consultation activities, in community committee's and steering groups and had often been overlooked to contribute to community planning activities. Attendees indicated that Aboriginal community members were more comfortable when initial consultation activities took place in culturally secure locations and were delivered in a manner that was culturally appropriate. The Aboriginal focus group was viewed as an opportunity for participants to put forward their views in a comfortable, familiar environment without any risk of perceived prejudice or stigma.

The attendees expressed a desire to be invited to take part in future consultations with a view to growing a leadership group of younger Aboriginal people who could be supported into leadership roles in the wider community. At this meeting, it was also acknowledged that traditional protocols were on occasion not respected or considered as part of local community activities.

In January 2018, Shire Staff consulted with the South West Aboriginal Land and Sea Council (SWLSC) regarding ways to improve community engagement practices across the district. SWLSC also provided information on the finer detail required in order for the Shire to respect and support the provision of Aboriginal cultural ceremonies and cultural protocol. The South West Land and Sea Council provide ***Living Culture – Living Land and its people*** (South West Aboriginal Land and Sea Council, 2017), which details cultural protocols for the Noongar people. This guiding document states:

"In providing cultural services such as Welcome to Country, artistic performances and ceremonies Aboriginal people are using their intellectual property. As such, providers of these services should be appropriately remunerated.

A Welcome to Country is often requested for events, conferences, functions or meetings. This may consist of a single speech, in language or English or it may include a cultural performance (a song or dance), or it may be a combination of these. It is important to remember that the Noongar representative/s must be comfortable with all the arrangements. It is normal practice that some form of payment is made either to individuals or to an organisation for providing such a service. The exact form and amount of payment is negotiated and agreed between the representatives/custodians and the event organisers. The Fee is negotiated with the Elder and could range from \$500 - \$1,000 if a cultural performance is requested."

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council)

Shire Staff also contacted surrounding Shires and was provided with the following information:

- Katanning pays a negotiated fee that ranges between fee \$300 - \$500 per Welcome/ Acknowledgement;
- Broomehill-Tambellup have not previously included Welcome to Country ceremonies as part of formal events;
- Kojonup a negotiated fee that is decided on a case by case basis; and
- Cranbrook Local Elder does not charge a fee.

LEGAL AND STATUTORY REQUIREMENTS

There is no legal requirement for Government Organisations to include a Welcome to Country or Acknowledgement as part of Official events. In recent times, many funding bodies suggest that a Welcome to Country is good practice and should be included in official proceeding, where possible. This is especially the case for Citizenship Ceremonies and the opening of new infrastructure and community assets.

With an increasing emphasis on reconciliation action across Western Australia, it is likely that funders may, in the future, request that traditional ceremonies be held as part of funding conditions.

POLICY IMPLICATIONS

If endorsed by Council, the Shire of Gnowangerup Aboriginal Engagement Policy will be included in the Shire of Gnowangerup Policy Manual.

FINANCIAL IMPLICATIONS

Council has an annual allocation of \$1000 for Local Indigenous Communications 004032. Council also has an allocation of \$2000 for NAIDOC Week 04052 RF04.

Where a project or activity is externally funded, funds for official ceremonies and culturally secure community consultation activities can be included as part of funding applications.

The Shire currently has an amount of \$10,000 budgeted for Community Consultation. This amount has been allocated for all community consultation activities in 2017/18, including the redevelopment of the Aylmore Springs site which has significant cultural significance to the Noongar people.

STRATEGIC IMPLICATIONS

The Shire of Gnowangerup Strategic Community Plan 2017 – 2027

Theme 3: Our Community

1: Build connectivity between the three communities.

1.1 Strengthen the sense of place and culture and belonging through inclusive community interaction and participation.

2. Build proud and active residents who participate in local activities and services for the betterment of the community.

IMPACT ON CAPACITY

Delivering culturally secure consultation activities may require additional consultation opportunities to be provided to Aboriginal residents in a culturally secure way. It is possible that over time consultation activities will be able to be held in mainstream settings once a strong and effective local Aboriginal leadership group has been established.

RISK MANAGEMENT CONSIDERATIONS

Welcome to Country, Ceremonial Performances and Acknowledgement

Welcome to Country can only be delivered by an Aboriginal Elder. The Gnowangerup Aboriginal Corporation will be responsible for liaising with and selection of the local Elder (s) providing the service. In some cases, the Elder may wish to have a younger Aboriginal person accompany him/her during the presentation. Where multiple presenters deliver the ceremonial duties, the fee will be equally split between the Aboriginal people providing the Welcome to Country ceremony.

An Acknowledgement undertaken by an Aboriginal person may be undertaken by more than one person. The Gnowangerup Aboriginal Corporation will be responsible for liaising with and selection of the local Aboriginal person (s) providing the service. In cases where there is more than one person performing the ceremonial duties, the fee will be equally split between those delivering the Acknowledgement.

A Ceremonial Dance or other performance may be applicable at a large community event, such as Australia Day. The Gnowangerup Aboriginal Corporation will be responsible for liaising with and selection of the local Aboriginal person (s) providing the service. Multiple Aboriginal people may be involved in a performance or dance. In this case the fee will be equally split between the performers.

All payments will be made in line with Shire procurement procedures. All payments will be made into the bank account (s) of the local Aboriginal person (s) providing the service after a ceremony has taken place. The Gnowangerup Aboriginal Corporation will be responsible for assisting the individuals in question to provide relevant tax declaration forms and any additional documentation required prior to payment of the fee for service. The Gnowangerup Aboriginal Corporation have indicated that a register of local Aboriginal people who are able to conduct ceremonial rights will be formulated to provide a clear and equitable process for ceremonial activities to be undertaken.

Aboriginal Community Consultation

As with other community groups, Aboriginal people have a diverse range of views. It is possible that any consultation activities that the Shire provides, may not include the views of all local Aboriginal people. Despite this the Shire can aim to engage as many Aboriginal people as possible to ensure a range of views can be included. A consensus approach can be used as part of any consultation activity to provide a positive and meaningful outcome for all.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

- Provide an alternative allocation of funds for Welcome to Country and Acknowledgments delivered by an Aboriginal person.

The amount set out in the Policy has been received through consultation with local Elders and is the agreed amount deemed acceptable by local Aboriginal leaders. The agreed amount is considerably less than suggested by peak bodies however, it is a higher rate than the majority of other Shires offer for similar services.

- Continue to promote mainstream consultation opportunities to Aboriginal people.

Currently, the Shire promotes consultation opportunities to all community members. This method has proved effective in engaging the wider community, however has not been successful in growing local Aboriginal Leaders and representatives in the Shire. Continuation of the current methods of engagement is unlikely to change the current level of community engagement from Aboriginal residents.

CONCLUSION

Across Western Australia many Local Government Authorities, Government Agencies and Community Organisations have begun the process of developing Reconciliation Action Plans (RAP). These RAPs aim to address disadvantage, build trust and respect between Aboriginal and non- aboriginal people and provide opportunities for Aboriginal people to express their cultural identity.

The Shire of Gnowangerup, aims to provide a range of services to the community. Almost 10% of the Shire's population identify as Aboriginal. Aboriginal people have a rich culture and heritage and a strong connection to the land and community in which they live. It has been identified that Aboriginal community members are underrepresented as community leaders and as participants in community consolation activities.

The Aboriginal Engagement Policy, aims to provide clarity around Aboriginal ceremonial rights and protocol and also provide opportunities for local Aboriginal people to engage in community activities. It is recommended that continued consultation take place between the local Aboriginal people and the Shire to continue in the spirit of reconciliation and create opportunities to build trust and good will between both parties.

The Aboriginal Engagement Policy will provide a platform for the Gnowangerup Aboriginal Corporation to begin to grow a local leadership group that could provide Council with advice, feedback and support from an Aboriginal view point. Council will therefore be able to make better informed decisions regarding the delivery of Council services and more effectively engage with the Aboriginal community for the benefit of all residents in the Shire.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0218. That Council:

Endorse the Shire of Gnowangerup Aboriginal Engagement Policy.

THE SHIRE OF GNOWANGERUP ABORIGINAL ENGAGEMENT POLICY

POLICY STATEMENT

To provide guidance to Shire staff and the wider community in relation to Aboriginal ceremonial cultural protocols and to assist with greater inclusion of local Aboriginal people in regard to Shire services, initiatives, projects and activities.

To facilitate consistent standards of engagement and to maintain compliance with cultural protocols associated with the first people of the local area.

The Shire of Gnowangerup recognises that the first people of the local area are the Noongar People. The Noongar people are the traditional owners of the Land within the boundaries of the Shire of Gnowangerup. In the spirit of reconciliation, the Shire will acknowledge the traditional owners during the development and implementation of community events, activities and projects.

This policy will assist Council to integrate cultural protocols and culturally secure practices into the delivery of Shire run community services, projects and activities.

Definitions

Welcome to Country - *“A Welcome to Country ceremony gives traditional owners, the Noongar peoples, the opportunity to formally welcome people to their land. This ceremony should be undertaken by Elders acknowledged as such by their family and community.”*

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017)

Non-Aboriginal Acknowledgement - *“An Acknowledgment of Country is a way that non-Aboriginal people can show respect for Noongar heritage and the ongoing relationship of traditional owners with the land.*

The Chair of the meeting, or the principal speaker begins the meeting by acknowledging that the meeting is taking place in the country of the traditional owners. Those who acknowledge the country, can ‘acknowledge all the traditional owners of the land’ or can ‘acknowledge the traditional owners of this land’ without naming those people.”

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017)

PROCEDURE

Staff will consult with Gnowangerup Aboriginal Corporation to select the most appropriate local person to conduct each ceremony. The selection of the presenter will be the responsibility of the Gnowangerup Aboriginal Corporation.

Where possible the Shire will endeavour to engage an Aboriginal person to conduct a Welcome to Country ceremony at events such as:

- The Opening of Public Infrastructure
- Australia Day Celebrations
- NAIDOC Week
- On occasions where the Shire hosts visiting dignitaries
- Major community events
- Annual Electors meeting
- First Ordinary Council meeting following election where new Councillors are present

All payments will be paid after the ceremony has taken place. All payments will be made into the nominated account of the person(s) undertaking the ceremony, upon receipt of the appropriate tax documentation. Cash payment cannot be made by the Shire of Gnowangerup for financial compliance reasons.

Community Consultation

The Shire will endeavour to engage with the local Aboriginal community when conducting all forms of community consultation, in particular in the case where a project has cultural or historical significance to local Aboriginal people. The Shire will also endeavour to provide integrated culturally appropriate consultation opportunities when carrying out community consultation.

NAIDOC Week

The Shire will continue to support NAIDOC Week activities taking place across the Shire of Gnowangerup.

SCHEDULE OF FEES

Payment of a fee for Service for a Welcome to Country and Acknowledgements recognise that cultural ceremonies conducted by Aboriginal people are the intellectual property of Aboriginal people and the community that they represent.

1. The Shire of Gnowangerup will provide a payment of \$200 total for a Welcome to Country provided by a local Aboriginal Elder or Elders.
2. The Shire will provide \$100 total for an Acknowledgement provided by a local Aboriginal Representative or Representatives.
3. The Shire of Gnowangerup will provide a payment of \$300 total per Ceremonial Performance or Dance Performance provided by an Aboriginal person or group of people.
4. The Shire will not provide payment for an Acknowledgement provided by a non-Aboriginal person, as non-aboriginal people have no intellectual property rights over Aboriginal Ceremonial Rights. If no Aboriginal person is able to deliver the ceremonial rights, the Shire will endeavour to include an Acknowledgment, conducted by the Presiding Officer.

Note: Where multiple presenters are providing ceremonial rights, the fee will be split equally between each presenter.



Living Culture - Living Land and its people

Noongar Protocols

Welcome to Country



South West Aboriginal
Land & Sea Council

Ordinary Council Meeting 14th February 2018





Noongar Protocols Welcome To Country

Recognising our rights to country



The South West Aboriginal Land and Sea Council (SWALSC) is the native title representative body of the Noongar people, the traditional owners of the South West of Australia. SWALSC works with Noongar people to progress the resolution of Noongar native title claims while also advancing and strengthening Noongar culture, language, heritage and society. Since colonisation, for the better part of 200 years, Noongars have been trying to regain some of freedom, some sort of dignity, some sort of peace in a world that is irreversibly different from that which came before it. At the same time though, there are many Noongar people who have remained strong, who have been carriers and custodians of our culture and language, carers of our country, backbones of our families and advocates of our people.

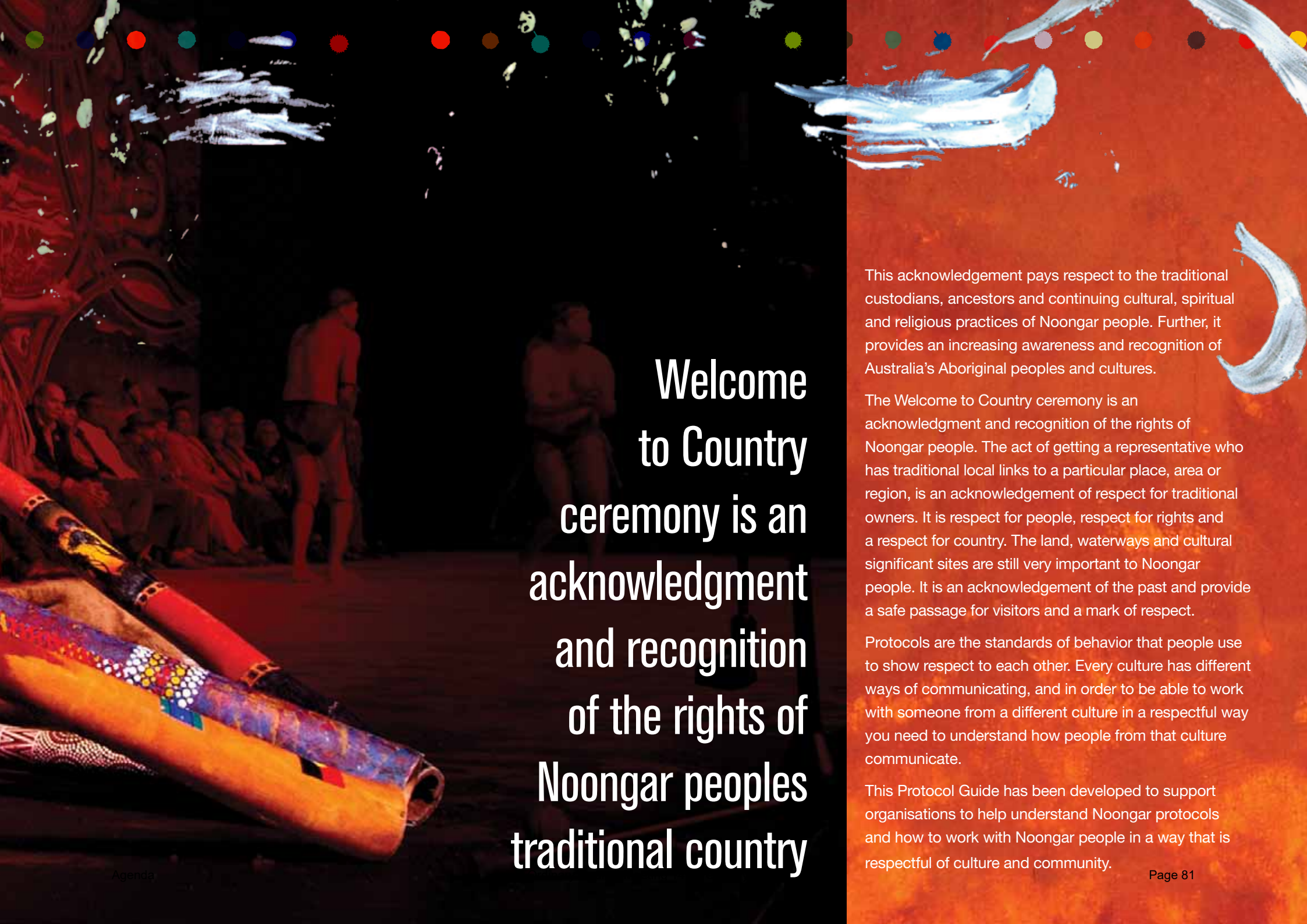
The outcomes of the Single Noongar Claim and subsequent negotiations with the State government during 2009/2010 have seen promising developments appear in the form of recognising the rights of Noongar people. This is yet another historic opportunity – for the settler state to come to terms with the Noongar people and for the Noongar people to come to terms with today's world, to secure recognition and rights to traditional lands and to secure a footing in today's world which can be used to advance our people and our culture in a way that works today.

SWALSC are developing and producing materials and resources to provide a more accurate history of the south west and the Noongar people. There are literally thousands of government records describing Noongar people in negative terms and hundreds of books documenting our apparent demise. This publication is to assist you in inviting our Elders and Noongar people to participate in your events and give recognition to the first people of the south west region of Australia.

We acknowledge our Noongar ancestors and the Noongar people who have struggled to assert our rights and gain recognition of our people.

Glen Kelly
CEO





Welcome to Country ceremony is an acknowledgment and recognition of the rights of Noongar peoples traditional country

This acknowledgement pays respect to the traditional custodians, ancestors and continuing cultural, spiritual and religious practices of Noongar people. Further, it provides an increasing awareness and recognition of Australia's Aboriginal peoples and cultures.

The Welcome to Country ceremony is an acknowledgment and recognition of the rights of Noongar people. The act of getting a representative who has traditional local links to a particular place, area or region, is an acknowledgement of respect for traditional owners. It is respect for people, respect for rights and a respect for country. The land, waterways and cultural significant sites are still very important to Noongar people. It is an acknowledgement of the past and provide a safe passage for visitors and a mark of respect.

Protocols are the standards of behavior that people use to show respect to each other. Every culture has different ways of communicating, and in order to be able to work with someone from a different culture in a respectful way you need to understand how people from that culture communicate.

This Protocol Guide has been developed to support organisations to help understand Noongar protocols and how to work with Noongar people in a way that is respectful of culture and community.



Elders May McGuire and Elsie Hume at National
Native Title Conference Welcome to Country 2008

Agenda

Ordinary Council Meeting 14th February 2018

Noongar People

The Traditional Country of the Noongar people's covers the entire south-western portion of Western Australia. This extends from Leeman in the north-west to beyond Cape Arid in the south-east. Archaeological evidence establishes that the Noongar people (alternative spellings: Nyungar/Nyoongar/Nyoongah/Nyungah/Nyugah/Yunga) have lived in the area and had possession of tracts of land on their *country* for at least 45,000 years. The Noongar people (Noongar meaning 'person') are one of the largest Aboriginal cultural blocks in Australia. There is no evidence that there has been any other group than Noongar in the South West.

Noongar are made up of fourteen different language groups (which may be spelt in different ways): Amangu, Yued/Yuat, Whadjuk/Wajuk, Binjareb/Pinjarup, Wardandi, Balardong/Ballardong, Nyakinyaki, Wilman, Ganeang, Bibulmun/Piblemen, Mineng, Goreng and Wudjari and Njunga. Each of these language groups correlates with different geographic areas with ecological distinctions.

Noongar people speak their own language and have their own laws and customs. Those laws and customs were characterised by a strong spiritual connection to 'country'; caring for the natural environment and for places of significance; performing ceremonies and rituals; collecting food by hunting, fishing and gathering; providing education and passing on law and custom through stories, art, song and dance.

While the effect of European settlement has been profound, many significant aspects of Noongar Culture and society have been retained and are still practiced by the Noongar people.



Welcome to Country Ceremony

A Welcome to Country ceremony gives traditional owners, the Noongar peoples, the opportunity to formally welcome people to their land. This ceremony should be undertaken by Elders acknowledged as such by their family and community. To assist you in facilitating access to Elders you can contact the South West Aboriginal Land & Sea Council.

There is no exact wording when conducting Welcome to Country. The content of the ceremony should be negotiated between the agency and the provider with reference to the nature of the event and the community practices. Generally, the provider will offer participants local Noongar history and cultural information and

will go on to welcome delegates/participants to the country/land. This can be facilitated through the South West Aboriginal Land & Sea Council or alternatively an Aboriginal organisation in your local area which will entail an administrative fee.

It is important that event organisers allow enough time to discuss with Traditional Owners what form of *Welcome to Country* ceremony will be undertaken at an event and if any particular protocols or customs need to be observed by those in attendance.

You should expect the Welcome to Country to be well prepared, thoughtful and respectful acknowledgement to both Noongar and the audience. At the conclusion of the

Welcome the audience should feel that they have been reminded of the Noongar people as the original owners of the land.

When considering a Welcome to Country ceremony, it is important to consider the following factors:

- **Fee for service**
- **Information about the Event where the ceremony is required**
- **Appropriate equipment the Elder or community member is required to use if applicable, for example, a microphone and being on a stage**



L-R Elders Beverley Port-Louis, Charlie Shaw, Fay Slater, Les Eades, Colin Headland, Theresa Walley, Eric Hayward, Barbara Corbett-Councillor-Stammner, Carol Pettersen, Cheryl Taylor, May McGuire and Peter Phillios Noongar Dialogue 2010

Organising a Welcome to Country ceremony

Fee for service

In providing cultural services such as Welcome to Country, artistic performances and ceremonies Aboriginal people are using their intellectual property. As such, providers of these services should be appropriately remunerated.

A Welcome to Country is often requested for events, conferences, functions or meetings. This may consist of a single speech, in language or English or it may include a cultural performance (a song or dance), or it may be a combination of these. It is important to remember that the Noongar representative/s must be comfortable with all the arrangements.

It is normal practice that some form of payment is made either to individuals or to an organisation for providing such a service. The exact form and amount of payment is negotiated and agreed between the representatives/custodians and the event organisers. The Fee is negotiated with the Elder and could range from \$500 - \$1,000 if a cultural performance is requested.

Information about the Event

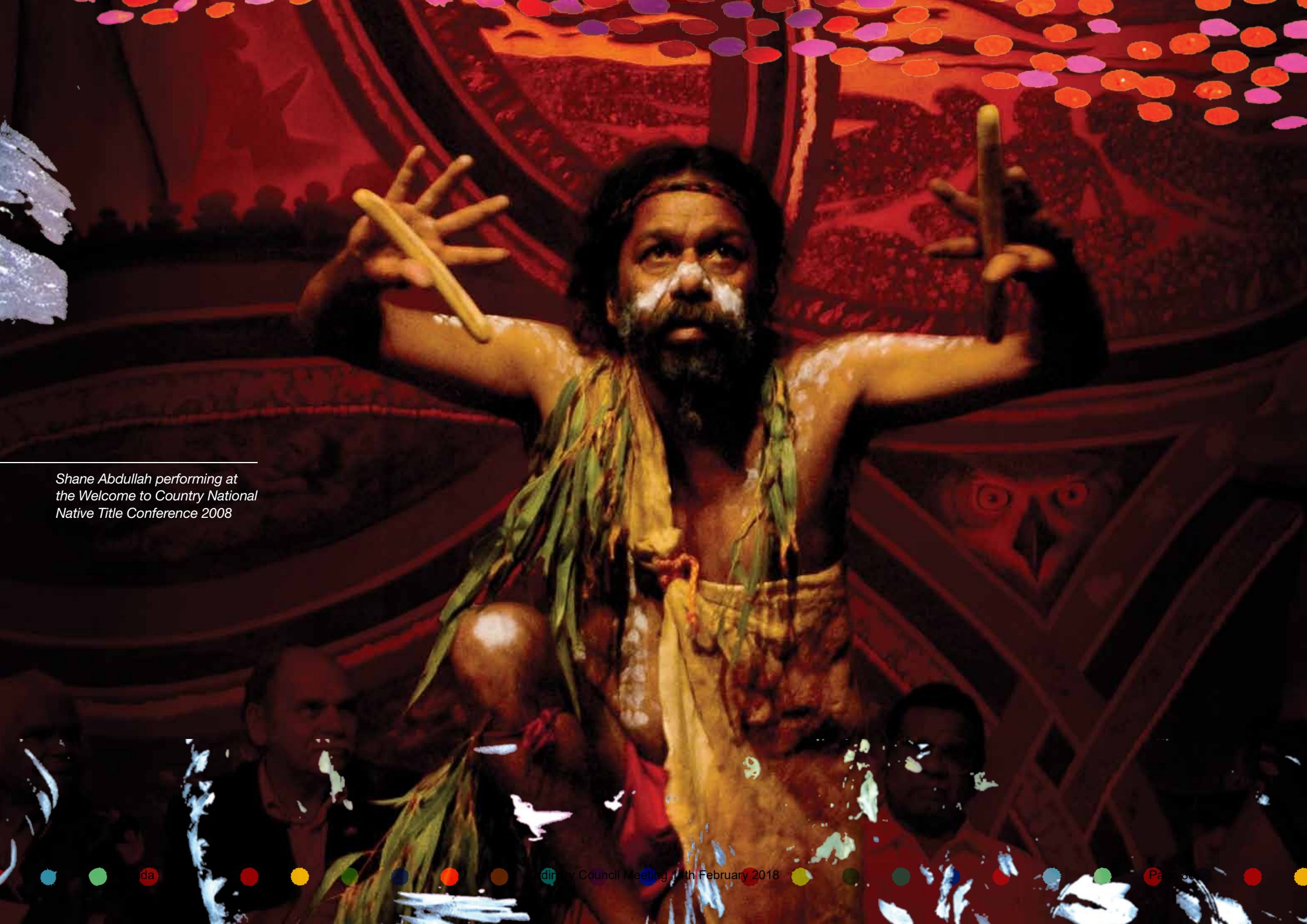
Contact the South West Aboriginal Land & Sea Council or alternatively an Aboriginal organisation in your local area.

- Provide the following :
 - Introduction – Who you are
 - What the organisation requiring the service is about and what event they will be providing the service for (i.e.; Conference, Dinner or Special Occasion)
 - Date
 - Time
 - Place/where required
- SWALSC or local organisation will contact the Elder and pass on your contact details
- Check the phone contact is correct and if it is the one that you will be able to contact them on the day or follow up prior to the event
- If you are unable to make contact you are welcome to call SWALSC for support

Providing contact details

If the Elder agrees to the job let them know the following:

- Who will meet them
- Who will be their escort/chaperone for the event (with our Elders they would like to be treated as one would any dignitary) and should be treated as such
- Will they be bringing anyone else for company (this is good to offer as it makes the Elder feel more at ease)
- If there is any particular dietary requirement (if food and drinks are provided tea and coffee especially)
- What the arrangements will be for payment of their fee
- Whether it will be necessary to provide an ABN for the fee to be paid, or where a Statement by Supplier Form will be accepted



*Shane Abdullah performing at
the Welcome to Country National
Native Title Conference 2008*



Prior to the event

Contact the Elder a three-five days before the event and check if they are still available and finalise arrangements (this allows enough time to source another if they are unavailable for any particular reason – e.g. Illness, family reasons or sorry business).

At the event

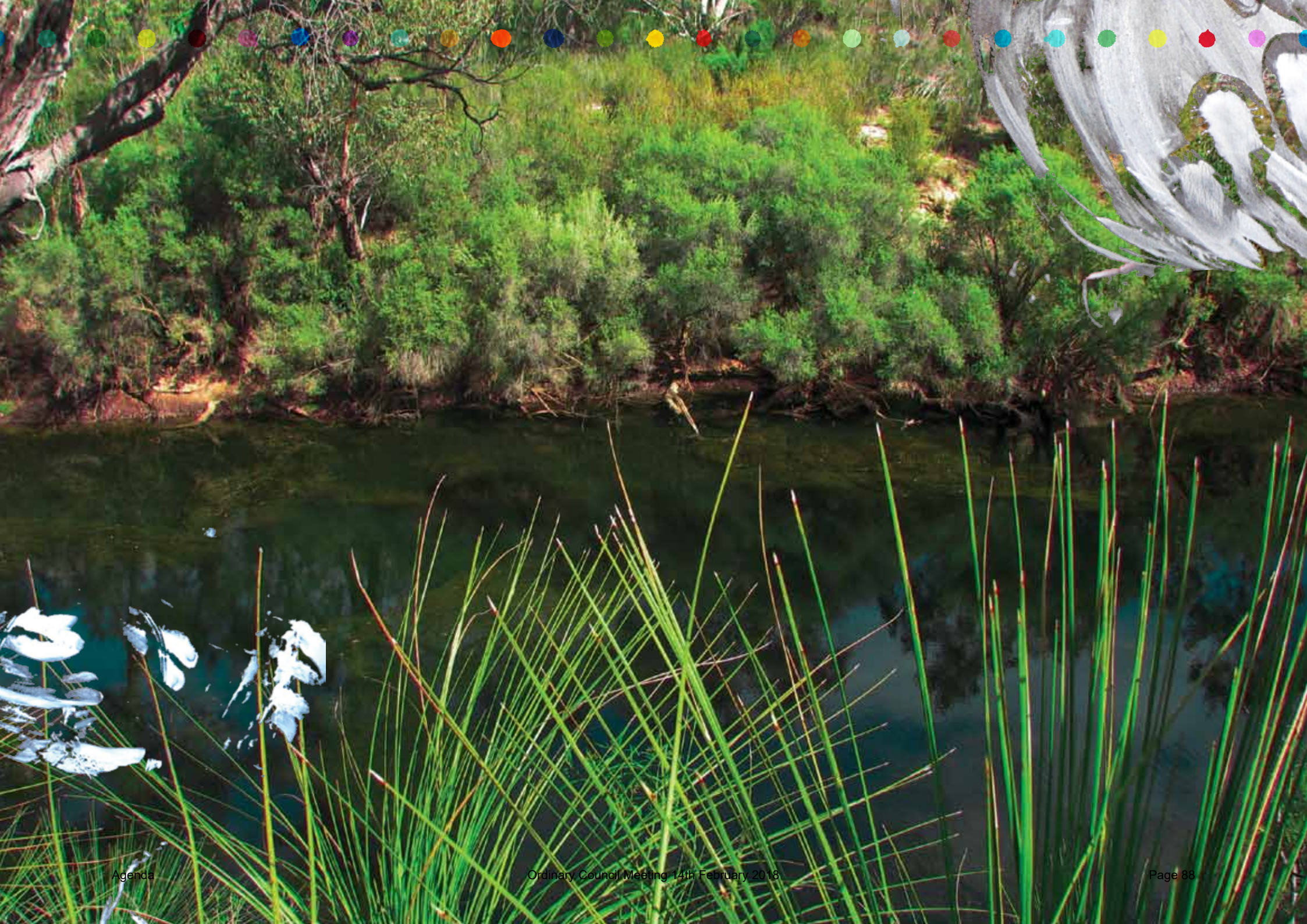
- Introduce and allocate a person to take care of the Elder on arrival
- Let them know the order of proceedings – what time it starts who will bring them to the front etc
- Who will introduce them – make sure that person is introduced to them prior to proceedings
- Make sure their title and name is right in acknowledging them following their speech
- All parties speaking after the Elder/Representative should acknowledge the Elder/Representative for the Welcome to Country
- Include them in the celebration (ask them if they would like to stay for the evening or would they prefer to leave shortly after the Welcome)
- Don't leave the Elders unaccompanied at any time (make them feel special, because they are our very important people)

After the Welcome Ceremony

The first speaker/MC should always acknowledge and thank the Elder for their contribution.

After the event

Send a letter of thanks for their participation.





Acknowledgement of Country

An Acknowledgment of Country is a way that non-Aboriginal people can show respect for Noongar heritage and the ongoing relationship of traditional owners with the land.

The Chair of the meeting, or the principal speaker begins the meeting by acknowledging that the meeting is taking place in the country of the traditional owners. Those who acknowledge the country, can 'acknowledge all the traditional owners of the land' or can 'acknowledge the traditional owners of this land' without naming those people.

Typical Acknowledgement of Country statements can include:

- 'I/We wish to acknowledge the traditional custodians of the land we are meeting on, the Whadjuk (Perth region) people. I/We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region;
- I/We would like to acknowledge that this meeting is being held on the traditional lands of the Noongar people
- I/We would like to acknowledge that this meeting is being held on Aboriginal land and recognise the strength, resilience and capacity of Noongar people in this land

Contact

**South West Aboriginal
Land & Sea Council**

**1490 Albany Highway
Cannington WA 6107**

Ph: 08 9358 7400

Fax: 08 9358 7499



Glossary of Terms

Elders

Elders are our keepers of knowledge in family and community. They are usually Elder people but some families may agree to a younger person to take on this cultural responsibility. This is the family's prerogative. SWALSC does not decide who the Elders in our community are.

Noongar

Noongar language word is a generic and accepted term which is used to broadly identify Aboriginal people who come from the South West region of Western Australia. It is estimated that there are approximately 30,000 Noongar people living in the south west making this group the largest Aboriginal or Torres Strait Islander peoples in Australia.

Sometimes spelt Noongah, Nyungar, Nyoongar, Nyoongah, Nyungah, Nyugah Yunga.

South West Aboriginal Land & Sea Council

The South West Aboriginal Land and Sea Council is the native Title representative body of the Noongar people, who are the traditional owners of the South West of Australia.

SWALSC works with members to progress resolution of the Noongar native title claims, while also advancing and strengthening Noongar culture, language, heritage and society.

Traditional Owners

Aboriginal representatives of the traditional language group that inhabited the area prior to European settlement and are recognised as traditional owners by local Aboriginal communities.

*Trevor Stack Gya Ngoop
Dance Group at SWALSC
celebration of National
Aborigines and Islander Day
of Observance Committee
(NAIDOC) July 2007*



South West Aboriginal
Land & Sea Council

**Produced by
South West Aboriginal Land & Sea Council**

1490 Albany Highway
Cannington WA 6107

Ph: 08 9358 7400

Fax: 08 9358 7499

Photographs courtesy SWALSC,
Toni Wilkinson, Blackwood Basin Group
and Margaret Owen.

*Funded by the
Australian Government Department of
Families, Housing, Community Services
and Indigenous Affairs.*

14. INFRASTRUCTURE AND ASSET MANAGEMENT

Nil

15. STATUTORY COMPLIANCE

Nil

16. FINANCE

16.1 ACCOUNTS FOR PAYMENT AND AUTHORISATION – DECEMBER 2017

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 14th February 2018
Business Unit: Finance
Officer: Carol Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENT

- December 2017 Cheque Listing

COMMENTS

The December 2017 cheque list is attached as follows

FUND	AMOUNT
Municipal Fund	\$ 1,119,970.88
Trust Fund	\$ 509.39
Credit Card	\$ 3,246.22
 TOTAL	 \$ 1,123,726.49

OFFICER RECOMMENDATION

0218. That Council:

Municipal Fund Cheques 27184 - 27207, EFT 12924 – EFT 13033, Click Super DD totalling \$1,119,970.88 and Trust Fund Cheques 868 - 868 totalling \$509.39 and Corporate Credit Card totalling \$3,246.22 be approved.

Chq/EFT	Date	Name	Description	Amount
868	19/12/2017	ANNA BOSCHMAN	REFUND BOND PLUS INTEREST HELD FOR 9/11 YOUGENUP ROAD	\$ 509.39
			TOTAL TRUST ACCOUNT	\$ 509.39
EFT12924	7/12/2017	AA CONTRACTORS	RESTORATION WORKS HART ROAD 13/11/17 - 24/11/17	\$ 30,695.50 W
EFT12925	7/12/2017	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 90.00
EFT12926	7/12/2017	ADRIENNE JOYCE	RENT 26 JAEKEL ST, ONGERUP 30/11/2017-10/01/2018	\$ 720.00
EFT12927	7/12/2017	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BEARING CUP AND FRONT WHEEL DECK FOR JOHN DEERE TRACTOR parts for john deere mower	\$ 565.20 \$ 345.69
EFT12928	7/12/2017	AIR LIQUIDE	CYLINDER FEE LARGE, MEDIUM, SMALL	\$ 144.87
EFT12929	7/12/2017	ALBANY AUTOS	PURCHASE OF GN 051 ISUZU SPACE CAB LESS TRADE IN GN.051 HOLDEN COLORADO PURCHASE OF GN.0036 ISUZU SPACE CAB LESS TRADE IN GN.0036 HOLDEN COLORADO	\$ 40,257.47 - \$ 10,190.00 \$ 40,257.47 - \$ 10,400.00
EFT12930	7/12/2017	ALBANY OFFICE PRODUCTS DEPOT	PRINTER CARTRIDGE FOR GNOWANGEURP SWIMMING POOL	\$ 207.50
EFT12931	7/12/2017	AMD CHARTERED ACCOUNTANTS	FINAL FEE FOR AUDIT OF FINANCIAL STATEMENTS YEAR ENDED 30.06.2017	\$ 5,225.00
EFT12932	7/12/2017	ASHLEIGH ANNE NUTTALL	RENT 22 GROCOCK ST, 18/12/2017-28/01/2018	\$ 1,521.85
EFT12933	7/12/2017	ASIA PACIFIC CONSTRUCTION MATERIALS PTY LTD	48 BULKA BAGS CEMENT RESTORATION WORKS AGRN743	\$ 8,186.20 W
EFT12934	7/12/2017	B P HARRIS & SON	REPAIRS TO ROLLER JOHN DEERE GRADER	\$ 1,480.60
EFT12935	7/12/2017	BECKS TRANSPORT	FREIGHT FOR NEW FUEL TANK	\$ 822.80
EFT12936	7/12/2017	BEST OFFICE SYSTEMS	COLOUR COPIER CHARGE FOR DEPOT 28/10/17 - 28/11/17	\$ 128.42
EFT12937	7/12/2017	BGL SOLUTIONS	IRRIGATION REPAIRS REPLACE SOLENOID AFTER DAMAGE CAUSED BY HEAVY TRUCK IN MAIN STREET RETRICULATION REPAIRS 4 GROCOCK ST	\$ 305.15 \$ 138.33
EFT12938	7/12/2017	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 135.00
EFT12939	7/12/2017	COURIER AUSTRALIA	FREIGHT	\$ 52.43

EFT12940	7/12/2017 GNOWANGERUP FUEL SUPPLIES	FUEL FOR SHIRE FLEET	\$	1,204.61	
EFT12941	7/12/2017 GNOWANGERUP NEWSAGENCY	NEWSPAPERS FOR NOVEMBER	\$	64.98	
EFT12942	7/12/2017 GNOWANGERUP SMASH REPAIRS	SUPPLY AND FIT FRONT WINDSCREEN GN.0035	\$	616.44	
EFT12943	7/12/2017 GNOWANGERUP TYRE SERVICE	NEW TYRES FOR IVECO TRUCK GN.0014	\$	3,660.00	
EFT12944	7/12/2017 GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR BORDEN BFB VEHICLE	\$	37.11	F
EFT12945	7/12/2017 IAN DAVID BEATON	DISCONNECT AND RECONNECT SERVICES FOR INSTALATION OF NEW KITCHEN			
		BENCH 20 MCDONALD STREET	\$	286.00	
		BLOCKED SHOWER 4 GROCOCK ST	\$	66.00	
		REPAIRS TO DRAIN PIPE AT GNP TOWN HALL	\$	154.00	
EFT12946	7/12/2017 IT VISION	ALTUS FINANCIAL REPORTING MODULE MONTHLY LICENSE	\$	550.00	
EFT12947	7/12/2017 JASON SIGN MAKERS	SIGNS FOR NEW INTERSECTION QUINN & HOUSE ST	\$	115.35	
EFT12948	7/12/2017 LANDGATE	UV SCHEDULE R/2017/6	\$	65.50	
EFT12949	7/12/2017 MAJOR MOTORS PTY LTD	SERVICE PARTS FOR BORDEN & GNP BUSHFIRE TRUCKS	\$	514.34	F
EFT12950	7/12/2017 MCINTOSH & SON - PERTH	PARTS FOR REPAIRS TO CASE LOADER FORWARD/REVERSE LEVER ASSY	\$	1,560.71	
EFT12951	7/12/2017 MESSAGEMEDIA	3756 MESSAGES @ 16C	\$	661.06	
EFT12952	7/12/2017 ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE DECEMBER	\$	528.00	
EFT12953	7/12/2017 PHOENIX CIVIL & EARTHMOVING PTY LTD	RESTORATION WORKS LAURIER ROAD SOUTH 17/11/17 - 24/11/17	\$	128,947.80	W
EFT12954	7/12/2017 RIVER HILL CONTRACTING	RESTORATION WORKS OLD ONGERUP ROAD 11/11/17 - 16/11/17	\$	103,103.00	W
EFT12955	7/12/2017 SOUTH REGIONAL TAFE	TRAFFIC MANAGEMENT REFRESHER BRENNON DEERING	\$	293.45	
EFT12956	7/12/2017 THINK WATER ALBANY	100MM PIPE FITTINGS & PIPE FOR IRRIGATION LINE TO COMPLEX DAM	\$	351.39	
		PIPE FITTINGS FOR GNP REFUSE SITE	\$	156.35	
EFT12957	7/12/2017 WESTRAC EQUIPMENT PTY LTD	PARTS FOR REPAIRS TO CAT GRADER	\$	877.56	
EFT12958	7/12/2017 WREN OIL	ADMIN AND COMPLIANCE FEES	\$	16.50	

EFT12959	13/12/2017 3D CATERING	SWEARING IN OF NEW COUNCILLORS CATERING 25TH OCTOBER 2017	\$	260.00	
EFT12960	13/12/2017 AA CONTRACTORS	RESTORATION WORKS ON HART ROAD 27/11/17 - 1/12/17	\$	118,676.25	W
EFT12961	13/12/2017 AFGRI EQUIPMENT AUSTRALIA PTY LTD	CHUTE WITH PIN FOR ONGERUP JOHN DEERE MOWER	\$	172.84	
EFT12962	13/12/2017 AMCAP DISTRIBUTION CENTRE	AUXILIARY HEADLIGHT IVECO TRUCK GN.0014	\$	50.66	
EFT12963	13/12/2017 AUSTRALIA POST	POSTAGE FOR NOVEMBER 17	\$	216.99	
EFT12964	13/12/2017 BECKS TRANSPORT	FREIGHT GUIDE POSTS AGRN743	\$	139.21	
EFT12965	13/12/2017 BGL SOLUTIONS	CONTRACT GARDENING	\$	10,429.53	
EFT12966	13/12/2017 BOC GASES	CONTAINER SERVICE CHARGE 29/10/17 - 27/11/17	\$	30.57	
EFT12967	13/12/2017 BUNBURY TRUCKS	SERVICE PARTS FOR ONGERUP BFB TRUCK	\$	140.31	F
EFT12968	13/12/2017 BUNNINGS ALBANY	TWO EXHAUST FANS 9/11 YOUNGUP ROAD	\$	268.85	
EFT12969	13/12/2017 COURIER AUSTRALIA	FREIGHT	\$	164.42	
EFT12970	13/12/2017 DOWNER EDI WORKS PTY LTD	9M3 OF PREMIX FOR BITUMEN PATCHING VARIOUS ROADS	\$	1,920.13	
EFT12971	13/12/2017 ENVIRONMENTAL MONITORING SYSTEMS PTY LTD	ENVIRONMENTAL HEALTH SERVICES FOR OCTOBER 2017	\$	7,004.57	
EFT12972	13/12/2017 FIRE & SAFETY WA	GOGGLES FOR BFB	\$	320.93	F
EFT12973	13/12/2017 GNOWANGERUP HOTEL	REFRESHMENTS FOR COUNCIL MEETINGS	\$	65.00	
EFT12974	13/12/2017 GNOWANGERUP TYRE SERVICE	4 X TYRES T265/70R16BR FOR ISUZU DMAX GN.004	\$	1,213.04	
		TYRE REPAIRS FOR VARIOUS FLEET VEHICLES	\$	796.50	
EFT12975	13/12/2017 GNOWANGERUP VOLUNTEER SES UNIT INC	CATERING AND SERVICE OF THE SENIOR'S CHRISTMAS MORNING TEA HELD ON THURSDAY 7TH DECEMBER 2017 AT THE SHIRE ADMINISTRATION BUILDING.	\$	500.00	
EFT12976	13/12/2017 HEWER CONSULTING SERVICES	AGRN 743 ONSITE SUPERVISION, MEETING WITH SHIRE STAFF AND MRWA, DAILY COSTING, SCHEDULES AND WORKS PROGRAMS, PREPARING CLAIMS FOR MRWA, LOGISTICS AND PREPARATION OF DOCUMENTS, INVESTIGATE ROAD MATERIAL (GRAVEL) RESOURCES AND DISBURSEMENTS FOR NOVEMBER	\$	44,720.70	W

EFT12977	13/12/2017 HUGHANS SAW SERVICE	NEW SET OF BLADES FOR WILSON TREE SAW	\$	5,552.80
EFT12978	13/12/2017 JERRAMUNGUP ELECTRICAL SERVICE	FIX FLURO LIGHTS AT ADMIN RECEPTION	\$	145.75
EFT12979	13/12/2017 JH COMPUTER SERVICES PTY LTD	SSL CERTIFICATE FOR MAIL 3 YEAR SUBSCRIPTION 2017 - 2020	\$	220.00
EFT12980	13/12/2017 JR & A HERSEY PTY LTD	SAFETY BOOTS FOR ROMEO MENDOZA	\$	220.00
		EXPENDABLE TOOLS	\$	159.50
EFT12981	13/12/2017 KOMATSU AUSTRALIA PTY LTD	BLADE LIFT RAM FOR KOMATSU GRADER	\$	5,993.86
EFT12982	13/12/2017 LANDMARK OPERATIONS - GNOWANGERUP	200 X SANDBAGS FOR RESTORATION WORKS AGRN743	\$	266.20
EFT12983	13/12/2017 MARKETFORCE	GENERAL HAND ADVERT - GREAT SOUTHER HERALD & ALBANY ADVERTISER 14.12.17 21.12.17 28.12.17 02.01.18	\$	2,893.30
EFT12984	13/12/2017 OFFICEWORKS	STATIONARY ITEMS	\$	44.85
EFT12985	13/12/2017 OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT FOR NOVEMBER 2017	\$	11,000.00
EFT12986	13/12/2017 ONGERUP FARM SUPPLIES - MICK CREAGH	GLYPHOSATE 540 BORDEN-BREMER BAY ROAD	\$	264.00
		VARIOUS HARDWARE ITEMS	\$	87.00
EFT12987	13/12/2017 RIVER HILL CONTRACTING	RESTORATION WORKS NORTH BOUNDARY ROAD 21/11/17 - 5/12/17	\$	116,960.25 W
EFT12988	13/12/2017 SADLERS BUTCHERS	CATERING FOR COUNCIL BRIEFING AND MEETINGS	\$	498.00
EFT12989	13/12/2017 SHIRE OF CUBALLING	BUILDING SURVEYOR SERVICES FOR NOVEMBER 2017	\$	3,717.00
EFT12990	13/12/2017 STEWART AND HEATON CLOTHING PTY LTD	UNIFORMS FOR BFB	\$	354.78 F
EFT12991	13/12/2017 WA CONTRACT RANGER SERVICES	RANGER SERVICES 28/11, 08/12	\$	1,332.37
EFT12992	13/12/2017 WA HINO SALES & SERVICE	SERVICE FILTERS FOR CONSTRUCTION TRUCK GN.007	\$	454.28
EFT12993	13/12/2017 WA TRAFFIC PLANNING	TRAFFIC MANAGEMENT PLAN 459 BORDEN BREMER BAY ROAD	\$	605.00
EFT12994	13/12/2017 WARREN BLACKWOOD WASTE	BINS PICK UP 02/11, 09/11, 16/11, 23/01, 30/11	\$	8,360.25
		LANDFILL COMPACTION	\$	1,100.00
EFT12995	13/12/2017 WESTERN AUSTRALIAN ELECTORAL COMMISSION	RETURNING OFFICERS COSTS - 2017 STATUTORY ADVERTISING	\$	5,321.88

EFT12996	13/12/2017 WESTRAC EQUIPMENT PTY LTD	PARTS FOR SERVICING OF CAT LOADER	\$	602.97
EFT12997	13/12/2017 WILSONS SIGN SOLUTIONS	2017 HONOUR BOARD PLATES COUNCILLOR NAME PLATES	\$	380.60
EFT12998	13/12/2017 WINC. (WORK INCORPORATED)	TOILET PAPER, BLEACH AND CLOTHS	\$	384.57
EFT12999	13/12/2017 YAVANNA MURPHY	EXPENSES FOR TRAINING - HANDLING DANGEROUS ANIMALS	\$	63.00
EFT13000	14/12/2017 ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT13001	14/12/2017 BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	135.00
EFT13002	21/12/2017 AA CONTRACTORS	RESTORATION WORKS AGRN743 HART ROAD	\$	36,817.00 W
EFT13003	21/12/2017 ALEXANDER EDGAR MARTIN	MEETING FEES JULY - DECEMBER 2017	\$	4,330.00
EFT13004	21/12/2017 AMCAP DISTRIBUTION CENTRE	MUD FLAPS FOR HINO CREW TIPPER	\$	110.00
EFT13005	21/12/2017 ARMADILLO GROUP	CT 30 CAT GRADER	\$	1,043.91
		ENGINE OIL FOR SERVICING FLEET VEHICLES	\$	910.59
		TRANSMISSION OIL FOR SERVICING FLEET VEHICLES	\$	209.59
		HYDRAULIC HOSE REPAIR CAT LOADER	\$	102.95
EFT13006	21/12/2017 BECKS TRANSPORT	1 PLT FURNITURE EX ERGOLINK FUNITURE	\$	45.03
EFT13007	21/12/2017 BENJAMIN WILLIAM MOORE	MEETING FEES JULY-DECEMBER 2017	\$	4,330.00
EFT13008	21/12/2017 CITY OF ALBANY	STATE LIBRARY WA SUBSIDY REGIONAL SCHEME CONTRIBUTIONS 2017/18 BASED ON THE REGIONAL LIBRARY ACTIVITY PLAN	\$	3,155.40
EFT13009	21/12/2017 COURIER AUSTRALIA	FREIGHT	\$	123.76
EFT13010	21/12/2017 CR KEITH HENRY HOUSE	LG ALLOWANCE JULY-DEC 2017	\$	11,830.00
EFT13011	21/12/2017 CR S HMELJAK	MEETING FEES JULY-DECEMBER 2017	\$	4,330.00
EFT13012	DEPARTMENT OF WATER AND ENVIRONMENTAL 21/12/2017 REGULATION	TRACKING FORM SEPTIC	\$	44.00
EFT13013	21/12/2017 F J HMELJAK	MEETING FEES JULY - DECEMBER 2017	\$	4,554.00
EFT13014	21/12/2017 FIONA JUNE GAZE	MEETING FEES JULY - DECEMBER 2017	\$	5,959.60

EFT13015	21/12/2017 GREAT SOUTHERN TOYOTA	30,000KM SERVICE DCEO CAR GN.001	\$	466.88	
EFT13016	21/12/2017 GREGORY BRUCE STEWART	MEETING FEES OCT-DEC 2017	\$	2,165.00	
EFT13017	21/12/2017 J.E. & K.N. DAVIS	GRAVEL FOR RESTORATION WORKS AGRN743	\$	21,797.71	W
EFT13018	21/12/2017 JE & MP KIDDLE	16698.45 M3 GRAVEL AS PER AGREEMENT 0208	\$	36,706.89	W
EFT13019	21/12/2017 JR & A HERSEY PTY LTD	TOOL BOXES AND TOOLS FOR GRADER DRIVERS	\$	680.55	
		TEST AND INSPECTION OF LIFTING CHAINS	\$	644.29	
		GUIDE POSTS AND DELINEATORS	\$	1,930.50	
EFT13020	21/12/2017 MCINTOSH & SON	AIR FILTER FOR CASE LOADER	\$	234.61	
		WATER PUMP FOR REPAIRS TO CASE LOADER	\$	212.86	
EFT13021	21/12/2017 MOHANA CATERING	CHRISTMAS PARTY 2017 CATERING	\$	875.00	
EFT13022	21/12/2017 OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT FOR DECEMBER 2017	\$	11,000.00	
EFT13023	21/12/2017 PALMER EARTHMOVING AUSTRALIA	SEWER PIPE REPLACEMENT AT ONGERUP TOWNSITE PROGRESS CLAIM	\$	36,885.60	
EFT13024	21/12/2017 PHOENIX CIVIL & EARTHMOVING PTY LTD	RESTORATION WORKS LAURIER ROAD 21/11/17 - 6/12/17	\$	127,576.63	W
EFT13025	21/12/2017 PRIMARIES GNOWANGERUP	FENCE DROPPERS FOR AGRN 743	\$	605.00	
		BLACK CULVERT PIPE FOR HINKLEY ROAD	\$	1,030.00	
		VARIOUS HARDWARE ITEMS	\$	485.90	
EFT13026	21/12/2017 RAY FORD SIGNS	SIGN FOR THE ARTWORK ON THE GNOWANGERUP PUBLIC TOILET AS PER REQUEST FROM CARMAN SHARMAN (THE ARTIST) - SUN HAPPY FLOWERS MOSAIC.	\$	51.37	
EFT13027	21/12/2017 RIVER HILL CONTRACTING	RESTORATION WORKS ON HINKLEY ROAD 24/11/17 - 6/12/17	\$	32,400.50	W
EFT13028	21/12/2017 SOUTH WEST WINDOW TINT	WINDOW TINTING CRC CONFERANCE ROOM	\$	886.50	
		POOL OFFICE	\$	407.00	
		GNOWANGERUP LIBRARY AREA	\$	886.50	
EFT13029	21/12/2017 TOLL IPEC PTY LTD	FREIGHT	\$	45.24	
EFT13030	21/12/2017 WORKWEAR GROUP	UNIFORM ORDER - SHARON MINITER	\$	326.15	
EFT13031	21/12/2017 YONGERGNOW - ONGERUP CRC	ADVERTISING IN GRAPEVINE CASH FLOW LENDING, RUBBISH COLLECTIONS, LAND LEASE, XMAS TRADING.	\$	366.00	

EFT13032	22/12/2017 ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 80.00
EFT13033	22/12/2017 BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 125.00
27184	7/12/2017 GNOWANGERUP IGA	CONSUMABLES	\$ 386.57
27185	7/12/2017 DOWN TO EARTH TRAINING & ASSESSING	SKID STEER TRAINING 16/17TH NOVEMBER WILL BOSCHMAN, TROY TRENEMAN, TRE PHILLIPS, JASON PHILLIPS, LOMAS UGLE	\$ 4,973.50
27186	7/12/2017 MARY ELIZABETH WELLSTEAD	REFUND OVERPAYMENT FOR SEPTIC CLEANING AT PARK ROAD	\$ 396.55
27187	7/12/2017 LGRCEU	PAYROLL DEDUCTIONS UNION FEES	\$ 205.00
27188	7/12/2017 SHIRE OF GNOWANGERUP	PETTY CASH ITEMS OCTOBER-DECEMBER 2017	\$ 302.50
27189	7/12/2017 SOUNDWAVE CAR STEREO	HX-1 NAVIGATOR PLUS FREE SUN VISOR FOR ONG, BDN & GNP	\$ 1,947.00 F
27190	7/12/2017 SYNERGY	SUPPLY PERIOD 75 DAYS TO 24/11/2017	\$ 124.90
27191	7/12/2017 WATER CORPORATION	WATER USAGE	\$ 422.02
27192	13/12/2017 ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD	TRAFFIC MANAGEMENT PLAN FOR BORDEN BREMER BAY RD FOR GRAVEL STABILISATION AT SLK 6.93	\$ 587.40
27193	13/12/2017 ELDERS BORDEN	10 X 375MM CULVERT PIPES	\$ 3,135.00
27194	13/12/2017 GNOWANGERUP BOWLING CLUB	COUNCIL XMAS FUNCTION	\$ 940.00
27195	13/12/2017 SYNERGY	STREET LIGHTING SUPPLY PERIOD 34 DAYS TO 04/12/2017	\$ 3,852.35
27196	13/12/2017 T & C SUPPLIES	SNATCH STRAP 150TONX10M	\$ 2,990.00
27197	13/12/2017 TELSTRA	USAGE, SERVICE, EQUIPMENT AND DIRECTORY FEES	\$ 1,268.80
27198	13/12/2017 WATER CORPORATION	WATER USAGE	\$ 149.44
27199	14/12/2017 LGRCEU	PAYROLL DEDUCTIONS UNION FEES	\$ 205.00
27200	21/12/2017 ALBANY DOG ROCK MOTEL	ACCOMMODATION OLIVIA LETTER 21.11.17 - 22.11.17 SPYDRUS TRAINING	\$ 275.40
27201	21/12/2017 ALBANY LEADING EDGE HI-FI	ELECTRICAL PARTS FOR NEW D-MAX UTES	\$ 54.70

27202	21/12/2017 CHRISTOPHER THOMAS	MEETING FEES OCT-DEC 2017	\$	2,712.20
27203	21/12/2017 CR RICHARD OLIPHANT HOUSE	MEETING FEES JULY - DEC 2017	\$	4,330.00
27204	21/12/2017 SYNERGY	SUPPLY PERIOD 57 DAYS	\$	81.50
27205	21/12/2017 T & C SUPPLIES	WARNING LIGHTS FOR NEW UTES	\$	377.66
27206	21/12/2017 TELSTRA	MOBILE PLANS AND DATA PACKS	\$	949.90
27207	22/12/2017 LGRCEU	PAYROLL DEDUCTINS UNION FEES	\$	184.50
DD3966.1	13/12/2017 WALGS PLAN	PAYROLL DEDUCTIONS	\$	7,936.88
DD3966.2	13/12/2017 SMSF	Superannuation contributions	\$	927.48
DD3966.3	13/12/2017 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$	711.36
DD3966.4	13/12/2017 PRIME SUPER	Superannuation contributions	\$	215.71
	WEALTH PERSONAL SUPERANNUATION AND PENSION			
DD3966.5	13/12/2017 FUND	Superannuation contributions	\$	268.28
DD3966.6	13/12/2017 AUSTRALIAN SUPER	Superannuation contributions	\$	534.18
DD3966.7	13/12/2017 BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$	102.23
DD3966.8	13/12/2017 BT SUPER FOR LIFE	Superannuation contributions	\$	318.37
DD3966.9	13/12/2017 CBUS	Superannuation contributions	\$	219.23
DD3972.1	30/12/2017 VENDPRO VENDING SERVICES	MONTHLY RENT OF VENDING MACHINE	\$	242.00
DD3972.2	30/12/2017 LEASEIT LTD	PHOTOCOPIER LEASE DECEMBER 2017	\$	1,196.25
DD3972.3	11/12/2017 NATIONAL AUSTRALIA BANK	CORPORATE CREDIT CARD EXPENDITURE - SEE BELOW	\$	0.00
DD3975.1	27/12/2017 WALGS PLAN	Payroll deductions	\$	7,596.70
DD3975.2	27/12/2017 SMSF	Superannuation contributions	\$	927.48
DD3975.3	27/12/2017 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$	711.36

DD3975.4	27/12/2017 PRIME SUPER	Superannuation contributions	\$	215.71
	WEALTH PERSONAL SUPERANNUATION AND PENSION			
DD3975.5	27/12/2017 FUND	Superannuation contributions	\$	268.28
DD3975.6	27/12/2017 AUSTRALIAN SUPER	Superannuation contributions	\$	477.46
DD3975.7	27/12/2017 BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$	127.58
DD3975.8	27/12/2017 BT SUPER FOR LIFE	Superannuation contributions	\$	318.37
DD3975.9	27/12/2017 CBUS	Superannuation contributions	\$	219.23
		TOTAL MUNICIPAL ACCOUNT	\$	1,119,970.88
	24/11/2017 QANTAS	LEADERSHIP CONFERENCE CEO	\$	752.20
	27/11/2017 PERTH AIRPORT	PARKING FOR LEADERSHIP CONFERENCE	\$	123.30
	29/11/2017 SHIRE OF GNOWANGERUP	VEHICLE LICENSE, PLATE CHANGES AND REMAKE GN.051/GN.0036	\$	680.50
	30/11/2017 RIVERSIDE ROADHOUSE	REFRESHMENTS STAFF TRAVELLING TO ATTEND MINISTER MEETING	\$	61.50
	4/12/2017 OCEAN VIEW MOTEL	ACCOMODATION FOR LIFEGUARD TRAINING	\$	605.96
	4/12/2017 WESTNET	SHIRE INTERNET FEES	\$	243.83
	7/12/2017 FRONT PAGE NEWS	CARDS FOR TRE PHILLIPS	\$	8.99
	7/12/2017 THE BOTTLE O	REFRESHMENTS FOR COUNCIL	\$	331.94
	8/12/2017 TELSTRA	DCEO HOME INTERNET	\$	70.00
	8/12/2017 BCF ALBANY	FAREWELL GIFT TRE PHILLIPS - 7 YEARS SERVICE	\$	350.00
	11/12/2017 NAB	CARD FEES	\$	18.00
		TOTAL CORPORATE CREDIT CARD	\$	3,246.22

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT 12924-13033, Cheque 27184 - 27207, DD Clicksuper = \$1,119,970.88

TOTAL FOR TRUST FUND:	Cheque 868-868	\$509.39
TOTAL FOR CREDIT CARD:	\$3,246.22	

CHIEF EXECUTIVE OFFICER

F	Fully Grant Funded
P	Partial Grant Funded
R	Other Funding (Reimbursements)
W	Main Roads Flood Damage

16.2	ACCOUNTS FOR PAYMENT AND AUTHORISATION – JANUARY 2018
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM
Date of Report:	14 th February 2018
Business Unit:	Finance
Officer:	Carol Shaddick – Senior Finance Officer
Disclosure of Interest:	Nil

ATTACHMENT

- January 2018 Cheque Listing

COMMENTS

The January 2018 cheque list is attached as follows

FUND	AMOUNT
Municipal Fund	\$ 744,138.73
Trust Fund	\$ 199.65
Credit Card	\$ 2,615.94

TOTAL	\$ 746,954.32
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OFFICER RECOMMENDATION

0218. That Council:

Municipal Fund Cheques 27208 - 27221, EFT 13034 – EFT 13130, Click Super DD totalling \$744,138.73 and Trust Fund Cheques 869 - 872 totalling \$199.65 and Corporate Credit Card totalling \$2,615.94 be approved.

Chq/EFT	Date	Name	Description	Amount
869	03/01/2018	BUILDING COMMISSION	BUILDING APPLICATIONS FOR DECEMBER 2017	\$ 56.65
870	03/01/2018	BCITF	BUILDING APPLICATIONS FOR DECEMBER 2017	\$ 74.75
871	03/01/2018	SHIRE OF GNOWANGERUP	BUILDING COMMISSIONS FOR DECEMBER 2017	\$ 13.25
872	18/01/2018	WA CONTRACT RANGER SERVICES	MICRO CHIPPING PAYMENT HELD IN TRUST	\$ 55.00
TOTAL TRUST ACCOUNT				\$ 199.65
EFT13034	04/01/2018	AA CONTRACTORS	RESTORATION WORKS RABBIT PROOF FENCE ROAD 8/12/17 - 15/12/17	\$ 113,861.00 W
EFT13035	04/01/2018	AIR LIQUIDE	CYLINDER FEE LARGE, MEDIUM, SMALL	\$ 149.68
EFT13036	04/01/2018	AMCAP DISTRIBUTION CENTRE	SIDE MIRROR FOR IVECO TRUCK GN.0044	\$ 631.77
			FOOTPLATE FOR IVECO TRUCK	\$ 469.12
EFT13037	04/01/2018	ASIA PACIFIC CONSTRUCTION MATERIALS PTY LTD	21 TONNES IN LINED BAGS	\$ 8,225.80 W
EFT13038	04/01/2018	BECKS TRANSPORT	FREIGHT FOR GUIDE POSTS	\$ 239.53
EFT13039	04/01/2018	BEST OFFICE SYSTEMS	COLOUR COPIER CHARGE DEPOT 28/11/17 -28/12/17	\$ 56.51
EFT13040	04/01/2018	BGL SOLUTIONS	CONTRACT GARDENING	\$ 10,429.53
EFT13041	04/01/2018	BUNNINGS ALBANY	ANTSIG TEST TOOL	\$ 18.91
EFT13042	04/01/2018	COURIER AUSTRALIA	FREIGHT	\$ 88.78
EFT13043	04/01/2018	DEPARTMENT OF WATER AND ERA	TRACKING FORM GREASE TRAPS DECEMBER 17	\$ 44.00
EFT13044	04/01/2018	DL CONSULTING	FINANCIAL SUPPORT SERVICES FOR NOVEMBER	\$ 2,681.25
EFT13045	04/01/2018	GNOWANGERUP COMMUNITY RESOURCE CENTRE	ADVERTISING IN ROUNDUP SENIORS MORNING TEA	\$ 307.40
EFT13046	04/01/2018	GNOWANGERUP FUEL SUPPLIES	FUEL FOR SHIRE VEHICLES	\$ 1,140.28

EFT13047	04/01/2018	GNOWANGERUP NEWSAGENCY	NEWSPAPERS FOR DECEMBER 2017	\$	56.40	
EFT13048	04/01/2018	HANSON CONSTRUCTION MATERIALS	33.65TONNE OF 5/7MM AGGREGATE @ \$39.75 P/TO	\$	1,471.35	
EFT13049	04/01/2018	KENNETH WILLIAM PILLINGER	PAINT ALL SKIRTING BOARDS IN ADMIN BUILDING	\$	1,200.00	
EFT13050	04/01/2018	MARKETFORCE	GENERAL HAND POSITION - ADVERT THE WEST AUSTRALIA 16.12.17 23.12.17	\$	1,687.81	
EFT13051	04/01/2018	NIGHTWELL PHOTOGRAPHY	COUNCILLORS PHOTOS 2017	\$	194.70	
EFT13052	04/01/2018	ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE LEVEL TWO JANUARY	\$	528.00	
EFT13053	04/01/2018	PHOENIX CIVIL & EARTHMOVING PTY LTD	RESTORATION WORKS AGRN743 COWALELLUP ROAD 11/12/17 - 20/12/17	\$	122,754.50	W
EFT13054	04/01/2018	RIVER HILL CONTRACTING	RESTORATION WORKS AGRN743 MOORES DAM ROAD 12/12/17 - 20/12/17	\$	180,307.05	W
EFT13055	04/01/2018	ROYAL LIFE SAVING SOCIETY WA INC	ROYAL LIFESAVING REGISTRATION FEE REGIONAL AQUATIC CENTRE	\$	150.00	
EFT13056	04/01/2018	SHIRE OF CUBALLING	BUILDING SURVEYOR SERVICES FOR DECEMBER 2017	\$	1,649.65	
EFT13057	04/01/2018	SIGMA CHEMICALS	15 X 10 KG BUCKETS OF CALCIUM HYPERCHLORITE (GRANUALS)	\$	1,218.98	
EFT13058	04/01/2018	WA CONTRACT RANGER SERVICES	RANGER SERVICES 14/12, 22/12	\$	864.87	
EFT13059	04/01/2018	WARREN BLACKWOOD WASTE	BINS PICK UP 07/12, 14/12, 21/12, 28/12	\$	6,122.40	
EFT13060	04/01/2018	WINC. (WORK INCORPORATED)	DIARY	\$	16.95	
EFT13061	04/01/2018	WORKWEAR GROUP	UNIFORM ORDER AS PER FORM	\$	385.89	
EFT13062	11/01/2018	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	80.00	

EFT13063	11/01/2018	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PARTS FOR SERVICING GNOWANGERUP JOHN DEERE BACKHOE	\$	774.11	
EFT13064	11/01/2018	ALBANY AUTOS	OIL AND FUEL FILTERS FOR SERVICING ISUZU UTES	\$	494.89	
EFT13065	11/01/2018	ALBANY OFFICE PRODUCTS DEPOT	PORT TO VGA ADAPTER 15CM	\$	42.50	
EFT13066	11/01/2018	AMCAP DISTRIBUTION CENTRE AND SKIPPER TRUCK PARTS	FLASHING BEACON LED FOR GN.051, GN.003	\$	1,360.20	
EFT13067	11/01/2018	AUSTRALIA POST	POSTAGE FOR DECEMBER 17	\$	412.92	
EFT13068	11/01/2018	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	125.00	
EFT13069	11/01/2018	BOC GASES	GAS FOR FORKLIFT X 2	\$	248.74	
EFT13070	11/01/2018	COURIER AUSTRALIA	FREIGHT	\$	11.24	
EFT13071	11/01/2018	DEPARTMENT OF WATER AND ERA	TRACKING FORM SEPTICS DECEMBER 17	\$	44.00	
EFT13072	11/01/2018	GNOWANGERUP TYRE SERVICE	MAJOR GRADER TYRE REPAIR	\$	662.00	
			BATTERY FOR CASELOADER GN.0040	\$	560.00	
			TYRES FOR GN.007	\$	602.00	
			GENERAL REPAIRS	\$	95.00	
EFT13073	11/01/2018	HEWER CONSULTING SERVICES	AGRN743 RESTORATION WORKS ONSITE SUPERVISION OF CONTRACTORS AND ADMINISTRATION COSTS DECEMBER 2017	\$	32,379.58	W
EFT13074	11/01/2018	HITACHI	PARTS FOR JOHN DEERE BACKHOE STREET PAD	\$	724.15	
EFT13075	11/01/2018	IT VISION	ALTUS FINANCIAL REPORTING MODULE SETUP, IMPLEMENTATION (INCLUDING TRAINING) AND LICENSE	\$	550.00	
EFT13076	11/01/2018	LANDGATE	RURAL UV INTERIM VALUATION	\$	80.90	
EFT13077	11/01/2018	LANDMARK OPERATIONS - GNOWANGERUP	200 X SAND BAGS FOR RESTORATION WORKS AGRN743	\$	266.20	W

EFT13078	11/01/2018	LGRCEU	PAYROLL DEDUCTIONS	\$	389.50	
EFT13079	11/01/2018	MARKETFORCE	GREAT SOUTHERN HERALD - 07.12.2017 - SWIMMING SENIOR CONCESSION	\$	400.51	
EFT13080	11/01/2018	PALMER EARTHMOVING AUSTRALIA	FINAL PAYMENT FOR 2017 SEWER WORKS ONGERUP	\$	8,055.40	
EFT13081	11/01/2018	PRIMARIES GNOWANGERUP	BBQ FOR BFB TRAINING PURPOSES	\$	481.00	F
			VARIOUS HARDWARE ITEMS	\$	331.36	
EFT13082	11/01/2018	STEWART AND HEATON CLOTHING PTY LTD	BFB CLOTHING 4X PANTS 1X JACKET	\$	541.10	F
EFT13083	11/01/2018	THE FUTURES GROUP PTY LTD	WORKFORCE PLAN	\$	9,741.66	
EFT13084	11/01/2018	THINK WATER ALBANY	FIX HUNTER I CORE POWER MODULE	\$	248.44	
EFT13085	11/01/2018	WARREN BLACKWOOD WASTE	COMPACT LANDFILL AT GNOWANGERUP REFUSE SITE 7/12/17	\$	550.00	
EFT13086	11/01/2018	WESTRAC EQUIPMENT PTY LTD	2 SETS OF TIPS FOR COLD PLATE SKID STEER ATTACHEMENTS	\$	423.06	
EFT13087	11/01/2018	WINC. (WORK INCORPORATED)	CLEANING PRODUCTS	\$	350.98	
EFT13088	18/01/2018	AA CONTRACTORS	RESTORATION WORK AGRN743 RABBIT PROOF FENCE ROAD 18/12/17 - 5/1/18	\$	58,522.75	W
EFT13089	18/01/2018	ADRIENNE JOYCE	RENT 11/01/2018 - 07/02/2018	\$	480.00	
EFT13090	18/01/2018	ALBANY LOCK SERVICE SUPERIOR SECURITY	2 X REPLACEMENT KEY BARREL FOR RECORDS STORE ROOM PLUS 2 X KEYS	\$	270.10	
EFT13091	18/01/2018	ASHLEIGH ANNE NUTTALL	RENT 29/01/2018 - 11/02/2018	\$	500.00	
EFT13092	18/01/2018	BEST OFFICE SYSTEMS	LEXMARK CX410DE HI YIELD TONERS 4K BLACK & 3K COLOURS	\$	1,251.00	
EFT13093	18/01/2018	COURIER AUSTRALIA	FREIGHT	\$	95.37	

EFT13094	18/01/2018	PAYMENT RETURNED INCORRECT BANK DETAILS	CANCELLED	\$	0.00	
EFT13095	18/01/2018	GLENELG ESTATE (G MOIR)	2476M3 GRAVEL AS PER AGREEMENT 205	\$	5,447.20	W
EFT13096	18/01/2018	GNOWANGERUP COMMUNITY RESOURCE CENTRE	CLEANING, TELEPHONE, INTERNET & SYNERGY ACCOUNT FOR DECEMBER	\$	724.82	
EFT13097	18/01/2018	GNOWANGERUP FUEL SUPPLIES	FUEL FOR GNOWANGERUP DEPOT 12000LTRS @ \$1.2892 ONGERUP DEPOT 9415LTS @ 1.29	\$	15,470.40 \$ 12,137.81	
EFT13098	18/01/2018	GNOWANGERUP VOLUNTEER SES UNIT INC	THIRD QUARTER OPERATING GRANT	\$	5,775.00	F
EFT13099	18/01/2018	GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR BFB BORDEN VEHICLE	\$	83.81	F
EFT13100	18/01/2018	GREAT SOUTHERN ZONE OF WALGA	PARTICIPATION IN LG EMERGENCY MANAGEMENT PREPARATION	\$	677.00	
EFT13101	18/01/2018	KENNETH WILLIAM PILLINGER	PAINT EAVES AT 4 GROCOCK ST	\$	1,500.00	
EFT13102	18/01/2018	KOA JAENSCH	GNOWANGERUP HERITAGE TRAIL PROJECT MILESTONE PAYMENT 5 FOR PROJECT MANAGEMENT WORK LESS COST OVER RUNS.	\$	1,225.00	
EFT13103	18/01/2018	LANDGATE	TITLE SEARCHES	\$	202.40	
EFT13104	18/01/2018	M & MP BUILDERS	FIX LEAK IN SECOND BATHROOM 9/11 YOUNGUP RD	\$	71.50	
EFT13105	18/01/2018	MARKETFORCE	LOCAL GOVERNMENT TENDERS 14.10.17	\$	430.46	
EFT13106	18/01/2018	MESSAGEMEDIA	4024 MESSAGES SENT IN DECEMBER	\$	705.41	
EFT13107	18/01/2018	OFFICEWORKS	DIARIES FOR WORKS DEPARTMENT	\$	56.74	
EFT13108	18/01/2018	ONGERUP FARM SUPPLIES - MICK CREAGH	ITEMS PUBLIC TOILETS ONGERUP & BORDEN	\$	31.45	
EFT13109	18/01/2018	RAY FORD SIGNS	RURAL STREET NUMBER 2655	\$	50.60	
EFT13110	18/01/2018	VICSTOCK GRAIN	3593M3 GRAVEL AS PER AGREEMENT 0207	\$	3,952.30	W

EFT13111	18/01/2018	WA CONTRACT RANGER SERVICES	RANGER SERVICES 03/01, 11/01	\$	1,238.87	
EFT13112	24/01/2018	AA CONTRACTORS	RESTORATION WORKS AGRN743 PEERUP ROAD 3/1/18 - 10/1/17	\$	32,450.00	W
EFT13113	24/01/2018	ALBANY AUTOS	AIR FILTERS AND AIR CON FILTERS FOR SERVICING ISUZU D-MAX	\$	527.45	
EFT13114	24/01/2018	ALBANY LOCK SERVICE SUPERIOR SECURITY	KEY AND BARREL FOR THE MAIN GATE AT POOL	\$	43.60	
EFT13115	24/01/2018	AMCAP DISTRIBUTION CENTRE	LED FLASHING LIGHT MECHANIC UTE	\$	182.77	
EFT13116	24/01/2018	ARMADILLO GROUP	LONG LIFE COOLANT FOR CASE LOADER GN.0040	\$	257.03	
			HYDRAULIC OIL FOR PLANT	\$	968.00	
EFT13117	24/01/2018	BECKS TRANSPORT	FREIGHT GRADER BLADES	\$	430.58	
EFT13118	24/01/2018	CITY OF ALBANY	GRADER SECTION OF CHILLINUP ROAD AS PER COA SCHEDULE	\$	716.55	
EFT13119	24/01/2018	COURIER AUSTRALIA	FREIGHT	\$	35.15	
EFT13120	24/01/2018	CUTTING EDGES EQUIPMENT PARTS	BLADES FOR KOMATSU GRADER GN.0020	\$	3,301.76	
EFT13121	24/01/2018	DEPARTMENT OF WATER AND ERA	TRACKING FORMS JANUARY SEPTICS	\$	132.00	
EFT13122	24/01/2018	DOWNER EDI WORKS PTY LTD	7MM COLD MIX FOR AGRN743	\$	565.59	W
EFT13123	24/01/2018	GNOWANGERUP PHARMACY	AUSTRALIA DAY AWARDS	\$	42.20	
EFT13124	24/01/2018	GNOWANGERUP TYRE SERVICE	BATTERY FOR JOHN DEERE MOWER	\$	92.00	
			TYRE REPAIR	\$	48.00	
EFT13125	24/01/2018	JR & A HERSEY PTY LTD	RED AND WHITE DILENEATORS FOR GUIDE POSTING	\$	264.00	
EFT13126	24/01/2018	MCINTOSH & SON	BELT FOR REPAIR TO CASE LOADER GN.0040	\$	126.38	
EFT13127	24/01/2018	OFFICEWORKS	BLUETACK AND TAPE	\$	14.83	

EFT13128	24/01/2018	SHIRE OF BROOMEHILL-TAMBELLUP	STABILISING ATTACHMENT FOR SKID STEER	\$ 25,334.00
EFT13129	24/01/2018	WA HINO SALES & SERVICE	FILTERS FOR HINO CONSTRUCTION TRUCK	\$ 222.07
EFT13130	24/01/2018	WINC. (WORK INCORPORATED)	STATIONARY AND TOILETRY SUPPLIES	\$ 469.88
27208	04/01/2018	GNOWANGERUP IGA	CONSUMABLES VENDING MACHINE	\$ 1,335.81
			CONSUMABLES VENDING MACHINE	\$ 378.09
27209	04/01/2018	CASTLEDEX	FILE STICKERS - NUMBER 0 AND LETTER R	\$ 34.62
27210	04/01/2018	DEPARTMENT OF TRANSPORT	LICENSE RENEWAL 1TSO329 SES	\$ 25.10 F
27211	04/01/2018	MCLEODS BARRISTERS AND SOLICITORS	LEGAL ASSISTANCE - FOOD ACT BREACH	\$ 1,811.92
27212	11/01/2018	SYNERGY	STREET LIGHTS SUPPLY PERIOD 30 DAYS TO 02/01/2018	\$ 3,552.55
			SUPPLY PERIOD 64 DAYS	\$ 2,503.35
27213	11/01/2018	TELSTRA	USAGE, SERVICE, EQUIPMENT AND DIRECTORY CHARGES	\$ 1,186.46
27214	18/01/2018	SYNERGY	SUPPLY PERIOD 64 DAYS TO 09/01/2018	\$ 774.25
27215	18/01/2018	TELSTRA	SHIRE MOBILE PLANS AND DATA PACKS	\$ 893.26
27216	18/01/2018	WATER CORPORATION	WATER USAGE	\$ 6,760.41
27217	24/01/2018	ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD	TRAFFIC MANAGEMENT PLAN - GENERAL WORKS TEMPLATE	\$ 979.00
27218	24/01/2018	BN GRADER SERVICES	REPAIR BLOW OUTS ON CORACKERUP ROAD	\$ 1,089.00
27219	24/01/2018	GNOWANGERUP SHIRE MEDICAL PRACTICE	MEDICAL FOR MC LICENCE	\$ 350.00
27220	24/01/2018	SYNERGY	SUPPLY PERIOD 56 DAYS TO 18/01/2018	\$ 453.90
27221	24/01/2018	WATER CORPORATION	SERVICE CHARGES	\$ 218.82
DD3983.1	10/01/2018	WALGS PLAN	Payroll deductions	\$ 7,461.94

DD3983.2	10/01/2018	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	Superannuation contributions	\$	399.32
DD3983.3	10/01/2018	SMSF	Superannuation contributions	\$	927.48
DD3983.4	10/01/2018	COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$	711.36
DD3983.5	10/01/2018	PRIME SUPER	Superannuation contributions	\$	210.52
DD3983.6	10/01/2018	AUSTRALIAN SUPER	Superannuation contributions	\$	477.46
DD3983.7	10/01/2018	BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$	48.73
DD3983.8	10/01/2018	BT SUPER FOR LIFE	Superannuation contributions	\$	318.37
DD3983.9	10/01/2018	CBUS	Superannuation contributions	\$	219.23
DD3987.1	01/01/2018	VENDPRO VENDING SERVICES	MONTHLY RENTAL VENDING MACHINE	\$	242.00
DD3987.2	15/01/2018	LEASEIT LTD	PHOTOCOPIER LEASE PLAN	\$	1,196.25
DD3992.1	30/01/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	GOVT GUARANTEE FEE TO 31/12/2017 LOAN #279	\$	3,646.41
DD3995.1	24/01/2018	WALGS PLAN	Payroll deductions	\$	7,504.89
DD3995.2	24/01/2018	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	Superannuation contributions	\$	400.15
DD3995.3	24/01/2018	SMSF	Superannuation contributions	\$	927.48
DD3995.4	24/01/2018	COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	Superannuation contributions	\$	711.36
DD3995.5	24/01/2018	PRIME SUPER	Superannuation contributions	\$	212.01
DD3995.6	24/01/2018	AUSTRALIAN SUPER	Superannuation contributions	\$	477.46
DD3995.7	24/01/2018	BENDIGO SMARTOPTIONS SUPER	Superannuation contributions	\$	59.79

DD3995.8	24/01/2018 BT SUPER FOR LIFE	Superannuation contributions	\$ 318.37
DD3995.9	24/01/2018 CBUS	Superannuation contributions	\$ 219.23
DD3999.1	10/01/2018 NATIONAL AUSTRALIA BANK	CORPORATE CREDIT CARD - DETAILS BELOW	\$ 0.00
TOTAL MUNICIPAL ACCOUNT			\$744,138.73
01/01/2018	TELSTRA	DCEO HOME INTERNET	\$ 270.00
14/12/2017	KONNECT LEARNING	LEADERSHIP CONFERENCE CEO	\$ 1,648.90
15/12/2017	JB HIFI	LIBRARY STOCK	\$ 44.67
15/12/2017	SHIRE OF GNOWANGERUP	LICENSE RENEWAL AS PER EBA	\$ 42.50
18/12/2017	ARCADIA RESORT	MEALS FOR LIFEGUARD TRAINING ATTENDEE	\$ 172.04
20/12/2017	PAYPAL	LOLLIES FOR AUSTRALIA DAY	\$ 79.00
03/01/2018	WESTNET	SHIRE INTERNET	\$ 243.83
05/01/2018	ALBANY DOG ROCK MOTEL	ACCOMODATION LIBRARY TRAINING ATTENDEE	\$ 97.00
10/01/2018	NAB	MONTHLY CARD FEE	\$ 18.00
TOTAL CORPORATE CREDIT CARD			\$ 2,615.94

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT 13034-13130, Cheque 27208 - 27221, DD Clicksuper = \$744,138.73
TOTAL FOR TRUST FUND: Cheque 869-872 \$199.65
TOTAL FOR CREDIT CARD: \$2,615.94

CHIEF EXECUTIVE OFFICER

F Fully Grant Funded
P Partial Grant Funded
R Other Funding (Reimbursements)
W Main Roads Flood Damage

16.3 DECEMBER 2017 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 14th February 2018
Business Unit: Finance
Officer: Darren Long - Finance Consultant
Carol Shaddick - Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Monthly Financial Statements for period 31 December 2017 including;
 - Statement of Financial Activity to 31 December 2017.
 - Report on Material Differences.
 - Comprehensive Income by Program and Nature & Type
 - Statement of Financial Position.
 - Statement of Cash Flows.
 - Current Assets and Liabilities.

SUMMARY

Adoption of the December 2017 Monthly Financial Report

COMMENTS

Presented to Council is the Financial Statement to 31 December 2017 subject to change as a result of end of year procedures and audit process.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Financial Regulations (1996) 22, 32 and 43 apply.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0218. That Council:

December 2017 Monthly Financial Report be received and noted.



SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31 DECEMBER 2017

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 DECEMBER 2017

	NOTES	2017-18 ANNUAL BUDGET	2017-18 JULY - DEC BUDGET	2017-18 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(147,372)	(66,181)	(53,704)
Governance		(988,233)	(574,717)	(349,253)
Law, Order, Public Safety		(311,336)	(153,478)	(153,048)
Health		(233,540)	(105,633)	(118,687)
Education and Welfare		(22,709)	(15,123)	(8,888)
Housing		(48,629)	(34,847)	(31,401)
Community Amenities		(511,465)	(301,278)	(269,857)
Recreation and Culture		(1,390,887)	(775,688)	(853,519)
Transport		(9,760,863)	(5,356,427)	(3,924,559)
Economic Services		(140,955)	(73,681)	(46,563)
Other Property and Services		(132,646)	(198,006)	(318,547)
		(13,688,636)	(7,655,061)	(6,128,025)
REVENUE				
General Purpose Funding		4,447,987	454,735	4,054,120
Governance		2,100	620	182
Law, Order, Public Safety		53,393	19,384	25,782
Health		300	0	198
Education and Welfare		11,400	5,528	200
Housing		72,280	39,031	37,287
Community Amenities		284,192	265,749	283,099
Recreation and Culture		22,955	14,522	18,481
Transport		6,144,100	3,444,051	1,746,785
Economic Services		10,932	2,302	3,084
Other Property & Services		108,330	60,180	108,372
		11,157,969	4,306,102	6,277,589
<i>Increase(Decrease)</i>		(2,530,667)	(3,348,959)	149,564
FINANCE COSTS				
General Purpose Funding		0		0
Housing		(16,874)	0	(8,839)
Community Amenities		(1,078)	0	(643)
Recreation & Culture		(29,319)	(84)	(15,071)
Total Finance Costs		(47,271)	(84)	(24,553)
NON-OPERATING REVENUE				
Law, Order & Public Safety		0		0
Recreation & Culture		32,000	0	0
Transport		653,135	0	205,830
Economic Services		0	0	0
Total Non-Operating Revenue		685,135	0	205,830
PROFIT/(LOSS) ON SALE OF ASSETS				
Transport Profit		0	0	0
Transport Loss		0	0	(11,025)
Total Profit/(Loss)		0	0	(11,025)
NET RESULT		(1,892,803)	(3,349,043)	319,817
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,892,803)	(3,349,043)	319,817

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2017

	2017-18 BUDGET	2017-18 ACTUAL
Expenses		
Employee Costs	(2,276,669)	(1,232,741)
Materials and Contracts	(8,182,912)	(3,083,697)
Utility Charges	(169,080)	(60,083)
Depreciation on Non-Current Assets	(2,480,475)	(1,479,925)
Interest Expenses	(52,271)	(24,553)
Insurance Expenses	(220,083)	(169,375)
Other Expenditure	(354,416)	(102,205)
	(13,735,907)	(6,152,578)
Revenue		
Rates	3,857,492	3,862,640
Operating Grants, Subsidies and Contributions	6,886,372	413,771
Fees and Charges	289,583	151,353
Service Charges	0	0
Interest Earnings	68,500	42,429
Other Revenue	56,022	1,807,396
	11,157,969	6,277,589
	(2,577,938)	125,011
Non-Operating Grants, Subsidies & Contributions	685,135	205,830
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	(11,024)
	685,135	194,806
Net Result	(1,892,803)	319,817
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(1,892,803)	319,817

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 DECEMBER 2017

	Note	2016-17 ACTUAL \$	2017-18 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,153,453	1,778,087	624,634
Restricted Cash & Cash Equivalents		1,920,586	1,903,093	-17,493
Trade and other receivables		1,078,375	1,963,893	885,518
Inventories		21,203	23,720	2,517
Other assets		0	0	0
Total current assets		4,173,617	5,668,793	1,495,176
Non-current assets				
Trade and other receivables		235,287	235,355	68
LG House Unit Trust		6,186	6,186	0
Property, infrastructure, plant and equipment		32,154,352	30,295,292	-1,859,060
Infrastructure Assets		124,459,581	126,271,913	1,812,332
Total non-current assets		156,855,406	156,808,745	-46,661
Total assets		161,029,023	162,477,539	1,448,516
Current liabilities				
Trade and other payables		206,879	503,466	-296,587
Interest-bearing loans and borrowings		113,793	82,482	31,311
Provisions		307,558	324,071	-16,513
Total current liabilities		628,230	910,019	-281,789
Non-current liabilities				
Interest-bearing loans and borrowings		962,704	913,388	49,316
Provisions		44,370	44,370	0
Total non-current liabilities		1,007,074	957,758	49,316
Total liabilities		1,635,304	1,867,777	-232,473
Net assets		159,393,719	160,609,761	1,216,042
Equity				
Retained surplus		42,380,230	43,343,181	962,951
Net Result		1,150,069	319,816	-830,253
Reserve - asset revaluation		113,967,043	115,046,738	1,079,695
Reserve - Cash backed		1,896,377	1,900,026	3,649
Total equity		159,393,719	160,609,761	1,216,042

This statement is to be read in conjunction with the accompanying notes

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2017

	Note	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(2,060,459)	(2,228,555)	(1,244,424)
Materials & Contracts		(3,249,331)	(8,333,083)	(2,796,264)
Utilities (gas, electricity, water, etc)		(142,256)	(169,080)	(60,083)
Insurance		(158,494)	(220,083)	(169,375)
Interest Expense		(65,472)	(52,271)	(24,553)
Goods and Services Tax Paid		(52,830)	(55,171)	0
Other Expenses		(213,746)	(354,417)	(102,205)
		(5,942,588)	(11,412,660)	(4,396,904)
Receipts				
Rates		3,685,949	3,826,158	2,956,063
Operating Grants & Subsidies		1,763,186	1,538,103	413,771
Contributions, Reimbursements & Donations		0	0	0
Fees and Charges		210,559	289,583	148,045
Interest Earnings		110,318	68,500	42,429
Goods and Services Tax		0	53,132	(124,336)
Other		2,160,591	6,079,291	1,807,396
		7,930,602	11,854,767	5,243,369
Net Cash flows from Operating Activities		1,988,014	442,107	846,465
Cash flows from investing activities				
Payments				
Purchase of Land		(25,212)	(427,588)	(85,336)
Purchase of Buildings		(393,296)	(121,951)	(22,692)
Purchase Plant and Equipment		(342,252)	(358,000)	(256,892)
Purchase Furniture and Equipment		(47,326)	(30,900)	(14,995)
Purchase Road Infrastructure Assets		(1,580,537)	(1,217,635)	(1,460)
Purchase of Footpath Assets		(2,875)	(5,000)	0
Purchase Aerodrome Assets		0	(5,000)	0
Purchase Drainage Assets		(4,203)	(5,000)	0
Purchase Sewerage Assets		(143,702)	(100,000)	(33,532)
Purchase Parks & Ovals Assets		0	(5,900)	(4,700)
Purchase Solid Waste Assets		0	0	0
Purchase Other Infrastructure Assets		0	(3,000)	
Receipts		(28,761)		
Proceeds from Sale of Assets		147,227	142,000	55,082
Non-Operating grants used for Development of Assets		1,258,389	685,135	205,830
		(1,162,549)	(1,452,839)	(158,696)
Cash flows from financing activities				
Repayment of Debentures		(234,924)	(163,109)	(80,627)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		78,622	26,352	0
Proceeds from New Debentures		0	0	0
Net cash flows from financing activities		(156,302)	(136,757)	(80,627)
Net increase/(decrease) in cash held		669,163	(1,147,489)	607,141
Cash at the Beginning of Reporting Period		2,404,876	3,074,039	3,074,039
Cash at the End of Reporting Period		3,074,039	1,926,551	3,681,180

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2017**

Notes

	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	3,073,459	1,925,709	1,776,245
Cash at Bank - Restricted	0	0	1,903,093
Cash on Hand	580	842	1,842
TOTAL CASH	3,074,039	1,926,551	3,681,180
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,150,069	(1,892,803)	319,817
Add back Depreciation	2,461,460	2,480,475	1,479,925
(Gain)/Loss on Disposal of Assets	67,171	-	11,024
Self Supporting Loan Principal Reimbursements	-	-	0
Contributions for the Development of Assets	(1,258,389)	(685,135)	(205,830)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(692)	0	(2,516)
(Increase)/Decrease in Receivables	(462,161)	718,132	(1,035,175)
Increase/(Decrease) in Accounts Payable	(15,510)	(226,675)	279,220
Increase/(Decrease) in Prepayments	-	0	0
Increase/(Decrease) in Employee Provisions	46,067	48,114	0
Increase/(Decrease) in Accrued Expenses	-	0	0
Rounding	-	0	1
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,988,014	\$442,107	846,465

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 DECEMBER 2017**

	2016-17 ACTUAL	2017-18 ANNUAL BUDGET	2017-18 JULY- DEC BUDGET (a)	2017-18 JULY- DEC ACTUAL (b)	MATERIAL VARIANCES (b)-(a) \$	MATERIAL VARIANCES (b)-(a)/(a) %	VAR
OPERATING REVENUE	\$	\$	\$	\$			
General Purpose Funding	2,064,455	829,414	454,735	432,523	(22,211)	(4.88%)	
Governance	5,964	2,100	620	182	(438)	(70.68%)	
Law, Order Public Safety	85,735	53,393	19,384	25,782	6,398	33.01%	
Health	297	300	0	198	198		
Education and Welfare	14,219	11,400	5,528	200	(5,328)	(96.38%)	
Housing	75,293	72,280	39,031	37,287	(1,744)	(4.47%)	
Community Amenities	282,639	284,192	265,749	283,099	17,349	6.53%	
Recreation and Culture	73,102	22,955	14,522	18,481	3,959	27.26%	
Transport	2,013,434	6,144,100	3,444,051	1,746,785	(1,697,266)	(49.28%)	▼
Economic Services	17,373	10,932	2,302	3,084	782	33.99%	
Other Property and Services	206,160	108,330	60,180	108,372	48,192	80.08%	▲
LESS OPERATING EXPENDITURE	4,838,670	7,539,396	4,306,102	2,655,993	(1,650,109)		
General Purpose Funding	(82,805)	(147,372)	(66,181)	(53,704)	12,478	18.85%	▲
Governance	(681,545)	(988,233)	(574,717)	(349,253)	225,464	39.23%	▲
Law, Order, Public Safety	(300,725)	(311,336)	(153,478)	(153,048)	431	0.28%	
Health	(221,466)	(233,540)	(105,633)	(118,687)	(13,054)	(12.36%)	▼
Education and Welfare	(21,222)	(22,709)	(15,123)	(8,888)	6,235	41.23%	
Housing	(75,231)	(65,503)	(34,847)	(40,240)	(5,392)	(15.47%)	
Community Amenities	(384,073)	(512,543)	(301,278)	(270,499)	30,779	10.22%	▲
Recreation and Culture	(1,300,450)	(1,420,206)	(775,688)	(868,590)	(92,902)	(11.98%)	▼
Transport	(4,847,178)	(9,760,863)	(5,356,427)	(3,935,584)	1,420,843	26.53%	▲
Economic Services	(55,577)	(140,955)	(73,681)	(46,563)	27,118	36.80%	▲
Other Property & Services	(538,986)	(132,646)	(198,006)	(318,547)	(120,542)	(60.88%)	▼
	(8,509,258)	(13,735,907)	(7,655,061)	(6,163,603)	1,491,458		
<i>Increase/(Decrease)</i>	(3,670,587)	(6,196,511)	(3,348,959)	(3,507,610)	(158,651)		
ADD							
Movement in Employee Benefits (Non-current)	(739)	47,144	0	0	0		
Movement in Deferred Pensioners (Non-current)	(12,532)	0	0	0	0		
(Profit)/ Loss on the disposal of assets	67,171	0	0	11,025	11,025		▲
Depreciation Written Back	2,461,460	2,480,475	1,239,741	1,479,925	240,183	19.37%	▲
	2,515,359	2,527,619	1,239,741	1,490,950	251,208		
<i>Sub Total</i>	(1,155,228)	(3,668,892)	(2,109,218)	(2,016,660)	92,557		
LESS CAPITAL PROGRAMME							
Purchase of Land	(25,212)	0	0	(85,336)	(85,336)		▼
Purchase Buildings	(393,296)	(549,539)	(152,401)	(22,692)	129,709	85.11%	▲
Infrastructure Assets - Roads	(1,580,537)	(1,217,635)	(683,797)	(1,460)	682,336	99.79%	▲
Infrastructure Assets - Footpaths	(2,875)	(5,000)	0	0	0		
Infrastructure Assets - Aerodromes	0	(5,000)	(5,000)	0	5,000	100.00%	
Infrastructure Assets - Drainage	(4,203)	(5,000)	0	0	0		
Infrastructure Assets - Sewerage	(143,702)	(100,000)	(85,680)	(33,532)	52,148	60.86%	▲
Infrastructure Assets - Parks & Ovals	0	(5,900)	(5,900)	(4,700)	1,200	20.34%	
Infrastructure Assets - Solid Waste	(28,761)	0	0	0	0		
Infrastructure Assets - Other	0	(3,000)	(3,000)	0	3,000	100.00%	
Purchase Plant and Equipment	(342,252)	(358,000)	(348,000)	(256,892)	91,108	26.18%	▲
Purchase Furniture and Equipment	(47,326)	(30,900)	(5,900)	(14,995)	(9,095)	(154.15%)	
Proceeds from Sale of Assets	147,227	142,000	42,000	55,082	13,082	(31.15%)	
Contributions for the Development of Assets	1,258,389	685,135	408,681	205,830	(202,851)	49.64%	
Repayment of Debt - Loan Principal	(234,924)	(163,109)	(80,636)	(80,627)	9	0.01%	
Self Supporting Loan Principal Income	78,622	26,352	13,043	0	(13,043)	100.00%	
Transfer to Reserves	(182,912)	(516,057)	(13,495)	(3,649)	9,846	72.96%	
	(1,501,763)	(2,105,653)	(920,084)	(242,972)	677,112		
Plus Rounding							
<i>Sub Total</i>	(2,656,991)	(5,774,545)	(3,029,302)	(2,259,632)	769,669		
FUNDING FROM							
Transfer from Reserves	76,379	507,588	0	0	0		
Estimated Opening Surplus at 1 July	754,796	1,648,384	1,648,384	1,552,914	(95,470)	(5.79%)	
Amount Raised from General Rates	3,562,267	3,618,573	0	3,621,596	3,621,596		▲
	4,393,442	5,774,545	1,648,384	5,174,510	3,526,126		
NET SURPLUS/(DEFICIT)	1,736,451	0	(1,380,917)	2,914,878	4,295,795		

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
REVENUE		
General Purpose Funding		
Reduction in General Purpose Grant funding	(22,211)	(4.88%)
Governance		
Minor Reimbursements less than expected for Reporting Period	(438)	(70.68%)
Law Order & Public Safety -		
Emergency Services Operating Grant higher than anticipated	6,398	33.01%
Health		
Health Act Business Application fee	198	
Education & Welfare		
Education Dept Mowing contract reimbursed Annually, not Monthly as anticipated for Reporting Period	(5,328)	(96.38%)
Housing		
Less than anticipated for reporting period	(1,744)	(4.47%)
Community Amenities		
Septic cleaning and waste receival higher than anticipated	17,349	6.53%
Recreation & Culture		
Kidsport Grant \$1000 and MCS Rental allocation - non monetary impact	3,959	27.26%
Transport		
WANDRRA Income and Road Grant funding less than anticipated for Reporting Period	(1,697,266)	(49.28%)
Economic Service		
Building Applications and Standpipe fees higher than anticipated for Reporting Period	782	33.99%
Other Property and Services		
Reimbursement of Workers Compensation, Insurance Claims and Paid parental leave not	48,192	80.08%
EXPENDITURE		
	\$ VARIANCE	% VARIANCE
General Purpose funding		
Admin & finance allocations less than anticipated for reporting Period	12,478	18.85%
Governance		
Strategy & Governance costs less than anticipated - non monetary impact. Valuation costs less than anticipated	225,464	39.23%
Law Order & Public Safety -		
Insurance costs for vehicles less than anticipated	431	0.28%
Health		
EHO Contract costs higher than anticipated	(13,054)	(12.36%)
Education & Welfare		
Education Dept mowing costs and building maintenance less than anticipated	6,235	41.23%
Housing		
Depreciation higher than anticipated due to fair value adjustments	(5,392)	(15.47%)
Community Amenities		
Land Developemnt costs less than anticipated, to be adjusted with Capital Expenditure	30,779	10.22%
Recreation & Culture		
Depreciation rates higher than anticipated due to fair value	(92,902)	(11.98%)
Transport		
Road Maintenance and Storm Damage works not expended as anticipated for reporting period	1,420,843	26.53%
Economic Service		
Local Tourism and Community Capacity Building projects not yet commenced	27,118	36.80%
Other Property & Services		
Administration costs recovered from Activities adjustment required no monetary impact	(120,542)	(60.88%)

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<u>Furniture & Equipment</u>		
Furniture & Equipment Council Chambers	14	
Furniture purchased under budget		
Health Computer Equip & Software	(12,608)	
New Server installed earlier than anticipated		
Swimming Pool Furniture & Equipment	3,500	
Furniture not yet purchased		
Total (Over)/Under Budget	(9,095)	(154.15%)
<u>Land & Buildings</u>		
25 McDonald St Building Capital Expenses	5,132	
Carpets yet to be replaced		
4 Grocock Street Renewals	12,000	
Flooring scheduled for 2018		
Purchase of Land	(29,964)	
Transfer Reserve Land to Freehold Grocock St & Cecil St, purchase of Quinn St - earlier than anticipated		
Land Development	(17,422)	
Costs for Freehold Ongerup Police Stn incorrectly posted, to be adjusted		
Swimming Pool Construction	1,114	
Sump pump works completed under budget		
Yougenup Community Centre	1,260	
Materials not yet purchased		
Gnp Town Hall Capital	595	
Commencing in January 2018		
Old Swimming Pool Redevelopment	22,194	
Electrical works only completed at this stage		
Gnowangerup Bowling Club Capital	124	
Not commenced to date		
Gnowangerup Sporting Complex	9,240	
Flooring to be commenced in February 2018		
Ongerup Works Depot Capital	100	
Fuel tank installed under budget		
Administration Centre Building Capital	40,000	
Obtaining quotes for solar panelling		
Total (Over)/Under Budget	44,373	85.11%
<u>Plant & Equipment</u>		
Purchase Tip Truck GN.0038	52,000	
items not yet purchased		
Minor Plant Purchases	7,282	
items not yet purchased		
Purchase of Utility (GN.0036)	1,402	
items not yet purchased		
Purchase of Utility (GN.0051)	1,402	
items not yet purchased		
Purchase Skid Steer Loader	4,021	
Attachment not yet purchased		
Purchase Trailer for SSL Attachments	25,000	
items not yet purchased		
Total (Over)/Under Budget	91,108	26.18%

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<u>Road Construction</u>		
Roads To Recovery Projects	292,878	
Commencing January 2018		
Regional Road Group Projects	114,000	
Commencing January 2018		
Road Reseals	29,433	
Commencing January 2018		
Council Road Program	246,026	
Commencing January 2018		
Total (Over)/Under Budget	<u>389,458</u>	99.79%
CAPITAL EXPENDITURE		
<u>Footpath Construction</u>		
Footpath Construction/Renewal	0	
Total (Over)/Under Budget	<u>0</u>	
<u>Airport Infrastructure</u>		
Airstrip Capital Improvements	5,000	
Commencing January 2018		
Total (Over)/Under Budget	<u>0</u>	
<u>Drainage Infrastructure</u>		
Drainage Renewals	0	
Total (Over)/Under Budget	<u>0</u>	
<u>Sewerage Infrastructure</u>		
Ongerup Waste Water Ponds	52,148	
Works to be commenced in December 2017		
<u>Parks & Ovals Infrastructure</u>		
Community Park Capital	1,200	
Completed Under budget		
<u>Other Infrastructure</u>		
Street Banners & Banner Poles	3,000	
Not completed, to be purchased in 2018		
Total (Over)/Under Budget	<u>56,348</u>	
Note: (NB) = No Budget Provision Made		

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 DECEMBER 2017

		ACTUAL	ACTUAL
CURRENT ASSET		31 DEC 2017	30 JUNE 2017
91000	Municipal Fund Bank Account	\$1,776,245	\$1,152,611
91003	Gnp Office Till Float	\$200	\$200
91004	Gnp Office Petty Cash	\$300	\$300
91005	Swimming Pool Float	\$200	\$200
91008	SWIMMING POOL VENDING MACHINE	\$142	\$142
91009	Cash on Hand - Banking Change	\$1,000	\$0
91010	Restricted Cash - Long Service Leave Reserve	\$81,247	\$81,091
91011	Restricted Cash - Plant Reserve	\$735,819	\$734,406
91014	Restricted Cash - Ongerup Effluent Line Reserve	\$88,700	\$88,529
91017	Restricted Cash - Area Promotion Reserve	\$29,061	\$29,005
91023	Restricted Cash - Swimming Pool Upgrade Reserve	\$92,446	\$92,268
91025	Restricted Cash - Land Development Reserve	\$609,867	\$608,696
91027	Restricted Cash - Computer Replacement Reserve	\$7,672	\$7,657
91029	Restricted Cash - Waste Disposal Reserve	\$227,886	\$227,448
91031	Restricted Cash - Futures Fund Reserve	\$15,617	\$15,587
91034	RESTRICTED CASH - LIQUID WASTE FACILITY	\$11,712	\$11,690
91070	Restricted Cash - Kidz Sports Grant	\$0	\$4,884
91072	Restricted Cash - ICCWA Stay on Your Feet Grant	\$476	\$476
91077	RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$1,077	\$6,327
91078	RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$0	\$11,008
91079	RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$1,514	\$1,514
91100	Rates Debtor - Rates	\$641,309	\$111,446
91101	Rates Debtor - Specified Area Rates	\$15,630	\$6,322
91102	Rates Debtor - Rubbish Collection	\$12,562	\$9,422
91103	Rates Debtor - Health Act Rate	\$28,845	\$17,951
91104	Rates Debtor - Legal Charges	\$4,616	\$5,408
91105	Rates Debtor - Interest/Admin Charges	\$18,351	\$15,143
91106	Rates Debtor - ESL	\$16,184	\$4,170
91108	Rates Debtor - Recycling Charges	\$10,152	\$6,844
91110	Sundry Debtors Control	\$1,062,951	\$873,295
91111	Pensioner Rebate Claims - General Rates	\$1,942	\$1,358
91112	Pensioner Rebate Claims - ESL Levy	\$131	\$108
91120	GST Receivable	\$88,399	\$64
91130	Accrued Interest on SSL's	\$492	\$492
91140	Self Supporting Loans (Current)	\$26,352	\$26,352
55032	Fuel & Oils Purchased	\$70,946	\$144,636
55042	Less Fuel & Oils Allocated	(\$68,429)	(\$143,945)
91200	Stock On Hand - Fuel & Oils	\$21,203	\$20,511
91201	Stock On Hand - Materials	\$0	\$0
		5,668,793	4,173,617
LESS CURRENT LIABILITIES			
93000	Sundry Creditors Control	(\$460,538)	(\$191,978)
93001	ESL Payable	(\$18,380)	\$3,009
93002	Accrued Expenses	(\$12,660)	\$4,708
93010	Accrued Interest On Loans	(\$7,893)	(\$7,893)
93020	Accrued Salaries & Wages	\$0	(\$11,683)
93030	Rate Payments Received In Advance	(\$3,996)	(\$3,042)
0	Net Gst Payable/Receivable	\$0	\$0
93043	Payg (Payable)	\$0	\$0
93050	Net Salaries & Wages	\$0	\$0
93042	GST Liability (Payable)	\$0	\$0
93110	Loan Liability (Current)	(\$82,482)	(\$113,793)
93200	Provision For Annual Leave (Current)	(\$167,052)	(\$158,072)
93210	Provision For Long Service Leave (Current)	(\$112,391)	(\$104,857)
93220	Provision for Sick Leave Bonus (Current)	(\$44,628)	(\$44,628)
XXXX1	suspense - police licensing	\$0	\$0
		-910,019	-628,230
SUB-TOTAL		4,758,774	3,545,387
LESS: Exclusions		-	-
95100	Reserves Accumulated Surplus	(\$1,900,026)	(\$1,896,378)
	ADD Loan Liability	\$82,482	\$113,793
	Less Self Supporting Loan Repayments	(\$26,352)	(\$26,352)
		\$0	\$0
	Rounding	\$0	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES		\$ 2,914,878	\$ 1,736,451

16.4 JANUARY 2018 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 14th February 2018
Business Unit: Finance
Officer: Darren Long - Finance Consultant
Carol Shaddick - Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- Monthly Financial Statements for period 31 January 2018 including;
 - Statement of Financial Activity to 31 January 2018.
 - Report on Material Differences.
 - Comprehensive Income by Program and Nature & Type
 - Statement of Financial Position.
 - Statement of Cash Flows.
 - Current Assets and Liabilities.

SUMMARY

Adoption of the January 2018 Monthly Financial Report

COMMENTS

Presented to Council is the Financial Statement to 31 January 2018 subject to change as a result of end of year procedures and audit process.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Financial Regulations (1996) 22, 32 and 43 apply.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0218. That Council:

January 2018 Monthly Financial Report be received and noted.



SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31 JANUARY 2018

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 JANUARY 2018

	NOTES	2017-18 ANNUAL BUDGET	2017-18 JULY - JAN BUDGET	2017-18 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(147,372)	(77,365)	(54,680)
Governance		(988,233)	(632,822)	(389,082)
Law, Order, Public Safety		(311,336)	(169,939)	(179,878)
Health		(233,540)	(125,643)	(132,114)
Education and Welfare		(22,709)	(16,188)	(9,490)
Housing		(48,629)	(41,913)	(36,716)
Community Amenities		(511,465)	(341,331)	(300,188)
Recreation and Culture		(1,390,887)	(877,739)	(973,694)
Transport		(9,760,863)	(5,675,700)	(4,672,805)
Economic Services		(140,955)	(89,976)	(48,603)
Other Property and Services		(132,646)	(224,140)	(392,905)
		(13,688,636)	(8,272,758)	(7,190,157)
REVENUE				
General Purpose Funding		4,447,987	464,732	4,057,864
Governance		2,100	1,720	182
Law, Order, Public Safety		53,393	35,759	42,234
Health		300	0	198
Education and Welfare		11,400	6,476	200
Housing		72,280	45,536	43,847
Community Amenities		284,192	268,610	286,676
Recreation and Culture		22,955	18,588	22,759
Transport		6,144,100	3,444,059	2,359,395
Economic Services		10,932	8,806	9,554
Other Property & Services		108,330	67,217	120,469
		11,157,969	4,361,502	6,943,379
<i>Increase(Decrease)</i>		(2,530,667)	(3,911,256)	(246,779)
FINANCE COSTS				
General Purpose Funding		0		0
Housing		(16,874)	(1,414)	(8,839)
Community Amenities		(1,078)	(67)	(643)
Recreation & Culture		(29,319)	(2,250)	(15,071)
Total Finance Costs		(47,271)	(3,730)	(24,553)
NON-OPERATING REVENUE				
Law, Order & Public Safety		0		0
Recreation & Culture		32,000	0	0
Transport		653,135	0	205,830
Economic Services		0	0	0
Total Non-Operating Revenue		685,135	0	205,830
PROFIT/(LOSS) ON SALE OF ASSETS				
Transport Profit		0	0	0
Transport Loss		0	0	(11,025)
Total Profit/(Loss)		0	0	(11,025)
NET RESULT		(1,892,803)	(3,914,987)	(76,526)
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,892,803)	(3,914,987)	(76,526)

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 JANUARY 2018

	2017-18 BUDGET	2017-18 ACTUAL
Expenses		
Employee Costs	(2,276,669)	(1,409,868)
Materials and Contracts	(8,182,912)	(3,700,139)
Utility Charges	(169,080)	(75,650)
Depreciation on Non-Current Assets	(2,480,475)	(1,729,073)
Interest Expenses	(52,271)	(24,553)
Insurance Expenses	(220,083)	(169,375)
Other Expenditure	(354,416)	(106,053)
	(13,735,907)	(7,214,710)
Revenue		
Rates	3,857,492	3,861,931
Operating Grants, Subsidies and Contributions	6,886,372	430,167
Fees and Charges	289,583	166,197
Service Charges	0	0
Interest Earnings	68,500	46,708
Other Revenue	56,022	2,438,375
	11,157,969	6,943,379
	(2,577,938)	(271,331)
Non-Operating Grants, Subsidies & Contributions	685,135	205,830
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	(11,024)
	685,135	194,806
Net Result	(1,892,803)	(76,525)
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(1,892,803)	(76,525)

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 JANUARY 2018

	Note	2016-17 ACTUAL \$	2017-18 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,153,453	1,191,561	38,108
Restricted Cash & Cash Equivalents		1,920,586	1,904,150	-16,436
Trade and other receivables		1,078,375	2,402,736	1,324,361
Inventories		21,203	48,818	27,615
Other assets		0	0	0
Total current assets		4,173,617	5,547,265	1,373,648
Non-current assets				
Trade and other receivables		235,287	235,355	68
LG House Unit Trust		6,186	6,186	0
Property, infrastructure, plant and equipment		32,154,352	30,211,872	-1,942,480
Infrastructure Assets		124,459,581	126,135,218	1,675,637
Total non-current assets		156,855,406	156,588,630	-266,776
Total assets		161,029,023	162,135,895	1,106,872
Current liabilities				
Trade and other payables		206,879	539,911	-333,032
Interest-bearing loans and borrowings		113,793	82,482	31,311
Provisions		307,558	342,325	-34,767
Total current liabilities		628,230	964,718	-336,488
Non-current liabilities				
Interest-bearing loans and borrowings		962,704	913,388	49,316
Provisions		44,370	44,370	0
Total non-current liabilities		1,007,074	957,758	49,316
Total liabilities		1,635,304	1,922,476	-287,172
Net assets		159,393,719	160,213,419	819,700
Equity				
Retained surplus		42,380,230	43,342,819	962,589
Net Result		1,150,069	-76,526	-1,226,595
Reserve - asset revaluation		113,967,043	115,046,738	1,079,695
Reserve - Cash backed		1,896,377	1,900,388	4,011
Total equity		159,393,719	160,213,419	819,700

This statement is to be read in conjunction with the accompanying notes

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JANUARY 2018

	Note	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(2,060,459)	(2,228,555)	(1,403,297)
Materials & Contracts		(3,249,331)	(8,333,083)	(3,402,398)
Utilities (gas, electricity, water, etc)		(142,256)	(169,080)	(75,650)
Insurance		(158,494)	(220,083)	(169,375)
Interest Expense		(65,472)	(52,271)	(24,553)
Goods and Services Tax Paid		(52,830)	(55,171)	0
Other Expenses		(213,746)	(354,417)	(106,053)
		(5,942,588)	(11,412,660)	(5,181,325)
Receipts				
Rates		3,685,949	3,826,158	2,457,055
Operating Grants & Subsidies		1,763,186	1,538,103	430,167
Contributions, Reimbursements & Donations		0	0	0
Fees and Charges		210,559	289,583	163,742
Interest Earnings		110,318	68,500	46,708
Goods and Services Tax		0	53,132	(64,695)
Other		2,160,591	6,079,291	2,438,375
		7,930,602	11,854,767	5,471,353
Net Cash flows from Operating Activities		1,988,014	442,107	290,028
Cash flows from investing activities				
Payments				
Purchase of Land		(25,212)	(427,588)	(90,786)
Purchase of Buildings		(393,296)	(121,951)	(23,952)
Purchase Plant and Equipment		(342,252)	(358,000)	(271,892)
Purchase Furniture and Equipment		(47,326)	(30,900)	(14,995)
Purchase Road Infrastructure Assets		(1,580,537)	(1,217,635)	(1,460)
Purchase of Footpath Assets		(2,875)	(5,000)	0
Purchase Aerodrome Assets		0	(5,000)	0
Purchase Drainage Assets		(4,203)	(5,000)	0
Purchase Sewerage Assets		(143,702)	(100,000)	(40,855)
Purchase Parks & Ovals Assets		0	(5,900)	(4,700)
Purchase Solid Waste Assets		0	0	0
Purchase Other Infrastructure Assets		0	(3,000)	
Receipts		(28,761)		
Proceeds from Sale of Assets		147,227	142,000	55,082
Non-Operating grants used for Development of Assets		1,258,389	685,135	205,830
		(1,162,549)	(1,452,839)	(187,730)
Cash flows from financing activities				
Repayment of Debentures		(234,924)	(163,109)	(80,627)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		78,622	26,352	0
Proceeds from New Debentures		0	0	0
Net cash flows from financing activities		(156,302)	(136,757)	(80,627)
Net increase/(decrease) in cash held		669,163	(1,147,489)	21,671
Cash at the Beginning of Reporting Period		2,404,876	3,074,039	3,074,039
Cash at the End of Reporting Period		3,074,039	1,926,551	3,095,710

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JANUARY 2018

Notes

	2016-17 ACTUAL \$	2017-18 BUDGET \$	2017-18 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	3,073,459	1,925,709	1,189,719
Cash at Bank - Restricted	0	0	1,904,150
Cash on Hand	580	842	1,842
TOTAL CASH	3,074,039	1,926,551	3,095,711
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,150,069	(1,892,803)	(76,526)
Add back Depreciation	2,461,460	2,480,475	1,729,073
(Gain)/Loss on Disposal of Assets	67,171	-	11,024
Self Supporting Loan Principal Reimbursements	-	-	0
Contributions for the Development of Assets	(1,258,389)	(685,135)	(205,830)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(692)	0	(27,615)
(Increase)/Decrease in Receivables	(462,161)	718,132	(1,474,018)
Increase/(Decrease) in Accounts Payable	(15,510)	(226,675)	315,665
Increase/(Decrease) in Prepayments	-	0	0
Increase/(Decrease) in Employee Provisions	46,067	48,114	18,254
Increase/(Decrease) in Accrued Expenses	-	0	0
Rounding	-	0	1
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,988,014	\$442,107	290,028

SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 JANUARY 2018

	2016-17 ACTUAL	2017-18 ANNUAL BUDGET	2017-18 JULY- JAN BUDGET (a)	2017-18 JULY- JAN ACTUAL (b)	MATERIAL VARIANCES (b)-(a) \$	MATERIAL VARIANCES (b)-(a)/(a) %	VAR
OPERATING REVENUE	\$	\$	\$	\$			
General Purpose Funding	2,064,455	829,414	464,732	436,975	(27,756)	(5.97%)	
Governance	5,964	2,100	1,720	182	(1,538)	(89.43%)	
Law, Order Public Safety	85,735	53,393	35,759	42,234	6,475	18.11%	
Health	297	300	0	198	198		
Education and Welfare	14,219	11,400	6,476	200	(6,276)	(96.91%)	
Housing	75,293	72,280	45,536	43,847	(1,689)	(3.71%)	
Community Amenities	282,639	284,192	268,610	286,676	18,066	6.73%	
Recreation and Culture	73,102	22,955	18,588	22,759	4,172	22.44%	
Transport	2,013,434	6,144,100	3,444,059	2,359,395	(1,084,664)	(31.49%)	▼
Economic Services	17,373	10,932	8,806	9,554	748	8.50%	
Other Property and Services	206,160	108,330	67,217	120,469	53,252	79.22%	▲
LESS OPERATING EXPENDITURE	4,838,670	7,539,396	4,361,502	3,322,489	(1,039,012)		
General Purpose Funding	(82,805)	(147,372)	(77,365)	(54,680)	22,685	29.32%	▲
Governance	(681,545)	(988,233)	(632,822)	(389,082)	243,740	38.52%	▲
Law, Order, Public Safety	(300,725)	(311,336)	(169,939)	(179,878)	(9,939)	(5.85%)	
Health	(221,466)	(233,540)	(125,643)	(132,114)	(6,471)	(5.15%)	
Education and Welfare	(21,222)	(22,709)	(16,188)	(9,490)	6,698	41.38%	
Housing	(75,231)	(65,503)	(41,913)	(45,555)	(3,642)	(8.69%)	
Community Amenities	(384,073)	(512,543)	(341,331)	(300,831)	40,500	11.87%	▲
Recreation and Culture	(1,300,450)	(1,420,206)	(877,739)	(988,766)	(111,026)	(12.65%)	▼
Transport	(4,847,178)	(9,760,863)	(5,675,700)	(4,683,830)	991,870	17.48%	▲
Economic Services	(55,577)	(140,955)	(89,976)	(48,603)	41,373	45.98%	▲
Other Property & Services	(538,986)	(132,646)	(224,140)	(392,905)	(168,766)	(75.29%)	▼
	(8,509,258)	(13,735,907)	(8,272,758)	(7,225,734)	1,047,023		
<i>Increase/(Decrease)</i>	(3,670,587)	(6,196,511)	(3,911,256)	(3,903,245)	8,010		
ADD							
Movement in Employee Benefits (Non-current)	(739)	47,144	0	0	0		
Movement in Deferred Pensioners (Non-current)	(12,532)	0	0	0	0		
(Profit)/ Loss on the disposal of assets	67,171	0	0	11,025	11,025		▲
Depreciation Written Back	2,461,460	2,480,475	1,446,365	1,729,073	282,708	19.55%	▲
	2,515,359	2,527,619	1,446,365	1,740,098	293,733		
<i>Sub Total</i>	(1,155,228)	(3,668,892)	(2,464,891)	(2,163,147)	301,743		
LESS CAPITAL PROGRAMME							
Purchase of Land	(25,212)	0	0	(90,786)	(90,786)		▼
Purchase Buildings	(393,296)	(549,539)	(197,851)	(23,952)	173,899	87.89%	▲
Infrastructure Assets - Roads	(1,580,537)	(1,217,635)	(710,371)	(1,460)	708,911	99.79%	▲
Infrastructure Assets - Footpaths	(2,875)	(5,000)	0	0	0		
Infrastructure Assets - Aerodromes	0	(5,000)	(5,000)	0	5,000	100.00%	
Infrastructure Assets - Drainage	(4,203)	(5,000)	0	0	0		
Infrastructure Assets - Sewerage	(143,702)	(100,000)	(99,100)	(40,855)	58,245	58.77%	▲
Infrastructure Assets - Parks & Ovals	0	(5,900)	(5,900)	(4,700)	1,200	20.34%	
Infrastructure Assets - Solid Waste	(28,761)	0	0	0	0		
Infrastructure Assets - Other	0	(3,000)	(3,000)	0	3,000	100.00%	
Purchase Plant and Equipment	(342,252)	(358,000)	(353,000)	(271,892)	81,108	22.98%	▲
Purchase Furniture and Equipment	(47,326)	(30,900)	(5,900)	(14,995)	(9,095)	(154.15%)	
Proceeds from Sale of Assets	147,227	142,000	42,000	55,082	13,082	(31.15%)	
Contributions for the Development of Assets	1,258,389	685,135	554,508	205,830	(348,678)	62.88%	
Repayment of Debt - Loan Principal	(234,924)	(163,109)	(80,636)	(80,627)	9	0.01%	
Self Supporting Loan Principal Income	78,622	26,352	13,043	0	(13,043)	100.00%	
Transfer to Reserves	(182,912)	(516,057)	(15,744)	(4,010)	11,733	74.53%	▲
	(1,501,763)	(2,105,653)	(866,951)	(272,367)	594,584		
Plus Rounding							
<i>Sub Total</i>	(2,656,991)	(5,774,545)	(3,331,843)	(2,435,514)	896,327		
FUNDING FROM							
Transfer from Reserves	76,379	507,588	0	0	0		
Estimated Opening Surplus at 1 July	754,796	1,648,384	1,648,384	1,552,914	(95,470)	(5.79%)	
Amount Raised from General Rates	3,562,267	3,618,573	0	3,620,889	3,620,889		▲
	4,393,442	5,774,545	1,648,384	5,173,803	3,525,419		
NET SURPLUS/(DEFICIT)	1,736,451	0	(1,683,458)	2,738,289	4,421,747		

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
REVENUE		
General Purpose Funding		
Reduction in General Purpose Grant funding	(27,756)	(5.97%)
Governance		
Minor Reimbursements less than expected for Reporting Period	(1,538)	(89.43%)
Law Order & Public Safety -		
Emergency Services Operating Grant higher than anticipated	6,475	18.11%
Health		
Health Act Business Application fee	198	
Education & Welfare		
Education Dept Mowing contract reimbursed Annually, not Monthly as anticipated for Reporting Period	(6,276)	(96.91%)
Housing		
Rental income less than anticipated for reporting period	(1,689)	(3.71%)
Community Amenities		
Septic cleaning and waste receival higher than anticipated	18,066	6.73%
Recreation & Culture		
Kidsport Grant \$1000 and MCS Rental allocation - non monetary impact	4,172	22.44%
Transport		
WANDRRA Income and Road Grant funding less than anticipated for Reporting Period	(1,084,664)	(31.49%)
Economic Service		
Building Applications and Standpipe fees higher than anticipated for Reporting Period	748	8.50%
Other Property and Services		
Reimbursement of Workers Compensation, Insurance Claims and Paid parental leave not	53,252	79.22%
EXPENDITURE		
	\$ VARIANCE	% VARIANCE
General Purpose funding		
Admin & finance allocations and valuation costs less than anticipated for reporting Period	22,685	29.32%
Governance		
Strategy & Governance costs less than anticipated - non monetary impact. Election & Conference costs less than anticipated	243,740	38.52%
Law Order & Public Safety -		
Ranger Service costs higher than anticipated for reporting period	(9,939)	-5.85%
Health		
EHO Contract costs higher than anticipated	(6,471)	(5.15%)
Education & Welfare		
Education Dept mowing costs and building maintenance less than anticipated	6,698	41.38%
Housing		
Depreciation higher than anticipated due to fair value adjustments	(3,642)	(8.69%)
Community Amenities		
Demolition contingency for identified buildings not expended to date	40,500	11.87%
Recreation & Culture		
Depreciation rates higher than anticipated due to fair value	(111,026)	(12.65%)
Transport		
Road Maintenance and Storm Damage works not expended as anticipated for reporting period	991,870	17.48%
Economic Service		
Gnp Training Centre, Local Tourism and Community Capacity Building projects not yet	41,373	45.98%
Other Property & Services		
Administration costs recovered from Activities adjustment required no monetary impact	(168,766)	(75.29%)

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<u>Furniture & Equipment</u>		
Furniture & Equipment Council Chambers	14	
Furniture purchased under budget		
Health Computer Equip & Software	(12,608)	
New Server installed earlier than anticipated		
Swimming Pool Furniture & Equipment	3,500	
Furniture not yet purchased		
Total (Over)/Under Budget	(9,095)	(154.15%)
<u>Land & Buildings</u>		
25 McDonald St Building Capital Expenses	5,132	
Carpets yet to be replaced		
4 Grocock Street Renewals	12,000	
Flooring scheduled for 2018		
Purchase of Land	7,986	
Bell Street to be finalised		
Land Development	(22,872)	
Opus Design and documentation for Cuneo Close expenditure earlier than anticipated		
Swimming Pool Construction	1,114	
Sump pump works completed under budget		
Yougenup Community Centre	0	
Gnp Town Hall Capital	595	
Commencing in January 2018		
Old Swimming Pool Redevelopment	29,694	
Electrical works only completed at this stage		
Gnowangerup Bowling Club Capital	124	
Not commenced to date		
Gnowangerup Sporting Complex	9,240	
Flooring to be commenced in February 2018		
Ongerup Works Depot Capital	100	
Fuel tank installed under budget		
Administration Centre Building Capital	40,000	
Obtaining quotes for solar panelling		
Total (Over)/Under Budget	83,113	87.89%
<u>Plant & Equipment</u>		
Purchase Tip Truck GN.0038	52,000	
items not yet purchased		
Minor Plant Purchases	12,282	
Attachment for Skid Steer to be costed under Minor plant		
Purchase of Utility (GN.0036)	1,402	
Purchased under budget		
Purchase of Utility (GN.0051)	1,402	
Purchased under budget		
Purchase Skid Steer Loader	(10,979)	
Attachments to be costed from Minor plant		
Purchase Trailer for SSL Attachments	25,000	
No longer purchasing this year		
Total (Over)/Under Budget	81,108	22.98%

NOTE - VARIANCES EXPLAINED		
	\$ VARIANCE	% VARIANCE
CAPITAL EXPENDITURE		
<u>Road Construction</u>		
Roads To Recovery Projects	292,878	
Commencing January 2018		
Regional Road Group Projects	114,000	
Commencing January 2018		
Road Reseals	56,007	
Commencing January 2018		
Council Road Program	246,026	
Commencing January 2018		
Total (Over)/Under Budget	<u>416,033</u>	99.79%
CAPITAL EXPENDITURE		
<u>Footpath Construction</u>		
Footpath Construction/Renewal	0	
Total (Over)/Under Budget	<u>0</u>	
<u>Airport Infrastructure</u>		
Airstrip Capital Improvements	5,000	
Commencing January 2018		
Total (Over)/Under Budget	<u>0</u>	
<u>Drainage Infrastructure</u>		
Drainage Renewals	0	
Total (Over)/Under Budget	<u>0</u>	
<u>Sewerage Infrastructure</u>		
Ongerup Waste Water Ponds	58,245	
Works in progress		
<u>Parks & Ovals Infrastructure</u>		
Community Park Capital	1,200	
Completed Under budget		
<u>Other Infrastructure</u>		
Street Banners & Banner Poles	3,000	
Not completed, to be purchased in 2018		
Total (Over)/Under Budget	<u>62,445</u>	
Note: (NB) = No Budget Provision Made		

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 JANUARY 2018

		ACTUAL	ACTUAL
CURRENT ASSET		31 JAN 2018	30 JUNE 2017
91000	Municipal Fund Bank Account	\$1,189,719	\$1,152,611
91003	Gnp Office Till Float	\$200	\$200
91004	Gnp Office Petty Cash	\$300	\$300
91005	Swimming Pool Float	\$200	\$200
91008	SWIMMING POOL VENDING MACHINE	\$142	\$142
91009	Cash on Hand - Banking Change	\$1,000	\$0
91010	Restricted Cash - Long Service Leave Reserve	\$81,262	\$81,091
91011	Restricted Cash - Plant Reserve	\$735,959	\$734,406
91014	Restricted Cash - Ongerup Effluent Line Reserve	\$88,717	\$88,529
91017	Restricted Cash - Area Promotion Reserve	\$29,067	\$29,005
91023	Restricted Cash - Swimming Pool Upgrade Reserve	\$92,463	\$92,268
91025	Restricted Cash - Land Development Reserve	\$609,983	\$608,696
91027	Restricted Cash - Computer Replacement Reserve	\$7,673	\$7,657
91029	Restricted Cash - Waste Disposal Reserve	\$227,929	\$227,448
91031	Restricted Cash - Futures Fund Reserve	\$15,620	\$15,587
91034	RESTRICTED CASH - LIQUID WASTE FACILITY	\$11,715	\$11,690
91070	Restricted Cash - Kidz Sports Grant	\$0	\$4,884
91072	Restricted Cash - ICCWA Stay on Your Feet Grant	\$476	\$476
91077	RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$1,077	\$6,327
91078	RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$695	\$11,008
91079	RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$1,514	\$1,514
91100	Rates Debtor - Rates	\$511,755	\$111,446
91101	Rates Debtor - Specified Area Rates	\$14,652	\$6,322
91102	Rates Debtor - Rubbish Collection	\$11,481	\$9,422
91103	Rates Debtor - Health Act Rate	\$26,591	\$17,951
91104	Rates Debtor - Legal Charges	\$4,616	\$5,408
91105	Rates Debtor - Interest/Admin Charges	\$18,823	\$15,143
91106	Rates Debtor - ESL	\$13,852	\$4,170
91108	Rates Debtor - Recycling Charges	\$9,299	\$6,844
91110	Sundry Debtors Control	\$1,698,015	\$873,295
91111	Pensioner Rebate Claims - General Rates	\$1,942	\$1,358
91112	Pensioner Rebate Claims - ESL Levy	\$131	\$108
91120	GST Receivable	\$64,736	\$64
91130	Accrued Interest on SSL's	\$492	\$492
91140	Self Supporting Loans (Current)	\$26,352	\$26,352
55032	Fuel & Oils Purchased	\$96,044	\$144,636
55042	Less Fuel & Oils Allocated	(\$68,429)	(\$143,945)
91200	Stock On Hand - Fuel & Oils	\$21,203	\$20,511
91201	Stock On Hand - Materials	\$0	\$0
		5,547,265	4,173,617
LESS CURRENT LIABILITIES			
93000	Sundry Creditors Control	(\$495,945)	(\$191,978)
93001	ESL Payable	(\$18,380)	\$3,009
93002	Accrued Expenses	(\$12,660)	\$4,708
93010	Accrued Interest On Loans	(\$7,893)	(\$7,893)
93020	Accrued Salaries & Wages	\$0	(\$11,683)
93030	Rate Payments Received In Advance	(\$5,034)	(\$3,042)
0	Net Gst Payable/Receivable	\$0	\$0
93043	Payg (Payable)	\$0	\$0
93050	Net Salaries & Wages	\$0	\$0
93042	GST Liability (Payable)	\$0	\$0
93110	Loan Liability (Current)	(\$82,482)	(\$113,793)
93200	Provision For Annual Leave (Current)	(\$167,052)	(\$158,072)
93210	Provision For Long Service Leave (Current)	(\$130,645)	(\$104,857)
93220	Provision for Sick Leave Bonus (Current)	(\$44,628)	(\$44,628)
XXXX1	suspense - police licensing	\$0	\$0
		-964,718	-628,230
SUB-TOTAL		4,582,546	3,545,387
LESS: Exclusions		-	-
95100	Reserves Accumulated Surplus	(\$1,900,388)	(\$1,896,378)
	ADD Loan Liability	\$82,482	\$113,793
	Less Self Supporting Loan Repayments	(\$26,352)	(\$26,352)
		\$0	\$0
	Rounding	\$0	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES		\$ 2,738,289	\$ 1,736,451

16.5 STATUTORY BUDGET REVIEW AS AT 31 DECEMBER 2017

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM
Date of Report: 14th February 2018
Business Unit: Finance
Officer: Darren Long - Finance Consultant
Carol Shaddick - Senior Finance Officer
Vin Fordham Lamont – Deputy Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

Copy of the Budget Review Report for the period ending 31 December 2017 (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the Budget Review Report, with any amendments, for the period 1 July 2017 to 31 December 2017.

BACKGROUND

The Local Government Act provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

****Absolute majority required.***

The Local Government (Financial Management) Regulations 1996 require local governments to undertake a review of the Annual Budget.

33A. Review of Budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
- (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried*

out it is to be submitted to the council.

- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2018, for the period ending 31 December 2017, is presented for consideration. A Statement of Financial Activity at program level has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2018.

COMMENTS

The budget review has been prepared to include the information required by the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or \$5,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

In summary, based on current trends, it is anticipated that a balanced budget can be achieved as at 30 June 2018, by reducing Reserve Account Transfers by \$85,669 to assist offset the reduction in General Purpose grant funding of \$58,396; and estimated interest expense of \$65,311 on the short term loan proposed to assist with cash flow.

The following table details the proposed budget amendments:

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
23015	Proceeds from Sale of Land	(\$100,000)	(\$92,727)		\$7,273
02022	Interest on Overdraft	\$5,000	\$0	(\$5,000)	
New	Interest on Short Term Finance Loan	\$0	\$65,311		\$65,311
02003	WA Local Government Grants Commission – General Purpose Grant reduction	(\$398,080)	(\$339,684)		\$58,396
03052	Election Expenses	\$20,418	\$5,678	(\$14,740)	
14042	25 McDonald St Building Operation – increase in	\$6,706	\$15,537		\$8,831

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	Depreciation costs (non-cash)				
23082	Lot 117 Vaux St Ongerup – increase in Depreciation costs (non-cash)	\$11,168	\$19,091		\$7,923
23013	Reimbursements – Increase in rental from 9-11 Yougenup Rd	(\$72,280)	(\$78,780)	(\$6,500)	
24032	Reduction in general materials costs for Gnowangerup Refuse Site management	\$113,410	\$105,910	(\$7,500)	
25012	Refuse Collection from Streets – Increase in wages & overheads allocation	\$10,607	\$18,707		\$8,100
28032	Yongergnow Eco Tourism Centre – increase in Depreciation costs (non-cash)	\$23,419	\$99,331		\$75,912
29072	Land Development - demolition contingency not required	\$51,816)	\$1,816	(\$50,000)	
31022	Gnp Memorial Hall Building Operation – increase in Depreciation costs (non-cash)	\$31,803	\$102,523		\$70,720
31062	Ongerup Hall Building Operation – increase in Depreciation costs (non-cash)	\$33,311	\$85,596		\$52,285
31182	Ongerup CWA – increase in Depreciation costs (non-cash)	\$2,580	\$10,515		\$7,935
31202	Yougenup Centre Building Maintenance & Operation – increase in Depreciation costs (non-cash)	\$36,353	\$67,923		\$31,570
33072	Gnp Sporting Complex Building Operation – increase	\$73,614	\$149,799		\$76,185

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	in Depreciation costs (non-cash)				
33102	Ongerup Sporting Complex Building Operation – increase in Depreciation costs (non-cash)	\$51,387	\$83,026		\$31,639
33132	Borden Sporting Complex Building Operation – increase in Depreciation costs (non-cash)	\$81,993	\$119,733		\$37,740
33222	Gnowangerup Bowling Club – increase in Depreciation costs (non-cash)	\$20,151	\$33,931		\$13,780
33332	Pistol Club Building Operations	\$768	\$10,343		\$9,575
32082	Gnp Swimming Pool Chemicals	\$13,800	\$8,500	(\$5,300)	
32013	Swimming Pool Grants – DSR revitalisation grant program discontinued	(\$32,000)	(\$0)		\$32,000
35102	Ongerup Library Minor Items – Relocation budget allocation not required	\$5,500	\$500	(\$5,000)	
37082	Ongerup Community Centre Building Operation – increase in Depreciation costs (non-cash)	\$12,580	\$26,290		\$13,710
37132	Ongerup Museum Building Operation – increase in Depreciation costs (non-cash)	\$6,761	\$14,840		\$8,079
39052	Gnp Depot Building Operation – increase in Depreciation costs (non-cash) and water consumption costs	\$30,326	\$36,181		\$5,855

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
39112	Road Maintenance – Reduction in Wages & Overheads allocation, offset by increase in GL #25012	\$1,910,255	\$1,902,155	(\$8,100)	
39192	Loss on Sale of Asset – Non-cash transaction on disposal of asset	\$0	\$11,025		\$11,025
39292	Natural Disaster Restoration Works – unable to complete all works by financial year – offset by Income GL #39093	\$6,000,000	\$4,600,000	(\$1,400,000)	
39003	MRWA Road Preservation Grant – Reduction in State Govt funding	(\$142,375)	(\$83,729)		\$59,006
39093	WANDRRA Reimbursements – Reduction in claim See GL #39292	(\$6,000,000)	(\$4,600,000)		\$1,400,000
50022	Community Capacity Building – Additional Baseline Digital Readiness Report	\$10,000	\$22,000		\$12,000
57082	Superannuation – Savings in Council Co-Contribution	\$162,255	\$125,000	(\$37,255)	
57192	Rostered Days Off – Additional Time In Lieu accruals	\$500	\$5,500		\$5,000
58052	Licences – Stamp Duty requirement withdrawn	\$28,500	\$10,500	(\$18,000)	
58112	2 Cecil Street Building Operation – increase in Depreciation costs (non-cash)	\$9,490	\$15,060		\$5,570
54002	Gross Salaries & Wages – Reduction in Wages paid – Offset by Workers Compensation payments see	\$2,018,265	\$1,960,409	(\$57,856)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	GL #54022				
54012	Less Salaries & Wages Allocation – Reduction in wages to be allocated	(\$2,018,265)	(\$1,960,409)		\$57,856
54022	Workers Compensation Payments – increase in workers compensation payments made	\$0	\$57,856		\$57,856
54003	Workers Compensation Reimbursements – Additional insurance reimbursements for workers compensation	\$0	(\$57,856)	(\$57,856)	
59092	Administration Building Operation – increase in Depreciation costs (non-cash) and electricity charges	\$53,388	\$74,851		\$21,463
60282	Governance & Strategy Salaries	\$226,864	\$212,988	(\$13,876)	
60002	Governance Employee Leave	\$0	\$13,876		\$13,876
60112	4 Grocock St Building Operation – increase in Depreciation costs (non-cash)	\$9,482	\$15,075		\$5,593
61262	Corporate & Community Salaries	\$330,540	\$313,019	(\$17,521)	
61002	Corporate & Community Employee Leave	\$0	\$17,521		\$17,521
61022	Corporate & Community Superannuation	\$47,670	\$37,000	(\$10,670)	
61042	Vehicle Costs – Additional operational costs	\$9,000	\$15,000		\$6,000
60003	Reimbursements – Parenting payment reimbursement	\$0	(\$12,010)	(\$12,010)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
95001	Transfers to Reserve Accounts – Reduction in transfers	\$516,057	\$430,388	(\$85,669)	
New	Short Term Loan – Raise new loan to assist with cash flow	\$0	(\$1,000,000)	(\$1,000,000)	
80004	Principal on Loan – Repay Short Term Loan when WANDRAA funds are received	\$163,109	\$1,163,109		\$1,000,000
0000	Depreciation Written Back	(\$2,480,475)	(\$2,970,048)	(\$489,573)	
0000	Loss on Asset Sales Written Back	\$0	(\$11,025)	(\$11,025)	
14014	Health Computer Equipment & Software – Full allocation not required	\$25,000	\$20,000	(\$5,000)	
14024	Emergency Repairs to Gnowangerup Medical Centre Building	\$0	\$7,500		\$7,500
32024	Old Swimming Pool Redevelopment – Full budget allocation not required	\$30,000	\$15,000	(\$15,000)	
40464	Minor Plant Purchases – Allocation transfer to GL #40474	\$20,000	\$7,920	(\$12,080)	
40474	Purchase Skid Steer Loader	\$185,000	\$197,080		\$12,080
40484	Purchase Trailer for Skid Loader – Allocation not required	\$25,000	\$0	(\$25,000)	
RS002	Ongerup-Pingrup Road – increase to fund urgent concrete stabilisation works	\$106,000	\$177,000		\$71,000
GS005	Boxwood Hill-Ongerup Rd – decrease in scope	\$186,494	\$115,494	(\$71,000)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
26014	Ongerup Waste Water Ponds	\$100,000	\$50,000	(\$50,000)	
	Surplus/Deficit Carried Forward	(\$1,648,384)	(\$1,552,914)		\$95,470
	Other Minor variations below the 10% or \$5,000 threshold			(\$60,969)	\$70,865
TOTAL				(\$3,552,500)	\$3,552,500
Net Adjustment to 2017/18 Budget				\$0	

Estimated closing funds in 2017-18 Adopted Budget \$0
 Plus net savings as detailed in table above \$0

Net Estimated Closing Funds **\$0**

Based on current revenue and expenditure trends, and projections as at 31 December 2017, it is estimated that there will be no change in closing funds as at 30 June 2018.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.2

Local Government (Financial Management) Regulations 1996, Regulation 33A.

FINANCIAL IMPLICATIONS

The financial implications of this report are detailed in the commentary section. Based on current trends, the budget review analysis predicts:

1. an overall decrease in operating revenue of (\$1,439,392);
2. an overall decrease in operating expenditure of \$888,397;
3. An overall increase in non-cash expenses deducted of \$500,598
4. an overall decrease in capital expenditure of \$50,397; and
5. No change to the estimated closing position as at 30 June 2018.

STRATEGIC IMPLICATIONS

Sound financial management is an important cornerstone of good governance.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

0218. That Council:

- 1. Adopt the 2017/18 Annual Budget Review and note that the estimated closing funds are based on current revenue and expenditure trends;**
- 2. Authorise the following budget amendments:**
- 3. Submit a copy of the adopted 2017/18 Annual Budget Review Report and an extract of the minutes recording the adopting of the Annual Budget Review Report to the Department of Local Government, Sport and Cultural Industries.**

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
23015	Proceeds from Sale of Land	(\$100,000)	(\$92,727)		\$7,273
02022	Interest on Overdraft	\$5,000	\$0	(\$5,000)	
New	Interest on Short Term Finance Loan	\$0	\$65,311		\$65,311
02003	WA Local Government Grants Commission – General Purpose Grant reduction	(\$398,080)	(\$339,684)		\$58,396
03052	Election Expenses	\$20,418	\$5,678	(\$14,740)	
14042	25 McDonald St Building Operation – increase in Depreciation costs (non-cash)	\$6,706	\$15,537		\$8,831
23082	Lot 117 Vaux St Ongerup – increase in Depreciation costs (non-cash)	\$11,168	\$19,091		\$7,923
23013	Reimbursements – Increase in rental from 9-11 Yougenup Rd	(\$72,280)	(\$78,780)	(\$6,500)	
24032	Reduction in general materials costs for Gnowangerup Refuse Site management	\$113,410	\$105,910	(\$7,500)	
25012	Refuse Collection from Streets – Increase in wages &	\$10,607	\$18,707		\$8,100

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	overheads allocation				
28032	Yongergnow Eco Tourism Centre – increase in Depreciation costs (non-cash)	\$23,419	\$99,331		\$75,912
29072	Land Development - demolition contingency not required	\$51,816)	\$1,816	(\$50,000)	
31022	Gnp Memorial Hall Building Operation – increase in Depreciation costs (non-cash)	\$31,803	\$102,523		\$70,720
31062	Ongerup Hall Building Operation – increase in Depreciation costs (non-cash)	\$33,311	\$85,596		\$52,285
31182	Ongerup CWA – increase in Depreciation costs (non-cash)	\$2,580	\$10,515		\$7,935
31202	Yougenup Centre Building Maintenance & Operation – increase in Depreciation costs (non-cash)	\$36,353	\$67,923		\$31,570
33072	Gnp Sporting Complex Building Operation – increase in Depreciation costs (non-cash)	\$73,614	\$149,799		\$76,185
33102	Ongerup Sporting Complex Building Operation – increase in Depreciation costs (non-cash)	\$51,387	\$83,026		\$31,639
33132	Borden Sporting Complex Building Operation – increase in Depreciation costs (non-cash)	\$81,993	\$119,733		\$37,740
33222	Gnowangerup Bowling Club – increase in Depreciation costs (non-cash)	\$20,151	\$33,931		\$13,780

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
33332	Pistol Club Building Operations	\$768	\$10,343		\$9,575
32082	Gnp Swimming Pool Chemicals	\$13,800	\$8,500	(\$5,300)	
32013	Swimming Pool Grants – DSR revitalisation grant program discontinued	(\$32,000)	(\$0)		\$32,000
35102	Ongerup Library Minor Items – Relocation budget allocation not required	\$5,500	\$500	(\$5,000)	
37082	Ongerup Community Centre Building Operation – increase in Depreciation costs (non-cash)	\$12,580	\$26,290		\$13,710
37132	Ongerup Museum Building Operation – increase in Depreciation costs (non-cash)	\$6,761	\$14,840		\$8,079
39052	Gnp Depot Building Operation – increase in Depreciation costs (non-cash) and water consumption costs	\$30,326	\$36,181		\$5,855
39112	Road Maintenance – Reduction in Wages & Overheads allocation, offset by increase in GL #25012	\$1,910,255	\$1,902,155	(\$8,100)	
39192	Loss on Sale of Asset – Non-cash transaction on disposal of asset	\$0	\$11,025		\$11,025
39292	Natural Disaster Restoration Works – unable to complete all works by financial year – offset by Income GL #39093	\$6,000,000	\$4,600,000	(\$1,400,000)	
39003	MRWA Road Preservation Grant – Reduction in State	(\$142,375)	(\$83,729)		\$59,006

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	Govt funding				
39093	WANDRRA Reimbursements – Reduction in claim See GL #39292	(\$6,000,000)	(\$4,600,000)		\$1,400,000
50022	Community Capacity Building – Additional Baseline Digital Readiness Report	\$10,000	\$22,000		\$12,000
57082	Superannuation – Savings in Council Co-Contribution	\$162,255	\$125,000	(\$37,255)	
57192	Rostered Days Off – Additional Time In Lieu accruals	\$500	\$5,500		\$5,000
58052	Licences – Stamp Duty requirement withdrawn	\$28,500	\$10,500	(\$18,000)	
58112	2 Cecil Street Building Operation – increase in Depreciation costs (non-cash)	\$9,490	\$15,060		\$5,570
54002	Gross Salaries & Wages – Reduction in Wages paid – Offset by Workers Compensation payments see GL #54022	\$2,018,265	\$1,960,409	(\$57,856)	
54012	Less Salaries & Wages Allocation – Reduction in wages to be allocated	(\$2,018,265)	(\$1,960,409)		\$57,856
54022	Workers Compensation Payments – increase in workers compensation payments made	\$0	\$57,856		\$57,856
54003	Workers Compensation Reimbursements – Additional insurance reimbursements for workers compensation	\$0	(\$57,856)	(\$57,856)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
59092	Administration Building Operation – increase in Depreciation costs (non-cash) and electricity charges	\$53,388	\$74,851		\$21,463
60282	Governance & Strategy Salaries	\$226,864	\$212,988	(\$13,876)	
60002	Governance Employee Leave	\$0	\$13,876		\$13,876
60112	4 Grocock St Building Operation – increase in Depreciation costs (non-cash)	\$9,482	\$15,075		\$5,593
61262	Corporate & Community Salaries	\$330,540	\$313,019	(\$17,521)	
61002	Corporate & Community Employee Leave	\$0	\$17,521		\$17,521
61022	Corporate & Community Superannuation	\$47,670	\$37,000	(\$10,670)	
61042	Vehicle Costs – Additional operational costs	\$9,000	\$15,000		\$6,000
60003	Reimbursements – Parenting payment reimbursement	\$0	(\$12,010)	(\$12,010)	
95001	Transfers to Reserve Accounts – Reduction in transfers	\$516,057	\$430,388	(\$85,669)	
New	Short Term Loan – Raise new loan to assist with cash flow	\$0	(\$1,000,000)	(\$1,000,000)	
80004	Principal on Loan – Repay Short Term Loan when WANDRAA funds are received	\$163,109	\$1,163,109		\$1,000,000
0000	Depreciation Written Back	(\$2,480,475)	(\$2,970,048)	(\$489,573)	
0000	Loss on Asset Sales Written Back	\$0	(\$11,025)	(\$11,025)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
14014	Health Computer Equipment & Software – Full allocation not required	\$25,000	\$20,000	(\$5,000)	
14024	Emergency Repairs to Gnowangerup Medical Centre Building	\$0	\$7,500		\$7,500
32024	Old Swimming Pool Redevelopment – Full budget allocation not required	\$30,000	\$15,000	(\$15,000)	
40464	Minor Plant Purchases – Allocation transfer to GL #40474	\$20,000	\$7,920	(\$12,080)	
40474	Purchase Skid Steer Loader	\$185,000	\$197,080		\$12,080
40484	Purchase Trailer for Skid Loader – Allocation not required	\$25,000	\$0	(\$25,000)	
RS002	Ongerup-Pingrup Road – increase to fund urgent concrete stabilisation works	\$106,000	\$177,000		\$71,000
GS005	Boxwood Hill-Ongerup Rd – decrease in scope	\$186,494	\$115,494	(\$71,000)	
26014	Ongerup Waste Water Ponds	\$100,000	\$50,000	(\$50,000)	
	Surplus/Deficit Carried Forward	(\$1,648,384)	(\$1,552,914)		\$95,470
	Other Minor variations below the 10% or \$5,000 threshold			(\$60,969)	\$70,865
TOTAL				(\$3,552,500)	\$3,552,500
Net Adjustment to 2017/18 Budget				\$0	

Heart of the Stirling



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

BUDGET REVIEW REPORT

31 DECEMBER 2017

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 DECEMBER 2017**

	2017-18 ANNUAL BUDGET	2017-18 JULY- DEC BUDGET (a)	2017-18 JULY- DEC ACTUAL (b)	30 JUNE 2018 PROJECTION	PROJECTION VARIANCES	
					FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	829,414	454,735	432,523	759,726	1,974	(71,662)
Governance	2,100	620	182	180	0	(1,920)
Law, Order Public Safety	53,393	19,384	25,782	53,418	25	0
Health	300	0	198	440	140	0
Education and Welfare	11,400	5,528	200	11,400	0	0
Housing	72,280	39,031	37,287	78,780	6,500	0
Community Amenities	284,192	265,749	283,099	290,976	7,035	(251)
Recreation and Culture	22,955	14,522	18,481	27,005	4,050	0
Transport	6,144,100	3,444,051	1,746,785	4,685,094	0	(1,459,006)
Economic Services	10,932	2,302	3,084	11,132	200	0
Other Property and Services	108,330	60,180	108,372	181,853	73,523	0
	7,539,396	4,306,102	2,655,993	6,100,004	93,447	(1,532,839)
LESS OPERATING EXPENDITURE						
General Purpose Funding	(147,372)	(66,181)	(53,704)	(211,975)	5,000	(69,603)
Governance	(988,233)	(574,717)	(349,253)	(967,985)	20,248	0
Law, Order, Public Safety	(311,336)	(153,478)	(153,048)	(308,375)	3,362	(401)
Health	(233,541)	(105,634)	(118,687)	(243,252)	2,000	(11,711)
Education and Welfare	(22,709)	(15,123)	(8,888)	(23,799)	0	(1,090)
Housing	(65,503)	(34,847)	(40,240)	(77,594)	214	(12,305)
Community Amenities	(512,543)	(301,278)	(270,499)	(538,883)	67,034	(93,374)
Recreation and Culture	(1,420,206)	(775,688)	(868,590)	(1,776,079)	14,670	(370,543)
Transport	(9,760,863)	(5,356,427)	(3,935,584)	(8,372,919)	1,408,100	(20,155)
Economic Services	(140,955)	(73,681)	(46,563)	(154,325)	0	(13,370)
Other Property & Services	(132,646)	(198,006)	(318,547)	(164,824)	166,325	(198,503)
	(13,735,907)	(7,655,062)	(6,163,603)	(12,840,010)	1,686,953	(791,057)
<i>Increase/Decrease</i>	(6,196,511)	(3,348,960)	(3,507,610)	(6,740,006)	1,780,400	(2,323,896)
ADD/(DEDUCT)						
Movement in Employee Benefits (Non-current)	47,144	0	0	47,144	0	0
(Profit)/ Loss on the disposal of assets	0	0	11,025	11,025	11,025	0
Depreciation Written Back	2,480,475	1,239,741	1,479,925	2,970,048	489,573	0
	2,527,619	1,239,741	1,490,950	3,028,217	500,598	0
<i>Sub Total</i>	(3,668,892)	(2,109,218)	(2,016,660)	(3,711,789)	2,280,998	(2,323,896)
LESS CAPITAL PROGRAMME						
Purchase of Land	0	0	(85,336)			
Purchase Buildings	(549,539)	(152,401)	(22,692)	(540,607)	16,432	(7,500)
Infrastructure Assets - Roads	(1,217,635)	(683,797)	(1,460)	(1,217,635)	71,000	(71,000)
Infrastructure Assets - Footpaths	(5,000)	0	0	(5,000)	0	0
Infrastructure Assets - Aerodromes	(5,000)	(5,000)	0	(5,000)	0	0
Infrastructure Assets - Drainage	(5,000)	0	0	(5,000)	0	0
Infrastructure Assets - Sewerage	(100,000)	(85,680)	(33,532)	(50,000)	50,000	0
Infrastructure Assets - Parks & Ovals	(5,900)	(5,900)	(4,700)	(4,700)	1,200	0
Infrastructure Assets - Solid Waste	0	0	0	0	0	0
Infrastructure Assets - Other	(3,000)	(3,000)	0	(3,000)	0	0
Purchase Plant and Equipment	(358,000)	(348,000)	(256,892)	(330,196)	39,884	(12,080)
Purchase Furniture and Equipment	(30,900)	(5,900)	(14,995)	(25,900)	5,000	0
Proceeds from Sale of Assets	142,000	42,000	55,082	131,446	0	(10,554)
Contributions for the Development of Assets	685,135	408,681	205,830	653,135	0	(32,000)
Repayment of Debt - Loan Principal	(163,109)	(80,636)	(80,627)	(1,163,109)	0	(1,000,000)
Self Supporting Loan Principal Income	26,352	13,043	0	26,352	0	0
Transfer to Reserves	(516,057)	(13,495)	(3,649)	(430,388)	85,669	0
	(2,105,653)	(920,084)	(242,972)	(2,969,602)	269,185	(1,133,134)
Plus Rounding						
<i>Sub Total</i>	(5,774,545)	(3,029,303)	(2,259,632)	(6,681,391)	2,550,183	(3,457,030)
FUNDING FROM						
Transfer from Reserves	507,588	0	0	507,588	0	0
Loans Raised	0	0	0	1,000,000	1,000,000	0
Estimated Opening Surplus at 1 July	1,648,384	1,648,384	1,552,914	1,552,914	0	(95,470)
Amount Raised from General Rates	3,618,573	3,618,573	3,621,596	3,620,889	2,316	0
	5,774,545	5,266,957	5,174,510	6,681,391	1,002,316	(95,470)
NET SURPLUS/(DEFICIT)	(0)	2,237,655	2,914,878	(0)	3,552,500	(3,552,500)

PROJECTED SURPLUS/(DEFICIT) 0

	2016-17 C/FWD	YTD ACTUAL	2017-18 BUDGET	30 JUNE 2018 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	1,153,453	1,778,087	21,704	21,704
Restricted Cash	1,920,586	1,903,093	1,904,847	1,809,178
Accounts Receivable	928,787	1,963,893	380,754	380,754
Stock On Hand	21,203	23,720	22,241	22,241
TOTAL CURRENT ASSETS	4,024,029	5,668,793	2,329,546	2,233,877
CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Accounts Payable	(224,247)	(482,914)	(79,185)	(79,185)
Accrued Expenses	0	(20,552)	(29,451)	(29,451)
Employee Provisions	(316,537)	(324,071)	(315,091)	(315,091)
Current Borrowings	(163,109)	(82,482)	(165,539)	(165,539)
TOTAL CURRENT LIABILITIES	(703,893)	(910,019)	(589,266)	(589,266)
SUB-TOTAL	3,320,136	4,758,774	1,740,280	1,644,611
LESS				
Restricted Cash at Bank - Reserves	(1,896,378)	(1,900,026)	(1,904,847)	(1,809,178)
Restricted Cash at Bank - Unspent Grants	0	0	0	0
Stock (Not a liquid Asset)	0	0	0	0
Loans Receivable	(26,352)	(26,352)	(972)	(972)
Accrued Salaries & Wages	0	0	0	0
Current Employee Benefits Provision	0	0	0	0
Current Borrowings Repayments	163,109	82,482	165,539	165,539
Accrued Expenses	0	0	0	0
Roundings	0	0	0	0
SUB-TOTAL	(1,759,621)	(1,843,896)	(1,740,280)	(1,644,611)
NET CURRENT ASSETS	1,560,515	2,914,878	0	0

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
Proceeds Sale of Assets												
40015	Sale of CEO Vehicle GN00	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40015	Vehicle Changeover	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40095	Sale of DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40095	Trade in on DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40345	Sale of MCCS Vehicle GN002	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40345	Trade on GN.002 MCCS	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40295	Sale of Holden Colordaro Single Cab Utility	(\$9,264)	\$0	\$0	(\$11,000)	\$0		(\$9,264)	\$0	\$0	\$1,736	Trade in lower than anticipated
40295	Trade in on GN0051	\$0	\$0	(\$11,000)	\$0	\$0	(\$9,264)	\$0	\$0	\$0	\$0	
40115	Sale of Doctor Vehicle	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40115	Trade in on Mazda CX9 GN006	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40155	Sale of Utility (GN.0036)	(\$9,455)	\$0	\$0	(\$11,000)	\$0		(\$9,455)	\$0	\$0	\$1,545	Trade in lower than anticipated
40155	Trade on GN.0036	\$0	\$0	(\$11,000)	\$0	\$0	(\$9,455)	\$0	\$0	\$0	\$0	
40235	Sale of Tip Truck GN.0038	\$0	\$0	\$0	(\$20,000)	\$0		(\$20,000)	\$0	\$0	\$0	
40235	Trade on GN.0038	\$0	\$0	(\$20,000)	\$0	\$0	(\$20,000)	\$0	\$0	\$0	\$0	
40285	Sale of Tip Truck (GN.007)	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40285	Trade in on Tip Truck GN007	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40275	Sale of Utility GN.010	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40275	Trade on GN.010	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40025	Sale of Utility GN.003	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40025	Trade on GN.003	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40085	Sale of Utility GN.0016	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40085	Trade on GN.0016	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40035	Sale of Utility GN.0046	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
40035	Trade on GN.0046	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
23015	Proceeds - Sale of Land	(\$36,364)	\$0	\$0	(\$100,000)	\$0		(\$92,727)	\$0	\$0	\$7,273	Budget estimates included 10% GST
23015	Proceeds from Sale of Land - Old Ong Police Stn	\$0	\$0	(\$15,000)	\$0	\$0	(\$15,000)	\$0	\$0			
23015	Proceeds from Sale of Land - 11 & 13 Bell St Grp	\$0	\$0	(\$5,000)	\$0	\$0	(\$5,000)					
23015	Proceeds from Sale of Land to Landmark	\$0	\$0	(\$80,000)	\$0	\$0	(\$72,727)					
PROCEEDS FROM SALE OF ASSETS		(\$55,082)	\$0	(\$142,000)	(\$142,000)	\$0	(\$131,446)	(\$131,446)	\$0	\$0	\$10,554	
Written Down Value		\$0	\$0		\$0	\$0		\$0	\$0			
Written Down Value - Works Plant		\$0	\$0	\$0	\$0	\$142,000		\$0	\$142,000	\$0	\$0	
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$0	\$142,000	\$0	\$142,000	\$142,000	\$0	\$142,000	\$0	\$0	
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$55,082)	\$0	\$0	(\$142,000)	\$142,000	\$10,554	(\$131,446)	\$142,000	\$0	\$10,554	
Total - OPERATING STATEMENT		(\$55,082)	\$0	\$0	(\$142,000)	\$142,000	\$10,554	(\$131,446)	\$142,000	\$0	\$10,554	
RATES												
OPERATING EXPENDITURE												
01002	Finance Unit Costs	\$0	\$23,311	\$0	\$0	\$60,350		\$0	\$60,350	\$0	\$0	
01002	Admin Allocated	\$0	\$0	\$60,350	\$0	\$0	\$60,350	\$0	\$0	\$0	\$0	
01012	Administration Activity Costs	\$0	\$16,337	\$0	\$0	\$35,927		\$0	\$35,927	\$0	\$0	
01012	Admin Allocated	\$0	\$0	\$35,927	\$0	\$0	\$35,927	\$0	\$0	\$0	\$0	
01032	Notice Printing & Stationary	\$0	\$1,385	\$0	\$0	\$2,950		\$0	\$2,950	\$0	\$0	
01032	Rates Notices printing	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	
01032	Rates Brochure Printing	\$0	\$0	\$850	\$0	\$0	\$743	\$0	\$0	\$0	\$0	
01032	Annual Report Covers	\$0	\$0	\$100	\$0	\$0	\$207	\$0	\$0	\$0	\$0	
01042	Advertising & Promotion	\$0	\$4,754	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0	
01042	Rates Incentive Prize	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	
01052	Collection Costs	\$0	\$0	\$0	\$0	\$5,000		\$0	\$5,000	\$0	\$0	
01052	Legal costs	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	
01062	Valuation Charges	\$0	\$720	\$0	\$0	\$29,500		\$0	\$29,500	\$0	\$0	
01062	Annual UV Revaluation costs	\$0	\$0	\$7,100	\$0	\$0	\$7,100	\$0	\$0	\$0	\$0	
01062	GRV Revaluation	\$0	\$0	\$20,400	\$0	\$0	\$20,400	\$0	\$0	\$0	\$0	
01062	General valuation charges	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	
01072	Search Costs	\$0	\$278	\$0	\$0	\$500		\$0	\$500	\$0	\$0	
01072	Title Search Costs	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$0	
01082	Rates Written Off	\$0	\$26	\$0	\$0	\$50		\$0	\$50	\$0	\$0	
01082	Write-off of rates	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	\$0	\$0	
Sub Total - GENERAL RATES OP EXP		\$0	\$46,811	\$136,277	\$0	\$136,277	\$136,277	\$0	\$136,277	\$0	\$0	
OPERATING INCOME												
01003	Rates Income	(\$3,621,596)	\$0	\$0	(\$3,618,573)	\$0		(\$3,620,889)	\$0	(\$2,316)	\$0	Additional interim rates raised
01003	GRV Residential	\$0	\$0	(\$447,669)	\$0	\$0	(\$470,551)	\$0	\$0	\$0	\$0	
01003	GRV Commercial	\$0	\$0	(\$88,690)	\$0	\$0	(\$78,694)	\$0	\$0	\$0	\$0	
01003	GRV Industrial	\$0	\$0	(\$34,032)	\$0	\$0	(\$27,606)	\$0	\$0	\$0	\$0	
01003	GRV Amelup Tourism	\$0	\$0	(\$10,702)	\$0	\$0	(\$9,987)	\$0	\$0	\$0	\$0	
01003	UV Rural	\$0	\$0	(\$3,033,910)	\$0	\$0	(\$3,030,481)	\$0	\$0	\$0	\$0	
01003	UV Mining	\$0	\$0	(\$3,570)	\$0	\$0	(\$3,570)	\$0	\$0	\$0	\$0	
01013	Ex Gratia Rates Contribution	(\$31,577)	\$0	\$0	(\$30,500)	\$0		(\$31,577)	\$0	(\$1,077)	\$0	Increase in CBH contribution
01013	CBH contribution storage capacity	\$0	\$0	(\$30,500)	\$0	\$0	(\$31,577)	\$0	\$0	\$0	\$0	
01053	Admin Fee Rate Instalments	(\$4,740)	\$0	\$0	(\$4,500)	\$0		(\$4,740)	\$0	(\$240)	\$0	Additional instalment fees from rates instalment option chosen
01053	Admin Fee on Rate instalment	\$0	\$0	(\$4,500)	\$0	\$0	(\$4,740)	\$0	\$0	\$0	\$0	
01043	Interest On Rates Instalments	(\$12,014)	\$0	\$0	(\$11,500)	\$0		(\$12,014)	\$0	(\$514)	\$0	Additional instalment interest from rates instalment option chosen
01043	Interest on Rate instalments	\$0	\$0	(\$11,500)	\$0	\$0	(\$12,014)	\$0	\$0	\$0	\$0	
01033	Non Payment Penalty	(\$12,043)	\$0	\$0	(\$13,000)	\$0		(\$13,000)	\$0	\$0	\$0	
01033	Interest on non-payment of rates	\$0	\$0	(\$13,000)	\$0	\$0	(\$13,000)	\$0	\$0	\$0	\$0	
01023	Pensioner Deferred Rate Interest	(\$916)	\$0	\$0	(\$2,000)	\$0		(\$916)	\$0	\$0	\$1,084	Reduction in interest on Deferred Rates
01023	Interest on deferred pensioners	\$0	\$0	(\$2,000)	\$0	\$0	(\$916)	\$0	\$0	\$0	\$0	
01063	Rate Enquiries	(\$2,440)	\$0	\$0	(\$5,700)	\$0		(\$4,900)	\$0	\$0	\$800	Anticipate lower revenue from Rate enquiries
01063	Local authority enquiry fees	\$0	\$0	(\$5,700)	\$0	\$0	(\$4,900)	\$0	\$0	\$0	\$0	
01073	ESL Administration Fees	(\$4,000)	\$0	\$0	(\$4,000)	\$0		(\$4,000)	\$0	\$0	\$0	
01073	ESL Admin fee	\$0	\$0	(\$4,000)	\$0	\$0	(\$4,000)	\$0	\$0	\$0	\$0	
01103	Legal Charges Reimbursed	\$0	\$0	\$0	(\$5,000)	\$0		(\$5,000)	\$0	\$0	\$0	
01103	Reimbursed legal costs	\$0	\$0	(\$5,000)	\$0	\$0	(\$5,000)	\$0	\$0	\$0	\$0	
01113	Specified Area Rate - Gnp	(\$30,074)	\$0	\$0	(\$30,087)	\$0		(\$30,074)	\$0	\$0	\$13	
01113	Specified Area Rates (Loan 275/279 P&I & Guarantee Fee)	\$0	\$0	(\$30,087)	\$0	\$0	(\$30,074)	\$0	\$0	\$0	\$0	
01143	Specified Area Rate - Borden	(\$10,313)	\$0	\$0	(\$10,332)	\$0		(\$10,313)	\$0	\$0	\$19	
01143	Specified Area Rates (Loan 276 P&I)	\$0	\$0	(\$10,332)	\$0	\$0	(\$10,313)	\$0	\$0	\$0	\$0	
Sub Total - GENERAL RATES OP INC		(\$3,730,393)	\$0	(\$3,735,192)	(\$3,735,192)	\$0	(\$3,726,073)	(\$3,726,073)	\$0	(\$4,147)	\$13,266	
Total - GENERAL RATES		(\$3,730,393)	\$46,811	(\$3,698,915)	(\$3,735,192)	\$136,277	(\$3,698,796)	(\$3,726,073)	\$136,277	(\$4,147)	\$13,266	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON			
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable		
OTHER GENERAL PURPOSE FUNDING													
OPERATING EXPENDITURE													
02022	Interest on Overdraft	\$0	\$0	\$0	\$0	\$5,000		\$0	\$0	(\$5,000)	\$0	Will now be used to offset interest on short term loan required for cash flow purposes	
02022	Interest on old	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0				
02042	Bank Fees	\$0	\$2,538	\$0	\$0	\$4,590		\$0	\$5,080	\$0	\$490		
02042	Bank fees charged	\$0	\$0	\$4,590	\$0	\$0	\$5,080	\$0	\$0				
02052	Rates Waiver	\$0	\$4,354	\$0	\$0	\$1,505		\$0	\$5,307	\$0	\$3,802	Additional Rates Waivers for A1362 & A1211 & A846	
02052	Rates Waiver - A6094 Masonic Lodge	\$0	\$0	\$473	\$0	\$0	\$448	\$0	\$0				
02052	Rates Waiver - A1362 35 Yougenup Rd (Gnp Star)	\$0	\$0	\$0	\$0	\$0	\$1,167	\$0	\$0			Rates waived - property gifted to Shire Rates waived by Council resolution	
02052	Rates Waiver - A1211 196 Stutley St	\$0	\$0	\$0	\$0	\$0	\$1,747	\$0	\$0				
02052	Rates Waiver - A846 30 Eldridge St Ongerup	\$0	\$0	\$0	\$0	\$0	\$953	\$0	\$0				
02052	Rates Waiver - A1341 Lot 2 Yougenup Rd	\$0	\$0	\$1,032	\$0	\$0	\$992	\$0	\$0				
NEW	Interest on Short Term Finance Loan	\$0	\$0		\$0	\$0		\$0	\$65,311	\$0	\$65,311	Interest anticipated on short term loan to assist with Cash Flow	
NEW	Loan for cash flow purpose for WANDRRA work	\$0	\$0	\$0	\$0	\$0	\$65,311	\$0	\$0				
Sub Total - OTHER GENERAL PURPOSE FUNDING OI/EXP		\$0	\$6,892	\$11,095	\$0	\$11,095	\$75,698	\$0	\$75,698	(\$5,000)	\$69,603		
OPERATING INCOME													
02003	WA Local Govt Grants Commission - General Purpose	(\$169,842)	\$0	\$0	(\$398,080)	\$0		(\$339,684)	\$0	\$0	\$58,396	Less General Purpose Grant due to reduction in overall Funding Pool from Commonwealth Govt	
02003	General Purpose Grant	\$0	\$0	(\$398,080)	\$0	\$0	(\$339,684)	\$0	\$0				
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$136,429)	\$0	\$0	(\$272,715)	\$0		(\$272,858)	\$0	(\$143)	\$0		
02013	Local Road Grant	\$0	\$0	(\$272,715)	\$0	\$0	(\$272,858)	\$0	\$0				
02023	Self Supporting Loan Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
02023	Interest on Gnp Homes for the Aged Loan 274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
02033	Interest on Investments	(\$13,807)	\$0	\$0	(\$15,000)	\$0		(\$15,000)	\$0	\$0	\$0		
02033	Municipal Fund Short Term investments	\$0	\$0	(\$15,000)	\$0	\$0	(\$15,000)	\$0	\$0				
02043	Interest on Reserve Fund	(\$3,649)	\$0	\$0	(\$27,000)	\$0		(\$27,000)	\$0	\$0	\$0		
02043	Reserve Fund Interest	\$0	\$0	(\$27,000)	\$0	\$0	(\$27,000)	\$0	\$0				
Sub Total - OTHER GENERAL PURPOSE FUNDING OI/INC		(\$323,727)	\$0	(\$712,795)	(\$712,795)	\$0	(\$654,542)	(\$654,542)	\$0	(\$143)	\$58,396		
Total - OTHER GENERAL PURPOSE FUNDING		(\$323,727)	\$6,892	(\$701,700)	(\$712,795)	\$11,095	(\$578,844)	(\$654,542)	\$75,698	(\$5,143)	\$127,999		
Total - GENERAL PURPOSE FUNDING		(\$4,054,120)	\$53,704	(\$4,300,615)	(\$4,447,987)	\$147,372	(\$4,168,640)	(\$4,380,615)	\$211,975	(\$9,290)	\$141,265		

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON		
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		ACTUALS		2017-2018		30 JUNE 2018						
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure		Favourable	Unfavourable
MEMBERS OF COUNCIL												
OPERATING EXPENDITURE												
03002	Strategy & Governance Unit Costs	\$0	\$9,424	\$0	\$0	\$53,249		\$0	\$53,249	\$0	\$0	
03002	Admin Allocations	\$0	\$0	\$53,249	\$0	\$0	\$53,249	\$0	\$0			
03032	Members Travelling	\$0	\$2,217	\$0	\$0	\$6,500		\$0	\$6,500	\$0	\$0	
03032	Member travelling costs	\$0	\$0	\$6,500	\$0	\$0	\$6,500	\$0	\$0			
03042	Conference Expenses	\$0	\$3,320	\$0	\$0	\$32,000		\$0	\$28,920	(\$3,080)	\$0	
03042	Other Conferences	\$0	\$0	\$12,500	\$0	\$0	\$12,500					
03042	Melbourne Conference	\$0	\$0	\$15,000	\$0	\$0	\$15,000					
03042	LG Week Convention	\$0	\$0	\$4,500	\$0	\$0	\$1,420	\$0	\$0			
03052	Election Expenses	\$0	\$5,678	\$0	\$0	\$20,418		\$0	\$5,678	(\$14,740)	\$0	
03052	Electoral Commission Postal Voting Cost	\$0	\$0	\$15,998	\$0	\$0	\$4,838	\$0	\$0			
03052	Advertising etc	\$0	\$0	\$2,000	\$0	\$0	\$408	\$0	\$0			
03052	Admin Allocations	\$0	\$0	\$2,420	\$0	\$0	\$432	\$0	\$0			
03062	Members Allowances	\$0	\$45,000	\$0	\$0	\$98,000		\$0	\$98,000	\$0	\$0	
03062	President Allowance	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0	\$0			
03062	Deputy President Allowance (25%)	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
03062	President Meeting Fees (\$16,000 x 1)	\$0	\$0	\$16,000	\$0	\$0	\$16,000	\$0	\$0			
03062	Councillor Meeting Fees (\$8,000 x 8)	\$0	\$0	\$64,000	\$0	\$0	\$64,000	\$0	\$0			
03062	Telecommunications Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
03072	Telecommunication Allowance	\$0	\$2,970	\$0	\$0	\$5,940		\$0	\$5,940	\$0	\$0	
03072	Telecommunications Allowance (\$660 x 9)	\$0	\$0	\$5,940	\$0	\$0	\$5,940	\$0	\$0			
03082	Refreshments & Receptions	\$0	\$9,235	\$0	\$0	\$19,000		\$0	\$19,000	\$0	\$0	
03082	Christmas party	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
03082	Various functions & receptions	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0	\$0			
03092	Legal cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
03102	Members Insurance	\$0	\$6,995	\$0	\$0	\$6,997		\$0	\$6,995	(\$2)	\$0	
03102	Management Liability Insurance	\$0	\$0	\$2,647	\$0	\$0	\$2,645	\$0	\$0			
03102	Cyber Liability Insurance	\$0	\$0	\$673	\$0	\$0	\$673	\$0	\$0			
03102	Personal Accident insurance	\$0	\$0	\$302	\$0	\$0	\$302	\$0	\$0			
03102	Public Liability Insurance	\$0	\$0	\$3,375	\$0	\$0	\$3,375	\$0	\$0			
03112	Consultants	\$0	\$0	\$0	\$0	\$5,000		\$0	\$5,000	\$0	\$0	
03112	Consultants costs - CEO Review	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
03122	Subscriptions	\$0	\$16,245	\$0	\$0	\$16,525		\$0	\$16,449	(\$76)	\$0	
03122	GS Zone WALGA Subs	\$0	\$0	\$850	\$0	\$0	\$850	\$0	\$0			
03122	WALGA Tax Service	\$0	\$0	\$1,415	\$0	\$0	\$1,415	\$0	\$0			
03122	WALGA Employee Relations Service	\$0	\$0	\$3,280	\$0	\$0	\$3,278	\$0	\$0			
03122	WALGA Membership Subs	\$0	\$0	\$7,900	\$0	\$0	\$7,897	\$0	\$0			
03122	WALGA Procurement Service Subs	\$0	\$0	\$2,450	\$0	\$0	\$2,450	\$0	\$0			
03122	WALGA Governance Service Subs	\$0	\$0	\$310	\$0	\$0	\$310	\$0	\$0			
03122	Gnp CRC Business Membership & Roundup	\$0	\$0	\$50	\$0	\$0	\$44	\$0	\$0			
03122	Borden Bulletin	\$0	\$0	\$205	\$0	\$0	\$205	\$0	\$0			
03132	Other Member Related Costs	\$0	\$523	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0	
03132	Minor Sundry Items	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
03142	Donations & Grants	\$0	\$39,251	\$0	\$0	\$40,100		\$0	\$39,750	(\$350)	\$0	
03142	Gnp CRC Exhibition Opening	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
03142	Community Garden Hub - Disabled Toilet Contr	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
03142	Gnp SES - Seniors Morning Tea	\$0	\$0	\$500	\$0	\$0	\$500					
03142	Gnp Sporting Complex	\$0	\$0	\$10,100	\$0	\$0	\$10,099	\$0	\$0			
03142	Borden Pavilion	\$0	\$0	\$8,000	\$0	\$0	\$7,994	\$0	\$0			
03142	Ong Sporting Complex	\$0	\$0	\$4,500	\$0	\$0	\$4,157	\$0	\$0			
03142	Wirrapanda Sports Carnival	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
03142	A Smart Start program (YMCA)	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
03142	Hidden Treasures	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
03142	Men's Shed Contribution	\$0	\$0	\$500	\$0	\$0	\$500					
03152	Publications & Legislation	\$0	\$0	\$0	\$0	\$600		\$0	\$600	\$0	\$0	
03152	Legislation publications	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$0			
03172	Project/Development Funds	\$0	\$330	\$0	\$0	\$6,500		\$0	\$6,500			
03172	Promote Act, Belong, Commit	\$0	\$0	\$500	\$0	\$0	\$500					
03172	Project development and promotion	\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$0	\$0			
03202	Administration Activity Costs	\$0	\$34,849	\$0	\$0	\$72,895		\$0	\$72,895	\$0	\$0	
03202	Admin Allocated	\$0	\$0	\$72,895	\$0	\$0	\$72,895	\$0	\$0			
Sub Total - MEMBERS OF COUNCIL OPI/EXP		\$0	\$176,035	\$384,724	\$0	\$384,724	\$366,476	\$0	\$366,476	(\$18,248)	\$0	
OPERATING INCOME												
03003	Reimbursements	\$0	\$0	\$0	(\$500)	\$0		\$0	\$0	\$0	\$500	
03003	Reimbursement of expenses	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0	\$0			
03023	Sale of Scrap	(\$182)	\$0	\$0	(\$600)	\$0		(\$180)	\$0	\$0	\$420	
03023	Sale of Council Chamber Chairs	\$0	\$0	(\$600)	\$0	\$0	(\$180)	\$0	\$0			
Sub Total - MEMBERS OF COUNCIL OPI/INC		(\$182)	\$0	(\$1,100)	(\$1,100)	\$0	(\$180)	(\$180)	\$0	\$0	\$920	
Total - MEMBERS OF COUNCIL		(\$182)	\$176,035	\$383,624	(\$1,100)	\$384,724	\$366,296	(\$180)	\$366,476	(\$18,248)	\$920	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
GOVERNANCE												
OPERATING EXPENDITURE												
04002	Strategy & Governance Costs	\$0	\$121,637	\$0	\$0	\$383,668		\$0	\$383,668	\$0	\$0	
04002	Admin Allocations	\$0	\$0	\$383,668	\$0	\$0	\$383,668	\$0	\$0			
04032	Public Relations	\$0	\$1,304	\$0	\$0	\$47,628		\$0	\$47,628	\$0	\$0	
04032	Annual Report preparation	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
04032	Community Consultation	\$0	\$0	\$10,000	\$0	\$0	\$10,000					
04032	Local Indigenous Communications	\$0	\$0	\$1,000	\$0	\$0	\$1,000					
04032	Admin Allocations	\$0	\$0	\$34,628	\$0	\$0	\$34,628	\$0	\$0			
04042	Shire Website	\$0	\$4,727	\$0	\$0	\$19,363		\$0	\$19,363	\$0	\$0	
04042	Contractor website maint	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
04042	Admin Allocations	\$0	\$0	\$16,363	\$0	\$0	\$16,363	\$0	\$0			
04052	Civic Receptions & Events	\$0	\$14,655	\$0	\$0	\$19,093		\$0	\$19,093	\$0	\$0	
04052	RF01 Australia Day Function	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
04052	RF01 Australia Day	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
04052	RF02 Thank a Volunteer Day Function	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
04052	RF02 Thank a Volunteer	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
04052	RF03 ANZAC Day function	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
04052	RF03 ANZAC Day	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
04052	RF04 Other Civic Functions	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
04052	RF04 Various receptions & events	\$0	\$0	\$3,300	\$0	\$0	\$3,300	\$0	\$0			
04052	RF04 National Youth Week	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
04052	RF04 Materials - NAIDOC Week	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
04052	RF04 Purchase PA System	\$0	\$0	\$1,000	\$0	\$0	\$1,000					
04052	RF04 Admin Allocations	\$0	\$0	\$7,293	\$0	\$0	\$7,293	\$0	\$0			
04062	Refreshments	\$0	\$893	\$0	\$0	\$3,000		\$0	\$3,000	\$0	\$0	
04062	Refreshments	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
04072	Minor Furniture & Equipment	\$0	\$411	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0	
04072	Minor purchases	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
04082	Legal Costs	\$0	\$11,261	\$0	\$0	\$25,000		\$0	\$25,000	\$0	\$0	
04082	Legal advice	\$0	\$0	\$23,500	\$0	\$0	\$23,500	\$0	\$0			
04082	Legal Advice - lease agreements for sporting complexes	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
04092	Audit Fees	\$0	\$12,900	\$0	\$0	\$26,250		\$0	\$26,250	\$0	\$0	
04092	Roads to Recovery Audit	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
04092	Other Grant Audits	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
04092	Audit Committee Teleconference	\$0	\$0	\$750	\$0	\$0	\$750	\$0	\$0			
04092	Deferred pensioners Certification	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
04092	Annual Audit Fees	\$0	\$0	\$22,500	\$0	\$0	\$22,500	\$0	\$0			
04102	Advertising	\$0	\$5,365	\$0	\$0	\$16,000		\$0	\$16,000	\$0	\$0	
04102	Advertising costs	\$0	\$0	\$16,000	\$0	\$0	\$16,000	\$0	\$0			
04112	Minor Admin Expenses	\$0	\$64	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0	
04112	Minor sundry items	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
04192	Valuation Costs	\$0	\$0	\$0	\$0	\$57,507		\$0	\$57,507	\$0	\$0	
04192	Fair Value Land & Buildings	\$0	\$0	\$57,507	\$0	\$0	\$57,507					
04232	EEO/DAIP Planning	\$0	\$0	\$0	\$0	\$4,000		\$0	\$2,000	(\$2,000)	\$0	Savings from EEO Budget Allocation
04232	EEO costs	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0			
04232	DAIP Planning	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
Sub Total - GOVERNANCE - GENERAL OPI/EXP		\$0	\$173,217	\$603,509	\$0	\$603,509	\$601,509	\$0	\$601,509	(\$2,000)	\$0	
OPERATING INCOME												
04033	Other Minor Income	\$0	\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0	\$0	\$1,000	Anticipate reduced income
04033	FOI Fees and charges	\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0	\$0			
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	(\$1,000)	(\$1,000)	\$0	\$0	\$0	\$0	\$0	\$1,000	
Total - GOVERNANCE - GENERAL		\$0	\$173,217	\$602,509	(\$1,000)	\$603,509	\$601,509	\$0	\$601,509	(\$2,000)	\$1,000	
Total - GOVERNANCE		(\$182)	\$349,253	\$986,133	(\$2,100)	\$988,233	\$967,805	(\$180)	\$967,985	(\$20,248)	\$1,920	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		Calculation Column	ADOPTED BUDGET 2017-2018		Calculation Column	PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure		Income	Expenditure		Income	Expenditure	Favourable	Unfavourable	
LAW, ORDER AND PUBLIC SAFETY												
FIRE PREVENTION												
OPERATING EXPENDITURE												
05032	Bushfire Insurance	\$0	\$22,919	\$0	\$0	\$24,021		\$0	\$22,919	(\$1,102)	\$0	Motor vehicle insurance premium less
05032	Bushfire Motor Vehicle Insurance	\$0	\$0	\$14,000	\$0	\$0	\$12,898	\$0	\$0			
05032	Brigade Member vehicle insurance	\$0	\$0	\$1,500	\$0	\$0	\$1,500					
05032	Bushfire Insurance	\$0	\$0	\$8,400	\$0	\$0	\$8,400	\$0	\$0			
05032	Property Damage & Bodily Injury	\$0	\$0	\$121	\$0	\$0	\$121	\$0	\$0			
05042	Advertising/Printing/Other Expenses	\$0	\$1,540	\$0	\$0	\$1,800		\$0	\$1,540	(\$260)	\$0	
05042	Firebreak Order advertising	\$0	\$0	\$1,800	\$0	\$0	\$1,540	\$0	\$0			
05062	Fire Vehicles - Operations	\$0	\$951	\$0	\$0	\$700		\$0	\$951	\$0	\$251	
05062	Plant Operating Costs	\$0	\$0	\$700	\$0	\$0	\$951	\$0	\$0			
05092	Bushfire Depreciation	\$0	\$45,739	\$0	\$0	\$92,185		\$0	\$92,185	\$0	\$0	
05092	Depreciation of assets	\$0	\$0	\$92,185	\$0	\$0	\$92,185	\$0	\$0			
05122	Base Operators Allowance	\$0	\$0	\$0	\$0	\$800		\$0	\$800	\$0	\$0	
05122	Annual allowance	\$0	\$0	\$800	\$0	\$0	\$800	\$0	\$0			
05182	Gnp BFB Expenses	\$0	\$2,267	\$0	\$0	\$7,005		\$0	\$7,005	\$0	\$0	
05182	Freight	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0			
05182	Protective Clothing	\$0	\$0	\$4,650	\$0	\$0	\$4,650	\$0	\$0			
05182	Fire Foam	\$0	\$0	\$1,440	\$0	\$0	\$1,440	\$0	\$0			
05182	Permit Books	\$0	\$0	\$120	\$0	\$0	\$120	\$0	\$0			
05182	Fuel Supplies	\$0	\$0	\$200	\$0	\$0	\$200					
05182	Pest Control	\$0	\$0	\$120	\$0	\$0	\$120					
05182	Rubbish Collection Costs	\$0	\$0	\$175	\$0	\$0	\$175					
05182	Fire Vehicles - Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0					
05182	Minor items	\$0	\$0	\$250	\$0	\$0	\$250					
05192	Borden BFB Expenses	\$0	\$2,461	\$0	\$0	\$6,775		\$0	\$6,775	\$0	\$0	
05192	Freight	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
05192	Minor items	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
05192	Protective Clothing	\$0	\$0	\$2,600	\$0	\$0	\$2,600	\$0	\$0			
05192	Firs Aid Supplies	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
05192	Fire Foam	\$0	\$0	\$2,300	\$0	\$0	\$2,300	\$0	\$0			
05192	Equipment Servicing	\$0	\$0	\$500	\$0	\$0	\$500					
05192	Rubbish Collection Costs	\$0	\$0	\$175	\$0	\$0	\$175					
05202	Ongerup BFB Expenses	\$0	\$4,044	\$0	\$0	\$6,775		\$0	\$6,775	\$0	\$0	
05202	Freight	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
05202	Minor items	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0			
05202	First Aid Supplies	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
05202	Protective Clothing	\$0	\$0	\$3,200	\$0	\$0	\$3,200	\$0	\$0			
05202	Fire Foam	\$0	\$0	\$2,300	\$0	\$0	\$2,300	\$0	\$0			
05202	Rubbish Collection Costs	\$0	\$0	\$175	\$0	\$0	\$175					
05212	Fire Break Inspection Costs	\$0	\$0	\$0	\$0	\$2,000		\$0	\$0	(\$2,000)	\$0	Budget allocation not required as cost built into Contract Ranger Services
05212	Contract fire break inspection	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0			
Sub Total - FIRE PREVENTION OI/EXP		\$0	\$79,922	\$142,061	\$0	\$142,061	\$138,950	\$0	\$138,950	(\$3,362)	\$251	
OPERATING INCOME												
05003	DFES BFB Grant	(\$13,209)	\$0	\$0	(\$33,023)	\$0		(\$33,023)	\$0	\$0	\$0	
05003	DFES ESJ Operating Grant BFB	\$0	\$0	(\$33,023)	\$0	\$0	(\$33,023)	\$0	\$0			
05033	Sale of Fire Maps	(\$25)	\$0	\$0	\$0	\$0		(\$25)	\$0	(\$25)	\$0	
05033	Fees & charges	\$0	\$0	\$0	\$0	\$0	(\$25)	\$0	\$0			
Sub Total - FIRE PREVENTION OI/INC		(\$13,234)	\$0	(\$33,023)	(\$33,023)	\$0	(\$33,048)	(\$33,048)	\$0	(\$25)	\$0	
Total - FIRE PREVENTION		(\$13,234)	\$79,922	\$109,038	(\$33,023)	\$142,061	\$105,902	(\$33,048)	\$138,950	(\$3,387)	\$251	
ANIMAL CONTROL												
OPERATING EXPENDITURE												
06032	Ranger Services Expenses	\$0	\$12,014	\$0	\$0	\$46,800		\$0	\$46,800	\$0	\$0	
06032	Salaries	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
06032	Contract Ranger Services	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$0	\$0			
06032	Overheads	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
06042	Other Animal Control Expenses	\$0	\$833	\$0	\$0	\$3,575		\$0	\$3,725	\$0	\$150	Additional registration tag costs
06042	Animal Sustenance	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0			
06042	Safety Products	\$0	\$0	\$400	\$0	\$0	\$400	\$0	\$0			
06042	Pound Books	\$0	\$0	\$25	\$0	\$0	\$25					
06042	Dog & Cat Tags	\$0	\$0	\$500	\$0	\$0	\$650	\$0	\$0			
06042	Animal Destruction Costs	\$0	\$0	\$500	\$0	\$0	\$500					
06042	FER Costs	\$0	\$0	\$1,000	\$0	\$0	\$1,000					
06042	Minor items	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
06072	Admin Allocations	\$0	\$21,564	\$0	\$0	\$42,784		\$0	\$42,784	\$0	\$0	
06072	Admin Allocations	\$0	\$0	\$42,784	\$0	\$0	\$42,784	\$0	\$0			
Sub Total - ANIMAL CONTROL OI/EXP		\$0	\$34,411	\$93,159	\$0	\$93,159	\$93,309	\$0	\$93,309	\$0	\$150	
OPERATING INCOME												
06003	Fines & Penalties	\$0	\$0	\$0	(\$120)	\$0		(\$120)	\$0	\$0	\$0	
06003	07 - Fines and penalties issued	\$0	\$0	(\$120)	\$0	\$0	(\$120)	\$0	\$0			
06013	Dog Registration Fees	(\$2,809)	\$0	\$0	(\$4,000)	\$0		(\$4,000)	\$0	\$0	\$0	
06013	Dog Registrations	\$0	\$0	(\$4,000)	\$0	\$0	(\$4,000)	\$0	\$0			
06023	Dog Pound Fees	(\$178)	\$0	\$0	(\$500)	\$0		(\$500)	\$0	\$0	\$0	
06023	Impounding Fees	\$0	\$0	(\$500)	\$0	\$0	(\$500)	\$0	\$0			
Sub Total - ANIMAL CONTROL OI/INC		(\$2,986)	\$0	(\$4,620)	(\$4,620)	\$0	(\$4,620)	(\$4,620)	\$0	\$0	\$0	
Total - ANIMAL CONTROL		(\$2,986)	\$34,411	\$88,539	(\$4,620)	\$93,159	\$88,689	(\$4,620)	\$93,309	\$0	\$150	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON	
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable
OTHER LAW ORDER & PUBLIC SAFETY											
OPERATING EXPENDITURE											
07052	Emergency Vehicle Maintenance	\$0	\$14,084		\$0	\$30,800		\$0	\$30,800	\$0	\$0
07052	Vehicle Service	\$0	\$0	\$400	\$0	\$0	\$400				
07052	SES Vehicle Insurance	\$0	\$0	\$2,400	\$0	\$0	\$2,400				
07052	Plant Operating Costs	\$0	\$0	\$28,000	\$0	\$0	\$28,000	\$0	\$0		
07082	SES Emergency Building Operation	\$0	\$577		\$0	\$3,828		\$0	\$3,828	\$0	\$0
07082	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75				
07082	Materials - contingency	\$0	\$0	\$1,000	\$0	\$0	\$1,000				
07082	Pest Control	\$0	\$0	\$150	\$0	\$0	\$150				
07082	Electricity	\$0	\$0	\$500	\$0	\$0	\$500				
07082	Telephone	\$0	\$0	\$350	\$0	\$0	\$350				
07082	Water	\$0	\$0	\$750	\$0	\$0	\$750				
07082	Property Insurance	\$0	\$0	\$1,003	\$0	\$0	\$1,003				
07092	Gnp SES Depreciation	\$0	\$8,606		\$0	\$14,140		\$0	\$14,140	\$0	\$0
07092	Asset Depreciation	\$0	\$0	\$14,140	\$0	\$0	\$14,140				
07112	SES Expenditure	\$0	\$13,434		\$0	\$19,310		\$0	\$19,310	\$0	\$0
07112	SES Contribution to Operating Costs	\$0	\$0	\$19,310	\$0	\$0	\$19,310				
07132	SMS Register Expenses	\$0	\$1,968		\$0	\$5,000		\$0	\$5,000	\$0	\$0
07132	SMS costs	\$0	\$0	\$5,000	\$0	\$0	\$5,000				
07142	Kerbside Numbering	\$0	\$46	\$0	\$0	\$1,038		\$0	\$1,038		
07142	Salaries & Wages	\$0	\$0	\$100	\$0	\$0	\$100			\$0	\$0
07142	Overheads	\$0	\$0	\$138	\$0	\$0	\$138			\$0	\$0
07142	Materials Kerbside street numbering Gnp Townsite	\$0	\$0	\$800	\$0	\$0	\$800	\$0	\$0		
07152	Emergency Management Expenses	\$0	\$0	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0
07152	Training & Workshops	\$0	\$0	\$2,000	\$0	\$0	\$2,000				
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EX		\$0	\$38,715	\$76,116	\$0	\$76,116	\$76,116	\$0	\$76,116	\$0	\$0
OPERATING INCOME											
07003	Emergency Grant Income	(\$6,300)	\$0	\$0	(\$15,750)	\$0		(\$15,750)	\$0	\$0	\$0
07003	SES Operating Grant	\$0	\$0	(\$15,750)	\$0	\$0	(\$15,750)	\$0	\$0		
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/IN		(\$9,562)	\$0	(\$15,750)	(\$15,750)	\$0	(\$15,750)	(\$15,750)	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$9,562)	\$38,715	\$60,366	(\$15,750)	\$76,116	\$60,366	(\$15,750)	\$76,116	\$0	\$0
Total - LAW ORDER & PUBLIC SAFETY		(\$25,782)	\$153,048	\$257,943	(\$53,393)	\$311,336	\$254,957	(\$53,418)	\$308,375	(\$3,387)	\$401

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

JOB		Income		Expenditure		Column		Income		Expenditure		Column		Income		Expenditure		Favourable		Unfavourable	
HEALTH ADMINISTRATION & INSPECTION																					
OPERATING EXPENDITURE																					
11012	Infrastructure Unit Costs	\$0	\$1,537	\$0	\$0	\$3,570		\$0	\$3,570	\$0	\$0							\$0	\$0		
11012	Salaries	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0												
11012	Overheads	\$0	\$0	\$2,070	\$0	\$0	\$2,070	\$0	\$0												
11032	Analytical Costs	\$0	\$525	\$0	\$0	\$850		\$0	\$850	\$0	\$0							\$0	\$0		
11032	Analytical expenses	\$0	\$0	\$850	\$0	\$0	\$850	\$0	\$0												
11052	Health Costs - Contract Services	\$0	\$26,126	\$0	\$0	\$53,600		\$0	\$53,600	\$0	\$0							\$0	\$0		
11052	Contract Health Inspection Services	\$0	\$0	\$53,600	\$0	\$0	\$53,600	\$0	\$0												
Sub Total - HEALTH ADMIN & INSPECTION OI/EXP		\$0	\$28,188	\$58,020	\$0	\$58,020	\$58,020	\$0	\$58,020	\$0	\$0							\$0	\$0		
OPERATING INCOME																					
11003	Health Act Licences	(\$140)	\$0	\$0	\$0	\$0		(\$140)	\$0	(\$140)	\$0							(\$140)	\$0		Additional fees not anticipated
11003	Licences & Fees	\$0	\$0	\$0	\$0	\$0	(\$140)	\$0	\$0												
Sub Total - HEALTH ADMIN & INSPECTION OI/INC		(\$140)	\$0	\$0	\$0	\$0	(\$140)	(\$140)	\$0	(\$140)	\$0							(\$140)	\$0		
Total - HEALTH ADMIN & INSPECTION		(\$140)	\$28,188	\$58,020	\$0	\$58,020	\$57,880	(\$140)	\$58,020	(\$140)	\$0										
PREVENTIVE SERVICES- PEST CONTROL																					
OPERATING EXPENDITURE																					
12032	Mosquito Control	\$0	\$0	\$0	\$0	\$6,070		\$0	\$6,070	\$0	\$0							\$0	\$0		
12032	Wages	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0												
12032	Materials - fogging chemicals	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0												
12032	Overheads	\$0	\$0	\$2,070	\$0	\$0	\$2,070	\$0	\$0												
Sub Total - PEST CONTROL OI/EXP		\$0	\$0	\$6,070	\$0	\$6,070	\$6,070	\$0	\$6,070	\$0	\$0							\$0	\$0		
OPERATING INCOME																					
Sub Total - PEST CONTROL OI/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							\$0	\$0		
Total - PEST CONTROL		\$0	\$0	\$6,070	\$0	\$6,070	\$6,070	\$0	\$6,070	\$0	\$0							\$0	\$0		
PREVENTIVE SERVICES - OTHER																					
OPERATING EXPENDITURE																					
14002	Strategy & Governance Unit Costs	\$0	\$432	\$0	\$0	\$2,420		\$0	\$2,420	\$0	\$0							\$0	\$0		
14002	Admin allocations	\$0	\$0	\$2,420	\$0	\$0	\$2,420	\$0	\$0												
14032	25 McDonald St Building Maintenance	\$0	\$0	\$0	\$0	\$1,565		\$0	\$1,565	\$0	\$0							\$0	\$0		
14032	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0												
14032	Pest control	\$0	\$0	\$275	\$0	\$0	\$275	\$0	\$0												
14032	Annual Air Conditioner Service	\$0	\$0	\$135	\$0	\$0	\$135	\$0	\$0												
14032	clean gutters	\$0	\$0	\$275	\$0	\$0	\$275	\$0	\$0												
14032	Overheads	\$0	\$0	\$380	\$0	\$0	\$380	\$0	\$0												
14042	25 McDonald St Building Operation	\$0	\$8,018	\$0	\$0	\$6,706		\$0	\$15,537	\$0	\$0							\$0	\$8,831		Increase in depreciation expense due to fair value adjustment
14042	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0												
14042	Water	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0												
14042	Depreciation	\$0	\$0	\$3,435	\$0	\$0	\$12,196	\$0	\$0												
14042	Property Insurance	\$0	\$0	\$696	\$0	\$0	\$766	\$0	\$0												
14052	Medical Centre Building Maintenance	\$0	\$252	\$0	\$0	\$1,491		\$0	\$1,491	\$0	\$0							\$0	\$0		
14052	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0												
14052	Pest control	\$0	\$0	\$135	\$0	\$0	\$135	\$0	\$0												
14052	Annual Air Conditioner Service	\$0	\$0	\$260	\$0	\$0	\$260	\$0	\$0												
14052	Clean gutters	\$0	\$0	\$160	\$0	\$0	\$160	\$0	\$0												
14052	Fire Equipment Servicing	\$0	\$0	\$215	\$0	\$0	\$215	\$0	\$0												
14052	Overheads	\$0	\$0	\$221	\$0	\$0	\$221	\$0	\$0												
14062	Medical Centre Building Operations	\$0	\$8,396	\$0	\$0	\$12,269		\$0	\$15,149	\$0	\$0							\$0	\$2,880		Increase in depreciation expense due to fair value adjustment
14062	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0												
14062	Water	\$0	\$0	\$1,820	\$0	\$0	\$1,820	\$0	\$0												
14062	Depreciation	\$0	\$0	\$9,380	\$0	\$0	\$12,260	\$0	\$0												
14062	Property Insurance	\$0	\$0	\$994	\$0	\$0	\$994	\$0	\$0												
14112	Doctor Vehicle Expenses	\$0	\$1,077	\$0	\$0	\$7,000		\$0	\$5,000	\$0	\$0							(\$2,000)	\$0		Anticipate reduce running costs
14112	Plant Operating Costs	\$0	\$0	\$7,000	\$0	\$0	\$5,000	\$0	\$0												
14132	Surgery IT Costs	\$0	\$64	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0							\$0	\$0		
14132	Consultant Costs	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0												
14132	Materials	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0												
14152	Medical Equipment	\$0	\$261	\$0	\$0	\$3,500		\$0	\$3,500	\$0	\$0							\$0	\$0		
14152	Materials	\$0	\$0	\$3,500	\$0	\$0	\$3,500	\$0	\$0												
14162	Other Surgery Costs	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$0	\$0							\$0	\$0		
14162	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0												
14182	Practice Incentive Costs	\$0	\$72,000	\$0	\$0	\$132,000		\$0	\$132,000	\$0	\$0							\$0	\$0		
14182	Locum Expenses Subsidy	\$0	\$0	\$12,000	\$0	\$0	\$12,000	\$0	\$0												
14182	Contract Subsidy	\$0	\$0	\$120,000	\$0	\$0	\$120,000	\$0	\$0												
Sub Total - PREVENTIVE SRVS - OI/EXP		\$0	\$90,499	\$169,451	\$0	\$169,451	\$179,162	\$0	\$179,162	(\$2,000)	\$11,711										
OPERATING INCOME																					
14013	Reimbursements	(\$58)	\$0	\$0	(\$300)	\$0		(\$300)	\$0	(\$300)	\$0							\$0	\$0		
14013	Reimburse fees for hire of oxygen cylinders	\$0	\$0	(\$300)	\$0	\$0	(\$300)	\$0	\$0												
Sub Total - PREVENTIVE SRVS - OI/INC		(\$58)	\$0	(\$300)	(\$300)	\$0	(\$300)	(\$300)	\$0	(\$300)	\$0							\$0	\$0		
Total - PREVENTIVE SERVICES		(\$58)	\$90,499	\$169,151	(\$300)	\$169,451	\$178,862	(\$300)	\$179,162	(\$2,000)	\$11,711										
Total - HEALTH		(\$198)	\$118,687	\$233,241	(\$300)	\$233,541	\$242,812	(\$440)	\$243,252	(\$2,140)	\$11,711										

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		Calculation Column	ADOPTED BUDGET 2017-2018 Income Expenditure		Calculation Column	PROJECTION 30 JUNE 2018 Income Expenditure		PROJECTED VARIANCE Favourable Unfavourable		VARIANCE REASON
G/L	JOB	Income	Expenditure									
OTHER EDUCATION												
OPERATING EXPENDITURE												
16032	School Mowing Contract	\$0	\$4,733	\$0	\$0	\$9,925		\$0	\$9,925	\$0	\$0	
16032	Salaries & Wages	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
16032	Contract - Garden/Mowing	\$0	\$0	\$6,245	\$0	\$0	\$6,245	\$0	\$0			
16032	Overheads	\$0	\$0	\$1,380	\$0	\$0	\$1,380	\$0	\$0			
16032	Plant Operating Costs	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0			
16052	Corporate & Community Costs	\$0	\$413	\$0	\$0	\$1,194		\$0	\$1,194	\$0	\$0	
16052	Admin Allocations	\$0	\$0	\$1,194	\$0	\$0	\$1,194	\$0	\$0			
Sub Total - OTHER EDUCATION OPI/EXP		\$0	\$5,146	\$11,119	\$0	\$11,119	\$11,119	\$0	\$11,119	\$0	\$0	
OPERATING INCOME												
16003	School Mowing Contract Income	\$0	\$0	\$0	(\$10,900)	\$0		(\$10,900)	\$0	\$0	\$0	
16003	Fee for mowing services	\$0	\$0	(\$10,900)	\$0	\$0	(\$10,900)	\$0	\$0			
Sub Total - OTHER EDUCATION OPI/INC		\$0	\$0	(\$10,900)	(\$10,900)	\$0	(\$10,900)	(\$10,900)	\$0	\$0	\$0	
Total - OTHER EDUCATION		\$0	\$5,146	\$219	(\$10,900)	\$11,119	\$219	(\$10,900)	\$11,119	\$0	\$0	
CARE OF FAMILIES AND CHILDREN												
OPERATING EXPENDITURE												
17022	Old Kindy Building Maintenance	\$0	\$1,091	\$0	\$0	\$10,396		\$0	\$11,486	\$0	\$1,090	Additional expenses to repair window glass damage
17022	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75					
17022	Materials	\$0	\$0	\$500	\$0	\$0	\$1,590					
17022	Pest control	\$0	\$0	\$260	\$0	\$0	\$260					
17022	Clean gutters	\$0	\$0	\$260	\$0	\$0	\$260					
17022	Electricity	\$0	\$0	\$900	\$0	\$0	\$900					
17022	Water	\$0	\$0	\$1,750	\$0	\$0	\$1,750					
17022	Depreciation	\$0	\$0	\$5,920	\$0	\$0	\$5,920					
17022	Property Insurance	\$0	\$0	\$731	\$0	\$0	\$731	\$0	\$0			
17032	Family Centre	\$0	\$2,239	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
17032	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
17082	Corporate & Community Costs	\$0	\$413	\$0	\$0	\$1,194		\$0	\$1,194	\$0	\$0	
17082	Admin Allocations	\$0	\$0	\$1,194	\$0	\$0	\$1,194	\$0	\$0			
Sub Total - CARE OF FAMILIES AND CHILDREN OPI/EXP		\$0	\$3,742	\$11,590	\$0	\$11,590	\$12,680	\$0	\$12,680	\$0	\$1,090	
OPERATING INCOME												
17003	Rental Income - Family Centre	(\$200)	\$0	\$0	(\$500)	\$0		(\$500)	\$0	\$0	\$0	
17003	Gnp Playgroup Hire	\$0	\$0	(\$500)	\$0	\$0	(\$500)	\$0	\$0			
17003	WANSLEA Hire	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
Sub Total - CARE OF FAMILIES AND CHILDREN OPI/INC		(\$200)	\$0	(\$500)	(\$500)	\$0	(\$500)	(\$500)	\$0	\$0	\$0	
Total - CARE OF FAMILIES AND CHILDREN		(\$200)	\$3,742	\$11,090	(\$500)	\$11,590	\$12,180	(\$500)	\$12,680	\$0	\$1,090	
Total - EDUCATION & WELFARE												
		(\$200)	\$8,888	\$11,309	(\$11,400)	\$22,709	\$12,399	(\$11,400)	\$23,799	\$0	\$1,090	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme												
HOUSING OTHER												
OPERATING EXPENDITURE												
23072	20 McDonald Street - Building Operation	\$0	\$5,555		\$0	\$10,290		\$0	\$11,715	\$0	\$1,425	Increase in depreciation expense due to fair value adjustment
23072	Salaries & Wages	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
23072	Other Employee Costs - Rental Charge	\$0	\$0	\$1,040	\$0	\$0	\$1,040	\$0	\$0			
23072	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
23072	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
23072	Pest Control	\$0	\$0	\$275	\$0	\$0	\$275	\$0	\$0			
23072	Clean gutters	\$0	\$0	\$245	\$0	\$0	\$245	\$0	\$0			
23072	Water	\$0	\$0	\$1,950	\$0	\$0	\$1,950	\$0	\$0			
23072	Depreciation	\$0	\$0	\$5,250	\$0	\$0	\$6,585	\$0	\$0			
23072	Property Insurance	\$0	\$0	\$955	\$0	\$0	\$1,045	\$0	\$0			
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$9,789	\$0	\$0	\$11,168		\$0	\$19,091	\$0	\$7,923	Increase in depreciation expense due to fair value adjustment
23082	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
23082	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
23082	Fire Extinguisher Servicing	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
23082	Water	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
23082	Depreciation	\$0	\$0	\$9,105	\$0	\$0	\$16,915	\$0	\$0			
23082	Property Insurance	\$0	\$0	\$1,138	\$0	\$0	\$1,251	\$0	\$0			
23102	Lot 61 Corbett St - Building operations	\$0	\$8,896	\$0	\$0	\$16,360		\$0	\$18,089	\$0	\$1,729	Increase in depreciation expense due to fair value adjustment
23102	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
23102	Water	\$0	\$0	\$1,340	\$0	\$0	\$1,340	\$0	\$0			
23102	Depreciation	\$0	\$0	\$4,665	\$0	\$0	\$6,345	\$0	\$0			
23102	Interest on Loan 277 50%	\$0	\$0	\$8,437	\$0	\$0	\$8,437	\$0	\$0			
23102	Guarantee Fee Loan 277 50%	\$0	\$0	\$1,345	\$0	\$0	\$1,345	\$0	\$0			
23102	Property Insurance	\$0	\$0	\$498	\$0	\$0	\$547	\$0	\$0			
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$298	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0	
23112	General maintenance	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
23122	Lot 191 Corbett St - Building operations	\$0	\$8,990	\$0	\$0	\$16,955		\$0	\$18,183	\$0	\$1,228	Increase in depreciation expense due to fair value adjustment
23122	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
23122	Water	\$0	\$0	\$1,340	\$0	\$0	\$1,340	\$0	\$0			
23122	Depreciation	\$0	\$0	\$5,175	\$0	\$0	\$6,345	\$0	\$0			
23122	Interest on Loan 277 50%	\$0	\$0	\$8,437	\$0	\$0	\$8,437	\$0	\$0			
23122	Guarantee Fee Loan 277 50%	\$0	\$0	\$1,345	\$0	\$0	\$1,345	\$0	\$0			
23122	Property Insurance	\$0	\$0	\$583	\$0	\$0	\$641	\$0	\$0			
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$207	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0	
23132	General maintenance	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
23142	20 McDonald Street - Building Maintenance	\$0	\$6,506	\$0	\$0	\$8,730		\$0	\$8,516	(\$214)	\$0	
23142	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$4,022	\$0	\$0			
23142	General maintenance	\$0	\$0	\$1,500	\$0	\$0	\$4,494	\$0	\$0			
Sub Total - HOUSING OTHER OPI/EXP		\$0	\$40,240	\$65,503	\$0	\$65,503	\$77,594	\$0	\$77,594	(\$214)	\$12,305	
OPERATING INCOME												
23013	Reimbursements	(\$37,287)	\$0	\$0	(\$72,280)	\$0		(\$78,780)	\$0	(\$6,500)	\$0	Additional rental from 9-11 Youngeup Rd
23013	Rental - 12 Corbett St (Lot 191)	\$0	\$0	(\$36,140)	\$0	\$0	(\$36,140)	\$0	\$0			
23013	Rental - 9-11 Youngeup Rd	\$0	\$0	\$0	\$0	\$0	(\$6,500)	\$0	\$0			
23013	Rental - 40 Corbett St (Lot 61)	\$0	\$0	(\$36,140)	\$0	\$0	(\$36,140)	\$0	\$0			
Sub Total - HOUSING OTHER OP/INC		(\$37,287)	\$0	(\$72,280)	(\$72,280)	\$0	(\$78,780)	(\$78,780)	\$0	(\$6,500)	\$0	
Total - HOUSING OTHER		(\$37,287)	\$40,240	(\$6,777)	(\$72,280)	\$65,503	(\$1,186)	(\$78,780)	\$77,594	(\$6,714)	\$12,305	
Total - HOUSING		(\$37,287)	\$40,240	(\$6,777)	(\$72,280)	\$65,503	(\$1,186)	(\$78,780)	\$77,594	(\$6,714)	\$12,305	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		Calculation Column	ADOPTED BUDGET 2017-2018		Calculation Column	PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure		Income	Expenditure		Income	Expenditure	Favourable	Unfavourable	
SANITATION - HOUSEHOLD REFUSE												
OPERATING EXPENDITURE												
24002	Strategy & Governance Unit Costs	\$0	\$3,032	\$0	\$0	\$16,979		\$0	\$16,979	\$0	\$0	
24002	Admin allocations	\$0	\$0	\$16,979	\$0	\$0	\$16,979	\$0	\$0			
24022	Household Refuse Collection	\$0	\$19,004	\$0	\$0	\$45,048		\$0	\$45,048	\$0	\$0	
24022	Salaries & Wages	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
24022	Materials - Domestic Refuse Collection contract	\$0	\$0	\$38,688	\$0	\$0	\$38,688	\$0	\$0			
24022	Overheads	\$0	\$0	\$2,760	\$0	\$0	\$2,760	\$0	\$0			
24022	Plant Operating Costs	\$0	\$0	\$1,600	\$0	\$0	\$1,600	\$0	\$0			
24032	Refuse Site Management	\$0	\$71,335	\$0	\$0	\$113,410		\$0	\$102,386	(\$11,024)	\$0	Anticipate savings in materials costs
24032	TM02 Gnowangerup Refuse Site	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
24032	Salaries & Wages	\$0	\$0	\$5,500	\$0	\$0	\$5,500	\$0	\$0			
24032	Materials - Excavator hire	\$0	\$0	\$8,000	\$0	\$0	\$8,000	\$0	\$0			
24032	Trench compaction at Waste site	\$0	\$0	\$13,000	\$0	\$0	\$13,000	\$0	\$0			
24032	Materials - general	\$0	\$0	\$20,000	\$0	\$0	\$7,500	\$0	\$0			
24032	Depreciation	\$0	\$0	\$2,880	\$0	\$0	\$3,310	\$0	\$0			
24032	Overheads	\$0	\$0	\$7,590	\$0	\$0	\$7,590	\$0	\$0			
24032	Plant Operating Costs	\$0	\$0	\$7,500	\$0	\$0	\$7,500	\$0	\$0			
24032	TM03 Ongerup Refuse Site	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
24032	Salaries & Wages	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
24032	Materials - Excavator hire	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
24032	Materials - general	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
24032	Depreciation	\$0	\$0	\$1,630	\$0	\$0	\$1,920	\$0	\$0			
24032	Overheads	\$0	\$0	\$5,520	\$0	\$0	\$5,520	\$0	\$0			
24032	Plant Operating Costs	\$0	\$0	\$5,500	\$0	\$0	\$5,500	\$0	\$0			
24032	TM04 Borden Refuse Site	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
24032	Salaries & Wages	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0			
24032	Materials - Excavator hire	\$0	\$0	\$5,000	\$0	\$0	\$5,381	\$0	\$0			
24032	Materials - general	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
24032	Depreciation	\$0	\$0	\$1,840	\$0	\$0	\$2,215	\$0	\$0			
24032	Overheads	\$0	\$0	\$3,450	\$0	\$0	\$3,450	\$0	\$0			
24032	Plant Operating Costs	\$0	\$0	\$4,500	\$0	\$0	\$4,500	\$0	\$0			
24052	Recycling - Community Department	\$0	\$16,717	\$0	\$0	\$36,609		\$0	\$34,509	(\$2,100)	\$0	Anticipate savings in materials costs
24052	Materials - Recycling collection contract	\$0	\$0	\$36,609	\$0	\$0	\$34,509	\$0	\$0			
Sub Total - SANITATION HOUSEHOLD REFUSE OPI/EXP		\$0	\$110,088	\$212,046	\$0	\$212,046	\$198,922	\$0	\$198,922	(\$13,124)	\$0	
OPERATING INCOME												
24003	Refuse Collection Charges	(\$45,227)	\$0	\$0	(\$44,772)	\$0		(\$45,227)	\$0	(\$455)	\$0	Additional bin removal charges raised due to extra properties
24003	Refuse collection removal charges	\$0	\$0	(\$44,772)	\$0	\$0	(\$45,227)	\$0	\$0			
24013	Waste Avoidance & Resource Recovery Fees	(\$133,400)	\$0	\$0	(\$133,000)	\$0		(\$133,400)	\$0	(\$400)	\$0	Additional Waste avoidance fees raised due to extra properties
24013	Waste WARR Charges	\$0	\$0	(\$133,000)	\$0	\$0	(\$133,400)	\$0	\$0			
24073	Recycling Income	(\$37,310)	\$0	\$0	(\$36,654)	\$0		(\$37,310)	\$0	(\$656)	\$0	Additional recycling charges raised due to extra properties
24073	Recycling collection removal charges	\$0	\$0	(\$36,654)	\$0	\$0	(\$37,310)	\$0	\$0			
Sub Total - SANITATION HHOLD REFUSE OPI/INC		(\$215,937)	\$0	(\$214,426)	(\$214,426)	\$0	(\$215,937)	(\$215,937)	\$0	(\$1,511)	\$0	
Total - SANITATION HOUSEHOLD REFUSE		(\$215,937)	\$110,088	(\$2,380)	(\$214,426)	\$212,046	(\$17,016)	(\$215,937)	\$198,922	(\$14,635)	\$0	
SANITATION OTHER												
OPERATING EXPENDITURE												
25002	Drum Muster	\$0	\$2,158	\$0	\$0	\$5,057		\$0	\$5,057	\$0	\$0	
25002	Salaries & Wages	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
25002	Materials	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
25002	Depreciation	\$0	\$0	\$810	\$0	\$0	\$810	\$0	\$0			
25002	Property Insurance Premiums	\$0	\$0	\$27	\$0	\$0	\$27	\$0	\$0			
25002	Overheads	\$0	\$0	\$690	\$0	\$0	\$690	\$0	\$0			
25002	Plant Operating Costs	\$0	\$0	\$30	\$0	\$0	\$30	\$0	\$0			
25012	Refuse Collection From Streets Works Dept	\$0	\$12,293	\$0	\$0	\$10,607		\$0	\$18,707	\$0	\$8,100	Increase in wages and overheads - offset from decrease to Road Maint GL Account
25012	Salaries & Wages	\$0	\$0	\$2,900	\$0	\$0	\$7,000	\$0	\$0			
25012	Materials - Street Bin Refuse Collection contract	\$0	\$0	\$3,005	\$0	\$0	\$3,005	\$0	\$0			
25012	Overheads	\$0	\$0	\$4,002	\$0	\$0	\$8,002	\$0	\$0			
25012	Plant Operating Costs	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0			
25022	Oil Disposal (Wren Oil)	\$0	\$15	\$0	\$0	\$1,764		\$0	\$1,764	\$0	\$0	
25022	Salaries & Wages	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
25022	Overheads	\$0	\$0	\$414	\$0	\$0	\$414	\$0	\$0			
25022	Plant Operating Costs	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0			
25022	Materials - Oil disposal	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
Sub Total - SANITATION OTHER OPI/EXP		\$0	\$14,466	\$17,428	\$0	\$17,428	\$25,528	\$0	\$25,528	\$0	\$8,100	
OPERATING INCOME												
25003	Drum Muster & Oil Collection	(\$2,078)	\$0	\$0	(\$5,057)	\$0		(\$5,057)	\$0	\$0	\$0	
25003	Reimbursement of Drum Muster Collection Costs	\$0	\$0	(\$5,057)	\$0	\$0	(\$5,057)	\$0	\$0			
Sub Total - SANITATION OTHER OPI/INC		(\$2,078)	\$0	(\$5,057)	(\$5,057)	\$0	(\$5,057)	(\$5,057)	\$0	\$0	\$0	
Total - SANITATION OTHER		(\$2,078)	\$14,466	\$12,371	(\$5,057)	\$17,428	\$20,471	(\$5,057)	\$25,528	\$0	\$8,100	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		Calculation Column	ADOPTED BUDGET 2017-2018		Calculation Column	PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure		Income	Expenditure		Income	Expenditure	Favourable	Unfavourable	
SEWERAGE												
OPERATING EXPENDITURE												
26022	Septic Tank Cleaning	\$0	\$14,351	\$0	\$0	\$16,830		\$0	\$16,830	\$0	\$0	
26022	Salaries & Wages	\$0	\$0	\$3,500	\$0	\$0	\$3,500	\$0	\$0			
26022	Materials - Waste Tracking Fees	\$0	\$0	\$3,500	\$0	\$0	\$3,500	\$0	\$0			
26022	Overheads	\$0	\$0	\$4,830	\$0	\$0	\$4,830	\$0	\$0			
26022	Plant Operating Costs	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
26032	Grease Trap Cleaning	\$0	\$2,194	\$0	\$0	\$5,118		\$0	\$5,318	\$0	\$200	Anticipate additional materials costs based on trends
26032	Salaries & Wages	\$0	\$0	\$1,100	\$0	\$0	\$1,100	\$0	\$0			
26032	Materials	\$0	\$0	\$700	\$0	\$0	\$900	\$0	\$0			
26032	Overheads	\$0	\$0	\$1,518	\$0	\$0	\$1,518	\$0	\$0			
26032	Plant Operating Costs	\$0	\$0	\$1,800	\$0	\$0	\$1,800	\$0	\$0			
26042	Ongerup Effluent Maintenance	\$0	\$13,076	\$0	\$0	\$31,315		\$0	\$35,190	\$0	\$3,875	Additional depreciation expenses resulting from review of rates
26042	Salaries & Wages	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
26042	Materials	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
26042	Depreciation	\$0	\$0	\$21,245	\$0	\$0	\$25,120	\$0	\$0			
26042	Overheads	\$0	\$0	\$2,070	\$0	\$0	\$2,070	\$0	\$0			
26042	Plant Operating Costs	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
Sub Total - SEWERAGE OI/EXP		\$0	\$29,621	\$53,263	\$0	\$53,263	\$57,338	\$0	\$57,338	\$0	\$4,075	
OPERATING INCOME												
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
26013	Licence Fees	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
26023	Septic Tank Cleaning	(\$10,461)	\$0	\$0	(\$5,800)	\$0		(\$10,461)	\$0	(\$4,661)	\$0	Additional fees & charges from extra services provided
26023	Cleaning Fees	\$0	\$0	(\$5,800)	\$0	\$0	(\$10,461)	\$0	\$0			
26033	Grease Trap Cleaning	(\$1,185)	\$0	\$0	(\$1,600)	\$0		(\$1,600)	\$0	\$0	\$0	
26033	Cleaning Fees	\$0	\$0	(\$1,600)	\$0	\$0	(\$1,600)	\$0	\$0			
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	\$0	(\$35,000)	\$0		(\$35,000)	\$0	\$0	\$0	
26043	Sewerage Rates	\$0	\$0	(\$35,000)	\$0	\$0	(\$35,000)	\$0	\$0			
26063	Septic Waste Receptival - Grnp Ponds	(\$6,827)	\$0	\$0	(\$9,500)	\$0		(\$9,500)	\$0	\$0	\$0	
26063	Waste Receptival Fees	\$0	\$0	(\$9,500)	\$0	\$0	(\$9,500)	\$0	\$0			
Sub Total - SEWERAGE OI/INC		(\$53,474)	\$0	(\$51,900)	(\$51,900)	\$0	(\$56,561)	(\$56,561)	\$0	(\$4,661)	\$0	
Total - SEWERAGE		(\$53,474)	\$29,621	\$1,363	(\$51,900)	\$53,263	\$777	(\$56,561)	\$57,338	(\$4,661)	\$4,075	
PROTECTION OF THE ENVIRONMENT												
OPERATING EXPENDITURE												
28022	Other Environment Costs	\$0	\$60	\$0	\$0	\$345		\$0	\$345	\$0	\$0	
28022	Materials - DER Vehicle Registration Renewal	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0			
28022	Materials - DER Controlled Waste Licence renewal	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0			
28022	Materials - DER Controlled Waste Licence renewal	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0			
28022	Materials - DER Carrier Licence	\$0	\$0	\$165	\$0	\$0	\$165	\$0	\$0			
28032	Yongergnow Eco Tourism Centre	\$0	\$52,420	\$0	\$0	\$23,419		\$0	\$99,331	\$0	\$75,912	Increase in depreciation expense due to fair value adjustment
28032	Depreciation	\$0	\$0	\$17,760	\$0	\$0	\$93,672	\$0	\$0			
28032	Pest control	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0			
28032	Property Insurance	\$0	\$0	\$5,509	\$0	\$0	\$5,509	\$0	\$0			
28042	NSPNRG Contribution	\$0	\$549	\$0	\$0	\$330		\$0	\$550	\$0	\$220	Additional licensing costs
28042	Contribution to Vehicle lease & licence	\$0	\$0	\$330	\$0	\$0	\$550	\$0	\$0			
28052	Loan Interest - Yongergnow	\$0	\$643	\$0	\$0	\$1,188		\$0	\$1,188	\$0	\$0	
28052	Interest on Loan 270	\$0	\$0	\$1,078	\$0	\$0	\$1,078	\$0	\$0			
28052	Guarantee Fee on Loan 270	\$0	\$0	\$110	\$0	\$0	\$110	\$0	\$0			
Sub Total - PROTECTION OF THE ENVIRONMENT OI/EXP		\$0	\$53,672	\$25,282	\$0	\$25,282	\$101,414	\$0	\$101,414	\$0	\$76,132	
OPERATING INCOME												
28003	Reimbursements	(\$5,258)	\$0	\$0	(\$5,509)	\$0		(\$5,258)	\$0	\$0	\$251	Reduced insurance premium rebate
28003	Reimbursement of insurance premium	\$0	\$0	(\$5,509)	\$0	\$0	(\$5,258)	\$0	\$0			
28023	Seed collection permit fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - PROTECTION OF THE ENVIRONMENT OI/INC		(\$5,312)	\$0	(\$5,509)	(\$5,509)	\$0	(\$5,258)	(\$5,258)	\$0	\$0	\$251	
Total - PROTECTION OF THE ENVIRONMENT		(\$5,312)	\$53,672	\$19,773	(\$5,509)	\$25,282	\$96,156	(\$5,258)	\$101,414	\$0	\$76,383	
TOWN PLANNING & REGIONAL DEVELOPMENT												
OPERATING EXPENDITURE												
29042	Virginia Land Development Admin Allocation	\$0	\$96	\$0	\$0	\$1,816		\$0	\$1,816	\$0	\$0	
29042	Admin Allocations	\$0	\$0	\$1,816	\$0	\$0	\$1,816	\$0	\$0			
29072	Land Development	\$0	\$556	\$0	\$0	\$51,816		\$0	\$1,816	(\$50,000)	\$0	Savings in demolition contingency no longer required
29072	Materials - Demolition contingency for identified buildings	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0			
29072	Admin Allocations	\$0	\$0	\$1,816	\$0	\$0	\$1,816	\$0	\$0			
29102	Town Planning Salaries	\$0	\$27,953	\$0	\$0	\$57,514		\$0	\$57,514	\$0	\$0	
29102	Salaries & Wages - Planning	\$0	\$0	\$44,554	\$0	\$0	\$44,554	\$0	\$0			
29102	Travel Allowance - Planning	\$0	\$0	\$12,960	\$0	\$0	\$12,960	\$0	\$0			
29112	Town Planning Insurance	\$0	\$1,900	\$0	\$0	\$1,900		\$0	\$1,900	\$0	\$0	
29112	Workers Compensation Insurance	\$0	\$0	\$1,531	\$0	\$0	\$1,531	\$0	\$0			
29112	Personal Accident Insurance	\$0	\$0	\$11	\$0	\$0	\$11	\$0	\$0			
29112	Management Liability Insurance	\$0	\$0	\$94	\$0	\$0	\$94	\$0	\$0			
29112	Cyber Liability Insurance	\$0	\$0	\$24	\$0	\$0	\$24	\$0	\$0			
29112	Public Liability Insurance	\$0	\$0	\$240	\$0	\$0	\$240	\$0	\$0			
29122	Town Planning Superannuation	\$0	\$2,214	\$0	\$0	\$8,340		\$0	\$4,430	(\$3,910)	\$0	Council super co-contribution not taken up
29122	Superannuation - Planning	\$0	\$0	\$8,340	\$0	\$0	\$4,430	\$0	\$0			
Sub Total - TOWN PLAN & REG DEV OI/EXP		\$0	\$32,719	\$121,386	\$0	\$121,386	\$67,476	\$0	\$67,476	(\$53,910)	\$0	
OPERATING INCOME												
29023	Planning Applications/ Approval Fees	(\$2,163)	\$0	\$0	(\$1,300)	\$0		(\$2,163)	\$0	(\$863)	\$0	Additional fees from development applications
29023	Planning Fees	\$0	\$0	(\$1,300)	\$0	\$0	(\$2,163)	\$0	\$0			
Sub Total - TOWN PLAN & REG DEV OI/INC		(\$2,163)	\$0	(\$1,300)	(\$1,300)	\$0	(\$2,163)	(\$2,163)	\$0	(\$863)	\$0	
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$2,163)	\$32,719	\$120,086	(\$1,300)	\$121,386	\$65,313	(\$2,163)	\$67,476	(\$54,773)	\$0	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017						ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON	
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable					
OTHER COMMUNITY AMENITIES																
OPERATING EXPENDITURE																
30002	Cemeteries Administration	\$0	\$1,510	\$0	\$0	\$2,791		\$0	\$2,791	\$0	\$0					
30002	Admin Allocations	\$0	\$0	\$2,791	\$0	\$0	\$2,791	\$0	\$0							
30012	Cemeteries Maintenance	\$0	\$6,202	\$0	\$0	\$19,650		\$0	\$20,022	\$0	\$372	Additional plaque costs for Niche Wall				
30012	Salaries & Wages	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0							
30012	Overheads	\$0	\$0	\$3,450	\$0	\$0	\$3,450	\$0	\$0							
30012	Emergency Services Levy	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0							
30012	Materials & contracts	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0							
30012	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,230	\$0	\$0							
30012	CCAWA Membership	\$0	\$0	\$115	\$0	\$0	\$120	\$0	\$0							
30012	Plaque Purchases	\$0	\$0	\$505	\$0	\$0	\$872	\$0	\$0							
30012	Niche Wall render & paint	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0							
30012	Bollards and memorial	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0							
30012	Plant Operating costs	\$0	\$0	\$1,200	\$0	\$0	\$1,200	\$0	\$0							
30022	Grave Digging	\$0	\$2,690	\$0	\$0	\$15,448		\$0	\$15,448	\$0	\$0					
30022	Salaries & Wages	\$0	\$0	\$4,600	\$0	\$0	\$4,600	\$0	\$0							
30022	Materials & contracts	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0							
30022	Overheads	\$0	\$0	\$6,348	\$0	\$0	\$6,348	\$0	\$0							
30022	Plant Operating costs	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0							
30032	Public Conveniences Building Maintenance	\$0	\$393	\$0	\$0	\$4,670		\$0	\$4,670	\$0	\$0					
30032 CA01	Gnp Public Toilets Building Maint															
30032	Materials & contracts	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0							
30032	Freight	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
30032	Replace light covers (YG)	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0							
30032	Paint barge boards (YG)	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0							
30032	Pest Control (YG)	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0							
30032	Clean Gutters (YG)	\$0	\$0	\$270	\$0	\$0	\$270	\$0	\$0							
30032	Pest Control (CP)	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0							
30032	Clean gutters (CP)	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0							
30032 CA02	Ongerup Public Toilets Building Maintenance															
30032 CA02	Replace toilet holders etc	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0							
30032 CA02	Pest Control	\$0	\$0	\$180	\$0	\$0	\$180	\$0	\$0							
30032 CA02	Clean gutters	\$0	\$0	\$110	\$0	\$0	\$110	\$0	\$0							
30032 CA03	Borden Public Toilets Building Maintenance															
30032	Replace toilet holders etc	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0							
30032	Pest Control	\$0	\$0	\$180	\$0	\$0	\$180	\$0	\$0							
30032	Clean gutters	\$0	\$0	\$80	\$0	\$0	\$80	\$0	\$0							
30042	Public Conveniences Building Operation	\$0	\$17,701		\$0	\$34,999		\$0	\$39,694	\$0	\$4,695	Increase in depreciation expense due to fair value adjustment				
30042 CO01	Gnp Public Toilets Building Operation															
30042	Salaries & Wages	\$0	\$0	\$4,800	\$0	\$0	\$4,800	\$0	\$0							
30042	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
30042	Materials & contracts	\$0	\$0	\$1,700	\$0	\$0	\$1,700	\$0	\$0							
30042	Electricity	\$0	\$0	\$295	\$0	\$0	\$370	\$0	\$0							
30042	Water	\$0	\$0	\$3,700	\$0	\$0	\$2,700	\$0	\$0							
30042	Depreciation	\$0	\$0	\$1,265	\$0	\$0	\$4,035	\$0	\$0							
30042	Property Insurance Premiums	\$0	\$0	\$242	\$0	\$0	\$242	\$0	\$0							
30042	Overheads	\$0	\$0	\$6,624	\$0	\$0	\$6,624	\$0	\$0							
30042 CO02	Ongerup Public Toilets Building Operation															
30042	Salaries & Wages	\$0	\$0	\$2,800	\$0	\$0	\$1,200	\$0	\$0							
30042	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
30042	Materials & contracts	\$0	\$0	\$1,200	\$0	\$0	\$1,200	\$0	\$0							
30042	Materials - Pest Control	\$0	\$0	\$180	\$0	\$0	\$180									
30042	Materials - Gutter cleaning	\$0	\$0	\$150	\$0	\$0	\$150									
30042	Depreciation	\$0	\$0	\$680	\$0	\$0	\$3,540	\$0	\$0							
30042	Property Insurance Premiums	\$0	\$0	\$214	\$0	\$0	\$214	\$0	\$0							
30042	Overheads	\$0	\$0	\$3,864	\$0	\$0	\$3,864	\$0	\$0							
30042 CO03	Borden Public Toilets Building Operation															
30042	Salaries & Wages	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0							
30042	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
30042	Contract Cleaning	\$0	\$0	\$3,800	\$0	\$0	\$3,300	\$0	\$0							
30042	Materials - Pest Control	\$0	\$0	\$200	\$0	\$0	\$200									
30042	Materials & contracts	\$0	\$0	\$1,150	\$0	\$0	\$1,150	\$0	\$0							
30042	Electricity	\$0	\$0	\$375	\$0	\$0	\$375	\$0	\$0							
30042	Water	\$0	\$0	\$325	\$0	\$0	\$325	\$0	\$0							
30042	Depreciation	\$0	\$0	\$655	\$0	\$0	\$2,745	\$0	\$0							
30042	Property Insurance Premiums	\$0	\$0	\$185	\$0	\$0	\$185	\$0	\$0							
30042	Overheads	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0							
30042	Plant Operating costs	\$0	\$0	\$70	\$0	\$0	\$70	\$0	\$0							
Sub Total - OTHER COMMUNITY AMENITIES OI/EXP		\$0	\$28,496	\$77,558	\$0	\$77,558	\$82,625	\$0	\$82,625	\$0	\$5,067					
OPERATING INCOME																
30003	Cemetery Fees- Gnowangerup	(\$4,135)	\$0	\$0	(\$6,000)	\$0		(\$6,000)	\$0	\$0	\$0					
30003	Burial charges	\$0	\$0	(\$6,000)	\$0	\$0	(\$6,000)	\$0	\$0							
Sub Total - OTHER COMMUNITY AMENITIES OI/INC		(\$4,135)	\$0	(\$6,000)	(\$6,000)	\$0	(\$6,000)	(\$6,000)	\$0	\$0	\$0					
Total - OTHER COMMUNITY AMENITIES		(\$4,135)	\$28,496	\$71,558	(\$6,000)	\$77,558	\$76,625	(\$6,000)	\$82,625	\$0	\$5,067					
URBAN STORMWATER DRAINAGE																
OPERATING EXPENDITURE																
27002	Drainage Maintenance	\$0	\$1,431	\$0	\$0	\$5,580		\$0	\$5,580	\$0	\$0					
27002	Salaries & Wages	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0							
27002	Materials	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0							
27002	Overheads	\$0	\$0	\$1,380	\$0	\$0	\$1,380	\$0	\$0							
27002	Plant Operating Costs	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0							
27012	Depreciation	\$0	\$6	\$0	\$0	\$0		\$0	\$0	\$0	\$0					
27012	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Sub Total - URBAN STORMWATER DRAINAGE OI/EXP		\$0	\$1,437	\$5,580	\$0	\$5,580	\$5,580	\$0	\$5,580	\$0	\$0					
Total - URBAN STORMWATER DRAINAGE		\$0	\$1,437	\$5,580	\$0	\$5,580	\$5,580	\$0	\$5,580	\$0	\$0					
Total - COMMUNITY AMENITIES		(\$283,099)	\$270,499	\$228,351	(\$284,192)	\$512,543	\$247,907	(\$290,976)	\$538,883	(\$74,069)	\$93,625					

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
RECREATION & CULTURE PUBLIC HALL & CIVIC CENTRES												
OPERATING EXPENDITURE												
31012	Gnp Memorial Hall Building Maintenance	\$0	\$2,363	\$0	\$0	\$15,140		\$0	\$15,140	\$0	\$0	
31012	Clean gutters	\$0	\$0	\$890	\$0	\$0	\$890	\$0	\$0			
31012	Materials - Fire equipment servicing	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
31012	Materials - general	\$0	\$0	\$14,000	\$0	\$0	\$14,000	\$0	\$0			
31022	Gnp Memorial Hall Building Operation	\$0	\$53,217	\$0	\$0	\$31,803		\$0	\$102,523	\$0	\$70,720	Increase in depreciation expense due to fair value adjustment
31022	Salaries & Wages	\$0	\$0	\$2,200	\$0	\$0	\$2,200	\$0	\$0			
31022	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31022	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
31022	Electricity	\$0	\$0	\$400	\$0	\$0	\$670	\$0	\$0			
31022	Water	\$0	\$0	\$3,200	\$0	\$0	\$2,500	\$0	\$0			
31022	Gas	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0			
31022	Depreciation	\$0	\$0	\$19,635	\$0	\$0	\$90,785	\$0	\$0			
31022	Property Insurance	\$0	\$0	\$5,643	\$0	\$0	\$5,643	\$0	\$0			
31052	Ongerup Hall Building Maintenance	\$0	\$888		\$0	\$1,535		\$0	\$1,940	\$0	\$405	Additional expenses for gas repairs & First Aid Supplies
31052	Materials - First Aid supplies	\$0	\$0	\$250	\$0	\$0	\$455	\$0	\$0			
31052	Materials - Hygiene bin/carpet clean	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
31052	Materials - cleaning	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
31052	Materials - Pest control	\$0	\$0	\$260	\$0	\$0	\$260	\$0	\$0			
31052	Materials - clean guttering	\$0	\$0	\$525	\$0	\$0	\$525	\$0	\$0			
31052	Materials - general	\$0	\$0	\$150	\$0	\$0	\$350	\$0	\$0			
31062	Ongerup Hall Building Operation	\$0	\$43,849	\$0	\$0	\$33,311		\$0	\$85,596	\$0	\$52,285	Increase in depreciation expense due to fair value adjustment, additional gas consumption costs
31062	Salaries & Wages	\$0	\$0	\$2,700	\$0	\$0	\$2,700	\$0	\$0			
31062	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31062	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
31062	Electricity	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0			
31062	Water	\$0	\$0	\$950	\$0	\$0	\$950	\$0	\$0			
31062	Gas	\$0	\$0	\$65	\$0	\$0	\$800	\$0	\$0			
31062	Depreciation	\$0	\$0	\$20,435	\$0	\$0	\$71,985	\$0	\$0			
31062	Property Insurance	\$0	\$0	\$4,160	\$0	\$0	\$4,160	\$0	\$0			
31062	Overheads	\$0	\$0	\$3,726	\$0	\$0	\$3,726	\$0	\$0			
31092	Borden CWA Hall Building Maintenance	\$0	\$92	\$0	\$0	\$1,502		\$0	\$1,502	\$0	\$0	
31092	Materials	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
31092	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31092	Repair hole in floor	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
31092	Pest Control	\$0	\$0	\$260	\$0	\$0	\$260	\$0	\$0			
31092	Rehang back door flyscreen	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
31092	Clean gutters	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
31092	Property Insurance Premiums	\$0	\$0	\$17	\$0	\$0	\$17	\$0	\$0			
31102	Borden CWA Hall Building Operation	\$0	\$1,515	\$0	\$0	\$2,050		\$0	\$3,030	\$0	\$980	Increase in depreciation expense due to fair value adjustment
31102	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$0			
31102	Depreciation	\$0	\$0	\$1,975	\$0	\$0	\$3,030	\$0	\$0			
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$1,081	\$0	\$0	\$1,890		\$0	\$1,890	\$0	\$0	
31152	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31152	Depreciation	\$0	\$0	\$1,805	\$0	\$0	\$1,805	\$0	\$0			
31152	Property Insurance	\$0	\$0	\$10	\$0	\$0	\$10	\$0	\$0			
31182	Ongerup CWA	\$0	\$5,126	\$0	\$0	\$2,580		\$0	\$10,515	\$0	\$7,935	Increase in depreciation expense due to fair value adjustment
31182	Materials	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
31182	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31182	Clean gutters	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
31182	Depreciation	\$0	\$0	\$2,145	\$0	\$0	\$10,080	\$0	\$0			
31182	Property Insurance	\$0	\$0	\$10	\$0	\$0	\$10	\$0	\$0			
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$34,722	\$0	\$0	\$36,353		\$0	\$67,923	\$0	\$31,570	Increase in depreciation expense due to fair value adjustment
31202	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
31202	Materials	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
31202	Fire Equipment Servicing	\$0	\$0	\$750	\$0	\$0	\$750	\$0	\$0			
31202	Electrical Repairs	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
31202	Gutter Cleaning	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0			
31202	Depreciation	\$0	\$0	\$18,525	\$0	\$0	\$50,095	\$0	\$0			
31202	Interest on Loan 273	\$0	\$0	\$10,654	\$0	\$0	\$10,654	\$0	\$0			
31202	Guarantee Fee Loan 273	\$0	\$0	\$1,172	\$0	\$0	\$1,172	\$0	\$0			
31202	Property Insurance	\$0	\$0	\$3,227	\$0	\$0	\$3,227	\$0	\$0			
Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/EXP		\$0	\$142,851	\$126,164	\$0	\$126,164	\$290,059	\$0	\$290,059	\$0	\$163,895	
OPERATING INCOME												
31003	Gnowangerup Memorial Hall	(\$330)	\$0	\$0	(\$300)	\$0		(\$330)	\$0	(\$30)	\$0	
31003	Hire Fees	\$0	\$0	(\$300)	\$0	\$0	(\$330)	\$0	\$0			
31023	Ongerup Hall	(\$520)	\$0	\$0	(\$500)	\$0		(\$520)	\$0	(\$20)	\$0	
31023	Hire Fees	\$0	\$0	(\$500)	\$0	\$0	(\$520)	\$0	\$0			
31043	Borden CWA Hall	\$0	\$0	\$0	(\$600)	\$0		(\$600)	\$0	\$0	\$0	
31043	Other Fees	\$0	\$0	(\$600)	\$0	\$0	(\$600)	\$0	\$0			
31053	HALL HIRE DEPOSITS	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
31053	Hall Hire Deposits	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
31073	Other Income	(\$6)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
31073	Reimbursements	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/INC		(\$856)	\$0	(\$1,400)	(\$1,400)	\$0	(\$1,450)	(\$1,450)	\$0	(\$50)	\$0	
Total - PUBLIC HALL & CIVIC CENTRES		(\$856)	\$142,851	\$124,764	(\$1,400)	\$126,164	\$288,609	(\$1,450)	\$290,059	(\$50)	\$163,895	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS		ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		31 December 2017		2017-2018		30 JUNE 2018		Favourable	Unfavourable	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
OTHER RECREATION & SPORT										
OPERATING EXPENDITURE										
33012	Depreciation	\$0	\$59,956	\$0	\$0	\$123,315	\$0	\$123,315	\$0	\$0
33012	Asset Depreciation	\$0	\$0	\$123,315	\$0	\$0	\$123,315	\$0	\$0	
33022	Gnowangerup Parks & Gardens	\$0	\$71,999	\$0	\$0	\$86,354	\$0	\$86,366	\$0	\$12
33022 PG01	Community Park									
33022 PG01	Salaries & Wages	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0	
33022 PG01	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,315	\$0	\$0	
33022 PG01	Gardening contract variation	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0	
33022 PG01	Fencing at Community Park	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	
33022 PG01	Materials	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	
33022 PG01	Quick release systems to shade sails	\$0	\$0	\$2,400	\$0	\$0	\$2,700	\$0	\$0	
33022 PG01	Reticulation Repairs	\$0	\$0	\$2,500	\$0	\$0	\$1,500	\$0	\$0	
33022 PG01	Water	\$0	\$0	\$1,675	\$0	\$0	\$1,675	\$0	\$0	
33022 PG01	Property Insurance	\$0	\$0	\$235	\$0	\$0	\$235	\$0	\$0	
33022 PG01	Overheads	\$0	\$0	\$966	\$0	\$0	\$966	\$0	\$0	
33022 PG01	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33022 PG02	Admin Office Gardens									
33022 PG02	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,315	\$0	\$0	
33022 PG02	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	
33022 PG03	Yougenup Centre/Library Gardens									
33022 PG03	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,315	\$0	\$0	
33022 PG03	Materials	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	
33022 PG03	Property Insurance	\$0	\$0	\$235	\$0	\$0	\$235	\$0	\$0	
33022 PG04	Family Centre Gardens									
33022 PG04	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,315	\$0	\$0	
33022 PG04	General Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	
33022 PG04	Property Insurance	\$0	\$0	\$235	\$0	\$0	\$235	\$0	\$0	
33022 PG05	ANZAC Park									
33022 PG05	Salaries & Wages	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0	
33022 PG05	Contract - Garden/Mowing	\$0	\$0	\$11,110	\$0	\$0	\$12,000	\$0	\$0	
33022 PG05	Materials	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	
33022 PG05	Electricity	\$0	\$0	\$280	\$0	\$0	\$280	\$0	\$0	
33022 PG05	Water	\$0	\$0	\$1,035	\$0	\$0	\$750	\$0	\$0	
33022 PG05	Property Insurance	\$0	\$0	\$235	\$0	\$0	\$235	\$0	\$0	
33022 PG05	Overheads	\$0	\$0	\$207	\$0	\$0	\$207	\$0	\$0	
33022 PG05	Plant Operating Costs	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	
33022 PG06	Main Street Gardens									
33022 PG06	Salaries & Wages	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0	
33022 PG06	Contract - Garden/Mowing	\$0	\$0	\$7,230	\$0	\$0	\$7,436	\$0	\$0	
33022 PG06	Reticulation upgrade & Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33022 PG06	Provision for replacement trees	\$0	\$0	\$2,000	\$0	\$0	\$4,001	\$0	\$0	
33022 PG06	Replace non-indigenous flora with natural species	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	
33022 PG06	Materials	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	
33022 PG06	Water	\$0	\$0	\$980	\$0	\$0	\$450	\$0	\$0	
33022 PG06	Property Insurance	\$0	\$0	\$235	\$0	\$0	\$235	\$0	\$0	
33022 PG06	Overheads	\$0	\$0	\$966	\$0	\$0	\$966	\$0	\$0	
33022 PG06	Plant Operating Costs	\$0	\$0	\$50	\$0	\$0	\$50	\$0	\$0	
33022 PG08	Varey Park									
33022 PG08	Salaries & Wages	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0	
33022 PG08	Contract - Garden/Mowing	\$0	\$0	\$3,880	\$0	\$0	\$3,970	\$0	\$0	
33022 PG08	Materials	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	
33022 PG08	Bin repairs	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	
33022 PG08	Gutter Cleaning	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	
33022 PG08	Water	\$0	\$0	\$15	\$0	\$0	\$15	\$0	\$0	
33022 PG08	Property Insurance	\$0	\$0	\$270	\$0	\$0	\$270	\$0	\$0	
33022 PG08	Overheads	\$0	\$0	\$345	\$0	\$0	\$345	\$0	\$0	
33022 PG08	Plant Operating Costs	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0	
33022 PG09	Town Entrance Surrounds									
33022 PG09	Contract - Garden/Mowing	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0	
33022 PG09	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33032	Ongerup Parks & Gardens	\$0	\$33,738	\$0	\$0	\$32,420		\$32,455	\$0	\$35
33032	Salaries & Wages	\$0	\$0	\$6,500	\$0	\$0	\$6,500	\$0	\$0	
33032	Materials & Contracts	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	
33032	Weir Park Pest Control (structures only)	\$0	\$0	\$260	\$0	\$0	\$260			
33032	32 x Quick Release systems for Shade sails incl erection	\$0	\$0	\$7,000	\$0	\$0	\$7,000			
33032	Electricity	\$0	\$0	\$310	\$0	\$0	\$395	\$0	\$0	\$0
33032	Water	\$0	\$0	\$650	\$0	\$0	\$600	\$0	\$0	\$0
33032	Property Insurance	\$0	\$0	\$30	\$0	\$0	\$30	\$0	\$0	\$0
33032	Overheads	\$0	\$0	\$8,970	\$0	\$0	\$8,970	\$0	\$0	\$0
33032	Plant Operating Costs	\$0	\$0	\$3,700	\$0	\$0	\$3,700	\$0	\$0	\$0
33042	Borden Parks & Gardens	\$0	\$17,130	\$0	\$0	\$21,630		\$21,480	(\$150)	\$0
33042	Salaries & Wages	\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$0	\$0	
33042	Materials & Contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	
33042	Water	\$0	\$0	\$850	\$0	\$0	\$700	\$0	\$0	
33042	Overheads	\$0	\$0	\$8,280	\$0	\$0	\$8,280	\$0	\$0	
33042	Plant Operating Costs	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0	
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$54,845	\$0	\$0	\$108,010		\$108,010	\$0	\$0
33052	Salaries & Wages	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	
33052	Materials & Contracts	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0	
33052	Electrical Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33052	Plumbing Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33052	Contract - Garden/Mowing	\$0	\$0	\$20,360	\$0	\$0	\$20,360	\$0	\$0	
33052	Electricity	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0	
33052	Asset Depreciation	\$0	\$0	\$77,780	\$0	\$0	\$77,780	\$0	\$0	
33052	Overheads	\$0	\$0	\$2,070	\$0	\$0	\$2,070	\$0	\$0	
33052	Plant Operating Costs	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0	
33062	Gnp Sporting Complex Building Maintenance	\$0	\$2,437	\$0	\$0	\$3,786		\$3,786	\$0	\$0
33062	Salaries & Wages	\$0	\$0	\$120	\$0	\$0	\$120	\$0	\$0	
33062	Materials & Contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	
33062	Fire Equipment Servicing	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	
33062	Overheads	\$0	\$0	\$166	\$0	\$0	\$166	\$0	\$0	
33062	Plant Operating Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33072	Gnp Sporting Complex Building Operation	\$0	\$80,688	\$0	\$0	\$73,614		\$149,799	\$0	\$76,185
33072	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0	Increase in depreciation expense due to fair value adjustment
33072	Asset Depreciation	\$0	\$0	\$45,285	\$0	\$0	\$121,470	\$0	\$0	
33072	Interest on Loan 275	\$0	\$0	\$3,837	\$0	\$0	\$3,837	\$0	\$0	
33072	Interest on Loan 279	\$0	\$0	\$8,772	\$0	\$0	\$8,772	\$0	\$0	
33072	Guarantee Fee on Loan 275	\$0	\$0	\$765	\$0	\$0	\$765	\$0	\$0	
33072	Guarantee Fee on Loan 279	\$0	\$0	\$1,479	\$0	\$0	\$1,479	\$0	\$0	
33072	Property Insurance	\$0	\$0	\$13,401	\$0	\$0	\$13,401	\$0	\$0	
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$9,596	\$0	\$0	\$20,151		\$20,151	\$0	\$0
33082	Salaries & Wages	\$0	\$0	\$2,200	\$0	\$0	\$2,200	\$0	\$0	
33082	Materials & Contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	
33082	Electricity	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	
33082	Asset Depreciation	\$0	\$0	\$8,415	\$0	\$0	\$8,415	\$0	\$0	
33082	Overheads	\$0	\$0	\$3,036	\$0	\$0	\$3,036	\$0	\$0	
33082	Plant Operating Costs	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0	
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$78	\$0	\$0	\$1,230		\$1,230	\$0	\$0
33092	Materials & Contracts	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	
33092	Paint external doors	\$0	\$0	\$130	\$0	\$0	\$130	\$0	\$0	
33092	Clean gutters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33092	Fire Extinguisher service	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0	
33092	Materials - Relocate hose reels to meet compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33102	Ongerup Sporting Complex Building Operation	\$0	\$43,667	\$0	\$0	\$51,387		\$83,026	\$0	\$

Shire of Gnowangerup

GL		JOB		CURRENT YEAR				ADOPTED BUDGET				PROJECTION		PROJECTED VARIANCE		VARIANCE REASON
				ACTUALS		2017-2018		30 JUNE 2018		Favourable	Unfavourable					
				31 December 2017		Calculation Column	Income	Expenditure	Calculation Column			Income	Expenditure			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				Income	Expenditure											
33122	Borden Sporting Complex Building Maintenance	\$0	\$254		\$0	\$1,350		\$0	\$1,350		\$0	\$0				
33122	Materials & Contracts	\$0	\$0	\$800	\$0	\$0	\$800	\$0	\$0							
33122	Fire Equipment Servicing	\$0	\$0	\$550	\$0	\$0	\$550									
33132	Borden Sporting Complex Building Operation	\$0	\$62,618	\$0	\$0	\$81,993		\$0	\$119,733		\$0	\$37,740				Increase in depreciation expense due to fair value adjustment
33132	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
33132	Gas	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0							
33132	Asset Depreciation	\$0	\$0	\$68,680	\$0	\$0	\$106,485	\$0	\$0							
33132	Interest on Loan 267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
33132	Interest on Loan 276	\$0	\$0	\$1,705	\$0	\$0	\$1,705	\$0	\$0							
33132	Interest on Loan 278	\$0	\$0	\$4,351	\$0	\$0	\$4,351	\$0	\$0							
33132	Property Insurance	\$0	\$0	\$6,147	\$0	\$0	\$6,147	\$0	\$0							
33132	Guarantee Fee on Loan 267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
33132	Guarantee Fee on Loan 276	\$0	\$0	\$293	\$0	\$0	\$293	\$0	\$0							
33132	Guarantee Fee on Loan 278	\$0	\$0	\$677	\$0	\$0	\$677	\$0	\$0							
33222	Gnowangerup Bowling Club	\$0	\$18,128	\$0	\$0	\$20,151		\$0	\$33,931		\$0	\$13,780				Increase in depreciation expense due to fair value adjustment
33222	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
33222	Asset Depreciation	\$0	\$0	\$18,030	\$0	\$0	\$31,605	\$0	\$0							
33222	Property Insurance	\$0	\$0	\$2,046	\$0	\$0	\$2,251	\$0	\$0							
33252	Old Borden Bowling Club	\$0	\$0	\$0	\$0	\$670		\$0	\$670		\$0	\$0				
33252	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
33252	Materials & Contracts	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0							
33252	Water	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0							
33252	Asset Depreciation	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0							
33252	Property Insurance Premiums	\$0	\$0	\$35	\$0	\$0	\$35	\$0	\$0							
33232	Depreciation - Infrastructure	\$0	\$614	\$0	\$0	\$1,220		\$0	\$1,220		\$0	\$0				
33232	Asset Depreciation	\$0	\$0	\$1,220	\$0	\$0	\$1,220	\$0	\$0							
33282	Corporate & Community Unit Costs	\$0	\$8,346	\$0	\$23,882	\$0	\$23,882	\$0	\$23,882		\$0	\$0				
33282	Admin Allocations	\$0	\$0	\$23,882	\$0	\$0	\$23,882	\$0	\$0							
33332	Pistol Club Building Operations	\$0	\$5,653	\$0	\$0	\$768		\$0	\$10,343		\$0	\$9,575				No budget provision for materials/repairs, increase in depreciation expense due to fair value adjustment
33332	Materials - Fire Equipment & First Aid	\$0	\$0	\$0	\$0	\$0	\$200									
33332	Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$9,375									
33332	Property Insurance	\$0	\$0	\$768	\$0	\$0	\$768	\$0	\$0							
33342	Housing - Salary Sacrifice	\$0	\$3,000	\$0	\$0	\$6,600		\$0	\$3,000		(\$3,600)	\$0				Anticipate reduction in Salary Sacrifice rental payments
33342	MCCS Salary sacrifice payments for rent	\$0	\$0	\$6,600	\$0	\$0	\$3,000	\$0	\$0							
33432	Other Recreation Expenditure	\$0	\$609	\$0	\$0	\$11,280		\$0	\$11,280		\$0	\$0				
33432	MCD Uniform Allowance	\$0	\$0	\$780	\$0	\$0	\$780	\$0	\$0							
33432	Materials & Contracts	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0							
33432	Telephone Cost	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0							
33442	Kidz Sport Grant Expenditure	\$0	\$5,739	\$0	\$0	\$4,884		\$0	\$5,739		\$0	\$855				Additional payments for Kidzsports Grants - offset by new grant funds See GL 33003
33442	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
33442	Materials & Contracts	\$0	\$0	\$4,884	\$0	\$0	\$5,739	\$0	\$0							
33452	Nobarach Park - Buildings	\$0	\$4,753	\$0	\$0	\$26,651		\$0	\$28,286		\$0	\$1,635				Increase in depreciation expense due to fair value adjustment
33452	Salaries & Wages	\$0	\$0	\$950	\$0	\$0	\$950	\$0	\$0							
33452	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0							
33452	Shade Sail Repairs	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0							
33452	Materials & Contracts	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0							
33452	Materials - Pest Control	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0							
33452	Softfall Maintenance Allocation	\$0	\$0	\$18,000	\$0	\$0	\$18,000	\$0	\$0							
33452	Electricity	\$0	\$0	\$550	\$0	\$0	\$550	\$0	\$0							
33452	Asset Depreciation	\$0	\$0	\$2,350	\$0	\$0	\$3,985	\$0	\$0							
33452	Property Insurance	\$0	\$0	\$215	\$0	\$0	\$215	\$0	\$0							
33452	Overheads	\$0	\$0	\$1,311	\$0	\$0	\$1,311	\$0	\$0							
33492	MCD Vehicle Expenses	\$0	\$5,632	\$0	\$0	\$6,515		\$0	\$6,515		\$0	\$0				
33492	Plant Operating Costs	\$0	\$0	\$6,515	\$0	\$0	\$6,515	\$0	\$0							
Sub Total - OTHER RECREATION & SPORT OI/EXP				\$0	\$500,309	\$726,463	\$0	\$726,463	\$894,169	\$0	\$894,169	(\$3,750)	\$171,456			
OPERATING INCOME																
33003	Other Sport and Rec Income	(\$1,000)	\$0	\$0	\$0	\$0		(\$1,000)	\$0		(\$1,000)	\$0				Offset by Kidzsports grant expenses See GL 33442
33003	DSR KidzSports Grant	\$0	\$0	\$0	\$0	\$0	(\$1,000)	\$0	\$0							
33053	VARIOUS REIMBURSEMENT	(\$3)	\$0	\$0	\$0	\$0	\$0				\$0	\$0				
33053	Ong Sports Complex - Peppercorn Rental	\$0	\$0	\$0	\$0	\$0	\$0									
33063	Profit/Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0				
33063	Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0				
33303	REIMBURSEMENTS	(\$3,000)	\$0	\$0	\$0	\$0	\$0	(\$3,000)	\$0		(\$3,000)	\$0				Reduction in Salary Sacrifice Rental Payments See GL #33342
33303	Salary Sacrifice Rental Contribution	\$0	\$0	\$0	\$0	\$0	(\$3,000)									
33303	Other Salary Sacrifice Items	\$0	\$0	\$0	\$0	\$0	\$0									
Sub Total - OTHER RECREATION & SPORT OP/INC				(\$4,003)	\$0	\$0	\$0	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0				
Total - OTHER RECREATION & SPORT				(\$4,003)	\$500,309	\$726,463	\$0	\$726,463	\$890,169	(\$4,000)	\$894,169	(\$7,750)	\$171,456			

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

JOB		CURRENT YEAR		Column	ADOPTED BUDGET		PROJECTION		PROJECTED VARIANCE		VARIANCE REASON		
		ACTUALS		Calculation Column	2017-2018		Calculation Column	30 JUNE 2018		Favourable		Unfavourable	
		Income	Expenditure		Income	Expenditure		Income	Expenditure				
SWIMMING POOL													
OPERATING EXPENDITURE													
32002	Strategy & Governance Unit Costs	\$0	\$15,459	\$0	\$0	\$51,236	\$0	\$51,236	\$0	\$0			
32002	Admin Allocations	\$0	\$0	\$51,236	\$0	\$0	\$51,236	\$0	\$0				
32012	Administration Activity Costs	\$0	\$19,658	\$0	\$0	\$39,628	\$0	\$39,628	\$0	\$0			
32012	Admin Allocations	\$0	\$0	\$39,628	\$0	\$0	\$39,628	\$0	\$0				
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$34,826	\$0	\$0	\$84,236	\$0	\$88,685	\$0	\$0	\$4,449	Additional salaries incurred	
32042	Salaries & Wages - Pool Manager	\$0	\$0	\$66,551	\$0	\$0	\$71,000	\$0	\$0				
32042	Salaries - provision for Lifeguard	\$0	\$0	\$16,043	\$0	\$0	\$16,043	\$0	\$0				
32042	Accruals (LSL)	\$0	\$0	\$1,642	\$0	\$0	\$1,642	\$0	\$0				
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$2,158	\$0	\$0	\$6,200	\$0	\$6,200	\$0	\$0	\$0		
32052	Materials & contracts	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0				
32052	Move gas bottles to new location	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
32052	Fire Equipment Servicing	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				
32052	Pest Control	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0				
32052	Materials - Window tint office at pool	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0				
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$19,156	\$0	\$0	\$89,500	\$0	\$90,210	\$0	\$0	\$710	Additional telephone call costs	
32062	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0				
32062	Materials & contracts	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0				
32062	Vending machine Lease	\$0	\$0	\$2,775	\$0	\$0	\$2,775	\$0	\$0				
32062	Electricity	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0				
32062	Telephone	\$0	\$0	\$1,950	\$0	\$0	\$2,680	\$0	\$0				
32062	Water	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0				
32062	Asset Depreciation	\$0	\$0	\$52,500	\$0	\$0	\$52,500	\$0	\$0				
32062	Property Insurance	\$0	\$0	\$5,200	\$0	\$0	\$5,200	\$0	\$0				
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$14,653	\$0	\$0	\$24,330	\$0	\$24,330	\$0	\$0	\$0		
32072	Salaries & Wages	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				
32072	Contract - Garden/Mowing	\$0	\$0	\$17,830	\$0	\$0	\$17,830	\$0	\$0				
32072	Non-Slip Coating & Silica Paint Chips	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0				
32072	Repair work - Cause of water damage to court floor	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0				
32072	Overheads	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				
32072	Plant Operating Costs	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0				
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$2,893	\$0	\$0	\$13,800	\$0	\$8,500	(\$5,300)	\$0		Trends indicate savings in chemical expenses	
32082	Materials - Liquid Chlorine	\$0	\$0	\$9,000	\$0	\$0	\$6,000	\$0	\$0				
32082	Materials - Acid	\$0	\$0	\$1,000	\$0	\$0	\$500	\$0	\$0				
32082	Materials - Bi Carb	\$0	\$0	\$1,000	\$0	\$0	\$500	\$0	\$0				
32082	Materials - Other Chemicals	\$0	\$0	\$1,000	\$0	\$0	\$500	\$0	\$0				
32082	Materials - Container Deposit	\$0	\$0	\$1,800	\$0	\$0	\$1,000	\$0	\$0				
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$1,492	\$0	\$0	\$15,300	\$0	\$19,645	\$0	\$0	\$4,345	Additional freight costs not anticipated, increase in depreciation expenses	
32092	Materials - Freight	\$0	\$0	\$100	\$0	\$0	\$1,000	\$0	\$0				
32092	Materials - Oxy Viva Supplies	\$0	\$0	\$400	\$0	\$0	\$400	\$0	\$0				
32092	Materials - RLSWA Water Reg	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0				
32092	Materials - Pool lane rope flags & poles	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0				
32092	Materials - Splashback for BBQ	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0				
32092	Materials - Pool Blanket Repairs	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				
32092	Materials - General	\$0	\$0	\$10,500	\$0	\$0	\$10,500	\$0	\$0				
32092	Asset Depreciation	\$0	\$0	\$1,850	\$0	\$0	\$5,295	\$0	\$0				
32142	Swimming Pool Insurances	\$0	\$3,205	\$0	\$0	\$3,205	\$0	\$3,205	\$0	\$0	\$0		
32142	Workers Compensation Insurance	\$0	\$0	\$2,199	\$0	\$0	\$2,199	\$0	\$0				
32142	Personal Accident Insurance	\$0	\$0	\$41	\$0	\$0	\$41	\$0	\$0				
32142	Fidelity Guarantee Insurance	\$0	\$0	\$58	\$0	\$0	\$58	\$0	\$0				
32142	Public Liability Insurance	\$0	\$0	\$907	\$0	\$0	\$907	\$0	\$0				
32152	Swimming Pool Superannuation	\$0	\$4,671	\$0	\$0	\$11,817	\$0	\$11,817	\$0	\$0	\$0		
32152	Superannuation - Swim Pool	\$0	\$0	\$11,817	\$0	\$0	\$11,817	\$0	\$0				
32162	Swimming Pool Other Costs	\$0	\$2,325	\$0	\$0	\$15,300	\$0	\$15,300	\$0	\$0	\$0		
32162	Protective clothing	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0				
32162	Conferences & Training	\$0	\$0	\$9,000	\$0	\$0	\$9,000	\$0	\$0				
32162	Pool Promotion	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0				
32162	Other Employee Costs	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0				
Sub Total - SWIMMING POOL OP/EXP		\$0	\$120,496	\$354,552	\$0	\$354,552	\$358,756	\$0	\$358,756	(\$5,300)	\$9,504		
OPERATING INCOME													
32003	Swimming Pool Entrance Fees	(\$13,556)	\$0	\$0	(\$20,255)	\$0	(\$20,255)	(\$20,255)	\$0	\$0	\$0		
32003	General admission fees	\$0	\$0	(\$20,255)	\$0	\$0	(\$20,255)	\$0	\$0				
32013	Swimming Pool Grants	\$0	\$0	\$0	(\$32,000)	\$0	\$0	\$0	\$0	\$0	\$32,000	State Govt discontinued grant program	
32013	DSR Revitalisation Grant	\$0	\$0	(\$32,000)	\$0	\$0	\$0	\$0	\$0				
32013	Lotterywest Grant - Landscaping & Outdoor spaces	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
32033	Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
32033	Capital contribution from Grp Sports Complex - Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Sub Total - SWIMMING POOL OP/INC		(\$13,556)	\$0	(\$52,255)	(\$52,255)	\$0	(\$20,255)	(\$20,255)	\$0	\$0	\$32,000		
Total - SWIMMING POOL		(\$13,556)	\$120,496	\$302,297	(\$52,255)	\$354,552	\$338,501	(\$20,255)	\$358,756	(\$5,300)	\$41,504		
TELEVISION & RADIO REBROADCASTING													
OPERATING EXPENDITURE													
34002	TV Transmission	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
OPERATING INCOME													
Sub Total - TV & RADIO REBROADCASTING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total - TV & RADIO REBROADCASTING		\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
LIBRARIES												
OPERATING EXPENDITURE												
35002	Administration Activity Costs	\$0	\$22,388	\$0	\$0	\$43,903		\$0	\$43,903	\$0	\$0	
35002	Admin Allocations	\$0	\$0	\$43,903	\$0	\$0	\$43,903	\$0	\$0			
35022	Gnowangerup Library Salaries	\$0	\$22,212		\$0	\$40,157		\$0	\$40,157	\$0	\$0	
35022	Salaries & Wages	\$0	\$0	\$30,887	\$0	\$0	\$30,887	\$0	\$0			
35022	Superannuation - Gnp Library	\$0	\$0	\$4,418	\$0	\$0	\$4,418	\$0	\$0			
35022	Conferences & Training	\$0	\$0	\$2,300	\$0	\$0	\$2,300	\$0	\$0			
35022	Accruals (AL & LSL)	\$0	\$0	\$2,352	\$0	\$0	\$2,352	\$0	\$0			
35022	Other Employee costs	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0			
35032	Ongerup Library Salaries	\$0	\$9,110	\$0	\$0	\$16,586		\$0	\$16,586	\$0	\$0	
35032	Salaries & Wages	\$0	\$0	\$11,263	\$0	\$0	\$11,263	\$0	\$0			
35032	Provision for LSL Relief	\$0	\$0	\$1,770	\$0	\$0	\$1,770	\$0	\$0			
35032	Superannuation - Ong Library	\$0	\$0	\$1,684	\$0	\$0	\$1,684	\$0	\$0			
35032	Conferences & Training	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
35032	Accruals (AL & LSL)	\$0	\$0	\$1,119	\$0	\$0	\$1,119	\$0	\$0			
35032	Other Employee costs	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
35052	Gnp Library Building Operation	\$0	\$3,391	\$0	\$0	\$10,538		\$0	\$10,463	(\$75)	\$0	No ESL Charge raised
35052	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$0			
35052	Cleaning of Library	\$0	\$0	\$3,655	\$0	\$0	\$3,655	\$0	\$0			
35052	Pest Control	\$0	\$0	\$360	\$0	\$0	\$360	\$0	\$0			
35052	Carpet cleaning	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
35052	Gutter repairs and cleaning	\$0	\$0	\$400	\$0	\$0	\$400	\$0	\$0			
35052	Painting	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
35052	Electricity	\$0	\$0	\$2,400	\$0	\$0	\$2,400	\$0	\$0			
35052	Telephone	\$0	\$0	\$1,200	\$0	\$0	\$1,200	\$0	\$0			
35052	Water	\$0	\$0	\$550	\$0	\$0	\$550	\$0	\$0			
35052	Asset Depreciation	\$0	\$0	\$700	\$0	\$0	\$700	\$0	\$0			
35052	Property Insurance	\$0	\$0	\$198	\$0	\$0	\$198	\$0	\$0			
35062	Ongerup Library Building Operation	\$0	\$739	\$0	\$0	\$1,000		\$0	\$1,335	\$0	\$335	Additional telephone expenses & materials
35062	Materials & Contracts	\$0	\$0	\$100	\$0	\$0	\$150	\$0	\$0			
35062	Telephone	\$0	\$0	\$900	\$0	\$0	\$1,185	\$0	\$0			
35072	Gnowangerup Library Book Exchange	\$0	\$0	\$0	\$0	\$600		\$0	\$600	\$0	\$0	
35072	Postage & Freight	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$0			
35082	Ongerup Library Book Exchange	\$0	\$569	\$0	\$0	\$695		\$0	\$695	\$0	\$0	
35082	Postage & Freight	\$0	\$0	\$695	\$0	\$0	\$695	\$0	\$0			
35092	Gnowangerup Library Minor Items	\$0	\$656	\$0	\$0	\$3,500		\$0	\$2,955	(\$545)	\$0	Savings on purchase of iPad
35092	iPad and Stand	\$0	\$0	\$1,200	\$0	\$0	\$655					
35092	Stationery & minor furniture items	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0			
35092	Other sundry costs	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
35102	Ongerup Library Minor Items	\$0	\$0	\$0	\$0	\$5,500		\$0	\$500	(\$5,000)	\$0	Savings from relocation budget allocation no longer required
35102	Relocation costs to Ong CRC	\$0	\$0	\$5,000	\$0	\$0	\$0					
35102	Other sundry costs	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
35112	Gnowangerup Library	\$0	\$2,843	\$0	\$0	\$22,430		\$0	\$22,430	\$0	\$0	
35112	Spydus Library system	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0	\$0			
35112	Writing WA Subscription	\$0	\$0	\$125	\$0	\$0	\$125	\$0	\$0			
35112	Public Libraries membership	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
35112	Gnp News subscription	\$0	\$0	\$755	\$0	\$0	\$755	\$0	\$0			
35112	Book Stock Purchases	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
35112	Lost & Damaged Book charges	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
35112	Purchase lego for Lego Club	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
35112	Events allocation	\$0	\$0	\$3,300	\$0	\$0	\$3,300	\$0	\$0			
35112	Materials & Contracts	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0			
35122	Ongerup Library	\$0	\$1,228	\$0	\$0	\$5,100		\$0	\$5,100	\$0	\$0	
35122	Amlib Subscription x 1 database	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
35122	Events allocation	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0			
35122	Materials & Contracts	\$0	\$0	\$1,100	\$0	\$0	\$1,100	\$0	\$0			
35142	Regional Library Costs	\$0	\$2,000	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0	
35142	Regional Scheme Contributions	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
35192	Library Insurance Expenses	\$0	\$1,665	\$0	\$0	\$1,665		\$0	\$1,665	\$0	\$0	
35192	Workers Compensation Insurance	\$0	\$0	\$1,013	\$0	\$0	\$1,013	\$0	\$0			
35192	Personal Accident Insurance	\$0	\$0	\$25	\$0	\$0	\$25	\$0	\$0			
35192	Fidelity Guarantee Insurance	\$0	\$0	\$58	\$0	\$0	\$58	\$0	\$0			
35192	Public Liability Insurance	\$0	\$0	\$569	\$0	\$0	\$569	\$0	\$0			
Sub Total - LIBRARIES OI/EXP		\$0	\$66,801	\$153,674	\$0	\$153,674	\$148,389	\$0	\$148,389	(\$5,620)	\$335	
OPERATING INCOME												
35003	Gnp Library Fines & Penalties	(\$66)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
35003	Fines	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
35013	Gnp Library Other	\$0	\$0	\$0	(\$1,300)	\$0		(\$1,300)	\$0	\$0	\$0	
35013	Contribution - Lego	\$0	\$0	(\$500)	\$0	\$0	(\$500)					
35013	Book Week Grant	\$0	\$0	(\$800)	\$0	\$0	(\$800)					
35013	Reimbursements	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
Sub Total - LIBRARIES OI/INC		(\$66)	\$0	(\$1,300)	(\$1,300)	\$0	(\$1,300)	(\$1,300)	\$0	\$0	\$0	
Total - LIBRARIES		(\$66)	\$66,801	\$152,374	(\$1,300)	\$153,674	\$147,089	(\$1,300)	\$148,389	(\$5,620)	\$335	
OTHER CULTURE												
OPERATING EXPENDITURE												
37002	Corporate & Community Unit Costs	\$0	\$4,167	\$0	\$0	\$11,940		\$0	\$11,940	\$0	\$0	
37002	Admin Allocations	\$0	\$0	\$11,940	\$0	\$0	\$11,940	\$0	\$0			
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$0	\$0	\$0	\$500		\$0	\$500	\$0	\$0	
37032	Materials -	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
37042	Old Gnowangerup Gaol Building Operation	\$0	\$5,193	\$0	\$0	\$7,086		\$0	\$9,421	\$0	\$2,335	Increase in depreciation expense due to fair value adjustment, additional electricity costs
37042	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
37042	Electricity	\$0	\$0	\$190	\$0	\$0	\$440	\$0	\$0			
37042	Water	\$0	\$0	\$20	\$0	\$0	\$20	\$0	\$0			
37042	Depreciation	\$0	\$0	\$5,780	\$0	\$0	\$7,865	\$0	\$0			
37042	Property Insurance	\$0	\$0	\$1,021	\$0	\$0	\$1,021	\$0	\$0			
37062	Borden Arts & Crafts Building Operation	\$0	\$39	\$0	\$0	\$0	\$39	\$0	\$39	\$0	\$39	
37062	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$39	\$0	\$0			
37072	Ongerup Community Centre Building Maintenance	\$0	\$468	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0	
37072	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
37072	Materials & contracts	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
37082	Ongerup Community Centre Building Operation	\$0	\$12,609	\$0	\$0	\$12,580		\$0	\$26,290	\$0	\$13,710	Increase in depreciation expense due to fair value adjustment
37082	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
37082	Carpet cleaning	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0			
37082	Pest Control	\$0	\$0	\$260	\$0	\$0	\$260	\$0	\$0			
37082	Gutter Cleaning	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
37082	Electricity	\$0	\$0	\$900	\$0	\$0	\$900	\$0	\$0			
37082	Water	\$0	\$0	\$350	\$0	\$0	\$350	\$0	\$0			
37082	Asset Depreciation	\$0	\$0	\$9,500	\$0	\$0	\$23,210	\$0	\$0			
37082	Property Insurance	\$0	\$0	\$895	\$0	\$0	\$895	\$0	\$0			
37112	Gnp Historic Centre Building Maintenance	\$0	\$200	\$0	\$0	\$1,620		\$0	\$1,620	\$0	\$0	
37112	Pest Control	\$0	\$0	\$120	\$0	\$0	\$120	\$0	\$0			
37112	Materials & contracts	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
37122	Gnp Historic Centre Building Operation	\$0	\$2,841	\$0	\$0	\$4,266		\$0	\$5,456	\$0	\$1,190	Increase in depreciation expense due to fair value adjustment
37122	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
37122	Fire Extinguisher Service	\$0	\$0	\$60	\$0	\$0	\$60	\$0	\$0			
37122	Electricity	\$0	\$0	\$200	\$0	\$0	\$265	\$0	\$0			
37122	Water	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
37122	Asset Depreciation	\$0	\$0	\$3,325	\$0	\$0	\$4,450	\$0	\$0			
37122	Property Insurance	\$0	\$0	\$306	\$0	\$0	\$306	\$0	\$0			
37132	Ongerup Museum Building Operation	\$0	\$8,221	\$0	\$0	\$6,761		\$0	\$14,840	\$0	\$8,079	Savings in electricity & water expenses, Increase in depreciation expense due to fair value adjustment
37132	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
37132	Materials & contracts	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
37132	Electricity	\$0	\$0	\$300	\$0	\$0	\$180	\$0	\$0			

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
		Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
37132	Water	\$0	\$0	\$270	\$0	\$0	\$180	\$0	\$0			
37132	Asset Depreciation	\$0	\$0	\$4,965	\$0	\$0	\$14,155	\$0	\$0			
37132	Property Insurance	\$0	\$0	\$901	\$0	\$0		\$0	\$0			
37212	Heritage Trail Plan Implementation	\$0	\$3,895		\$0	\$5,600		\$0	\$5,600	\$0	\$0	
37212	Materials - Project Coordinator	\$0	\$0	\$4,800	\$0	\$0	\$4,800					
37212	Materials - Freight Costs	\$0	\$0	\$800	\$0	\$0	\$800					
37222	Heritage Strategy & Municipal Inventory	\$0	\$0		\$0	\$7,000		\$0	\$7,000	\$0	\$0	
37222	Thematic Framework	\$0	\$0	\$7,000	\$0	\$0	\$7,000					
37232	Heritage Tractor Maintenance	\$0	\$0		\$0	\$0		\$0	\$0			
37232	Paint Tractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
37252	Loss on Disposal of Asset	\$0	\$0		\$0	\$0		\$0	\$0			
37252	Loss on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
37322	Gnowangerup Star Operating	\$0	\$444									
	Sub Total - OTHER CULTURE OP/EXP	\$0	\$38,078	\$59,353	\$0	\$59,353	\$84,706	\$0	\$84,706	\$0	\$25,353	
	OPERATING INCOME											
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
37023	Contributions - Other	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
37073	Lottery West Grant	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
37073	Grant for heritage trail plan implementation	\$0	\$0	\$0	\$0	\$0						
	Sub Total - OTHER CULTURE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - OTHER CULTURE	\$0	\$38,078	\$59,353	\$0	\$59,353	\$84,706	\$0	\$84,706	\$0	\$25,353	
	Total - RECREATION AND CULTURE	(\$18,481)	\$868,590	\$1,365,251	(\$54,955)	\$1,420,206	\$1,749,074	(\$27,005)	\$1,776,079	(\$18,720)	\$402,543	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE												
OPERATING EXPENDITURE												
39002	Depreciation - Roads	\$0	\$600,997	\$0	\$0	\$1,159,950		\$0	\$1,159,950	\$0	\$0	
39002	Asset depreciation	\$0	\$0	\$1,159,950	\$0	\$0	\$1,159,950	\$0	\$0			
39012	Bridges - Pallinup Bridge	\$0	\$17,517	\$0	\$0	\$37,647		\$0	\$37,647	\$0	\$0	
39012	Materials & Contracts	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
39012	Asset depreciation	\$0	\$0	\$30,470	\$0	\$0	\$30,470	\$0	\$0			
39012	Bridge Insurance	\$0	\$0	\$2,177	\$0	\$0	\$2,177	\$0	\$0			
39022	Depreciation - Footpaths	\$0	\$4,868	\$0	\$0	\$9,595		\$0	\$9,595	\$0	\$0	
39022	Asset depreciation	\$0	\$0	\$9,595	\$0	\$0	\$9,595	\$0	\$0			
39032	Depreciation - Other	\$0	\$1,234	\$0	\$0	\$2,260		\$0	\$2,260	\$0	\$0	
39032	Asset depreciation - Other Infrastructure	\$0	\$0	\$2,260	\$0	\$0	\$2,260	\$0	\$0			
39042	Grp Depot Building Maintenance	\$0	\$3,794	\$0	\$0	\$11,600		\$0	\$11,600	\$0	\$0	
39042	Salaries & Wages	\$0	\$0	\$2,600	\$0	\$0	\$2,600	\$0	\$0			
39042	Materials & Contracts - General	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
39042	Materials - Replacement power cable for generator	\$0	\$0	\$1,200	\$0	\$0	\$1,200	\$0	\$0			
39042	Pest Control	\$0	\$0	\$200	\$0	\$0	\$200	\$0	\$0			
39042	Overheads	\$0	\$0	\$2,600	\$0	\$0	\$2,600	\$0	\$0			
Additional water consumption expenses and increase in depreciation expense due to fair value adjustment												
39052	Grp Depot Building Operation	\$0	\$15,353	\$0	\$0	\$30,326		\$0	\$36,181	\$0	\$5,855	
39052	Salaries & Wages	\$0	\$0	\$3,700	\$0	\$0	\$3,700	\$0	\$0			
39052	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
39052	Materials & Contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0			
39052	Electricity	\$0	\$0	\$4,500	\$0	\$0	\$4,500	\$0	\$0			
39052	Telephone	\$0	\$0	\$2,300	\$0	\$0	\$2,500	\$0	\$0			
39052	Water	\$0	\$0	\$1,370	\$0	\$0	\$2,050	\$0	\$0			
39052	Asset depreciation	\$0	\$0	\$11,015	\$0	\$0	\$15,990	\$0	\$0			
39052	Property Insurance	\$0	\$0	\$1,166	\$0	\$0	\$1,166	\$0	\$0			
39052	Overheads	\$0	\$0	\$3,700	\$0	\$0	\$3,700	\$0	\$0			
39062	Ongerup Depot Building Maintenance	\$0	\$4,138	\$0	\$0	\$1,905		\$0	\$1,905	\$0	\$0	
39062	Salaries & Wages	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
39062	Fire Equipment servicing	\$0	\$0	\$105	\$0	\$0	\$105	\$0	\$0			
39062	Materials & Contracts	\$0	\$0	\$1,200	\$0	\$0	\$1,200	\$0	\$0			
39062	Overheads	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
39072	Ongerup Depot Building Operation	\$0	\$3,026	\$0	\$0	\$3,848		\$0	\$6,943	\$0	\$3,095	
39072	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
39072	Materials & Contracts	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
39072	Electricity	\$0	\$0	\$450	\$0	\$0	\$450	\$0	\$0			
39072	Telephone	\$0	\$0	\$750	\$0	\$0	\$750	\$0	\$0			
39072	Water	\$0	\$0	\$100	\$0	\$0	\$100	\$0	\$0			
39072	Asset depreciation	\$0	\$0	\$1,175	\$0	\$0	\$4,270	\$0	\$0			
39072	Property Insurance	\$0	\$0	\$298	\$0	\$0	\$298	\$0	\$0			
39102	Gravel Pit Reinstatements	\$0	\$0	\$0	\$0	\$23,110		\$0	\$23,110	\$0	\$0	
39102	Salaries & Wages	\$0	\$0	\$7,131	\$0	\$0	\$7,131	\$0	\$0			
39102	Overheads	\$0	\$0	\$9,841	\$0	\$0	\$9,841	\$0	\$0			
39102	Plant Operating Costs	\$0	\$0	\$6,138	\$0	\$0	\$6,138	\$0	\$0			
Reduction in Wages & Overheads - offset by increase to GL #25012												
39112	Road Maintenance	\$0	\$719,242	\$0	\$0	\$1,910,255		\$0	\$1,902,155	(\$8,100)	\$0	
39112	Salaries & Wages	\$0	\$0	\$434,924	\$0	\$0	\$430,824	\$0	\$0			
39112	Materials - Road Maint	\$0	\$0	\$119,994	\$0	\$0	\$119,995	\$0	\$0			
39112	Materials - Tree Pruning under WP Lines	\$0	\$0	\$20,160	\$0	\$0	\$20,160	\$0	\$0			
39112	Replacement signage (Welcome entry & boundary)	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
39112	Overheads	\$0	\$0	\$602,192	\$0	\$0	\$598,192	\$0	\$0			
39112	Plant Operating Costs	\$0	\$0	\$727,984	\$0	\$0	\$727,984	\$0	\$0			
39122	Administration Department Costs Regional Road Group	\$0	\$76,704	\$0	\$0	\$214,978		\$0	\$214,978	\$0	\$0	
39122	Administration Allocations	\$0	\$0	\$214,978	\$0	\$0	\$214,978	\$0	\$0			
39132	Roman Development	\$0	\$42,531	\$0	\$0	\$66,455		\$0	\$66,455	\$0	\$0	
39132	Salaries & Wages	\$0	\$0	\$16,000	\$0	\$0	\$16,000	\$0	\$0			
39132	RAMM Licence/Support costs	\$0	\$0	\$7,875	\$0	\$0	\$7,875	\$0	\$0			
39132	Materials general	\$0	\$0	\$10,000	\$0	\$0	\$9,610	\$0	\$0			
39132	Purchase 2 x New Metro-Count Traffic Counters	\$0	\$0	\$10,000	\$0	\$0	\$10,390	\$0	\$0			
39132	Overheads	\$0	\$0	\$22,080	\$0	\$0	\$22,080	\$0	\$0			
39132	Plant Operating Costs	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
39142	Street Lighting	\$0	\$19,795	\$0	\$0	\$44,250		\$0	\$44,250	\$0	\$0	
39142	Electricity	\$0	\$0	\$44,250	\$0	\$0	\$44,250	\$0	\$0			
39182	Gnowangerup Depot General Maintenance	\$0	\$8,510	\$0	\$0	\$17,780		\$0	\$17,780	\$0	\$0	
39182	Salaries & Wages	\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$0	\$0			
39182	Materials - General	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0			
39182	Overheads	\$0	\$0	\$8,280	\$0	\$0	\$8,280	\$0	\$0			
39182	Plant Operating Costs	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0			
Book value loss on disposal of assets - non-cash												
39192	Loss on Sale of Asset	\$0	\$11,025	\$0	\$0	\$0		\$0	\$11,025	\$0	\$11,025	
39192	Loss on Disposal of Asset	\$0	\$0	\$0	\$0	\$11,025		\$0	\$0			
39242	Kerb Renewal	\$0	\$0	\$0	\$0	\$7,380		\$0	\$7,380	\$0	\$0	
39242	Salaries & Wages	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
39242	Materials - General	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
39242	Overheads	\$0	\$0	\$1,380	\$0	\$0	\$1,380	\$0	\$0			
39242	Plant Operating Costs	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
39252	Urban Drainage Renewals/Maintenance	\$0	\$0	\$0	\$0	\$8,744		\$0	\$8,744	\$0	\$0	
39252	Salaries & Wages	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0			
39252	Materials - General	\$0	\$0	\$3,200	\$0	\$0	\$3,200	\$0	\$0			
39252	Overheads	\$0	\$0	\$1,794	\$0	\$0	\$1,794	\$0	\$0			
39252	Plant Operating Costs	\$0	\$0	\$2,450	\$0	\$0	\$2,450	\$0	\$0			
39262	Main Street Strategy	\$0	\$0	\$0	\$0	\$3,000		\$0	\$3,000	\$0	\$0	
39262	Prepare Plan to streetscape with natural species	\$0	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0			
39272	Laneway Maintenance	\$0	\$4,064	\$0	\$0	\$17,420		\$0	\$17,420	\$0	\$0	
39272	Salaries & Wages	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
39272	Materials - General	\$0	\$0	\$7,000	\$0	\$0	\$7,000	\$0	\$0			
39272	Overheads	\$0	\$0	\$5,520	\$0	\$0	\$5,520	\$0	\$0			
39272	Plant Operating Costs	\$0	\$0	\$900	\$0	\$0	\$900	\$0	\$0			
Unable to complete all works by Financial year end, carry over into 2018/19												
39292	Natural Disaster Restoration Works	\$0	\$2,298,198	\$0	\$0	\$6,000,000		\$0	\$4,600,000	(\$1,400,000)	\$0	
39292	Materials - General	\$0	\$0	\$6,000,000	\$0	\$0	\$4,600,000	\$0	\$0			
Sub Total - MTCE STREETS ROADS DEPOTS OI/EXP		\$0	\$3,837,227	\$9,570,502	\$0	\$9,570,502	\$8,182,378	\$0	\$8,182,378	(\$1,408,100)	\$19,975	
OPERATING INCOME												
38013	Regional Road Group Grants	(\$30,400)	\$0	\$0	(\$76,000)	\$0		(\$76,000)	\$0	\$0	\$0	
38013	RRG Grant - Tieline Rd Project	\$0	\$0	(\$76,000)	\$0	\$0	(\$76,000)	\$0	\$0			
38033	Roads To Recovery Grants	(\$175,430)	\$0	\$0	(\$577,135)	\$0		(\$577,135)	\$0	\$0	\$0	
38033	Federal Govt Grant for nominated road projects	\$0	\$0	(\$577,135)	\$0	\$0	(\$577,135)	\$0	\$0			
39003	MRWA Road Preservation Grant	(\$83,729)	\$0	\$0	(\$142,735)	\$0		(\$83,729)	\$0	\$0	\$59,006	State Govt reduction in grant funding
39003	MRWA Road Maint Grant	\$0	\$0	(\$142,735)	\$0	\$0	(\$83,729)	\$0	\$0			
Sub Total - MTCE STREETS ROADS DEPOTS OI/INC		(\$1,952,563)	\$0	(\$6,795,870)	(\$6,795,870)	\$0	(\$5,336,864)	-\$5,336,864	\$0	\$0	\$1,459,006	
Total - MTCE STREETS ROADS DEPOTS		(\$1,952,563)	\$3,837,227	\$2,774,632	(\$6,795,870)	\$9,570,502	\$2,845,514	(\$5,336,864)	\$8,182,378	(\$1,408,100)	\$1,478,981	
TRAFFIC CONTROL												
OPERATING EXPENDITURE												
Sub Total - TRAFFIC CONTROL OI/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME												
42013	Sale of Plates	(\$52)	\$0	\$0	(\$100)	\$0		(\$100)	\$0	\$0	\$0	
42013	Sale of Plate Fees	\$0	\$0	(\$100)	\$0	\$0	(\$100)	\$0	\$0			
Sub Total - TRAFFIC CONTROL OI/INC		(\$52)	\$0	(\$100)	(\$100)	\$0	(\$100)	(\$100)	\$0	\$0	\$0	
Total - TRAFFIC CONTROL		(\$52)	\$0	(\$100)	(\$100)	\$0	(\$100)	(\$100)	\$0	\$0	\$0	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L		JOB		2017-2018		2017-2018		2017-2018		2017-2018		2017-2018		2017-2018		2017-2018		2017-2018	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

JOB		Income		Expenditure		Column	Income		Expenditure		Column	Income		Expenditure		Favourable		Unfavourable	
ECONOMIC SERVICES																			
TOURISM AND AREA PROMOTION																			
OPERATING EXPENDITURE																			
46012	Strategy & Governance Unit Costs	\$0	\$4,598	\$0	\$0	\$14,359		\$0	\$14,359	\$0	\$0		\$0	\$14,359	\$0	\$0			
46012	Admin Allocations	\$0	\$0	\$14,359	\$0	\$0	\$14,359	\$0	\$0				\$0	\$0					
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$1,748	\$0	\$0	\$1,817		\$0	\$3,187	\$0	\$1,370								
46092	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0										
46092	Materials & contracts	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0										
46092	Asset Depreciation	\$0	\$0	\$1,025	\$0	\$0	\$2,395	\$0	\$0										
46092	Property Insurance	\$0	\$0	\$217	\$0	\$0	\$217	\$0	\$0										
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$0	\$0	\$0	\$1,000		\$0	\$1,000	\$0	\$0		\$0	\$1,000	\$0	\$0			
46102	Materials & contracts	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0										
46122	Local Tourism Promotion	\$0	\$0	\$0	\$0	\$10,000		\$0	\$10,000	\$0	\$0		\$0	\$10,000	\$0	\$0			
46122	Tourism Promotion	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0										
Sub Total - TOURISM & AREA PROMOTION OI/EXP		\$0	\$6,347	\$27,176	\$0	\$27,176	\$28,546	\$0	\$28,546	\$0	\$1,370								
OPERATING INCOME																			
46013	Caravan Park Licences	\$0	\$0	\$0	(\$800)	\$0		(\$800)	\$0	\$0	\$0		\$0	\$0	\$0	\$0			
46013	Licences	\$0	\$0	(\$800)	\$0	\$0	(\$800)	\$0	\$0				\$0	\$0					
46013	Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0					
Sub Total - TOURISM & AREA PROMOTION OI/INC		\$0	\$0	(\$800)	(\$800)	\$0	(\$800)	(\$800)	\$0	\$0	\$0								
Total - TOURISM & AREA PROMOTION		\$0	\$6,347	\$26,376	(\$800)	\$27,176	\$27,746	(\$800)	\$28,546	\$0	\$1,370								
BUILDING CONTROL																			
OPERATING EXPENDITURE																			
47002	Building Services - Contractor costs	\$0	\$26,586	\$0	\$0	\$54,000		\$0	\$54,000	\$0	\$0		\$0	\$54,000	\$0	\$0			
47002	Contract Building Surveyor Costs	\$0	\$0	\$45,000	\$0	\$0	\$45,000	\$0	\$0				\$0	\$0					
47002	Contract Building Surveyor Travel Costs	\$0	\$0	\$9,000	\$0	\$0	\$9,000	\$0	\$0				\$0	\$0					
Sub Total - BUILDING CONTROL OI/EXP		\$0	\$26,586	\$54,000	\$0	\$54,000	\$54,000	\$0	\$54,000	\$0	\$0								
BUILDING CONTROL OI/INC																			
47003	Building Licences & Fees	(\$2,300)	\$0	\$0	(\$3,000)	\$0		(\$3,000)	\$0	\$0	\$0		\$0	\$0	\$0	\$0			
47003	Licences	\$0	\$0	(\$3,000)	\$0	\$0	(\$3,000)	\$0	\$0				\$0	\$0					
47013	BRB & BCITF Commissions	(\$64)	\$0	\$0	(\$100)	\$0		(\$100)	\$0	\$0	\$0		\$0	\$0	\$0	\$0			
47013	Commission	\$0	\$0	(\$100)	\$0	\$0	(\$100)	\$0	\$0				\$0	\$0					
Sub Total - BUILDING CONTROL OI/INC		(\$2,364)	\$0	(\$3,100)	(\$3,100)	\$0	(\$3,100)	(\$3,100)	\$0	\$0	\$0		\$0	\$0					
Total - BUILDING CONTROL		(\$2,364)	\$26,586	\$50,900	(\$3,100)	\$54,000	\$50,900	(\$3,100)	\$54,000	\$0	\$0								
ECONOMIC DEVELOPMENT																			
OPERATING EXPENDITURE																			
50002	Strategy & Governance Unit Costs	\$0	\$4,598	\$0	\$0	\$14,359		\$0	\$14,359	\$0	\$0		\$0	\$14,359	\$0	\$0			
50002	Admin Allocations	\$0	\$0	\$14,359	\$0	\$0	\$14,359	\$0	\$0				\$0	\$0					
50022	Community Capacity Building	\$0	\$0	\$0	\$0	\$10,000		\$0	\$22,000	\$0	\$12,000								
50022	Baseline Digital Readiness	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0				\$0	\$0	\$0	\$0			
50042	Annual Business Forum	\$0	\$0	\$0	\$0	\$2,000		\$0	\$2,000	\$0	\$0		\$0	\$2,000	\$0	\$0			
50042	Materials	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0				\$0	\$0					
50052	Gnp Training Centre Expenses	\$0	\$6,985	\$0	\$0	\$25,000		\$0	\$25,000	\$0	\$0		\$0	\$25,000	\$0	\$0			
50052	Contribution towards Ptnrship with GSR	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0	\$0				\$0	\$0					
Sub Total - ECONOMIC DEVELOPMENT OI/EXP		\$0	\$11,583	\$51,359	\$0	\$51,359	\$63,359	\$0	\$63,359	\$0	\$12,000								
OPERATING INCOME																			
Sub Total - ECONOMIC DEVELOPMENT OI/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
Total - ECONOMIC DEVELOPMENT		\$0	\$11,583	\$51,359	\$0	\$51,359	\$63,359	\$0	\$63,359	\$0	\$12,000								
PUBLIC UTILITY SERVICES																			
OPERATING EXPENDITURE																			
51002	Standpipe Maintenance	\$0	\$582	\$0	\$0	\$1,280		\$0	\$1,280	\$0	\$0		\$0	\$1,280	\$0	\$0			
51002	Materials - Electronic Swipe Card maint Fee	\$0	\$0	\$480	\$0	\$0	\$480	\$0	\$0				\$0	\$0					
51002	Materials	\$0	\$0	\$800	\$0	\$0	\$800	\$0	\$0				\$0	\$0					
51012	Gnowangerup Standpipe	\$0	\$765	\$0	\$0	\$4,000		\$0	\$4,000	\$0	\$0		\$0	\$4,000	\$0	\$0			
51012	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				\$0	\$0					
51012	Water	\$0	\$0	\$3,500	\$0	\$0	\$3,500	\$0	\$0				\$0	\$0					
51022	Ongerup Standpipe	\$0	\$274	\$0	\$0	\$650		\$0	\$650	\$0	\$0		\$0	\$650	\$0	\$0			
51022	Water	\$0	\$0	\$650	\$0	\$0	\$650	\$0	\$0				\$0	\$0					
51032	Borden Standpipe	\$0	\$126	\$0	\$0	\$400		\$0	\$400	\$0	\$0		\$0	\$400	\$0	\$0			
51032	Water	\$0	\$0	\$400	\$0	\$0	\$400	\$0	\$0				\$0	\$0					
51042	Formby Road Bore	\$0	\$156	\$0	\$0	\$900		\$0	\$900	\$0	\$0		\$0	\$900	\$0	\$0			
51042	Materials - electrical repairs	\$0	\$0	\$600	\$0	\$0	\$600	\$0	\$0				\$0	\$0					
51042	Electricity	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0				\$0	\$0					
51052	Highdenup Road Bore	\$0	\$145	\$0	\$0	\$890		\$0	\$890	\$0	\$0		\$0	\$890	\$0	\$0			
51052	Materials	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0				\$0	\$0					
51052	Electricity	\$0	\$0	\$390	\$0	\$0	\$390	\$0	\$0				\$0	\$0					
51092	Toompup Bore	\$0	\$0	\$0	\$0	\$300		\$0	\$300	\$0	\$0		\$0	\$300	\$0	\$0			
51092	Materials	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0				\$0	\$0					
Sub Total - PUBLIC UTILITY SERVICES OI/EXP		\$0	\$2,047	\$8,420	\$0	\$8,420	\$8,420	\$0	\$8,420	\$0	\$0								
OPERATING INCOME																			
51003	Gnowangerup Standpipe Fees	(\$699)	\$0	\$0	(\$500)	\$0		(\$700)	\$0	(\$200)	\$0								
51003	Fees and Charges	\$0	\$0	(\$500)	\$0	\$0	(\$700)	\$0	\$0										
51033	Virginia Land Lease	\$0	\$0	\$0	(\$6,382)	\$0		(\$6,382)	\$0	\$0	\$0		\$0	\$0	\$0	\$0			
51033	Fees and Charges	\$0	\$0	(\$6,382)	\$0	\$0	(\$6,382)	\$0	\$0										
51073	Standpipe Swipe Card	(\$21)	\$0	\$0	(\$150)	\$0		(\$150)	\$0	\$0	\$0		\$0	\$0	\$0	\$0			
51073	Fees and Charges	\$0	\$0	(\$150)	\$0	\$0	(\$150)	\$0	\$0										
Sub Total - PUBLIC UTILITY SERVICES OI/INC		(\$720)	\$0	(\$7,032)	(\$7,032)	\$0	(\$7,232)	(\$7,232)	\$0	(\$200)	\$0								
Total - PUBLIC UTILITY SERVICES		(\$720)	\$2,047	\$1,388	(\$7,032)	\$8,420	\$1,188	(\$7,232)	\$8,420	(\$200)	\$0								
Total - ECONOMIC SERVICES		(\$3,084)	\$46,563	\$130,023	(\$10,932)	\$140,955	\$143,193	(\$11,132)	\$154,325	(\$200)	\$13,370								

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
GL	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
PRIVATE WORKS												
OPERATING EXPENDITURE												
53002	Private Works	\$0	\$10,190		\$0	\$12,950		\$0	\$12,950	\$0	\$0	
53002	Salaries & Wages	\$0	\$0	\$2,500	\$0	\$0	\$2,500					
53002	Materials	\$0	\$0	\$1,000	\$0	\$0	\$1,000					
53002	Overheads	\$0	\$0	\$3,450	\$0	\$0	\$3,450					
53002	Plant Operating Costs	\$0	\$0	\$6,000	\$0	\$0	\$6,000					
53022	Motor Vehicle Licensing	\$0	\$18,863		\$0	\$54,376		\$0	\$54,376	\$0	\$0	
53022	Administration Allocations	\$0	\$0	\$54,376	\$0	\$0	\$54,376					
Sub Total - PRIVATE WORKS OI/EXP		\$0	\$29,052	\$67,326	\$0	\$67,326	\$67,326	\$0	\$67,326	\$0	\$0	
OPERATING INCOME												
53003	Private Works Income	(\$12,830)	\$0	\$0	(\$12,950)	\$0		(\$12,950)	\$0	\$0	\$0	
53003	Fees & charges	\$0	\$0	(\$12,950)	\$0	\$0	(\$12,950)					
Sub Total - PRIVATE WORKS OI/INC		(\$12,830)	\$0	(\$12,950)	(\$12,950)	\$0	(\$12,950)	(\$12,950)	\$0	\$0	\$0	
Total - PRIVATE WORKS		(\$12,830)	\$29,052	\$54,376	(\$12,950)	\$67,326	\$54,376	(\$12,950)	\$67,326	\$0	\$0	
PUBLIC WORKS OVERHEADS												
OPERATING EXPENDITURE												
57002	Annual Leave	\$0	\$45,254	\$0	\$0	\$64,535		\$0	\$64,535	\$0	\$0	
57002	Wages - PWOH Leave	\$0	\$0	\$64,535	\$0	\$0	\$64,535					
57012	Long Service Leave	\$0	\$14,613	\$0	\$0	\$24,178		\$0	\$24,178	\$0	\$0	
57012	LSL Taken	\$0	\$0	\$0	\$0	\$0						
57012	LSL Accrued (Non cash)	\$0	\$0	\$24,178	\$0	\$0	\$24,178					
57022	Public Holidays	\$0	\$16,275	\$0	\$0	\$30,989		\$0	\$30,989	\$0	\$0	
57022	Wages - Public Holidays	\$0	\$0	\$30,989	\$0	\$0	\$30,989					
57032	Sick Leave	\$0	\$20,790	\$0	\$0	\$25,000		\$0	\$25,000	\$0	\$0	
57032	Wages - Sick Leave	\$0	\$0	\$25,000	\$0	\$0	\$25,000					
57042	Supervision & Administration	\$0	\$113,644	\$0	\$0	\$238,160		\$0	\$238,160	\$0	\$0	
57042	Wages - supervision	\$0	\$0	\$238,160	\$0	\$0	\$238,160					
57052	General Duties	\$0	\$19,622	\$0	\$0	\$22,500		\$0	\$22,500	\$0	\$0	
57052	Wages - General Duties	\$0	\$0	\$22,500	\$0	\$0	\$22,500					
57062	Toolbox Meetings	\$0	\$3,492	\$0	\$0	\$4,600		\$0	\$4,600	\$0	\$0	
57062	Wages - Toolbox Mtgs	\$0	\$0	\$4,600	\$0	\$0	\$4,600					
57072	Strategy & Governance Unit Costs	\$0	\$432	\$0	\$0	\$2,420		\$0	\$2,420	\$0	\$0	
57072	Admin Allocations	\$0	\$0	\$2,420	\$0	\$0	\$2,420					
57082	Superannuation	\$0	\$60,238	\$0	\$0	\$162,255		\$0	\$125,000	(\$37,255)	\$0	Savings from not all staff have taken up Council Co-Contribution Super
57082	Superannuation - Outside Workers	\$0	\$0	\$162,255	\$0	\$0	\$125,000					
57092	Training/ Conferences	\$0	\$32,703	\$0	\$0	\$24,500		\$0	\$24,500	\$0	\$0	
57092	Wages - Training	\$0	\$0	\$6,000	\$0	\$0	\$6,000					
57092	Conferences & Training costs	\$0	\$0	\$18,500	\$0	\$0	\$18,500					
57102	Workers Compensation	\$0	\$31,864	\$0	\$0	\$30,657		\$0	\$31,864	\$0	\$1,207	Additional insurance premiums on wages
57102	Workers Compensation Insurance	\$0	\$0	\$30,657	\$0	\$0	\$31,864					
57112	Job Costed Expenses	\$0	\$0	\$0	\$0	\$1,200		\$0	\$1,200	\$0	\$0	
57112	Plant Operating Costs	\$0	\$0	\$1,200	\$0	\$0	\$1,200					
57122	Mobile Phones - Works	\$0	\$2,058	\$0	\$0	\$8,280		\$0	\$8,280	\$0	\$0	
57122	Other Employee Costs	\$0	\$0	\$780	\$0	\$0	\$780					
57122	Mobile phone replacements	\$0	\$0	\$2,000	\$0	\$0	\$2,000					
57122	Telephone	\$0	\$0	\$5,500	\$0	\$0	\$5,500					
57132	EBA Uniforms	\$0	\$6,845	\$0	\$0	\$9,340		\$0	\$9,340	\$0	\$0	
57132	Protective Clothing Allowance	\$0	\$0	\$8,040	\$0	\$0	\$8,040					
57132	Other employee Costs - Vehicle licence allowance	\$0	\$0	\$1,300	\$0	\$0	\$1,300					
57142	Safety Clothing & Equipment	\$0	\$1,016	\$0	\$0	\$2,500		\$0	\$2,500	\$0	\$0	
57142	Protective clothing Purchases	\$0	\$0	\$2,500	\$0	\$0	\$2,500					
57152	Other Costs	\$0	\$16,530	\$0	\$0	\$47,523		\$0	\$47,523	\$0	\$0	
57152	Wages - Industry Allowance	\$0	\$0	\$17,035	\$0	\$0	\$17,035					
57152	Wages - Leading Hand Allowance	\$0	\$0	\$5,200	\$0	\$0	\$5,200					
57152	Wages - Cleaning Allowance	\$0	\$0	\$5,200	\$0	\$0	\$5,200					
57152	Wages - Other Allowances	\$0	\$0	\$8,528	\$0	\$0	\$8,528					
57152	Wages - Phone Allowances	\$0	\$0	\$1,560	\$0	\$0	\$1,560					
57152	Materials - Stationery	\$0	\$0	\$10,000	\$0	\$0	\$10,000					
57162	Insurance	\$0	\$13,690	\$0	\$0	\$13,730		\$0	\$13,730	\$0	\$0	
57162	Personal Accident Insurance	\$0	\$0	\$521	\$0	\$0	\$521					
57162	Management Liability Insurance	\$0	\$0	\$744	\$0	\$0	\$744					
57162	Cyber Liability Insurance	\$0	\$0	\$229	\$0	\$0	\$229					
57162	Marine Cargo Insurance	\$0	\$0	\$600	\$0	\$0	\$600					
57162	Public Liability Insurance	\$0	\$0	\$11,636	\$0	\$0	\$11,636					
57172	Consultants	\$0	\$5,735	\$0	\$0	\$80,000		\$0	\$80,000	\$0	\$0	
57172	Engineer Consultancy	\$0	\$0	\$80,000	\$0	\$0	\$80,000					
57182	In House Service Costs	\$0	\$38,009	\$0	\$0	\$89,087		\$0	\$89,087	\$0	\$0	
57182	Admin allocations	\$0	\$0	\$89,087	\$0	\$0	\$89,087					
57192	Rostered Days Off	\$0	\$3,408	\$0	\$0	\$500		\$0	\$5,500	\$0	\$5,000	Additional expenses for Time in Lieu accruals
57192	Salaries & Wages	\$0	\$0	\$500	\$0	\$0	\$5,500					
57212	9 Yougenup Road - Building Maintenance	\$0	\$244	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
57212	Materials	\$0	\$0	\$0	\$0	\$0	\$0					
57222	9 Yougenup Road - Building Operation	\$0	\$6,269	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
57222	Materials & Contracts	\$0	\$0	\$0	\$0	\$0	\$0					
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$7,572	\$0	\$0	\$13,200		\$0	\$13,200	\$0	\$0	
57232	Service Contracts - Rental Subsidy	\$0	\$0	\$13,000	\$0	\$0	\$13,000					
57232	Water	\$0	\$0	\$200	\$0	\$0	\$200					
57242	ONGERUP GRADER DRIVER RENT	\$0	\$3,360	\$0	\$0	\$6,240		\$0	\$6,240	\$0	\$0	
57242	Service Contracts - Rental Subsidy	\$0	\$0	\$6,240	\$0	\$0	\$6,240					
57242	Water	\$0	\$0	\$0	\$0	\$0						
57992	Less Recovered From Works	\$0	(\$341,078)	\$0	\$0	(\$901,394)		\$0	(\$901,394)	\$0	\$0	
57992	Less Allocated	\$0	\$0	(\$901,394)	\$0	\$0	(\$901,394)					
Sub Total - PUBLIC WORKS O/HEADS OI/EXP		\$0	\$122,584	\$0	\$0	\$0	(\$31,048)	\$0	(\$31,048)	(\$37,255)	\$6,207	
OPERATING INCOME												
57003	Reimbursements	(\$7,769)	\$0	\$0	(\$11,120)	\$0		(\$11,120)	\$0	\$0	\$0	
57003	Reimbursements	\$0	\$0	(\$200)	\$0	\$0	(\$200)	\$0	\$0			
57003	Employee Housing rental charges	\$0	\$0	(\$10,920)	\$0	\$0	(\$10,920)	\$0	\$0			
Sub Total - PUBLIC WORKS O/HEADS OI/INC		(\$7,769)	\$0	(\$11,120)	(\$11,120)	\$0	(\$11,120)	(\$11,120)	\$0	\$0	\$0	
Total - PUBLIC WORKS OVERHEADS		(\$7,769)	\$122,584	(\$11,120)	(\$11,120)	\$0	(\$42,168)	(\$11,120)	(\$31,048)	(\$37,255)	\$6,207	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
PLANT OPERATIONS COSTS												
OPERATING EXPENDITURE												
58002	Fleet Maintenance	\$0	\$82,219	\$0	\$0	\$143,765		\$0	\$143,765	(\$0)	\$0	
58002	Salaries & Wages	\$0	\$0	\$71,525	\$0	\$0	\$71,525	\$0	\$0			
58002	Overheads	\$0	\$0	\$72,240	\$0	\$0	\$72,240	\$0	\$0			
58012	Insurance	\$0	\$26,838	\$0	\$0	\$29,707		\$0	\$28,000	(\$1,707)	\$0	Savings on Plant insurance premiums
58012	Plant Insurance	\$0	\$0	\$29,707	\$0	\$0	\$28,000	\$0	\$0			
58022	Fuels & oils	\$0	\$76,772	\$0	\$0	\$240,000		\$0	\$240,000	\$0	\$0	
58022	Purchase of Fuels & Oils	\$0	\$0	\$240,000	\$0	\$0	\$240,000	\$0	\$0			
58032	Tyres	\$0	\$5,913	\$0	\$0	\$36,000		\$0	\$36,000	\$0	\$0	
58032	Purchase of Tyres & Tubes	\$0	\$0	\$36,000	\$0	\$0	\$36,000	\$0	\$0			
58042	Parts & Repairs	\$0	\$48,716	\$0	\$0	\$130,000		\$0	\$130,000	\$0	\$0	
58042	Materials & Contracts	\$0	\$0	\$126,000	\$0	\$0	\$126,000	\$0	\$0			
58042	Plant Operating Costs	\$0	\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$0			
58052	Licences	\$0	\$9,301		\$0	\$28,500		\$0	\$10,500	(\$18,000)	\$0	Requirement to pay stamp duty on vehicle licences removed, resulting in cost savings
58052	Licences & Third Party Insurance on Vehicles	\$0	\$0	\$28,500	\$0	\$0	\$10,500	\$0	\$0			
58062	Blades & points	\$0	\$6,589		\$0	\$20,000		\$0	\$20,000	\$0	\$0	
58062	Purchase of Blades & Points	\$0	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0			
58072	Expendable Tools	\$0	\$3,480		\$0	\$13,000		\$0	\$13,000	\$0	\$0	
58072	Purchase of expendable tools	\$0	\$0	\$13,000	\$0	\$0	\$13,000	\$0	\$0			
58082	Depreciation - Plant	\$0	\$119,554		\$0	\$275,000		\$0	\$275,000	\$0	\$0	
58082	Asset Depreciation	\$0	\$0	\$275,000	\$0	\$0	\$275,000	\$0	\$0			
58092	Depreciation - Minor Plant	\$0	\$5,212		\$0	\$23,615		\$0	\$23,615	\$0	\$0	
58092	Asset Depreciation	\$0	\$0	\$23,615	\$0	\$0	\$23,615	\$0	\$0			
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$6,308		\$0	\$9,490		\$0	\$15,060	\$0	\$5,570	Increase in depreciation expense due to fair value adjustment
58112	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75	\$0	\$0			
58112	Materials & Contracts	\$0	\$0	\$1,850	\$0	\$0	\$1,850	\$0	\$0			
58112	Electricity	\$0	\$0	\$385	\$0	\$0	\$330	\$0	\$0			
58112	Water	\$0	\$0	\$2,800	\$0	\$0	\$2,800	\$0	\$0			
58112	Asset Depreciation	\$0	\$0	\$3,840	\$0	\$0	\$9,410	\$0	\$0			
58112	Property Insurance	\$0	\$0	\$540	\$0	\$0	\$595	\$0	\$0			
58122	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$2,650		\$0	\$2,650	\$0	\$0	
58122	clean gutters	\$0	\$0	\$150	\$0	\$0	\$150	\$0	\$0			
58122	Materials & Contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0			
58132	Mechanic Utility Costs	\$0	\$4,996		\$0	\$10,000		\$0	\$10,000	\$0	\$0	
58132	Plant Operating Costs	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0			
58142	Housing - 2 Cecil Street	\$0	\$2,880		\$0	\$5,760		\$0	\$5,760	\$0	\$0	
58142	Salary Sacrifice for Rental	\$0	\$0	\$5,760	\$0	\$0	\$5,760	\$0	\$0			
58162	Other Costs	\$0	\$2,880		\$0	\$5,000		\$0	\$5,000	\$0	\$0	
58162	Subscription - Online Safety Systems	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
58992	Less Recovered From Works		(\$426,891)	\$0		(\$972,487)		\$0	(\$972,487)	\$0	\$0	
58992	Plant Operating Costs Recovered	\$0	\$0	(\$972,487)	\$0	\$0	(\$972,487)	\$0	\$0			
Sub Total - PLANT OPERATIONS COSTS OPI/EXP		\$0	(\$25,230)	\$0	\$0	\$0	(\$14,137)	\$0	(\$14,137)	(\$19,707)	\$5,570	
OPERATING INCOME												
58003	Reimbursements	(\$2,880)	\$0	\$0	(\$5,760)	\$0		(\$5,760)	\$0	\$0	\$0	
58003	Employee Housing Rental	\$0	\$0	(\$5,760)	\$0	\$0	(\$5,760)	\$0	\$0			
58013	Fuel Rebates	(\$16,698)	\$0	\$0	(\$27,500)	\$0		(\$27,500)	\$0	\$0	\$0	
58013	Other Income	\$0	\$0	(\$27,500)	\$0	\$0	(\$27,500)	\$0	\$0			
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$19,578)	\$0	(\$33,260)	(\$33,260)	\$0	(\$33,260)	(\$33,260)	\$0	\$0	\$0	
Total - PLANT OPERATIONS COSTS		(\$19,578)	(\$25,230)	(\$33,260)	(\$33,260)	\$0	(\$47,397)	(\$33,260)	(\$14,137)	(\$19,707)	\$5,570	
MATERIALS AND STOCK												
OPERATING EXPENDITURE												
55032	Fuel & Oils Purchased	\$0	\$70,946	\$0	\$0	\$240,000		\$0	\$240,000	\$0	\$0	
55032	Purchases - Materials	\$0	\$0	\$240,000	\$0	\$0	\$240,000	\$0	\$0			
55042	Less Fuel & Oils Allocated	\$0	(\$70,946)	\$0	\$0	(\$240,000)		\$0	(\$240,000)	\$0	\$0	
55042	Allocations - Materials	\$0	\$0	(\$240,000)	\$0	\$0	(\$240,000)	\$0	\$0			
55062	Stock Variance	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
55062	Stock variances postings	\$0	\$0		\$0	\$0		\$0	\$0			
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SALARIES AND WAGES												
OPERATING EXPENDITURE												
54002	Gross Salaries & Wages	\$0	\$1,024,238	\$0	\$0	\$2,018,265		\$0	\$1,960,409	(\$57,856)	\$0	Reduction in Wages, to be paid as Workers Compensation Payments
54002	Total salaries and wages payable to all staff	\$0	\$0	\$2,018,265	\$0	\$0	\$1,960,409	\$0	\$0			
54012	Less Salaries Allocated	\$0	(\$1,024,238)	\$0	\$0	(\$2,018,265)		\$0	(\$1,960,409)	\$0	\$57,856	Increase in Workers Compensation Payments
54012	Less Allocated	\$0	\$0	(\$2,018,265)	\$0	\$0	(\$1,960,409)	\$0	\$0			
54022	Workers Compensation Payments	\$0	\$27,857		\$0	\$0		\$0	\$57,856	\$0	\$57,856	
54022	Workers Comp Payments	\$0	\$0	\$0	\$0	\$0	\$57,856	\$0	\$0			
Sub Total - SALARIES AND WAGES OPI/EXP		\$0	\$27,857	\$0	\$0	\$0	\$57,856	\$0	\$57,856	(\$57,856)	\$115,712	
OPERATING INCOME												
54003	Workers Compensation Reimbursements	(\$28,123)	\$0	\$0	\$0	\$0		(\$57,856)	\$0	(\$57,856)	\$0	Increase in reimbursements for workers compensation payments made
54003	Reimbursements	\$0	\$0	\$0	\$0	\$0	(\$57,856)	\$0	\$0			
Sub Total - SALARIES AND WAGES OP/INC		(\$28,123)	\$0	\$0	\$0	\$0	(\$57,856)	(\$57,856)	\$0	(\$57,856)	\$0	
Total - SALARIES AND WAGES		(\$28,123)	\$27,857	\$0	\$0	\$0	\$0	(\$57,856)	\$57,856	(\$115,712)	\$115,712	

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR ACTUALS 31 December 2017		Calculation Column	ADOPTED BUDGET 2017-2018		Calculation Column	PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
		Income	Expenditure		Income	Expenditure		Income	Expenditure	Favourable	Unfavourable	
60142	Insurances	\$0	\$5,675		\$0	\$6,826		\$0	\$5,675	(\$1,151)	\$0	Savings on insurance premiums
60142	Personal Accident Insurance	\$0	\$0	\$101	\$0	\$0	\$67	\$0	\$0			
60142	Management Liability Insurance	\$0	\$0	\$882	\$0	\$0	\$588	\$0	\$0			
60142	Cyber Liability Insurance	\$0	\$0	\$224	\$0	\$0	\$150	\$0	\$0			
60142	Public Liability Insurance	\$0	\$0	\$5,619	\$0	\$0	\$4,870	\$0	\$0			
60152	Mobile Phone Expenses	\$0	\$803		\$0	\$1,750		\$0	\$1,750	\$0	\$0	
60152	Telephone	\$0	\$0	\$1,750	\$0	\$0	\$1,750	\$0	\$0			
60162	Uniforms	\$0	\$0	\$0	\$0	\$1,240		\$0	\$1,240	\$0	\$0	
60162	Protective clothing	\$0	\$0	\$1,240	\$0	\$0	\$1,240	\$0	\$0			
60172	Other Minor Expenses	\$0	\$3,944	\$0	\$0	\$6,335		\$0	\$6,342	\$0	\$7	
60172	LG Professionals Membership	\$0	\$0	\$940	\$0	\$0	\$947	\$0	\$0			
60172	Review of Authorised Persons List	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
60172	Medical Preplacement costs	\$0	\$0	\$250	\$0	\$0	\$250	\$0	\$0			
60172	APRA Licence	\$0	\$0	\$145	\$0	\$0	\$145	\$0	\$0			
60202	IT Costs & Support	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
60202	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
60212	Telephone Mail & Reception	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
60212	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
60262	Records Management	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
60262	Administration Activity Costs	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
60272	Rostered Days Off	\$0	(\$168)	\$0	\$0	\$0		\$0	-\$168	(\$168)	\$0	
60272	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	(\$168)	\$0	\$0			
60292	Integrated Planning Costs	\$0	\$0	\$0	\$0	\$35,000		\$0	\$35,000	\$0	\$0	
60292	Strategic Community Plan	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
60292	Asset Management	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0			
60292	Workforce Plan Review	\$0	\$0	\$15,000	\$0	\$0	\$30,000	\$0	\$0			
60292	ICT strategy	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0			
60292	Corporate Business Plan	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0			
60252	Resource Sharing Expenses	\$0	\$3,181	\$0	\$0	\$6,000		\$0	\$6,000	\$0	\$0	
60252	Great Southern Regional Alliance	\$0	\$0	\$3,000	\$0	\$0	\$3,000					
60252	Great Southern Peer Support	\$0	\$0	\$3,000	\$0	\$0	\$3,000					
60992	Less Allocated To works	\$0	(\$78,188)	\$0	\$0	(\$354,992)		\$0	(\$354,992)	\$0	\$0	
60992	Administration Activity Costs	\$0	\$0	(\$354,992)	\$0	\$0	(\$354,992)	\$0	\$0			
Corporate & Community												
61262	Corporate & Community Salaries	\$0	\$91,946	\$0	\$0	\$330,540		\$0	\$313,019	(\$17,521)	\$0	Annual leave allocated to leave account
61262	Salaries & Wages - Corporate	\$0	\$0	\$330,540	\$0	\$0	\$313,019	\$0	\$0			
61002	Employee Leave	\$0	\$17,521	\$0	\$0	\$0		\$0	\$17,521	\$0	\$17,521	Annual leave allocated to leave account
61002	Salaries & Wages - Corporate Leave	\$0	\$0	\$0	\$0	\$0	\$17,521	\$0	\$0			
61012	Long Service Leave	\$0	\$0	\$0	\$0	\$8,798		\$0	\$8,798	\$0	\$0	
61012	Accruals - Long Service	\$0	\$0	\$8,798	\$0	\$0	\$8,798	\$0	\$0			
61022	Superannuation	\$0	\$13,854	\$0	\$0	\$47,670		\$0	\$37,000	(\$10,670)	\$0	Savings due to staff not taking up Council Co-Contribution super
61022	CCS Superannuation	\$0	\$0	\$47,670	\$0	\$0	\$37,000	\$0	\$0			
61032	Workers Compensation	\$0	\$8,351	\$0	\$0	\$8,351		\$0	\$8,351	\$0	\$0	
61032	Workers Compensation Insurance	\$0	\$0	\$8,351	\$0	\$0	\$8,351	\$0	\$0			
61042	Vehicle Costs	\$0	\$7,304	\$0	\$0	\$9,000		\$0	\$15,000	\$0	\$6,000	Additional operating costs for vehicles
61042	Plant Operating costs	\$0	\$0	\$9,000	\$0	\$0	\$15,000	\$0	\$0			
61062	Mobile Phone Costs	\$0	\$550	\$0	\$0	\$3,880		\$0	\$3,880	\$0	\$0	
61062	Salaries & Wages - Phone allowance	\$0	\$0	\$780	\$0	\$0	\$780	\$0	\$0			
61062	Telephone	\$0	\$0	\$3,100	\$0	\$0	\$3,100	\$0	\$0			
61072	Uniforms	\$0	\$150	\$0	\$0	\$1,840		\$0	\$1,840	\$0	\$0	
61072	Other Employee Costs	\$0	\$0	\$1,840	\$0	\$0	\$1,840	\$0	\$0			
61082	Training Costs	\$0	\$109	\$0	\$0	\$6,575		\$0	\$6,575	\$0	\$0	
61082	Accommodation & Meals	\$0	\$0	\$575	\$0	\$0	\$575	\$0	\$0			
61082	Conferences & Training	\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$0	\$0			
61092	9 Youngup Rd Building Maintenance	\$0	\$490	\$0	\$0	\$2,100		\$0	\$2,100	\$0	\$0	
61092	Materials	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$0	\$0			
61092	Sepic System service	\$0	\$0	\$500	\$0	\$0	\$500	\$0	\$0			
61092	Air Conditioner servicing	\$0	\$0	\$300	\$0	\$0	\$300	\$0	\$0			
61102	9 Youngup Rd Building Operations	\$0	\$0	\$0	\$0	\$8,417		\$0	\$8,417	\$0	\$0	
61102	Emergency Services Levy	\$0	\$0	\$75	\$0	\$0	\$75					
61102	Materials & Contracts	\$0	\$0	\$500	\$0	\$0	\$500					
61102	Water	\$0	\$0	\$1,800	\$0	\$0	\$1,800					
61102	Asset Depreciation	\$0	\$0	\$5,090	\$0	\$0	\$5,090					
61102	Property Insurance	\$0	\$0	\$952	\$0	\$0	\$952					
61112	Other Minor Costs	\$0	\$0	\$0	\$0	\$6,000		\$0	\$6,000	\$0	\$0	
61112	Relocation Costs	\$0	\$0	\$3,500	\$0	\$0	\$3,500	\$0	\$0			
61112	Materials & contracts	\$0	\$0	\$2,500	\$0	\$0	\$2,500	\$0	\$0			
61122	Insurance	\$0	\$4,847	\$0	\$0	\$3,698		\$0	\$4,847	\$0	\$1,149	Additional insurance premiums
61122	Personal Accident Insurance	\$0	\$0	\$108	\$0	\$0	\$141	\$0	\$0			
61122	Management Liability Insurance	\$0	\$0	\$944	\$0	\$0	\$1,238	\$0	\$0			
61122	Cyber Liability Insurance	\$0	\$0	\$241	\$0	\$0	\$314	\$0	\$0			
61122	Public Liability Insurance	\$0	\$0	\$2,405	\$0	\$0	\$3,154	\$0	\$0			
61222	Rostered Days Off	\$0	\$197	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
61222	Salaries & Wages	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
61232	Housing	\$0	\$4,320	\$0	\$0	\$8,640		\$0	\$8,640	\$0	\$0	
61232	Rental - DCEO	\$0	\$0	\$8,640	\$0	\$0	\$8,640	\$0	\$0			
61272	Human Resource Costs	\$0	\$700	\$0	\$0	\$10,000		\$0	\$10,000	\$0	\$0	
61272	Recruitment Expenses	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0			
61992	Less Allocated To Services	\$0	(\$144,633)	\$0	\$0	(\$436,869)		\$0	(\$436,869)	\$0	\$0	
61992	Administration Activity Costs	\$0	\$0	(\$436,869)	\$0	\$0	(\$436,869)	\$0	\$0			
Finance Overheads												
63202	Finance Salaries	\$0	\$65,802	\$0	\$0	\$142,116		\$0	\$137,166	(\$4,950)	\$0	Annual leave allocated to leave account
63202	Salaries & Wages	\$0	\$0	\$142,116	\$0	\$0	\$137,166	\$0	\$0			
63002	Employee Leave	\$0	\$3,023	\$0	\$0	\$0		\$0	\$4,950	\$0	\$4,950	Annual leave allocated to leave account
63002	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$4,950	\$0	\$0			
63012	Long Service Leave	\$0	\$0	\$0	\$0	\$3,432		\$0	\$3,432	\$0	\$0	
63012	Accruals	\$0	\$0	\$3,432	\$0	\$0	\$3,432	\$0	\$0			
63022	Superannuation	\$0	\$8,436	\$0	\$0	\$20,334		\$0	\$20,334	\$0	\$0	
63022	Finance Superannuation	\$0	\$0	\$20,334	\$0	\$0	\$20,334	\$0	\$0			
63032	Workers Compensation	\$0	\$3,783	\$0	\$0	\$3,783		\$0	\$3,783	\$0	\$0	
63032	Workers Compensation Insurance	\$0	\$0	\$3,783	\$0	\$0	\$3,783	\$0	\$0			
63062	Uniforms	\$0	\$647	\$0	\$0	\$880		\$0	\$880	\$0	\$0	
63062	Other Employee Costs	\$0	\$0	\$880	\$0	\$0	\$880	\$0	\$0			
63072	Training Costs	\$0	\$2,929	\$0	\$0	\$4,500		\$0	\$4,500	\$0	\$0	
63072	Finance Training	\$0	\$0	\$1,000	\$0	\$0	\$1,000					
63072	Conferences & Training	\$0	\$0	\$3,500	\$0	\$0	\$3,500					
63102	Insurance	\$0	\$3,356	\$0	\$0	\$3,355		\$0	\$3,355	\$0	\$0	
63102	Personal Accident Insurance	\$0	\$0	\$67	\$0	\$0	\$67					
63102	Management Liability Insurance	\$0	\$0	\$588	\$0	\$0	\$588					
63102	Fidelity Guarantee Insurance	\$0	\$0	\$1,052	\$0	\$0	\$1,052					
63102	Cyber Liability Insurance	\$0	\$0	\$150	\$0	\$0	\$150					
63102	Public Liability Insurance	\$0	\$0	\$1,498	\$0	\$0	\$1,498					
63222	Rostered Days Off	\$0	(\$725)	\$0	\$0	\$0		\$0	(\$725)	(\$725)	\$0	
63222	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	(\$725)					
63992	Less Allocated To Services	\$0	(\$87,975)	\$0	\$0	(\$178,400)		\$0	(\$178,400)	\$0	\$0	
63992	Administration Activity Costs	\$0	\$0	(\$178,400)	\$0	\$0	(\$178,400)					
Sub Total - ADMINISTRATION OI/EXP		\$0	\$162,103	\$61,140	\$0	\$61,140	\$80,647	\$0	\$80,647	(\$51,507)	\$71,014	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON		
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
OPERATING INCOME												
59003	Licensing Services	(\$11,243)	\$0	\$0	(\$21,500)	\$0		(\$21,500)	\$0	\$0	\$0	
59003	Commissions	\$0	\$0	(\$21,500)	\$0	\$0	(\$21,500)					
60003	Reimbursements	(\$14,680)	\$0	\$0	(\$18,740)	\$0		(\$30,750)	\$0	(\$12,010)	\$0	Parenting payment reimbursement not anticipated
60003	Parenting Payment Reimbursement	\$0	\$0	\$0	\$0	\$0	(\$12,510)					
60003	Employee Housing Rental CEO & DCEO	\$0	\$0	(\$18,240)	\$0	\$0	(\$18,240)					
Sub Total - ADMINISTRATION OP/INC		(\$25,923)	\$0	(\$40,240)	(\$40,240)	\$0	(\$52,519)	(\$52,519)	\$0	(\$12,279)	\$0	
Total - ADMINISTRATION		(\$25,923)	\$162,103	\$20,900	(\$40,240)	\$61,140	\$28,128	(\$52,519)	\$80,647	(\$63,786)	\$71,014	
UNCLASSIFIED												
OPERATING EXPENDITURE												
62022	Donations & Grants	\$0	\$2,180	\$0	\$0	\$4,180		\$0	\$4,180	\$0	\$0	
62022	Ongerup Primary School End of Year Awards	\$0	\$0	\$50	\$0	\$0	\$50					
62022	Gnp DHS Dux Award	\$0	\$0	\$80	\$0	\$0	\$80					
62022	Miscellaneous allocation for donations	\$0	\$0	\$2,000	\$0	\$0	\$2,000					
62022	Donation to Southern Agcare	\$0	\$0	\$2,000	\$0	\$0	\$2,000					
62022	Borden Primary School Annual Citizenship Award	\$0	\$0	\$50	\$0	\$0	\$50					
62042	Other Minor Expenses	\$0	\$1	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
62042	BAS Roundings	\$0	\$0	\$0	\$0	\$0						
Sub Total - UNCLASSIFIED OI/EXP		\$0	\$2,181	\$4,180	\$0	\$4,180	\$4,180	\$0	\$4,180	\$0	\$0	
OPERATING INCOME												
62003	Insurance Claims Reimbursed	(\$14,150)	\$0	\$0	(\$10,760)	\$0		(\$14,148)	\$0	(\$3,388)	\$0	Insurance claim reimbursements not anticipated
62003	Insurance Claim reimbursements	\$0	\$0	\$0	\$0	\$0	(\$3,388)					
62003	Scheme Member dividend	\$0	\$0	(\$10,760)	\$0	\$0	(\$10,760)	\$0	\$0			
62003	Good Driver Rebate	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
Sub Total - UNCLASSIFIED OI/INC		(\$14,150)	\$0	(\$10,760)	(\$10,760)	\$0	(\$14,148)	(\$14,148)	\$0	(\$3,388)	\$0	
Total - UNCLASSIFIED		(\$14,150)	\$2,181	(\$6,580)	(\$10,760)	\$4,180	(\$9,968)	(\$14,148)	\$4,180	(\$3,388)	\$0	
Total - OTHER PROPERTY AND SERVICES												
		(\$108,372)	\$318,547	\$24,316	(\$108,330)	\$132,646	(\$17,029)	(\$181,853)	\$164,824	(\$239,848)	\$198,503	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type of Activities Within The Programme

G/L		Income		Expenditure		Column		Income		Expenditure		Column		Income		Expenditure		Favourable		Unfavourable	
TRANSFERS TO/FROM RESERVES																					
EXPENDITURE																					
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$3,649	\$0	\$0	\$516,057			\$0	\$430,388											Reduction in Transfers to Reserve due to adjustment in Brought Forward Suplus, Loss of Grant revenue
95001	Interest on Reserve Accounts	\$0	\$0	\$27,000	\$0	\$0	\$27,000	\$0	\$0	\$0	\$0										
95001	Tfr to Land Development Reserve	\$0	\$0	\$63,557	\$0	\$0	\$63,557	\$0	\$0	\$0	\$0										
95001	Tfr to Ongerup Effluent System Reserve	\$0	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0										
95001	Tfr to Swimming Pool Reserve (Asset Replacement Prov)	\$0	\$0	\$56,000	\$0	\$0	\$56,000	\$0	\$0	\$0	\$0										
95001	Tfr to Plant Reserve	\$0	\$0	\$210,000	\$0	\$0	\$144,331	\$0	\$0	\$0	\$0										
95001	Tfr to Computer Equipment Reserve	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0										
95001	Tfr to Gnp Liquid Waste Facility Reserve	\$0	\$0	\$9,500	\$0	\$0	\$9,500	\$0	\$0	\$0	\$0										
95001	Tfr to LSL Reserve	\$0	\$0	\$60,000	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0										
95001	Tfr to Future Fund Reserve	\$0	\$0	\$50,000	\$0	\$0	\$50,000														
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$3,649	\$516,057	\$0	\$516,057	\$430,388		\$0	\$430,388											
INCOME																					
95002	Transfer from Reserve Fund	\$0	\$0	\$0	(\$507,588)	\$0			(\$507,588)	\$0	\$0										
95002	Transfer from Ongerup Effluent Reserve	\$0	\$0	(\$80,000)	\$0	\$0	(\$80,000)		\$0	\$0											
95002	Transfer from Land Dev & Build Maint Reserve - Land Development Costs - Landmark Land, Cuneo Way, LandCorp	\$0	\$0	(\$427,588)	\$0	\$0	(\$427,588)		\$0	\$0											
95002	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0			\$0	\$0											
Total - TRANSFER FROM OTHER COUNCIL FUNDS		\$0	\$0	(\$507,588)	(\$507,588)	\$0	(\$507,588)		(\$507,588)	(\$507,588)	\$0	\$0									
Total - FUND TRANSFER		\$0	\$3,649	\$8,469	(\$507,588)	\$516,057	(\$77,200)		(\$507,588)	\$430,388											
000000 (Surplus) / Deficit - Carried Forward																					
Sub Total - SURPLUS C/FWD		(\$1,552,914)	\$0	(\$1,648,384)	(\$1,648,384)	\$0	(\$1,552,914)		(\$1,552,914)	\$0	\$0	\$95,470									Reduction in Closing surplus from overstated recoup for Disaster Recovery Costs
Total - SURPLUS		(\$1,552,914)	\$0	(\$1,648,384)	(\$1,648,384)	\$0	(\$1,552,914)		(\$1,552,914)	\$0	\$0	\$95,470									
LONG TERM LOANS																					
Sub Total - LOAN ADVANCES		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0											
INCOME																					
80005	New Loans	\$0	\$0	\$0	\$0	\$0			(\$1,000,000)	\$0	(\$1,000,000)	\$0									Short Term Loan to assist with cash flow
80005	Short Term Financing Loan for Cash Flow	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)		\$0	\$0											
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0	\$0	(\$1,000,000)		(\$1,000,000)	\$0	(\$1,000,000)	\$0									
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0	\$0	(\$1,000,000)		(\$1,000,000)	\$0	(\$1,000,000)	\$0									
LIABILITY LOANS																					
EXPENDITURE																					
80004	Principal On Loans	\$0	\$80,627	\$0	\$0	\$163,109	\$0		\$0	\$1,163,109											Repayment of Short Term Loan from WANDRRA Funding
80004	Principal On Loans - Loan 270	\$0	\$0	\$13,092	\$0	\$0	\$13,092		\$0	\$0											
80004	Principal On Loans - Loan 273	\$0	\$0	\$15,153	\$0	\$0	\$15,153		\$0	\$0											
80004	Principal On Loans - Loan 275	\$0	\$0	\$18,244	\$0	\$0	\$18,244		\$0	\$0											
80004	Principal On Loans - Loan 276	\$0	\$0	\$8,108	\$0	\$0	\$8,108		\$0	\$0											
80004	Principal On Loans - Loan 277	\$0	\$0	\$77,332	\$0	\$0	\$77,332		\$0	\$0											
80004	Principal On Loans - Loan 278	\$0	\$0	\$15,742	\$0	\$0	\$15,742		\$0	\$0											
80004	Principal On Loans - Loan 279	\$0	\$0	\$15,438	\$0	\$0	\$15,438		\$0	\$0											
80004	Principal on Short Term Financing Loan	\$0	\$0	\$0	\$0	\$0	\$1,000,000														
Sub Total - LOAN REPAYMENTS		\$0	\$80,627	\$163,109	\$0	\$163,109	\$1,163,109		\$0	\$1,163,109											
INCOME																					
80015	Principal Repaid - Self Supporting Loans	\$0	\$0	\$0	(\$26,352)	\$0			(\$26,352)	\$0	\$0	\$0									
80015	Principal On Loans - Loan 275	\$0	\$0	(\$18,244)	\$0	\$0	(\$18,244)		\$0	\$0											
80015	Principal On Loans - Loan 276	\$0	\$0	(\$8,108)	\$0	\$0	(\$8,108)		\$0	\$0											
Sub Total - LOANS RAISED		\$0	\$0	(\$26,352)	(\$26,352)	\$0	(\$26,352)		(\$26,352)	\$0	\$0	\$0									
Total - NON CURRENT LIABILITIES		\$0	\$80,627	\$136,757	(\$26,352)	\$163,109	\$1,136,757		(\$26,352)	\$1,163,109											
000000 Depreciation Written Back																					
000000	Depreciation Written Back	\$0	(\$1,479,925)	(\$2,480,475)	\$0	(\$2,480,475)	(\$2,970,048)		\$0	(\$2,970,048)											Additional depreciation written back
000000	Book Value of Assets Sold Written Back	\$0	\$0	(\$142,000)	\$0	(\$142,000)	(\$142,000)		\$0	(\$142,000)											
000000	Profit/Loss on Sale of Asset Written Back	\$0	(\$11,025)	\$0	\$0	\$0	(\$11,025)		\$0	(\$11,025)											Loss on Asset sales written back
000000	Long Service Leave - Non Cash	\$0	\$0	(\$47,144)	\$0	(\$47,144)	(\$47,144)		\$0	(\$47,144)											
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0			\$0	\$0											
Sub Total - DEPRECIATION WRITTEN BACK		\$0	(\$1,490,950)	(\$2,669,619)	\$0	(\$2,669,619)	(\$3,170,217)		\$0	(\$3,170,217)											
Total - DEPRECIATION		\$0	(\$1,490,950)	(\$2,669,619)	\$0	(\$2,669,619)	(\$3,170,217)		\$0	(\$3,170,217)											

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable	
	FURNITURE & EQUIPMENT											
	GOVERNANCE											
	EXPENDITURE											
03004	Furniture & Equipment Council Chambers	\$0	\$2,386	\$0	\$0	\$2,400		\$0	\$2,400	\$0	\$0	
03004	Council chamber furniture	\$0	\$0	\$2,400	\$0	\$0	\$2,400					
	Sub Total - CAPITAL WORKS	\$0	\$2,386	\$2,400	\$0	\$2,400	\$2,400	\$0	\$2,400	\$0	\$0	
	Total - GOVERNANCE	\$0	\$2,386	\$2,400	\$0	\$2,400	\$2,400	\$0	\$2,400	\$0	\$0	
	FURNITURE & EQUIPMENT											
	HEALTH											
	EXPENDITURE											
14014	Health Computer Equip & Software	\$0	\$12,608	\$0	\$0	\$25,000		\$0	\$20,000	(\$5,000)	\$0	Full budget allocation not required
14014	computer & software & link to Admin server	\$0	\$0	\$25,000	\$0	\$0	\$20,000					
	Sub Total - CAPITAL WORKS	\$0	\$12,608	\$25,000	\$0	\$25,000	\$20,000	\$0	\$20,000	(\$5,000)	\$0	
	Total - HEALTH	\$0	\$12,608	\$25,000	\$0	\$25,000	\$20,000	\$0	\$20,000	(\$5,000)	\$0	
	FURNITURE AND EQUIPMENT											
	RECREATION AND CULTURE											
	EXPENDITURE											
32104	Swimming Pool Furniture & Equipment	\$0	\$0		\$0	\$3,500		\$0	\$3,500	\$0	\$0	
32104	Mens Shed contribution to refurbish furniture at old pool, including cantelever umbrellas x 6	\$0	\$0	\$3,500	\$0	\$0	\$3,500					
	Sub Total - CAPITAL WORKS	\$0	\$0	\$3,500	\$0	\$3,500	\$3,500	\$0	\$3,500	\$0	\$0	
	Total - RECREATION & CULTURE	\$0	\$0	\$3,500	\$0	\$3,500	\$3,500	\$0	\$3,500	\$0	\$0	
	Total - FURNITURE AND EQUIPMENT	\$0	\$14,995	\$30,900	\$0	\$30,900	\$25,900	\$0	\$25,900	(\$5,000)	\$0	

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	31 December 2017		Calculation	2017-2018		Calculation	30 JUNE 2018		Variance	
		Income	Expenditure		Income	Expenditure		Income	Expenditure	Favourable	Unfavourable
	LAND AND BUILDINGS										
	HEALTH										
	EXPENDITURE										
14004	25 McDonald St Building Capital Expenses	\$0	\$0	\$0	\$0	\$5,132		\$0	\$5,132	\$0	\$0
14004	Asset Management Renewals			\$3,132	\$0	\$0	\$3,132				
14004	Replace Flooring	\$0	\$0	\$2,000	\$0	\$0	\$2,000				
14024	32 McDonald St Building Capital Expenses			\$0	\$0	\$0		\$0	\$7,500	\$0	\$7,500
14024	Replace Ceiling			\$0	\$0	\$0	\$7,500	\$0	\$0		
	Sub Total - CAPITAL WORKS	\$0	\$0	\$5,132	\$0	\$5,132	\$12,632	\$0	\$12,632	\$0	\$7,500
	TOTAL - HEALTH	\$0	\$0	\$5,132	\$0	\$5,132	\$12,632	\$0	\$12,632	\$0	\$7,500
	LAND AND BUILDINGS HOUSING										
	EXPENDITURE										
23034	4 Grocock Street Renewals	\$0	\$0		\$0	\$12,000		\$0	\$12,000	\$0	\$0
23034	Replace carpet Flooring	\$0	\$0	\$12,000	\$0	\$0	\$12,000				
23034	Replace guttering	\$0	\$0	\$0	\$0	\$0		\$0	\$0		
57014	Renew ensuite bathroom	\$0	\$0	\$0	\$0	\$0					
	Sub Total - CAPITAL WORKS	\$0	\$0	\$12,000	\$0	\$12,000	\$12,000	\$0	\$12,000	\$0	\$0
	Total - HOUSING	\$0	\$0	\$12,000	\$0	\$12,000	\$12,000	\$0	\$12,000	\$0	\$0
	LAND AND BUILDINGS COMMUNITY AMENITIES										
	EXPENDITURE										
29004	Purchase of Land	\$0	\$67,914	\$0	\$0	\$115,000		\$0	\$115,000	\$0	\$0
29004	Contrib - Landcorp Development of old School Oval	\$0	\$0	\$65,000	\$0	\$0	\$65,000				
29004	Purchase vacant lots abandoned - Bell St	\$0	\$0	\$5,000	\$0	\$0	\$5,000				
29004	Conversion of Crown Reserve to Freehold Title (Old Ong Police Station)	\$0	\$0	\$15,000	\$0	\$0	\$15,000				
29004	Materials - Conversion of land to Freehold title (CEO & Mechanics Houses)	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	\$0		
29024	Land Development	\$0	\$17,422	\$0	\$0	\$312,588		\$0	\$312,588	\$0	\$0
29024	Contribution to Landcorp - Industrial Land Dev			\$37,800	\$0	\$0	\$37,800				
29024	Materials	\$0	\$0	\$274,788	\$0	\$0	\$274,788	\$0	\$0		
	Sub Total - CAPITAL WORKS	\$0	\$85,336	\$427,588	\$0	\$427,588	\$427,588	\$0	\$427,588	\$0	\$0
	Total - COMMUNITY AMENITIES	\$0	\$85,336	\$427,588	\$0	\$427,588	\$427,588	\$0	\$427,588	\$0	\$0
	LAND AND BUILDINGS RECREATION AND CULTURE										
	EXPENDITURE										
32004	Swimming Pool Construction	\$0	\$4,886	\$0	\$0	\$6,000		\$0	\$4,668	(\$1,332)	\$0
32004	Fix drainage issues	\$0	\$0	\$5,000	\$0	\$0	\$3,668				
32004	Storage Shed	\$0	\$0	\$1,000	\$0	\$0	\$1,000				
31004	Yougenup Community Centre	\$0	\$0	\$0	\$0	\$1,260		\$0	\$1,260	\$0	\$0
31004	Blinds for Conference Room	\$0	\$0	\$1,260	\$0	\$0	\$1,260				
31024	Gnp Town Hall Capital	\$0	\$0	\$0	\$0	\$595		\$0	\$595	\$0	\$0
31024	All Areas - Replace Incandescent Light Fittings	\$0	\$0	\$595	\$0	\$0	\$595				
32024	Old Swimming Pool Redevelopment	\$0	\$306		\$0	\$30,000		\$0	\$15,000	(\$15,000)	\$0
32024	Redevelopment of site - facilitation of consultation/works	\$0	\$0	\$30,000	\$0	\$0	\$15,000				
33214	Gnowangerup Bowling Club Capital	\$0	\$0	\$124	\$0	\$124		\$0	\$124	\$0	\$0
33214	Asset Management Renewals	\$0	\$0	\$124	\$0	\$0	\$124				
33114	Gnowangerup Sporting Complex	\$0	\$0	\$0	\$0	\$9,240		\$0	\$9,240	\$0	\$0
33114	Asset Management Renewals			\$240	\$0	\$0	\$240				
33114	Replace Flooring damaged by water	\$0	\$0	\$9,000	\$0	\$0	\$9,000				
	Sub Total - CAPITAL WORKS	\$0	\$5,192	\$47,219	\$0	\$47,219	\$30,887	\$0	\$30,887	(\$16,332)	\$0
	Total - RECREATION AND CULTURE	\$0	\$5,192	\$47,219	\$0	\$47,219	\$30,887	\$0	\$30,887	(\$16,332)	\$0
	LAND AND BUILDINGS TRANSPORT										
	EXPENDITURE										
39044	Ongerup Works Depot Capital	\$0	\$17,500	\$0	\$0	\$17,600		\$0	\$17,500	(\$100)	\$0
39044	New Bunded Fuel Tank	\$0	\$0	\$17,600	\$0	\$0	\$17,500				
	Sub Total - CAPITAL WORKS	\$0	\$17,500	\$17,600	\$0	\$17,600	\$17,500	\$0	\$17,500	(\$100)	\$0
	Total - TRANSPORT	\$0	\$17,500	\$17,600	\$0	\$17,600	\$17,500	\$0	\$17,500	(\$100)	\$0
	OTHER PROPERTY AND SERVICES										
	EXPENDITURE										
59040	Administration Centre Building Capital	\$0	\$0	\$0	\$0	\$40,000		\$0	\$40,000	\$0	\$0
59040	Solar Panels	\$0	\$0	\$40,000	\$0	\$0	\$40,000				
	Sub Total - CAPITAL WORKS	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$0
	Total - OTHER PROPERTY AND SERVICES	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000	\$0	\$40,000	\$0	\$0
	Total - LAND AND BUILDINGS	\$0	\$108,028	\$549,539	\$0	\$549,539	\$540,607	\$0	\$540,607	(\$16,432)	\$7,500

Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR ACTUALS 31 December 2017			ADOPTED BUDGET 2017-2018			PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON
		Income	Expenditure	Column	Income	Expenditure	Column	Income	Expenditure	Favourable	Unfavourable	
PLANT AND EQUIPMENT TRANSPORT												
EXPENDITURE												
40364	Purchase Construction Tip Truck GN.007	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
40364	Replace construction Tip Truck GN007	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
40184	Purchase Tip Truck GN.0038	\$0	\$0		\$0	\$52,000		\$0	\$52,000	\$0	\$0	
40184	Replace Tip Truck GN.0038			\$52,000	\$0	\$0	\$52,000	\$0	\$0			
40464	Minor Plant Purchases	\$0	\$2,718		\$0	\$20,000		\$0	\$7,920	(\$12,080)	\$0	Reduction in allocation - offset by increase in GL #40474
40464	Replace minor plant items	\$0	\$0	\$20,000	\$0	\$0	\$7,920	\$0	\$0			
40084	Purchase of Utility (GN.010)	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
40084	Replacement Utility	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
40194	Purchase of Utility (GN.0036)	\$0	\$36,598		\$0	\$38,000		\$0	\$36,598	(\$1,402)	\$0	Savings made on purchase price
40194	Replacement Utility GN.0036	\$0	\$0	\$38,000	\$0	\$0	\$36,598	\$0	\$0			
40414	Purchase of Utility (GN.0051)	\$0	\$36,598		\$0	\$38,000		\$0	\$36,598	(\$1,402)	\$0	Savings made on purchase price
40414	Replacement Utility GN.0051	\$0	\$0	\$38,000	\$0	\$0	\$36,598	\$0	\$0			
40354	Purchase of Utility GN.003	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
40354	Replacement Utility	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
40374	Purchase of Utility GN.0016	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
40374	Replacement Utility GN.0016	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
40034	Purchase of Utility GN.0046	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
40034	Purchase of new Utility GN0.0046	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
40474	Purchase Skid Steer Loader	\$0	\$180,979		\$0	\$185,000		\$0	\$197,080	\$0	\$12,080	Additional costs - offset by reduction to GL #40464
40474	Purchase new skid steer loader	\$0	\$0	\$185,000	\$0	\$0	\$197,080	\$0	\$0			
40484	Purchase Trailer for SSL Attachments	\$0	\$0		\$0	\$25,000		\$0	\$0	(\$25,000)	\$0	Savings, as trailer not being purchased
40484	Purchase new SSL Trailer for Attachments	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$256,892	\$358,000	\$0	\$358,000	\$330,196	\$0	\$330,196	(\$39,884)	\$12,080	
Total - TRANSPORT		\$0	\$256,892	\$358,000	\$0	\$358,000	\$330,196	\$0	\$330,196	(\$39,884)	\$12,080	
Total - PLANT AND EQUIPMENT		\$0	\$256,892	\$358,000	\$0	\$358,000	\$330,196	\$0	\$330,196	(\$39,884)	\$12,080	

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

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Shire of Gnowangerup

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

Shire of Gnowangerup		CURRENT YEAR ACTUALS 31 December 2017		ADOPTED BUDGET 2017-2018		PROJECTION 30 JUNE 2018		PROJECTED VARIANCE		VARIANCE REASON			
G/L	JOB	Income	Expenditure	Calculation Column	Income	Expenditure	Calculation Column	Income	Expenditure	Favourable	Unfavourable		
FOOTPATHS													
38304	PC01	Footpath Construction/Renewal	\$0	\$0	\$0	\$5,000		\$0	\$5,000	\$0	\$0		
38304	PC01	Salaries & Wages	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0				
38304	PC01	Materials	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$0				
38304	PC01	Overheads	\$0	\$0	\$800	\$0	\$800	\$0	\$0				
38304	PC01	Plant Operating costs	\$0	\$0	\$700	\$0	\$700	\$0	\$0				
Sub Total - CAPITAL WORKS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - TRANSPORT - FOOTPATHS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - FOOTPATH ASSETS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
AIRPORT													
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$5,000		\$0	\$5,000	\$0	\$0		
43004		Materials - Line marking	\$0	\$0	\$5,000	\$0	\$0	\$5,000					
Sub Total - CAPITAL WORKS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - TRANSPORT - AERODROMES			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - AERODROME ASSETS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
DRAINAGE													
38404		Drainage Renewals	\$0	\$0	\$0	\$5,000		\$0	\$5,000	\$0	\$0		
38404		Materials	\$0	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0			
Sub Total - CAPITAL WORKS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - TRANSPORT - DRAINAGE			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
Total - DRAINAGE ASSETS			\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	
SEWERAGE													
26014		Ongerup Waste Water Ponds	\$0	\$33,532	\$0	\$0	\$100,000		\$0	\$50,000	(\$50,000)	\$0	Savings due to costs being lower than anticipated
26014		Replacement of Waste Water Infrastructure Assets	\$0	\$0	\$100,000	\$0	\$0	\$50,000	\$0	\$0			
Sub Total - CAPITAL WORKS			\$0	\$33,532	\$100,000	\$0	\$100,000	\$50,000	\$0	\$50,000	(\$50,000)	\$0	
Total - COMMUNITY AMENITIES - SEWERAGE			\$0	\$33,532	\$100,000	\$0	\$100,000	\$50,000	\$0	\$50,000	(\$50,000)	\$0	
Total - SEWERAGE ASSETS			\$0	\$33,532	\$100,000	\$0	\$100,000	\$50,000	\$0	\$50,000	(\$50,000)	\$0	
PARKS & OVALS													
33174		Community Park Capital	\$0	\$4,700		\$0	\$5,900		\$0	\$4,700	(\$1,200)	\$0	Savings in material costs
33174		Replace Shade Sail Cloth x 2			\$4,400	\$0	\$0	\$4,300					
33174		Replace bent pole		\$0	\$1,500	\$0	\$0	\$400					
Sub Total - CAPITAL WORKS			\$0	\$4,700	\$5,900	\$0	\$5,900	\$4,700	\$0	\$4,700	(\$1,200)	\$0	
Total - PARKS & OVALS			\$0	\$4,700	\$5,900	\$0	\$5,900	\$4,700	\$0	\$4,700	(\$1,200)	\$0	
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			\$0	\$4,700	\$5,900	\$0	\$5,900	\$4,700	\$0	\$4,700	(\$1,200)	\$0	
OTHER INFRASTRUCTURE													
46014		Street Banners & Banner Poles	\$0	\$0		\$0	\$3,000		\$0	\$3,000	\$0	\$0	
46014		Replace Banners			\$3,000	\$0	\$0	\$3,000					
Sub Total - CAPITAL WORKS			\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$0	
Total - ECONOMIC SERVICES			\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$0	
Total - INFRASTRUCTURE ASSETS - OTHER			\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0	\$0	
GRAND TOTALS			(\$8,091,415)	\$5,176,537	\$0	(\$14,167,428)	\$14,167,428	\$0	(\$13,592,328)	\$13,592,328	(\$3,552,500)	\$3,552,500	

17. CONFIDENTIAL ITEMS

PROCEDURAL MOTION

0218. That Council:

Close the meeting to members of the public to discuss items 17.1 and 17.2 as the items are considered confidential pursuant, respectively, to Section 5.23(c) of the Local Government Act 1995 as the matter relates to a contract which is being entered into.

17.1	AWARDING OF TENDER RFT-08-2017 CUNEO CLOSE SUBDIVISION
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM
Date of Report:	14 th February 2018
Business Unit:	Infrastructure
Officer:	Yvette Wheatcroft - Manager of Works Phil Shephard – Planning Officer
Disclosure of Interest:	Nil

17.2	AWARDING OF LEASE TO COMMUNITY GROUP TO CROP PORTION OF CROWN RESERVE 11486 AND PORTION OF CROWN RESERVE 28654
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM
Date of Report:	14 th February 2018
Business Unit:	Corporate Services & Community Development
Officer:	Vin Fordham Lamont – Deputy Chief Executive Officer
Disclosure of Interest:	Nil

PROCEDURAL MOTION

0218. That Council:

Reopen the meeting to members of the public

OTHER BUSINESS AND CLOSING PROCEDURES

18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

20. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the 28th March 2018.

21. CLOSURE

The Shire President thanked council and staff for their time and declared the meeting closed at _____ pm.