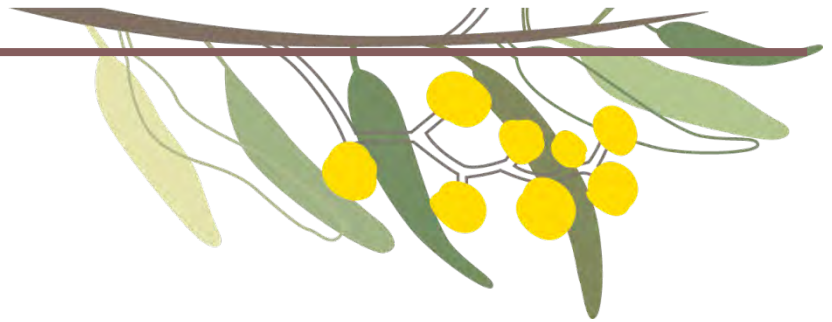


SHIRE OF WOODANILLING



ORDINARY MEETING OF COUNCIL Agenda 17 November 2020

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Woodanilling will be held on 17 November 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
Cr T Brown		Sue Dowson	Deputy CEO

Apologies:

Nil

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 – 20/10/2020

COUNCIL DECISION

That the Minutes of the Ordinary Meeting of Council held 20 October 2020 be confirmed as a true and correct record of proceedings.

8.2. ORDINARY MEETING OF COUNCIL HELD – 15/09/2020 (DEFERRED FROM OCTOBER MEETING)

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.

9. CONFIRMATION OF OTHER MEETING MINUTES:

9.1. BUSHFIRE ADVISORY COMMITTEE MEETING HELD 26TH OCT 2020

9.1. COMMITTEE RECOMMENDATION BFAC MEETING HELD ON 26TH OCT 2020

That the minutes of the BFAC meeting held on 26th October 2020 be confirmed as a true and correct record of proceedings.

RECCOMENDATION TO COUNCIL 7.2 MAGNETIC SIGNS FOR UTE DOORS

Moved Peter Morrell seconded Scott Hook

That the above magnetic signs be purchased for vehicles related to firefighting usage.

RECCOMENDATION TO COUNCIL 7.13 BRADEN CROSBY FIRE WEATHER

Moved Bindi Murray seconded Wayne Shackley

That Braden Crosby be included as a member of the Harvest Ban group.

10. OFFICER'S REPORTS

10.1. - INITIATION OF REVIEW OF TOWN PLANNING SCHEME NO 1.

Proponent	Shire of Woodanilling
Owner	Shire of Woodanilling
Location/Address	All of Shire.
Author of Report	Town Planner – Jennifer Dowling
Date of Meeting	17 th November 2020
Previous Reports	Nil.
Disclosure of any Interest	Nil
File Reference	ADM099
Attachments	Nil.

BRIEF SUMMARY

To initiate the commencement of the Shire of Woodanilling Town Planning Scheme No. 1 review and the development of the Local Planning Strategy.

BACKGROUND/COMMENT

The Shire of Woodanilling Town Planning Scheme No. 1 was first gazetted in 2005 with a minor variation in 2012 and a further minor variation in 2014. Under the provisions of the Planning and Development (Local Planning Schemes) Regulations 2015 all local planning schemes are to be reviewed within six months of the five year anniversary of the date the scheme is approved. As the Scheme was gazetted 15 years ago, a review is well overdue. Town Planning Schemes are now known as Local Planning Schemes to acknowledge the broader Local Government area and encompasses the whole of the Shire and not just a central town area.

State Legislation also requires that each Local Government is to have a 'Local Planning Strategy' to inform the Local Government of future land use and zoning requirements to be included in any Local Planning Scheme review. This is also to include the revised model scheme text provisions, zones and definitions.

Community Consultation is a fundamental feature for the content of any Strategy and subsequent Local Planning Scheme. This may involve Community Workshops, consultation with community groups and various focus groups. It is proposed that the CEO be authorised to commence the formation of these groups in conjunction with Senior Members of staff.

The process of writing and seeking approval of these documents from the Minister for Planning is a lengthy process and it is strongly recommended that these processes commence in this latter part of 2020 and early in 2021.

STATUTORY/LEGAL IMPLICATIONS

Planning and Development Act 2005

Planning and Development Regulations 2009

Planning and Development (Local Planning Schemes) Regulations 2015

Part 3 — Local planning strategies

11. Requirement for local planning strategy for local planning scheme

- (1) A local government must prepare a local planning strategy in accordance with this Part for each local planning scheme that is approved for land within the district of the local government.
- (2) A local planning strategy must —
 - (a) set out the long-term planning directions for the local government; and
 - (b) apply any State or regional planning policy that is relevant to the strategy; and
 - (c) provide the rationale for any zoning or classification of land under the local planning scheme.
- (3) A local planning strategy may be prepared concurrently with the local planning scheme to which it relates.

19. Resolution to prepare or adopt scheme

- (1) A resolution of a local government to prepare or adopt a local planning scheme must be in a form approved by the Commission.

20. Notification of resolution

- (1) A local government must, as soon as is reasonably practicable after passing a resolution to prepare or adopt a local planning scheme, advertise the resolution as follows —
 - (a) publish a notice in a form approved by the Commission in a newspaper circulating in the district of the local government;
 - (b) provide a copy of the published notice to the following persons or bodies for recommendations —
 - (i) the local government of each district that adjoins the local government district;
 - (ii) each licensee under the *Water Services Act 2012* likely to be affected by the scheme;
 - (iii) the chief executive officer of the department of the Public Service principally assisting in the administration of the *Conservation and Land Management Act 1984*;
 - (iv) each other public authority likely to be affected by the scheme.

Local Government Act 1995

POLICY IMPLICATIONS

Policy 84 – Community Engagement.

POLICY STATEMENT

Community Engagement is about involving the community in decisions which affect them, and to be responsive to the needs of the community.

Community is defined in the broadest possible sense to include Shire of Woodanilling residents, ratepayers (owners and occupiers), business proprietors, community groups, and visitors. At times it may also include other tiers of government, neighbouring Councils and other stakeholders with an interest in the Shire of Woodanilling.

In effectively engaging the community, many diverse and different views and opinions may be conveyed to Council.

Council may not always be able to reconcile these differences, nor make decisions or take actions that align with everyone's viewpoint.

FINANCIAL IMPLICATIONS

The progression of the compilation of the scheme and subsequent advertising of both Strategy and Scheme is to be progressed in house. There will be some financial implications associated with the advertising the resolution and the community consultation process however this will adequately be covered by the 20/21 budget.

STRATEGIC IMPLICATIONS

The local Planning Strategy and subsequent Local Planning Scheme will direct the future strategic direction for the Shire of Woodanilling in as far as Land Use Planning, commercial and Industrial Growth is concerned. The strategy will direct the community for approximately 15 years and whilst a statutory requirement of the State Government, is also a key component of growing and enhancing a community for today and tomorrow.

CONSULTATION/COMMUNICATION

Extensive consultation will be undertaken with the local Community and relevant Government Departments as per the Department of Planning, Lands and Heritage requirements and practice.

RISK MANAGEMENT

Insignificant 1: Low (1)

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 10.1 INITIATION OF REVIEW OF TOWN PLANNING SCHEME NO.1

That;

- 1) Council resolve to initiate the review of the Town Planning Scheme No.1 and the development of the Local Planning Strategy, and
- 2) Authorise the Chief Executive Officer to facilitate the establishment of Community Focus Groups, public workshops and Government Agency consultation to steer the Community Vision that will form the basis of the Local Planning Strategy.

10.2. A272 – LOT 226 ROBINSON ROAD WOODANILLING – OVERSIZE OUTBUILDING

PROPERTY DETAILS			
Assessment No:	A272	Owner:	RW &KL Chandler
Corresp. No:	BA574	Date Received:	01 October 2020
Lot/Location No:	226		
Street Name:	Robinson Road	Suburb:	Woodanilling

PURPOSE:	
Description of Proposed Use:	Oversize Residential Outbuilding
Nature of any existing buildings and or/use:	Vacant Land
Zoning:	Residential
Zoning Use Code:	R5
Heritage Listed:	N/A
Setback variation required:	N/A
Policy Applicable:	Y

BRIEF SUMMARY

An application has been received by Council for an oversized outbuilding to be constructed on a vacant Residential zoned lot prior to the approval for a single dwelling at the site. The site is generally cleared and is 4009m² in area. The proposal meets the setback requirements for this residential zone. The application does not meet all the Policy requirements for this zone however in assessing the application, it is the Officer's recommendation that this application be approved with conditions.

BACKGROUND/COMMENT

The proposed outbuilding is to have a cumulative area of 115.52m². There is to be a 'lean-to' erected to the side of the outbuilding which would fall under the category of a carport as it is not enclosed. It is not unusual in regional areas and indeed larger Peri Urban properties adjacent to metropolitan areas to establish lockup outbuildings with the provision for carports for the storage of maintenance equipment.

STATUTORY/LEGAL IMPLICATIONS

Planning and Development Act 2005

State Planning Policy 7.3 – Residential Design Codes (R Codes). The RCodes stipulate that no outbuilding shall be greater in area than 72m² in area with a maximum wall height of 2.4m. As noted in comment above, the R Codes are predominantly focused on metropolitan areas or larger developing regional centres and whilst being appropriately focused on the protection of amenity and design standards in those areas, are not suitably equipped to address smaller rural challenges.

Town Planning Scheme No.1. - The Town Planning Scheme enable the Local Government to adopt specific Policies in relation to various matters within the Local Government Area. The following is an excerpt from the Scheme with specific note should be made to clause 2.3.2:

2.3.2. A Local Planning Policy is not part of the Scheme and does not bind the local government in respect of any application for planning approval but the local government is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination.

POLICY IMPLICATIONS

Town Planning Policy 1 – Sheds/Outbuildings

This policy requires that an outbuilding is not to exceed 72m² in area and is to have a maximum height of 4.2m. The policy also stipulates that an outbuilding is not to be constructed on a vacant residential zoned lot without the prior approval for a dwelling. This policy was first adopted in 2005 with subsequent amendments in July 2008, October 2011, December 2011 and finally in September 2017. The policy is now well out of date and does not respond to the changing requirements of the Residential zone within the

Shire of Woodanilling. As a function of any review of the Town Planning Scheme, Policy updates will also be proposed to better address required regional variations.

FINANCIAL IMPLICATIONS

The appropriate Planning Application Fee has been paid.

STRATEGIC IMPLICATIONS

There are no current or relevant strategies relating to this application.

CONSULTATION/COMMUNICATION

Consultation with Planning Officer Jennifer Dowling.

RISK MANAGEMENT

Insignificant 1: Low (1)

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 10.2 LOT 226 ROBINSON ROAD WOODANILLING – OVERSIZED OUTBUILDING

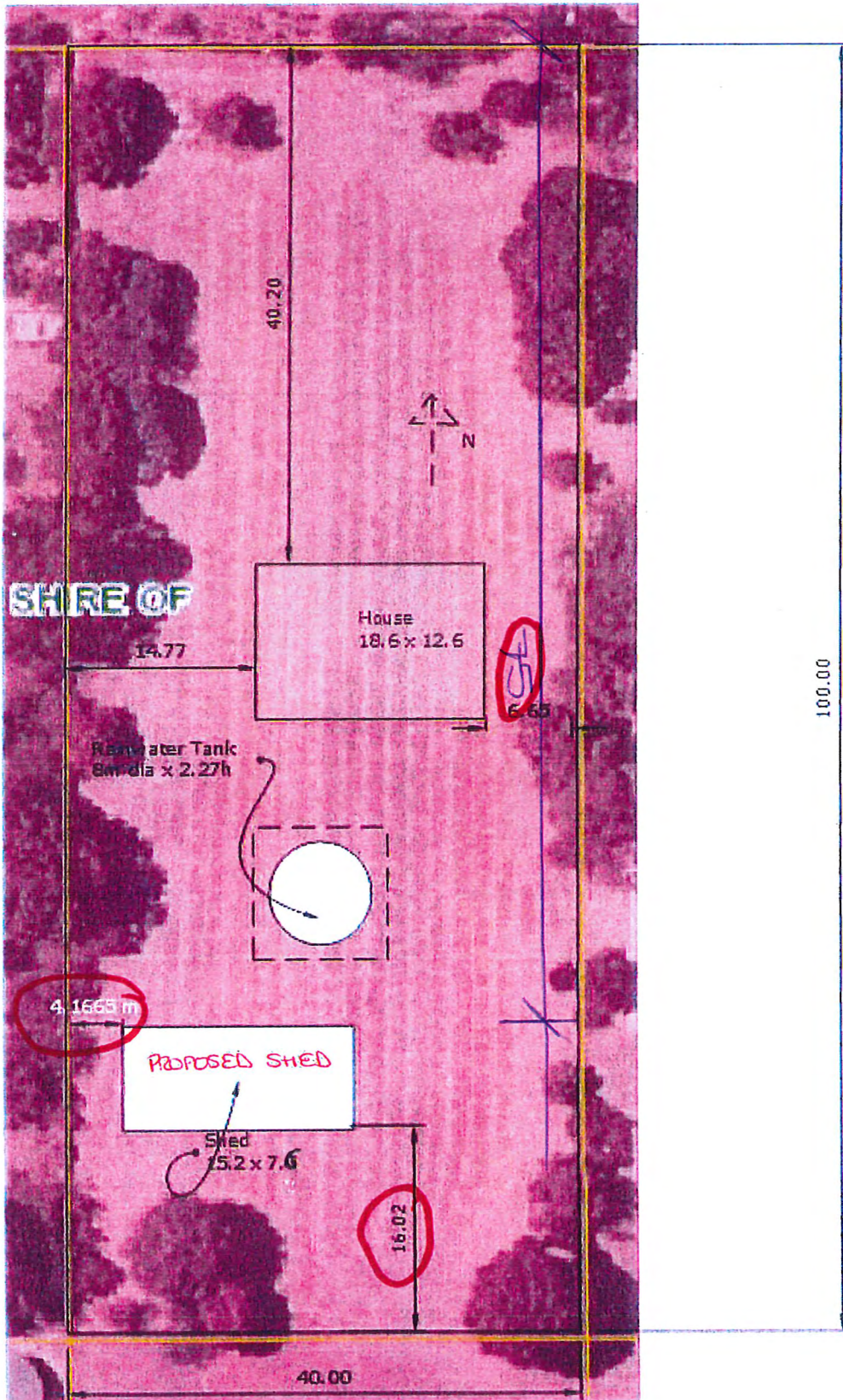
That Planning Consent be granted for an oversized outbuilding prior to a dwelling at Lot 226 Robinson Road Woodanilling subject to the following conditions:

- 1) That the development be consistent with the development application dated 1st October 2020.
- 2) The outbuilding being setback in accordance with the site plan dated 1st October 2020 with setbacks marked in red.
- 3) The outbuilding being constructed in non-reflective material that does not adversely affect the amenity of the area; and
- 4) The outbuilding not being used for Human Habitation at any time.

Advice Notes:

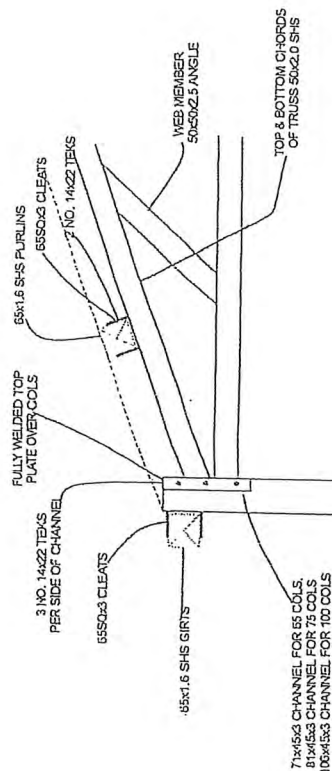
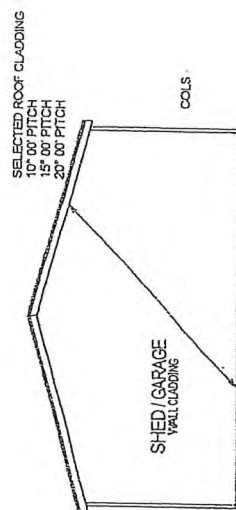
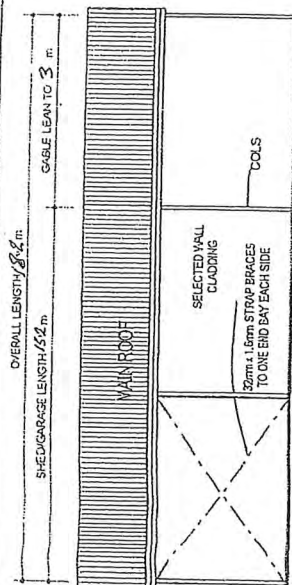
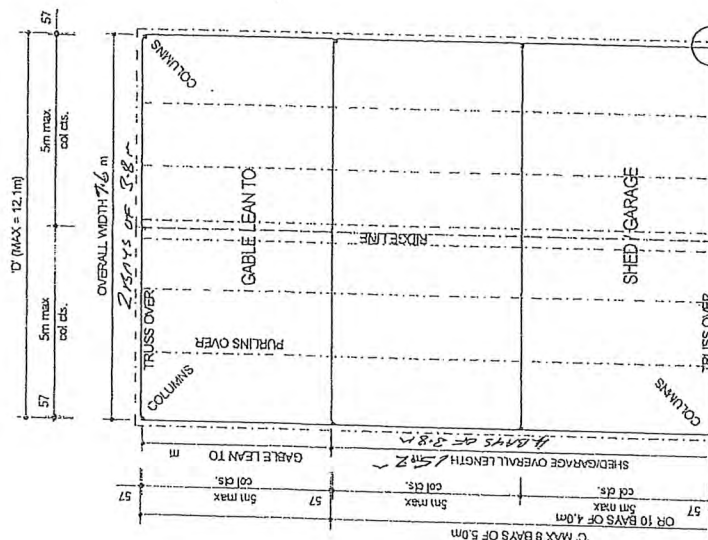
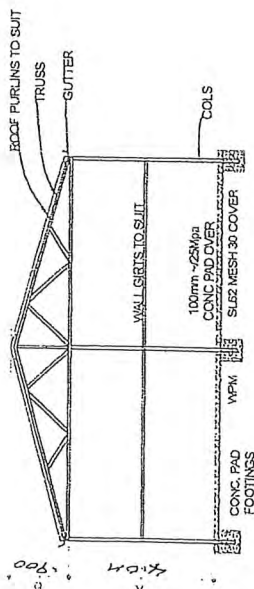
- A building licence is required prior to the commencement of the construction of this building; and
- A Statutory Declaration is to be submitted, endorsed by both registered owners of the property and witnessed by an appropriate witness stating that the outbuilding is not to be used for Human Habitation at any time.

3372 (Lot 226) Robinson Road




7

CLIENT: ROBERT & KOREN CHANDLER
SITE: LOT 226 (3372) ROBINSON ROAD
WOODANILLING
SCALE: 1:500



SPECIFICATION

[illegible]

 Brett Waddell
 R/E/C CIVIL ENGINEERING
 NER NO. 465056
 RIGHT AND SAVED: Zones Waddell Consulting Engineers Pty Ltd
 ORNANCE FACTORY 09
 ROAD CATEGORY 2
 SUITABLE FOR SEISMIC ZONE 2 (REFER AS 17004) *Region 4*
 ROBERT & KAREN CHENDLER
 ADDRESS: LOT 246 (3512) ROBINSON ROAD
 LACONIA, N.S.W.
 APPROXIMATE EXTERNAL DIMENSIONS OF STRUCTURE:
 WALL HEIGHT: *4.0m* (B) RIDGE HEIGHT: *4.9m*
 ROOF HEIGHT: *4.52m* (D) WIDTH: *7.6m*
 WAWALON SHEDS & STABLES
 10 MOUNTAIN ROAD, MIDVALE, VIC 3055.
 PHONE (03) 5274 7774
 FAX (03) 5274 8333
 E-MAIL: mail@wawalons.com.au
 SEE 9

Local Planning Policy No 2

Sheds / Outbuildings

Policy Area

This Policy applies to the whole Shire.

Objective

In order to clarify the interpretation and application of Scheme provisions in relation to the development of sheds (outbuildings) and to maintain the character of the Shire and to ensure an adequate standard of residential accommodation.

Background

Town Planning Scheme No 1 does not specifically define or list outbuildings as a separate use of land.

Within 'residential' areas outbuildings when developed in conjunction with a house are governed by the provisions of the Residential Design Codes (2015) and are defined as an enclosed non-habitable structure that is detached from any dwelling.

Carports and garages which abut or are attached to a dwelling are not included in this Policy.

Clause 8.2 (b)(iv) of the Scheme nominates the acceptable standards for outbuildings are a maximum area of 72 m² with a maximum height of 4.2m.

Clause 5.4.3 of the R Codes requires that outbuildings do not detract from the streetscape or the visual amenity of residents or neighbouring properties.

Within 'rural' areas outbuildings are normally considered as being ancillary to the main use of the property. Such uses defined within the Scheme include,

Use Class	Regional Rural	Local Rural
Agriculture - extensive	P	P
Agriculture - intensive	D	D
Industry - rural	D	A
Rural home business	D	A
Rural pursuit	P	D

Setback from lot boundaries *		
All boundaries	20m	
Front and rear		10m
Side		5m

Clause 5.5 of the Scheme allows Council to consider variations to the setbacks from boundaries.

Policy Statement

1. Outbuildings will not require Planning Approval from Council in the Residential and Local Rural Zones provided that:
 - A dwelling already exists on the lot subject to the application;
 - The aggregate of all outbuildings does not exceed 72 m² in size;
 - The outbuilding does not exceed 4.2m in height;
 - All buildings Are setback from lot boundaries in accordance with the R Codes and BCA requirements; and
 - The outbuilding in the Residential Zone is placed behind the main residential building line. The building line means the setback of the existing dwelling even where this is greater than prescribed in the Scheme.

2. Outbuildings in the Regional Rural Zone do not require a Planning Approval provided that they are to be setback more than 20m from any lot boundaries; unless a reduced setback is approved by Council. This includes farm buildings and sheds provided that they are not being used for commercial or industrial uses as defined or classified by the Scheme;
3. Outbuildings in the Commercial and Industrial Zones require a Planning Approval;
4. Outbuildings will not be approved on vacant land within the Residential Zone.
5. Outbuildings are not to be used for human habitation at any time.
6. Council in considering any application for an outbuilding will have specific regard to the proposed use and location of the outbuilding and how this might impact on the surrounding properties. It may require any such applications to be advertised and may (if it approves any such application) impose conditions relating to:-
 - The provision of landscaping;
 - In the Residential and Local Rural Zones the use of non-reflective natural colours which blend with the natural landscape;
 - The site being so ordered and maintained as not to prejudicially affect the amenity of the locality by reason of appearance
 - Ensuring that the outbuilding shall only be used for purposes incidental to the residential or rural use of the property.

Adoption

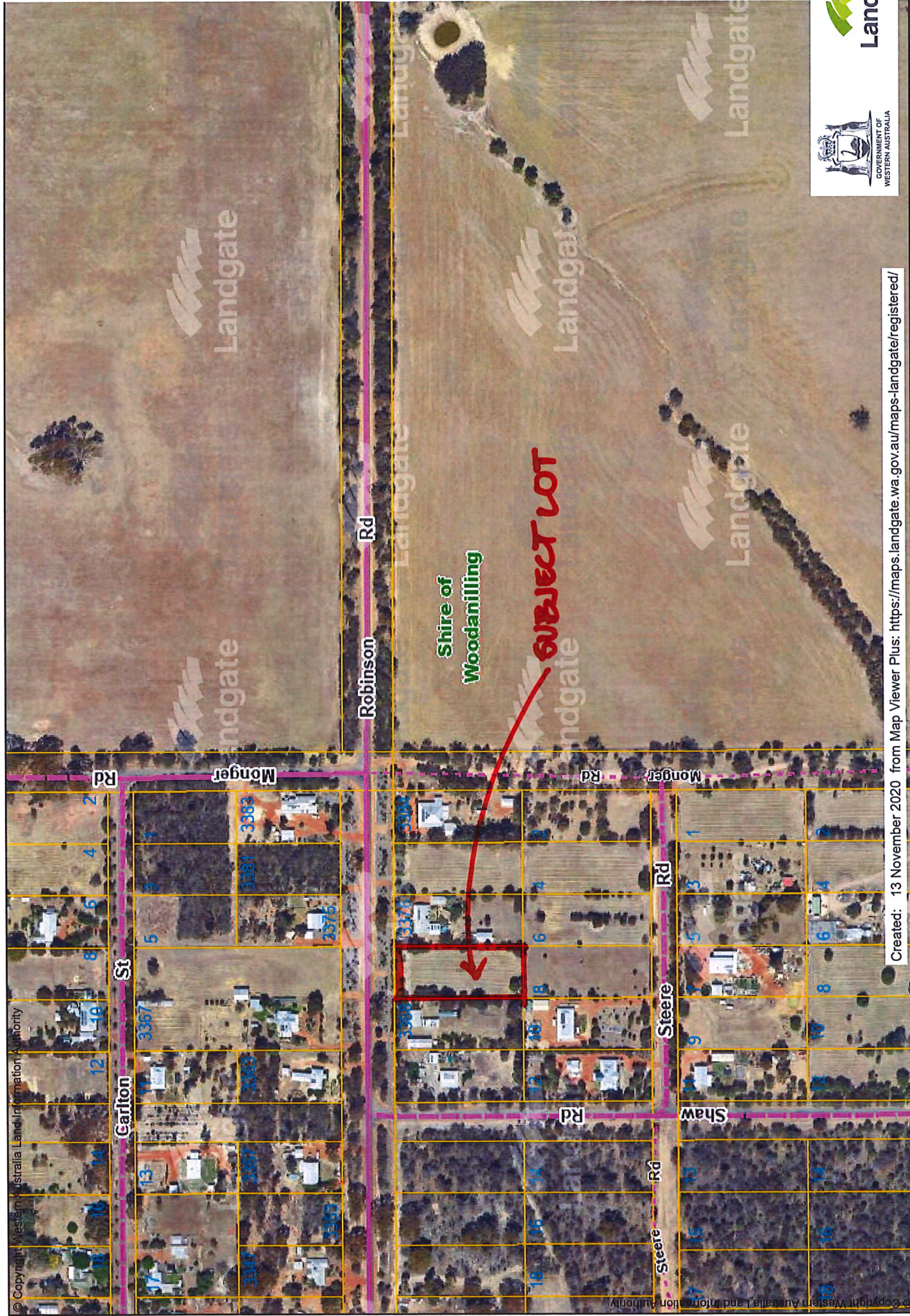
Adopted by Council at its meeting of 20 December 2005

Amended by Council at its meeting of 15 July 2008

Amended by Council at its meeting of 18 October 2011

Amended by Council at its meeting of 20 December 2011

Amended by Council at its meeting of 19 September 2017



Created: 13 November 2020 from Map Viewer Plus: <https://maps.landgate.wa.gov.au/maps-landgate/registered/>

11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED

11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 21/10/2020 TO 16/11/2020

To be tabled by Councillors at meeting

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

Nil

13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

Nil

14. ITEMS FOR DISCUSSION

14.1. OBSERVATIONS FROM FIREBREAK INSPECTION 16/11/2020

Verbal report from CBFCO on compliance with Firebreak order and any issues arising.

14.2.COUNCIL MEETING DATES 2021

Discussion on preferred meeting schedule before report to Council in December 2020

14.3. CHANGES TO WATER STANDPIPE TARIFF

Update on Water Corporation Standpipe Charges and implications / options for Boyerine Standpipe and Whispering Winds domestic use.

15. INFORMATION ITEMS

15.1.ADOPTION OF INFORMATION REPORTS

RECOMMENDATION – INFORMATION REPORT

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

WWLZ INFORMATION REPORT – FOR THE PERIOD – OCT 2020 – NOV 2020

GLOSSARY

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

MANAGEMENT COMMITTEE MEETING

Last Meeting: 14th Oct

Next Meeting: To be confirmed

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 11th August
- Wagin DHS Phoebe Phascogale incursion 26th August
- Woodanilling Primary School nightstalk 17th September
- Woody Primary School Phoebe Phascogale education incursion 18th Sept
- Feral Pig Trapping Field Day 27th Oct
- Broomehill Primary School Phoebe Phascogale 9th Nov

COMING EVENTS

CURRENT/ONGOING PROJECTS:

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

Reporting completed.

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

Currently in discussion with farmers as to works preferred in 2021.

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

Ongoing baiting continues

STATE NRM – WAGIN LAKE FAUNA HOTSPOT & BIRDHIDE

- Signage has been completed and due to be erected on site shortly.

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

Field day completed successfully

Trap currently on site and monitoring ongoing at Dohle's

Millers planning to create a trap themselves with information learned at event.

Due to contact attendee's after harvest and determine desire for monitoring for trapping.

SWCC – BLACK COCAKTOO NESTING SITES REHABILITATION - \$2000

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.

Smart Farms Small Grants

Regenerative agriculture application similar to one listed above in the event it is not successful.

15.2.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/09/2020– 31/10/2020

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2020

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

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KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
Members of Council	Members of Council, civic reception, functions, public relations, electoral requirements and administration.
Administration	
GENERAL PURPOSE FUNDING	
Rates	Rates, General Purpose Government Grants, Interest on Investments.
General Purpose Revenue	
LAW, ORDER, PUBLIC SAFETY	
Fire Prevention	Supervision of various by-laws, fire prevention and animal control.
Animal Control	
Other	
HEALTH	
Preventative Services	Food Control, meat inspection, water testing and health inspection services.
Community Health	
Other	
EDUCATION AND WELFARE	
Disability Access & Inclusion	Well aged housing and services for youth and aged.
Care of Senior Citizens	
HOUSING	
Staff Housing	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
Sanitation	Refuse site, cemetery and public conveniences.
Stormwater Drainage	
Town Planning	
Protection of Environment	
Other	
RECREATION AND CULTURE	
Public Halls	Maintenance of halls, parks, gardens and ovals. Library and heritage.
Swimming areas	
Libraries	
Other	
TRANSPORT	
Road Construction	Road construction and maintenance, footpaths and traffic signs.
Road Maintenance	
Road Plant Purchases	
Transport Licensing Agency	
ECONOMIC SERVICES	
Rural Services	Area promotion, pest control and building control.
Tourism	
Building Control	
Other	
OTHER PROPERTY AND SERVICES	
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 30 SEPTEMBER 2020

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Governance		7,300	1,825	1	(1,824)	(99.95%)	
General purpose funding - general rates	6	772,376	193,094	0	(193,094)	(100.00%)	▼
General purpose funding - other		398,469	99,617	104,526	4,909	4.93%	
Law, order and public safety		58,309	14,577	25,900	11,323	77.68%	▲
Health		800	200	0	(200)	(100.00%)	
Education and welfare		92,500	23,125	64,302	41,177	178.06%	▲
Housing		17,200	4,300	5,341	1,041	24.21%	
Community amenities		36,800	9,200	1,012	(8,188)	(89.00%)	
Recreation and culture		1,800	450	963	513	114.00%	
Transport		322,962	80,741	35,443	(45,298)	(56.10%)	▼
Economic services		53,500	13,375	2,233	(11,142)	(83.30%)	▼
Other property and services		57,593	14,398	4,441	(9,957)	(69.16%)	
		1,819,609	454,902	244,162	(210,740)		
Expenditure from operating activities							
Governance		(136,313)	(34,078)	(213,776)	(179,698)	(527.31%)	▼
General purpose funding		(4,820)	(1,205)	(171)	1,034	85.81%	
Law, order and public safety		(92,000)	(23,000)	(21,084)	1,916	8.33%	
Health		(38,737)	(9,684)	(421)	9,263	95.65%	
Education and welfare		(44,100)	(11,025)	(2,160)	8,865	80.41%	
Housing		(68,000)	(17,000)	(8,850)	8,150	47.94%	
Community amenities		(93,526)	(23,382)	(28,890)	(5,508)	(23.56%)	
Recreation and culture		(155,000)	(38,750)	(21,662)	17,088	44.10%	▲
Transport		(1,762,711)	(440,678)	(247,207)	193,471	43.90%	▲
Economic services		(65,000)	(16,250)	(7,710)	8,540	52.55%	
Other property and services		(21,700)	(5,425)	4,235	9,660	178.06%	
		(2,481,907)	(620,477)	(547,696)	72,781		
Non-cash amounts excluded from operating activities	1(a)	817,345	204,336	0	(204,336)	(100.00%)	▼
Amount attributable to operating activities		155,047	38,761	(303,534)	(342,295)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	144,088	0	(144,088)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	(32,891)	193,909	85.50%	▲
Amount attributable to investing activities		(684,447)	(74,379)	(32,891)	41,488		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	(80)	18,253	99.56%	▲
Amount attributable to financing activities		169,000	14,083	(80)	(14,163)		
Closing funding surplus / (deficit)	1(c)	721	339,585	29,267			

KEY INFORMATION

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

The material variance adopted by Council for the 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 30 SEPTEMBER 2020

NATURE OR TYPE DESCRIPTIONS

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.

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 30 SEPTEMBER 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Rates	6	772,376	193,094	0	(193,094)	(100.00%)	▼
Operating grants, subsidies and contributions	11	590,443	147,611	158,972	11,361	7.70%	
Fees and charges		390,030	97,508	94,319	(3,189)	(3.27%)	
Interest earnings		5,200	1,300	369	(931)	(71.62%)	
Other revenue		600	150	(9,499)	(9,649)	(6432.67%)	
Profit on disposal of assets	7	60,960	15,240	0	(15,240)	(100.00%)	▼
		1,819,609	454,903	244,161	(210,742)		
Expenditure from operating activities							
Employee costs		(1,078,324)	(269,581)	(285,379)	(15,798)	(5.86%)	
Materials and contracts		(263,000)	(65,750)	(172,882)	(107,132)	(162.94%)	▼
Utility charges		(95,912)	(23,978)	(11,067)	12,911	53.85%	▲
Depreciation on non-current assets		(878,305)	(219,576)	0	219,576	100.00%	▲
Insurance expenses		(91,366)	(22,842)	(57,397)	(34,555)	(151.28%)	▼
Other expenditure		(75,000)	(18,750)	(20,971)	(2,221)	(11.85%)	
		(2,481,907)	(620,477)	(547,696)	72,781		
Non-cash amounts excluded from operating activities	1(a)	817,345	204,336	0	(204,336)	(100.00%)	▼
Amount attributable to operating activities		155,047	38,762	(303,535)	(342,297)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	144,088	0	(144,088)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	(32,891)	193,909	85.50%	▲
Amount attributable to investing activities		(684,447)	(74,379)	(32,891)	41,488		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	(80)	18,253	99.56%	▲
Amount attributable to financing activities		169,000	14,083	(80)	(14,163)		
Closing funding surplus / (deficit)	1(c)	721	339,585	29,267	(310,318)		

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 30 SEPTEMBER 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 10 November 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 30 SEPTEMBER 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)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(60,960)	(15,240)	0
Add: Depreciation on assets		878,305	219,576	0
Total non-cash items excluded from operating activities		817,345	204,336	0

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

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

		Last Year Closing 30 June 2020	This Time Last Year 30 September 2019	Year to Date 30 September 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(628,751)	(628,268)	(628,831)
Add: Provisions - employee	10	0	142,049	0
Total adjustments to net current assets		(628,751)	(486,219)	(628,831)

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

Current assets				
Cash and cash equivalents	2	1,248,273	928,413	933,944
Rates receivables	3	62,125	579,886	63,270
Receivables	3	116,023	47,390	30,073
Other current assets	4	9,571	18,904	9,571
Less: Current liabilities				
Payables	5	(224,651)	(36,994)	(165,180)
Contract liabilities	10	(69,286)	(131,525)	(66,050)
Provisions	10	(147,531)	(142,049)	(147,531)
Less: Total adjustments to net current assets	1(b)	(628,751)	(486,219)	(628,831)
Closing funding surplus / (deficit)		365,773	777,806	29,267

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal - Cash at Bank	Cash and cash equivalents	304,664	0	304,664		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	628,830	628,830		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
Total		305,114	628,830	933,944	0			
Comprising								
Cash and cash equivalents		305,114	628,830	933,944	0			
		305,114	628,830	933,944	0			

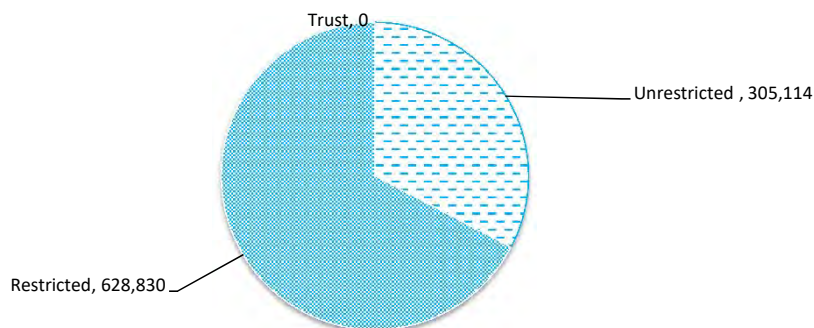
KEY INFORMATION

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

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

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

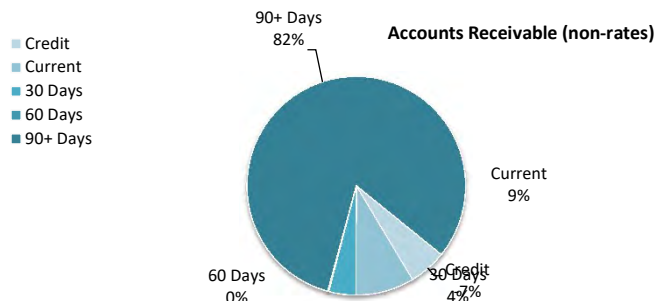
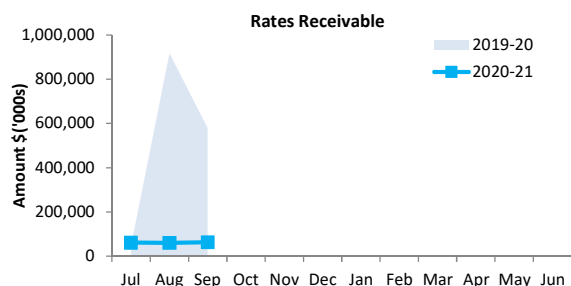
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2020	30 Sep 2020
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	0
Less - collections to date	(761,579)	1,145
Equals current outstanding	62,125	63,270
Net rates collectable	62,125	63,270
% Collected	92.5%	-1.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	2,200	1,020	40	20,764	22,605
Percentage	(6.3%)	9.7%	4.5%	0.2%	91.9%	
Balance per trial balance						
Sundry receivable						22,605
GST receivable						7,468
Total receivables general outstanding						30,073
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.



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 September 2020
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and Materials	8,521	0	0	8,521
Prepayments				
Prepayments	1,050	0	0	1,050
Total other current assets	9,571	0	0	9,571
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

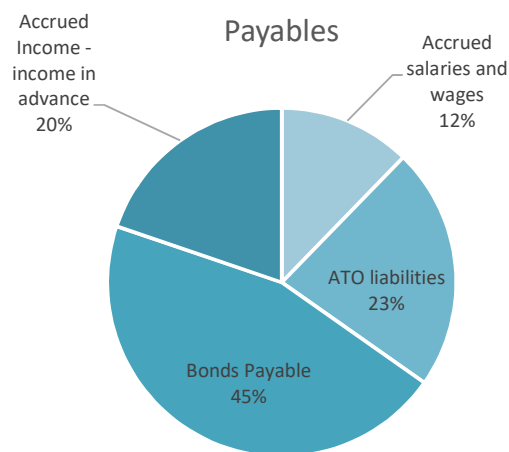
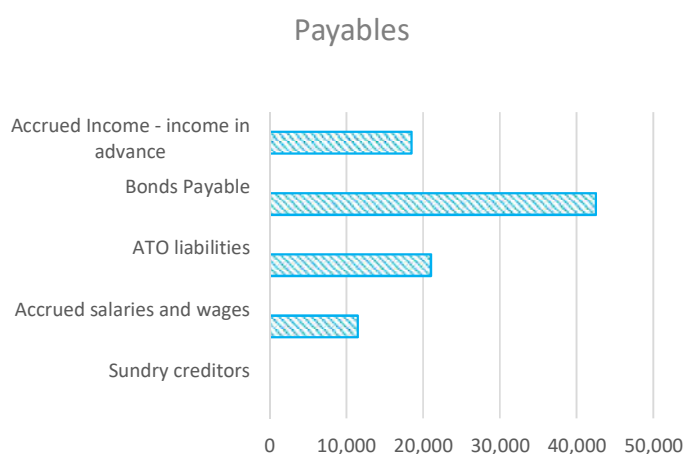
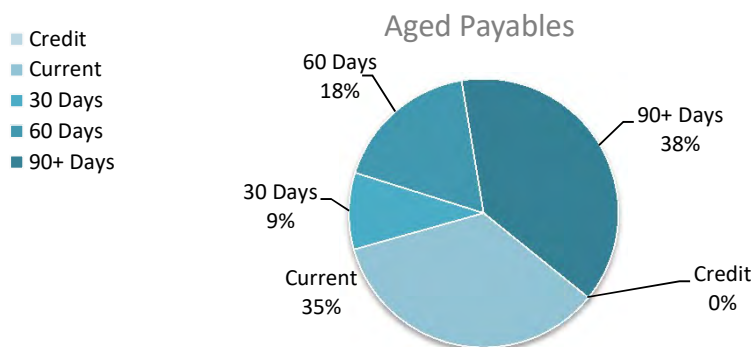
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	24,920	6,614	12,534	27,551	71,619
Percentage	0%	34.8%	9.2%	17.5%	38.5%	
Balance per trial balance						
Sundry creditors						
Accrued salaries and wages						11,488
ATO liabilities						21,035
Bonds Payable						42,536
Accrued Income - income in advance						18,502
Total payables general outstanding						165,180

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.



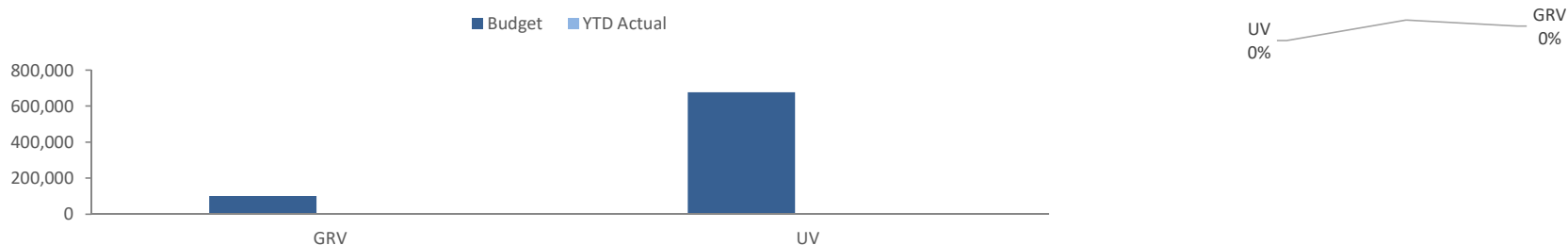
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

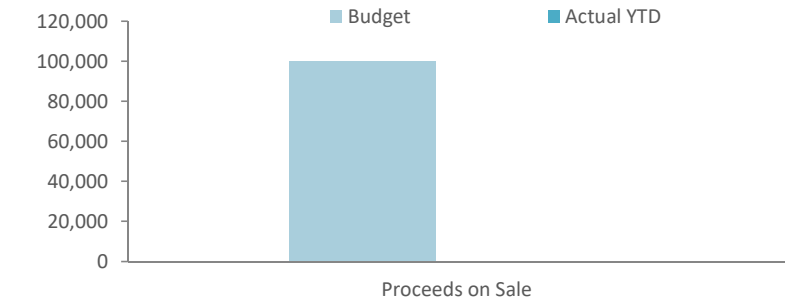
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.1140	99	880,800	100,438			100,438				0
Unimproved value											
UV	0.0054	194	125,612,000	677,300			677,300				0
Sub-Total		293	126,492,800	777,738	0	0	777,738	0	0	0	0
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	65		25,350			25,350				0
Unimproved value											
UV	390	20		7,800			7,800				0
Sub-total		85	0	33,150	0	0	33,150	0	0	0	0
Discount							(31,087)				
Concession							(7,425)				
Total general rates							772,376				0

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.



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



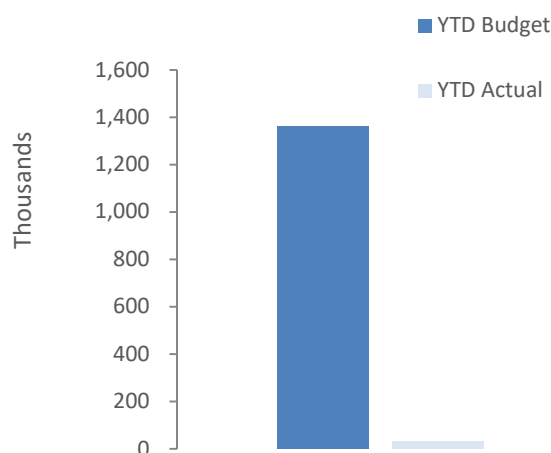
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**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)
Payments for Capital Acquisitions	1,360,800	226,800	32,891	(193,909)
Right of use assets	0	0	0	0
Total Capital Acquisitions	1,360,800	226,800	32,891	(193,909)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	576,353	144,088	0	(144,088)
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	41,962	32,891	(9,071)
Capital funding total	1,360,800	226,800	32,891	(193,909)

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 30 SEPTEMBER 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		57	220,000	0	(389,000)	0	279,772	448,829
Building reserve	42,073		5		0		0	42,073	42,078
Affordable housing reserve	102,264		13		0		0	102,264	102,277
Office equipment reserve	14,024		2		0		0	14,024	14,026
Road construction reserve	21,618		3		0		0	21,618	21,621
	628,751	0	80	220,000	0	(389,000)	0	459,751	628,831

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 September 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	0	0	66,050
Total unspent grants, contributions and reimbursements		69,286	0	(3,236)	66,050
Provisions					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
Total Provisions		147,531	0	0	147,531
Total other current assets		216,817	0	(3,236)	213,581
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to 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 30 SEPTEMBER 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 30 Sep 2020	Current Liability 30 Sep 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grants				0		397,869	99,467	99,217
Law, order, public safety								
ESL Grant				0		31,279	7,820	0
Education and welfare								
Well Aged Housing Grants				0		40,000	10,000	51,191
Transport								
RRG Direct Funding Grant				0		75,002	18,751	0
Other property and services								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	11,023	0
	3,236	0	(3,236)	0	0	588,243	147,061	150,409
Operating contributions								
Governance								
Legal Fees Recoverable				0		1,000	250	4,339
Housing								
Staff Housing Reimbursements				0		1,200	300	34
Other property and services								
FBT Reimbursements				0				420
Diesel Fuel Rebates				0				3,771
	0	0	0	0	0	2,200	550	8,564
TOTALS	3,236	0	(3,236)	0	0	590,443	147,611	158,972

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 Sep 2020	Current Liability 30 Sep 2020
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grant - RRG Project	66,050			66,050	66,050
	0	0	0	0	0
TOTALS	66,050	0	0	66,050	66,050

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	144,088	0
0	0	0
576,353	144,088	0

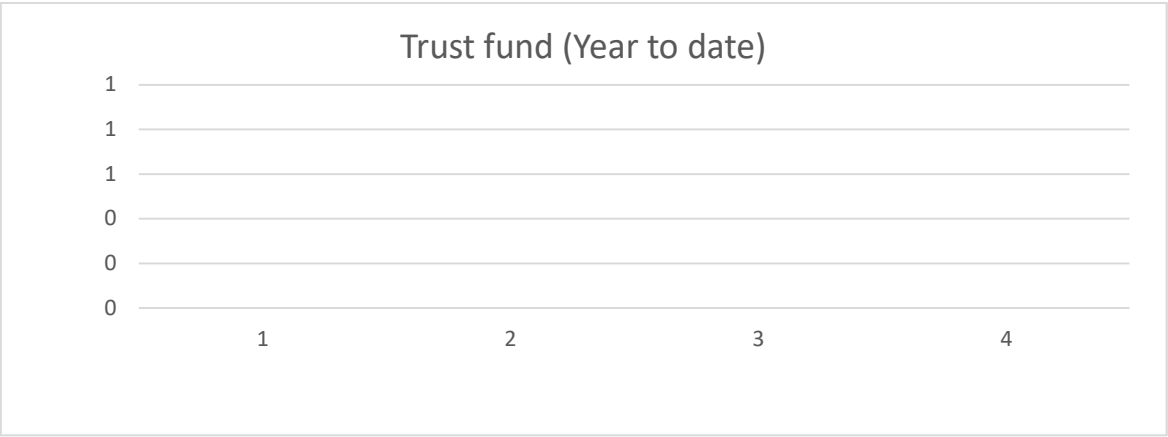
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

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 30 Sep 2020
	\$	\$	\$	\$
NIL	0	0	0	
	0	0	0	0

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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
	\$	%		
Revenue from operating activities				
General purpose funding - rates	(193,094)	(100.00%)	▼ Timing	
Law, order and public safety	11,323	77.68%	▲ Timing	
Education and welfare	41,177	178.06%	▲ Timing	
Transport	(45,298)	(56.10%)	▼ Timing	
Economic services	(11,142)	(83.30%)	▼ Timing	
Expenditure from operating activities				
Governance	(179,698)	(527.31%)	▼ Timing	
Recreation and culture	17,088	44.10%	▲ Timing	
Transport	193,471	43.90%	▲ Timing	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(144,088)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	193,909	85.50%	▲ Timing	
Financing activities				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,253	99.56%	▲ Timing	

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

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

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KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
Members of Council	Members of Council, civic reception, functions, public relations, electoral requirements and administration.
Administration	
GENERAL PURPOSE FUNDING	
Rates	Rates, General Purpose Government Grants, Interest on Investments.
General Purpose Revenue	
LAW, ORDER, PUBLIC SAFETY	
Fire Prevention	Supervision of various by-laws, fire prevention and animal control.
Animal Control	
Other	
HEALTH	
Preventative Services	Food Control, meat inspection, water testing and health inspection services.
Community Health	
Other	
EDUCATION AND WELFARE	
Disability Access & Inclusion	Well aged housing and services for youth and aged.
Care of Senior Citizens	
HOUSING	
Staff Housing	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
Sanitation	Refuse site, cemetery and public conveniences.
Stormwater Drainage	
Town Planning	
Protection of Environment	
Other	
RECREATION AND CULTURE	
Public Halls	Maintenance of halls, parks, gardens and ovals. Library and heritage.
Swimming areas	
Libraries	
Other	
TRANSPORT	
Road Construction	Road construction and maintenance, footpaths and traffic signs.
Road Maintenance	
Road Plant Purchases	
Transport Licensing Agency	
ECONOMIC SERVICES	
Rural Services	Area promotion, pest control and building control.
Tourism	
Building Control	
Other	
OTHER PROPERTY AND SERVICES	
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 OCTOBER 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Governance		7,300	2,433	1	(2,432)	(99.96%)	
General purpose funding - general rates	6	772,376	257,459	793,893	536,434	208.36%	▲
General purpose funding - other		398,469	132,823	105,354	(27,469)	(20.68%)	▼
Law, order and public safety		58,309	19,436	68,507	49,071	252.47%	▲
Health		800	267	0	(267)	(100.00%)	
Education and welfare		92,500	30,833	60,535	29,702	96.33%	▲
Housing		17,200	5,733	8,009	2,276	39.70%	
Community amenities		36,800	12,267	23,172	10,905	88.90%	▲
Recreation and culture		1,800	600	995	395	65.83%	
Transport		322,962	107,654	50,919	(56,735)	(52.70%)	▼
Economic services		53,500	17,833	2,233	(15,600)	(87.48%)	▼
Other property and services		57,593	19,198	4,561	(14,637)	(76.24%)	▼
		1,819,609	606,536	1,118,179	511,643		
Expenditure from operating activities							
Governance		(136,313)	(45,438)	(289,010)	(243,572)	(536.05%)	▼
General purpose funding		(4,820)	(1,607)	(171)	1,436	89.36%	
Law, order and public safety		(92,000)	(30,667)	(33,628)	(2,961)	(9.66%)	
Health		(38,737)	(12,912)	(635)	12,277	95.08%	▲
Education and welfare		(44,100)	(14,700)	(4,362)	10,338	70.33%	▲
Housing		(68,000)	(22,667)	(17,643)	5,024	22.16%	
Community amenities		(93,526)	(31,175)	(34,573)	(3,398)	(10.90%)	
Recreation and culture		(155,000)	(51,667)	(38,964)	12,703	24.59%	▲
Transport		(1,762,711)	(587,570)	(304,055)	283,515	48.25%	▲
Economic services		(65,000)	(21,667)	(24,768)	(3,101)	(14.31%)	
Other property and services		(21,700)	(7,233)	(6,511)	722	9.98%	
		(2,481,907)	(827,303)	(754,320)	72,983		
Non-cash amounts excluded from operating activities	1(a)	817,345	272,448	0	(272,448)	(100.00%)	▼
Amount attributable to operating activities		155,047	51,681	363,859	312,178		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	192,118	0	(192,118)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	(32,891)	193,909	85.50%	▲
Amount attributable to investing activities		(684,447)	(26,349)	(32,891)	(6,542)		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	(104)	18,229	99.43%	▲
Amount attributable to financing activities		169,000	14,083	(104)	(14,187)		
Closing funding surplus / (deficit)	1(c)	721	400,535	696,636			

KEY INFORMATION

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

The material variance adopted by Council for the 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 OCTOBER 2020

NATURE OR TYPE DESCRIPTIONS

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.

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 OCTOBER 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Rates	6	772,376	257,459	793,893	536,434	208.36%	▲
Operating grants, subsidies and contributions	11	590,443	196,814	162,387	(34,427)	(17.49%)	▼
Fees and charges		390,030	130,010	139,824	9,814	7.55%	
Interest earnings		5,200	1,733	948	(785)	(45.30%)	
Other revenue		600	200	21,127	20,927	10463.50%	▲
Profit on disposal of assets	7	60,960	20,320	0	(20,320)	(100.00%)	▼
		1,819,609	606,536	1,118,179	511,643		
Expenditure from operating activities							
Employee costs		(1,078,324)	(359,441)	(367,876)	(8,435)	(2.35%)	
Materials and contracts		(263,000)	(87,667)	(235,226)	(147,559)	(168.32%)	▼
Utility charges		(95,912)	(31,971)	(20,514)	11,457	35.84%	▲
Depreciation on non-current assets		(878,305)	(292,768)	0	292,768	100.00%	▲
Insurance expenses		(91,366)	(30,455)	(81,174)	(50,719)	(166.54%)	▼
Other expenditure		(75,000)	(25,000)	(49,531)	(24,531)	(98.12%)	▼
		(2,481,907)	(827,302)	(754,321)	72,981		
Non-cash amounts excluded from operating activities	1(a)	817,345	272,448	0	(272,448)	(100.00%)	▼
Amount attributable to operating activities		155,047	51,682	363,858	312,176		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	192,118	0	(192,118)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	(32,891)	193,909	85.50%	▲
Amount attributable to investing activities		(684,447)	(26,349)	(32,891)	(6,542)		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	(104)	18,229	99.43%	▲
Amount attributable to financing activities		169,000	14,083	(104)	(14,187)		
Closing funding surplus / (deficit)	1(c)	721	400,535	696,636	296,101		

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 OCTOBER 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 11 November 2020

SIGNIFICANT ACCOUNTING POLICES

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 OCTOBER 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)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(60,960)	(20,320)	0
Add: Depreciation on assets		878,305	292,768	0
Total non-cash items excluded from operating activities		817,345	272,448	0

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 October 2019	Year to Date 31 October 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(628,751)	(628,268)	(628,856)
Add: Provisions - employee	10	0	142,049	0
Total adjustments to net current assets		(628,751)	(486,219)	(628,856)

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

Current assets				
Cash and cash equivalents	2	1,248,273	1,284,755	948,046
Rates receivables	3	62,125	123,897	668,330
Receivables	3	116,023	51,742	36,341
Other current assets	4	9,571	18,904	9,571
Less: Current liabilities				
Payables	5	(224,651)	(63,153)	(123,216)
Contract liabilities	10	(69,286)	(128,398)	(66,050)
Provisions	10	(147,531)	(142,049)	(147,531)
Less: Total adjustments to net current assets	1(b)	(628,751)	(486,219)	(628,856)
Closing funding surplus / (deficit)		365,773	659,479	696,636

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal - Cash at Bank	Cash and cash equivalents	318,740	0	318,740		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	628,856	628,856		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
Total		319,190	628,856	948,046	0			
Comprising								
Cash and cash equivalents		319,190	628,856	948,046	0			
		319,190	628,856	948,046	0			

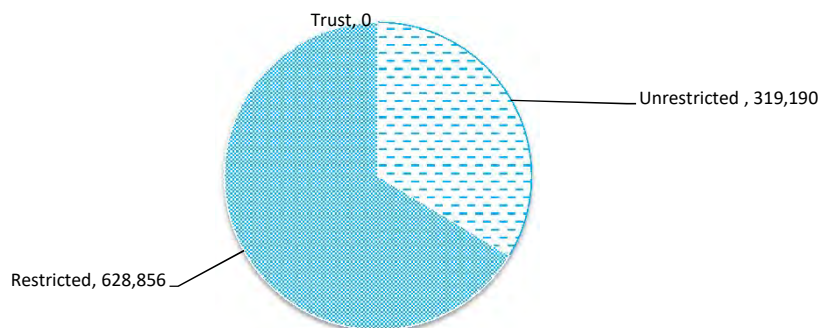
KEY INFORMATION

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

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

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

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



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

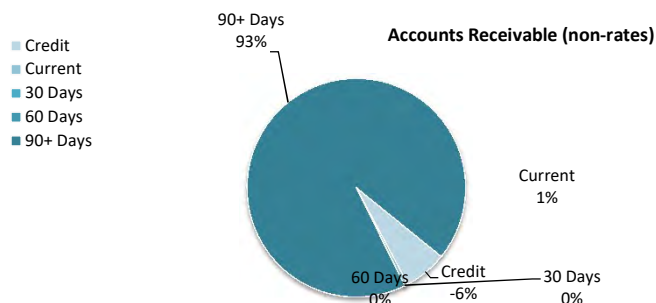
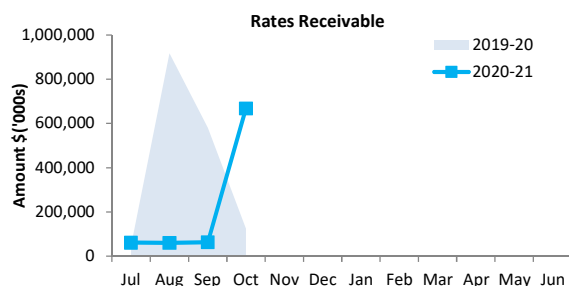
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2020	31 Oct 2020
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	793,893
Less - collections to date	(761,579)	(187,688)
Equals current outstanding	62,125	668,330
Net rates collectable	62,125	668,330
% Collected	92.5%	21.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	110	0	0	20,724	19,416
Percentage	(7.3%)	0.6%	0%	0%	106.7%	
Balance per trial balance						
Sundry receivable						16,925
GST receivable						16,925
Total receivables general outstanding						16,925
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.



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

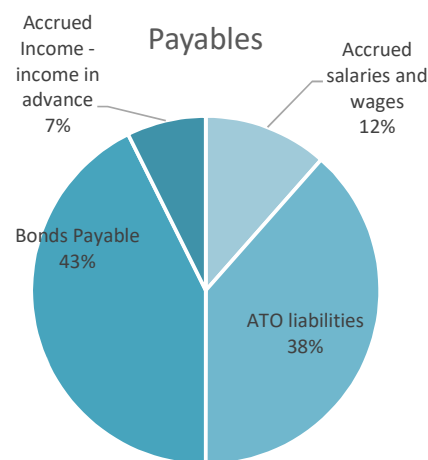
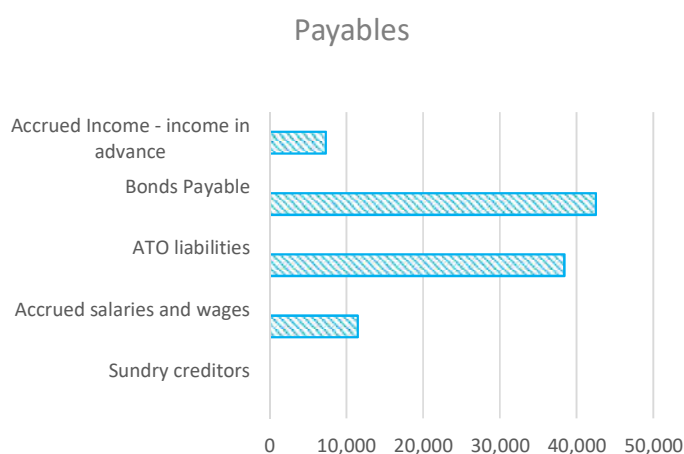
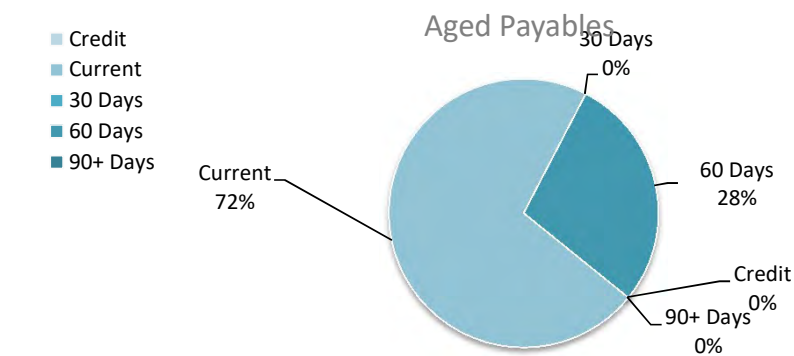
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	16,834	0	6,614	0	23,448
Percentage	0%	71.8%	0%	28.2%	0%	
Balance per trial balance						
Sundry creditors						
Accrued salaries and wages						11,488
ATO liabilities						38,410
Bonds Payable						42,536
Accrued Income - income in advance						7,334
Total payables general outstanding						123,216

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.



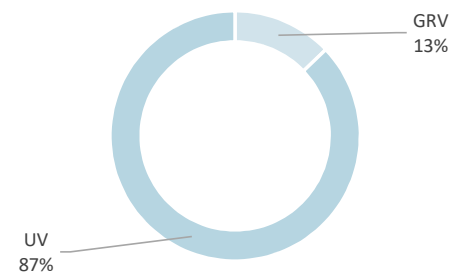
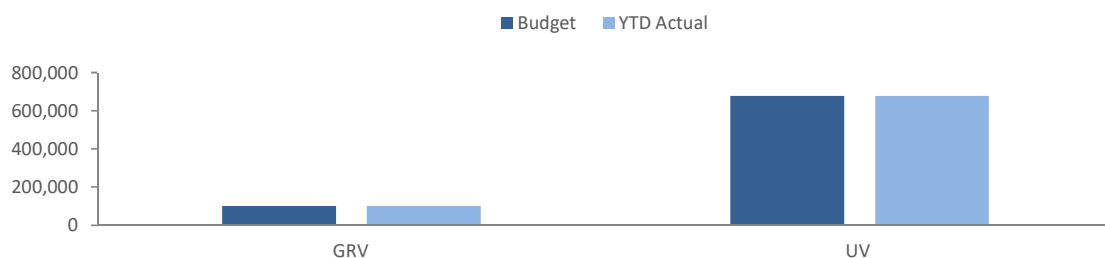
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

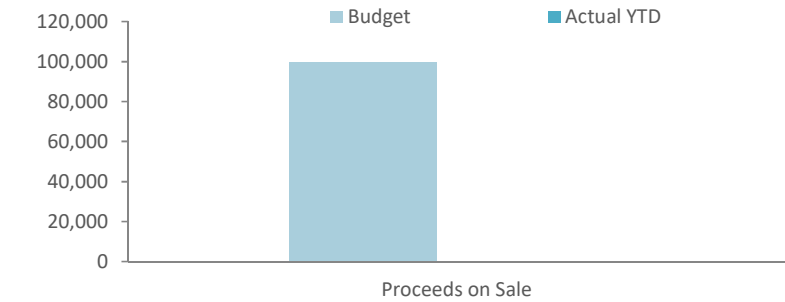
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.1140	99	880,800	100,438			100,438	100,438			100,438
Unimproved value											
UV	0.0054	194	125,612,000	677,300			677,300	677,300	328		677,628
Sub-Total		293	126,492,800	777,738	0	0	777,738	777,738	328	0	778,066
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	65		25,350			25,350	25,350			25,350
Unimproved value											
UV	390	20		7,800			7,800	7,800			7,800
Sub-total		85	0	33,150	0	0	33,150	33,150	0	0	33,150
Discount							(31,087)				(17,323)
Concession							(7,425)				0
Total general rates							772,376				793,893

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.



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



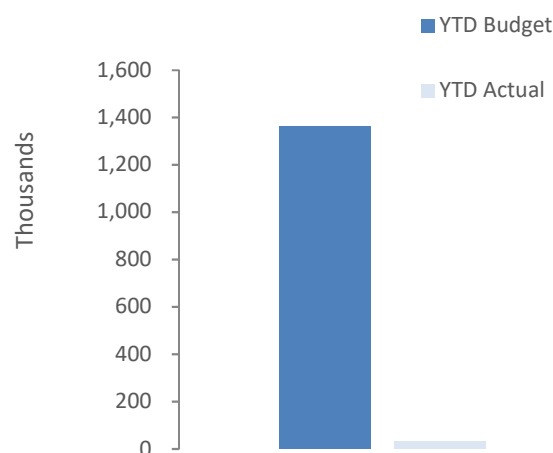
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2020**

**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)
Payments for Capital Acquisitions	1,360,800	226,800	32,891	(193,909)
Right of use assets	0	0	0	0
Total Capital Acquisitions	1,360,800	226,800	32,891	(193,909)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	576,353	192,118	0	(192,118)
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	(6,068)	32,891	38,959
Capital funding total	1,360,800	226,800	32,891	(193,909)

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 OCTOBER 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		75	220,000	0	(389,000)	0	279,772	448,847
Building reserve	42,073		6		0		0	42,073	42,079
Affordable housing reserve	102,264		17		0		0	102,264	102,281
Office equipment reserve	14,024		2		0		0	14,024	14,026
Road construction reserve	21,618		4		0		0	21,618	21,622
	628,751	0	104	220,000	0	(389,000)	0	459,751	628,856

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

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to 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 OCTOBER 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 Oct 2020	Current Liability 31 Oct 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grants				0		397,869	132,623	99,217
Law, order, public safety								
ESL Grant				0		31,279	10,426	11,941
Education and welfare								
Well Aged Housing Grants				0		40,000	13,333	42,481
Transport								
RRG Direct Funding Grant				0		75,002	25,001	0
Other property and services								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	14,698	0
	3,236	0	(3,236)	0	0	588,243	196,081	153,639
Operating contributions								
Governance								
Legal Fees Recoverable				0		1,000	333	4,339
Housing								
Staff Housing Reimbursements				0		1,200	400	98
Other property and services								
FBT Reimbursements				0				540
Diesel Fuel Rebates				0				3,771
	0	0	0	0	0	2,200	733	8,748
TOTALS	3,236	0	(3,236)	0	0	590,443	196,814	162,387

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 Oct 2020	Current Liability 31 Oct 2020
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grant - RRG Project	66,050			66,050	66,050
	0	0	0	0	0
TOTALS	66,050	0	0	66,050	66,050

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	192,118	0
0	0	0
576,353	192,118	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 Oct 2020
	\$	\$	\$	\$
NIL	0	0	0	
	0	0	0	0

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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
	\$	%		
Revenue from operating activities				
General purpose funding - rates	536,434	208.36%	▲ Timing	
General purpose funding - other	(27,469)	(20.68%)	▼ Timing	
Law, order and public safety	49,071	252.47%	▲ Timing	
Education and welfare	29,702	96.33%	▲ Timing	
Community amenities	10,905	88.90%	▲ Timing	
Transport	(56,735)	(52.70%)	▼ Timing	
Economic services	(15,600)	(87.48%)	▼ Timing	
Other property and services	(14,637)	(76.24%)	▼ Timing	
Expenditure from operating activities				
Governance	(243,572)	(536.05%)	▼ Timing	
Health	12,277	95.08%	▲ Timing	
Education and welfare	10,338	70.33%	▲ Timing	
Recreation and culture	12,703	24.59%	▲ Timing	
Transport	283,515	48.25%	▲ Timing	
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(192,118)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	193,909	85.50%	▲ Timing	
Financing activities				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,229	99.43%	▲ Timing	

15.3.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 01/09/2020 – 31/10/2020

SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 30 SEPTEMBER 2020

Transaction ID	Date	Name	Description	Amount
Municipal Account				
EFT Payments				
EFT5109	04/09/2020	Major Motors	parts	-64.36
EFT5110	04/09/2020	McLeods	rate recovery	-808.01
EFT5111	04/09/2020	QFH Multiparts	pest control	-726.88
EFT5112	04/09/2020	Toll Transport	freight	-258.23
EFT5113	04/09/2020	Katanning South Regional TAFE	training	-704.80
EFT5114	04/09/2020	Tutt Bryant Hire Pty Ltd	equipment hire 31/7/2020-31/8/2020	-4200.00
EFT5115	04/09/2020	Katanning Districts Carpet Care	cleaning contract	-288.75
EFT5116	04/09/2020	ACK Pty Ltd t/as Baileys Fertilisers	manure	-3379.86
EFT5117	04/09/2020	Synergy	25 July 2020- 24 Aug 2020	-598.33
EFT5118	04/09/2020	Staff Lotto	Payroll deductions	-45.00
EFT5119	04/09/2020	Beaurepaires Wagin	new tyres	-1710.24
EFT5120	04/09/2020	LGIS	Motor Fleet	-61058.19
EFT5121	04/09/2020	PCS	software support	-637.50
EFT5122	04/09/2020	BTW Rural Supplies	hardware	-208.00
EFT5123	04/09/2020	DFES	ESL Levy Quarter 1 2020/2021	-9500.40
EFT5124	04/09/2020	Albany Best Office Systems	photocopier contract	-402.95
EFT5125	04/09/2020	Great Southern Waste Disposal	rubbish removal	-2569.98
EFT5126	04/09/2020	Staff Christmas Club	Payroll deductions	-247.00
EFT5127	04/09/2020	Ambrose Electrical Contracting	electrical contract	-329.50
EFT5128	04/09/2020	T-Quip	parts	-389.70
EFT5129	04/09/2020	Officeworks	stationery	-143.49
EFT5130	11/09/2020	IT Vision Australia	SynergySoft renewal 20/21	-26426.40
EFT5131	11/09/2020	Moore Australia Audit (WA)	accounting services	-9146.50
EFT5132	11/09/2020	Perth Radiator Center	radiator	-1485.00
EFT5133	11/09/2020	Filters Plus WA	filters	-431.20
EFT5134	11/09/2020	AFGRI Equipment	equipment	-424.34
EFT5135	11/09/2020	Toll Transport	FREIGHT	-23.87
EFT5136	11/09/2020	Tutt Bryant Hire Pty Ltd	repair window	-390.99
EFT5137	11/09/2020	WALGA	WALGA Subscriptions	-14351.01
EFT5138	11/09/2020	Staff Lotto	Payroll deductions	-45.00
EFT5139	11/09/2020	Great Southern Fuel Supplies	Bulk diesel	-7126.46
EFT5140	11/09/2020	Winc	stationery	-270.54
EFT5141	11/09/2020	PCS	software support	-382.50
EFT5142	11/09/2020	Katanning Hardware	hardware	-26.45
EFT5143	11/09/2020	Staff Christmas Club	Payroll deductions	-247.00
EFT5144	11/09/2020	Wagin Mechanical Repairs	vehicle examination	-553.25
EFT5145	25/09/2020	BG Mechanical	radiator repair	-679.53
EFT5146	25/09/2020	Major Motors	parts	-230.27
EFT5147	25/09/2020	Moore Australia Audit (WA)	accounting services	-583.00
EFT5148	25/09/2020	Hall Electrical & Data Services	oven repair	-291.50
EFT5149	25/09/2020	The Woodanilling Tavern	catering	-275.93
EFT5150	25/09/2020	QFH Multiparts	fire hose	-1773.84
EFT5151	25/09/2020	Finishing WA	binding of minutes	-218.90
EFT5152	25/09/2020	AFGRI Equipment	parts	-654.65
EFT5153	25/09/2020	WA Contract Ranger Services	ranger services	-561.00
EFT5154	25/09/2020	Toll Transport	FREIGHT	-304.27
EFT5155	25/09/2020	Stamp Store	stationery	-71.50
EFT5156	25/09/2020	Keens Truck Driver Training	training	-5490.00
EFT5157	25/09/2020	Blights Auto Electrics	auto electrics	-381.75
EFT5158	25/09/2020	Staff Lotto	Payroll deductions	-90.00
EFT5159	25/09/2020	Beaurepaires Wagin	tyre repair	-307.00

SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 30 SEPTEMBER 2020

EFT5160	25/09/2020	Kleenheat Gas	facility fee	-128.70
EFT5161	25/09/2020	LGIS	Crime Insurance	-2078.42
EFT5162	25/09/2020	PCS	software support	-212.50
EFT5163	25/09/2020	Digga-West Earthparts WA	parts	-154.00
EFT5164	25/09/2020	Katanning McIntosh & Son	regas air con	-1964.89
EFT5165	25/09/2020	Landgate Valuation & Property Analytics	rural UV valuations	-85.46
EFT5166	25/09/2020	Albany Best Office Systems	photocopier count	-592.55
EFT5167	25/09/2020	Staff Christmas Club	Payroll deductions	-514.00

EFT Total Payments				- 167,245.34
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Cheque Payments

15330	25/09/2020	Petty Cash Recoup	Petty Cash Recoup	-223.70
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Total Cheque Payments				- 223.70
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Direct Debit Payments

DD3175.1	03/09/2020	Water Corporation	1 July 2020-31 August 2020	-86.33
DD3188.1	09/09/2020	Water Corporation	1 July 2020 -31 Aug 2020	-2531.35
DD3188.2	01/09/2020	Westnet	monthly hosting	-4.99
DD3188.5	13/09/2020	Telstra	25 Aug to 24 Sep	-336.94
DD3204.1	02/09/2020	WA Super	Superannuation contributions	-634.31
DD3204.2	02/09/2020	Australian Superannuation	Superannuation contributions	-667.75
DD3204.3	02/09/2020	Hesta	Superannuation contributions	-430.10
DD3204.4	02/09/2020	MLC Navigator Retirement Plan	Superannuation contributions	-206.43
DD3204.5	02/09/2020	Colonial Select Personnel Super	Superannuation contributions	-98.01
DD3204.6	02/09/2020	REST	Superannuation contributions	-120.23
DD3204.7	02/09/2020	OnePath Custodians	Superannuation contributions	-83.60
DD3208.2	04/09/2020	ClickSuper	transaction fee	-6.93
DD3217.1	03/09/2020	NAB - Credit Card	credit card fee	-146.96
DD3223.1	09/09/2020	WA Super	Superannuation contributions	-634.31
DD3223.2	09/09/2020	Australian Superannuation	Superannuation contributions	-702.45
DD3223.3	09/09/2020	Hesta	Superannuation contributions	-430.10
DD3223.4	09/09/2020	MLC Navigator Retirement Plan	Superannuation contributions	-190.47
DD3223.5	09/09/2020	Colonial Select Personnel Super	Superannuation contributions	-95.63
DD3223.6	09/09/2020	REST	Superannuation contributions	-120.23
DD3223.7	09/09/2020	OnePath Custodians	Superannuation contributions	-75.76
DD3229.1	16/09/2020	WA Super	Superannuation contributions	-702.47
DD3229.2	16/09/2020	Australian Superannuation	Superannuation contributions	-697.40
DD3229.3	16/09/2020	Hesta	Superannuation contributions	-430.10
DD3229.4	16/09/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3229.5	16/09/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3229.6	16/09/2020	REST	Superannuation contributions	-120.23
DD3229.7	16/09/2020	OnePath Custodians	Superannuation contributions	-79.42
DD3235.1	23/09/2020	WA Super	Superannuation contributions	-647.52
DD3235.2	23/09/2020	Australian Superannuation	Superannuation contributions	-734.28
DD3235.3	23/09/2020	Hesta	Superannuation contributions	-407.92
DD3235.4	23/09/2020	MLC Navigator Retirement Plan	Superannuation contributions	-190.78
DD3235.5	23/09/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3235.6	23/09/2020	REST	Superannuation contributions	-159.77
DD3235.7	23/09/2020	OnePath Custodians	Superannuation contributions	-79.42
DD3237.1	23/09/2020	ClickSuper	transaction fee	-9.35
DD3238.1	20/09/2020	SkyMesh	internet contract	-125.00
DD3238.2	30/09/2020	Telstra	11 Sept to 10 Oct	-254.11
DD3246.1	30/09/2020	WA Super	Superannuation contributions	-653.29

SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 30 SEPTEMBER 2020

DD3246.2	30/09/2020	Australian Superannuation	Superannuation contributions	-631.76
DD3246.3	30/09/2020	Hesta	Superannuation contributions	-430.10
DD3246.4	30/09/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3246.5	30/09/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3246.6	30/09/2020	REST	Superannuation contributions	-126.36
DD3246.7	30/09/2020	OnePath Custodians	Superannuation contributions	-96.66

Total Direct Debit Payments	-	14,825.48
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Municipal Account List of Payments Total	-	182,294.52
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**SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 31 OCTOBER 2020**

Transaction ID	Date	Name	Description	Amount
Municipal Account				
EFT Payments				
EFT5168	02/10/2020	Moore Australia Audit (WA)	budget template	-748.00
EFT5169	02/10/2020	Frontline Fire & Rescue	fire equipment	-707.96
EFT5170	02/10/2020	QFH Multiparts	equipment	-1063.92
EFT5171	02/10/2020	Hi-Tec Oil Traders	bulk oil	-3654.22
EFT5172	02/10/2020	Toll Transport	freight	-42.80
EFT5173	02/10/2020	Katanning South Regional TAFE	training	-1226.00
EFT5174	02/10/2020	Katanning Districts Carpet Care	cleaning contract	-944.70
EFT5175	02/10/2020	ATO	BAS June 2020	-27551.00
EFT5176	02/10/2020	Woodanilling Store	groceries	-173.90
EFT5177	02/10/2020	Staff Lotto	Payroll deductions	-45.00
EFT5178	02/10/2020	Great Southern Fuel Supplies	bulk diesel	-4209.16
EFT5179	02/10/2020	PCS	software support	-552.50
EFT5180	02/10/2020	BTW Rural Supplies	hardware	-16.00
EFT5181	02/10/2020	Katanning Hardware	hardware	-49.95
EFT5182	02/10/2020	Staff Christmas Club	Payroll deductions	-247.00
EFT5183	16/10/2020	Hall Electrical & Data Services	maintenance	-198.00
EFT5184	16/10/2020	Alexander Galt & Co	hardware	-318.30
EFT5185	16/10/2020	McLeods	rate recovery	-292.94
EFT5186	16/10/2020	LGIS Insurance Broking	Motor Vehicle	-582.53
EFT5187	16/10/2020	Airtools Australia P/L	equipment	-4702.50
EFT5188	16/10/2020	WA Contract Ranger Services	ranger services	-841.50
EFT5189	16/10/2020	Toll Transport	freight	-62.87
EFT5190	16/10/2020	Tutt Bryant Hire Pty Ltd	equipment hire	-5260.00
EFT5191	16/10/2020	Katanning Districts Carpet Care	cleaning contract	-472.50
EFT5192	16/10/2020	Bob Waddell & Associates Pty Ltd	Rates support	-3102.00
EFT5193	16/10/2020	Synergy	street lighting	-598.33
EFT5194	16/10/2020	Blights Auto Electrics	equipment	-152.00
EFT5195	16/10/2020	Staff Lotto	Payroll deductions	-90.00
EFT5196	16/10/2020	Edwards Motors	filters	-232.65
EFT5197	16/10/2020	Beaurepaires Wagin	tyre repairs	-173.00
EFT5198	16/10/2020	Kleenheat Gas	yearly fee	-69.30
EFT5199	16/10/2020	Ray Ford Signs	sign repairs	-162.80
EFT5200	16/10/2020	LGIS	property insurance	-28230.12
EFT5201	16/10/2020	Great Southern Toyota	parts	-336.45
EFT5202	16/10/2020	DFES	ESL Levy	-756.00
EFT5203	16/10/2020	Great Southern Zone of WALGA	annual subscription 2020-2021	-935.00
EFT5204	16/10/2020	Katanning Hardware	hardware	-69.68
EFT5205	16/10/2020	Albany Best Office Systems	stationery	-48.00
EFT5206	16/10/2020	Great Southern Waste Disposal	rubbish collection	-2605.38
EFT5207	16/10/2020	Staff Christmas Club	Payroll deductions	-494.00
EFT5208	16/10/2020	Widespread Contracting	maintenance	-554.40
EFT5209	16/10/2020	Officeworks	stationery	-249.71
EFT5210	23/10/2020	Moore Australia Audit (WA)	accounting services	-19030.00
EFT5211	23/10/2020	Hudson Sewage Services	biomax service	-251.10
EFT5212	23/10/2020	Alexander Galt & Co	parts	-19.10
EFT5213	23/10/2020	RAMM Software	annual license	-6491.44
EFT5214	23/10/2020	QFH Multiparts	pest control	-2153.45
EFT5215	23/10/2020	Pumps Australia	equipment	-324.50
EFT5216	23/10/2020	AFGRI Equipment	equipment	-9149.32
EFT5217	23/10/2020	Toll Transport	freight	-21.18
EFT5218	23/10/2020	Tutt Bryant Hire Pty Ltd	equipment hire	-2535.50

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

EFT5219	23/10/2020	GR & VT Cattanach T/As V & G Canvas maintenance And Trimming	-154.00
EFT5220	23/10/2020	ATO BAS July 2020	-12534.00
EFT5221	23/10/2020	Synergy 14 Aug 2020-14 Oct 2020	-3295.50
EFT5222	23/10/2020	Staff Lotto Payroll deductions	-45.00
EFT5223	23/10/2020	Beaurepaires Wagin tyre repair	-17.00
EFT5224	23/10/2020	Lotex Filter Cleaning Service maintenance	-130.59
EFT5225	23/10/2020	Winc stationery	-137.04
EFT5226	23/10/2020	PCS software support	-297.50
EFT5227	23/10/2020	David Gray & Co equipment	-84.70
EFT5228	23/10/2020	Katanning Hardware hardware	-121.65
EFT5229	23/10/2020	Tyrepower Katanning tyre repair	-95.00
EFT5230	23/10/2020	Staff Christmas Club Payroll deductions	-247.00
EFT5231	23/10/2020	Shire of Broomehill Tambellup annual contribution	-7700.00
EFT5232	23/10/2020	Ambrose Electrical Contracting maintenance	-654.26
EFT5233	23/10/2020	Officeworks stationery	-138.25

EFT Total Payments		- 158,449.15
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Cheque Payments

15331	20/10/2020	Woodanilling Caravan Park refund	-200.00
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Total Cheque Payments		- 200.00
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Direct Debit Payments

DD3238.3	01/10/2020	Westnet monthly hosting	-34.99
DD3253.1	14/10/2020	Telstra 25 Sep to 24 Oct	-336.94
DD3255.1	05/10/2020	NAB - Credit Card card fee	-503.36
DD3259.1	07/10/2020	WA Super Superannuation contributions	-642.53
DD3259.2	07/10/2020	Australian Superannuation Superannuation contributions	-672.66
DD3259.3	07/10/2020	Hesta Superannuation contributions	-430.10
DD3259.4	07/10/2020	MLC Navigator Retirement Plan Superannuation contributions	-174.19
DD3259.5	07/10/2020	Colonial Select Personnel Super Superannuation contributions	-93.90
DD3259.6	07/10/2020	REST Superannuation contributions	-132.78
DD3259.7	07/10/2020	OnePath Custodians Superannuation contributions	-80.99
DD3266.1	14/10/2020	WA Super Superannuation contributions	-634.31
DD3266.2	14/10/2020	Australian Superannuation Superannuation contributions	-727.06
DD3266.3	14/10/2020	Hesta Superannuation contributions	-430.10
DD3266.4	14/10/2020	MLC Navigator Retirement Plan Superannuation contributions	-182.48
DD3266.5	14/10/2020	Colonial Select Personnel Super Superannuation contributions	-93.90
DD3266.6	14/10/2020	REST Superannuation contributions	-123.94
DD3266.7	14/10/2020	OnePath Custodians Superannuation contributions	-65.84
DD3268.2	20/10/2020	ClickSuper transaction fee	-7.59
DD3288.1	21/10/2020	WA Super Superannuation contributions	-689.17
DD3288.2	21/10/2020	Australian Superannuation Superannuation contributions	-685.10
DD3288.3	21/10/2020	Hesta Superannuation contributions	-430.10
DD3288.4	21/10/2020	MLC Navigator Retirement Plan Superannuation contributions	-185.39
DD3288.5	21/10/2020	Colonial Select Personnel Super Superannuation contributions	-98.01
DD3288.6	21/10/2020	REST Superannuation contributions	-120.23
DD3288.7	21/10/2020	OnePath Custodians Superannuation contributions	-79.42
DD3290.1	20/10/2020	SkyMesh internet contract	-125.00
DD3307.1	28/10/2020	WA Super Superannuation contributions	-639.30
DD3307.2	28/10/2020	Australian Superannuation Superannuation contributions	-697.40
DD3307.3	28/10/2020	Hesta Superannuation contributions	-449.51
DD3307.4	28/10/2020	MLC Navigator Retirement Plan Superannuation contributions	-161.75
DD3307.5	28/10/2020	Colonial Select Personnel Super Superannuation contributions	-93.90

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

DD3307.6	28/10/2020	REST	Superannuation contributions	-125.04
DD3307.7	28/10/2020	OnePath Custodians	Superannuation contributions	-79.42
Total Direct Debit Payments				- 10,026.40
Municipal Account List of Payments Total				- 168,675.55

16. CLOSURE OF MEETING