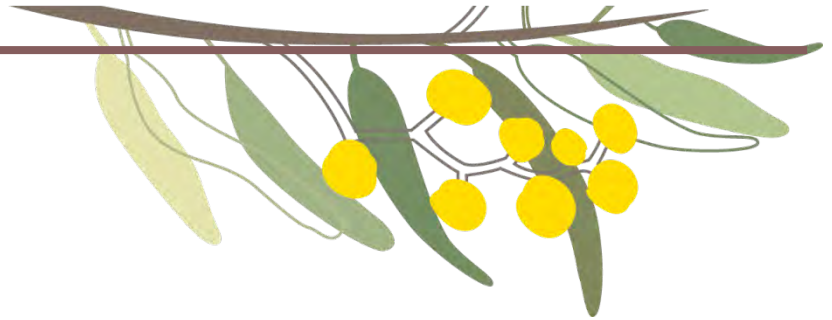


# SHIRE OF WOODANILLING

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## ORDINARY MEETING OF COUNCIL Agenda 20 October 2020

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Woodanilling will be held on 20 October 2020 in the Council Chambers, 3316 Robinson Road, Woodanilling commencing at 4.00p.m.

STEPHEN GASH  
CHIEF EXECUTIVE OFFICER

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# ORDINARY MEETING OF COUNCIL AGENDA

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

### 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 M Trimming	
Cr D Douglas	Deputy Shire President	Cr S Jefferies	
Cr P Morrell		Stephen Gash	Chief Executive Officer
		Sue Dowson	Deputy CEO

#### Apologies:

Cr T Brown	Formal Leave of Absence
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## 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

## 4. PUBLIC QUESTION TIME

## 5. PETITIONS / DEPUTATIONS / PRESENTATIONS

## 6. APPLICATIONS FOR LEAVE OF ABSENCE

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

## 8. CONFIRMATION OF COUNCIL MEETING MINUTES:

### 8.1. ORDINARY MEETING OF COUNCIL HELD – 15/09/2020

#### COUNCIL DECISION

That the Minutes of the Ordinary Meeting of Council held 15 September 2020 be confirmed as a true and correct record of proceedings without amendment.

## 9. CONFIRMATION OF OTHER MEETING MINUTES:

### 9.1. SPECIAL COUNCIL MEETING 2/10/2020

#### **COUNCIL DECISION**

That the Minutes of the Special Meeting of Council held 2 October 2020 be confirmed as a true and correct record of proceedings without amendment.

## 10. OFFICER'S REPORTS

### 10.1. WOODANILLING COMMUNITY EVENTS FUND – CWA SENIORS CHRISTMAS LUNCH

<b>Proponent</b>	Woodanilling CWA
<b>Owner</b>	
<b>Location/Address</b>	
<b>Author of Report</b>	Deputy Chief Executive Officer
<b>Date of Meeting</b>	20/10/2020
<b>Previous Reports</b>	21/08/2018
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	ADM0063 AP276
<b>Attachments</b>	Shire of Woodanilling Community Events Fund Application Form

#### **BRIEF SUMMARY**

To consider an application for the Community Event fund from the Woodanilling CWA for \$1200 to finance the running of the Annual Seniors Christmas Lunch to be held at the Woodanilling Pavilion at a date to be set prior to Christmas 2020.

#### **BACKGROUND/COMMENT**

Not-for-profit community groups can apply for funding for events which contribute to social and community welfare, economic, environmental, health, education or cultural areas.

#### **STATUTORY/LEGAL IMPLICATIONS**

Local Government Act 1995

#### **POLICY IMPLICATIONS**

Policy 83 applies

#### **FINANCIAL IMPLICATIONS**

\$4000 allocated for Community Event Fund for the 2020-21 financial year

#### **STRATEGIC IMPLICATIONS**

##### **Theme 1**

##### **Community Well-Being**

##### **VISION**

- To deliver a quality of life to our residents that is based upon sound environmentally sustainable principles and is socially productive & growing

##### **OBJECTIVES**

- To support the delivery of programs and initiatives that foster community spirit and harmony
- To ensure that our community is accessible for people with disabilities, their families and carers (Woodanilling Disability Access Inclusion Plan 2010)

##### **STRATEGIES**

- By supporting community projects that have direct benefit to the well-being of our community – example Woody on Display

- Disability Access and Inclusion Plan (DAIP) – Advocate to local businesses and tourist venues the requirements for, and benefits flowing from, the provision of accessible venues .

**GOALS****Short Term**

**CW.2** Establishment of a Community Well Being Fund to provide financial support for events that directly benefit the well-being of the local community

**Medium Term**

**CW.1** Develop Community Initiative Programs to ensure active community participation and volunteering.

**CONSULTATION/COMMUNICATION**

Application received from the Woodanilling Treasurer Pauline Edgcumbe

**RISK MANAGEMENT**

Insignificant 1: Low (1)

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 10.1 WOODANILLING COMMUNITY EVENTS FUND – CWA SENIOR'S CHRISTMAS LUNCH**

That Council approves the allocation of a grant of \$1200 to the Woodanilling CWA towards the Annual Christmas Lunch for Senior's to be held at the Woodanilling Pavilion in December 2020.



## SHIRE OF WOODANILLING - COMMUNITY EVENTS FUND APPLICATION FORM



### Contact Information

Name of Organising Body/  
Group

CWA WOODANILLING

Address

ROBINSON RD WOODANILLING

City

WOODANILLING

Post Code

6316

Contact Person

PAULINE EDGCOMBE

Title  
(President/Secretary/etc)

SECRETARY

Phone Number

0439922311

E-Mail Address

edges@iinet.net.au

### Organization Information

Is the organising body  
Incorporated?

☒ Yes  
☐ No

Year Established

Is the organising body registered  
for GST?

☒ Yes  
☐ No

ABN:

650 754 461

### Proposal Request

Name of Event/Project

ANNUAL CHRISTMAS LUNCH

Total Event Budget (incl GST)

Requested Amount (Incl GST)

\$1200



**How will the event benefit the Woodanilling Community?**

Woodanilling residents will be invited to join in the Christmas spirit of the Festive Season. It will promote friendship and wellbeing

**Please list the items on which the requested amount will be spent.**  
(supply quotes if necessary)

Food for Christmas dinner, meats, vegetables, Pudding, Bonbons, Soft drink, Juice, Nibbles, Door Prize

**Risk Management**  
(Include details of public liability insurance cover the organising body has, plus any risk management actions for the event)

As per building insurance through Head Office

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### Type of Request

**Date of Event**

4-12-20

**Is this an annual event?**

☒ Yes  
☐ No

**Are you requesting funding on an annual basis?**

☐ Yes  
☒ No

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**How will you promote the event?**

Registration via Shire, Shop, Wongi, Hotel

**Community Strategic Plan**  
(indicate how your request fits within the Shire of Woodanilling's Community Strategic Plan)

To promote community wellbeing.

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Email Form

**11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED****11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 16/09/2020 – 16/10/2020**

Note: Verbal presentation at time of meeting

**12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN****13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL****13.1.COUNCILLORS AND /OR OFFICERS****14. ITEMS FOR DISCUSSION**

Nil

**15. INFORMATION ITEMS****15.1.ADOPTION OF INFORMATION REPORTS****RECOMMENDATION – INFORMATION REPORT 20/10/2020**

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

**15.2.WWLZ INFORMATION REPORT – FOR THE PERIOD – AUG 2020 – SEPT 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: AGM – 11<sup>th</sup> August

Next Meeting: 14<sup>th</sup> Oct

**LANDCARE COORDINATION FUNDING 2020 / 2021**

- 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 Round 2 - \$2642

**STRATEGIC PLANNING**



- 2020/2021 Budget completed.

## **CATCHMENT/COMMUNITY DEVELOPMENT**

### **COMPLETED EVENTS**

- Wagin DHS social sciences class information session 11<sup>th</sup> August
- Wagin DHS Phoebe Phascogale incursion 26<sup>th</sup> August
- Woodanilling Primary School nightstalk 17<sup>th</sup> September
- Woody Primary School Phoebe Phascogale education incursion 18<sup>th</sup> Sept

### **COMING EVENTS**

- 27<sup>th</sup> Oct – Feral Pig workshop – Dohle property Wagin.

### **CURRENT/ONGOING PROJECTS:**

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

- Project activities now completed. Reporting due this month.

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

- All fencing/reveg completed. Monitoring completed at all sites, mid year reporting completed. Payments made to farmers where required.

#### **SHIRE OF KENT – 20 MILLION TREES \$4225**

- GA return for follow up monitoring in Oct. At this point will know whether in-fill to be done.

#### **SHIRE OF KENT – FOX CONTROL**

- Bait delivery completed. Landholders to undertake further baiting period and monitoring of results.

#### **STATE NRM – WAGIN LAKE FAUNA HOTSPOT & BIRDHIDE**

- Further signage approved for underspend has been designed and sent off for production, still awaiting completion of signs.

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

- Date set for October workshop.
- Trapping equipment ordered (automatic feeder – mesh panels)
- DPIRD will loan gates and feeder equipment

#### **SWCC – BLACK COCAKTOO NESTING SITES REHABILITATION - \$5000**

- Second round approved
- Monitoring of site/s to be undertaken – continue to promote survey

### **APPLICATION SUBMITTED**

- State NRM Small Grant  
Further works at Wagin Lake – boardwalk for bird hide when lake is full
- State NRM Large Grant  
Devolved grant for fencing and revegetation – focus on ecosystem function lack due to land clearing.
- State NRM Large Grant  
Applying for regenerative agriculture project using grazing management strategies to improve sustainability.

**APPLICATIONS UNDERWAY**

- Smart Farms Small Grants – Individual application with Hornsby family.
- Smart Farms Small Grants – regenerative agriculture application as above in case unsuccessful.

**15.3.MONTHLY FINANCIAL REPORTS – FOR MONTHS ENDED 31 JULY 2020 AND 31 AUGUST 2020**

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

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

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**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2020**

**STATUTORY REPORTING PROGRAMS**

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

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



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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Governance		7,300	608	<b>0</b>	(608)	(100.00%)	
General purpose funding - general rates	6	772,376	64,365	<b>0</b>	(64,365)	(100.00%)	▼
General purpose funding - other		398,469	33,205	<b>391</b>	(32,814)	(98.82%)	▼
Law, order and public safety		58,309	4,859	<b>22,600</b>	17,741	365.12%	▲
Health		800	67	<b>0</b>	(67)	(100.00%)	
Education and welfare		92,500	7,708	<b>4,083</b>	(3,625)	(47.03%)	
Housing		17,200	1,433	<b>1,899</b>	466	32.52%	
Community amenities		36,800	3,067	<b>0</b>	(3,067)	(100.00%)	
Recreation and culture		1,800	150	<b>405</b>	255	170.00%	
Transport		322,962	26,914	<b>15,304</b>	(11,610)	(43.14%)	▼
Economic services		53,500	4,458	<b>960</b>	(3,498)	(78.47%)	
Other property and services		57,593	4,799	<b>400</b>	(4,399)	(91.66%)	
		<b>1,819,609</b>	<b>151,633</b>	<b>46,042</b>	(105,591)		
<b>Expenditure from operating activities</b>							
Governance		(136,313)	(11,359)	<b>(52,771)</b>	(41,412)	(364.57%)	▼
General purpose funding		(4,820)	(402)	<b>(85)</b>	317	78.86%	
Law, order and public safety		(92,000)	(7,667)	<b>(5,511)</b>	2,156	28.12%	
Health		(38,737)	(3,228)	<b>(180)</b>	3,048	94.42%	
Education and welfare		(44,100)	(3,675)	<b>(284)</b>	3,391	92.27%	
Housing		(68,000)	(5,667)	<b>(515)</b>	5,152	90.91%	
Community amenities		(93,526)	(7,794)	<b>(13,468)</b>	(5,674)	(72.80%)	
Recreation and culture		(155,000)	(12,917)	<b>(1,918)</b>	10,999	85.15%	▲
Transport		(1,762,711)	(146,893)	<b>(83,910)</b>	62,983	42.88%	▲
Economic services		(65,000)	(5,417)	<b>20</b>	5,437	100.37%	
Other property and services		(21,700)	(1,808)	<b>2,458</b>	4,266	235.95%	
		<b>(2,481,907)</b>	<b>(206,827)</b>	<b>(156,164)</b>	50,663		
Non-cash amounts excluded from operating activities	1(a)	817,345	68,112	<b>0</b>	(68,112)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>12,918</b>	<b>(110,122)</b>	(123,040)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	48,029	<b>0</b>	(48,029)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(113,400)	<b>(32,891)</b>	80,509	71.00%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>(57,038)</b>	<b>(32,891)</b>	24,147		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(26)</b>	18,307	99.86%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(26)</b>	(14,109)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>331,088</b>	<b>222,732</b>			

**KEY INFORMATION**

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

The material variance adopted by Council for the 2020-21 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.

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### 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.

#### 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

Excess of assets received over the net book value for assets on their disposal.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

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

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Rates	6	772,376	64,365	<b>0</b>	(64,365)	(100.00%)	▼
Operating grants, subsidies and contributions	11	590,443	49,204	<b>150</b>	(49,054)	(99.70%)	▼
Fees and charges		390,030	32,503	<b>45,601</b>	13,098	40.30%	▲
Interest earnings		5,200	433	<b>291</b>	(142)	(32.79%)	
Other revenue		600	50	<b>0</b>	(50)	(100.00%)	
Profit on disposal of assets	7	60,960	5,080	<b>0</b>	(5,080)	(100.00%)	
		<b>1,819,609</b>	<b>151,635</b>	<b>46,042</b>	(105,593)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,078,324)	(89,860)	<b>(93,560)</b>	(3,700)	(4.12%)	
Materials and contracts		(263,000)	(21,917)	<b>(67,827)</b>	(45,910)	(209.47%)	▼
Utility charges		(95,912)	(7,993)	<b>(1,625)</b>	6,368	79.67%	
Depreciation on non-current assets		(878,305)	(73,192)	<b>0</b>	73,192	100.00%	▲
Insurance expenses		(91,366)	(7,614)	<b>0</b>	7,614	100.00%	
Other expenditure		(75,000)	(6,250)	<b>6,847</b>	13,097	209.55%	▲
		<b>(2,481,907)</b>	<b>(206,826)</b>	<b>(156,165)</b>	50,661		
Non-cash amounts excluded from operating activities	1(a)	817,345	68,112	<b>0</b>	(68,112)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>12,921</b>	<b>(110,123)</b>	(123,044)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	48,029	<b>0</b>	(48,029)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(113,400)	<b>(32,891)</b>	80,509	71.00%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>(57,038)</b>	<b>(32,891)</b>	24,147		
<b>Financing Activities</b>							
Proceeds from new debentures	9	0	0	<b>0</b>	0	0.00%	
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Payments for principal portion of lease liabilities		0	0	<b>0</b>	0	0.00%	
Repayment of debentures	9	0	0	<b>0</b>	0	0.00%	
Transfer to reserves	9	(220,000)	(18,333)	<b>(26)</b>	18,307	99.86%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(26)</b>	(14,109)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>331,088</b>	<b>222,732</b>	(108,356)		

**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.

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JULY 2020

## BASIS OF PREPARATION

### 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 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 financial report. 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 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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 01 October 2020

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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. A separate statement of those monies

#### 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.

#### ROUNDING OFF FIGURES

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



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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(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)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(60,960)	(5,080)	0
Add: Depreciation on assets		878,305	73,192	0
<b>Total non-cash items excluded from operating activities</b>		<b>817,345</b>	<b>68,112</b>	<b>0</b>

**(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 2020	This Time Last Year 31 July 2019	Year to Date 31 July 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(628,751)	(628,268)	(628,777)
Add: Provisions - employee	10	0	142,049	0
<b>Total adjustments to net current assets</b>		<b>(628,751)</b>	<b>(486,219)</b>	<b>(628,777)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,248,273	852,784	1,086,262
Rates receivables	3	62,125	48,505	61,053
Receivables	3	116,023	55,511	51,347
Other current assets	4	9,571	18,904	9,571
<b>Less: Current liabilities</b>				
Payables	5	(224,651)	(70,533)	(143,143)
Contract liabilities	10	(69,286)	(137,893)	(66,050)
Provisions	10	(147,531)	(142,049)	(147,531)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,751)</b>	<b>(486,219)</b>	<b>(628,777)</b>
<b>Closing funding surplus / (deficit)</b>		<b>365,773</b>	<b>139,010</b>	<b>222,732</b>

**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.

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

**OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal - Cash at Bank	Cash and cash equivalents	457,036	0	457,036		NAB	0.10%	NA
Cash on hand - Floats and Petty Cash	Cash and cash equivalents	450	0	450		Cash	0.00%	NA
Reserve - Cash at Bank	Cash and cash equivalents	(0)	628,777	628,777		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
<b>Total</b>		<b>457,485</b>	<b>628,777</b>	<b>1,086,263</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		457,485	628,777	1,086,263	0			
		<b>457,485</b>	<b>628,777</b>	<b>1,086,263</b>	<b>0</b>			

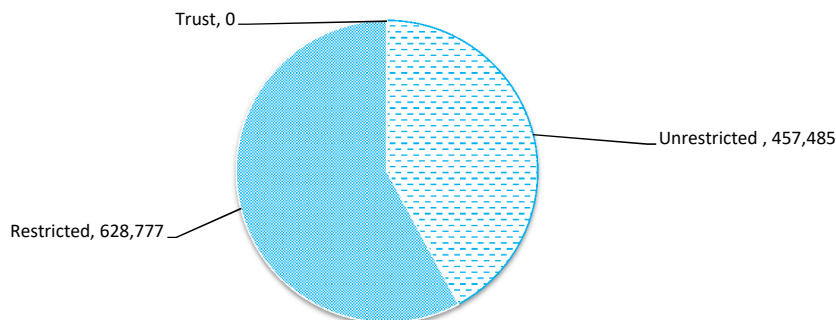
**KEY INFORMATION**

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.



## OPERATING ACTIVITIES

### NOTE 3

### RECEIVABLES

#### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

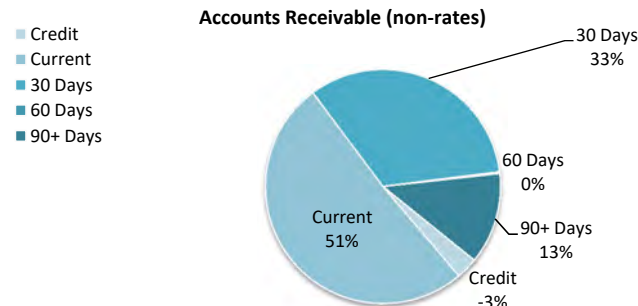
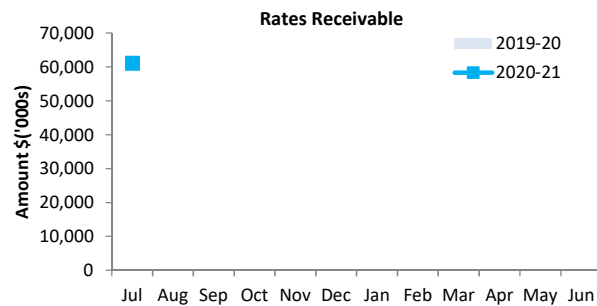
#### FOR THE PERIOD ENDED 31 JULY 2020

Rates receivable	30 Jun 2020	31 Jul 2020
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	0
Less - collections to date	(761,579)	(1,072)
Equals current outstanding	<b>62,125</b>	<b>61,053</b>
<b>Net rates collectable</b>	<b>62,125</b>	<b>61,053</b>
% Collected	92.5%	1.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	24,020	15,631	116	5,939	44,288
Percentage	(3.2%)	54.2%	35.3%	0.3%	13.4%	
<b>Balance per trial balance</b>						
Sundry receivable						44,288
GST receivable						7,059
<b>Total receivables general outstanding</b>						<b>51,347</b>
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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 July 2020
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	8,521	0	0	8,521
<b>Prepayments</b>				
Prepayments	1,050	0	0	1,050
<b>Total other current assets</b>	<b>9,571</b>	<b>0</b>	<b>0</b>	<b>9,571</b>
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.



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

**OPERATING ACTIVITIES**

**NOTE 5**

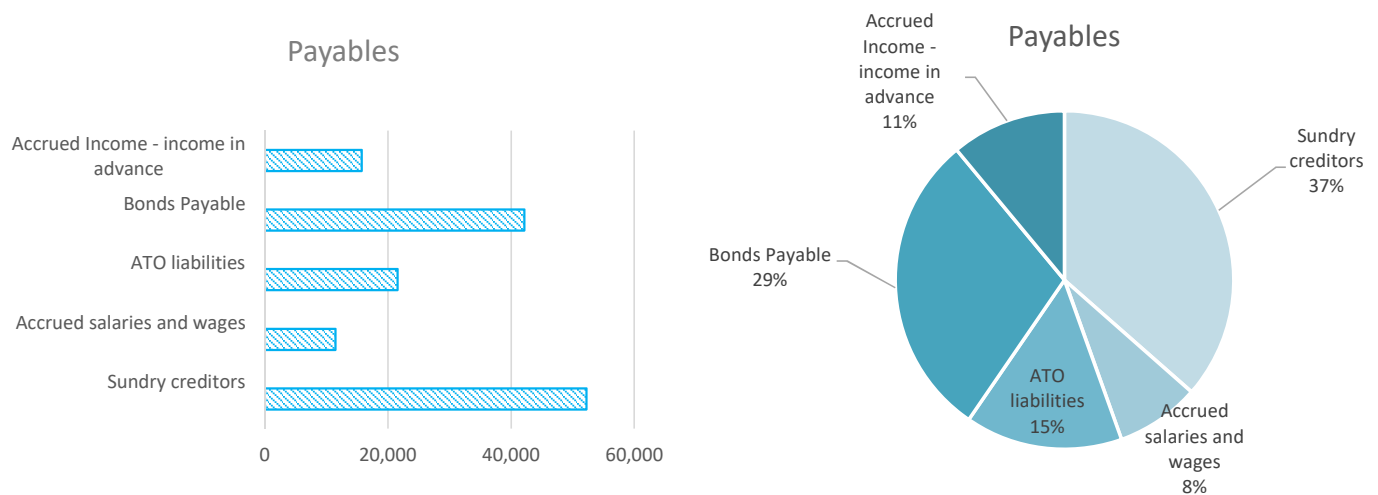
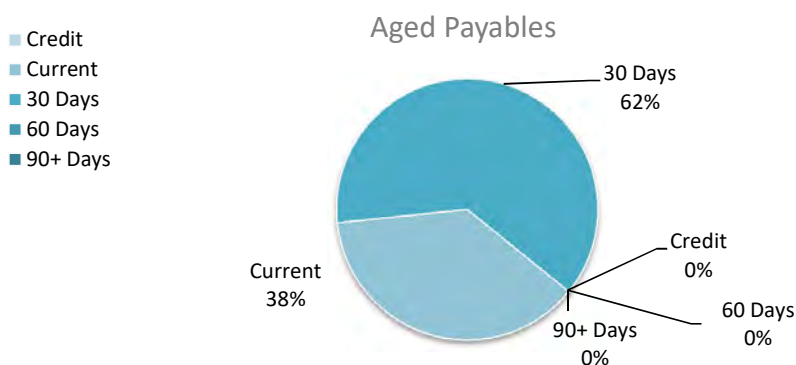
**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	19,594	32,637	0	0	52,231
Percentage	0%	37.5%	62.5%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						52,231
Accrued salaries and wages						11,488
ATO liabilities						21,534
Bonds Payable						42,136
Accrued Income - income in advance						15,754
<b>Total payables general outstanding</b>						<b>143,143</b>

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.



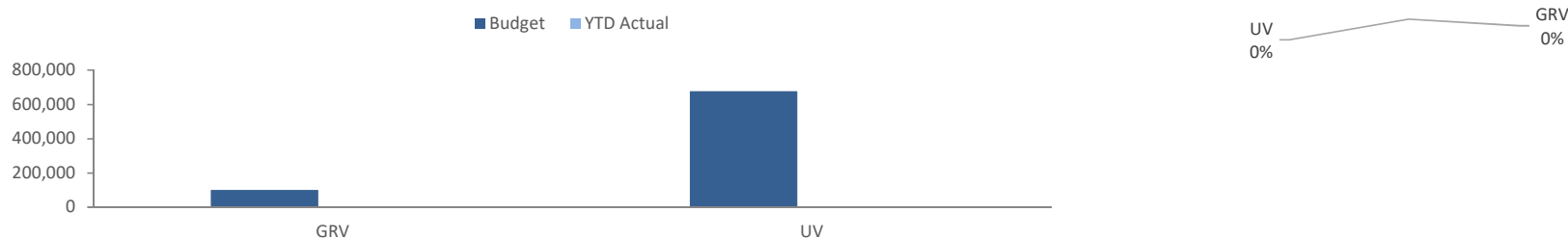
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

General rate revenue	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				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.1140	99	880,800	100,438			100,438				0
<b>Unimproved value</b>											
UV	0.0054	194	125,612,000	677,300			677,300				0
<b>Sub-Total</b>		<b>293</b>	<b>126,492,800</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	65		25,350			25,350				0
<b>Unimproved value</b>											
UV	390	20		7,800			7,800				0
<b>Sub-total</b>		<b>85</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Discount							(31,087)				
Concession							(7,425)				
<b>Total general rates</b>							<b>772,376</b>				<b>0</b>

**KEY INFORMATION**

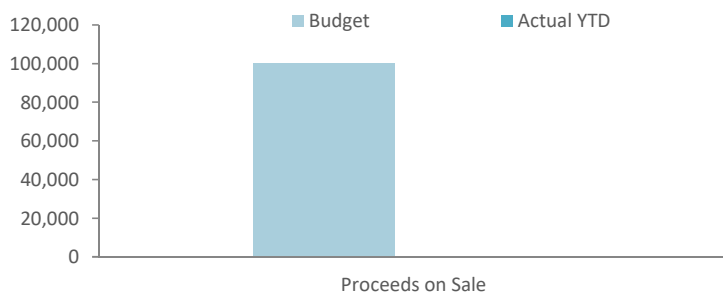
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



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

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	John Deere Grader 670D	39,040	100,000	60,960	0	0	0	0	0
		<b>39,040</b>	<b>100,000</b>	<b>60,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



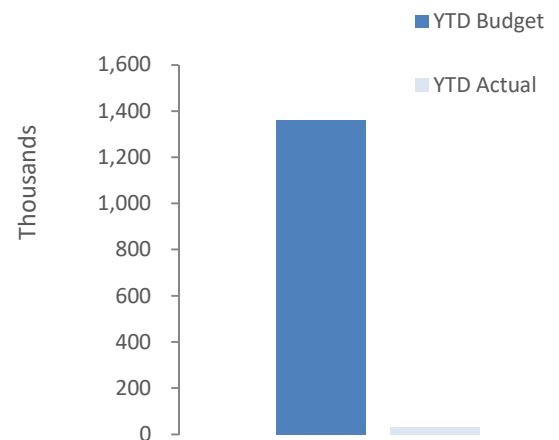
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2020

## INVESTING ACTIVITIES NOTE 8 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture and equipment	80,000	6,667	0	(6,667)
Plant and equipment	489,000	40,750	0	(40,750)
Infrastructure - roads	710,800	59,233	32,891	(26,342)
Infrastructure - drainage	61,000	5,083	0	(5,083)
Infrastructure - footpaths	20,000	1,667	0	(1,667)
<b>Payments for Capital Acquisitions</b>	<b>1,360,800</b>	<b>113,400</b>	<b>32,891</b>	<b>(80,509)</b>
Right of use assets	0	0	0	0
<b>Total Capital Acquisitions</b>	<b>1,360,800</b>	<b>113,400</b>	<b>32,891</b>	<b>(80,509)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	576,353	48,029	0	(48,029)
Other (disposals & C/Fwd)	100,000	8,333	0	(8,333)
Cash backed reserves				
Plant replacement reserve	389,000	32,417	0	(32,417)
Contribution - operations	295,447	24,621	32,891	8,270
<b>Capital funding total</b>	<b>1,360,800</b>	<b>113,400</b>	<b>32,891</b>	<b>(80,509)</b>

### 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.



## OPERATING ACTIVITIES

## NOTE 9

## CASH RESERVES

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

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,772		19	220,000	0	(389,000)	0	279,772	448,791
Building reserve	42,073		1		0		0	42,073	42,074
Affordable housing reserve	102,264		4		0		0	102,264	102,268
Office equipment reserve	14,024		1		0		0	14,024	14,025
Road construction reserve	21,618		1		0		0	21,618	21,619
	<b>628,751</b>	<b>0</b>	<b>26</b>	<b>220,000</b>	<b>0</b>	<b>(389,000)</b>	<b>0</b>	<b>459,751</b>	<b>628,777</b>

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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 July 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	0	0	66,050
<b>Total unspent grants, contributions and reimbursements</b>		<b>69,286</b>	<b>0</b>	<b>(3,236)</b>	<b>66,050</b>
<b>Provisions</b>					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
<b>Total Provisions</b>		<b>147,531</b>	<b>0</b>	<b>0</b>	<b>147,531</b>
<b>Total other current assets</b>		<b>216,817</b>	<b>0</b>	<b>(3,236)</b>	<b>213,581</b>
<b>Amounts shown above include GST (where applicable)</b>					

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 identified specifications be constructed 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 JULY 2020**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2020	Current Liability 31 Jul 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grants				0		397,869	33,156	0
<b>Law, order, public safety</b>								
ESL Grant				0		31,279	2,607	0
<b>Education and welfare</b>								
Well Aged Housing Grants				0		40,000	3,333	0
<b>Transport</b>								
RRG Direct Funding Grant				0		75,002	6,250	0
<b>Other property and services</b>								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	3,674	0
	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>588,243</b>	<b>49,020</b>	<b>0</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Legal Fees Recoverable				0		1,000	83	
<b>Housing</b>								
Staff Housing Reimbursements				0		1,200	100	
<b>Other property and services</b>								
FBT Reimbursements				0				150
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>183</b>	<b>150</b>
<b>TOTALS</b>	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>590,443</b>	<b>49,204</b>	<b>150</b>

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

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2020	Current Liability 31 Jul 2020
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - RRG Project	66,050			66,050	66,050
	0	0	0	0	0
<b>TOTALS</b>	<b>66,050</b>	<b>0</b>	<b>0</b>	<b>66,050</b>	<b>66,050</b>

**NOTE 12  
NON-OPERATING GRANTS AND CONTRIBUTIONS**

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	48,029	0
0	0	0
<b>576,353</b>	<b>48,029</b>	<b>0</b>

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

## NOTE 13 TRUST FUND

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Jul 2020
	\$	\$	\$	\$
NIL	0	0	0	
	0	0	0	0

### KEY INFORMATION

#### Trust fund (Year to date)

1	_____
1	_____
1	_____
0	_____
0	_____
0	_____
	_____
1	_____
2	_____
3	_____
4	_____

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	(64,365)	(100.00%)	▼ Timing	
General purpose funding - other	(32,814)	(98.82%)	▼ Timing	
Law, order and public safety	17,741	365.12%	▲ Timing	
Transport	(11,610)	(43.14%)	▼ Timing	
<b>Expenditure from operating activities</b>				
Governance	(41,412)	(364.57%)	▼ Timing	
Recreation and culture	10,999	85.15%	▲ Timing	
Transport	62,983	42.88%	▲ Timing	
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(48,029)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	80,509	71.00%	▲ Timing	
<b>Financing activities</b>				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,307	99.86%	▲ Timing	

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

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

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**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 AUGUST 2020**

**STATUTORY REPORTING PROGRAMS**

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

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



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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Governance		7,300	1,217	<b>0</b>	(1,217)	(100.00%)	
General purpose funding - general rates	6	772,376	128,729	<b>0</b>	(128,729)	(100.00%)	▼
General purpose funding - other		398,469	66,412	<b>99,811</b>	33,399	50.29%	▲
Law, order and public safety		58,309	9,718	<b>25,850</b>	16,132	166.00%	▲
Health		800	133	<b>0</b>	(133)	(100.00%)	
Education and welfare		92,500	15,417	<b>42,401</b>	26,984	175.03%	▲
Housing		17,200	2,867	<b>3,442</b>	575	20.06%	
Community amenities		36,800	6,133	<b>187</b>	(5,946)	(96.95%)	
Recreation and culture		1,800	300	<b>405</b>	105	35.00%	
Transport		322,962	53,827	<b>28,532</b>	(25,295)	(46.99%)	▼
Economic services		53,500	8,917	<b>2,044</b>	(6,873)	(77.08%)	
Other property and services		57,593	9,599	<b>520</b>	(9,079)	(94.58%)	
		<b>1,819,609</b>	<b>303,269</b>	<b>203,192</b>	(100,077)		
<b>Expenditure from operating activities</b>							
Governance		(136,313)	(22,719)	<b>(112,432)</b>	(89,713)	(394.88%)	▼
General purpose funding		(4,820)	(803)	<b>(85)</b>	718	89.41%	
Law, order and public safety		(92,000)	(15,333)	<b>(16,701)</b>	(1,368)	(8.92%)	
Health		(38,737)	(6,456)	<b>(221)</b>	6,235	96.58%	
Education and welfare		(44,100)	(7,350)	<b>(1,786)</b>	5,564	75.70%	
Housing		(68,000)	(11,333)	<b>(8,705)</b>	2,628	23.19%	
Community amenities		(93,526)	(15,588)	<b>(25,118)</b>	(9,530)	(61.14%)	
Recreation and culture		(155,000)	(25,833)	<b>(20,581)</b>	5,252	20.33%	
Transport		(1,762,711)	(293,785)	<b>(158,210)</b>	135,575	46.15%	▲
Economic services		(65,000)	(10,833)	<b>(5,657)</b>	5,176	47.78%	
Other property and services		(21,700)	(3,617)	<b>(7,890)</b>	(4,273)	(118.14%)	
		<b>(2,481,907)</b>	<b>(413,650)</b>	<b>(357,386)</b>	56,264		
Non-cash amounts excluded from operating activities	1(a)	817,345	136,224	<b>0</b>	(136,224)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>25,843</b>	<b>(154,194)</b>	(180,037)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	96,059	<b>0</b>	(96,059)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>(122,408)</b>	<b>(32,891)</b>	89,517		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(26)</b>	18,307	99.86%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(26)</b>	(14,109)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>278,638</b>	<b>178,662</b>			

**KEY INFORMATION**

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

The material variance adopted by Council for the 2020-21 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.

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### 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.

#### 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

Excess of assets received over the net book value for assets on their disposal.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

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

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Rates	6	772,376	128,729	<b>0</b>	(128,729)	(100.00%)	▼
Specified area rates	6	0	0	<b>0</b>	0	0.00%	
Operating grants, subsidies and contributions	11	590,443	98,407	<b>133,165</b>	34,758	35.32%	▲
Fees and charges		390,030	65,005	<b>79,232</b>	14,227	21.89%	▲
Service charges		0	0	<b>0</b>	0	0.00%	
Interest earnings		5,200	867	<b>294</b>	(573)	(66.09%)	
Other revenue		600	100	<b>(9,500)</b>	(9,600)	(9600.00%)	
Profit on disposal of assets	7	60,960	10,160	<b>0</b>	(10,160)	(100.00%)	▼
		<b>1,819,609</b>	<b>303,268</b>	<b>203,191</b>	(100,077)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,078,324)	(179,721)	<b>(181,968)</b>	(2,247)	(1.25%)	
Materials and contracts		(263,000)	(43,833)	<b>(106,767)</b>	(62,934)	(143.58%)	▼
Utility charges		(95,912)	(15,985)	<b>(9,597)</b>	6,388	39.96%	
Depreciation on non-current assets		(878,305)	(146,384)	<b>0</b>	146,384	100.00%	▲
Interest expenses		0	0	<b>0</b>	0	0.00%	
Insurance expenses		(91,366)	(15,228)	<b>(55,507)</b>	(40,279)	(264.51%)	▼
Other expenditure		(75,000)	(12,500)	<b>(3,546)</b>	8,954	71.63%	
Loss on disposal of assets	7	0	0	<b>0</b>	0	0.00%	
		<b>(2,481,907)</b>	<b>(413,651)</b>	<b>(357,385)</b>	56,266		
Non-cash amounts excluded from operating activities	1(a)	817,345	136,224	<b>0</b>	(136,224)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>25,841</b>	<b>(154,194)</b>	(180,035)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	96,059	<b>0</b>	(96,059)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>(122,408)</b>	<b>(32,891)</b>	89,517		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(26)</b>	18,307	99.86%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(26)</b>	(14,109)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>278,638</b>	<b>178,662</b>	(99,976)		

**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.

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 AUGUST 2020

## BASIS OF PREPARATION

### 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 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 financial report. 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 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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 October 2020

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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. A separate statement of those monies

#### 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.

#### ROUNDING OFF FIGURES

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

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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(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)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(60,960)	(10,160)	0
Add: Depreciation on assets		878,305	146,384	0
<b>Total non-cash items excluded from operating activities</b>		<b>817,345</b>	<b>136,224</b>	<b>0</b>

**(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 2020	This Time Last Year 31 August 2019	Year to Date 31 August 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(628,751)	(628,268)	(628,777)
Add: Provisions - employee	10	0	142,049	0
<b>Total adjustments to net current assets</b>		<b>(628,751)</b>	<b>(486,219)</b>	<b>(628,777)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,248,273	757,582	1,153,945
Rates receivables	3	62,125	916,807	60,638
Receivables	3	116,023	57,233	38,477
Other current assets	4	9,571	18,904	9,571
<b>Less: Current liabilities</b>				
Payables	5	(224,651)	(89,642)	(241,614)
Contract liabilities	10	(69,286)	(133,955)	(66,050)
Provisions	10	(147,531)	(142,049)	(147,531)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,751)</b>	<b>(486,219)</b>	<b>(628,777)</b>
<b>Closing funding surplus / (deficit)</b>		<b>365,773</b>	<b>898,661</b>	<b>178,662</b>

**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.

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

**OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal - Cash at Bank	Cash and cash equivalents	524,719	0	524,719		NAB	0.10%	NA
Cash on hand - Floats and Petty Cash	Cash and cash equivalents	450	0	450		Cash	0.00%	NA
Reserve - Cash at Bank	Cash and cash equivalents	(0)	628,777	628,777		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
<b>Total</b>		<b>525,168</b>	<b>628,777</b>	<b>1,153,946</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		525,168	628,777	1,153,946	0			
		<b>525,168</b>	<b>628,777</b>	<b>1,153,946</b>	<b>0</b>			

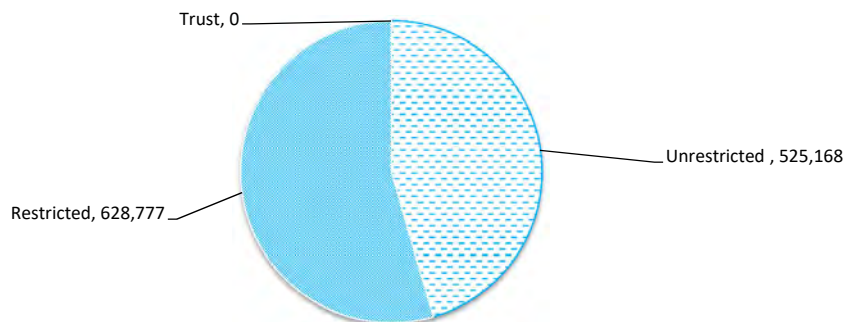
**KEY INFORMATION**

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.





## OPERATING ACTIVITIES

### NOTE 3

### RECEIVABLES

#### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

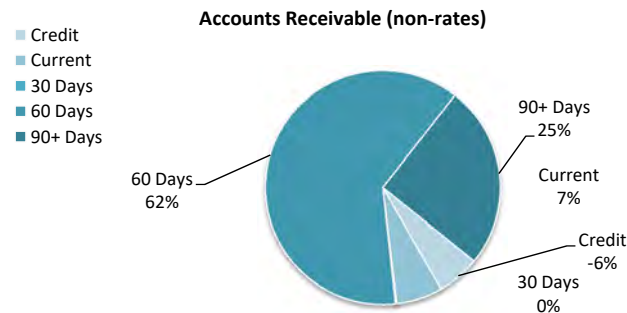
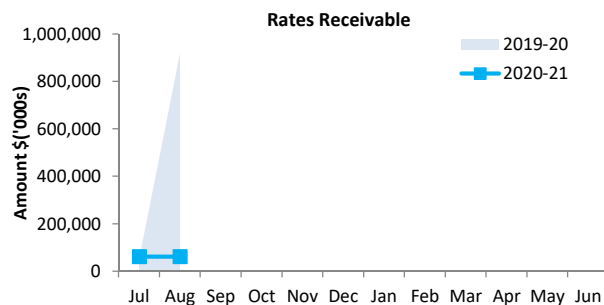
#### FOR THE PERIOD ENDED 31 AUGUST 2020

Rates receivable	30 Jun 2020	31 Aug 2020
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	0
Less - collections to date	(761,579)	(1,487)
Equals current outstanding	<b>62,125</b>	<b>60,638</b>
<b>Net rates collectable</b>	<b>62,125</b>	<b>60,638</b>
% Collected	92.5%	2.4%

#### 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	1,519	40	14,893	6,055	21,089
Percentage	(6.7%)	7.2%	0.2%	70.6%	28.7%	
<b>Balance per trial balance</b>						
Sundry receivable						21,089
GST receivable						17,388
<b>Total receivables general outstanding</b>						<b>38,477</b>
Amounts shown above include GST (where applicable)						



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

**OPERATING ACTIVITIES**

**NOTE 5**

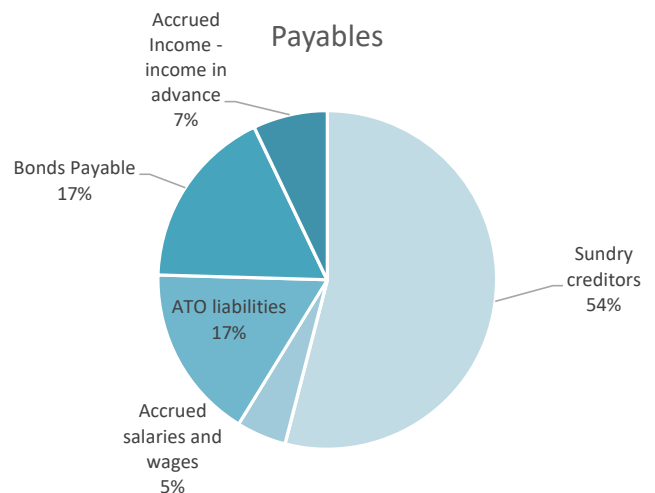
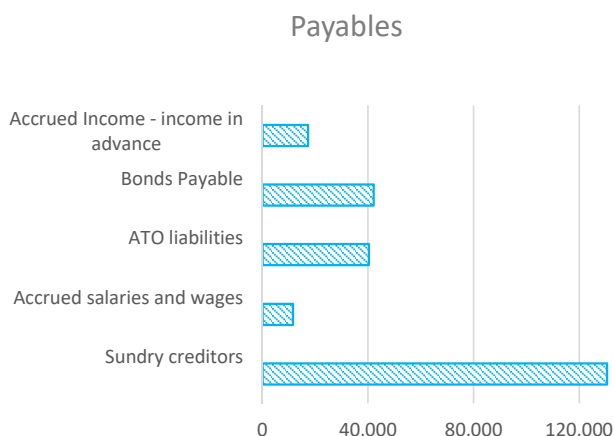
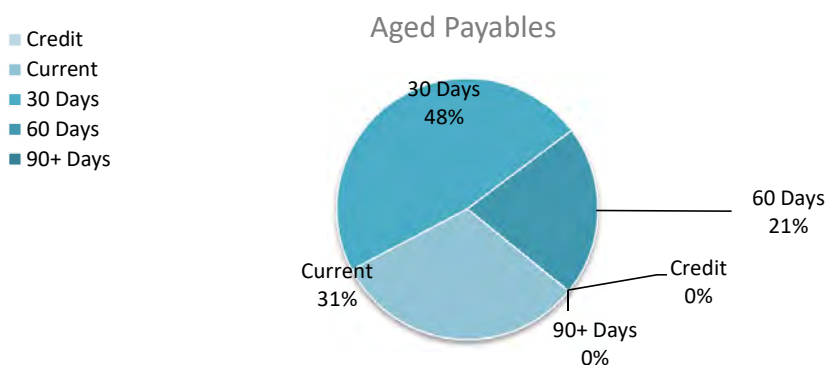
**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	41,011	61,942	27,551	0	130,505
Percentage	0%	31.4%	47.5%	21.1%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						130,505
Accrued salaries and wages						11,488
ATO liabilities						40,309
Bonds Payable						42,136
Accrued Income - income in advance						17,176
<b>Total payables general outstanding</b>						<b>241,614</b>

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.



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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 August 2020
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	8,521	0	0	8,521
<b>Prepayments</b>				
Prepayments	1,050	0	0	1,050
<b>Total other current assets</b>	<b>9,571</b>	<b>0</b>	<b>0</b>	<b>9,571</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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.

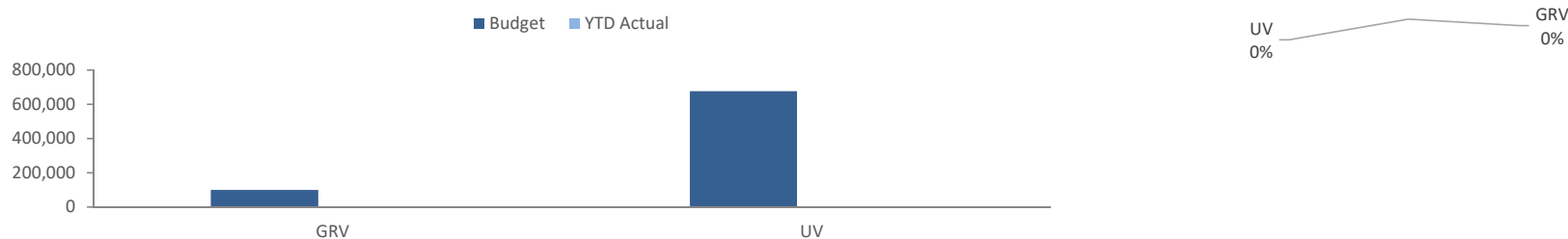
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

General rate revenue	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				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.1140	99	880,800	100,438			100,438				0
<b>Unimproved value</b>											
UV	0.0054	194	125,612,000	677,300			677,300				0
<b>Sub-Total</b>		<b>293</b>	<b>126,492,800</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	65		25,350			25,350				0
<b>Unimproved value</b>											
UV	390	20		7,800			7,800				0
<b>Sub-total</b>		<b>85</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Discount							(31,087)				
Concession							(7,425)				
<b>Total general rates</b>							<b>772,376</b>				<b>0</b>

**KEY INFORMATION**

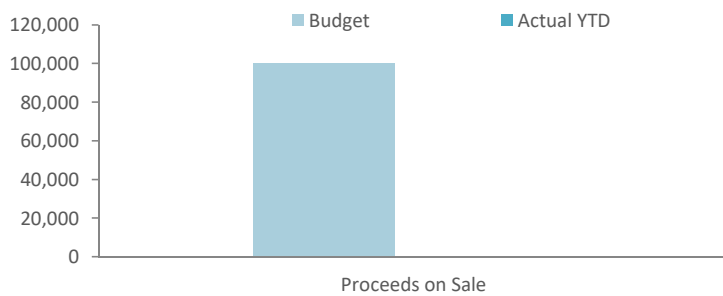
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



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

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	John Deere Grader 670D	39,040	100,000	60,960	0	0	0	0	0
		<b>39,040</b>	<b>100,000</b>	<b>60,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



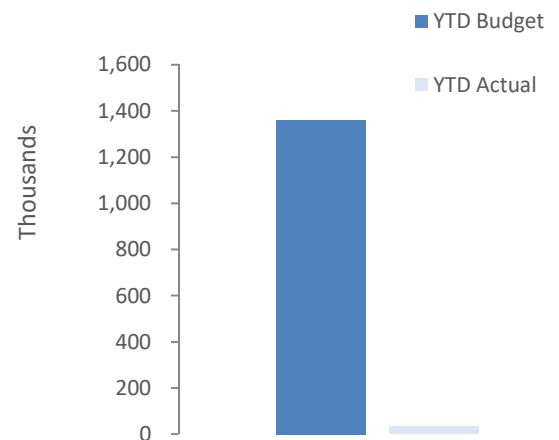
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2020

## INVESTING ACTIVITIES NOTE 8 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture and equipment	80,000	13,333	0	(13,333)
Plant and equipment	489,000	81,500	0	(81,500)
Infrastructure - roads	710,800	118,467	32,891	(85,576)
Infrastructure - drainage	61,000	10,167	0	(10,167)
Infrastructure - footpaths	20,000	3,333	0	(3,333)
<b>Payments for Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
Right of use assets	0	0	0	0
<b>Total Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	576,353	96,059	0	(96,059)
Other (disposals & C/Fwd)	100,000	8,333	0	(8,333)
Cash backed reserves				
Plant replacement reserve	389,000	32,417	0	(32,417)
Contribution - operations	295,447	89,991	32,891	(57,100)
<b>Capital funding total</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>

### 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.





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

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,772		19	220,000	0	(389,000)	0	279,772	448,791
Building reserve	42,073		1		0		0	42,073	42,074
Affordable housing reserve	102,264		4		0		0	102,264	102,268
Office equipment reserve	14,024		1		0		0	14,024	14,025
Road construction reserve	21,618		1		0		0	21,618	21,619
	<b>628,751</b>	<b>0</b>	<b>26</b>	<b>220,000</b>	<b>0</b>	<b>(389,000)</b>	<b>0</b>	<b>459,751</b>	<b>628,777</b>

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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 August 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	0	0	66,050
<b>Total unspent grants, contributions and reimbursements</b>		<b>69,286</b>	<b>0</b>	<b>(3,236)</b>	<b>66,050</b>
<b>Provisions</b>					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
<b>Total Provisions</b>		<b>147,531</b>	<b>0</b>	<b>0</b>	<b>147,531</b>
<b>Total other current assets</b>		<b>216,817</b>	<b>0</b>	<b>(3,236)</b>	<b>213,581</b>
<b>Amounts shown above include GST (where applicable)</b>					

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 identified specifications be constructed 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 AUGUST 2020**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grants				0		397,869	66,312	99,217
<b>Law, order, public safety</b>								
ESL Grant				0		31,279	5,213	0
<b>Education and welfare</b>								
Well Aged Housing Grants				0		40,000	6,667	33,644
<b>Transport</b>								
RRG Direct Funding Grant				0		75,002	12,500	0
<b>Other property and services</b>								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	7,349	0
	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>588,243</b>	<b>98,041</b>	<b>132,862</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Legal Fees Recoverable				0		1,000	167	
<b>Housing</b>								
Staff Housing Reimbursements				0		1,200	200	34
<b>Other property and services</b>								
FBT Reimbursements				0				270
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>367</b>	<b>304</b>
<b>TOTALS</b>	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>590,443</b>	<b>98,407</b>	<b>133,165</b>

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

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - RRG Project	66,050			66,050	66,050
	0	0	0	0	0
<b>TOTALS</b>	<b>66,050</b>	<b>0</b>	<b>0</b>	<b>66,050</b>	<b>66,050</b>

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	96,059	0
0	0	0
<b>576,353</b>	<b>96,059</b>	<b>0</b>

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

## NOTE 13 TRUST FUND

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Aug 2020
	\$	\$	\$	\$
NIL	0	0	0	
	0	0	0	0

### KEY INFORMATION

#### Trust fund (Year to date)

1	_____
1	_____
1	_____
0	_____
0	_____
0	_____
	_____
1	_____
2	_____
3	_____
4	_____

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	(128,729)	(100.00%)	▼ Timing	
General purpose funding - other	33,399	50.29%	▲ Timing	
Law, order and public safety	16,132	166.00%	▲ Timing	
Education and welfare	26,984	175.03%	▲ Timing	
Transport	(25,295)	(46.99%)	▼ Timing	
<b>Expenditure from operating activities</b>				
Governance	(89,713)	(394.88%)	▼ Timing	
Transport	135,575	46.15%	▲ Timing	
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(96,059)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	193,909	85.50%	▲ Timing	
<b>Financing activities</b>				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,307	99.86%	▲ Timing	

**15.4.MONTHLY DEBTOR REPORTS – FOR THE PERIOD ENDING 31 AUGUST 2020**

<b>OUTSTANDING RATES</b>	<b>31/08/2020</b>
<b>Description</b>	<b>Balance</b>
Rates	\$ 37,814.81
Legal charges	\$ 5,644.53
Penalty charges	\$ 9,784.63
Other Charges	\$ -
Instalment admin Fee	\$ 12.77
Instalment interest	\$ 32.50
Fire breaks	\$ 2,928.29
ESL Penalty	\$ 597.62
<b>Sub total</b>	<b>\$ 56,815.15</b>
Rubbish removal	\$ 3,012.10
<b>Sub total</b>	<b>\$ 3,012.10</b>
ESL	\$ 3,969.25
<b>Sub total</b>	<b>\$ 3,969.25</b>
Rates paid in advance	-\$ 17,236.21
<b>Sub total</b>	<b>-\$ 17,236.21</b>
<b>Grand total</b>	<b>\$ 46,560.29</b>

**DEBTORS RECONCILIATION****31/08/2020**

<b>Debtors Report</b>	<b>Amount</b>
<b>GL10017400</b>	<b>\$ 21,088.92</b>
Current	\$ 1,518.73
30 days	\$ 40.00
60 days	\$ 14,893.03
90 days	\$ 6,054.94
Credit Balances	-\$ 1,417.78
<b>Sub-Total</b>	<b>\$ 21,088.92</b>
<b>Variance</b>	<b>\$ 0.00</b>

**15.5.SCHEDULE OF ACCOUNTS PAID FOR THE MONTHS OF JULY AND AUG 2020**



Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT4986	03/07/2020	Hugh Russel Thomson	Sitting Fee 19/20	- 4,712.50
EFT4987	03/07/2020	Betta Roads	Polycom	- 59,400.00
EFT4988	03/07/2020	Timothy James Brown	Sitting Fee 19/20	- 2,275.00
EFT4989	03/07/2020	Morris William Trimming	Sitting Fee 19/20	- 2,275.00
EFT4990	03/07/2020	Dale Stuart Douglas	Sitting Fee 19/20	- 4,743.75
EFT4991	03/07/2020	Stephen Jefferies	Sitting Fee 19/20	- 1,750.00
EFT4992	03/07/2020	Entire Empire Pty Ltd	Mitigation Works	- 46,200.00
EFT4993	03/07/2020	Staff Lotto	Payroll deductions	- 40.00
EFT4994	03/07/2020	Great Southern Fuel Supplies	Bulk Diesel	- 5,875.52
EFT4995	03/07/2020	Peter Gordon Morrell	SITTING FEE 19/20	- 2,558.48
EFT4996	03/07/2020	Staff Christmas Club	Payroll deductions	- 247.00
EFT4997	10/07/2020	Wagin Truck Centre	parts	- 8.50
EFT4998	10/07/2020	Sunny Industrial Brushware	poly brushes	- 669.90
EFT4999	10/07/2020	Moore Australia Audit (WA)	Financial Audit	- 2,530.00
EFT5000	10/07/2020	Lush Fire & Planning	Planning Services	- 1,787.50
EFT5001	10/07/2020	Premier Smash Repairs	windscreen replacement	- 350.00
EFT5002	10/07/2020	McLeods	Rate recovery	- 2,435.08
EFT5003	10/07/2020	McGuffie Transport	freight	- 79.75
EFT5004	10/07/2020	Toll Transport	freight	- 152.04
EFT5005	10/07/2020	Katanning Districts Carpet Care	Cleaning Contract	- 472.50
EFT5006	10/07/2020	Delnorth Pty Ltd	guide posts	- 5,105.10
EFT5007	10/07/2020	Katanning Stock & Trading	hardware	- 33.90
EFT5008	10/07/2020	Synergy	25 May 2020 to 24 June 2020	- 713.51
EFT5009	10/07/2020	Blights Auto Electrics	Radio/CD player	- 259.00
EFT5010	10/07/2020	Staff Lotto	Payroll deductions	- 45.00
EFT5011	10/07/2020	Beaurepaires Wagin	Tyre repair	- 279.85
EFT5012	10/07/2020	Burando Hill	equipment	- 65.62
EFT5013	10/07/2020	PCS	Software support	- 680.00
EFT5014	10/07/2020	Katanning Hardware	hardware	- 74.95
EFT5015	10/07/2020	Westrac	air filter	- 43.31
EFT5016	10/07/2020	Great Southern Waste Disposal	Rubbish Collection	- 2,477.78
EFT5017	10/07/2020	Staff Christmas Club	Payroll deductions	- 267.00
EFT5018	24/07/2020	Itvision User Group	Membership 2020/2021	- 748.00
EFT5019	24/07/2020	Alexander Galt & Co	hardware	- 46.05
EFT5020	24/07/2020	Automotive Electrical & 4WD Accessories	LED Beacon	- 262.71
EFT5021	24/07/2020	WA Contract Ranger Services	Ranger services	- 586.50
EFT5022	24/07/2020	Toll Transport	Freight	- 202.79
EFT5023	24/07/2020	Katanning Districts Carpet Care	Cleaning Contract	- 472.50
EFT5024	24/07/2020	Foodworks Wagin Co-op	Catering	- 87.12
EFT5025	24/07/2020	One Music Australia	Music License 2020/2021	- 350.00
EFT5026	24/07/2020	United Fuel Injection & Turbocharger Sales and Service	Exchange turbocharger	- 1,950.00
EFT5027	24/07/2020	Katanning Stock & Trading	hardware	- 332.00
EFT5028	24/07/2020	LHAAC	Analytical Services 2020/2021	- 198.00
EFT5029	24/07/2020	Staff Lotto	Payroll deductions	- 95.00
EFT5030	24/07/2020	Shire of Katanning	CESM Contribution Cost	- 4,916.41
EFT5031	24/07/2020	Ray Ford Signs	signage	- 339.31
EFT5032	24/07/2020	Burando Hill	Gloves	- 77.22
EFT5033	24/07/2020	PCS	Software Support	- 340.00

**SHIRE OF WOODANILLING****STATEMENT OF PAYMENTS****FOR THE PERIOD 31 JULY 2020**

EFT5034	24/07/2020	Local Government Professionals Australia WA	Membership 2020/2021	-	1,062.00
EFT5035	24/07/2020	Digga-West Earthparts WA	parts	-	114.84
EFT5036	24/07/2020	Blackwoods	Joiners	-	26.80
EFT5037	24/07/2020	Katanning Hardware	hardware	-	102.85
EFT5038	24/07/2020	Great Southern Waste Disposal	Rubbish Collection	-	2,477.78
EFT5039	24/07/2020	Staff Christmas Club	Payroll deductions	-	544.00
EFT5040	24/07/2020	Albany Radio Communications	equipment	-	499.47
EFT5041	24/07/2020	Officeworks	stationery	-	52.85
EFT5042	31/07/2020	Katanning Cherry Picker	Removal of tree branches	-	2,640.00
EFT5043	31/07/2020	McInerney Ford	parts	-	183.39
EFT5044	31/07/2020	Benara Nurseries	Trees	-	503.80
EFT5045	31/07/2020	Wurth Australia	equipment	-	118.18
EFT5046	31/07/2020	The Woodanilling Tavern	catering	-	225.00
EFT5047	31/07/2020	QFH Multiparts	hose replacement	-	99.94
EFT5048	31/07/2020	Toll Transport	Freight	-	210.71
EFT5049	31/07/2020	Katanning Districts Carpet Care	cleaning contract	-	472.50
EFT5050	31/07/2020	Wagin Mowers	Baffle plate	-	209.55
EFT5051	31/07/2020	Arboregreen	tree & plant equipment	-	467.57
EFT5052	31/07/2020	Katanning Stock & Trading	hardware	-	118.90
EFT5053	31/07/2020	Staff Lotto	Payroll deductions	-	50.00
EFT5054	31/07/2020	JR & A Hersey	hardware	-	1,003.55
EFT5055	31/07/2020	PCS	software support	-	212.50
EFT5056	31/07/2020	Great Southern Toyota	gaskets	-	119.46
EFT5057	31/07/2020	BTW Rural Supplies	hardware	-	69.00
EFT5058	31/07/2020	Albany Best Office Systems	photocopier count	-	502.47
EFT5059	31/07/2020	Staff Christmas Club	Payroll deductions	-	277.00

**EFT Total Payments** - 171,975.26

**Cheque Payments**

15328	10/07/2020	Petty Cash Recoup	Petty Cash	-	134.90
15329	24/07/2020	Shire of Woodanilling	12 mth registration	-	6,683.40

**Total Cheque Payments** - 6,818.30

**Direct Debit Payments**

DD3079.1	01/07/2020	Westnet	Monthly Hosting	-	444.99
DD3080.3	14/07/2020	Water Corporation	1 May 2020 to 30 June 2020	-	8,244.51
DD3080.4	09/07/2020	Water Corporation	1 May 2020 to 30 June 2020	-	284.26
DD3080.5	06/07/2020	Water Corporation	1 May 2020 to 30 June 2020	-	1,380.04
DD3085.1	14/07/2020	Telstra	25 June to 24 Jul	-	337.85
DD3089.1	06/07/2020	Water Corporation	1 May 2020 to 30 June 2020	-	59.59
DD3092.1	01/07/2020	WA Super	Superannuation contributions	-	544.70
DD3092.2	01/07/2020	Hesta	Superannuation contributions	-	430.10
DD3092.3	01/07/2020	Australian Superannuation	Payroll deductions	-	753.97
DD3092.4	01/07/2020	MLC Navigator Retirement Plan	Superannuation contributions	-	182.48
DD3092.5	01/07/2020	Colonial Select Personnel Super	Superannuation contributions	-	93.90
DD3092.6	01/07/2020	REST	Superannuation contributions	-	104.20
DD3101.1	03/07/2020	NAB - Credit Card	vehicle renewal	-	802.63
DD3105.1	03/07/2020	NAB - Credit Card	Adobe subscription	-	21.99
DD3111.1	08/07/2020	WA Super	Superannuation contributions	-	562.36
DD3111.2	08/07/2020	Hesta	Superannuation contributions	-	433.98
DD3111.3	08/07/2020	Australian Superannuation	Payroll deductions	-	753.97
DD3111.4	08/07/2020	MLC Navigator Retirement Plan	Superannuation contributions	-	182.48
DD3111.5	08/07/2020	Colonial Select Personnel Super	Superannuation contributions	-	93.90
DD3111.6	08/07/2020	REST	Superannuation contributions	-	146.10

**SHIRE OF WOODANILLING****STATEMENT OF PAYMENTS****FOR THE PERIOD 31 JULY 2020**

DD3114.1	31/07/2020	Tutt Bryant Hire Pty Ltd	31/06/2020 to 30/06/2020	-	4,840.00
DD3124.1	15/07/2020	WA Super	Superannuation contributions	-	572.19
DD3124.2	15/07/2020	Australian Superannuation	Superannuation contributions	-	766.32
DD3124.3	15/07/2020	Hesta	Superannuation contributions	-	433.98
DD3124.4	15/07/2020	MLC Navigator Retirement Plan	Superannuation contributions	-	182.48
DD3124.5	15/07/2020	Colonial Select Personnel Super	Superannuation contributions	-	93.90
DD3124.6	15/07/2020	REST	Superannuation contributions	-	131.15
DD3124.7	15/07/2020	CBUS Superannuation	Superannuation contributions	-	69.69
DD3126.1	22/07/2020	WA Super	Superannuation contributions	-	644.16
DD3126.2	22/07/2020	Australian Superannuation	Superannuation contributions	-	753.97
DD3126.3	22/07/2020	Hesta	Superannuation contributions	-	430.10
DD3126.4	22/07/2020	MLC Navigator Retirement Plan	Superannuation contributions	-	136.87
DD3126.5	22/07/2020	Colonial Select Personnel Super	Superannuation contributions	-	96.37
DD3126.6	22/07/2020	REST	Superannuation contributions	-	120.23
DD3126.7	22/07/2020	CBUS Superannuation	Superannuation contributions	-	34.84
DD3129.1	20/07/2020	SkyMesh	Internet contract	-	125.00
DD3129.2	30/07/2020	Telstra	11 July-10 August	-	268.65
DD3129.3	21/07/2020	ClickSuper	Transaction fee	-	6.93
DD3139.1	29/07/2020	WA Super	Superannuation contributions	-	660.99
DD3139.2	29/07/2020	Australian Superannuation	Superannuation contributions	-	788.91
DD3139.3	29/07/2020	Hesta	Superannuation contributions	-	430.10
DD3139.4	29/07/2020	MLC Navigator Retirement Plan	Superannuation contributions	-	228.10
DD3139.5	29/07/2020	Colonial Select Personnel Super	Superannuation contributions	-	93.90
DD3139.6	29/07/2020	REST	Superannuation contributions	-	120.23
DD3139.7	29/07/2020	CBUS Superannuation	Superannuation contributions	-	42.07
DD3160.1	06/07/2020	Water Corporation	1May 2020 to 30 June 2020	-	86.66
<b>Total Direct Debit Payments</b>				-	28,015.79
Municipal Account List of Payments Total				-	206,809.35

Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT5060	07/08/2020	Major Motors	parts	-282.61
EFT5061	07/08/2020	West Australian Newspaper	advertisement	-222.00
EFT5062	07/08/2020	Covs Parts	original payment was paid into incorrect bank details	-245.97
EFT5063	07/08/2020	The Woodanilling Tavern	catering	-50.00
EFT5064	07/08/2020	Katanning Plumbing & Gas	backflow testing	-396.00
EFT5065	07/08/2020	Filters Plus WA	filters	-251.68
EFT5066	07/08/2020	Toll Transport	FREIGHT	-10.73
EFT5067	07/08/2020	Tutt Bryant Hire Pty Ltd	equipment hire	-9900.00
EFT5068	07/08/2020	Katanning Stock & Trading	hardware	-99.00
EFT5069	07/08/2020	Synergy	street lighting	-576.17
EFT5070	07/08/2020	Blights Auto Electrics	antenna	-90.00
EFT5071	07/08/2020	Staff Lotto	Payroll deductions	-45.00
EFT5072	07/08/2020	Great Southern Fuel Supplies	bulk diesel	-9847.96
EFT5073	07/08/2020	JR & A Hersey	safety glasses	-196.35
EFT5074	07/08/2020	Great Southern Toyota	coolant	-39.50
EFT5075	07/08/2020	Grahams Small Motor Centre	spark plugs	-56.00
EFT5076	07/08/2020	Katanning Hardware	hardware	-275.66
EFT5077	07/08/2020	Landgate Valuation & Property Analytics	Rural UV valuations	-85.46
EFT5078	07/08/2020	Great Southern Waste Disposal	Rubbish Collection 25/6/2020 -30/7/2020	-3414.65
EFT5079	07/08/2020	Staff Christmas Club	Payroll deductions	-277.00
EFT5080	07/08/2020	Officeworks	stationery	-201.18
EFT5081	28/08/2020	PR Design	tip passes	-297.00
EFT5082	28/08/2020	Alexander Galt & Co	hardware	-91.00
EFT5083	28/08/2020	Wurth Australia	gloves	-109.45
EFT5084	28/08/2020	The Woodanilling Tavern	catering	-120.00
EFT5085	28/08/2020	QFH Multiparts	parts	-1131.68
EFT5086	28/08/2020	Bunbury Honda	parts	-192.12
EFT5087	28/08/2020	WA Contract Ranger Services	ranger services	-561.00
EFT5088	28/08/2020	Toll Transport	freight	-178.15
EFT5089	28/08/2020	Katanning Districts Carpet Care	Cleaning Contract	-945.00
EFT5090	28/08/2020	MLA Holdings Pty Ltd	parts	-175.35
EFT5091	28/08/2020	Foodworks Wagin Co-op	Catering	-55.79
EFT5092	28/08/2020	Delnorth Pty Ltd	steel guides	-3060.20
EFT5093	28/08/2020	Craig Anthony Hall	Rates refund for assessment A554 LOT 173 PROSSER ROAD WOODANILLING WA 6316	-52.47
EFT5094	28/08/2020	Katanning Stock & Trading	padlock	-61.00
EFT5095	28/08/2020	Synergy	19 June 2020- 13 Aug 2020	-3680.04
EFT5096	28/08/2020	Woodanilling Store	groceries	-271.80
EFT5097	28/08/2020	Blights Auto Electrics	antenna	-214.00
EFT5098	28/08/2020	Staff Lotto	Payroll deductions	-135.00
EFT5099	28/08/2020	Edwards Motors	part	-5.25
EFT5100	28/08/2020	Beaurepaires Wagin	new tyres fitted	-503.24
EFT5101	28/08/2020	Initial	Hygiene Contract	-2931.45
EFT5102	28/08/2020	Kleenheat Gas	yearly facility fee	-257.40
EFT5103	28/08/2020	State Law Publisher	advertising	-123.60
EFT5104	28/08/2020	PCS	software support	-1270.00

## SHIRE OF WOODANILLING

## STATEMENT OF PAYMENTS

## FOR THE PERIOD 31 AUGUST 2020

EFT5105	28/08/2020	BTW Rural Supplies	parts	-385.90
EFT5106	28/08/2020	Katanning Hardware	gift voucher	-409.75
EFT5107	28/08/2020	Staff Christmas Club	Payroll deductions	-801.00
EFT5108	28/08/2020	Albany Radio Communications	Fire Radio fitted	-457.03

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<b>EFT Total Payments</b>	-	45,038.59
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**Cheque Payments**


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<b>Total Cheque Payments</b>	-	
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**Direct Debit Payments**

DD3144.1	13/08/2020	Telstra	25 Jul to 24 Aug	-336.94
DD3146.1	05/08/2020	WA Super	Superannuation contributions	-638.60
DD3146.2	05/08/2020	Hesta	Superannuation contributions	-430.10
DD3146.3	05/08/2020	Australian Superannuation	Payroll deductions	-753.97
DD3146.4	05/08/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3146.5	05/08/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3146.6	05/08/2020	REST	Superannuation contributions	-120.23
DD3152.1	03/08/2020	NAB - Credit Card	card fee	-198.96
DD3166.1	12/08/2020	WA Super	Superannuation contributions	-634.31
DD3166.2	12/08/2020	Australian Superannuation	Superannuation contributions	-753.97
DD3166.3	12/08/2020	Hesta	Superannuation contributions	-430.10
DD3166.4	12/08/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3166.5	12/08/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3166.6	12/08/2020	REST	Superannuation contributions	-120.23
DD3166.7	12/08/2020	OnePath Custodians	Superannuation contributions	-109.73
DD3175.2	31/08/2020	Water Corporation	1 July 2020-31 August 2020	-824.77
DD3177.1	19/08/2020	WA Super	Superannuation contributions	-634.31
DD3177.2	19/08/2020	Australian Superannuation	Superannuation contributions	-889.27
DD3177.3	19/08/2020	Hesta	Superannuation contributions	-430.10
DD3177.4	19/08/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3177.5	19/08/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3177.6	19/08/2020	REST	Superannuation contributions	-120.23
DD3177.7	19/08/2020	OnePath Custodians	Superannuation contributions	-73.15
DD3184.1	26/08/2020	WA Super	Superannuation contributions	-634.31
DD3184.2	26/08/2020	Australian Superannuation	Superannuation contributions	-720.39
DD3184.3	26/08/2020	Hesta	Superannuation contributions	-428.35
DD3184.4	26/08/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3184.5	26/08/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3184.6	26/08/2020	REST	Superannuation contributions	-120.23
DD3184.7	26/08/2020	OnePath Custodians	Superannuation contributions	-73.15
DD3186.1	31/08/2020	Telstra	11 Aug 2020-10 September 2020	-256.38
DD3188.3	01/08/2020	Westnet	monthly hosting	-188.99
DD3188.4	20/08/2020	SkyMesh	internet contract	-125.00

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<b>Total Direct Debit Payments</b>	-	11,151.29
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<b>Municipal Account List of Payments Total</b>	-	56,189.88
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## **16. CLOSURE OF MEETING**