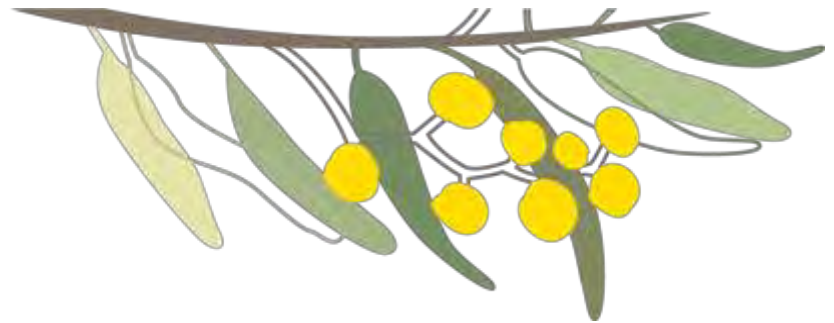




SHIRE OF WOODANILLING



SPECIAL MEETING OF COUNCIL Minutes 30 April 2020

The Special Council Meeting was held on 30/04/2020 to consider the March 2020 Financial Statements and Reports, Budget Review at the 31 March 2020, Compliance Audit Return, and COVID 19 Response. The meeting was held in the Council Chambers with consideration to social distancing and COVID 19 restrictions.

STEPHEN GASH
CHIEF EXECUTIVE OFFICER

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SPECIAL MEETING OF COUNCIL MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting opened at 6.38pm.

1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long standing personal friendship with the proponent). As a consequence there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr HR Thomson	Shire President	Cr T Brown	
Cr D Douglas	Deputy Shire President		
Cr P Morrell		Stephen Gash	Chief Executive Officer
Cr S Jefferies		Sue Dowson	Deputy CEO

Apologies:

Cr M Trimming

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

Nil

8. CONFIRMATION OF COUNCIL MEETING MINUTES:

Nil

9. CONFIRMATION OF OTHER MEETING MINUTES:

Nil

10. OFFICER'S REPORTS

10.1. COVID 19 RESPONSE – POLICY AND BUDGET AMENDMENTS

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling WA 6316
Author of Report	Stephen Gash
Date of Meeting	18 th February 2020
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	14.5.1
Attachments	

BRIEF SUMMARY

For the Council to formalise policy and budget changes due to the COVID 19 response.

BACKGROUND

The Covid 19 pandemic has required unprecedented review of operations at all levels of government. Several requests have been made of local government by the State and Commonwealth and other changes are required due to the impacts on revenue, service levels, staffing and reallocation of resources.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s.2.7 (2) (b)

POLICY IMPLICATIONS

As Reviewed

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOALS

Short Term

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

Monty Archdale Risk Coordinator LGIS, DCEO

RISK MANAGEMENT

COMMENT

Meeting Procedure

This is the first Shire of Woodanilling meeting conducted under the changes to the Local Government (Administration) Regulations 1996.

Technical functions of the e meeting platform have been tested to provide only Councillors to have access if the meeting is closed to the public under section 3.58 of the Local Government Act 1995.

Action Required:

For noting, as there are no adopted Standing Orders that need to be suspended to allow 'e meetings'.

Note the Annual Meeting of Electors has not been scheduled given the current restrictions.

Staffing

The Shire of Woodanilling is covered by State Awards and not the Federal Fair Work system. Therefore there are no stand down provisions so the Shire must be agile and responsive in providing meaningful work and completing projects linked to external grants to ensure the revenue flow is continued.

Some operational tasks have required reallocation or reprioritising, such as:

- Undertaking welfare calls to the community;
- Providing an outreach library delivery service;
- Increased regional teleconferencing to ensure coordinated emergency and recovery response;
- Compliance with directives from the WA Government and State Emergency Coordinator;
- Completion of business continuity planning for situations where the Shire may need to help further with regional logistics, courier tasks such as groceries and mail if there are further lockdowns.

On 14 April 2020 the WA Industrial Relations Commission issued a General Order 2020 WAIRC 00205 to provide:

- Unpaid Pandemic Leave – two weeks unless the parties agree to a longer period of unpaid leave
- Annual Leave on Half Pay – double the period of leave at half pay.
- Granting of Annual Leave in Advance.

Local Government (long Service) Regulations have been modified to allow more flexible taking of long service leave during the emergency declaration.

Action Required:

Amend the HR Policy No 63 to include the Pandemic Leave Provisions and Long Service Leave flexibility above.

Note no Shire of Woodanilling Staff will be stood down, and all remain gainfully employed.

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION - HR POLICY 63

Moved Cr Douglas seconded Cr Brown

That HR Policy 63 will be amended to include Pandemic leave provisions and long service leave flexibility.

CARRIED 5/0

2020/21 Budget Preparation

The WA Government has requested local governments:

- Freeze rates and fees and charges for 2020/21;
- Review property leases to impacted business or individuals;
- Not to pursue debt recovery and look at arrangements to assist those in financial hardship;
- To consider bringing forward works or projects that may support the local economy and local employment;
- Look at repurposing cash reserves to assist local recovery;

Action Required:

Council are requested to consider for the 2020/21 Budget that

There is no increase to rate yield from 2019/20

Fees are maintained at 2019/20 levels or only increased if passed on from a regulatory third party (eg Water Corporation charges, Building fees, ESL.)

A rate discount be considered for GRV Businesses that are eligible for the job keeper payments, to assist reopening/recovery.

Council sitting fees and allowances to remain at the 2019/20 level.

Staff wages to remain at the 2019/20 or contracted level

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION 2020/2021 BUDGET PREPARATION

Moved Cr Douglas seconded Cr Brown
That there is no increase for rate yield from 2019/20.

CARRIED 5/0

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION - SITTING FEES

Moved Cr Douglas seconded Cr Brown
That Councillor sitting fees stay at the 2019/2020 level and that the CEO will investigate a communications allowance in response to the Covid – 19 situation.

CARRIED 5/0

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION - RATE DISCOUNT FOR GRV BUSINESSES

Moved Cr Douglas seconded Cr Brown
Council request that the CEO present a hardship policy to formalise payment terms for rates, debts and model rate discount as an incentive for impacted businesses for the 2020/21 Budget.

CARRIED 5/0

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION - STAFF WAGES

Moved Cr Douglas seconded Cr Brown
That staff wages remain at the 2019/20 rate or contractual level for the next financial year.

CARRIED 5/0

Outstanding Rates

In recognition that non-agricultural businesses have been significantly impacted and individuals residing within the Shire may have lost jobs there needs to be flexibility to address financial hardship such as:

- Suspending interest on outstanding rates or debt collection where people can show the impact of the financial hardship;
- Being able to negotiate more flexible payment plans;

This will require discussion and then formalisation into a hardship policy at the next Council meeting. The WALGA draft hardship policy will be circulated.

Action Required:

For discussion / workshop and analysis of financial impacts, noting several current debt recovery actions extend past 3 years and relate to refusal to pay on legal/moral grounds rather than capacity to pay.

Cash flow 2019/20 end of financial year

It is unknown whether the Financial Assistance Grants will be advanced the same as the last several years. If this happens there is no risk to cash flow. However if there is reduction of rate payments due to hardship there is a risk of cash shortfall.

Action Required:

The CEO to look into an overdraft facility availability and cost.

10.2.BUDGET REVIEW 2019-2020

Proponent	Stephen Gash, CEO
Owner	N/A
Location/Address	N/A
Author of Report	Stephen Gash, CEO
Date of Meeting	30 th April 2020
Previous Reports	Item 10.3 March 2019 – Budget Review
Disclosure of any Interest	Nil
File Reference	17.1.3
Attachments	Budget Review Report 2019-2020

BRIEF SUMMARY

Council in accordance with Regulation 33A of the Local Government (Financial Management) Regulations is asked to consider and adopt the Review prepared by the CEO.

BACKGROUND

A local government is required between 1 January and 31 March in each financial year to carry out a review of its budget for that year. This review is mandatory compared to the quarterly review that Council has undertaken previously. Local Government has not had to do quarterly reporting for quite some time. Instead, most local governments have introduced detailed monthly financial statements. The Shire of Woodanilling has now done the same, with this new level of reporting undertaken since November 2018.

The previous budget review was conducted for the September 2018 Quarter and accepted by Council at the November 2018 Council Meeting. It should be noted that the Budget can be reviewed and adjusted at any time apart from the mandatory review.

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

33A Review of Budget

- Must be done between 1 January and 31 March in each financial year;
- The Review must consider:
 - The Shire's performance 1 July – 31 December;
 - The Shire's financial position as at the time of the Review;
 - The outcomes forecasted in the Budget.
- The Review must be submitted to Council within 30 days of it being conducted;
- A Council by absolute majority is to decide whether to accept the Review or not (including any parts or recommendations made);
- Within 30 days after Council has made a determination, the Review must be submitted to the Department.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The CEO had Moore Stephens assist him prepare the Budget Review. This has been at a cost less than \$3,000 and is accounted for within the Budget Review.

STRATEGIC IMPLICATIONS

Theme 3

Governance

VISION

- To attract and retain quality Councillors and Staff

- To have Councillors who are trained and qualified in their roles and responsibilities

OBJECTIVES

- To promote continual improvement that is supported by efficient and effective governance structures and processes
- To ensure community consultation is carried out in a manner that bridges the gap between what the community expect and what the Council can deliver

STRATEGIES

- By ensuring legislation is used to effectively enable quality decision making

CONSULTATION/COMMUNICATION

The CEO has provided a list of amendments at each briefing session and commented on other relevant matters in the weekly update to councillors.

RISK MANAGEMENT

The need to undertake the Budget Review is one of both compliance and financial impact. The Shire historically has complied with this requirement. The failure to undertake the review is a major consequence, but the likelihood of this happening is rare, so the overall compliance risk is low. However, the financial risk due to the changes required is major and the likelihood is almost certain – so an extreme risk. However, the risk is significantly ameliorated due to the funding strategies suggested in this report reducing the risk to low (in other words the risk is of benefit. The risk of not undertaken the amendments will have a high impact).

COMMENT

The author conducted the Budget Review between 26 February 2019 and 7 March 2019 using the financial statements to 31 December 2018. At the conclusion of the Review, the author determined that, if the Council follows the amendments proposed, the improved deficit at the September Quarter Review of (\$46,142) will be further improved to reflect a nil (or balanced) closing position.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 10.3 BUDGET REVIEW 2018-2019

Moved Cr Douglas
Seconded Cr Morrell

That Council in accordance with regulation 33A of the *Local Government (Financial Management) Regulations 1996* adopts the 2019-2020 Budget Review that includes:

1. The changes to the accounts listed as part of the New Amendments listed in Note 5 on page of the Budget Review as follows:

GL Account Code	Description	Classification	No Change -(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
	Budget Adoption	Opening				
	Difference between adopted surplus estimate and actual based on 18/19 reserve transfers	Surplus(Deficit)			(864,595)	(864,595)
				627,318		(237,277)
122230	Road Direct Grant	Operating Revenue		32,748		(204,529)
122290	WANDRRA Claim	Operating Revenue		74,003		(130,526)
	Income relating to fire management	Operating Revenue		53,000		(77,526)
135210	Income relating to standpipes	Operating Revenue		15,000		(62,526)
125210	Transport Licensing Clearing Account	Operating Revenue			(100,000)	(162,526)
91230	Income 13 Cardigan St	Operating Revenue			(2,500)	(165,026)
143220	Income relating to OSH	Operating Revenue		6,624		(158,402)
104200	Town Planning Fees	Operating Revenue		4,000		(154,402)
111200	Lake Queerearrup Grant	Capital Revenue		52,551		(101,851)
51210	ESL Grant	Operating Revenue		5,219		(96,632)
	Workers Compensation					
143210	Reimbursement	Operating Revenue		4,911		(91,721)
31220	Interest on Muni Fund	Operating Revenue			(1,000)	(92,721)
122030	WANDRRA Consultant Exp	Operating Expenses		48,000		(44,721)
	Public Holidays, LSL, Annual					
143020	Leave	Operating Expenses			(39,000)	(83,721)
51040	Expenses relating to fire fighting	Operating Expenses			(13,332)	(97,053)
144010	Fuels and Oils	Operating Expenses		44,000		(53,053)
144020	Tyres	Operating Expenses		12,000		(41,053)
	Transport Licensing Clearing Acct					
125210	Expenses	Operating Expenses		107,500		66,447
135010	Expenses Relating to Standpipes	Operating Expenses			(60,000)	6,447
122040	Expenses relating to Shire Depot	Operating Expenses			(14,000)	(7,553)
122030	Engineering Consultants	Operating Expenses		20,000		12,447
						12,447
						12,447
						12,447
Amended Budget Cash Position as per Council Resolution			0	1,106,874	(1,094,427)	12,447

2. Recognising that the Amended Budget Cash Position as 0.

CARRIED 5/0

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST MARCH 2020**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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SHIRE OF WOODANILLING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31ST MARCH 2020

	Budget v Actual		Predicted			
	Adopted	YTD	Variance	Variance	Year End	Material
Note	Budget (a)	Actual (b)	Permanent (c)	Timing (Carryover) (d)	(a)+(c)+(d)	Variance
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	1,080,167	215,572	(864,595)	0	215,572	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	541,225	422,141	37,967	0	579,192	▲
Fees and charges 4.1.1	456,973	286,759	(30,500)	0	426,473	▼
Interest earnings 4.1.6	8,664	4,927	(1,000)	0	7,664	▼
Other revenue 4.1.7	178,757	226,958	85,538	0	264,295	▲
	1,185,619	940,785	92,005	0	1,277,624	
Expenditure from operating activities						
Employee costs 4.2.1	(1,011,434)	(920,999)	(52,332)	0	(1,063,766)	▲
Materials and contracts	(632,218)	(455,101)	110,000	0	(522,218)	▼
Utility charges 4.2.3	(42,373)	(98,930)	(60,000)	0	(102,373)	▲
Depreciation on non-current assets	(978,337)	0	0	0	(978,337)	
Insurance expenses	(96,747)	(81,178)	0	0	(96,747)	
Other expenditure 4.2.6	(320,296)	(190,237)	107,500	0	(212,796)	▼
Loss on asset disposals 4.2.7	(875)	0	0	0	(875)	
	(3,082,280)	(1,746,445)	105,168	0	(2,977,112)	
Non-cash amounts excluded from operating activities	979,212	0	0	0	979,212	
Amount attributable to operating activities	162,718	(590,088)	(667,422)	0	(504,704)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions 4.3.1	556,333	56,187	52,551	0	608,884	▲
Proceeds from disposal of assets	16,000	0	0	0	16,000	
Purchase property, plant and equipment	(81,466)	(71,324)	0	0	(81,466)	
Purchase and construction of infrastructure-roads	(768,873)	(3,637)	0	0	(768,873)	
Purchase and construction of infrastructure-other	(25,875)	0	0	0	(25,875)	
Amount attributable to investing activities	(303,881)	(18,774)	52,551	0	(251,330)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	(627,336)	(70)	627,318	0	(18)	▼
Amount attributable to financing activities	(627,336)	(70)	627,318	0	(18)	
Budget deficiency before general rates	(768,499)	(608,932)	12,447	0	(756,052)	
Estimated amount to be raised from general rates	768,499	771,494	0	0	768,499	
Closing funding surplus(deficit) 2	0	162,562	12,447	0	12,447	▲

SHIRE OF WOODANILLING
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31ST MARCH 2020

	Budget v Actual		Predicted				
	Adopted	YTD		Variance			
	Annual			Timing			
	Budget	Actual	Variance	(Carryover)	Year End	Material	
Note	(a)	(b)	Permanent	(d)	(a)+(c)+(d)	Variance	
	\$	\$	(c)		\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	1,080,167	215,572	(864,595)	\$ 0	215,572	▼	
Revenue from operating activities (excluding rates)							
Governance	8,200	793	0	0	8,200		
General purpose funding	448,467	300,619	(1,000)	0	447,467	▼	
Law, order, public safety	34,910	79,486	58,219	0	93,129	▲	
Health	750	651	0	0	750		
Education and welfare	113,500	81,560	0	0	113,500		
Housing	19,300	9,481	(2,500)	0	16,800	▼	
Community amenities	32,850	35,364	4,000	0	36,850	▲	
Recreation and culture	2,250	1,385		0	2,250		
Transport	367,102	330,537	6,751	0	373,853	▲	
Economic services	64,150	29,365	15,000	0	79,150	▲	
Other property and services	94,140	71,544	11,535	0	105,675	▲	
	1,185,619	940,785	92,005	0	1,277,624		
Expenditure from operating activities							
Governance	(229,142)	(297,980)	0	0	(229,142)		
General purpose funding	(16,086)	(5,978)	0	0	(16,086)		
Law, order, public safety	(159,529)	(89,738)	(13,332)	0	(172,861)	▲	
Health	(38,737)	(18,820)	0	0	(38,737)		
Education and welfare	(44,434)	(13,386)	0	0	(44,434)		
Housing	(62,010)	(55,277)	0	0	(62,010)		
Community amenities	(134,226)	(87,564)	0	0	(134,226)		
Recreation and culture	(147,746)	(111,909)	0	0	(147,746)		
Transport	(2,184,767)	(923,553)	161,500	0	(2,023,267)	▼	
Economic services	(50,232)	(88,114)	(60,000)	0	(110,232)	▲	
Other property and services	(15,371)	(54,126)	17,000	0	1,629	▼	
	(3,082,280)	(1,746,445)	105,168	0	(2,977,112)		
Non-cash amounts excluded from operating activities	979,212	0	0	0	979,212		
Amount attributable to operating activities	162,718	(590,088)	(667,422)	0	(504,704)		
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	556,333	56,187	52,551	0	608,884	▼	
Purchase plant and equipment	(81,466)	(71,324)	0	0	(81,466)		
Purchase and construction of infrastructure - roads	(768,873)	(3,637)	0	0	(768,873)		
Purchase and construction of infrastructure - other	(25,875)	0	0	0	(25,875)		
Proceeds from disposal of assets	16,000	0	0	0	16,000		
Amount attributable to investing activities	(303,881)	(18,774)	52,551	0	(251,330)		
FINANCING ACTIVITIES							
Transfers to cash backed reserves (restricted assets)	(627,336)	(70)	627,318	0	(18)	▼	
Amount attributable to financing activities	(627,336)	(70)	627,318	0	(18)		
Budget deficiency before general rates	(768,499)	(608,932)	12,447	0	(756,052)		
Estimated amount to be raised from general rates	768,499	771,494	0	0	768,499		
Closing Funding Surplus(Deficit)	2	0	162,562	12,447	0	12,447	▲

1. BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Woodanilling controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2019-20 ACTUAL BALANCES

Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

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

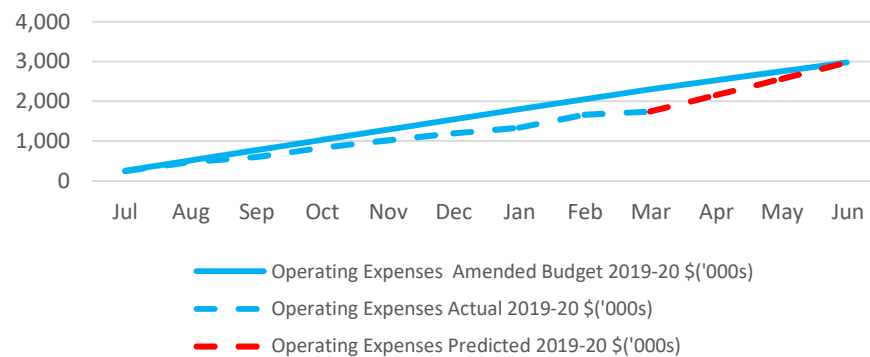
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

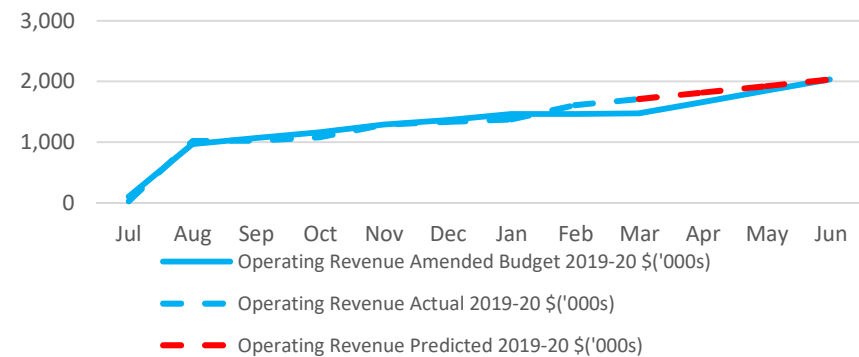
SHIRE OF WOODANILLING
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31ST MARCH 2020

2. SUMMARY GRAPHS - BUDGET REVIEW

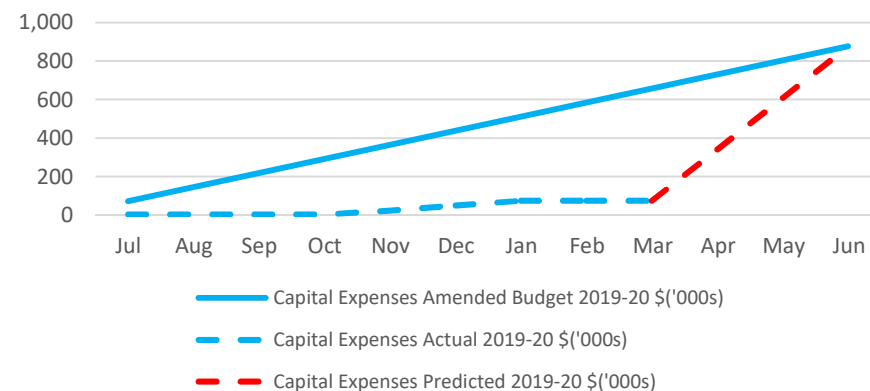
Operating Expenses



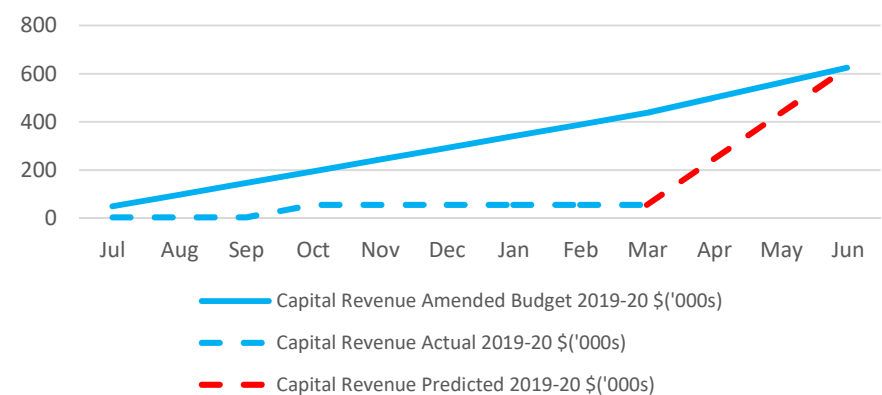
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	ACTUAL 30 June 2019	ACTUAL 01 July 2019	BUDGET 01 July 2019	BUDGET 30 June 2020	ACTUAL 31 March 2020
Adjustments to operating activities				\$	\$
Less: Profit on asset disposals	(5,091)	0	0	0	0
Less: Movement in liabilities associated with restricted cash	(1,565)	0	0	0	0
Add: Loss on asset disposals	11,384	0	11,385	875	0
Add: Change in accounting policies	0	0	79,400	0	0
Add: Depreciation on non-current assets	838,898	0	838,898	978,337	0
Non-cash amounts excluded from operating activities	843,626	0	929,683	979,212	0

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(628,198)	(628,198)	(880)	(628,216)	(628,268)
Total adjustments to net current assets	(628,198)	(628,198)	(880)	(628,216)	(628,268)

(iii) Composition of estimated net current assets

Current assets

Cash unrestricted	401,142	522,978	1,207,860	328,444	339,658
Cash restricted	750,034	628,198	880	628,216	670,574
Receivables - rates and rubbish	52,210	52,210	250,947	250,947	77,215
Receivables - other	61,396	61,396	0	0	70,583
Inventories	18,904	18,904	18,904	18,904	18,904
	1,283,686	1,283,686	1,478,591	1,226,511	1,176,934

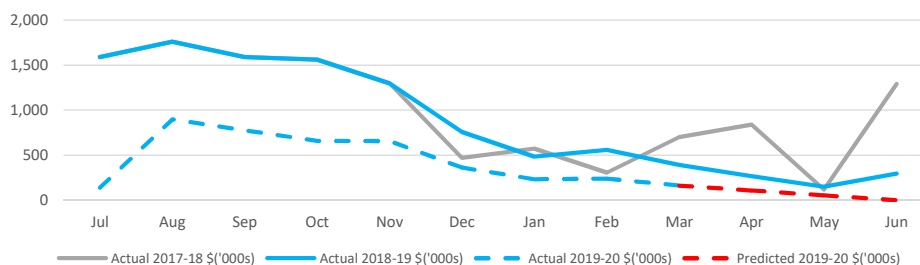
Less: current liabilities

Payables	(218,467)	(218,467)	(176,517)	(456,668)	(97,766)
Contract liabilities	0	(79,400)	(79,400)	0	(148,665)
Provisions	(142,049)	(142,049)	(141,627)	(141,627)	(139,673)
	(360,516)	(439,916)	(397,544)	(598,295)	(386,104)

Net current assets

	923,170	843,770	1,081,047	628,216	790,830
Less: Total adjustments to net current assets	(628,198)	(628,198)	(880)	(628,216)	(628,268)
Closing funding surplus / (deficit)	294,972	215,572	1,080,167	0	162,562

Liquidity Over the Year



3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Woodanilling's operational cycle. In the case of liabilities where the Shire of Woodanilling does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Woodanilling's intentions to release for sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Woodanilling prior to the end of the financial year that are unpaid and arise when the Shire of Woodanilling becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Woodanilling are recognised as a liability until such time as the Shire of Woodanilling satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Woodanilling's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Woodanilling's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Woodanilling's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Woodanilling has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF WOODANILLING
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST MARCH 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
Reduction due to Transport Licencing Activity (clearing account)	(100,000)	
Increase in Town Planning Fees	4,000	
Decrease in rent 13 Cardigan St due to delayed lease commencement	(2,500)	
Bushfire Mitigation Funding	42,000	
Recoverable Costs Katanning Bushfire	11,000	
Additional Standpipe usage above budget	15,000	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Direct Road Grant full year impact	32,748	
Additional ESL Received	5,219	
4.1.6 INTEREST EARNINGS		
Reduction in interest earned due to below expected interest rates and reduced investment activity for cash flow	(1,000)	
4.1.7 OTHER REVENUE		
WANDRRA Claim	74,003	
OSH rebate claim	6,624	
Workers Comp Reimbursement	4,911	
4.1.8 PROFIT ON ASSET DISPOSAL		
No Material Variance	0	
Predicted Variances Carried Forward	92,005	0

SHIRE OF WOODANILLING
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST MARCH 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	92,005	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Staff costs fighting Kat Bushfire	(13,332)	
Increase in Long Service and Annual Leave payments above budget due to COVID and staff paid out leave	(39,000)	
4.2.2 MATERIAL AND CONTRACTS		
Increase in Depot Maint Costs	(14,000)	
Decrease fuel / oils	44,000	
Decrease tyres	12,000	
Reduction in use of Engineering consultants	20,000	
Consultant Exp not required at budget level for WANDRRA completion	48,000	
4.2.3 UTILITY CHARGES		
Increased standpipe use including bushfire extraordinary usage	(60,000)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
No Material Variance	0	
4.2.5 INTEREST EXPENSES		
No Material Variance	0	
4.2.6 INSURANCE EXPENSES		
No Material Variance	0	
4.2.7 OTHER EXPENDITURE		
Reduction in Transport Licensing Costs (carrying)	107,500	
4.2.8 LOSS ON ASSET DISPOSAL		
No material variance	0	
Predicted Variances Carried Forward	197,173	0

SHIRE OF WOODANILLING
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST MARCH 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	197,173	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Lake Queerearrup Grant Claim unbudgeted for works in previous years	52,551	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
No Material Variance	0	
4.3.3 PROCEEDS FROM NEW DEBENTURES		
No Material Variance	0	
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
No Material Variance	0	
4.3.5 PROCEEDS FROM ADVANCES		
No Material Variance	0	
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
No Material Variance	0	
Predicted Variances Carried Forward	249,724	0

SHIRE OF WOODANILLING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST MARCH 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	249,724	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
No Material Variance	0	
4.4.2 LAND AND BUILDINGS		
No Material Variance	0	
4.4.3 PLANT AND EQUIPMENT		
No material Variance	0	
4.4.4 FURNITURE AND EQUIPMENT		
No Material Variance	0	
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
No Material Variance	0	
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
No Material Variance	0	
4.4.7 PURCHASES OF INVESTMENT		
No Material Variance	0	
4.4.8 REPAYMENT OF DEBENTURES		
No Material Variance	0	
4.4.9 ADVANCES TO COMMUNITY GROUPS		
No Material Variance	0	
Predicted Variances Carried Forward	249,724	0

SHIRE OF WOODANILLING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST MARCH 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent Timing

Predicted Variances Brought Forward	249,724	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
No Material Variance		
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Adjustment of 2018/19 reserve balances EOY	627,318	
4.5.1 RATE REVENUE		
No Material Variance		
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Resulting from treatment of prior year cash reserves in 18/19 Audited statements	(864,595)	
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Total Predicted Variances as per Annual Budget Review	12,447	0

Amendments to original budget since budget adoption. Surplus/(Deficit)

Amended Budget Cash Position as per Council Resolution

10.3. COMPLIANCE AUDIT RETURN 01/01/2019 – 31/12/2019

Proponent	Shire of Woodanilling
Owner	
Location/Address	
Author of Report	Sue Dowson DCEO
Date of Meeting	30 th April 2020
Previous Reports	
Disclosure of any Interest	Nil
File Reference	4.1.36
Attachments	Compliance Audit Return to 31/12/2019

BRIEF SUMMARY

To adopt the Compliance Audit Return in accordance with the Local Government (Audit) Regulations 1996.

BACKGROUND

The Compliance Audit Return process ensures that each Local Government has processes in place that allows Council to monitor how the organisation is functioning. The Compliance Audit Return is one of the tools available to assist Council with this monitoring role.

The Compliance Audit Return is to be:

- presented to Council at a meeting of the Council
- adopted by the Council; and
- the adoption recorded in the minutes of the meeting at which it is adopted.

After the Return has been presented to Council a certified copy of the Return along with the relevant Section of the Minutes and any additional information is to be submitted to the Department by 31 March 2019.

STATUTORY/LEGAL IMPLICATIONS

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

The Compliance Audit Review was considered by the Audit Committee on 21 April 2020 where clarification was sought on the difference between a couple of “no” vs “n/a” responses. The committee recommended the CAR for adoption by Council with two minor changes above and one revised date of a plan review. These changes have been made in the version presented to Council today for adoption.

RISK MANAGEMENT

The need to undertake the Compliance Audit Return (CAR) is one of compliance. The Shire in the past has complied with this requirement within the due date. The failure to undertake the CAR is of moderate consequence, it would mean that the Shire would be open to the risk of intervention from the Department. The likelihood of this happening is rare, so the overall compliance risk is moderate. However, if the CAR was not completed in time the measure of consequence would be High, the likelihood would be almost certain and the consequence likely giving a risk rating of High.

COMMENT

Areas of non-compliance relate to timing of submissions, responses that have been impacted by staff turnover. Therefore these will be addressed in the Shires Workforce plan review.

VOTING REQUIREMENTS

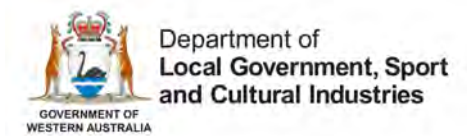
Absolute Majority

AUDIT COMMITTEE RECOMMENDATION AND COUNCIL DECISION – ITEM COMPLIANCE AUDIT RETURN 01/01/2019 – 31/12/2019

Moved Cr Jefferies seconded Cr Brown

That Council adopt the attached Statutory Compliance Audit for the period 1st January 2019 until 31 December 2019.

CARRIED 5/0



Woodanilling - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Sue Dowson
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Sue Dowson
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Sue Dowson
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Sue Dowson
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sue Dowson



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A		Sue Dowson
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Sue Dowson
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Sue Dowson
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Sue Dowson
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Sue Dowson
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	N/A		Sue Dowson
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Sue Dowson
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Sue Dowson
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Sue Dowson
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A		Sue Dowson
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Sue Dowson
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Sue Dowson
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Sue Dowson

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Sue Dowson
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Sue Dowson



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Sue Dowson
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Sue Dowson
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Sue Dowson
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	N/A		Sue Dowson
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes	CEO Stephen Gash 11 April 2019	Sue Dowson
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes	Record Numbers NO 159 - Thomson NO 160 - Young NO 162 - Douglas NO 158 - Morrell NO 163 - Brown NO 161 - Trimming	Sue Dowson
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes	Record Numbers PE 1016 - CEO PE 1012 - DCEO PE 1011 - WS PE 1013 - FO1 PE 1014 - FO	Sue Dowson
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes	As per record numbers above	Sue Dowson
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Sue Dowson
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Sue Dowson
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Sue Dowson
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Sue Dowson



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Sue Dowson
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Sue Dowson
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Sue Dowson
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	Yes		Sue Dowson
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Sue Dowson

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	N/A		Sue Dowson
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Sue Dowson



Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	N/A		Sue Dowson
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A		Sue Dowson

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Sue Dowson
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No Delegation	Sue Dowson
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Sue Dowson
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes	Auditor General selection Process	Sue Dowson
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Sue Dowson
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	Received from Auditor General 22nd December 2019 however no Council meeting possible until Feb 2020 to formally receive.	Sue Dowson
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Sue Dowson



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	No		stephen gash
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	No		stephen gash
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Sue Dowson
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Sue Dowson
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Sue Dowson
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Sue Dowson
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Sue Dowson



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Version 2 - Adopted 12 August 2013	Sue Dowson
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	Yes	Council meeting 19/02/2019 10.2 Corporate Business Plan - December 2018 Quarterly Report	Sue Dowson
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Version 3 Adopted 19/02/2019	Stephen Gash
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	19/02/2019	Stephen Gash
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Version 1 - Adopted 20/12/2016	Sue Dowson
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Adopted 16/12/2017	Stephen Gash
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Integrated Workforce Plan Policy date adopted 18/12/2012 last reviewed 18/08/2015	Stephen Gash



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	Item 10.2 Ordinary Council Meeting 16th October 2018	Sue Dowson
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes	Contracted to Logo Appointments	Sue Dowson
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	Yes		Sue Dowson
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	Yes	Logo Appointments controlled the interview and information gathering process.	Sue Dowson
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes	item 10.10 Ordinary Meeting of Council 19th Feb 2019	Sue Dowson



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A		Sue Dowson
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Sue Dowson
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Sue Dowson
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Sue Dowson
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Sue Dowson
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Sue Dowson



Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	31 March 2016	stephen gash
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	19th March 2019 COMMITTEE'S RECOMMENDATION AND COUNCIL DECISION ITEM 10.2 – REGULATION 17 REVIEW 2018	Sue Dowson
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Sue Dowson
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	No	Extension sought and granted and provided first week in October 2019	Sue Dowson

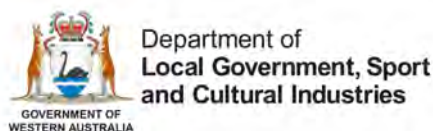
Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	N/A	No procurement undertaken above tender threshold	Sue Dowson
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Sue Dowson
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	N/A		Sue Dowson
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	N/A		Sue Dowson



**Department of
Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	N/A		Sue Dowson
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	N/A		Sue Dowson
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A		Sue Dowson
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Sue Dowson
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	N/A		Sue Dowson
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	N/A		Sue Dowson
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Sue Dowson
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Sue Dowson
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Sue Dowson
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Sue Dowson
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	No		Sue Dowson
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Sue Dowson
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Sue Dowson



No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Sue Dowson
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Sue Dowson
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Sue Dowson
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Sue Dowson
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Sue Dowson
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Sue Dowson
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Sue Dowson
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		stephen gash
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Sue Dowson



No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Sue Dowson

I certify this Compliance Audit return has been adopted by Council at its meeting on

30 April 2020

Signed Mayor / President, Woodanilling

Signed CEO, Woodanilling

11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED

11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD

Nil

12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil – Special Council Meeting for the listed purpose.

13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

13.1.COUNCILLORS AND /OR OFFICERS

Nil – Special Council Meeting for the listed purpose.

14. ITEMS FOR DISCUSSION

14.1. ITEM FOR DISCUSSION

Nil – Special Council Meeting for the listed purpose.

15. INFORMATION ITEMS

15.1.ADOPTION OF INFORMATION REPORTS

RECOMMENDATION AND COUNCIL DECISION – INFORMATION REPORT 21/04/2020

Moved Cr Douglas seconded Cr Jefferies

That Council endorses the information contained in the following information reports.

CARRIED 5/0

15.2.WWLZ INFORMATION REPORT – FOR THE PERIOD – FEB 2020 – MAR 2020

GLOSSARY

<i>NLP</i>	- <i>National Landcare Programme</i>
<i>SWCC</i>	- <i>South West Catchments Council</i>
<i>SCNRM</i>	- <i>South Coast Natural Resource Management</i>
<i>GWL</i>	- <i>Gondwana Link</i>
<i>GA</i>	- <i>Greening Australia</i>
<i>EOI</i>	- <i>Expression of Interest</i>

MANAGEMENT COMMITTEE MEETING

Last Meeting: 12th Feb 2020

Next Meeting: Meetings on hold due to Corona virus, however meeting packs still distributed and conversations will be held around that.

LANDCARE COORDINATION FUNDING 2019 / 2020

- SWCC Pollinator Project - \$55,500
- State NRM – Revitalising Reserves in Wagin - \$15,101
- State NRM Community Grant – Wagin Lake Fauna Hotspot & Bird hide - \$19,271
- Kent LCDC – 20MT - \$4,225
- Kent LCDC – Fox Management - \$6766
- State NRM – Increasing community capacity for feral pig management in the WWLZ - \$27,372
- SWCC – Black Cocaktoo Nesting Sites - \$5000

COMING EVENTS

- Phoebe phascogale events had been booked into term 2 calendar, however unlikely to be occurring at this stage.
- 2 x workshops proposed in feral pig capacity project, unknown if these will take place as originally planned in Spring.

CURRENT/ONGOING PROJECTS:

STATE NRM – REVITALISING RESERVES IN WAGIN - \$15,101

- Some underspend in this project, approval given to spend on infill for revegetation sites. Was planning for school based activity, however this not likely to go ahead now.

SCNRM – WEST AUSTRALIA RABBIT CONTROL & AWARENESS PROGRAM - \$11,187.58

- All works completed for this project, however do still have several vials available for WWLZ. Had nominated to use them, however at this stage unable to pick up from Albany.

SWCC – POLLINATOR PROJECT STAGE 2 \$218,000 (OVER 4 YEARS)

- Landholders to undertake site prep activity in next few months.
- Seedlings are on order for July planting.

SHIRE OF KENT – 20 MILLION TREES \$4225

- Second round of monitoring has been completed. Infill had been proposed at this site, however as GA coordinate this activity, they may no longer be able to deliver.

SHIRE OF KENT – FOX CONTROL

- First round of baits has been delivered and baiting being undertaken.
- Further bait delivery scheduled for later this year.

STATE NRM – WAGIN LAKE FAUNA HOTSPOT & BIRDHIDE

- All works completed

STATE NRM – INCREASEING COMMUNITY CAPACITY FOR FERAL PIG MANAGEMENT IN WWLZ \$27,372

- Begun discussion with landholders and recording locations of pigs
- Some camera traps out to see if any around.
- DPIRD staff have been assisting with ideas and options for workshops proposed, however unknown at this stage if will be going ahead with these.

SWCC – BLACK COCKATOO NESTING SITES REHABILITATION - \$5000

- Conversations with landholders and community on sightings, locations of black cockatoo species

APPLICATIONS UNDERWAY

- Smart Farms Small Grants – Federal Funding - \$50,000
Applying for regenerative agriculture project using grazing management strategies to improve sustainability.

15.3.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 April 2020

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

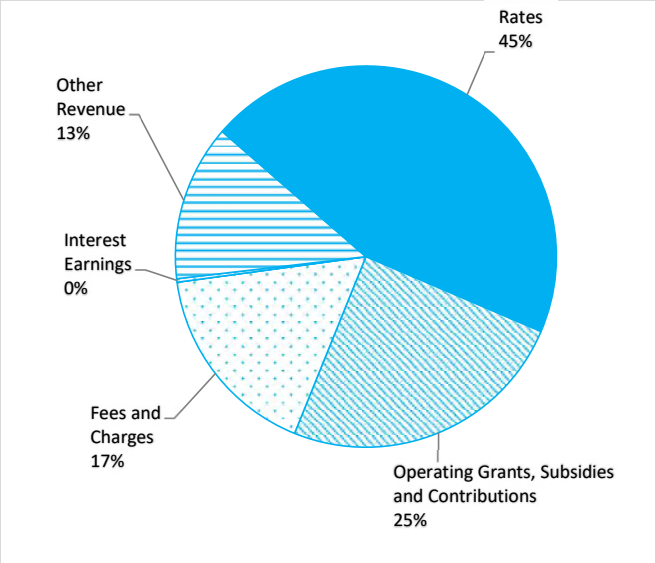
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

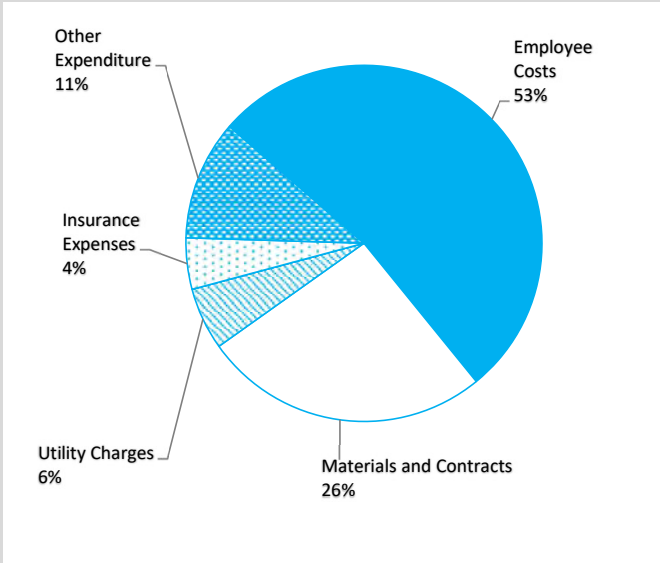
ROUNDING OFF FIGURES

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

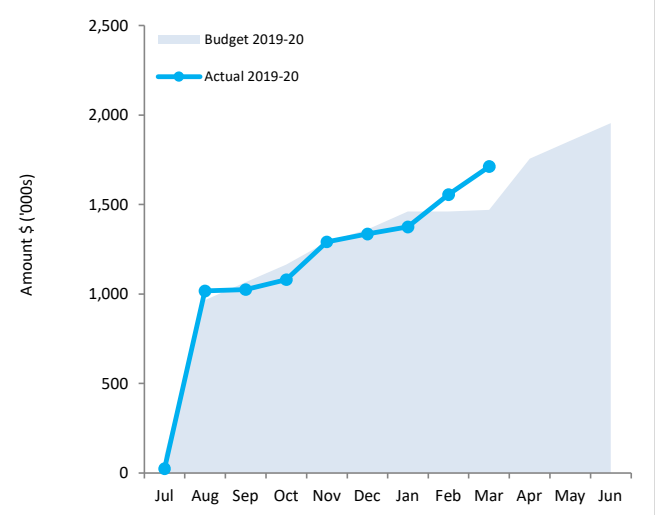
OPERATING REVENUE



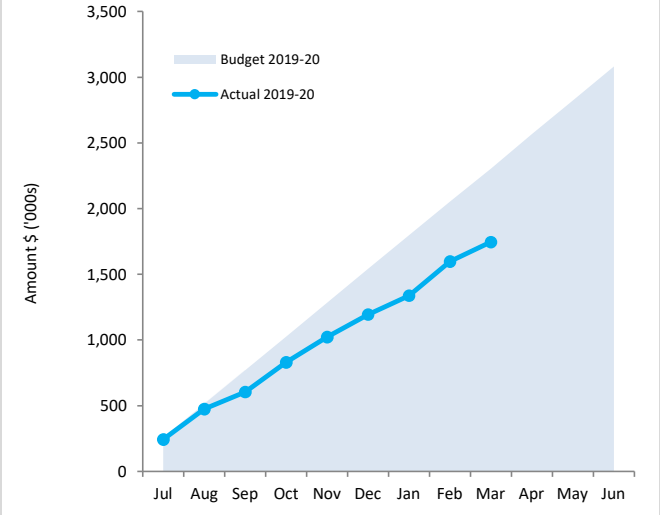
OPERATING EXPENSES



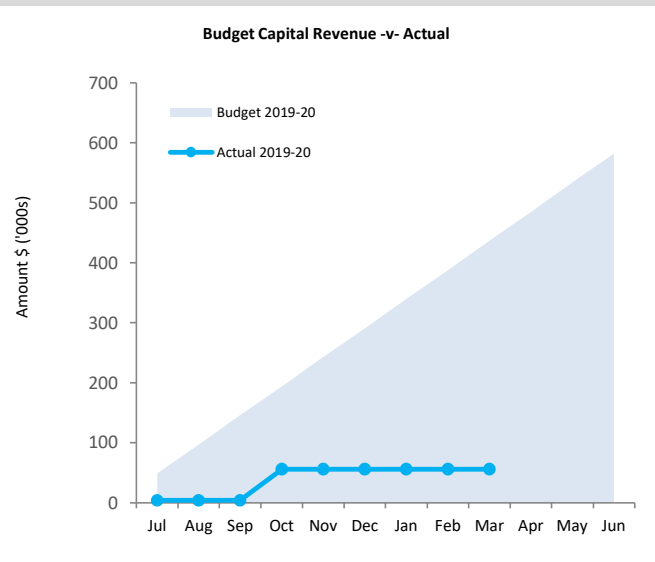
Budget Operating Revenues -v- Actual



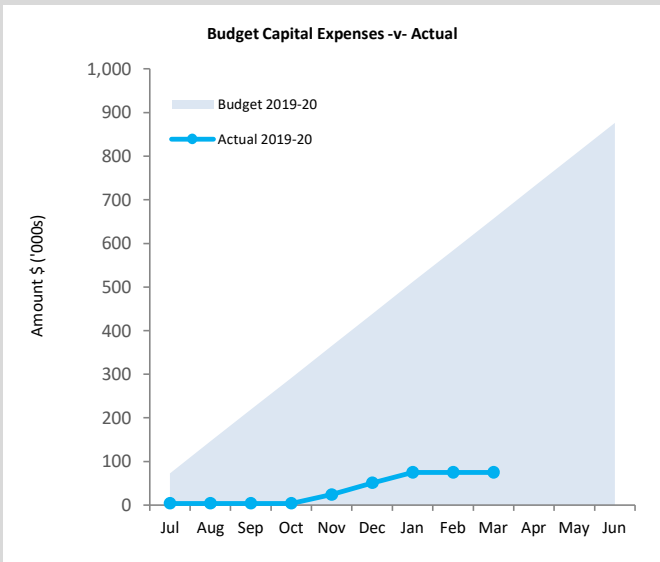
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

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

PROGRAM	ACTIVITIES
GOVERNANCE	
Members of Council Administration	Members of Council, civic reception, functions, public relations, electoral requirements and administration.
GENERAL PURPOSE FUNDING	
Rates General Purpose Revenue	Rates, general purpose government grants, interest on investments.
LAW, ORDER, PUBLIC SAFETY	
Fire Prevention Animal Control Other	Supervision of various by-laws, fire prevention and animal control.
HEALTH	
Preventative Services Community Health Other	Food control, meat inspection, water testing and health inspection services.
EDUCATION AND WELFARE	
Disability Access & Inclusion Care of Senior Citizens	Well aged housing and services for youth and aged.
HOUSING	
Staff Housing	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
Sanitation Stormwater Drainage Town Planning Protection of Environment Other	Refuse site, cemetery and public conveniences.
RECREATION AND CULTURE	
Public Halls Swimming areas Libraries Other	Maintenance of halls, parks, gardens and ovals. Library and heritage.
TRANSPORT	
Road Construction Road Maintenance Road Plant Purchases Transport Licensing Agency	Road construction and maintenance, footpaths and traffic signs.
ECONOMIC SERVICES	
Rural Services Tourism Building Control Other	Area promotion, pest control, building control.
OTHER PROPERTY AND SERVICES	
Private Works Public Works Overheads Plant Operation Costs Stock control Salaries and Wages	Private works, public works overheads and plant operation.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	215,572	(864,595)	(80.04%)	
Revenue from operating activities							
Governance		775	6,129	793	(5,336)	(87.06%)	
General purpose funding - general rates	6	768,499	581,940	771,494	189,554	32.57%	▲
General purpose funding - other		455,892	336,312	300,619	(35,693)	(10.61%)	▼
Law, order and public safety		34,910	26,154	79,486	53,332	203.92%	▲
Health		750	549	651	102	18.58%	
Education and welfare		113,500	85,113	81,560	(3,553)	(4.17%)	
Housing		19,300	14,472	9,481	(4,991)	(34.49%)	
Community amenities		32,850	24,624	35,364	10,740	43.62%	▲
Recreation and culture		2,250	1,674	1,385	(289)	(17.26%)	
Transport		367,102	275,319	330,537	55,218	20.06%	▲
Economic services		64,150	48,096	29,365	(18,731)	(38.95%)	▼
Other property and services		94,140	70,587	71,544	957	1.36%	
		1,954,118	1,470,969	1,712,279	241,310		▲
Expenditure from operating activities							
Governance		(229,142)	(171,117)	(297,980)	(126,863)	(74.14%)	▼
General purpose funding		(16,086)	(12,051)	(5,978)	6,073	50.39%	
Law, order and public safety		(159,529)	(117,162)	(89,738)	27,424	23.41%	▲
Health		(38,737)	(25,947)	(18,820)	7,127	27.47%	
Education and welfare		(44,434)	(33,300)	(13,386)	19,914	59.80%	▲
Housing		(62,010)	(46,377)	(55,277)	(8,900)	(19.19%)	
Community amenities		(134,226)	(100,557)	(87,564)	12,993	12.92%	▲
Recreation and culture		(147,746)	(110,646)	(111,909)	(1,263)	(1.14%)	
Transport		(2,184,767)	(1,637,775)	(923,553)	714,222	43.61%	▲
Economic services		(50,232)	(37,656)	(88,114)	(50,458)	(134.00%)	▼
Other property and services		(15,371)	(11,403)	(54,126)	(42,723)	(374.66%)	▼
		(3,082,280)	(2,303,991)	(1,746,445)	557,546		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	733,671	0	(733,671)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	(99,351)	(34,166)	65,185		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	417,240	56,187	(361,053)	(86.53%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(89,928)	(74,961)	14,967	16.64%	▲
Amount attributable to investing activities		(303,881)	327,312	(18,774)	(346,086)		
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(70)	627,266	99.99%	▲
Amount attributable to financing activities		(627,336)	(627,336)	(70)	627,266		▲
Closing funding surplus / (deficit)	1(c)	0	680,792	162,562			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

REVENUE

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

Refer 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.

GRANT REVENUE

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significant less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

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

EXPENSES

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

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.

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.

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 or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance 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.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	215,572	(864,595)	(80.04%)	▼
Revenue from operating activities							
Rates	6	768,499	581,940	771,494	189,554	32.57%	▲
Operating grants, subsidies and contributions	11	541,225	405,891	422,141	16,250	4.00%	
Fees and charges		456,973	342,621	286,759	(55,862)	(16.30%)	▼
Interest earnings		8,664	6,480	4,927	(1,553)	(23.97%)	
Other revenue		178,757	134,037	226,958	92,921	69.32%	▲
		1,954,118	1,470,969	1,712,279	241,310		▲
Expenditure from operating activities							
Employee costs		(1,011,434)	(752,922)	(920,999)	(168,077)	(22.32%)	▼
Materials and contracts		(632,218)	(473,652)	(455,101)	18,551	3.92%	
Utility charges		(42,373)	(31,689)	(98,930)	(67,241)	(212.19%)	▼
Depreciation on non-current assets		(978,337)	(733,671)	0	733,671	100.00%	▲
Insurance expenses		(96,747)	(72,513)	(81,178)	(8,665)	(11.95%)	
Other expenditure		(320,296)	(239,544)	(190,237)	49,307	20.58%	▲
Loss on disposal of assets	7	(875)	0	0	0	0.00%	
		(3,082,280)	(2,303,991)	(1,746,445)	557,546		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	733,671	0	(733,671)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	(99,351)	(34,166)	65,185		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	417,240	56,187	(361,053)	(86.53%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(89,928)	(74,961)	14,967	(16.64%)	▲
Amount attributable to investing activities		(303,881)	327,312	(18,774)	(346,086)		
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(70)	627,266	99.99%	▲
Amount attributable to financing activities		(627,336)	(627,336)	(70)	627,266		
Closing funding surplus / (deficit)	1(c)	0	680,792	162,562			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 14 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	733,671	0
Total non-cash items excluded from operating activities		979,212	733,671	0

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2019	This Year Opening 1 July 2019	This Time Last Year 31 March 2019	Year to Date 31 March 2020
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(628,198)	(628,198)	(520,880)	(628,268)
Total adjustments to net current assets		(628,198)	(628,198)	(520,880)	(628,268)

(c) Net current assets used in the Statement of Financial Activity

Current assets					
Cash and cash equivalents	2	1,151,176	1,151,176	980,336	1,010,232
Rates receivables	3	52,210	52,210	58,378	77,215
Receivables	3	61,396	61,396	38,756	70,583
Other current assets	4	18,904	18,904	16,210	18,904
Less: Current liabilities					
Payables	5	(218,467)	(218,467)	(40,063)	(97,766)
Contract liabilities	10	0	(79,400)	0	(148,665)
Provisions	10	(142,049)	(142,049)	(141,627)	(139,673)
Less: Total adjustments to net current assets	1(b)	(628,198)	(628,198)	(520,880)	(628,268)
Closing funding surplus / (deficit)		294,972	215,572	391,110	162,562

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal - Cash at bank	Cash and cash equivalents	337,853	628,268	966,121	0	NAB	10.00%	N/A
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	N/A
Reserve - cash at bank	Cash and cash equivalents	1,355	0	1,355	0	NAB	10.00%	N/A
Trust - cash at bank	Cash and cash equivalents	0	42,306	42,306	0	NAB	0.00%	N/A
Total		339,658	670,574	1,010,232	0			
Comprising								
Cash and cash equivalents		339,658	670,574	1,010,232	0			
		339,658	670,574	1,010,232	0			

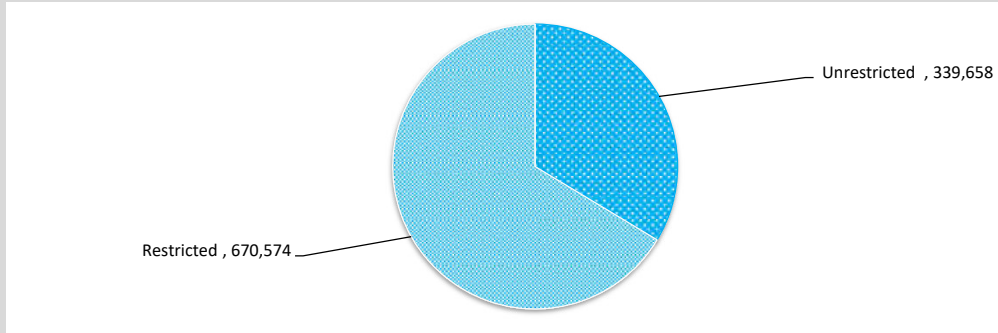
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$1.01 M	\$.34 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

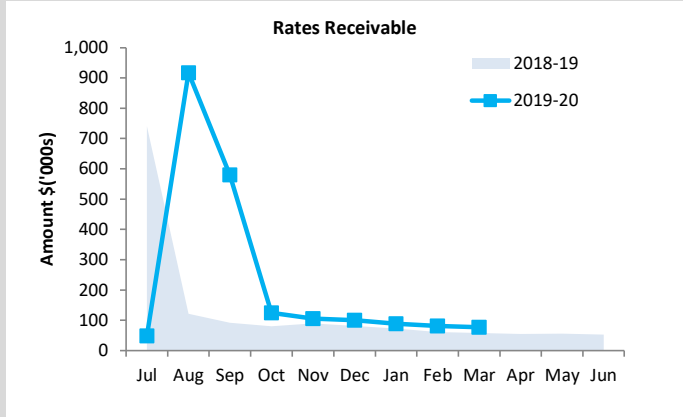
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2019	31 Mar 20
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	771,494
Less - collections to date	(725,224)	(746,489)
Equals current outstanding	52,210	77,215
Net rates collectable	52,210	77,215
% Collected	93.3%	90.6%

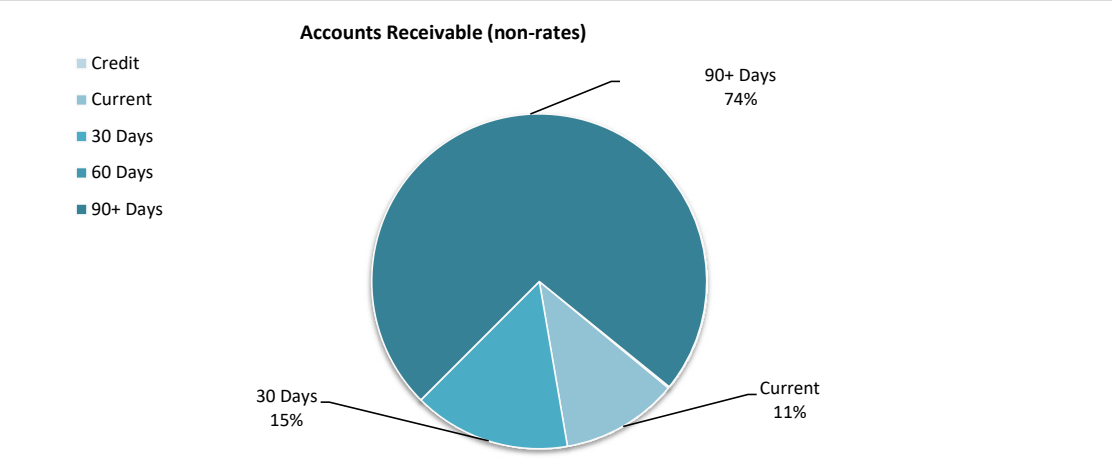
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(112)	7,306	9,818	0	47,451	64,463
Percentage	(0.2%)	11.3%	15.2%	0%	73.6%	
Balance per trial balance						
Sundry receivable						64,463
GST receivable						5,070
Accrued income/payments in advance						1,050
Total receivables general outstanding						70,583
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
90.6%	\$77,215



Debtors Due
\$70,583
Over 30 Days
89%
Over 90 Days
73.6%

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 March 2020
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, oil and materials on hand	18,904	0	0	18,904
Total other current assets				18,904
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

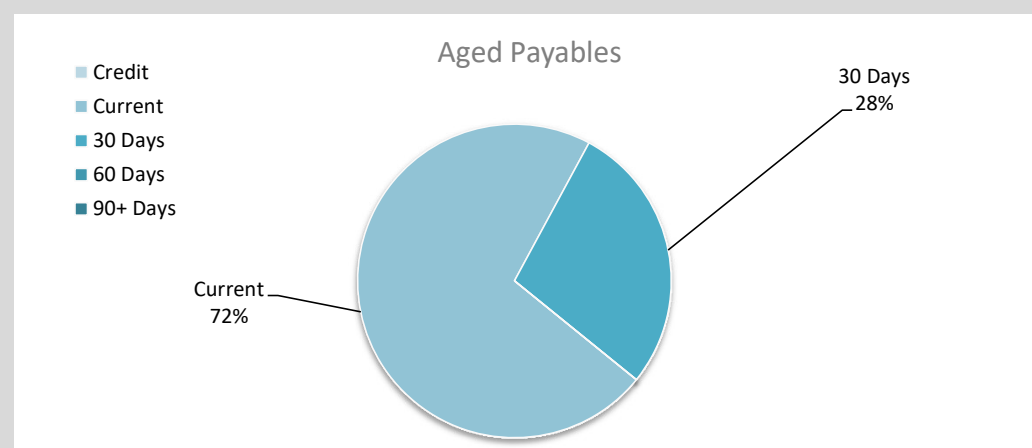
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	13,040	5,060	0	0	18,100
Percentage	0%	72%	28%	0%	0%	
Balance per trial balance						
Sundry creditors						18,100
Accrued salaries and wages						5,785
ATO liabilities						21,908
Accrued Expenses						9,837
Bonds and deposits						42,136
Total payables general outstanding						97,766

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due

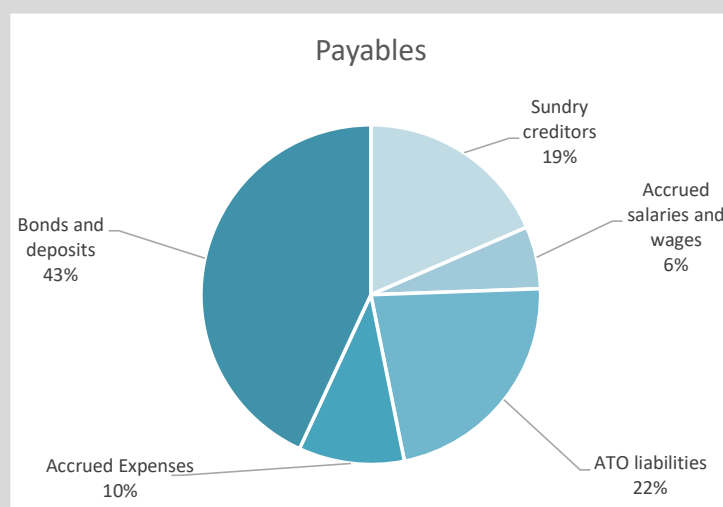
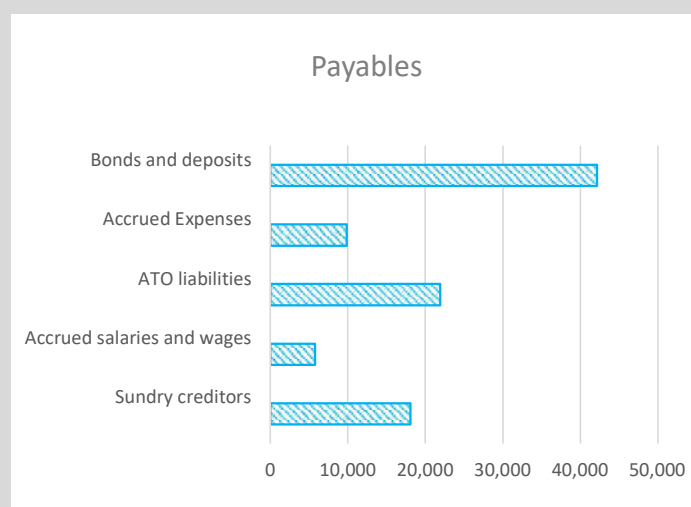
\$97,766

Over 30 Days

28%

Over 90 Days

0%



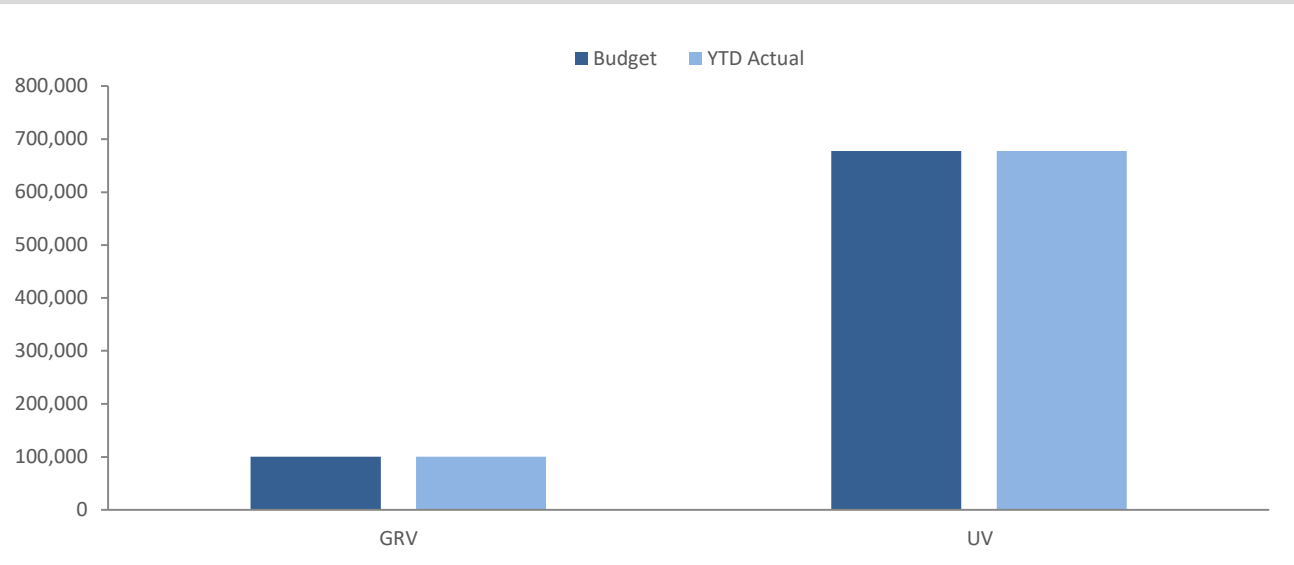
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

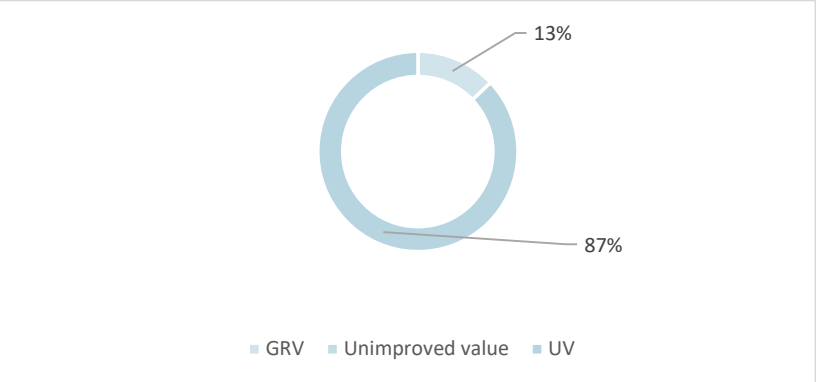
General rate revenue				Adopted Budget				YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.114403	99	879,552	100,623	0	0	100,623	100,766	0	0	100,766
Unimproved value											
UV	0.005787	196	117,131,000	677,837	0	0	677,837	677,716	0	0	677,716
Sub-Total		295	118,010,552	778,460	0	0	778,460	778,482	0	0	778,482
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	66	99,595	25,740	0	0	25,740	25,740	(292)	0	25,448
Unimproved value											
UV	390	18	699,770	7,020	0	0	7,020	7,410	(334)	0	7,076
Sub-total		84	799,365	32,760	0	0	32,760	33,150	(626)	0	32,524
Discount							(36,742)				(39,512)
Concession							(7,425)				0
Amount from general rates							767,053				771,494
Ex-gratia rates							1,446				0
Total general rates							768,499				771,494

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

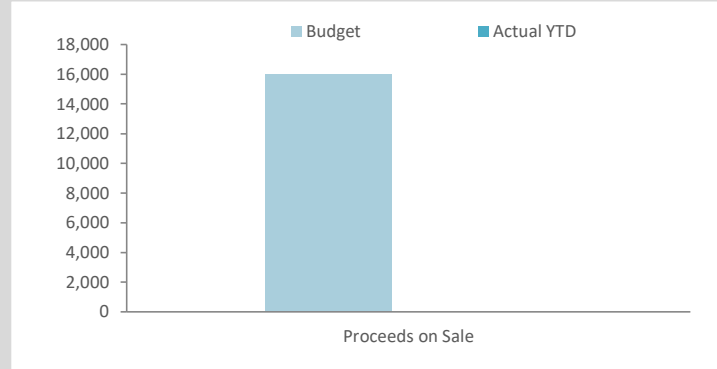


General Rates		
Budget	YTD Actual	%
\$\$.77 M	\$\$.77 M	100.58%



Asset Ref.	Asset description	Adopted Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	DCEO Vehicle - WO011	16,875	16,000	0	(875)	0	0	0	0
		16,875	16,000	0	(875)	0	0	0	0

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$16,000	\$0	0%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

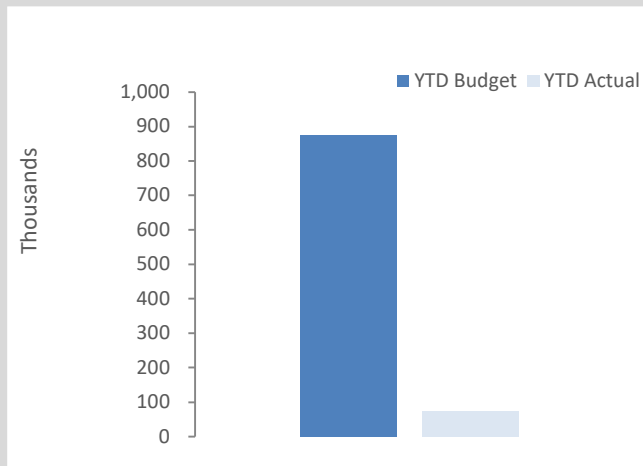
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	3,474	0	(3,474)
Furniture & Equipment	14,966	0	0	0
Plant & Equipment	56,500	0	71,325	71,325
Roads	768,873	86,454	3,636	(82,818)
Footpaths	20,814	0	0	0
Drainage	5,061	0	0	0
Capital Expenditure Totals	876,214	89,928	74,961	(14,967)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	556,333	417,240	56,187	(361,053)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	(327,312)	18,774	346,086
Capital funding total	876,214	89,928	74,961	(14,967)

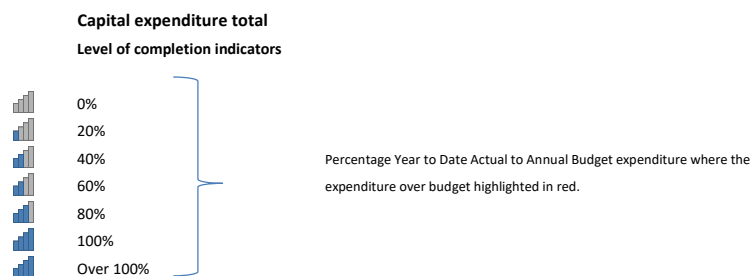
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.









KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$.88 M	\$.07 M	9%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.56 M	\$.06 M	10%



Level of completion indicator, please see table at the end of this note for further detail.

Level of completion indicator, please see table at the end of this note for further detail.			Adopted			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Land & Buildings						
	111300	Purchase Land & Buildings - CAPITAL	4,641	3,474	0	(3,474)
	Land & Buildings Total		4,641	3,474	0	(3,474)
Plant & Equipment						
	123300	Purchase Plant & Equipment - CAPITAL	0	0	71,325	71,325
	Plant & Equipment Total		0	0	71,325	71,325
Roads						
	121310	RRG Project Construction - CAPITAL	68,326	51,210	3,636	(47,574)
	121320	Roads to Recovery Construction - CAPITAL	47,089	35,244	0	(35,244)
	Roads Total		115,415	86,454	3,636	(82,818)
	Grand Total		120,056	89,928	74,961	(14,967)

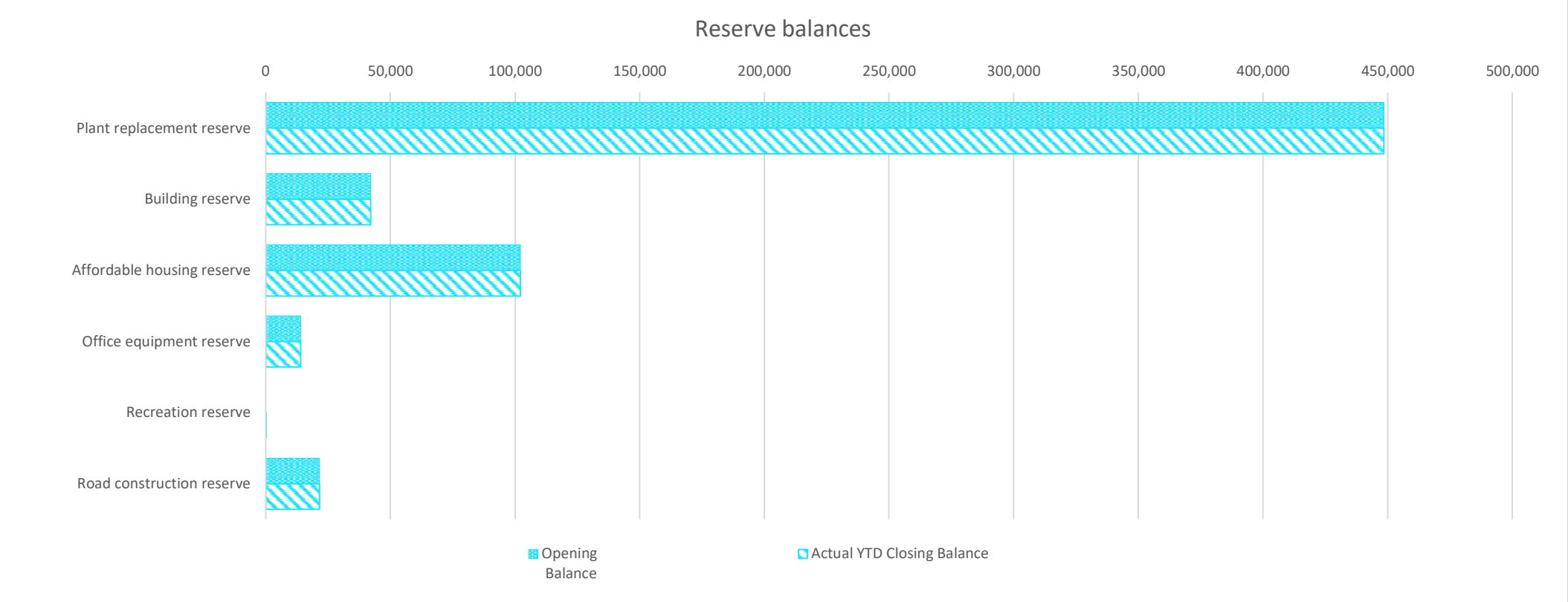
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,377	0	50	447,763	0	0	0	896,140	448,427
Building reserve	42,036	0	5	41,977	0	0	0	84,013	42,041
Affordable housing reserve	102,174	0	11	102,034	0	0	0	204,208	102,185
Office equipment reserve	14,012	0	2	13,992	0	0	0	28,004	14,014
Recreation reserve	0	0	2	0	0	0	0	0	2
Road construction reserve	21,599	0	0	21,570	0	0	0	43,169	21,599
	628,198	0	70	627,336	0	0	0	1,255,534	628,268

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 March 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	(21,228)	11,772
- non-operating	12	46,400	94,129	(3,636)	136,893
Total unspent grants, contributions and reimbursements		79,400	94,129	(24,864)	148,665
Provisions					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	(2,376)	57,099
Total Provisions		142,049	0	(2,376)	139,673
Total other current assets		221,449			288,338

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2020	Current Liability 31 Mar 2020	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant - General	0	0	0	0	0	264,199	198,144	185,984
Grants Commission Grant - Roads	0	0	0	0	0	172,087	129,060	108,799
Law, order, public safety								
ESL Grant	0	0	0	0	0	26,060	19,539	31,280
Income Relating to Fire Prevention	0	0	0	0	0	3,777	2,826	0
Transport								
Grant - RRG Direct	0	0	0	0	0	42,102	31,572	74,850
Other property and services								
Regional Traineeship Grant 2019 - Funding Rour	33,000	0	(21,228)	11,772	11,772	33,000	24,750	21,228
	33,000	0	(21,228)	11,772	11,772	541,225	405,891	422,141

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2020	Current Liability 31 Mar 2020
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Recreation and culture					
Income Relating to Queerearrup Lake	0	0	0	0	0
Transport					
Grant - RRG Project	46,400	62,129	(3,636)	104,893	104,893
Grant - Roads to Recovery	0	32,000	0	32,000	32,000
	46,400	94,129	(3,636)	136,893	136,893

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	52,551
360,333	270,243	3,636
196,000	146,997	0
556,333	417,240	56,187

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 14
EXPLANATION OF MATERIAL 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 Actual materially.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - rates	189,554	32.57%	▲	
General purpose funding - other	(35,693)	(10.61%)	▼	
Law, order and public safety	53,332	203.92%	▲	
Community amenities	10,740	43.62%	▲	
Transport	55,218	20.06%	▲	
Economic services	(18,731)	(38.95%)	▼	
Expenditure from operating activities				
Governance	(126,863)	(74.14%)	▼	
Law, order and public safety	27,424	23.41%	▲	
Education and welfare	19,914	59.80%	▲	
Community amenities	12,993	12.92%	▲	
Transport	714,222	43.61%	▲	
Economic services	(50,458)	(134.00%)	▼	
Other property and services	(42,723)	(374.66%)	▼	
Investing activities				
Non-operating grants, subsidies and contributions	(361,053)	(86.53%)	▼	
Capital acquisitions	14,967	16.64%	▲	
Financing activities				
Transfer to reserves	627,266	99.99%	▲	

15.4.MONTHLY RATES REPORTS – FOR THE PERIOD ENDING 31-03-2020

OUTSTANDING RATES	31/03/2020
Description	Balance
Rates	\$ 50,618.88
Legal charges	\$ 871.60
Penalty charges	\$ 9,266.89
Other Charges	\$ -
Instalment admin Fee	\$ 105.28
Instalment interest	\$ 62.50
Fire breaks	\$ 1,619.00
ESL Penalty	\$ 568.18
Sub total	\$ 63,112.33
Rubbish removal	\$ 6,729.50
Sub total	\$ 6,729.50
ESL	\$ 4,867.93
Sub total	\$ 4,867.93
Rates paid in advance	-\$ 9,918.48
Sub total	-\$ 9,918.48
Grand total	\$ 64,791.28

LEGAL ACTION COMMENCED ON OVERDUE RATES

McLeods Lawyers have been engaged to commence Legal proceedings against the owner of A281 - 12 Venn Road, Woodanilling. Currently the proposal will be sale of the land to recoup the outstanding rates balance.

Legal proceedings against the owner of A69 – 19313 Albany Highway, Beaufort River is in order for dealings to recoup outstanding rates balance.

SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER

CLIENT #	DETAILS	AMOUNT
504	Funding	\$5400.00
20384	Block Slashing fees	\$786.39
79	WANDRA Funding	\$22570.11
133	Standpipe Water	\$9.45
114	WANDRAA standpipe Water (currently been recouped through final claim submitted to main roads)	\$12757.85
21010	Standpipe Water Charges	\$371.00
47	Standpipe Water Charges	\$149.37
9	Block Slashing as per firebreak notice	\$172.90
57	Planning Fee	\$939.68
76	Standpipe Water	\$1.05
135	Block Slashing	\$350.00
36	Standpipe Water	\$2.80

90545	Standpipe Water Charges	\$3939.60
	Under and overs	\$0.00
	Total	\$47450.20

TOTAL SUNDRY DEBTORS OUTSTANDING

30 DAYS AND LESS	60 DAYS	90 DAYS OR GREATER	TOTAL
9818.08	\$0.00	\$47450.20	\$57268.28

15.5.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 13/03/2020 – 15/04/2020

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4732	13/03/2020	Alexander Galt & Co	Parts	1		12.00
EFT4733	13/03/2020	Public Libraries WA	Membership	1		110.00
EFT4734	13/03/2020	Scavenger Supplies	Fire Fighting Foam	1		2,062.50
EFT4735	13/03/2020	McGuffie Transport	Freight	1		42.90
EFT4736	13/03/2020	Knightline Computers	powerboard	1		29.95
EFT4737	13/03/2020	Katanning Districts Carpet Care	Cleaning Contract	1		525.00
EFT4738	13/03/2020	Foodworks Wagin Co-op	Refreshments	1		163.88
EFT4739	13/03/2020	South West Fire Units	Repairs to Fire Truck	1		1,298.65
EFT4740	13/03/2020	Danielle Heather Perrie	Hardware	1		20.55
EFT4741	13/03/2020	Katanning Stock & Trading	Part	1		55.00
EFT4742	13/03/2020	Synergy	25/1/2020- 24/2/2020	1		588.88
EFT4743	13/03/2020	Blights Auto Electrics	Antenna	1		519.90
EFT4744	13/03/2020	Staff Lotto	Payroll deductions	1		45.00
EFT4745	13/03/2020	Great Southern Fuel Supplies	Diesel	1		9,723.06
EFT4746	13/03/2020	Great Southern Toyota	Parts	1		213.76
EFT4747	13/03/2020	Katanning McIntosh & Son	Repairs	1		682.86
EFT4748	13/03/2020	Katanning Hardware	Clothing	1		450.30
EFT4749	13/03/2020	Landgate Valuation & Property Analytics	Valuations	1		67.85
EFT4750	13/03/2020	Great Southern Waste Disposal	Rubbish Collection	1		2,477.78

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4751	13/03/2020	Staff Christmas Club	Payroll deductions	1		287.00
EFT4752	13/03/2020	RSPCA WA	Payroll deductions	1		5.00
EFT4753	13/03/2020	Alexander Brown Contractors	Slashing	1		165.00
EFT4754	13/03/2020	South West Isuzu	Parts	1		780.40
EFT4755	20/03/2020	Hall Electrical & Data Services	Replace floodlights	1		557.15
EFT4756	20/03/2020	Lush Fire & Planning	Planning services	1		2,145.00
EFT4757	20/03/2020	Frontline Fire & Rescue	Equipment	1		515.68
EFT4758	20/03/2020	QFH Multiparts	Parts	1		10.78
EFT4759	20/03/2020	Filters Plus WA	Filters	1		399.52
EFT4760	20/03/2020	Brenton Norrie	Maintenance	1		365.00
EFT4761	20/03/2020	Toll Transport	Freight	1		177.82
EFT4762	20/03/2020	Mucky Duck Bush Band	Deposit	1		500.00
EFT4763	20/03/2020	Katanning South Regional TAFE	Training	1		918.20
EFT4764	20/03/2020	Foodworks Wagin Co-op	Catering	1		61.94
EFT4765	20/03/2020	ATO	BAS - Feb 2020	1		15,237.00
EFT4766	20/03/2020	Staff Lotto	Payroll deductions	1		45.00
EFT4767	20/03/2020	Ray Ford Signs	Signage	1		64.52
EFT4768	20/03/2020	PCS	Software Support	1		170.00
EFT4769	20/03/2020	Katanning Hardware	RV Deposit Box	1		151.79

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4770	20/03/2020	Tyrepower Katanning	WO-029 wheel alignment	1		95.00
EFT4771	20/03/2020	Staff Christmas Club	Payroll deductions	1		267.00
EFT4772	20/03/2020	WWLZ	Contribution 2019/2020	1		15,000.00
EFT4773	20/03/2020	Shire of Broomehill Tambellup	Annual Contribution	1		4,000.00
EFT4774	20/03/2020	Officeworks	Stationery	1		64.23
EFT4775	27/03/2020	Asphalt in a Bag	Asphalt	1		1,168.75
EFT4776	27/03/2020	AFGRI Equipment	Part	1		1,616.32
EFT4777	27/03/2020	Toll Transport	Freight	1		63.91
EFT4778	27/03/2020	Katanning Stock & Trading	Equipment	1		25.50
EFT4779	27/03/2020	Staff Lotto	Payroll deductions	1		45.00
EFT4780	27/03/2020	Beaurepaires Wagin	Tyres	1		1,218.92
EFT4781	27/03/2020	Burando Hill	Gloves	1		132.00
EFT4782	27/03/2020	Winc	Stationery	1		195.12
EFT4783	27/03/2020	Katanning Hardware	Equipment	1		491.50
EFT4784	27/03/2020	Staff Christmas Club	Payroll deductions	1		267.00
EFT4785	27/03/2020	Albany Radio Communications	Equipment	1		497.05
EFT4786	27/03/2020	Wagin Mechanical Repairs	Vehicle Repairs	1		1,332.00
EFT4787	03/04/2020	Major Motors	Oil Filters	1		304.18
EFT4788	03/04/2020	Moore Stephens	Finanical Audit	1		5,060.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4789	03/04/2020	Hall Electrical & Data Services	Maintenance	1		44.00
EFT4790	03/04/2020	Lush Fire & Planning	Planning Services	1		1,144.00
EFT4791	03/04/2020	Automotive Electrical & 4WD Accessories	Part	1		698.47
EFT4792	03/04/2020	ChoiceChem	Disinfectant	1		196.35
EFT4793	03/04/2020	Corsign WA	Signage	1		768.90
EFT4794	03/04/2020	AFGRI Equipment	Recalibrate Turbo	1		491.41
EFT4795	03/04/2020	WA Contract Ranger Services	Ranger Services	1		561.00
EFT4796	03/04/2020	All Rubber TMH	Rubber	1		196.02
EFT4797	03/04/2020	Stephen Kelvin Gash	Relocation Fees	1		2,500.00
EFT4798	03/04/2020	Toll Transport	Freight	1		48.02
EFT4799	03/04/2020	Katanning Districts Carpet Care	Cleaning Contract	1		525.00
EFT4800	03/04/2020	Katanning Stock & Trading	Equipment	1		11.70
EFT4801	03/04/2020	Synergy	25 feb 2020- 24 Mar 2020	1		545.95
EFT4802	03/04/2020	Woodanilling Store	Groceries	1		199.40
EFT4803	03/04/2020	Staff Lotto	Payroll deductions	1		45.00
EFT4804	03/04/2020	Great Southern Fuel Supplies	Bulk Diesel	1		8,368.09
EFT4805	03/04/2020	Cutting Edges Equipment Parts	Parts	1		1,110.91
EFT4806	03/04/2020	JR & A Hersey	Spray bottles	1		82.50
EFT4807	03/04/2020	ACMA	License Renewal	1		115.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4808	03/04/2020	Burando Hill	Gloves	1		70.73
EFT4809	03/04/2020	Jason SignMakers	Equipment	1		352.00
EFT4810	03/04/2020	PCS	Software Support	1		127.50
EFT4811	03/04/2020	Great Southern Toyota	Parts	1		75.08
EFT4812	03/04/2020	Katanning Hardware	Part	1		269.00
EFT4813	03/04/2020	Albany Best Office Systems	Photocopier Count	1		888.13
EFT4814	03/04/2020	Tyrepower Katanning	Tyre repair	1		40.00
EFT4815	03/04/2020	Staff Christmas Club	Payroll deductions	1		267.00
EFT4816	03/04/2020	South West Isuzu	Parts	1		758.58
EFT4817	03/04/2020	Officeworks	Laminator	1		97.95
15234	27/03/2020	Department of Transport	Renewal	1		101.65
15321	13/03/2020	Petty Cash Recoup	Petty Cash	1		190.15
15322	16/03/2020	Anthony John Smith	Refund	1		51.75
15323	20/03/2020	Department of Transport	Renewal	1		115.00
DD2868.2	12/03/2020	Water Corporation	Standpipe- 1 Jan 2020 to 29 Feb 2020	1		50,714.29
DD2888.1	15/03/2020	Telstra	25 Feb 2020 to 24 March 2020	1		337.94
DD2888.2	12/03/2020	Telstra	Bushfire SMS	1		442.50
DD2921.1	18/03/2020	WA Super	Payroll deductions	1		605.14
DD2921.2	18/03/2020	Australian Superannuation	Superannuation contributions	1		753.97

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2921.3	18/03/2020	Hesta	Superannuation contributions	1		430.10
DD2921.4	18/03/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		136.87
DD2921.5	18/03/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
DD2921.6	18/03/2020	REST	Superannuation contributions	1		123.44
DD2921.7	18/03/2020	CBUS Superannuation	Superannuation contributions	1		29.65
DD2925.1	23/03/2020	ClickSuper	Transaction Fee	1		7.10
DD2928.1	30/03/2020	Telstra	11 March to 10 April	1		262.82
DD2933.1	20/03/2020	Westnet	Internet contract	1		125.00
DD2935.1	23/03/2020	ClickSuper	Transaction fee	1		0.63
DD2937.1	25/03/2020	WA Super	Superannuation contributions	1		521.75
DD2937.2	25/03/2020	Australian Superannuation	Superannuation contributions	1		753.97
DD2937.3	25/03/2020	Hesta	Superannuation contributions	1		430.10
DD2937.4	25/03/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		228.10
DD2937.5	25/03/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
DD2937.6	25/03/2020	REST	Superannuation contributions	1		123.44
DD2937.7	25/03/2020	CBUS Superannuation	Superannuation contributions	1		29.65
DD2939.1	01/04/2020	Westnet	Monthly Hosting	1		103.99
DD2945.1	20/03/2020	Westnet	Reversal	1		-125.00
DD2945.2	20/03/2020	SkyMesh	Internet	1		125.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2947.1	23/03/2020	ClickSuper	To correct invoice total	1		0.08
DD2951.1	01/04/2020	WA Super	Superannuation contributions	1		524.22
DD2951.2	01/04/2020	Hesta	Superannuation contributions	1		430.10
DD2951.3	01/04/2020	Australian Superannuation	Payroll deductions	1		753.97
DD2951.4	01/04/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
DD2951.5	01/04/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
DD2951.6	01/04/2020	REST	Superannuation contributions	1		123.44
DD2964.1	03/04/2020	NAB - Credit Card	Card Fee	1		747.52
DD2970.1	08/04/2020	WA Super	Superannuation contributions	1		526.93
DD2970.2	08/04/2020	Australian Superannuation	Superannuation contributions	1		771.33
DD2970.3	08/04/2020	Hesta	Superannuation contributions	1		430.10
DD2970.4	08/04/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
DD2970.5	08/04/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
DD2970.6	08/04/2020	REST	Superannuation contributions	1		133.82
DD2970.7	08/04/2020	CBUS Superannuation	Superannuation contributions	1		59.31
DD2977.1	15/04/2020	WA Super	Superannuation contributions	1		526.69
DD2977.2	15/04/2020	Australian Superannuation	Superannuation contributions	1		766.76
DD2977.3	15/04/2020	Hesta	Superannuation contributions	1		430.10
DD2977.4	15/04/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2977.5	15/04/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
DD2977.6	15/04/2020	REST	Superannuation contributions	1		143.18
DD2977.7	15/04/2020	CBUS Superannuation	Superannuation contributions	1		22.24
DD2979.1	13/04/2020	Telstra	25 March to 24 April	1		337.94

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal Bank	158,451.46
TOTAL		158,451.46

16. CLOSURE OF MEETING

Meeting closed 6.58pm