

# SHIRE OF BROOMEHILL-TAMBELLUP

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2017

### TABLE OF CONTENTS

Statement of Financial Activity

- by Nature or Type

- by Reporting Program

Balance Sheet

Note 1 (a) Nature or Type Classifications

(b) Reporting Program Classifications (Function / Activity)

Note 2 Report on Significant Variances

Note 3 Graphical Representation

Note 4 Net Current Funding Position

Note 5 Cash and Investments

Note 6 Receivables

Note 7 Budget Amendments

Note 8 Grants and Contributions

Note 9 Cash Backed Reserves

Note 10 Profit/Loss on Disposal of Assets

Note 11 Operating Revenue and Expense

Note 12 Capital Disposals and Acquisitions

Note 13 Trust

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 31 August 2017**

Note	Adopted Budget 2017/18	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
<b>Operating Revenues</b>						
	2,322,100	2,322,100	2,322,449.86	350	0.0%	
	4,614,400	281,891	236,638.47	(45,253)	(19.1%)	▼
10	2,000	0	0.00	0		
	280,700	80,062	82,747.28	2,685	3.2%	
	0	0	0.00	0		
	56,800	5,900	3,284.70	(2,615)	(79.6%)	
	83,000	60,298	63,470.26	3,172	5.0%	
<b>Total</b>	<b>7,359,000</b>	<b>2,750,251</b>	<b>2,708,590.57</b>	<b>(41,660)</b>		
<b>Operating Expense</b>						
	(1,913,800)	(309,366)	(308,917.74)	448	0.1%	
	(5,258,000)	(190,562)	(234,557.89)	(43,996)	(18.8%)	▲
	(177,900)	(24,837)	(15,351.12)	9,486	61.8%	
	(1,114,000)	(185,638)	0.00	185,638	100.0%	▼
	(54,300)	(23,550)	(26,534.42)	(2,984)	(11.2%)	
	(174,000)	(125,700)	(115,885.30)	9,815	8.5%	
10	(125,700)	0	0.00	0		
	(78,600)	(20,690)	(18,061.27)	2,629	14.6%	
<b>Total</b>	<b>(8,896,300)</b>	<b>(880,343)</b>	<b>(719,307.74)</b>	<b>161,035</b>		
<b>Funding Balance Adjustment</b>						
	1,114,000	185,638	0.00	(185,638)	(100.0%)	▼
10	123,700	0	0.00	0	0.0%	
	0	0	0.00	0	0.0%	
<b>Net Operating</b>	<b>(299,600)</b>	<b>2,055,546</b>	<b>1,989,282.83</b>	<b>(66,263)</b>		
<b>Capital Revenues</b>						
8	3,704,800	423,000	425,850.00	2,850	0.7%	
10	980,000	0	0.00	0	0.0%	
12	0	0	0.00	0	0.0%	
9	977,400	0	0.00	0	0.0%	
<b>Total</b>	<b>5,662,200</b>	<b>423,000</b>	<b>425,850.00</b>	<b>2,850</b>		
<b>Capital Expenses</b>						
	0	0	0.00	0	0.0%	
12	(977,500)	(665,000)	(856,985.44)	(191,985)	(22.4%)	▲
12	(1,538,000)	0	(180.00)	(180)	0.0%	
12	0	0	0.00	0	0.0%	
12	(3,030,400)	(102,000)	(101,730.02)	270	0.3%	
12	(295,000)	0	(2,424.10)	(2,424)	0.0%	
12	(82,300)	(19,000)	(19,018.48)	(18)	0.0%	
9	(734,200)	0	0.00	0	0.0%	
<b>Total</b>	<b>(6,657,400)</b>	<b>(786,000)</b>	<b>(980,338.04)</b>	<b>(194,338)</b>		
<b>Net Capital</b>	<b>(995,200)</b>	<b>(363,000)</b>	<b>(554,488.04)</b>	<b>(191,488)</b>		
<b>Total Net Operating + Capital</b>	<b>(1,294,800)</b>	<b>1,692,546</b>	<b>1,434,794.79</b>	<b>(257,751)</b>		
Opening Funding Surplus(Deficit)	1,294,800	1,294,800	1,623,625.93	328,826	20.3%	▲
4	<b>0</b>	<b>2,987,346</b>	<b>3,058,420.72</b>	<b>71,075</b>		

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Reporting Program**  
**For the Period Ended 31 August 2017**

Note	Adopted Budget 2017/18	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
<b>Operating Revenues</b>						
Governance	32,000	6,600	6,756.00	156	2.31%	
General Purpose Funding	3,248,300	2,576,655	2,533,591.65	(43,063)	(1.70%)	
Law, Order and Public Safety	104,200	64,550	60,500.82	(4,049)	(6.69%)	
Health	1,100	0	0.00	0	0.00%	
Education and Welfare	80,100	12,300	10,758.80	(1,541)	0.00%	
Housing	59,600	9,266	9,360.10	94	1.01%	
Community Amenities	77,700	62,100	64,397.25	2,297	3.57%	
Recreation and Culture	796,400	275,100	280,912.95	5,813	2.07%	
Transport	6,513,900	156,166	155,293.53	(872)	(0.56%)	
Economic Services	38,000	3,848	3,552.00	(296)	(8.33%)	
Other Property and Services	112,500	6,666	9,317.47	2,651	28.46%	
<b>Total</b>	<b>11,063,800</b>	<b>3,173,251</b>	<b>3,134,440.57</b>	<b>(38,810)</b>		
<b>Operating Expense</b>						
Governance	(736,600)	(103,825)	(99,702.09)	4,123	4.14%	
General Purpose Funding	(266,900)	(44,324)	(38,968.42)	5,356	13.74%	
Law, Order and Public Safety	(219,500)	(47,914)	(40,655.04)	7,259	17.86%	
Health	(62,900)	(6,897)	(3,519.11)	3,378	95.99%	
Education and Welfare	(98,900)	(16,316)	(15,058.80)	1,257	8.35%	
Housing	(118,500)	(19,544)	(7,409.11)	12,135	163.78%	
Community Amenities	(402,400)	(58,242)	(51,000.73)	7,241	14.20%	
Recreation and Culture	(1,033,600)	(203,336)	(199,571.15)	3,765	1.89%	
Transport	(5,699,500)	(309,488)	(149,492.61)	159,995	107.03%	▼
Economic Services	(203,000)	(26,866)	(19,295.85)	7,570	39.23%	
Other Property and Services	(54,500)	(43,591)	(94,634.83)	(51,044)	(53.94%)	▲
<b>Total</b>	<b>(8,896,300)</b>	<b>(880,343)</b>	<b>(719,307.74)</b>	<b>161,035</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	1,114,000	185,638	0.00	(185,638)	(100.00%)	▼
(Profit)/Loss on Asset Disposal	10 123,700	0	0.00	0	0.00%	
Adjust Provisions and Accruals	0	0	0.00	0		
<b>Net Operating</b>	<b>3,405,200</b>	<b>2,478,546</b>	<b>2,415,132.83</b>	<b>(63,413)</b>		
<b>Capital Revenues</b>						
Proceeds from Disposal of Assets	10 980,000	0	0.00	0	0.00%	
Proceeds from New Debentures	0	0	0.00	0	0.00%	
Transfer from Reserves	9 977,400	0	0.00	0	0.00%	
<b>Total</b>	<b>1,957,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>		
<b>Capital Expenses</b>						
Land Held for Resale	0	0	0.00	0	0.00%	
Land and Buildings	12 (977,500)	(665,000)	(856,985.44)	(191,985)	(22.40%)	▲
Plant and Equipment	12 (1,538,000)	0	(180.00)	(180)	0.00%	
Furniture and Equipment	12 0	0	0.00	0	0.00%	
Infrastructure Assets - Roads	12 (3,030,400)	(102,000)	(101,730.02)	270	0.27%	
Infrastructure Assets - Other	12 (295,000)	0	(2,424.10)	(2,424)	0.00%	
Repayment of Debentures	(82,300)	(19,000)	(19,018.48)	(18)	0.00%	
Transfer to Reserves	9 (734,200)	0	0.00	0	0.00%	
<b>Total</b>	<b>(6,657,400)</b>	<b>(786,000)</b>	<b>(980,338.04)</b>	<b>(194,338)</b>		
<b>Net Capital</b>	<b>(4,700,000)</b>	<b>(786,000)</b>	<b>(980,338.04)</b>	<b>(194,338)</b>		
<b>Total Net Operating + Capital</b>	<b>(1,294,800)</b>	<b>1,692,546</b>	<b>1,434,794.79</b>	<b>(257,751)</b>		
Opening Funding Surplus(Deficit)	1,294,800	1,294,800	1,623,625.93	328,826	20.25%	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>2,987,346</b>	<b>3,058,420.72</b>	<b>71,075</b>		

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**BALANCE SHEET**  
For the Period Ended 31 August 2017

	Actual 2017/18	C/fwd 1 July 2017
<b>CURRENT ASSETS</b>		
Cash	3,033,648.53	2,204,025.40
Receivables	1,057,745.54	669,519.39
Inventories - Stock on Hand	54,113.42	56,547.61
TOTAL CURRENT ASSETS	4,145,507.49	2,930,092.40
<b>CURRENT LIABILITIES</b>		
Creditors and Provisions	534,039.88	753,419.58
Borrowings	63,267.14	82,285.62
TOTAL CURRENT LIABILITIES	597,307.02	835,705.20
<b>NET CURRENT ASSETS</b>	<b>3,548,200.47</b>	<b>2,094,387.20</b>
<b>NON-CURRENT ASSETS</b>		
Receivables	55,460.17	55,460.17
Inventories - Land Held for Resale	240,000.00	240,000.00
Financial Assets	175,864.74	175,864.74
Property, Plant and Equipment	17,533,527.72	16,674,282.28
Infrastructure Assets	112,987,474.01	112,729,977.39
TOTAL NON-CURRENT ASSETS	130,992,326.64	129,875,584.58
<b>NON-CURRENT LIABILITIES</b>		
Creditors and Provisions	68,073.95	68,073.95
Borrowings	1,219,721.60	1,219,721.60
TOTAL NON-CURRENT LIABILITIES	1,287,795.55	1,287,795.55
<b>NET ASSETS</b>	<b>133,252,731.56</b>	<b>130,682,176.23</b>
<b>EQUITY</b>		
Accumulated Surplus	34,618,428.82	32,047,873.49
Reserves - Asset Revaluation	97,642,207.32	97,642,207.32
Reserves - Cash Backed	992,095.42	992,095.42
TOTAL EQUITY	<b>133,252,731.56</b>	<b>130,682,176.23</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**1: (a) Nature or Type Classifications**

**REVENUES**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Operating Grants, Subsidies and Contributions**

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments and interest on rate arrears.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**EXPENSES**

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**1: (a) Nature or Type Classifications**

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas, telephone or water services.

**Insurance**

All insurance premiums - excluding worker's compensation which is included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**1: (b) Reporting Program Classifications (Function / Activity)**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

**Objective:**

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

**Activities:**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire activities.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services

**Activities:**

Rates; general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control; mosquito control and maintenance of the Infant Health Clinic in Tambellup

**EDUCATION AND WELFARE**

**Objective:**

To provide services to the elderly, children and youth.

**Activities:**

Assistance to the Broomehill and Tambellup Primary Schools; support of the "A Smart Start" program.

**HOUSING**

**Objective:**

To provide and maintain staff housing, and accommodation for 'well aged' seniors in the Community.

**Activities:**

Provision and maintenance of staff housing; and the Independent Living Seniors accommodation in Tambellup.

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the Community.

**Activities:**

Rubbish collection services; operation of the tip sites and waste transfer stations; administration of the Town Planning Scheme; Cemetery maintenance at Broomehill, Tambellup and Pindellup cemeteries; public conveniences and protection of the environment.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**1: (b) Reporting Program Classifications (Function / Activity)**

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resources which will assist with the social well-being of the Community.

**Activities:**

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource centre for management of the Tambellup library. Museums and other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the Community.

**Activities:**

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots. Provision of the Department of Transport licensing services to the Community.

**ECONOMIC SERVICES**

**Objective:**

To assist in promoting the Shire and its economic wellbeing.

**Activities:**

Tourism and area promotion, including operation of the Broomehill Caravan Park. Provision of rural services which includes noxious weed control, vermin control and standpipes. Provision of Building

**OTHER PROPERTY & SERVICES**

**Objectives:**

To monitor and control councils works overhead operating accounts.

**Activities:**

Private works operations; public works overhead costs; plant operation costs and unclassified items.



**SHIRE OF BROOMEHILL-TAMBELLUP  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 By Reporting Program  
 For the Period Ended 31 August 2017**

**2: REPORT ON SIGNIFICANT VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

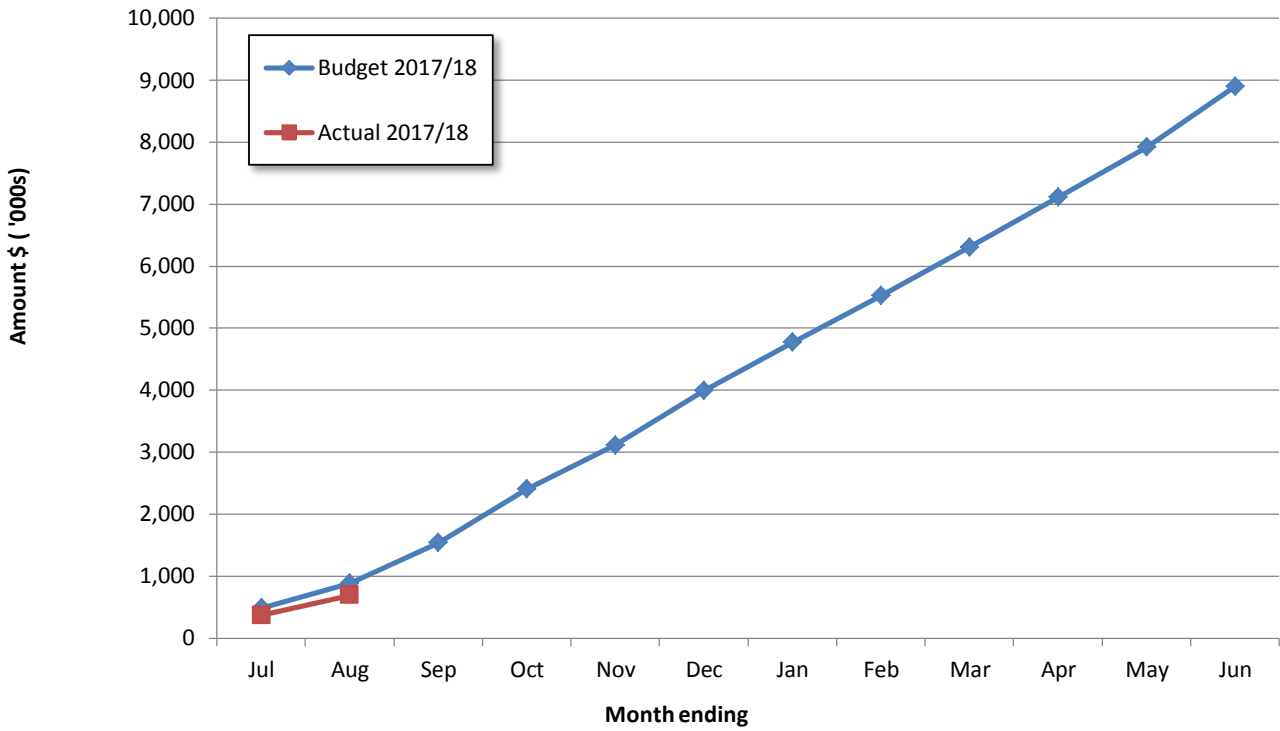
The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% whichever is the greater.

	Variance	
	Timing	Permanent
<b>OPERATING EXPENSES</b>		
<b>Transport</b>		
Depreciation has not been allocated yet in 2017/18 as the asset register is being finalised for the 2016/17 year. The majority of depreciation allocated each month is reported under this program, which captures plant and equipment and road infrastructure.	■	
<b>Other Property &amp; Services</b>		
Insurances for all vehicles and plant have been paid for the year, these costs form part of the Plant Operation Costs which are allocated across all the areas where the outside crew have been working, over the full year. It is not unusual for variances to occur early in the year as some expenses are paid upfront, and are then allocated over the full twelve months.	■	
<b>FUNDING BALANCE ADJUSTMENT</b>		
<b>Depreciation</b>		
Depreciation has not been allocated yet in 2017/18 as the asset register is being finalised for the 2016/17 year. Depreciation will be allocated once the final audit is signed off for the 2016/17 year.	■	
<b>CAPITAL EXPENSES</b>		
<b>Land and Buildings</b>		
The variance has arisen from the timing of receipt of progress claims for the Tambellup Pavilion.		■
<b>OPENING FUNDING SURPLUS/(DEFICIT)</b>		
The surplus carried forward from 30 June 2017 is higher than budgeted. Once allocations for end of financial year processes have been made, and the final surplus known, Council will be required to address the variance between budget and actual.		
The variance has arisen from the timing of receipt of progress claims for the Tambellup Pavilion.		■

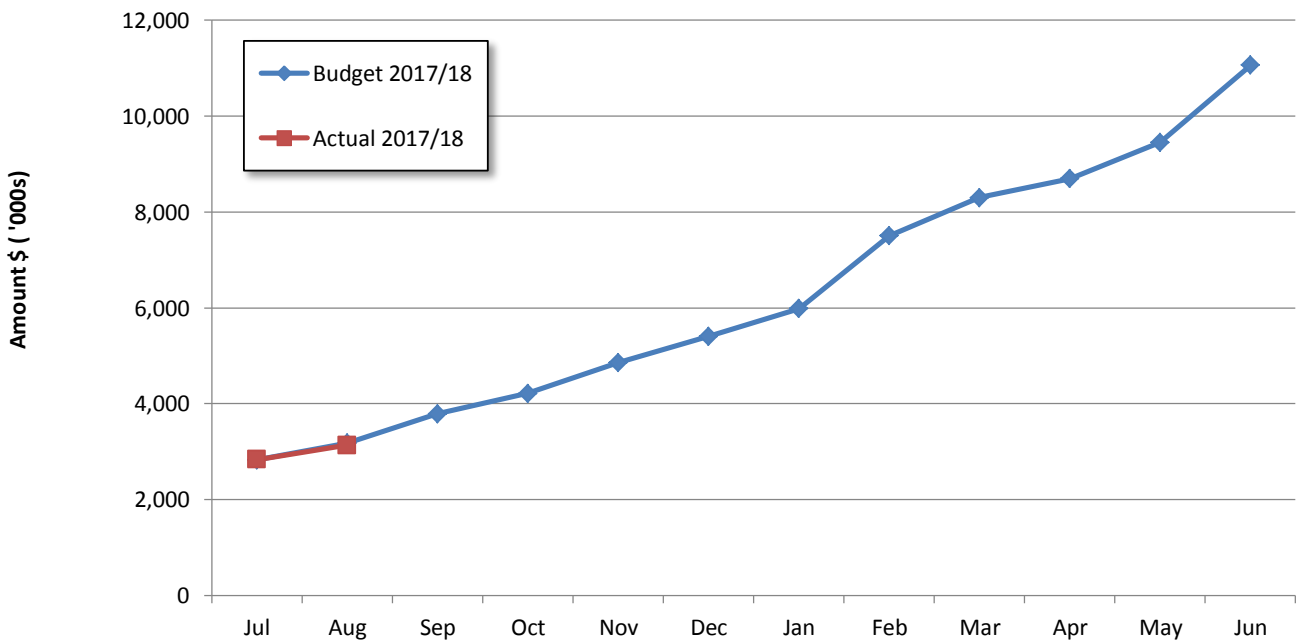
**SHIRE OF BROOMEHILL-TAMBELLUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2017**

**3: Graphical Representation - Source Statement of Financial Activity**

**Budget Operating Expenses -v- YTD Actual**



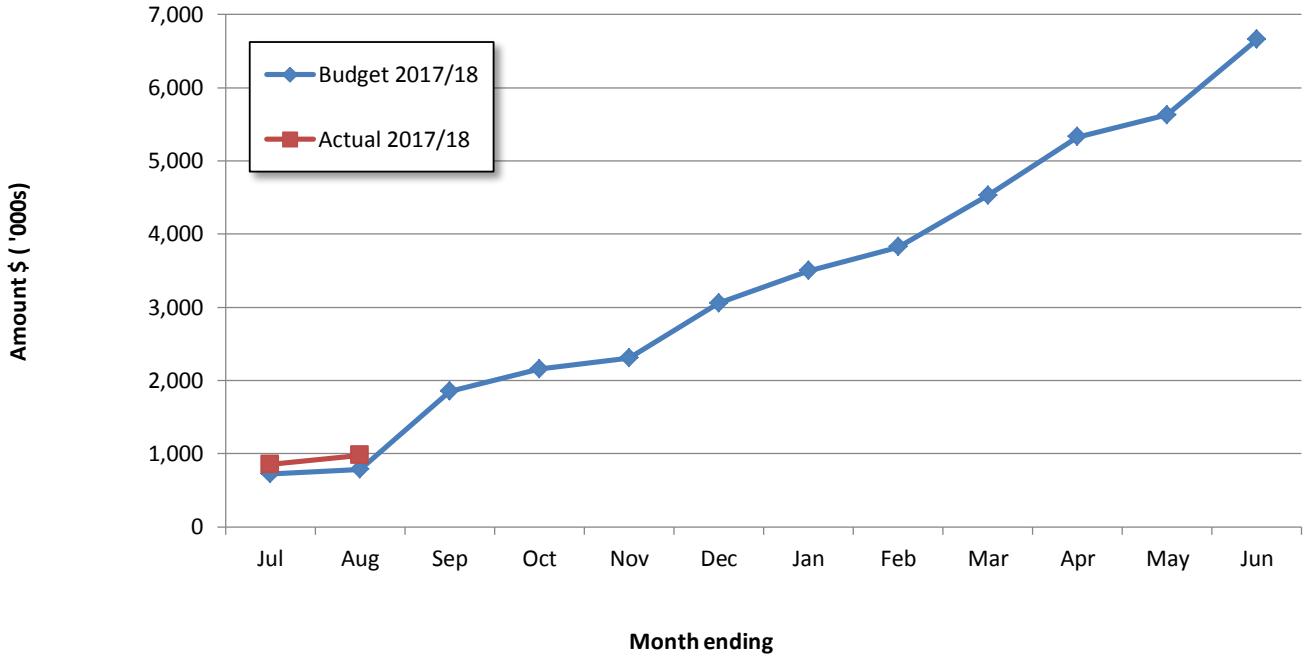
**Budget Operating Revenues -v- Actual**



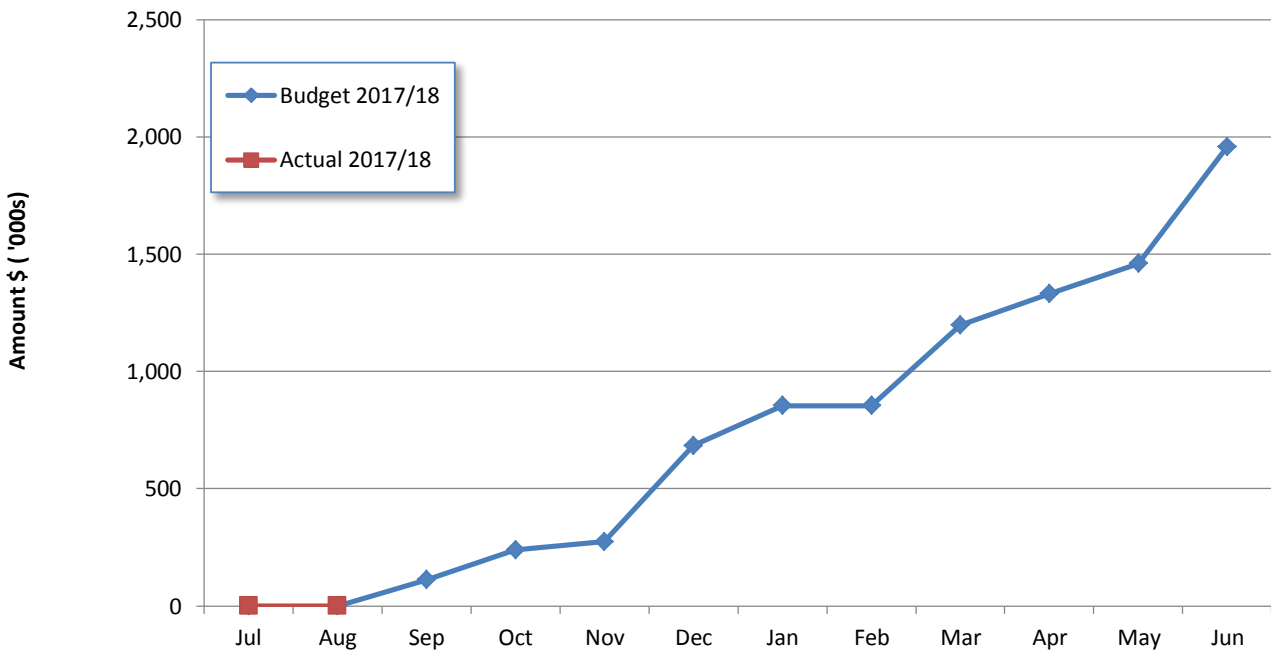
**SHIRE OF BROOMEHILL-TAMBELLUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2017**

**3: Graphical Representation - Source Statement of Financial Activity**

**Budget Capital Expenses -v- Actual**



**Budget Capital Revenue -v- Actual**



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**4: NET CURRENT FUNDING POSTION**

	Note	Actual 2017/18	C/fwd 1 July 2017
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted		1,687,437.72	1,026,444.59
Cash Restricted - Unspent Grants	8	354,115.39	185,485.39
Cash Restricted - Reserves	9	992,095.42	992,095.42
Receivables - Rates and Rubbish	6	654,885.01	212,340.09
Receivables - Other	6	254,815.97	227,731.82
Inventories		54,113.42	56,547.61
Accruals and Provisions		120,605.82	120,605.82
		4,118,068.75	2,821,250.74
<b>Less: Current Liabilities</b>			
Payables		(19,696.00)	(203,361.61)
Net GST & PAYG		(8,749.08)	36,939.75
Accruals and Provisions		(39,107.53)	(39,107.53)
		(67,552.61)	(205,529.39)
Less: Cash Restricted - Reserves	9	(992,095.42)	(992,095.42)
<b>Net Current Funding Position</b>		<b>3,058,420.72</b>	<b>1,623,625.93</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**5: CASH AND INVESTMENTS**

	Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Fund	133 904 987		1,685,937.72	354,115.39		2,040,053.11	Bendigo	
Trust Fund	133 905 067				298,133.60	298,133.60	Bendigo	
Cash on Hand			1,500.00			1,500.00		On Hand
<b>(b) Term Deposits</b>								
Reserve Funds	2117689	2.35%		992,095.42		992,095.42	Bendigo	29/09/2017
<b>Total</b>			<b>1,687,437.72</b>	<b>1,346,210.81</b>	<b>298,133.60</b>	<b>3,331,782.13</b>		

**Comments/Notes - Investments****a) Cash Deposits**

The balance reported for the Municipal Fund is the reconciled closing balance of the bank account at the end of the period. The closing balance takes into account unrepresented items at the end of the reporting period.

**b) Term Deposits****Reserve Funds**

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

**SHIRE OF BROOMEHILL-TAMBELLUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2017**

**6: RECEIVABLES**

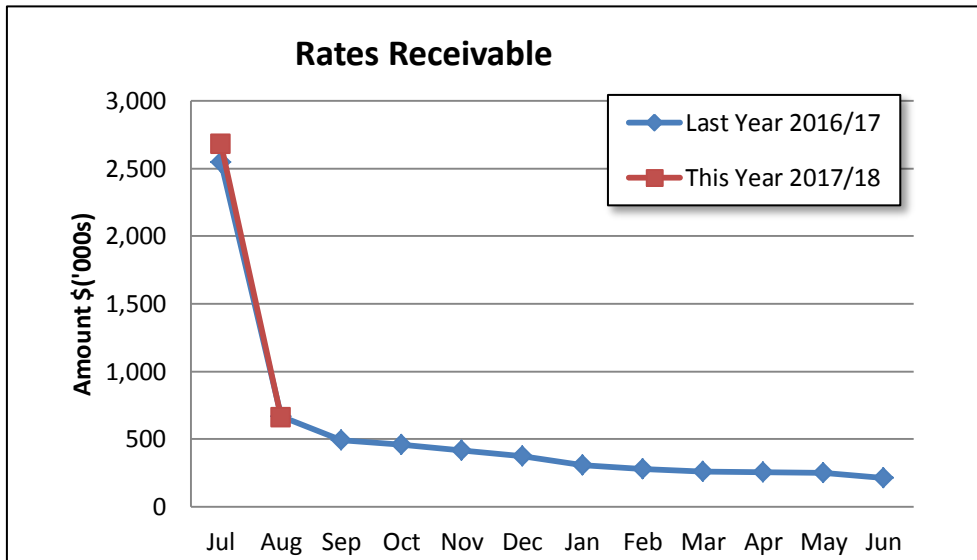
**Rates & Rubbish**

Opening Arrears Previous Years  
Rates Levied this year  
Less Collections to date  
Equals Current Outstanding

Actual 2017/18	c/fwd 1 July 2017
\$	\$
212,340.09	191,666.15
2,474,004.38	2,358,073.39
(2,031,459.46)	(2,337,399.45)
<b>654,885.01</b>	<b>212,340.09</b>
<b>654,885.01</b>	<b>212,340.09</b>
% Collected	75.62% 91.67%

**Net Rates Collectable**

% Collected



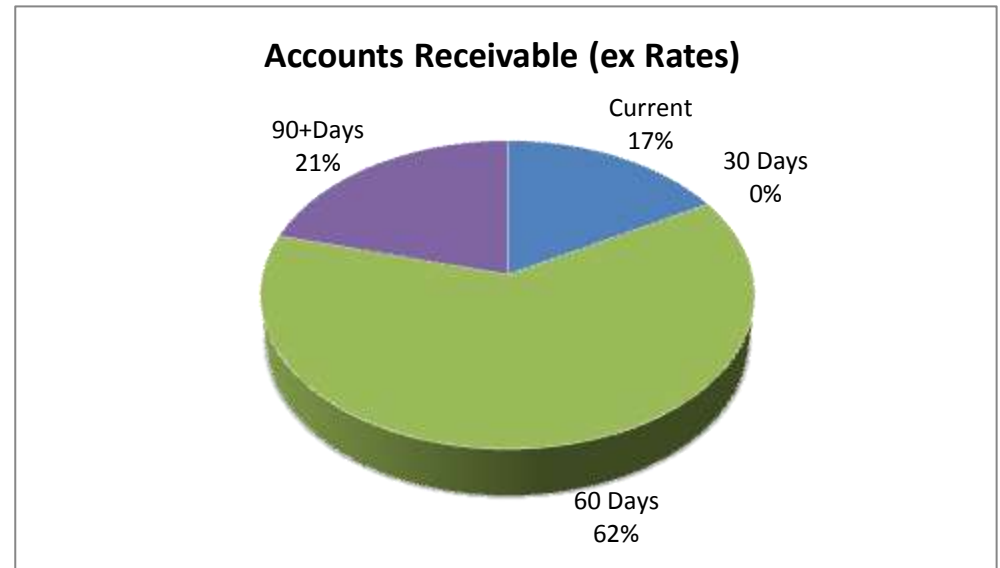
**Comments/Notes - Receivables Rates and Rubbish**

Rates, ESL and Rubbish Collection charges were levied on 28 July 2017. The final date for payment before penalty interest applies is 1 September 2017. This is also the due date for payments onto the instalment plans.

**Accounts Receivable**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	1,105.00	-	162,390.32	53,926.37
Pensioner Rebates	17,653.62			
Emergency Services Levy	24,740.66			
	<b>43,499.28</b>	-	<b>162,390.32</b>	<b>53,926.37</b>
			<b>Total Outstanding</b>	<b>259,815.97</b>

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables General**

**60 Days** - Final claims for Regional Road Group funded projects were processed at the end of June and submitted in July. Payment has not yet been received.

**90+ Days** - WANDRRA AGRN743 Claim 1 was submitted in May for recoup and has not yet been received. While payment has been authorised by MRWA/OEM the funds have not yet been received.

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**7: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption.

GL Account Code	Description	Council Res	Classification	Increase in Available Cash	Decrease in Available Cash	Balance
	Balanced Budget Adopted - 20 July 2017	150701				0
	Closing Funding Surplus (Deficit)			0	0	0

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**8: GRANTS AND CONTRIBUTIONS**

Program/Provider	Purpose	c/fwd 1 July 2017	Received 2017/18	Expended 2017/18	Closing Balance
		\$			
<b>GOVERNANCE</b>					
Department of Local Govt	Amalgamation (Bhill & Tamb)	51,505.52	0.00	0.00	51,505.52
Department of Local Govt	Strategic Community Planning	10,325.87	0.00	0.00	10,325.87
<b>RECREATION &amp; CULTURE</b>					
Dept Sport & Recreation	Kidsport Program	1,154.00	3,000.00	(2,720.00)	1,434.00
National Stronger Regions Fund	Tambellup Pavilion	0.00	237,500.00	(237,500.00)	0.00
Lotterywest	Tambellup Pavilion - fitout	0.00	37,850.00	(20,000.00)	17,850.00
<b>TRANSPORT</b>					
Dept Infrastructure & Regional Development	Roads to Recovery Funding 2016/17	97,500.00	0.00	0.00	97,500.00
WA Country Health Service	Kerbing Reinstatement Project - Bhill & Tamb	25,000.00	0.00	0.00	25,000.00
WA Local Government Grants Commission	Bridge Funding - bridge 4326 Tamb West Rd	0.00	65,500.00	0.00	65,500.00
WA Local Government Grants Commission	Bridge Funding - bridge 4233 Bhill-Koji Rd	0.00	85,000.00	0.00	85,000.00
<b>TOTALS</b>		<b>185,485.39</b>	<b>428,850.00</b>	<b>(260,220.00)</b>	<b>354,115.39</b>

**Comments - Grants and Contributions**

Bridge funding provided by the WA Local Govt Grants Commission is matched by 1/3 in funding from Main Roads WA.

The required works are undertaken by Main Roads WA approved contractors.



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**9. CASH BACKED RESERVES**

	Budget 2017/18				Actual 2017/18			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	104,800	37,000	(94,400)	47,400	104,815.74	0.00	0.00	104,815.74
Plant Reserve	88,300	504,000	(538,000)	54,300	88,287.06	0.00	0.00	88,287.06
Building Reserve	116,300	118,000	(75,000)	159,300	116,260.15	0.00	0.00	116,260.15
Computer Reserve	48,400	10,600	(35,000)	24,000	48,413.28	0.00	0.00	48,413.28
Tambellup Rec Ground & Pavilion Reserve	39,500	6,500	0	46,000	39,474.61	0.00	0.00	39,474.61
Broomehill Rec Complex Reserve	65,300	9,600	0	74,900	65,293.41	0.00	0.00	65,293.41
Building Maintenance Reserve	54,000	800	(35,000)	19,800	53,904.77	0.00	0.00	53,904.77
Sandalwood Villas Reserve	48,700	10,900	0	59,600	58,764.95	0.00	0.00	58,764.95
Bhill Synthetic Bowling Green Reserve	36,200	9,300	0	45,500	45,804.80	0.00	0.00	45,804.80
Refuse Sites Post Closure Management Reserve	10,200	5,200	0	15,400	15,552.73	0.00	0.00	15,552.73
Lavieville Lodge Reserve	45,900	10,800	0	56,700	46,986.99	0.00	0.00	46,986.99
Townscape Plan Implementation Reserve	306,500	4,000	(200,000)	110,500	308,536.93	0.00	0.00	308,536.93
Tambellup Synthetic Bowling Green Reserve	0	7500	0	7,500	0.00	0.00	0.00	0.00
	964,100	734,200	(977,400)	720,900	992,095.42	0.00	0.00	992,095.42

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

**Reserve name**

Leave Reserve	- to be used to meet the Councils Long Service Leave liability for its employees.
Plant Reserve	- to be used for the purchase of major plant items.
Building Reserve	- to be used to finance replacement or repair of Council buildings, and costs associated with subdivision and development of land.
Computer Reserve	- to be used for the replacement or upgrade of computer hardware and software.
Tambellup Recreation Ground & Pavilion Reserve	- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.
Broomehill Recreation Complex Reserve	- to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee
Building Maintenance Reserve	- to be used to fund building maintenance requirements for all Council owned buildings.
Sandalwood Villas Reserve	- to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas.
Broomehill Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.
Refuse Sites Post Closure Management Reserve	- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires
Lavieville Lodge Reserve	- to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge.
Townscape Plan Implementation Reserve	- to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.
Tambellup Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**10. DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

	Budget 2017/18				Actual 2017/18			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
<b>By program:</b>								
<b><i>Governance</i></b>								
Toyota Landcruiser Wagon - OTA	55,000	48,800	0	(6,200)			0	0
Toyota Landcruiser Wagon - OTA	55,000	48,600	0	(6,400)			0	0
Toyota Landcruiser Wagon - OTA	55,000	48,600	0	(6,400)			0	0
Holden Colorado Wagon - BH000	38,000	36,000	0	(2,000)			0	0
Holden Colorado Wagon - BH000	38,000	36,000	0	(2,000)			0	0
<b><i>Transport</i></b>								
Caterpillar grader BH004	168,000	100,000	0	(68,000)			0	0
Caterpillar Skid Steer BHT92	42,000	30,000	0	(12,000)			0	0
Stabiliser attachment for skid steer	12,400	10,000	0	(2,400)			0	0
Toyota Hilux extra cab 1TA	47,000	45,000	0	(2,000)			0	0
Toyota Hilux extra cab 1TA	47,000	45,000	0	(2,000)			0	0
Toyota Hilux single cab TA052	36,000	36,000	0	0			0	0
Toyota Landcruiser Single Cab TA001	60,000	58,500	0	(1,500)			0	0
Toyota Landcruiser Single Cab TA001	60,000	58,500	0	(1,500)			0	0
Holden Colorado Utility - BH009	26,300	23,000	0	(3,300)			0	0
Toyota Hilux Dual Cab - BH00	38,000	36,000	0	(2,000)			0	0
Toyota Hilux dual cab - BH00	38,000	36,000	0	(2,000)			0	0
Toyota Landcruiser single cab - BH014	60,000	58,500	0	(1,500)			0	0
Toyota Landcruiser single cab - BH014	60,000	58,500	0	(1,500)			0	0
Toyota Landcruiser dual cab - BH003	60,000	58,500	0	(1,500)			0	0
Toyota Landcruiser dual cab - BH003	60,000	58,500	0	(1,500)			0	0
Toyota Hilux single cab- TA005	33,000	35,000	2,000	0			0	0
<b><i>Economic Services</i></b>								
Lot 19 Taylor Street, Tambellup	15,000	15,000	0	0			0	0
	<b>1,103,700</b>	<b>980,000</b>	<b>2,000</b>	<b>(125,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>By Class:</b>								
Land and Buildings	15,000	15,000	0	0	0	0	0	0
Plant and Equipment	1,088,700	965,000	2,000	(125,700)	0	0	0	0
	<b>1,103,700</b>	<b>980,000</b>	<b>2,000</b>	<b>(125,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**11: OPERATING REVENUE AND EXPENSE**

	<b>Budget Revenue 2017/18</b>	<b>Budget Expense 2017/18</b>	<b>Actual Revenue 2017/18</b>	<b>Actual Expense 2017/18</b>
<b>GENERAL PURPOSE FUNDING</b>				
Rate Revenue	2,395,700	(201,000)	2,326,959.76	(28,925.97)
General Purpose Funding	822,300	0	206,109.50	0.00
Other General Purpose Funding	30,300	(65,900)	522.39	(10,042.45)
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>3,248,300</b>	<b>(266,900)</b>	<b>2,533,591.65</b>	<b>(38,968.42)</b>
<b>GOVERNANCE</b>				
Members Of Council	16,000	(664,200)	5,087.81	(99,627.09)
Administration General	7,000	0	1,668.19	0.00
Other Governance	9,000	(72,400)	0.00	(75.00)
<b>TOTAL GOVERNANCE</b>	<b>32,000</b>	<b>(736,600)</b>	<b>6,756.00</b>	<b>(99,702.09)</b>
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
Fire Prevention	99,700	(175,500)	60,172.07	(35,080.86)
Animal Control	4,500	(42,000)	328.75	(5,574.18)
Other Law, Order & Public Safety	0	(2,000)	0.00	0.00
<b>TOTAL LAW,ORDER &amp; PUBLIC SAFETY</b>	<b>104,200</b>	<b>(219,500)</b>	<b>60,500.82</b>	<b>(40,655.04)</b>
<b>HEALTH</b>				
Maternal & Infant Health	600	(13,800)	0.00	(966.98)
Health Inspection & Administration	500	(29,900)	0.00	(2,361.48)
Preventative Services - Pest Control	0	(19,200)	0.00	(190.65)
<b>TOTAL HEALTH</b>	<b>1,100</b>	<b>(62,900)</b>	<b>0.00</b>	<b>(3,519.11)</b>
<b>EDUCATION &amp; WELFARE</b>				
Other Education	77,600	(83,900)	10,758.80	(15,058.80)
Other Welfare	2,500	(15,000)	0.00	0.00
<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>80,100</b>	<b>(98,900)</b>	<b>10,758.80</b>	<b>(15,058.80)</b>
<b>HOUSING</b>				
Staff Housing	0	0	0.00	0.00
Other Housing	59,600	(118,500)	9,360.10	(7,409.11)
<b>TOTAL OTHER HOUSING</b>	<b>59,600</b>	<b>(118,500)</b>	<b>9,360.10</b>	<b>(7,409.11)</b>
<b>COMMUNITY AMENITIES</b>				
Household Refuse	64,700	(253,300)	61,947.27	(25,841.10)
Protection Of The Environment	1,000	(1,000)	0.00	(1,213.45)
Town Planning & Regional Development	5,000	(58,800)	0.00	(7,625.94)
Other Community Amenities	7,000	(42,700)	2,449.98	(11,198.89)
Public Conveniences	0	(46,600)	0.00	(5,121.35)
<b>TOTAL COMMUNITY AMENITIES</b>	<b>77,700</b>	<b>(402,400)</b>	<b>64,397.25</b>	<b>(51,000.73)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**11: OPERATING REVENUE AND EXPENSE**

	<b>Budget Revenue 2017/18</b>	<b>Budget Expense 2017/18</b>	<b>Actual Revenue 2017/18</b>	<b>Actual Expense 2017/18</b>
<b>RECREATION &amp; CULTURE</b>				
Public Halls & Civic Centres	712,800	(314,600)	275,849.99	(74,139.70)
Other Sport & Recreation	83,500	(607,500)	4,789.12	(97,595.06)
Libraries	100	(84,800)	273.84	(21,620.32)
Other Culture	0	(26,700)	0.00	(6,216.07)
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>796,400</b>	<b>(1,033,600)</b>	<b>280,912.95</b>	<b>(199,571.15)</b>
<b>TRANSPORT</b>				
Road Construction	2,887,800	0	150,500.00	0.00
Streets Roads Bridges & Depot Maint	3,603,900	(5,637,700)	1,380.00	(139,928.42)
Traffic Control	22,200	(61,800)	3,413.53	(9,564.19)
<b>TOTAL TRANSPORT</b>	<b>6,513,900</b>	<b>(5,699,500)</b>	<b>155,293.53</b>	<b>(149,492.61)</b>
<b>ECONOMIC SERVICES</b>				
Rural Services	0	(5,700)	0.00	0.00
Tourism & Area Promotion	9,300	(86,400)	1,586.34	(7,141.20)
Building Control	11,700	(64,400)	316.10	(5,682.97)
Other Economic Services	17,000	(46,500)	1,649.56	(6,471.68)
<b>TOTAL ECONOMIC SERVICES</b>	<b>38,000</b>	<b>(203,000)</b>	<b>3,552.00</b>	<b>(19,295.85)</b>
<b>OTHER PROPERTY &amp; SERVICES</b>				
Private Works	65,000	(50,000)	576.36	(953.24)
Public Works Overhead	3,000	0	0.00	2,410.01
Plant Operation Costs	40,000	0	8,511.46	(61,219.32)
Workers Compensation	0	0	229.65	(229.65)
Salaries & Wages	0	0	0.00	(32,357.18)
Unclassified	4,500	(4,500)	0.00	(2,285.45)
<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	<b>112,500</b>	<b>(54,500)</b>	<b>9,317.47</b>	<b>(94,634.83)</b>
<b>TOTAL OPERATING</b>	<b>11,063,800</b>	<b>(8,896,300)</b>	<b>3,134,440.57</b>	<b>(719,307.74)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**12: CAPITAL DISPOSALS AND ACQUISITIONS**

		Budget Revenue 2017/18	Budget Expense 2017/18	Actual Revenue 2017/18	Actual Expense 2017/18
<b>GOVERNANCE</b>					
Tambellup Admin Building - shelter/shade in staff carpark	L&B	0	(10,000)	0.00	(13,284.26)
Upgrade Computer Server & Software, install secure server cabin	P&E	0	(35,000)	0.00	0.00
<b>Plant Replacement</b>					
Toyota Landcruiser Wagon (CEO) - OTA (3 changeovers)	P&E	146,000	(156,000)	0.00	0.00
Holden Colorado Wagon (MCS) - BH000 (2 changeovers)	P&E	72,000	(85,000)	0.00	0.00
Total		<b>218,000</b>	<b>(286,000)</b>	<b>0.00</b>	<b>(13,284.26)</b>
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
Tambellup Fire Shed - extension over front sealed area	L&B	0	(10,000)	0.00	0.00
Total		<b>0</b>	<b>(10,000)</b>	<b>0.00</b>	<b>0.00</b>
<b>HOUSING</b>					
27 East Terrace - replace ceiling in kitchen/dining	L&B	0	(7,500)	0.00	0.00
Total		<b>0</b>	<b>(7,500)</b>	<b>0.00</b>	<b>0.00</b>
<b>RECREATION &amp; CULTURE</b>					
Tambellup Pavilion - redevelopment	L&B	0	(650,000)	0.00	(822,158.73)
Tambellup Oval - replace fencing along Cremasco Rd	I-O	0	(10,000)	0.00	0.00
Holland Park - shade structure over playground (carry over instal	L&B	0	(15,000)	0.00	(19,936.84)
Diprose Park - shade structure over junior playground	I-O	0	(55,000)	0.00	0.00
Subdivision costs - No 1 Dam	L&B	0	(10,000)	0.00	0.00
Broomehill Oval - drainage	I-O	0	(30,000)	0.00	0.00
Broomehill Recreation Complex - construction of dam, upgrade p	L&B	0	(83,000)	0.00	0.00
Tambellup Hall - replace kitchen ceiling	L&B	0	(5,000)	0.00	0.00
Total		<b>0</b>	<b>(858,000)</b>	<b>0.00</b>	<b>(842,095.57)</b>
<b>TRANSPORT</b>					
<b>Buildings</b>					
Tambellup Depot - washdown bay	L&B	0	(122,000)	0.00	(122.91)
<b>Plant Replacement</b>					
Caterpillar Grader - BH004	P&E	100,000	(350,000)	0.00	0.00
Caterpillar Skid Steer - BHT92	P&E	30,000	(170,000)	0.00	0.00
Stabiliser Attachment for Skid Steer	P&E	10,000	(39,000)	0.00	(180.00)
Toyota Hilux Extra Cab (MOW) - 1TA (2 changeovers)	P&E	90,000	(100,000)	0.00	0.00
Toyota Hilux Single Cab - TA052	P&E	36,000	(38,000)	0.00	0.00
Toyota Landcruiser Dual Cab - TA001 (2 changeovers)	P&E	117,000	(125,000)	0.00	0.00
Holden Colorado Utility BH009	P&E	23,000	(40,000)	0.00	0.00
Toyota Hilux Dual Cab - BH00 (2 changeovers)	P&E	72,000	(80,000)	0.00	0.00
Toyota Landcruiser Single Cab - BH014 (2 changeovers)	P&E	117,000	(125,000)	0.00	0.00
Toyota Landcruiser Dual Cab - BH003 (2 changeovers)	P&E	117,000	(125,000)	0.00	0.00
Toyota Hilux Single Cab - TA005	P&E	35,000	(40,000)	0.00	0.00
Sundry Plant	P&E	0	(30,000)	0.00	0.00
<b>Townscape</b>					
Townscape Plan - Stage1	I-O	0	(200,000)	0.00	(2,424.10)
<b>Road Construction</b>					
Gnowangerup-Tambellup Rd - surface correction & reseal	I-R	0	(345,000)	0.00	0.00
Broomehill-Kojonup Rd - reseal	I-R	0	(246,300)	0.00	0.00
Tambellup West Rd - stabilise patches & reseal	I-R	0	(73,200)	0.00	0.00
Broomehill-Kojonup Rd - stabilise patches & reseal	I-R	0	(22,900)	0.00	0.00

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**12: CAPITAL DISPOSALS AND ACQUISITIONS**

		Budget Revenue 2017/18	Budget Expense 2017/18	Actual Revenue 2017/18	Actual Expense 2017/18
<b>TRANSPORT</b>					
<i>Road Construction</i>					
Pallinup South Rd - construct & seal to 7.0m	I-R	0	(511,500)	0.00	(10,673.02)
Gnowangerup-Tambellup Rd - install culvert	I-R	0	(58,200)	0.00	0.00
Warrenup Rd - construct & seal to 7.0m	I-R	0	(393,000)	0.00	0.00
Beejenup Rd - widen & gravel resheet - (carry over)	I-R	0	(207,500)	0.00	(115,869.50)
Toolbrunup Rd - reseal	I-R	0	(302,500)	0.00	0.00
Tambellup West Rd / Warrenup Rd intersection	I-R	0	(99,800)	0.00	0.00
Nardlah Rd / Broomehill-Gnowangerup intersection	I-R	0	(40,000)	0.00	0.00
Add back Job Depreciation	I-R	0	172,500	0.00	24,812.50
<b>Bridgeworks</b>					
Broomehill-Kojonup Rd - Bridge # 4233	I-R	0	(510,000)	0.00	0.00
Tambellup West Rd - Bridge # 4326	I-R	0	(393,000)	0.00	0.00
<b>Total</b>		<b>747,000</b>	<b>(4,614,400)</b>	<b>0.00</b>	<b>(104,457.03)</b>
<b>OTHER PROPERTY &amp; SERVICES</b>					
Sale of lot 8 Taylor St, Tambellup	L&B	15,000	0	0.00	0.00
Purchase lots 5/6 Crowden St, lots 8/19 Street Tambellup	L&B	0	(65,000)	0.00	(1,482.70)
<b>Total</b>		<b>15,000</b>	<b>(65,000)</b>	<b>0.00</b>	<b>(1,482.70)</b>
<b>Total</b>		<b>980,000</b>	<b>(5,840,900)</b>	<b>0.00</b>	<b>(961,319.56)</b>
<b>LAND HELD FOR RESALE</b>					
	LR	0	0	0.00	0.00
<b>LAND &amp; BUILDINGS</b>					
	L&B	15,000	(977,500)	0.00	(856,985.44)
<b>PLANT &amp; EQUIPMENT</b>					
	P&E	965,000	(1,538,000)	0.00	(180.00)
<b>INFRASTRUCTURE - ROADS</b>					
	I-R	0	(3,030,400)	0.00	(101,730.02)
<b>INFRASTRUCTURE - PARKS</b>					
	I-O	0	(295,000)	0.00	(2,424.10)
		<b>980,000</b>	<b>(5,840,900)</b>	<b>0.00</b>	<b>(961,319.56)</b>
<b>RESERVE TRANSFERS - from/(to)</b>					
Leave Reserve		94,400	(37,000)	0.00	0.00
Plant Replacement Reserve		538,000	(504,000)	0.00	0.00
Building Reserve		75,000	(118,000)	0.00	0.00
Computer Reserve		35,000	(10,600)	0.00	0.00
Tambellup Rec Ground & Pavilion Reserve		0	(6,500)	0.00	0.00
Broomehill Rec Complex Reserve		0	(9,600)	0.00	0.00
Building Maintenance Reserve		35,000	(800)	0.00	0.00
Sandalwood Villas Reserve		0	(10,900)	0.00	0.00
Broomehill Synthetic Bowling Green Replacement Reserve		0	(9,300)	0.00	0.00
Refuse Sites Post Closure Management Reserve		0	(5,200)	0.00	0.00
Lavieville Lodge Reserve		0	(10,800)	0.00	0.00
Townscape Plan Implementation Reserve		200,000	(4,000)	0.00	0.00
Tambellup Synthetic Bowling Green Replacement Reserve		0	(7,500)	0.00	0.00
		<b>977,400</b>	<b>(734,200)</b>	<b>0.00</b>	<b>0.00</b>
<b>LOANS</b>					
Loan Repayments		0	(82,300)	0.00	(19,018.48)
Proceeds from New Loans		0	0	0.00	0.00
		<b>0</b>	<b>(82,300)</b>	<b>0.00</b>	<b>(19,018.48)</b>
<b>TOTAL CAPITAL</b>		<b>1,957,400</b>	<b>(6,657,400)</b>	<b>0.00</b>	<b>(980,338.04)</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2017**

**13: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows -

Description	Opening Balance 1 July 2017	Amount Received	Amount Paid	Closing Balance
Hall Bonds	500.00	550.00	0.00	<b>1,050.00</b>
Key Bonds	250.00	0.00	0.00	<b>250.00</b>
Equipment Bonds	0.00	0.00	0.00	<b>0.00</b>
House Bonds	880.00	680.00	(680.00)	<b>880.00</b>
Nomination Deposits	0.00	0.00	0.00	<b>0.00</b>
Prepaid Cemetery Fees	588.00	0.00	0.00	<b>588.00</b>
Hidden Treasures	32,700.45	0.00	(2,243.84)	<b>30,456.61</b>
Broomehill Liaison Group	1,243.74	0.00	0.00	<b>1,243.74</b>
Fire Prevention	834.27	4,000.00	0.00	<b>4,834.27</b>
Youth Support Donations	130.00	0.00	0.00	<b>130.00</b>
Tourism Donations	43.83	0.00	0.00	<b>43.83</b>
Roadwise	329.18	0.00	0.00	<b>329.18</b>
University Block - Building Retention Bonds	2,456.49	0.00	0.00	<b>2,456.49</b>
Planning Approval Bond	0.00	0.00	0.00	<b>0.00</b>
Southern Link VROC	0.00	0.00	0.00	<b>0.00</b>
YMCA - A Smart Start Program	258,405.16	0.00	(23,022.80)	<b>235,382.36</b>
Broomehill Dramatic Society	3,417.86	0.00	0.00	<b>3,417.86</b>
Wauters Enterprises - Retention Exec. House	11,355.92	0.00	0.00	<b>11,355.92</b>
Rates - held in trust upon sale of property	4,149.34	0.00	0.00	<b>4,149.34</b>
Unclaimed Monies (2003)	1,566.00	0.00	0.00	<b>1,566.00</b>
	<b>318,850.24</b>	<b>5,230.00</b>	<b>(25,946.64)</b>	<b>298,133.60</b>

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
3542	02/08/2017	SYNERGY	Electricity usage 30/06/17 to 18/07/17	822.15	
3543	07/08/2017	ROMA BAXTER	Temporary rent reduction due to faulty shower 24Jul to 6 Aug	120.00	
3544	09/08/2017	J BLACKWOOD & SON	Toilet Rolls, Paper towel	893.87	
3545	09/08/2017	TAMBELLUP DELI	Fuel usage July 2017 OTA / BH014	594.20	
3546	09/08/2017	WEST AUSTRALIAN NEWSPAPERS LTD	Advertising vacancies Sandalwood Villas 20/07/17	250.00	
3547	14/08/2017	AUSTRALIA POST	Postage July 2017	309.64	
3548	14/08/2017	GREAT SOUTHERN FUEL SUPPLIES	14000lts Diesel	16,205.42	
3549	14/08/2017	SYNERGY	Electricity usage 03/07/17 to 01/08/17 Townlighting	2,206.35	
3550	14/08/2017	WATER CORPORATION	Water usage to 27/07/17 Water charges to 01/08/17	106.95	
3551	17/08/2017	CITY OF ALBANY	IAP2 Community Engagement Training - K. Williams, P. Hull, J. Stewart	2,100.00	
3552	17/08/2017	CORNER SHOP MUSEUM INC.	Contribution towards Public & Products Liability Insurance 2017/18	790.47	
3553	17/08/2017	PETTY CASH	Petty Cash reimbursement - Tambellup Office	356.30	
3554	17/08/2017	TELSTRA	Phone usage to 01/08/17 Service Charges to 01/09/17	2,391.05	
3555	18/08/2017	TAMBELLUP BUSINESS CENTRE INC.	Rates refund for assessment A505 96 TAMBELLUP WEST ROAD TAMBELLUP 6320	2,710.88	
3556	22/08/2017	ROMA BAXTER	Temporary rent reduction due to faulty shower 7Aug to 20Aug	120.00	
3557	24/08/2017	SYNERGY	Electricity usage 13/06/17 to 10/08/17	1,840.35	
3558	24/08/2017	WINDSOR LODGE COMO	Meals & Accommodation. J. Stewart 09/08/17 FOI Conference	168.00	
3559	29/08/2017	DEPARTMENT OF TRANSPORT	New registration for Ford Ranger 1TA - retain number plate	424.85	
3560	29/08/2017	BUILDING COMMISSION	Building Services Levy - July 2017	56.65	
3561	29/08/2017	PETTY CASH	Petty cash reimbursement - Tambellup office	342.25	
3562	31/08/2017	CJD EQUIPMENT PTY LTD	Service Kit for BHT0	122.84	
3563	31/08/2017	SYNERGY	Electricity usage 18/07/17 to 15/08/17	894.75	
3564	31/08/2017	WATER CORPORATION	Water usage to 18/08/17 Water charges 31/08/17	7,307.86	
EFT9254	01/08/2017	LGIS INSURANCE BROKING	Insurance premiums to 30 June 18 - motor vehicle, cyber liability, management liability, cargo, personal accident & travel	73,516.42	
EFT9255	01/08/2017	LGISWA	Insurance premiums to 30 June 18 - crime&bushfire - first instalment on property, workers compensation, public liability	71,002.15	
EFT9256	02/08/2017	ALBANY SECURITY SUPPLIES	Lock & 4 x Keys for Power box. BH caravan park	78.00	



**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9257	02/08/2017	ALLROAD MOTOR BODY BUILDERS	Repair front tarp roller - lube all tarp parts, Side Tipper	357.50	
EFT9258	02/08/2017	BEST OFFICE SYSTEMS	Minimum charge 23/06/17 to 23/07/17	49.50	
EFT9259	02/08/2017	BURGESS RAWSON	Rent 01/08/17 to 31/07/18 Railway Building	1,650.00	
EFT9260	02/08/2017	CLAW ENVIRONMENTAL	Collection of drums for Drummuster	1,334.80	
EFT9261	02/08/2017	COURIER AUSTRALIA	Freight on: Wiper blades, thermostat for BH004, Air Line Plugs, Mudflaps BHTO	30.28	
EFT9262	02/08/2017	CANCELLED		-	
EFT9263	02/08/2017	EDWARDS MOTORS PTY LTD	Cord, Head, Blades for Whippersnipper. Coil for Chainsaw	260.25	
EFT9264	02/08/2017	G & M DETERGENTS	Chux Rolls x 6	99.00	
EFT9265	02/08/2017	JUDY STEWART	Reimburse Mobile charges. J. Stewart. 16/06/17 to 15/07/17	70.00	
EFT9266	02/08/2017	KATANNING FURNISHINGS	Cupboard for BH Fire Brigade	460.00	
EFT9267	02/08/2017	KATANNING NETBALL ASSOCIATION	Kidsport Vouchers x 23	1,154.00	
EFT9268	02/08/2017	KATANNING STOCK & TRADING	Liquid nails, caulking gun for Niche Wall, Screws for formwork TA Pavilion	50.30	
EFT9269	02/08/2017	KJB PLUMBING & GAS	Repair leaking sink drain. 1 Janus St	220.00	
EFT9270	02/08/2017	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LGPA Membership Subs. 2017-18 K Williams, J. Stewart, K O'Neill	1,563.00	
EFT9271	02/08/2017	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical Services 2017-2018	500.50	
EFT9272	02/08/2017	GERALDINE'S RESTAURANT	Catering Light Lunches - Regional peer support network 20ppl	340.00	
EFT9273	02/08/2017	QFH MULTIPARTS	Hose & fittings for BH005	588.02	
EFT9274	02/08/2017	RECHARGE-IT (Danai Pty Ltd)	1 x Remanufactured Black Toner	115.00	
EFT9275	02/08/2017	SOUTH REGIONAL TAFE	Workbook for Auschem training. 02/08/17. J. Ford	239.70	
EFT9276	02/08/2017	SOUTHERN TOOL AND FASTENER CO	Ignition Coil for Chainsaw	134.20	
EFT9277	02/08/2017	STATE LIBRARY OF WA	26 x Better Beginnings Gift Book Packs 2017-2018	143.00	
EFT9278	02/08/2017	WESTRAC EQUIPMENT PTY LTD	Service Kit for BH006	3,018.43	
EFT9279	08/08/2017	CANCELLED		-	
EFT9280	08/08/2017	GARRY SHERIDAN	Councillor payments January to June 2017	8,232.30	
EFT9281	08/08/2017	MARK PAGANONI	Councillor payments - January to June 2017	3,500.00	
EFT9282	08/08/2017	MICHAEL BATCHELOR	Councillor payments - January to June 2017	4,501.00	
EFT9283	08/08/2017	MICHAEL WHITE	Councillor payments - January to June 2017	3,500.00	
EFT9284	08/08/2017	SCOTT THOMPSON	Councillor payments January to June 2017	3,750.00	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9285	08/08/2017	TREVOR PROUT	Councillor payments - January to June 2017	3,500.00	
EFT9286	09/08/2017	A TEAM PRINTING PTY LTD	A Smart Start funding (recoup from Trust) - produce 7 kids of A5 cards, matt laminated 5400 in total	1,197.90	
EFT9287	09/08/2017	BARELY BRANDED	A Smart Start funding (recoup from Trust) - Flash Card project additional round of designs x 3	495.00	
EFT9288	09/08/2017	SHIRE OF KATANNING	Transfer Hidden Treasures CBH Bloom Festival Funding to Shire of Katanning	3,800.00	
EFT9289	09/08/2017	SOLUM WHEATBELT BUSINESS SOLUTIONS	A Smart Start funding (recoup from Trust) - consultancy for Transition to Sustainability (funding strategy & governance)	7,000.00	
EFT9290	09/08/2017	TAYLOR NOTT & MOLINARI	Costs & disbursements associated with purchase of 11 & 13 Crowden St and 17 & 19 Taylor Street Tambellup	1,482.70	
EFT9291	09/08/2017	BAREFOOT CLOTHING MANUFACTURERS	Eureka Mens Polo x 1, Ladies Polo x 1, plus embroidery	104.40	
EFT9292	09/08/2017	BE & KR SLOAN	200lt Adblue, 200lt Kero, 200lt Truckwash, 20kg Grease, Chain & Bar Oil	1,813.90	
EFT9293	09/08/2017	COURIER AUSTRALIA	Freight on: PPE Fire Brigade, Ignition Coil & Switch for Chainsaw, Thermostat, Wiper Blades BH004	53.20	
EFT9294	09/08/2017	DESIGNER DIRT	100 m3 GArden Mix, 50 m3 Mulch. Tamb Pavilion	7,837.50	
EFT9295	09/08/2017	ELITE STEEL FABRICATION	Carport for TA Admin - Final payment - 50%	13,200.00	
EFT9296	09/08/2017	GOOP TRADING T/as Broomehill Post Office & Hardware	Postage July 2017 BH Admin	2.00	
EFT9297	09/08/2017	LW HULL	Roadside Spraying, Spray BH Oval, Spray TA Oval	740.40	
EFT9298	09/08/2017	MARIE SHERIDAN	Catering for Council Meeting July 2017. 8 People	340.00	
EFT9299	09/08/2017	MARKETFORCE	Advertising Team Leader Parks & Gardens 06 & 13/07/17	942.48	
EFT9300	09/08/2017	MCINTOSH & SON	17 x 16mm Nuts. Holland Park Shade	50.68	
EFT9301	09/08/2017	GERALDINE'S RESTAURANT	Cake / Morning tea. K. Hobbs farewell	75.00	
EFT9302	09/08/2017	PERFECT COMPUTER SOLUTIONS PTY LTD	Install Patches, Set up user in BH, Fix Synergy, C-Drive full	297.50	
EFT9303	09/08/2017	SOUTHERN TOOL AND FASTENER CO	13 HP Honda Pressure Cleaner. 20m High Pressure Hose	2,475.00	
EFT9304	09/08/2017	STAR SALES & SERVICE	Battery Operated Chainsaw, 2 x Batteries, 1 x Charger	1,296.00	
EFT9305	09/08/2017	STEWART & HEATON CLOTHING CO PTY LTD	PPE Fire Brigade	231.90	
EFT9306	09/08/2017	TAMBELLUP POST CAFE C/- BETH TREZONA	Postage charges June 2017 TA Admin / BT Times	505.95	
EFT9307	09/08/2017	TRUCKLINE ALBANY	Mudflaps x 8 - Side Tippers	177.94	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9308	09/08/2017	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 14/07/17 to 19/07/17	958.37	
EFT9309	09/08/2017	WARREN BLACKWOOD WASTE	Management of Transfer Stations. July 2017 BH & TA	17,344.22	
EFT9310	09/08/2017	WATERMAN IRRIGATION PTY LTD	Standpipe Remote Access Charge. 01/07/17 to 31/12/17	1,557.60	
EFT9311	14/08/2017	AARON PARNELL	Grounds maintenance Lavieville. 4 hrs	160.00	
EFT9312	14/08/2017	BTW SPRAY SHOP	20m Hose, Fittings for submersible pump. TA Depot	135.20	
EFT9313	14/08/2017	BURANDO HILL	PO 5709 2 x Ball Valves. Jetpatcher	225.15	
EFT9314	14/08/2017	ELITE STEEL FABRICATION	Supply labour & materials to modify steps. TA Depot	960.30	
EFT9315	14/08/2017	HANSON CONSTRUCTIONS MATERIALS	51.6 tonne Crusher Dust TA Pavilion / 54.75 tonne 7-5mm Aggregate Bhill-Koji Rd	4,591.91	
EFT9316	14/08/2017	HOWARD + HEAVER ARCHITECTS	Tamb Pavilion Architectural Services. Contract Admin to 100%. Site visits. Phil Woolhouse Contract Admin to 70%.	23,372.31	
EFT9317	14/08/2017	KATANNING GLAZING & SECURITY	Supply & install Windscreen to Roller + travel. BH005	815.10	
EFT9318	14/08/2017	KATANNING LOGISTICS	Freight on Roller Attachment for Skid Steer	198.00	
EFT9319	14/08/2017	KATANNING STOCK & TRADING	Torch for 1TA, Door Stops	20.80	
EFT9320	14/08/2017	KOJONUP TYRE SERVICE	2 x new Tyres for Dolly 1TMR367	788.50	
EFT9321	14/08/2017	LANDGATE	Minimum charge. 03/06/17 to 07/07/17	65.50	
EFT9322	14/08/2017	MONASH ELECTRICAL SERVICES	Repair fault in light in Storeroom. TA Depot	149.38	
EFT9323	14/08/2017	PEP BUILDING IMPROVEMENTS	Erect shade structure over playground + consumables.	21,665.60	
EFT9324	14/08/2017	QFH MULTIPARTS	Hose & fittings for Tree Grab	415.48	
EFT9325	14/08/2017	SHIRE OF CUBALLING	Building Surveyor Services + travel. July 2017	3,043.25	
EFT9326	14/08/2017	ST JOHN AMBULANCE TAMBELLUP SUB-CENTRE	First Aid Course 17/05/17 9 People.	1,990.00	
EFT9327	14/08/2017	STATE LIBRARY OF WA	Library - Charges for Lost/damaged books. 2017/ 2018	330.00	
EFT9328	14/08/2017	TAMBELLUP G & T MOTORS	Unleaded fuel, Bar & Chain Oil, Halogen Globe, Hand Cleaner, Grinding stones, Diesel	241.15	
EFT9329	14/08/2017	TAMBELLUP POST CAFE C/- BETH TREZONA	Postage charges. July 2017	1,327.37	
EFT9330	14/08/2017	TOLL FAST	Hidden Treasures (recoup from Trust) - Toll/Templar storage & distribution of brochures June 2017	359.93	
EFT9331	14/08/2017	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 27/07/17 to 04/08/17	748.00	
EFT9332	14/08/2017	WA LOCAL GOVERNMENT ASSOCIATION	Advertising for disposal - BHT92 Skid Steer	542.61	
EFT9333	14/08/2017	WESTRAC EQUIPMENT PTY LTD	Lamp head - BH013	10.77	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9334	16/08/2017	JAMIE COLBUNG	Rates refund for assessment A346 59 GARRITY STREET TAMBELLUP 6320	800.00	
EFT9335	17/08/2017	ABA SECURITY	Monitor Alarm System 12/08/17 to 11/11/17	82.50	
EFT9336	17/08/2017	ALBANY CITY MOTORS	Service Kit for TA017	153.18	
EFT9337	17/08/2017	ALBANY HYDRAULICS	Seals for hydraulic motors on Cat Broom	1,519.10	
EFT9338	17/08/2017	AUSROAD SYSTEMS PTY LTD	Control Switch, Solenoid valves, Pneumatic Ram Kit - Jetpatcher	981.76	
EFT9339	17/08/2017	CALTEX STAR CARD	Fuel usage July 2017. 0TA, 1TA	132.69	
EFT9340	17/08/2017	COURIER AUSTRALIA	Freight on: Seals, Door Panel Cover, Filters, Gasket, Muffler, Service Kit, Light	225.88	
EFT9341	17/08/2017	DOMUS NURSERY	Plants foTA Paviliion	1,973.07	
EFT9342	17/08/2017	ELLENBY TREE FARM PTY LTD	Trees for TA Pavilion	5,087.50	
EFT9343	17/08/2017	HANSON CONSTRUCTIONS MATERIALS	7.5m Aggegate GN-TA Rd, Toolbrunup Rd, 2mm Crusher Dust Taylor St footpath	4,647.48	
EFT9344	17/08/2017	KATANNING PANEL BEATING	Supply & fit Windscreen BH00	385.00	
EFT9345	17/08/2017	KATANNING PLANT HIRE AND CONCRETE SUPPLIES	Supply Concrete for Pram Ramp crossovers - Broomehill	660.00	
EFT9346	17/08/2017	KRISTY BOYLE	BT Times August 2017 12 hrs	330.00	
EFT9347	17/08/2017	LOUISE CRISTINELLI	Reimburse purchase of groceries for meetings, office kitchen & Pavilion planting days	397.88	
EFT9348	17/08/2017	MT BARKER COMMUNICATIONS	Repair 2-Way Radios + travel - TA386, TA18	1,192.57	
EFT9349	17/08/2017	NOVOTEL PERTH LANGLEY	Meals & Accommodation J Stewart 10/08/17 FOI Conference & Workshop	303.50	
EFT9350	17/08/2017	PRE-EMPTIVE STRIKE	A Smart Start Great (recoup from Trust) - plexus2 software design, installation & maintenance, callout/consulting	3,173.50	
EFT9351	17/08/2017	QUEST BUNBURY	Accommodation LG Supervisors Conference 10/08/17 G. Brigg	146.00	
EFT9352	17/08/2017	REPLANTS.COM PTY LTD	Grass trees - TA Pavilion	2,172.50	
EFT9353	17/08/2017	THE PLANT SUPPLY CO.	Pickup & deliver plants from Boyanup, Domus, Ellenby & Lullfitz Nurseries. Tamb Pavilion	3,317.60	
EFT9354	17/08/2017	WESTRAC EQUIPMENT PTY LTD	Muffler BH004	3,179.36	
EFT9355	18/08/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	300.00	
EFT9356	18/08/2017	ALBANY FINANCE	Payroll deductions	265.00	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9357	18/08/2017	CHILD SUPPORT AGENCY	Payroll deductions	365.84	
EFT9358	18/08/2017	LGRCE UNION	Payroll deductions	61.50	
EFT9359	21/08/2017	ADAGE FURNITURE	Tamb Pavilion - 150 Chairs, 25 Tables, Trolleys to suit, Freight	22,000.00	
EFT9360	21/08/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	300.00	
EFT9361	21/08/2017	ALBANY FINANCE	Payroll deductions	265.00	
EFT9362	21/08/2017	CHILD SUPPORT AGENCY	Payroll deductions	365.84	
EFT9363	21/08/2017	LGRCE UNION	Payroll deductions	61.50	
EFT9364	24/08/2017	AUSTRALIA'S SOUTH WEST	Hidden Treasures - Australia's South West 2018 Premium membership	260.00	
EFT9365	24/08/2017	BARRY WRIGHT	Pickup & install Wood heater, hearth & flue. 18 Ivy St	725.00	
EFT9366	24/08/2017	BENARA NURSERIES	Plants for TA Pavilion + freight	759.00	
EFT9367	24/08/2017	BKW CO-OP	Wood heater, Hearth & flue. 18 Ivy St	2,635.00	
EFT9368	24/08/2017	BOC LIMITED	Cylinder rent for Oxy, Acetylene, Argoshield. 28/06/17 to 28/07/17	47.40	
EFT9369	24/08/2017	CRAIG DENNIS	Councillor payments - January to June 2017	3,500.00	
EFT9370	24/08/2017	I SWEEP TOWN AND COUNTRY	Streetsweeping BH & TA	2,503.60	
EFT9371	24/08/2017	IMPRINT PLASTIC	Laminated Badge. E. Beacham	19.80	
EFT9372	24/08/2017	JERRAMUNGUP COMMUNITY RESOURCE CENTRE	Advertising vacancies Sandalwood Villas.	45.00	
EFT9373	24/08/2017	JUDY STEWART	Reimburse Mobile charges 16/07/17 to 15/08/17 J. Stewart	70.00	
EFT9374	24/08/2017	KATANNING NETBALL ASSOCIATION	Kidsport vouchers x 23. Remaining balance of account	1,151.00	
EFT9375	24/08/2017	KLEENHEAT GAS	LPG Bulk Cylinder, Facility fee / Gas. TA Hall	588.71	
EFT9376	24/08/2017	MONASH ELECTRICAL SERVICES	Check & disconnect motor on pump, repair & reconnect	1,274.82	
EFT9377	24/08/2017	CANCELLED		-	
EFT9378	24/08/2017	THE SURGERY	Pre-employment Medical. E. Beacham	225.50	
EFT9379	24/08/2017	THINK WATER ALBANY	Layflat hose, Camlock fittings + freight. Pressure Cleaner	187.21	
EFT9380	24/08/2017	VIBRANT COPY & COMMUNICATIONS	A Smart Start (recoup from Trust) - copy/editing/proofreading brochures to cards	840.00	
EFT9381	24/08/2017	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 09/08/17 to 16/08/17	935.00	
EFT9382	24/08/2017	WA LOCAL GOVERNMENT ASSOCIATION	2017 LG Convention registrations - CEO, Cr Sheridan, Cr Thompson, Cr Dennis, Cr Paganoni, Cr Prout	7,386.06	
EFT9383	24/08/2017	WESTRAC EQUIPMENT PTY LTD	Update Software on Graders - TA18, BH004, BH006	1,721.98	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT9384	24/08/2017	WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD	Fertiliser for Ovals Broomehill & Tambellup	6,571.40	
EFT9385	31/08/2017	ALLROAD MOTOR BODY BUILDERS	Repairs to Side Tipper. BHT125	429.00	
EFT9386	31/08/2017	BEST OFFICE SYSTEMS	Minimum charge 23/07/17 to 23/08/17	49.50	
EFT9387	31/08/2017	BRYAN TREZONA	Testing & Tagging - electrical equipment, all buildings inc. depot	3,000.00	
EFT9388	31/08/2017	BURGESS RAWSON	Water usage 13/06/17 to 14/08/17 Norrish St Toilets	269.20	
EFT9389	31/08/2017	COURIER AUSTRALIA	Freight on: Service Kit TA017, Library, Service Kit BH006, Wheel Seal, Seals for Motors Cat Broom	95.43	
EFT9390	31/08/2017	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESLB 1st Quarter Contribution 2017/18	17,932.50	
EFT9391	31/08/2017	GREAT SOUTHERN TOYOTA	Service Kit BH003 & TA001	834.06	
EFT9392	31/08/2017	KATANNING H HARDWARE	Weld mesh & 2 x lengths RioBar for Speed bump TA Pavilion	316.95	
EFT9393	31/08/2017	KATANNING NETBALL ASSOCIATION	Kidsport Vouchers x 4	415.00	
EFT9394	31/08/2017	KERRICK INDUSTRIAL EQUIPMENT	Roky 103 Vacuum. Extra Wand & Head. TA Admin	515.43	
EFT9395	31/08/2017	MONASH ELECTRICAL SERVICES	Supply & replace pressure switch on Air Compressor + travel.	827.37	
EFT9396	31/08/2017	NEIL TEARS T/A COUNTRYSIDE HOMES	Paint & repair woodwork - BH Museum	5,052.30	
EFT9397	31/08/2017	RECHARGE-IT (Danai Pty Ltd)	1 x New Remanufactured Black Toner	81.00	
EFT9398	31/08/2017	SOUTH REGIONAL TAFE	Traffic Refresher Course 25/08/17 L. Wildblood	500.25	
EFT9399	31/08/2017	SOUTHERN TOOL AND FASTENER CO	Roto Broom for Pressure Cleaner	850.00	
EFT9400	31/08/2017	THE WORKWEAR GROUP	Staff uniforms	520.20	
EFT9401	31/08/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Recoup to Muni Fund - Hidden Treasures - Toll/Templar distribution & storage of brochures April, May and June, Australias South West Membership		2,243.84
EFT9402	31/08/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Recoup to Muni Fund - A Smart Start Great Southern (Lotterywest Funds) - Solum Wheatbelt Solutions, Pre-Emptive Strike, Barely Branded, Vibrant Copy & Communications		12,264.00
EFT9403	31/08/2017	SHIRE OF BROOMEHILL-TAMBELLUP	Recoup to Muni Fund - A Smart Start Great Southern (GSDC Funds) - wages/super/travel for C Kerin & S Taylor FE 7 July to 18 August 2017		10,758.80
EFT	07/08/2017	SALARIES & WAGES	Fortnight ending 4 August 2017	53,010.41	
EFT	21/08/2017	SALARIES & WAGES	Fortnight ending 18 August 2017	53,954.48	
DD4880.1	08/08/2017	WA SUPER	Payroll deductions	10,559.17	
DD4880.2	08/08/2017	MTAA SUPER	Superannuation contributions	199.59	

**SHIRE OF BROOMEHILL-TAMBELLUP**  
**Municipal Fund & Trust Fund Payments for the month ending 31 August 2017**  
**Presented to Council on 21 September 2017**

*Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13*

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
DD4880.3	08/08/2017	REST SUPERANNUATION	Superannuation contributions	199.59	
DD4880.4	08/08/2017	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	106.70	
DD4881.1	01/08/2017	WA SUPER	Superannuation contributions	255.42	
DD4881.2	01/08/2017	WA SUPER	Payroll deductions	88.08	
DD4887.1	22/08/2017	WA SUPER	Payroll deductions	10,648.85	
DD4887.2	22/08/2017	MTAA SUPER	Superannuation contributions	199.59	
DD4887.3	22/08/2017	REST SUPERANNUATION	Superannuation contributions	199.59	
DD4887.4	22/08/2017	HARRY'S HILL SUPERANNUATION FUND	Superannuation contributions	106.70	
				<b>598,736.72</b>	<b>25,266.64</b>

**CREDIT CARDS**

			Description	Amount
July 2017	14/08/2017	Chief Executive Officer	Accom & Meals - Community Engagement training Albany	293.35
			Monthly Card Fee	4.00
			<b>Total CEO</b>	<b>297.35</b>
July 2017	14/08/2017	Manager Corporate Services	Registration - FOI workshop 10/8/17	99.00
			Groceries - Council meetings & office kitchen	423.28
			Building mtce - U3 Sandalwood Villas	29.44
			Fuel BH000	274.99
			Monthly Card Fee	4.00
			<b>Total MCS</b>	<b>830.71</b>
<b>Total Credit Card Purchases</b>				<b>1,128.06</b>

<i>Policy No:</i>	<b>2.6 FITNESS FOR WORK POLICY</b>
<i>Policy Objective:</i>	<b>To provide a safe working environment and duty of care for employees under the Occupational Health &amp; Safety Act 1984</b>
<i>Minute No:</i>	<b>100616</b>
<i>Date of adoption:</i>	<b>22<sup>nd</sup> June 2010</b>
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	<b>19<sup>th</sup> May 2016</b>

**Policy:** The Shire of Broomehill-Tambellup is committed to the safety and health of its employees and has a duty of care under the Occupational Health and Safety Act, 1984 to provide a safe working environment. The Shire of Broomehill-Tambellup also recognises that this duty is incumbent on all employees and extends to co-workers and individuals alike in order to prevent their safety and health from being jeopardised through an act or omission of an employee who is unfit for work.

For the purpose of meeting our duty of care, employees who attend work under the influence of, in possession of or found to be cultivating, selling or supplying drugs and /or alcohol, or being in any other way impaired for work, is condemned by the Shire of Broomehill-Tambellup. In order to ensure that this duty is fulfilled, the Shire of Broomehill-Tambellup have implemented this policy in the interests of occupational safety and health.

Those who are suspected or found to be under the influence of drugs or alcohol at work will be submitted for a drug and alcohol test. If the test proves positive, the employee will subsequently be stood down from work without pay.

Those who fail to follow this policy will be appropriately counselled and, depending on the severity of their actions, may also stand the consequence of suspension without pay or instant dismissal.

It is the responsibility of the direct supervisor or manager to detect if an employee is displaying signs of impaired work performance. It is the responsibility of employees to ensure they do not attend work in a manner which will affect their work performance that could endanger work colleagues, members of the public or cause damage to Council equipment.

The Shire of Broomehill-Tambellup believes that the health and wellbeing of an employee is of great importance to the organisation. An employee assistance program will be offered in order to support the affected employee.

All matters pertaining to fitness for work will be treated with the utmost confidentiality and any employee of the Shire of Broomehill-Tambellup who is interested in receiving counselling services should seek approval from the Chief Executive Officer.



<i>Policy No:</i>	<b>2.6 Fitness for Work Policy</b>
<i>Policy Objective:</i>	<b>To provide a safe working environment and duty of care for employees under the Occupational Health &amp; Safety Act 1984</b>
<i>Minute No:</i>	<b>100616</b>
<i>Date of adoption:</i>	<b>22<sup>nd</sup> June 2010</b>
<i>Date of Amendment:</i>	<b>19<sup>th</sup> May 2016</b>
<i>Date of Review:</i>	<b>14<sup>th</sup> September 2017</b>

## Policy Statement

### *The Shire of Broomehill-Tambellup's Commitment*

The Shire of Broomehill-Tambellup and its employees must take all reasonable care not to endanger the safety of themselves or others (including customers) in the workplace. Alcohol and other drug usage become an occupational safety and health issue if a worker's ability to exercise judgment, coordination, motor control, concentration and alertness at the workplace is impaired. For the purposes of this policy, the term "employee/s" shall extend to cover contractors, volunteers and any person performing work for or with the Shire of Broomehill-Tambellup in any capacity.

The Shire of Broomehill-Tambellup is committed to providing the safest possible workplace for its employees and to achieve the highest standards of safety and health, all employees are encouraged and expected to be free of alcohol and or other drugs in excess of specified standards whilst at work. The underlying principles of the Shire of Broomehill-Tambellup are fairness and transparency and providing a safe workplace that promotes and protects the well-being of all employees within the Shire of Broomehill-Tambellup.

### *The Individual's Responsibility*

Under the *Occupational Safety and Health Act 1984* (the OSH Act), workers must take reasonable care of their own safety and health and not endanger the safety and health of others at the workplace. The consumption of alcohol and/or drugs while at work is unacceptable (the hazard extends to being adversely effected, possibly as a result of the night before in addition to consumption as work), except in relation to any authorised and responsible use of alcohol at workplace social functions.

Employees are required to present themselves for work and remain, while at work, capable of performing their work duties safely. An employee who is under the influence of alcohol and/or drugs at the workplace, or is impaired, may face disciplinary action including possible termination of employment

All employees are expected to comply with the Shire of Broomehill-Tambellup's Code of Conduct at all times. They should carry out their duties in a professional, responsible and conscientious manner and refrain from any conduct (including alcohol abuse or substance misuse) which could adversely affect their personal work performance or the safety and well-being of others.

### *Reporting Requirements*

Under the Occupational Safety and Health Act 1984, Employees must report to their employer any situation where they genuinely believe that an employee may be affected by alcohol and/or other drugs, as this presents a hazard in the workplace.

### *Drug Use on the Premises*

Employees who buy, take, or sell drugs on Shire of Broomehill-Tambellup premises), may be found to have engaged in serious misconduct. Such behaviour may result in disciplinary action up to and including dismissal and may be referred to the relevant authorities.

Prescribed and Over the Counter Medications:

The Employee must follow the instructions in respect of prescribed or over the counter medications. If the medication affects their ability to perform a task they must advise their supervisor or manager. Employees taking prescribed or over the counter medication must not commence duties if their doctor or pharmacist indicates that it would not be safe to do so.

The categories of drugs and substances prohibited by the Shire of Broomehill-Tambellup are outlined as per the Australian Standard AS 4308 for drugs of abuse.

### *Consumption of Alcohol on the Premises*

Except in situations where the Shire of Broomehill-Tambellup holds a function on the premises and alcohol is provided, employees must not bring in and/or consume/or sell alcohol in the workplace.

### *Drug/Alcohol Treatment Programs*

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Local Government will provide assistance to the employee.

- The Shire of Broomehill-Tambellup will allow an employee to access any accrued personal or annual leave they are undergoing treatment and;
- The Shire of Broomehill-Tambellup will take steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the line manager or members of senior management, will review the full circumstances and agree on a course of action to be taken. This may include redeployment to suitable alternative employment, or possible termination from employment if the employee is unable to safely carry out the requirements of their role.

### *Responsibilities*

The Shire of Broomehill-Tambellup considers that the use of alcohol or other drugs is primarily a health issue for individual employees, however, where an employee's performance or conduct affects his/her health and safety, and/or others in the workplace, the Shire of Broomehill-Tambellup is committed to appropriately managing the issue.

A likely outcome of any breach of this policy will be disciplinary action (up to and including termination of employment), however the Shire of Broomehill-Tambellup may also manage the issue by:

- Providing appropriate education and training to employees;
- Providing professional counselling and support where needed.

### *Managers' Responsibilities - Consumption of Alcohol at Work Sponsored Functions*

Team managers shall:

- Encourage their people to make alternative arrangements for transport to and from work prior to the function;
- Ensure that the following is made available: - Low alcohol beer, soft drinks and water - Beverages: Tea, Coffee and Food;

- If the manager believes a person may be over the BAC 0.05 limit, assist the person with safe transport home (including contacting a family member or arranging a taxi); and
- If the manager has to leave the function early, appoint a delegate to oversee the rest of the function.

### *Pre-Employment Medical Tests*

As part of the recruitment selection criteria, preferred candidates for employment positions may be required to attend a medical assessment which includes drug and alcohol testing.

### *Identification of Impairment & Testing*

If the Shire of Broomehill-Tambellup has reasonable grounds to believe that an employee is affected by drugs and/or alcohol it will take steps to address the issue.

Reasonable grounds may include (but are not limited to), where an employee's coordination appears affected, has red or bloodshot eyes or dilated pupils, smells of alcohol, acts contrary to their normal behaviour, or otherwise appears to be affected by drugs and/or alcohol.

If the Shire of Broomehill-Tambellup suspects that an employee is under the influence of drugs and/or alcohol it may pursue any or all of the following actions:

- Direct an employee to attend a medical practitioner and submit to a medical assessment to determine whether the employee is fit to safely perform their duties;
- Require that an employee undergo drug and alcohol testing administered by a representative of the Shire of Broomehill-Tambellup.
- Direct an employee to go home.

A medical assessment may include a drug and/or alcohol test. Testing shall be conducted in accordance with the Australian Standard AS/NZS 4308:2008 - Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.

In circumstances where an employee indicates the consumption of prescription or pharmacy drugs, the Shire of Broomehill-Tambellup may request further information from the medical practitioner conducting the assessment about the effects and proper usage of the prescription or pharmacy drugs being taken. The Shire of Broomehill-Tambellup may direct the employee to go home following the medical assessment until it can be established that they are fit to undertake their duties.

If an employee refuses to attend a medical examination or refuses to submit to an alcohol or drug test, the employee will be immediately directed to go home. Refusal to attend a medical assessment or refusal to go home constitutes a breach of this policy and may result in disciplinary action being taken against the employee up to and including the termination of employment.

The following steps are to be taken where an employee who has submitted to a medical assessment returns a positive test result for alcohol and/or drugs:

- The employee tested and the supervisor (or respective employer) will be informed of the result;
- A disciplinary discussion will take place in accordance with the disciplinary policies and procedures of the Shire of Broomehill-Tambellup.

An employee who returns a positive test will be in breach of this policy. A breach of this policy may result in disciplinary action being taken against the employee up to and including the termination of employment.

### *Education, Training & Awareness*

Employees who recognise that they have a drink or drug problem, or that they are at risk of developing one, are encouraged to come forward so that they can be assisted to get the appropriate help.

The Shire of Broomehill-Tambellup engages the services of an external Employee Assistance Provider who can provide the organisation's people with free and confidential counselling.

### *Consequences of Breaching this Policy*

An employee engaged by the Shire of Broomehill-Tambellup who breaches the provisions of this policy may face disciplinary action including possible termination of employment.

### *Variation to this Policy*

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

### *Related Corporate Documents*

- Disciplinary Policy
- Grievances, Investigations, & Resolutions Procedure (where applicable)
- Code of Conduct

Policy Number

---

Policy Version

---

Policy Review Date

