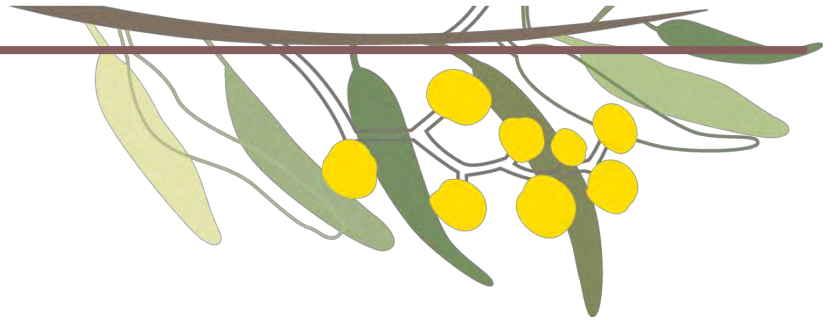




# SHIRE OF WOODANILLING

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## SPECIAL MEETING OF COUNCIL Minutes

3 March 2020

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# SPECIAL MEETING OF COUNCIL MINUTES

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The meeting was declared open at 11.35am.

The purpose of the meeting was to consider items deferred from the 17 February 2020 Ordinary Council meeting that was unable to take place due to the impact of the bushfire, specifically to:

- Receive the Annual Report and Financial Statements for 2018/19 and set date for Electors Meeting
- Receive the December 2019 and January 2020 Monthly Financial Statements
- Receive the Payment listing and rates reports for January/February 2020.

### 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	Stephen Gash	Chief Executive Officer
Cr D Douglas	Deputy Shire President		
Cr M Trimming			
Cr S Jefferies			

### Apologies:

Cr T Brown	Apology
Cr P Morrell	Apology

## 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

## 4. PUBLIC QUESTION TIME

Nil

## 5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

## 6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

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

The President thanked the Woodanilling Community for the coordinated effort to respond to the February bushfire and support each other through the recovery process. From a Shire perspective thank you to the community for supporting the move of February Council meeting, to allow more focused community support events around the event, and also allow the Shire staff to return to business as usual.

## 8. CONFIRMATION OF COUNCIL MEETING MINUTES:

### 8.1. ORDINARY MEETING OF COUNCIL HELD 17 DECEMBER 2019

Nil. To be presented to Ordinary Meeting 17 March 2020 rather than this special meeting of Council

## 9. CONFIRMATION OF OTHER MEETING MINUTES:

NIL

## 10. OFFICER'S REPORTS

### 10.1. ADOPTION OF 2018/2019 ANNUAL REPORT AND ANNUAL FINANCIAL STATEMENTS

<b>Proponent</b>	Stephen Gash CEO
<b>Owner</b>	N/A
<b>Location/Address</b>	N/A
<b>Author of Report</b>	Stephen Gash CEO
<b>Date of Meeting</b>	3 March 2020
<b>Previous Reports</b>	18 February 2019
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	4.3.4
<b>Attachments</b>	Attachment 10.1.1 - 2018-2019 Annual Report including the 2018-2019 Annual Financial Statements and OAG Documents under separate cover

### BRIEF SUMMARY

Council is requested to adopt the 2018/2019 Annual Report including the Annual Financial Statements and to set the date for the Annual Elector's Meeting.

### BACKGROUND

The Audit Committee met with Mr Vince Turco and Mr Russell Harrison on 17 December 2019 to conduct the exit interview and received the report to the Audit Committee. The Committee was advised that the draft financial statements would subsequently be signed off and the by the Office of the Auditor General and Audit opinion issued, after which it can be received by Council.

Council is required to adopt this report by 31 December each year, or within 2 months of receiving the audit opinion, and to select when to hold the annual meeting of electors to discuss the annual report and other matters.

The Shire received the signed statements and audit opinion on 19 December 2019. Unfortunately this was after the December Council meeting and with no meeting in January was scheduled for February 2020. The Shire had to defer the February Council meeting due to the bushfire and focussed on community recovery / support gatherings and the receipt of annual statements is now over the two month window for compliance.

### STATUTORY/LEGAL IMPLICATIONS

The relevant legislation regarding the annual financial statements and the annual report is as follows:

Section 6.4 of the Local Government Act (1995) requires all local governments to prepare an annual financial report for the preceding financial year.



The annual report is to contain a report from the Shire President, a report from the CEO, a report on the principal activities commenced or continued during the financial year and assessment of performance in relation to these activities, an overview of the principal activities proposed to commence or continue in the next financial year, and include the annual financial report or other matters of statutory compliance.

The annual financial report is required to be drawn up in accordance with the Act, Local Government (Financial Management) Regulations, the Australian Accounting Standards (including the Australian Accounting Interpretations) and International Financial Reporting Standards. The annual financial report is to be audited by the local government's auditors in accordance with the Local Government (Audit) Regulations.

Section 5.54 of the Local Government Act 1995 required the annual report for a financial year to be accepted by the local government no later than 31 December after that financial year by absolute majority.

Section 5.27 of the Local Government Act 1995 required that a local government is to hold a General Meeting of the Electors of its district once every financial year, but not more than 56 days after the Council accepts its financial statements for the previous financial year.

The Local Government (Administration) Regulations require that the annual financial report be the first item of business on the agenda at the annual meeting of electors, followed by general business.

At least 14 days' notice of the meeting is required to be given.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

The Shire has now received from the Office of the Auditor General (OAG) the invoice for the annual financial audit for \$28,000 (ex GST). The funds allocated in the 2019-2020 Budget to the Audit Fees Account – 042121 is \$28,000.

### **STRATEGIC IMPLICATIONS**

#### **Theme 3**

#### **Governance**

#### **GOALS**

##### **Short Term**

**GO.10** Implementation of community consultation process that link the Council and the community to ensure open and accountable government

##### **Ongoing**

**GO.4** Financial management Plan – implementation and regular reporting on long term plan

### **CONSULTATION/COMMUNICATION**

Lincolns Accountants / Auditors

Office of Auditor General

### **RISK IMPLICATIONS**

Council needs to monitor the risk of non-compliance with timeframes and ensure the report is received earlier to meet the December ordinary Council Meeting.

### **COMMENT**

The Audit Committee recommended acceptance of the Annual Financial Statements, subject to signoff by the OAG, based on the information contained in the Report to the Audit Committee 17 December 2019 and the exit interview.

There are no material changes from that reported on 17 December 2019.

Past practice has been that the Annual Meeting of Electors is held after a relevant Council meeting that best fits the time frame required. In this case it would be appropriate to hold the meeting on 21 April 2020 at 5:30PM, as a minimum of two (2) weeks' notice is required.

## **VOTING REQUIREMENTS**

**Absolute Majority** to accept the 2018/2019 Annual Report and Financial Statements

### **10.1. OFFICER'S RECOMMENDATION AND COUNCIL RESOLUTION– ITEM 10.1 ADOPTION OF 2018/2019 ANNUAL REPORT**

That Council BY AN **ABSOLUTE MAJORITY** :

1. Pursuant to section 5.54 of the Local Government Act 1995, ACCEPTS the 2018-2019 Annual Report incorporating the Annual Financial Statements and the Auditors Report.
2. Authorises the Chief Executive Officer to oversee the final presentation and publication of the 2018-2019 Annual Report; and
3. Pursuant to section 5.55 of the Local Government Act 1995, GIVES local public notice of the availability of the 2018-19 Annual Report.
4. Pursuant to section 5.27 of the Local Government Act 1995, CONVENES by simple majority the Annual General Meeting of Electors on Tuesday 21<sup>st</sup> April 2020 commencing at 5.30pm at the Council Chambers, Woodanilling; and
5. ADVERTISE the Annual Electors Meeting in accordance with section 5.29 of the Local Government Act 1995.

**CARRIED 4/0**

## **11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED**

### **11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – SINCE BRIEFING SESSION 25/02/2020**

To be deferred until 17 March 2020 Ordinary Council 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**

Nil

## **15. INFORMATION ITEMS**

### **15.1.ADOPTION OF INFORMATION REPORTS**

#### **RECOMMENDATION AND COUNCIL DECISION – INFORMATION REPORT 18/02/2020**

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

**CARRIED 4/0**

### **15.2.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 1/12/19 - 31/01/2020**

**SHIRE OF WOODANILLING**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 December 2019**

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

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## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2019

## SUMMARY INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 17 February 2020

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

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

#### CRITICAL ACCOUNTING ESTIMATES

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

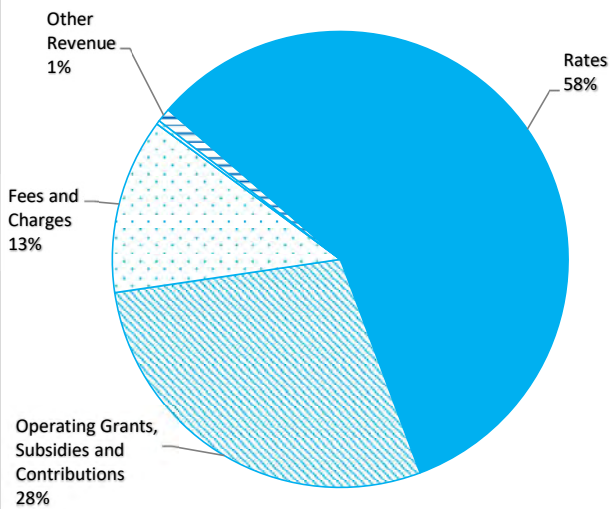
#### ROUNDING OFF FIGURES

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

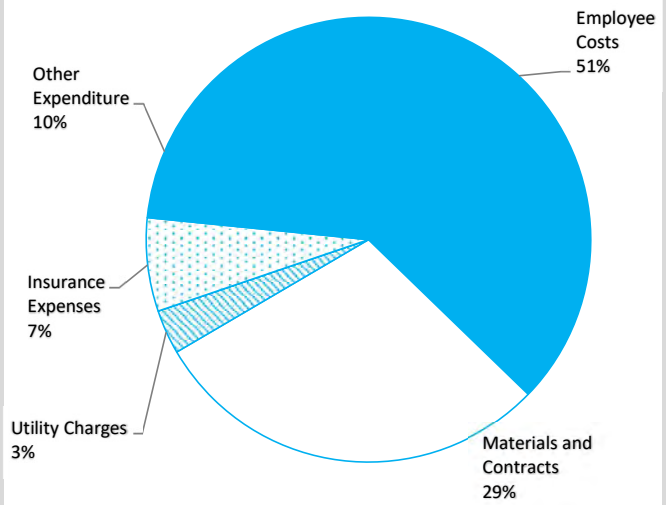
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**SUMMARY INFORMATION - GRAPHS**

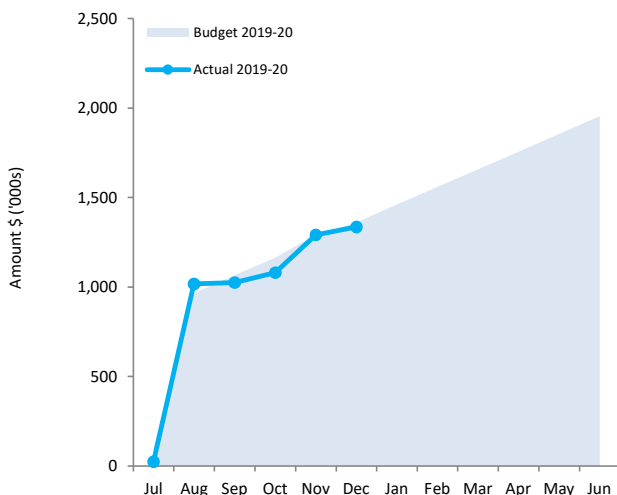
**OPERATING REVENUE**



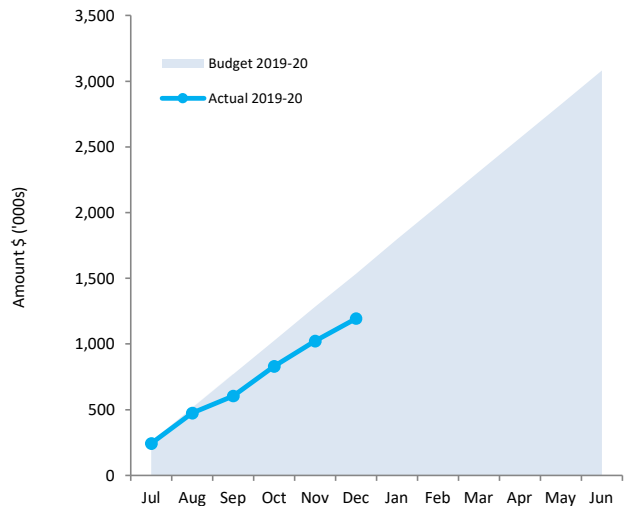
**OPERATING EXPENSES**



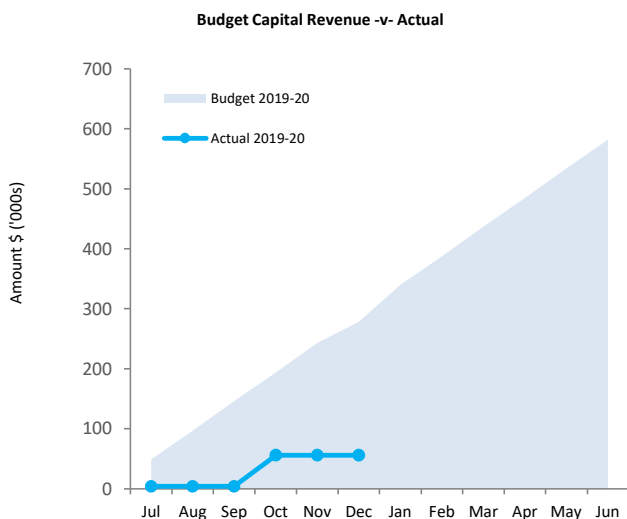
**Budget Operating Revenues -v- Actual**



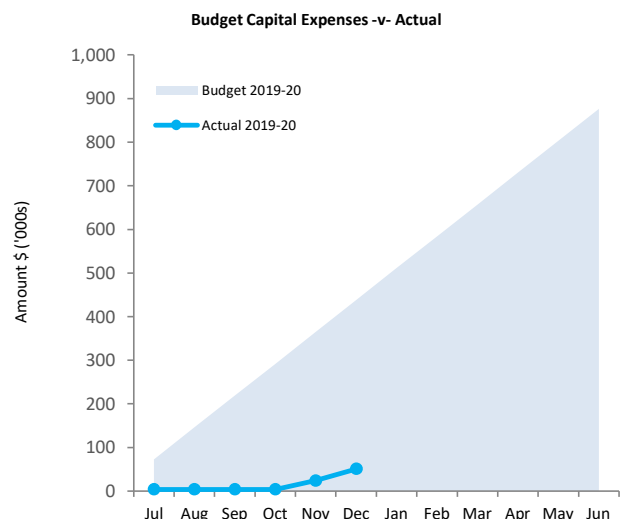
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

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

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

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,080,167	1,080,167	<b>215,572</b>	(864,595)	(80.04%)	
<b>Revenue from operating activities</b>							
Governance		8,200	4,086	<b>1,343</b>	(2,743)	(67.13%)	
General purpose funding - general rates	6	768,499	768,499	<b>773,426</b>	4,927	0.64%	
General purpose funding - other		448,467	224,208	<b>200,933</b>	(23,275)	(10.38%)	▼
Law, order and public safety		34,910	17,436	<b>34,356</b>	16,920	97.04%	▲
Health		750	366	<b>650</b>	284	77.60%	
Education and welfare		113,500	56,742	<b>68,242</b>	11,500	20.27%	▲
Housing		19,300	9,648	<b>4,900</b>	(4,748)	(49.21%)	
Community amenities		32,850	16,416	<b>35,195</b>	18,779	114.39%	▲
Recreation and culture		2,250	1,116	<b>1,042</b>	(74)	(6.63%)	
Transport		367,102	205,044	<b>175,284</b>	(29,760)	(14.51%)	▼
Economic services		64,150	32,064	<b>7,370</b>	(24,694)	(77.01%)	▼
Other property and services		94,140	25,560	<b>32,888</b>	7,328	28.67%	
		<b>1,954,118</b>	<b>1,361,185</b>	<b>1,335,629</b>	(25,556)		
<b>Expenditure from operating activities</b>							
Governance		(229,142)	(114,078)	<b>(152,538)</b>	(38,460)	(33.71%)	▼
General purpose funding		(16,086)	(8,034)	<b>(5,910)</b>	2,124	26.44%	
Law, order and public safety		(159,529)	(78,108)	<b>(44,945)</b>	33,163	42.46%	▲
Health		(38,737)	(17,298)	<b>(18,820)</b>	(1,522)	(8.80%)	
Education and welfare		(44,434)	(22,200)	<b>(8,467)</b>	13,733	61.86%	▲
Housing		(62,010)	(30,918)	<b>(53,707)</b>	(22,789)	(73.71%)	▼
Community amenities		(134,226)	(67,038)	<b>(55,074)</b>	11,964	17.85%	▲
Recreation and culture		(147,746)	(73,764)	<b>(97,333)</b>	(23,569)	(31.95%)	▼
Transport		(2,184,767)	(1,091,766)	<b>(688,473)</b>	403,293	36.94%	▲
Economic services		(50,232)	(25,104)	<b>(31,812)</b>	(6,708)	(26.72%)	
Other property and services		(15,371)	(7,686)	<b>(36,735)</b>	(29,049)	(377.95%)	▼
		<b>(3,082,280)</b>	<b>(1,535,994)</b>	<b>(1,193,814)</b>	342,180		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	489,114	<b>0</b>	(489,114)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(148,950)</b>	<b>314,305</b>	<b>141,815</b>	(172,490)		▼
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	278,160	<b>56,187</b>	(221,973)	(79.80%)	▼
Proceeds from disposal of assets	7	16,000	0	<b>0</b>	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(438,107)	<b>(50,616)</b>	387,491	88.45%	▲
<b>Amount attributable to investing activities</b>		<b>(303,881)</b>	<b>(159,947)</b>	<b>5,571</b>	165,518		▲
<b>Financing Activities</b>							
Transfer to reserves	9	(627,336)	(627,336)	<b>(70)</b>	627,266	99.99%	▲
<b>Amount attributable to financing activities</b>		<b>(627,336)</b>	<b>(627,336)</b>	<b>(70)</b>	627,266		▲
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>607,189</b>	<b>362,888</b>			

**KEY INFORMATION**

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

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

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 DECEMBER 2019****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**GRANT REVENUE**

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

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

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**EXPENSES****INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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



**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,080,167	1,080,167	<b>215,572</b>	(864,595)	(80.04%)	▼
<b>Revenue from operating activities</b>							
Rates	6	768,499	768,499	<b>773,426</b>	4,927	0.64%	
Operating grants, subsidies and contributions	11	541,225	270,594	<b>378,852</b>	108,258	40.01%	▲
Fees and charges		456,973	228,414	<b>166,578</b>	(61,836)	(27.07%)	▼
Interest earnings		8,664	4,320	<b>3,616</b>	(704)	(16.30%)	
Other revenue		178,757	89,358	<b>13,157</b>	(76,201)	(85.28%)	▼
		<b>1,954,118</b>	<b>1,361,185</b>	<b>1,335,629</b>	(25,556)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,011,434)	(501,948)	<b>(607,170)</b>	(105,222)	(20.96%)	▼
Materials and contracts		(632,218)	(315,768)	<b>(350,080)</b>	(34,312)	(10.87%)	▼
Utility charges		(42,373)	(21,126)	<b>(38,426)</b>	(17,300)	(81.89%)	▼
Depreciation on non-current assets		(978,337)	(489,114)	<b>0</b>	489,114	100.00%	▲
Insurance expenses		(96,747)	(48,342)	<b>(81,178)</b>	(32,836)	(67.92%)	▼
Other expenditure		(320,296)	(159,696)	<b>(116,960)</b>	42,736	26.76%	▲
Loss on disposal of assets	7	(875)	0	<b>0</b>	0	0.00%	
		<b>(3,082,280)</b>	<b>(1,535,994)</b>	<b>(1,193,814)</b>	342,180		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	489,114	<b>0</b>	(489,114)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(148,950)</b>	<b>314,305</b>	<b>141,815</b>	(172,490)		▼
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	278,160	<b>56,187</b>	(221,973)	(79.80%)	▼
Proceeds from disposal of assets	7	16,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(438,107)	<b>(50,616)</b>	387,491	(88.45%)	▲
<b>Amount attributable to investing activities</b>		<b>(303,881)</b>	<b>(159,947)</b>	<b>5,571</b>	165,518		▲
<b>Financing Activities</b>							
Transfer to reserves	9	(627,336)	(627,336)	<b>(70)</b>	627,266	99.99%	▲
<b>Amount attributable to financing activities</b>		<b>(627,336)</b>	<b>(627,336)</b>	<b>(70)</b>	627,266		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>607,189</b>	<b>362,888</b>			

**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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	489,114	0
<b>Total non-cash items excluded from operating activities</b>		<b>979,212</b>	<b>489,114</b>	<b>0</b>

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

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

		Last Year Closing 30 June 2019	This Year Opening 1 July 2019	This Time Last Year 31 December 2018	Year to Date 31 December 2019
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	9	(628,198)	(628,198)	(520,880)	(628,268)
<b>Total adjustments to net current assets</b>		<b>(628,198)</b>	<b>(628,198)</b>	<b>(520,880)</b>	<b>(628,268)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	1,151,176	1,151,176	1,339,861	1,154,188
Rates receivables	3	52,210	52,210	82,259	100,354
Receivables	3	61,396	61,396	50,364	59,028
Other current assets	4	18,904	18,904	16,210	18,904
<b>Less: Current liabilities</b>					
Payables	5	(218,467)	(218,467)	(68,694)	(44,244)
Contract liabilities	10	0	(79,400)	0	(155,025)
Provisions	10	(142,049)	(142,049)	(141,627)	(142,049)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,198)</b>	<b>(628,198)</b>	<b>(520,880)</b>	<b>(628,268)</b>
<b>Closing funding surplus / (deficit)</b>		<b>294,972</b>	<b>215,572</b>	<b>757,493</b>	<b>362,888</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal - Cash at bank	Cash and cash equivalents	525,207	0	525,207	0	NAB	0.10%	N/A
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	N/A
Reserve - cash at bank	Cash and cash equivalents	0	628,531	628,531	0	NAB	0.10%	N/A
Trust - cash at bank	Cash and cash equivalents	0	0	0	42,306	NAB	0.00%	N/A
<b>Total</b>		<b>525,657</b>	<b>628,531</b>	<b>1,154,188</b>	<b>42,306</b>			
<b>Comprising</b>								
Cash and cash equivalents		525,657	628,531	1,154,188	42,306			
		<b>525,657</b>	<b>628,531</b>	<b>1,154,188</b>	<b>42,306</b>			

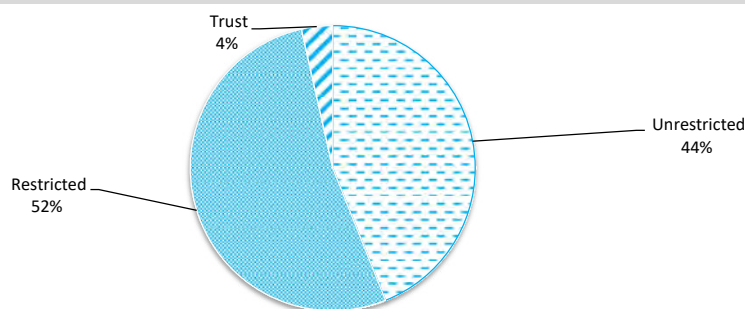
**KEY INFORMATION**

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

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

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

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



Total Cash	Unrestricted
<b>\$1.15 M</b>	<b>\$.53 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019

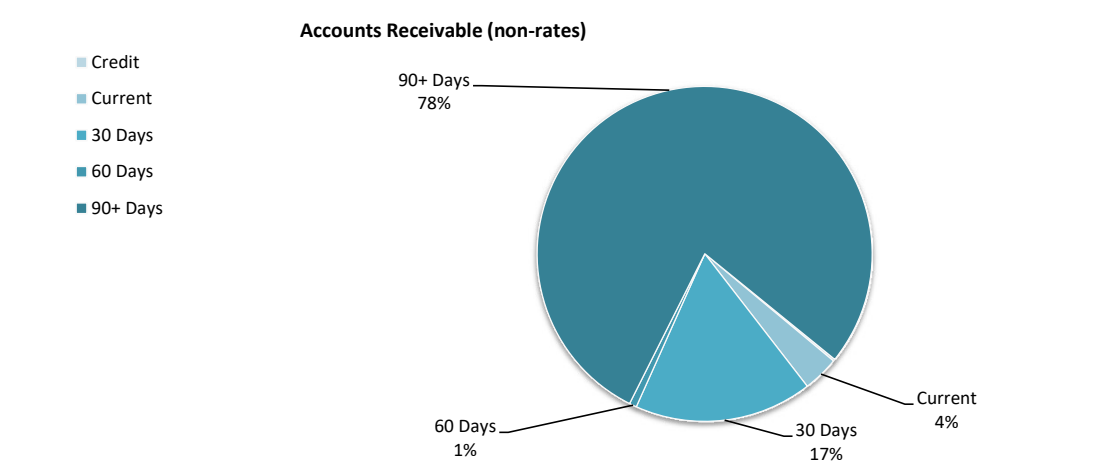
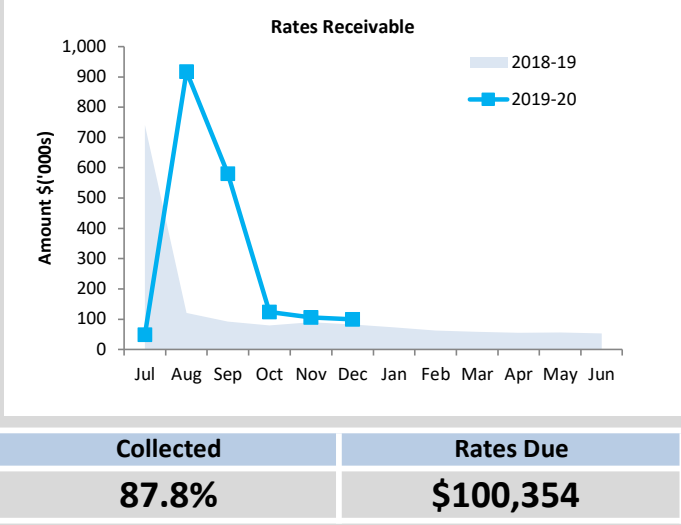
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2019	31 Dec 19
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	773,426
Less - collections to date	(725,224)	(725,282)
Equals current outstanding	52,210	100,354
<b>Net rates collectable</b>	<b>52,210</b>	<b>100,354</b>
% Collected	93.3%	87.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(112)	2,025	10,000	408	45,657	57,978
Percentage	(0.2%)	3.5%	17.2%	0.7%	78.7%	
<b>Balance per trial balance</b>						
Sundry receivable						57,978
Accrued income/payments in advance						1,050
<b>Total receivables general outstanding</b>						<b>59,028</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



Debtors Due
<b>\$59,028</b>
Over 30 Days
<b>97%</b>
Over 90 Days
<b>78.7%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

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

**KEY INFORMATION**

**Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES**

**NOTE 5**

**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	29,817	0	0	0	29,817
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						29,817
Accrued salaries and wages						5,785
Accrued Expenses						8,812
Trust imbalance						(170)
<b>Total payables general outstanding</b>						<b>44,244</b>
<b>Amounts shown above include GST (where applicable)</b>						

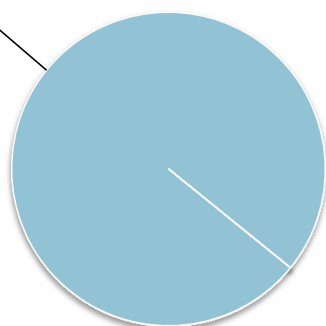
**KEY INFORMATION**

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.

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days

**Aged Payables**

Current  
100%



**Creditors Due**

**\$44,244**

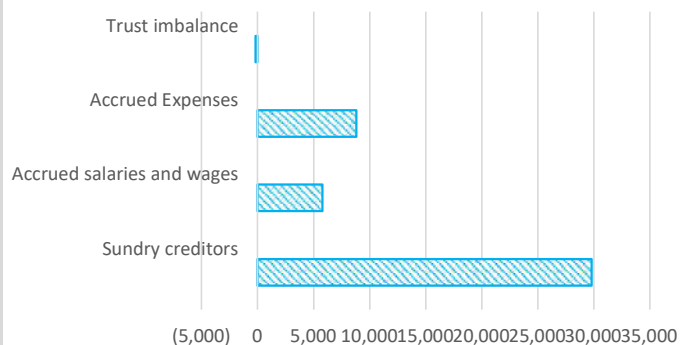
**Over 30 Days**

**0%**

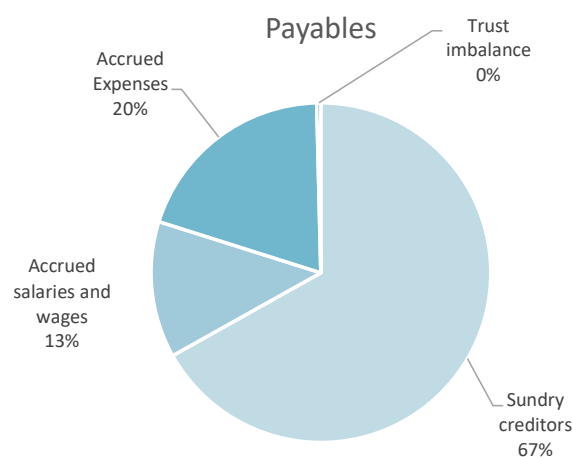
**Over 90 Days**

**0%**

**Payables**



**Payables**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES**  
**NOTE 6**  
**RATE REVENUE**

**General rate revenue**

	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.114403	99	879,552	100,623	0	0	100,623	100,766	0	0	100,766
<b>Unimproved value</b>											
UV	0.005787	196	117,131,000	677,837	0	0	677,837	677,716	0	0	677,716
<b>Sub-Total</b>		295	118,010,552	778,460	0	0	778,460	778,482	0	0	778,482
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	66	99,595	25,740	0	0	25,740	25,740	0	0	25,740
<b>Unimproved value</b>											
UV	390	18	699,770	7,020	0	0	7,020	7,410	(334)	0	7,076
<b>Sub-total</b>		<b>84</b>	<b>799,365</b>	<b>32,760</b>	<b>0</b>	<b>0</b>	<b>32,760</b>	<b>33,150</b>	<b>(334)</b>	<b>0</b>	<b>32,816</b>
Discount							(36,742)				(37,872)
Concession							(7,425)				0
<b>Amount from general rates</b>							<b>767,053</b>				<b>773,426</b>
Ex-gratia rates							1,446				0
<b>Total general rates</b>							<b>768,499</b>				<b>773,426</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2019

KEY INFORMATION

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

■ Budget

■ YTD Actual

Category	Budget	YTD Actual
GRV	100,000	100,000
UV	680,000	680,000

General Rates		
Budget	YTD Actual	%
\$\$.77 M	\$\$.77 M	100.83%

Category	Percentage
UV	87%
GRV	13%
Unimproved value	-

Please refer to the compilation report

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SHIRE OF WOODANILLING | 14

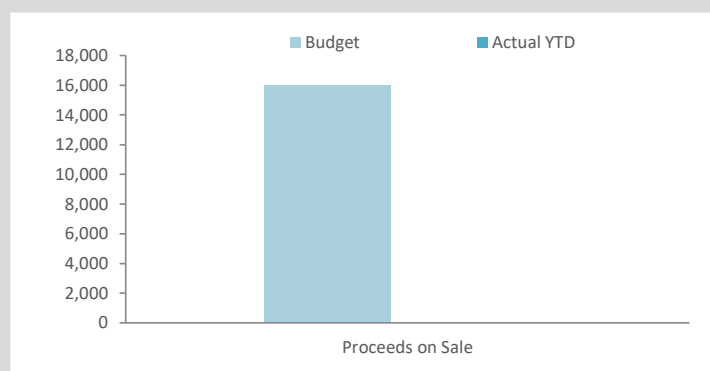


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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

**KEY INFORMATION**



Proceeds on sale		
Annual Budget	YTD Actual	%
<b>\$16,000</b>	<b>\$0</b>	<b>0%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

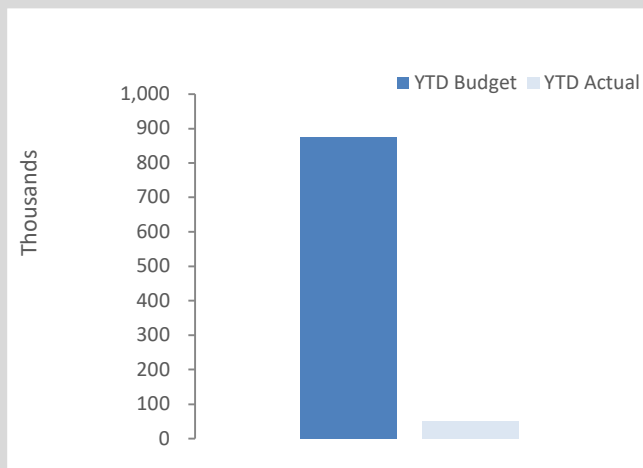
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	5,000	0	(5,000)
Furniture & Equipment	14,966	7,483	0	(7,483)
Plant & Equipment	56,500	28,250	46,980	18,730
Roads	768,873	384,437	3,636	(380,801)
Footpaths	20,814	10,407	0	(10,407)
Drainage	5,061	2,530	0	(2,530)
<b>Capital Expenditure Totals</b>	<b>876,214</b>	<b>438,107</b>	<b>50,616</b>	<b>(387,491)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	556,333	278,160	56,187	(221,973)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	159,947	(5,571)	(165,518)
<b>Capital funding total</b>	<b>876,214</b>	<b>438,107</b>	<b>50,616</b>	<b>(387,491)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$.88 M</b>	<b>50,616</b>	<b>6%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$.56 M</b>	<b>56,187</b>	<b>10%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

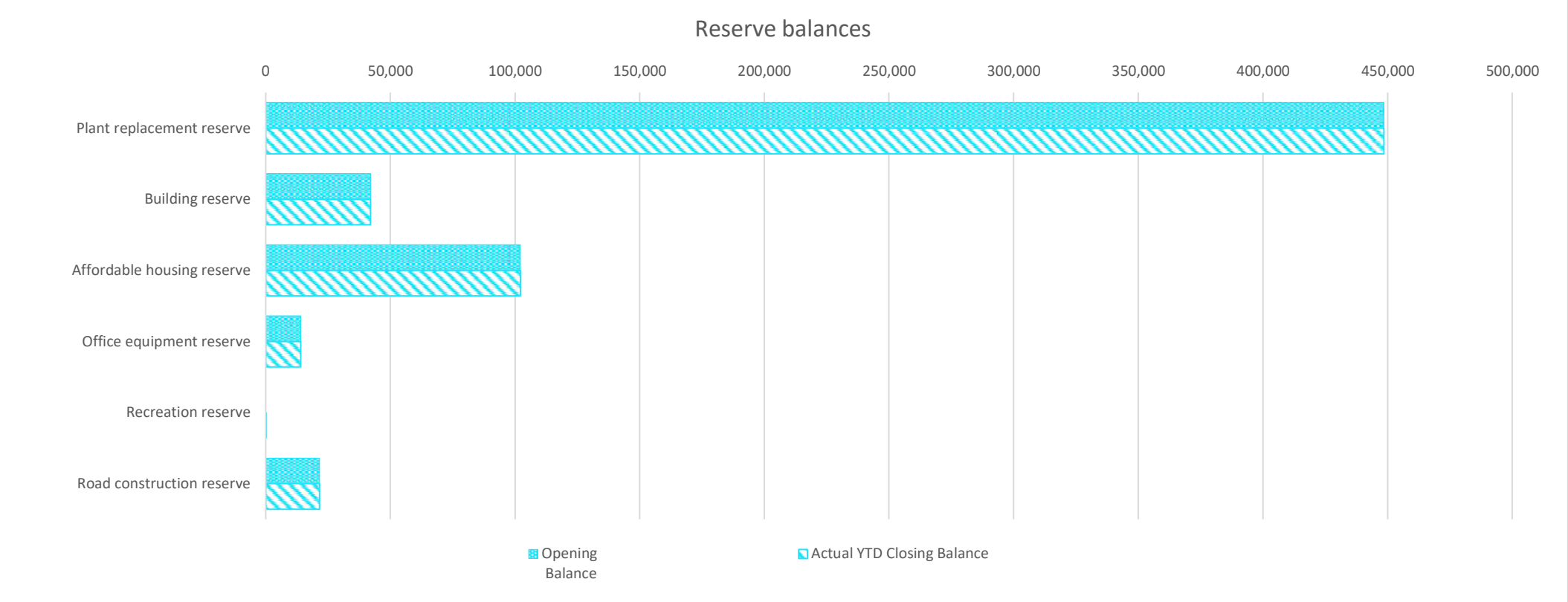
**Cash backed reserve**

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	448,377	0	51	447,763	0	0	0	896,140	448,428
Building reserve	42,036	0	4	41,977	0	0	0	84,013	42,040
Affordable housing reserve	102,174	0	11	102,034	0	0	0	204,208	102,185
Office equipment reserve	14,012	0	1	13,992	0	0	0	28,004	14,013
Recreation reserve	0	0	3	0	0	0	0	0	3
Road construction reserve	21,599	0	0	21,570	0	0	0	43,169	21,599
	<b>628,198</b>	<b>0</b>	<b>70</b>	<b>627,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,255,534</b>	<b>628,268</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 December 2019
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	(14,868)	18,132
- non-operating	12	46,400	94,129	(3,636)	136,893
<b>Total unspent grants, contributions and reimbursements</b>		79,400	94,129	(18,504)	155,025
<b>Provisions</b>					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	0	59,475
<b>Total Provisions</b>		142,049	0	0	142,049
<b>Total other current assets</b>		<b>221,449</b>			<b>297,074</b>

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2019	Current Liability 31 Dec 2019	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grant - General	0	0	0	0	0	264,199	132,096	123,989
Grants Commission Grant - Roads	0	0	0	0	0	172,087	86,040	72,533
<b>Law, order, public safety</b>								
ESL Grant	0	0	0	0	0	26,060	13,026	18,025
Income Relating to Fire Prevention	0			0		3,777	1,884	0
<b>Transport</b>								
WANDRRA Storm Damage Feb 2017-AGRN743	0	0	0	0	0	0	0	17,145
Grant - RRG Direct	0	0	0	0	0	42,102	21,048	74,850
<b>Other property and services</b>								
Regional Traineeship Grant 2019 - Funding Rour	33,000	0	(14,868)	18,132	18,132	33,000	16,500	14,868
	<b>33,000</b>	<b>0</b>	<b>(14,868)</b>	<b>18,132</b>	<b>18,132</b>	<b>541,225</b>	<b>270,594</b>	<b>321,410</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Reimbursements - Administration	0	0	0	0	0	0	0	515
Reimbursements	0	0	0	0	0	0	0	5
<b>Education and welfare</b>								
Income Relating to Well Aged Housing	0	0	0	0	0	0	0	42,342
<b>Housing</b>								
Staff Housing Reimbursements - Utilities	0	0	0	0	0	0	0	63
<b>Other property and services</b>								
Diesel Fuel Rebate	0	0	0	0	0	0	0	9,010
FBT Reimbursements - Public Works Overheads	0	0	0	0	0	0	0	810
Insurance Refunds on Motor Vehicle Claims	0	0	0	0	0	0	0	4,697
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,442</b>
<b>TOTALS</b>	<b>33,000</b>	<b>0</b>	<b>(14,868)</b>	<b>18,132</b>	<b>18,132</b>	<b>541,225</b>	<b>270,594</b>	<b>378,852</b>

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

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

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	52,551
360,333	180,162	3,636
196,000	97,998	0
<b>556,333</b>	<b>278,160</b>	<b>56,187</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**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 2019	Amount Received	Amount Paid	Closing Balance 31 Dec 2019
	\$	\$	\$	\$
Landcare Receipts	8,608	0	0	8,608
Unclaimed Monies	280	0	0	280
WSRA Inc	590	0	0	590
Wongi	2,067	0	0	2,067
Bushfire Brigades	6,705	0	0	6,705
LGIS Bonus Scheme	21,553	0	0	21,553
Heritage Loan Scheme	1,733	0	0	1,733
Other Bonds	450	0	0	450
Police Licensing	150	0	0	150
Nomination Deposits	0	0	170	170
	<b>42,136</b>	<b>0</b>	<b>170</b>	<b>42,306</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 14  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	(23,275)	(10.38%)	▼	
Law, order and public safety	16,920	97.04%	▲	
Education and welfare	11,500	20.27%	▲	
Community amenities	18,779	114.39%	▲	
Transport	(29,760)	(14.51%)	▼	
Economic services	(24,694)	(77.01%)	▼	
<b>Expenditure from operating activities</b>				
Governance	(38,460)	(33.71%)	▼	
Law, order and public safety	33,163	42.46%	▲	
Education and welfare	13,733	61.86%	▲	
Housing	(22,789)	(73.71%)	▼	
Community amenities	11,964	17.85%	▲	
Recreation and culture	(23,569)	(31.95%)	▼	
Transport	403,293	36.94%	▲	
Other property and services	(29,049)	(377.95%)	▼	
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(221,973)	(79.80%)	▼	
Capital acquisitions	387,491	88.45%	▲	
<b>Financing activities</b>				
Transfer to reserves	627,266	99.99%	▲	

**SHIRE OF WOODANILLING**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 January 2020**

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

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

## SUMMARY INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 24 February 2020

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

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

#### CRITICAL ACCOUNTING ESTIMATES

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

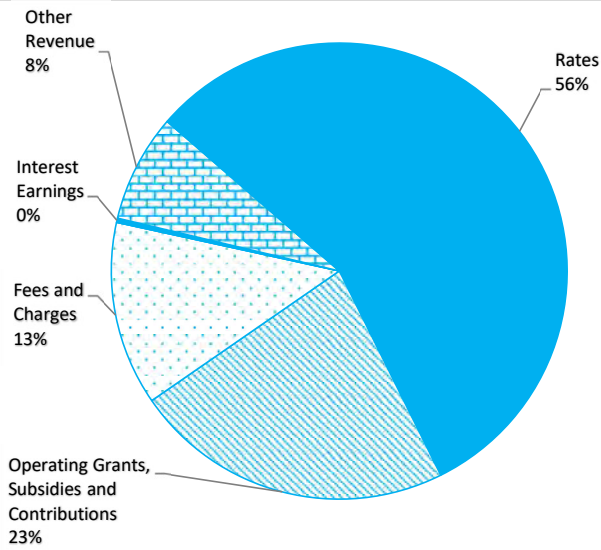
#### ROUNDING OFF FIGURES

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

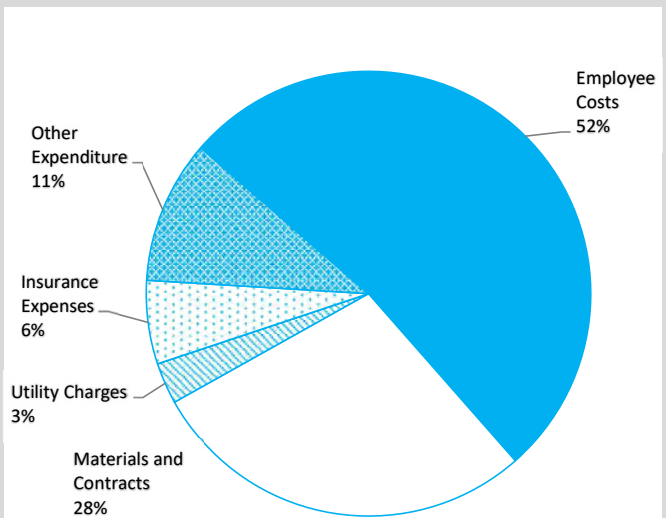
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**SUMMARY INFORMATION - GRAPHS**

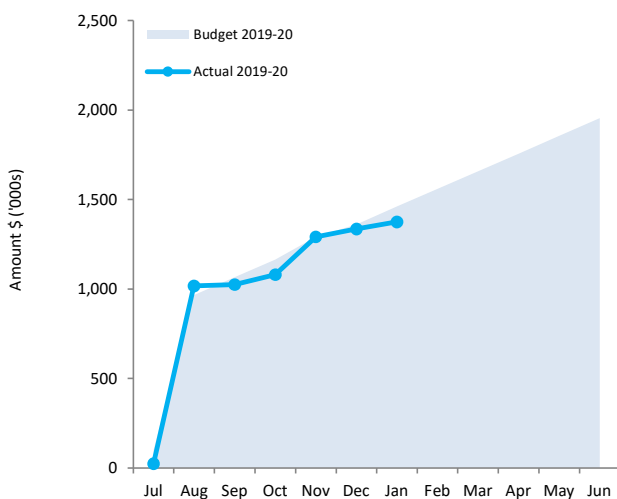
**OPERATING REVENUE**



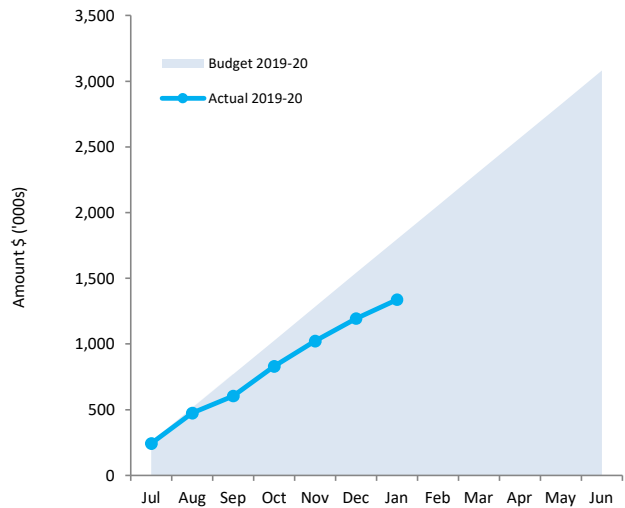
**OPERATING EXPENSES**



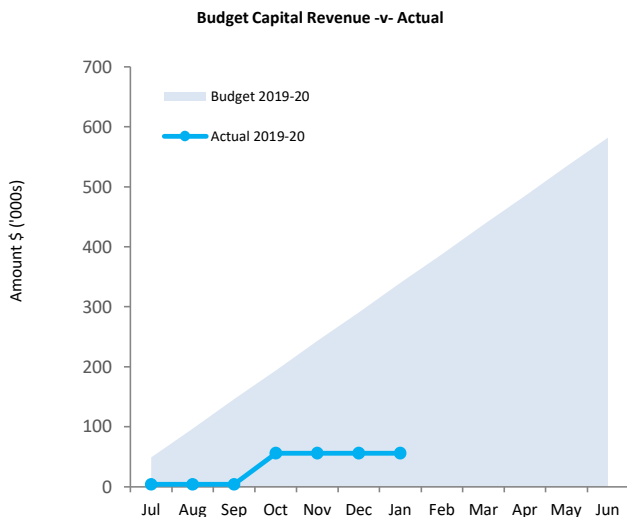
**Budget Operating Revenues -v- Actual**



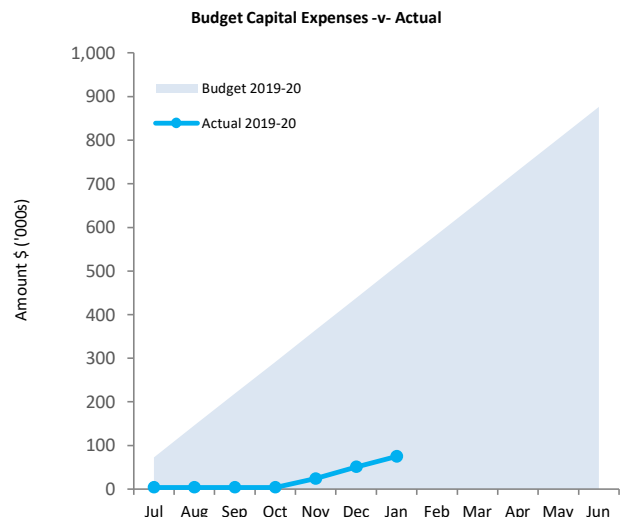
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

**STATUTORY REPORTING PROGRAMS**

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

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

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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,080,167	1,080,167	<b>215,572</b>	(864,595)	(80.04%)	
<b>Revenue from operating activities</b>							
Governance		775	4,767	<b>625</b>	(4,142)	(86.89%)	
General purpose funding - general rates	6	768,499	452,620	<b>773,426</b>	320,806	70.88%	▲
General purpose funding - other		455,892	261,576	<b>201,380</b>	(60,196)	(23.01%)	▼
Law, order and public safety		34,910	20,342	<b>41,039</b>	20,697	101.75%	▲
Health		750	427	<b>651</b>	224	52.46%	
Education and welfare		113,500	66,199	<b>72,326</b>	6,127	9.26%	
Housing		19,300	11,256	<b>6,089</b>	(5,167)	(45.90%)	
Community amenities		32,850	19,152	<b>35,229</b>	16,077	83.94%	▲
Recreation and culture		2,250	1,302	<b>1,190</b>	(112)	(8.60%)	
Transport		367,102	214,137	<b>182,771</b>	(31,366)	(14.65%)	▼
Economic services		64,150	37,408	<b>7,390</b>	(30,018)	(80.24%)	▼
Other property and services		94,140	54,901	<b>52,942</b>	(1,959)	(3.57%)	
		<b>1,954,118</b>	<b>1,144,087</b>	<b>1,375,058</b>	230,971		▲
<b>Expenditure from operating activities</b>							
Governance		(229,142)	(133,091)	<b>(213,544)</b>	(80,453)	(60.45%)	▼
General purpose funding		(16,086)	(9,373)	<b>(5,910)</b>	3,463	36.95%	
Law, order and public safety		(159,529)	(91,126)	<b>(46,343)</b>	44,783	49.14%	▲
Health		(38,737)	(20,181)	<b>(18,820)</b>	1,361	6.74%	
Education and welfare		(44,434)	(25,900)	<b>(9,196)</b>	16,704	64.49%	▲
Housing		(62,010)	(36,071)	<b>(53,734)</b>	(17,663)	(48.97%)	▼
Community amenities		(134,226)	(78,211)	<b>(61,178)</b>	17,033	21.78%	▲
Recreation and culture		(147,746)	(86,058)	<b>(102,928)</b>	(16,870)	(19.60%)	▼
Transport		(2,184,767)	(1,273,825)	<b>(750,135)</b>	523,690	41.11%	▲
Economic services		(50,232)	(29,288)	<b>(32,715)</b>	(3,427)	(11.70%)	
Other property and services		(15,371)	(8,869)	<b>(43,452)</b>	(34,583)	(389.93%)	▼
		<b>(3,082,280)</b>	<b>(1,791,993)</b>	<b>(1,337,955)</b>	454,038		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	570,633	<b>0</b>	(570,633)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(148,950)</b>	<b>(77,273)</b>	<b>37,103</b>	114,376		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	324,520	<b>56,187</b>	(268,333)	(82.69%)	▼
Proceeds from disposal of assets	7	16,000	0	<b>0</b>	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(69,944)	<b>(74,960)</b>	(5,016)	(7.17%)	
<b>Amount attributable to investing activities</b>		<b>(303,881)</b>	<b>254,576</b>	<b>(18,773)</b>	(273,349)		
<b>Financing Activities</b>							
Transfer to reserves	9	(627,336)	(627,336)	<b>(70)</b>	627,266	99.99%	▲
<b>Amount attributable to financing activities</b>		<b>(627,336)</b>	<b>(627,336)</b>	<b>(70)</b>	627,266		▲
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>630,134</b>	<b>233,832</b>			

**KEY INFORMATION**

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

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

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JANUARY 2020****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**GRANT REVENUE**

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

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

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**EXPENSES****INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

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

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,080,167	1,080,167	<b>215,572</b>	(864,595)	(80.04%)	▼
<b>Revenue from operating activities</b>							
Rates	6	768,499	452,620	<b>773,426</b>	320,806	70.88%	▲
Operating grants, subsidies and contributions	11	541,225	315,693	<b>312,579</b>	(3,114)	(0.99%)	
Fees and charges		456,973	266,483	<b>179,593</b>	(86,890)	(32.61%)	▼
Interest earnings		8,664	5,040	<b>4,064</b>	(976)	(19.37%)	
Other revenue		178,757	104,251	<b>105,396</b>	1,145	1.10%	
		<b>1,954,118</b>	<b>1,144,087</b>	<b>1,375,058</b>	230,971		▲
<b>Expenditure from operating activities</b>							
Employee costs		(1,011,434)	(585,606)	<b>(697,562)</b>	(111,956)	(19.12%)	▼
Materials and contracts		(632,218)	(368,396)	<b>(379,515)</b>	(11,119)	(3.02%)	
Utility charges		(42,373)	(24,647)	<b>(40,203)</b>	(15,556)	(63.12%)	▼
Depreciation on non-current assets		(978,337)	(570,633)	<b>0</b>	570,633	100.00%	▲
Insurance expenses		(96,747)	(56,399)	<b>(81,178)</b>	(24,779)	(43.94%)	▼
Other expenditure		(320,296)	(186,312)	<b>(139,497)</b>	46,815	25.13%	▲
Loss on disposal of assets	7	(875)	0	<b>0</b>	0	0.00%	
		<b>(3,082,280)</b>	<b>(1,791,993)</b>	<b>(1,337,955)</b>	454,038		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	570,633	<b>0</b>	(570,633)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(148,950)</b>	<b>(77,273)</b>	<b>37,103</b>	114,376		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	324,520	<b>56,187</b>	(268,333)	(82.69%)	▼
Proceeds from disposal of assets	7	16,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(69,944)	<b>(74,960)</b>	(5,016)	7.17%	
<b>Amount attributable to investing activities</b>		<b>(303,881)</b>	<b>254,576</b>	<b>(18,773)</b>	(273,349)		
<b>Financing Activities</b>							
Transfer to reserves	9	(627,336)	(627,336)	<b>(70)</b>	627,266	99.99%	▲
<b>Amount attributable to financing activities</b>		<b>(627,336)</b>	<b>(627,336)</b>	<b>(70)</b>	627,266		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>630,134</b>	<b>233,832</b>			

**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.



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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	570,633	0
<b>Total non-cash items excluded from operating activities</b>		<b>979,212</b>	<b>570,633</b>	<b>0</b>

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

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

		Last Year Closing 30-06-2019	This Year Opening 1 July 2019	This Time Last Year 31 January 2019	Year to Date 31 January 2020
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	9	(628,198)	(628,198)	(520,880)	(628,268)
<b>Total adjustments to net current assets</b>		<b>(628,198)</b>	<b>(628,198)</b>	<b>(520,880)</b>	<b>(628,268)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	1,151,176	1,151,176	1,151,486	1,034,568
Rates receivables	3	52,210	52,210	72,666	89,409
Receivables	3	61,396	61,396	54,145	58,465
Other current assets	4	18,904	18,904	16,210	18,904
<b>Less: Current liabilities</b>					
Payables	5	(218,467)	(218,467)	(148,625)	(46,235)
Contract liabilities	10	0	(79,400)	0	(153,338)
Provisions	10	(142,049)	(142,049)	(141,628)	(139,673)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,198)</b>	<b>(628,198)</b>	<b>(520,880)</b>	<b>(628,268)</b>
<b>Closing funding surplus / (deficit)</b>		<b>294,972</b>	<b>215,572</b>	<b>483,374</b>	<b>233,832</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Municipal - Cash at bank	Cash and cash equivalents	405,534	0	405,534	0	NAB	0.10%	N/A
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	N/A
Reserve - cash at bank	Cash and cash equivalents	628,584	0	628,584	0	NAB	0.10%	N/A
Trust - cash at bank	Cash and cash equivalents	0	0	0	42,306	NAB	0.00%	N/A
<b>Total</b>		<b>1,034,568</b>	<b>0</b>	<b>1,034,568</b>	<b>42,306</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,034,568	0	1,034,568	42,306			
		<b>1,034,568</b>	<b>0</b>	<b>1,034,568</b>	<b>42,306</b>			

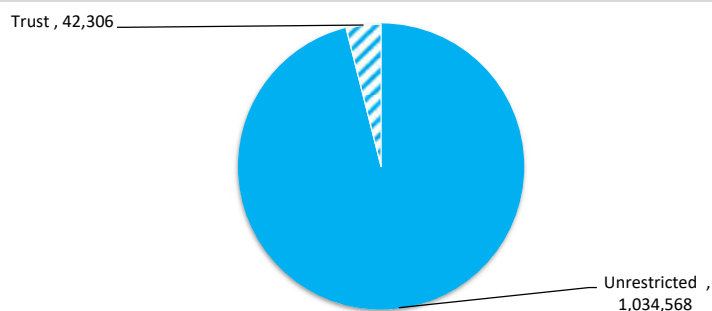
**KEY INFORMATION**

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

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

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

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



Total Cash	Unrestricted
<b>\$1.03 M</b>	<b>\$1.03 M</b>

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

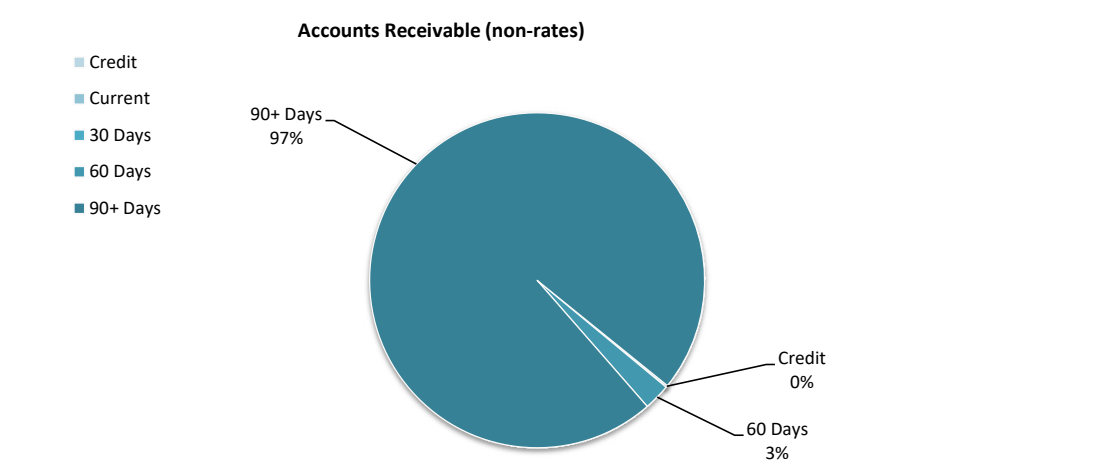
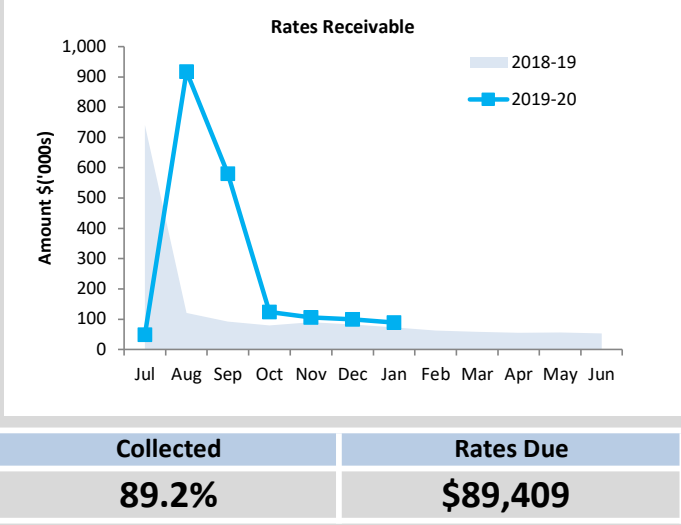
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 June 2019	31 Jan 20
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	773,426
Less - collections to date	(725,224)	(736,227)
Equals current outstanding	52,210	89,409
<b>Net rates collectable</b>	<b>52,210</b>	<b>89,409</b>
% Collected	93.3%	89.2%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(112)	0	0	1,462	56,065	57,415
Percentage	(0.2%)	0%	0%	2.5%	97.6%	
<b>Balance per trial balance</b>						
Sundry receivable						57,415
Accrued income/payments in advance						1,050
<b>Total receivables general outstanding</b>						<b>58,465</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



Debtors Due
<b>\$58,465</b>
Over 30 Days
<b>100%</b>
Over 90 Days
<b>97.6%</b>

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

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

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

**KEY INFORMATION**

**Inventory**

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

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

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

**OPERATING ACTIVITIES**

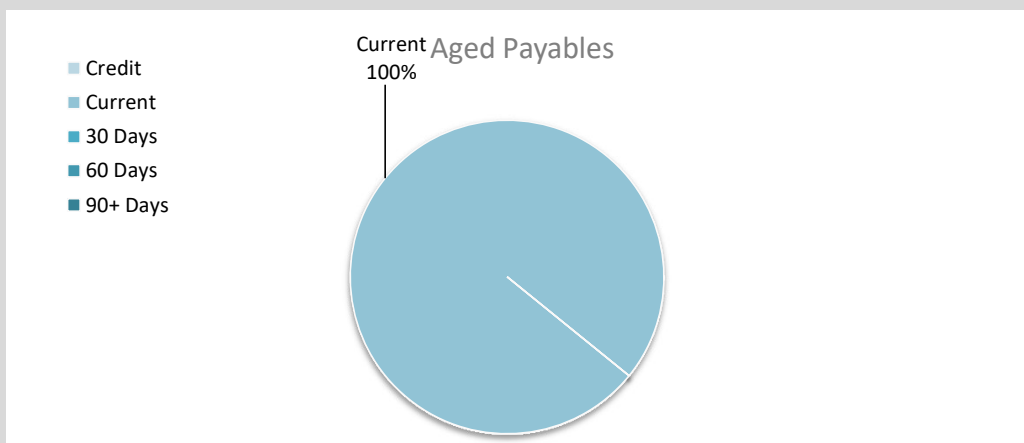
**NOTE 5**

**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	31,469	0	0	0	31,469
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						31,469
Accrued salaries and wages						5,785
Accrued Expenses						9,151
Trust Imbalance						(170)
<b>Total payables general outstanding</b>						<b>46,235</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

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



**Creditors Due**

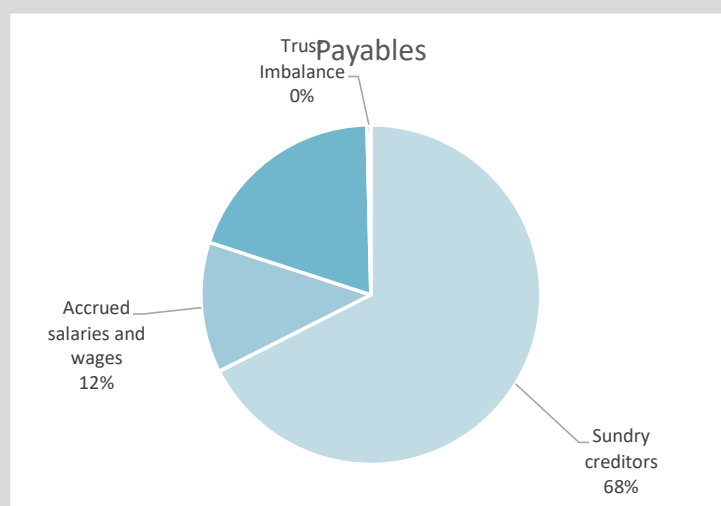
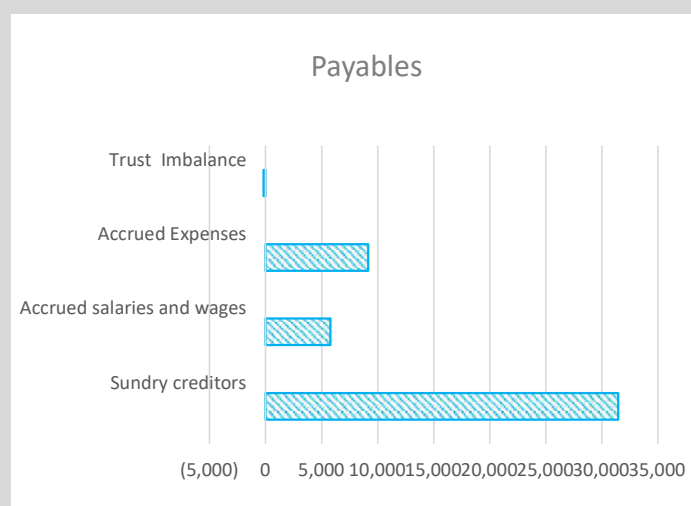
**\$46,235**

**Over 30 Days**

**0%**

**Over 90 Days**

**0%**



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

**OPERATING ACTIVITIES**  
**NOTE 6**  
**RATE REVENUE**

**General rate revenue**

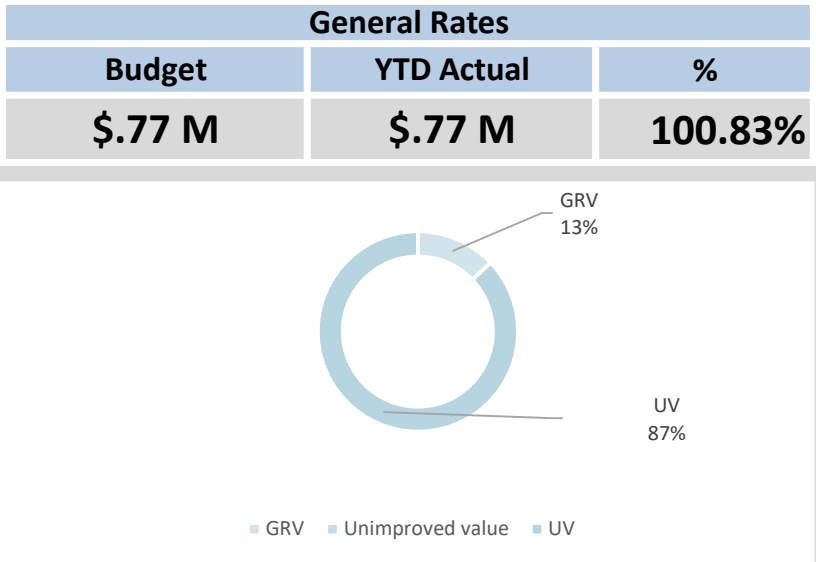
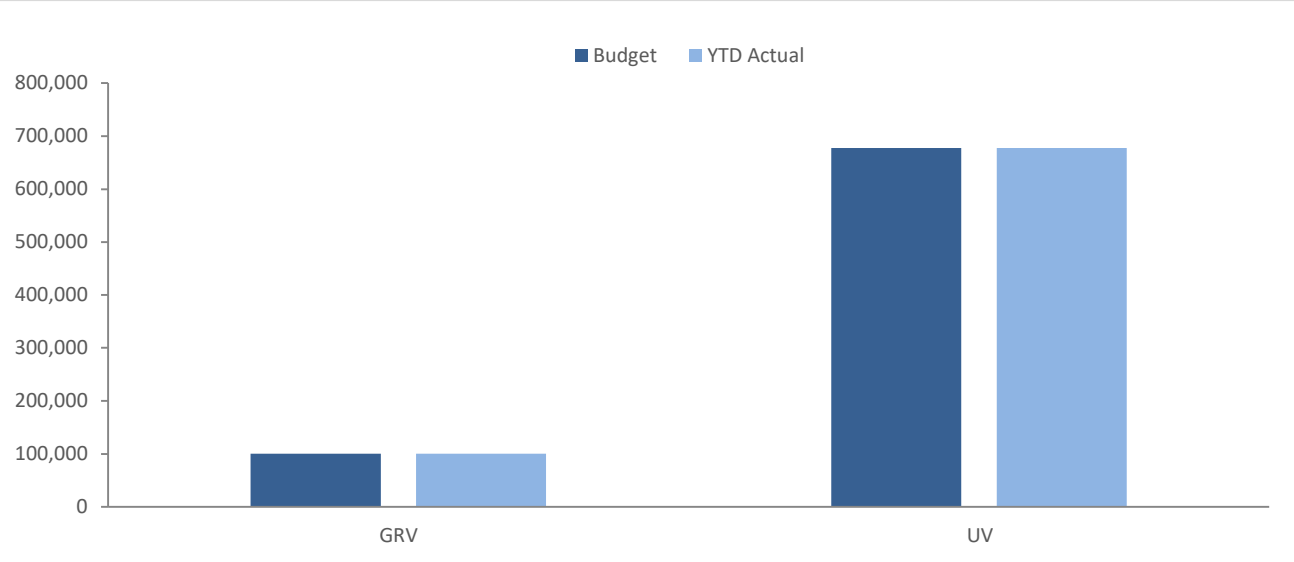
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.114403	99	879,552	100,623	0	0	100,623	100,766	0	0	100,766
<b>Unimproved value</b>											
UV	0.005787	196	117,131,000	677,837	0	0	677,837	677,716	0	0	677,716
<b>Sub-Total</b>		295	118,010,552	778,460	0	0	778,460	778,482	0	0	778,482
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	66	99,595	25,740	0	0	25,740	25,740	0	0	25,740
<b>Unimproved value</b>											
UV	390	18	699,770	7,020	0	0	7,020	7,410	(334)	0	7,076
<b>Sub-total</b>		<b>84</b>	<b>799,365</b>	<b>32,760</b>	<b>0</b>	<b>0</b>	<b>32,760</b>	<b>33,150</b>	<b>(334)</b>	<b>0</b>	<b>32,816</b>
Discount							(36,742)				(37,872)
Concession							(7,425)				0
<b>Amount from general rates</b>							<b>767,053</b>				<b>773,426</b>
Ex-gratia rates							1,446				0
<b>Total general rates</b>							<b>768,499</b>				<b>773,426</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2020

KEY INFORMATION

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

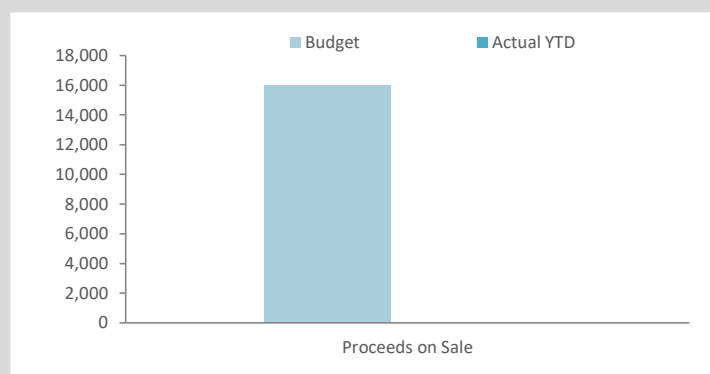


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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

**KEY INFORMATION**



Proceeds on sale		
Annual Budget	YTD Actual	%
<b>\$16,000</b>	<b>\$0</b>	<b>0%</b>



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

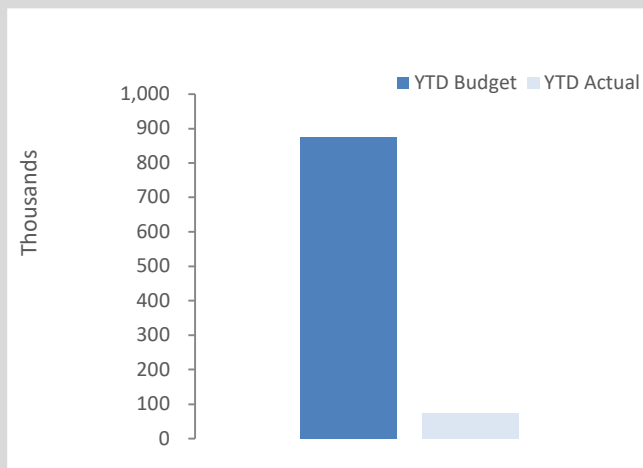
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	2,702	0	(2,702)
Furniture & Equipment	14,966	0	0	0
Plant & Equipment	56,500	0	71,324	71,324
Roads	768,873	67,242	3,636	(63,606)
Footpaths	20,814	0	0	0
Drainage	5,061	0	0	0
<b>Capital Expenditure Totals</b>	<b>876,214</b>	<b>69,944</b>	<b>74,960</b>	<b>5,016</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	556,333	324,520	56,187	(268,333)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	(254,576)	18,773	273,349
<b>Capital funding total</b>	<b>876,214</b>	<b>69,944</b>	<b>74,960</b>	<b>5,016</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



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

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

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

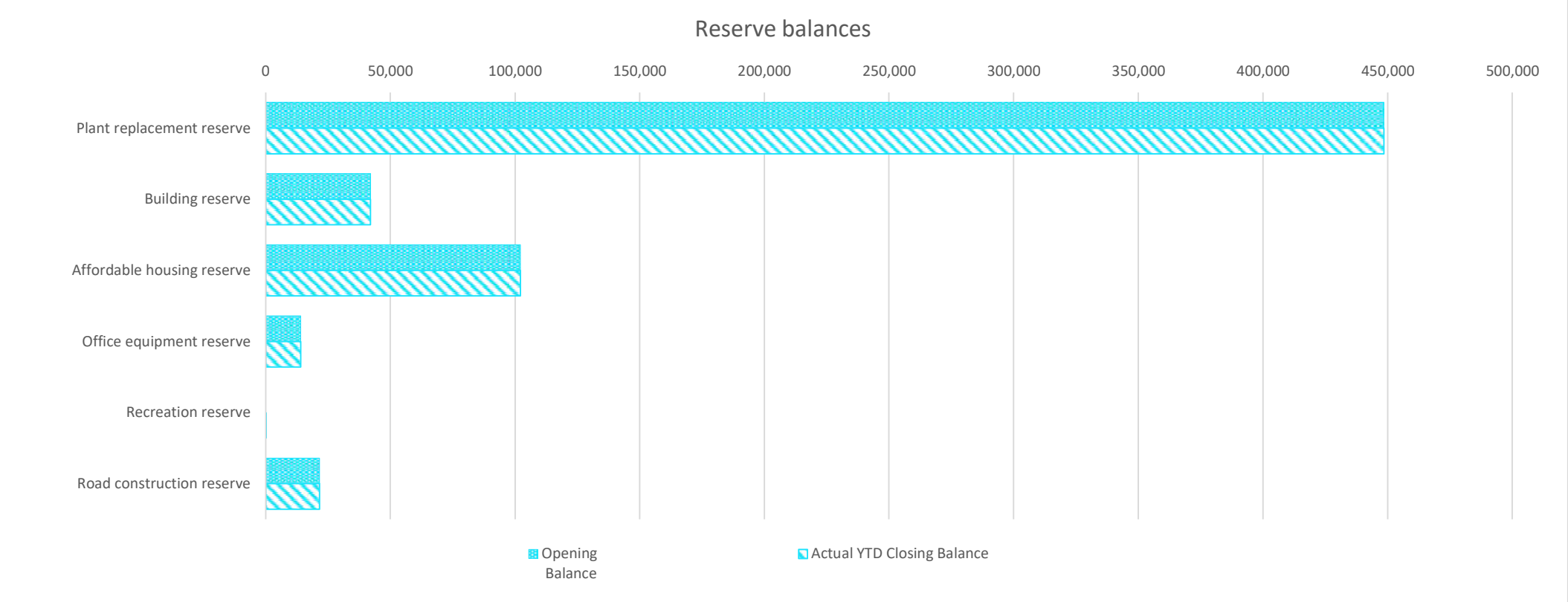
**Cash backed reserve**

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	448,377	0	51	447,763	0	0	0	896,140	448,428
Building reserve	42,036	0	4	41,977	0	0	0	84,013	42,040
Affordable housing reserve	102,174	0	11	102,034	0	0	0	204,208	102,185
Office equipment reserve	14,012	0	2	13,992	0	0	0	28,004	14,014
Recreation reserve	0	0	2	0	0	0	0	0	2
Road construction reserve	21,599	0	0	21,570	0	0	0	43,169	21,599
	<b>628,198</b>	<b>0</b>	<b>70</b>	<b>627,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,255,534</b>	<b>628,268</b>

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

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

KEY INFORMATION



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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 January 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	(16,555)	16,445
- non-operating	12	46,400	94,129	(3,636)	136,893
<b>Total unspent grants, contributions and reimbursements</b>		<b>79,400</b>	<b>94,129</b>	<b>(20,191)</b>	<b>153,338</b>
<b>Provisions</b>					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	(2,376)	57,099
<b>Total Provisions</b>		<b>142,049</b>	<b>0</b>	<b>(2,376)</b>	<b>139,673</b>
<b>Total other current assets</b>		<b>221,449</b>			<b>293,011</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to 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 JANUARY 2020**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2020	Current Liability 31 Jan 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grant - General	0	0	0	0	0	264,199	154,112	123,989
Grants Commission Grant - Roads	0	0	0	0	0	172,087	100,380	72,533
<b>Law, order, public safety</b>								
ESL Grant	0	0	0	0	0	26,060	15,197	24,652
Income Relating to Fire Prevention	0	0	0	0	0	3,777	2,198	0
<b>Transport</b>								
Grant - RRG Direct	0	0	0	0	0	42,102	24,556	74,850
<b>Other property and services</b>								
Regional Traineeship Grant 2019 - Funding Rour	33,000	0	(16,555)	16,445	16,445	33,000	19,250	16,555
	<b>33,000</b>	<b>0</b>	<b>(16,555)</b>	<b>16,445</b>	<b>16,445</b>	<b>541,225</b>	<b>315,693</b>	<b>312,579</b>

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

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

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

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	52,551
360,333	210,189	3,636
196,000	114,331	0
<b>556,333</b>	<b>324,520</b>	<b>56,187</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 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	Amount	Amount	Closing Balance
	1 July 2019	Received	Paid	31 Jan 2020
	\$	\$	\$	\$
Landcare Receipts	8,608	0	0	8,608
Unclaimed Monies	280	0	0	280
WSRA Inc	590	0	0	590
Wongi	2,067	0	0	2,067
Bushfire Brigades	6,705	0	0	6,705
LGIS Bonus Scheme	21,553	0	0	21,553
Heritage Loan Scheme	1,733	0	0	1,733
Other Bonds	450	0	0	450
Police Licensing	150	0	0	150
Nomination Deposits	0	0	170	170
	<b>42,136</b>	<b>0</b>	<b>170</b>	<b>42,306</b>

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

**NOTE 14  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	320,806	70.88%	▲	
General purpose funding - other	(60,196)	(23.01%)	▼	
Law, order and public safety	20,697	101.75%	▲	
Community amenities	16,077	83.94%	▲	
Transport	(31,366)	(14.65%)	▼	
Economic services	(30,018)	(80.24%)	▼	
<b>Expenditure from operating activities</b>				
Governance	(80,453)	(60.45%)	▼	
Law, order and public safety	44,783	49.14%	▲	
Education and welfare	16,704	64.49%	▲	
Housing	(17,663)	(48.97%)	▼	
Community amenities	17,033	21.78%	▲	
Recreation and culture	(16,870)	(19.60%)	▼	
Transport	523,690	41.11%	▲	
Other property and services	(34,583)	(389.93%)	▼	
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(268,333)	(82.69%)	▼	
<b>Financing activities</b>				
Transfer to reserves	627,266	99.99%	▲	



**15.3.MONTHLY RATES REPORTS – FOR THE PERIOD ENDING – 31/01/2020**

<b>OUTSTANDING RATES</b>	<b>31/01/2020</b>
Description	Balance
Rates	\$ 63,755.90
Legal charges	\$ 871.60
Penalty charges	\$ 8,681.22
Other Charges	\$ -
Instalment admin Fee	\$ 99.73
Instalment interest	\$ 51.19
Fire breaks	\$ 1,619.00
ESL Penalty	\$ 519.92
<b>Sub total</b>	<b>\$ 75,598.56</b>
Rubbish removal	\$ 6,774.50
<b>Sub total</b>	<b>\$ 6,774.50</b>
ESL	\$ 5,032.37
<b>Sub total</b>	<b>\$ 5,032.37</b>
Rates paid in advance	-\$ 9,152.43
<b>Sub total</b>	<b>-\$ 9,152.43</b>
<b>Grand total</b>	<b>\$ 78,253.00</b>

**SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER**

CLIENT #	DETAILS	AMOUNT
504	Funding	\$15400.00
20384	Block Slashing fees	\$786.39
79	WANDRA Funding	\$22570.11
133	Standpipe Water	\$9.45
114	WANDRAA standpipe Water (currently been recouped through final claim submitted to main roads)	\$12757.85
21010	Standpipe Water Charges	\$371.00
47	Standpipe Water Charges	\$111.22
9	Block Slashing as per firebreak notice	\$172.90
57	Planning Fee	\$939.68
76	Standpipe Water	\$1.05
135	Block Slashing	\$350.00
90545	Standpipe Water Charges	\$2594.90
	Under and overs	\$0.00
	<b>Total</b>	<b>\$56064.55</b>

**TOTAL SUNDRY DEBTORS OUTSTANDING**

30 DAYS AND LESS	60 DAYS	90 DAYS OR GREATER	TOTAL
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\$0.00	\$1462.30	\$56064.55	\$57526.85
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**15.4.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 14/12/2019 – 13/02/2020**

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4498	13/12/2019	Hall Electrical & Data Services	Repair Air Con	1		88.00
INV 0000105505	12/2019	Hall Electrical & Data Services	Repair Air Con	1	88.00	
EFT4499	13/12/2019	Betta Roads	Polycom	1		1,254.00
INV 0000029415	11/2019	Betta Roads	Polycom	1	1,254.00	
EFT4500	13/12/2019	Alexander Galt & Co	Parts	1		9.50
INV 02-0982120	11/2019	Alexander Galt & Co	Parts	1	9.50	
EFT4501	13/12/2019	Lush Fire & Planning	Planning services	1		1,716.00
INV LFP475	02/12/2019	Lush Fire & Planning	Planning services	1	1,716.00	
EFT4502	13/12/2019	McLeods	Legal fees	1		442.10
INV 111371	01/12/2019	McLeods	Legal fees	1	442.10	
EFT4503	13/12/2019	Garden Retic Services	Retic repairs	1		600.00
INV 49	30/11/2019	Garden Retic Services	Retic repairs	1	600.00	
EFT4504	13/12/2019	QFH Multiparts	Pesticide	1		787.60
INV 135413	01/12/2019	QFH Multiparts	Pesticide	1	787.60	
EFT4505	13/12/2019	AM Bolts & Nuts	Parts	1		17.68
INV 0010943919	11/2019	AM Bolts & Nuts	Parts	1	17.68	
EFT4506	13/12/2019	Pumps Australia	Pump kit	1		572.00
INV 29952	06/11/2019	Pumps Australia	Pump kit	1	572.00	
EFT4507	13/12/2019	Turf Grass Solutions Australia	Fertiliser	1		2,216.50
INV 0000081601	12/2019	Turf Grass Solutions Australia	Fertiliser	1	2,216.50	
EFT4508	13/12/2019	Brenton Norrie	Gutter cleaning	1		1,312.50

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 155	10/12/2019	Brenton Norrie	Gutter cleaning	1	1,312.50	
EFT4509	13/12/2019	Knightline Computers	Parts	1		21.40
INV 0000626427/11/2019		Knightline Computers	Parts	1	21.40	
EFT4510	13/12/2019	WA Contract Ranger Services	Ranger service	1		841.50
INV 02424	30/11/2019	WA Contract Ranger Services	Ranger service	1	561.00	
INV 02470	12/12/2019	WA Contract Ranger Services	Ranger contract	1	280.50	
EFT4511	13/12/2019	Toll Transport	Freight	1		137.67
INV 0259-S38.17/11/2019		Toll Transport	Freight	1	94.66	
INV 0260-S38.24/11/2019		Toll Transport	Freight	1	10.78	
INV 0261-S38.01/12/2019		Toll Transport	Freight	1	32.23	
EFT4512	13/12/2019	Katanning Districts Carpet Care	Cleaning contract	1		262.50
INV 11	08/12/2019	Katanning Districts Carpet Care	Cleaning contract	1	262.50	
EFT4513	13/12/2019	FJ & SW Dawson	Retirement gift	1		388.00
INV 53	03/12/2019	FJ & SW Dawson	Retirement gift	1	388.00	
EFT4514	13/12/2019	RID Australia	Rid roll on	1		356.18
INV 806143	29/11/2019	RID Australia	Rid roll on	1	356.18	
EFT4515	13/12/2019	ATO	BAS Nov	1		7,869.00
INV 301119	30/11/2019	ATO	BAS Nov	1	7,869.00	
EFT4516	13/12/2019	Katanning Stock & Trading	Hardware	1		42.00
INV Z9438	04/12/2019	Katanning Stock & Trading	Hardware	1	35.00	
INV Z9353	10/12/2019	Katanning Stock & Trading	Hardware	1	7.00	
EFT4517	13/12/2019	Synergy	Street lighting 01 Nov - 02 Dec 2019	1		583.58

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 968 892	402/12/2019	Synergy	Street lighting 01 Nov - 02 Dec 2019	1	583.58	
EFT4518	13/12/2019	Blights Auto Electrics	Fire truck repair	1		440.50
INV 11856	05/11/2019	Blights Auto Electrics	Fire truck repair	1	440.50	
EFT4519	13/12/2019	Shire of Wagin	LG Convention	1		518.84
INV 8276	01/12/2019	Shire of Wagin	LG Convention	1	518.84	
EFT4520	13/12/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT11	11/12/2019	Staff Lotto	Payroll deductions		50.00	
EFT4521	13/12/2019	Katanning Glazing & Security	Glass	1		71.80
INV 16804	04/12/2019	Katanning Glazing & Security	Glass	1	71.80	
EFT4522	13/12/2019	Great Southern Fuel Supplies	Bulk Diesel	1		5,512.12
INV NOVEME30	30/11/2019	Great Southern Fuel Supplies	Fuel card	1	1,517.27	
INV 1700051502	1502/12/2019	Great Southern Fuel Supplies	Fuel	1	605.62	
INV D201151511	1511/12/2019	Great Southern Fuel Supplies	Bulk Diesel	1	3,389.23	
EFT4523	13/12/2019	Beaurepairs Wagin	Tyres	1		8,866.29
INV 6411036806	06/11/2019	Beaurepairs Wagin	Parts	1	3,824.94	
INV 6411068321	11/2019	Beaurepairs Wagin	Tyres	1	4,342.50	
INV 1004365722	11/2019	Beaurepairs Wagin	Tyres	1	407.00	
INV 6411081827	11/2019	Beaurepairs Wagin	Materials	1	291.85	
EFT4524	13/12/2019	Stewart & Heaton Clothing Co	Bushfire PPE	1		1,602.91
INV SIN-312501	01/12/2019	Stewart & Heaton Clothing Co	Bushfire PPE	1	1,602.91	
EFT4525	13/12/2019	Perth McIntosh & Son	Parts	1		310.10
INV 1516820	27/11/2019	Perth McIntosh & Son	Parts	1	310.10	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4526	13/12/2019	RCPA WA	Concrete pipes	1		9,108.00
INV 307196	19/11/2019	RCPA WA	Concrete pipes	1	9,108.00	
EFT4527	13/12/2019	Great Southern Toyota	Parts	1		231.82
INV PI33015422	22/11/2019	Great Southern Toyota	Parts	1	62.50	
INV PI33015528	28/11/2019	Great Southern Toyota	Parts	1	169.32	
EFT4528	13/12/2019	Grahams Small Motor Centre	Parts	1		32.00
INV 178	10/12/2019	Grahams Small Motor Centre	Parts	1	32.00	
EFT4529	13/12/2019	DFES	ESL 2nd Quarter	1		9,702.00
INV 150000	21/11/2019	DFES	ESL 2nd Quarter	1	9,702.00	
EFT4530	13/12/2019	Katanning Hardware	Hardware	1		2,182.43
INV 1010042316	16/11/2019	Katanning Hardware	Hardware	1	1,995.00	
INV 1010043118	16/11/2019	Katanning Hardware	Hardware	1	16.99	
INV 1020016720	16/11/2019	Katanning Hardware	Hardware	1	32.55	
INV 1020017926	16/11/2019	Katanning Hardware	Tools	1	87.94	
INV 1010047629	16/11/2019	Katanning Hardware	Primer	1	49.95	
EFT4531	13/12/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT11	11/12/2019	Staff Christmas Club	Payroll deductions		257.00	
EFT4532	13/12/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT11	11/12/2019	RSPCA WA	Payroll deductions		5.00	
EFT4533	13/12/2019	Alexander Brown Contractors	Slashing	1		1,540.00
INV IV00006201	12/2019	Alexander Brown Contractors	Slashing	1	1,540.00	
EFT4534	13/12/2019	E Fire & Safety	Extinguisher service	1		1,654.40

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INV 512523	19/11/2019	E Fire & Safety	Extinguisher service	1	579.70	
INV 513032	01/12/2019	E Fire & Safety	Extinguisher service	1	1,074.70	
EFT4535	13/12/2019	Ambrose Electrical Contracting	Replace faulty light fitting	1		49.50
INV 54	06/12/2019	Ambrose Electrical Contracting	Replace faulty light fitting	1	49.50	
EFT4536	13/12/2019	T-Quip	Parts	1		438.55
INV 88522#1201	12/2019	T-Quip	Parts	1	182.55	
INV 88762#5	02/12/2019	T-Quip	Parts		256.00	
EFT4537	13/12/2019	Officeworks	Stationary	1		234.26
INV 4545322920	11/2019	Officeworks	Stationary	1	234.26	
EFT4538	20/12/2019	Major Motors	Parts	1		81.17
INV 848776	16/12/2019	Major Motors	Parts	1	81.17	
EFT4539	20/12/2019	Moore Stephens	Financial audit	1		2,530.00
INV 315086	17/12/2019	Moore Stephens	Financial audit	1	2,530.00	
EFT4540	20/12/2019	Timothy James Brown	Refund Nomination	1		80.00
INV PO4863	01/12/2019	Timothy James Brown	Refund Nomination	2	80.00	
EFT4541	20/12/2019	Automotive Electrical & 4WD Accessories	Parts	1		251.38
INV 873776	01/12/2019	Automotive Electrical & 4WD Accessories	Parts	1	251.38	
EFT4542	20/12/2019	LGIS Risk Management	Training	1		495.00
INV 156-0198	19/12/2019	LGIS Risk Management	Training	1	495.00	
EFT4543	20/12/2019	The Woodanilling Tavern	Supplies	1		306.78
INV 17-12-2011	7/12/2019	The Woodanilling Tavern	Supplies	1	306.78	

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EFT4544	20/12/2019	Toll Transport	Freight	1		99.94
INV 0262-S38	08/12/2019	Toll Transport	Freight	1	21.45	
INV 0263-S38	15/12/2019	Toll Transport	Freight	1	78.49	
EFT4545	20/12/2019	Foodworks Wagin Co-op	Grocery items	1		54.61
INV 2143	12/12/2019	Foodworks Wagin Co-op	Grocery items	1	54.61	
EFT4546	20/12/2019	Stephen Jefferies	Refund Nomination	1		80.00
INV PO4864	01/12/2019	Stephen Jefferies	Refund Nomination	2	80.00	
EFT4547	20/12/2019	Motel Le Grande	Conference	1		360.50
INV 53127	06/12/2019	Motel Le Grande	Conference	1	360.50	
EFT4548	20/12/2019	Synergy	Electricity	1		2,946.42
INV 148 082	31/12/2019	Synergy	Electricity	1	610.20	
INV 508 988	913/12/2019	Synergy	Electricity	1	150.12	
INV 511 767	113/12/2019	Synergy	16 Oct - 13 Dec 2019	1	300.15	
INV 516 370	713/12/2019	Synergy	16 Oct - 13 Dec 2019	1	160.92	
INV 520 641	013/12/2019	Synergy	16 Oct - 13 Dec 2019	1	134.12	
INV 521 443	413/12/2019	Synergy	16 Oct - 13 Dec 2019	1	58.89	
INV 373 941	813/12/2019	Synergy	16 Oct - 13 Dec 2019	1	108.04	
INV 448 685	913/12/2019	Synergy	16 Oct - 13 Dec 2019	1	337.13	
INV 534 873	713/12/2019	Synergy	16 Oct - 13 Dec 2019	1	59.77	
INV 563 137	613/12/2019	Synergy	16 Oct - 13 Dec 2019	1	128.07	
INV 706 955	813/12/2019	Synergy	16 Oct - 13 Dec 2019	1	398.71	
INV 737 482	713/12/2019	Synergy	16 Oct - 13 Dec 2019	1	500.30	
EFT4549	20/12/2019	Staff Lotto	Payroll deductions	1		50.00



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUCT	18/12/2019	Staff Lotto	Payroll deductions		50.00	
EFT4550	20/12/2019	Peter Gordon Morrell	Refund Nomination	1		80.00
INV PO4862	01/12/2019	Peter Gordon Morrell	Refund Nomination	2	80.00	
EFT4551	20/12/2019	Winc	Stationary	1		40.42
INV 9028836601	12/2019	Winc	Stationary	1	32.22	
INV 9029012801	12/2019	Winc	Stationary	1	8.20	
EFT4552	20/12/2019	Blackwoods	Parts	1		415.24
INV PE8078U	02/12/2019	Blackwoods	Parts	1	203.24	
INV PE7498U	12/2019	Blackwoods	Parts	1	212.00	
EFT4553	20/12/2019	Katanning Hardware	Hardware	1		1,295.48
INV 1020019203	12/2019	Katanning Hardware	Hardware	1	68.93	
INV 1020020109	12/2019	Katanning Hardware	Hardware	1	45.96	
INV 1010052410	12/2019	Katanning Hardware	Hardware	1	7.90	
INV 1020020210	12/2019	Katanning Hardware	Tools	1	215.39	
INV 1010052911	12/2019	Katanning Hardware	Hardware	1	43.34	
INV 1050000411	12/2019	Katanning Hardware	Hardware	1	109.95	
INV 1010053011	12/2019	Katanning Hardware	Hardware	1	632.44	
INV 1010053712	12/2019	Katanning Hardware	Hardware	1	150.37	
INV 1020021317	12/2019	Katanning Hardware	Hardware	1	21.20	
EFT4554	20/12/2019	Albany Best Office Systems	Copier contract	1		460.87
INV 566177	16/12/2019	Albany Best Office Systems	Copier contract	1	460.87	
EFT4555	20/12/2019	Great Southern Waste Disposal	Rubbish removal	1		2,477.78
INV IV00001002	12/2019	Great Southern Waste Disposal	Rubbish removal	1	2,477.78	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4556	20/12/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT18/12/2019		Staff Christmas Club	Payroll deductions		257.00	
EFT4557	20/12/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT18/12/2019		RSPCA WA	Payroll deductions		5.00	
EFT4558	20/12/2019	Officeworks	Stationary	1		155.40
INV 4589156317/12/2019		Officeworks	Stationary	1	155.40	
EFT4559	09/01/2020	IT Vision Australia	IT Support	1		495.00
INV 32641	24/12/2019	IT Vision Australia	IT Support	1	495.00	
EFT4560	09/01/2020	LGIS Risk Management	RRC Program	1		2,321.00
INV 156-019820/12/2019		LGIS Risk Management	RRC Program	1	2,321.00	
EFT4561	09/01/2020	The Woodanilling Tavern	Refreshements	1		54.99
INV 20 DECE20/12/2019		The Woodanilling Tavern	Refreshements	1	54.99	
EFT4562	09/01/2020	SUSPENDED Sandra Williamson	Cleaning contract	1		577.50
INV 12	22/12/2019	SUSPENDED Sandra Williamson	Cleaning contract	1	577.50	
EFT4563	09/01/2020	Filters Plus WA	Parts	1		73.04
INV 105994-D12/12/2019		Filters Plus WA	Parts	1	73.04	
EFT4564	09/01/2020	Pumps Australia	Parts	1		46.20
INV 30429	09/12/2019	Pumps Australia	Parts	1	46.20	
EFT4565	09/01/2020	AFGRI Equipment	Spreader	1		2,299.80
INV 1894196	14/12/2019	AFGRI Equipment	Parts	1	276.27	
INV 1894196	14/12/2019	AFGRI Equipment	Exhaust Pipe	1	276.27	

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INV 1897103	31/12/2019	AFGRI Equipment	Spreader	1	1,747.26	
EFT4566	09/01/2020	Toll Transport	Freight	1		11.55
INV 0264-S3822	12/2019	Toll Transport	Freight	1	11.55	
EFT4567	09/01/2020	Unicorn Group Australia Pty Ltd	Parts	1		1,350.00
INV 111122	20/12/2019	Unicorn Group Australia Pty Ltd	Parts	1	1,350.00	
EFT4568	09/01/2020	Shire of Wagin	4WDL Executive Officer	1		132.00
INV 8317	17/12/2019	Shire of Wagin	4WDL Executive Officer	1	132.00	
EFT4569	09/01/2020	Staff Lotto	Payroll deductions	1		150.00
INV DEDUCT25	12/2019	Staff Lotto	Payroll deductions		50.00	
INV DEDUCT01	01/2020	Staff Lotto	Payroll deductions		50.00	
INV DEDUCT08	01/2020	Staff Lotto	Payroll deductions		50.00	
EFT4570	09/01/2020	Woodanilling CWA	Catering	1		750.00
INV DECEMB30	12/2019	Woodanilling CWA	Catering	1	750.00	
EFT4571	09/01/2020	Beaurepaires Wagin	Grader Tyres	1		3,831.15
INV 6411120516	12/2019	Beaurepaires Wagin	Parts	1	298.42	
INV 6411126818	12/2019	Beaurepaires Wagin	Parts	1	109.73	
INV 6411131719	12/2019	Beaurepaires Wagin	Grader Tyres	1	3,423.00	
EFT4572	09/01/2020	JR & A Hersey	Parts	1		953.10
INV 46855	17/12/2019	JR & A Hersey	Parts	1	720.34	
INV 46856	17/12/2019	JR & A Hersey	Parts	1	232.76	
EFT4573	09/01/2020	Lotex Filter Cleaning Service	Parts	1		114.46
INV 0000523930	12/2019	Lotex Filter Cleaning Service	Parts	1	114.46	

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EFT4574	09/01/2020	PCS	IT Support	1		85.00
INV 25224	31/12/2019	PCS	IT Support	1	85.00	
EFT4575	09/01/2020	Katanning McIntosh & Son	Repairs	1		396.25
INV 1507585	30/12/2019	Katanning McIntosh & Son	Repairs	1	396.25	
EFT4576	09/01/2020	Katanning Hardware	Hardware	1		89.00
INV 1010057920	12/2019	Katanning Hardware	Hardware	1	89.00	
EFT4577	09/01/2020	Staff Christmas Club	Payroll deductions	1		771.00
INV DEDUCT25	12/2019	Staff Christmas Club	Payroll deductions		257.00	
INV DEDUCT01	01/2020	Staff Christmas Club	Payroll deductions		257.00	
INV DEDUCT08	01/2020	Staff Christmas Club	Payroll deductions		257.00	
EFT4578	09/01/2020	RSPCA WA	Payroll deductions	1		15.00
INV DEDUCT25	12/2019	RSPCA WA	Payroll deductions		5.00	
INV DEDUCT01	01/2020	RSPCA WA	Payroll deductions		5.00	
INV DEDUCT08	01/2020	RSPCA WA	Payroll deductions		5.00	
EFT4579	09/01/2020	Katanning Sub Centre St John Ambulance	First Aid Kits	1		390.00
INV KT14531	13/12/2019	Katanning Sub Centre St John Ambulance	First Aid Kits	1	390.00	
EFT4580	09/01/2020	Wagin Window & Carpet Cleaning	Carpet & Window cleaning	1		1,384.90
INV 53	03/01/2020	Wagin Window & Carpet Cleaning	Carpet & Window cleaning	1	1,384.90	
EFT4581	09/01/2020	Ambrose Electrical Contracting	Electrical tagging	1		1,368.75
INV 56	07/01/2020	Ambrose Electrical Contracting	Electrical tagging	1	1,368.75	
EFT4582	09/01/2020	BARTCO	Freight from Qld	1		4,356.00
INV 15922	07/01/2020	BARTCO	Freight from Qld	1	4,356.00	

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EFT4583	17/01/2020	Katanning Pathwest	D & A testing	1		135.50
INV 1106035101/01/2020		Katanning Pathwest	D & A testing	1	135.50	
EFT4584	17/01/2020	Katanning Districts Carpet Care	Cleaning contract	1		525.00
INV 13	12/01/2020	Katanning Districts Carpet Care	Cleaning contract	1	525.00	
EFT4585	17/01/2020	Eaton Trophies	Engraving	1		39.60
INV P2418	15/01/2020	Eaton Trophies	Engraving	1	39.60	
EFT4586	17/01/2020	Katanning Stock & Trading	Hardware	1		8.75
INV 3011	08/01/2020	Katanning Stock & Trading	Hardware	1	8.75	
EFT4587	17/01/2020	Synergy	02 Dec 2019 - 02 Jan 2020	1		918.62
INV 2052841902/01/2020		Synergy	14 Oct 2019 - 02 Jan 2020	1	353.86	
INV 2008845002/01/2020		Synergy	02 Dec 2019 - 02 Jan 2020	1	564.76	
EFT4588	17/01/2020	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT15/01/2020		Staff Lotto	Payroll deductions		50.00	
EFT4589	17/01/2020	PCS	Software support	1		595.00
INV 25244	09/01/2020	PCS	Software support	1	595.00	
EFT4590	17/01/2020	Staff Christmas Club	Payroll deductions	1		307.00
INV DEDUCT15/01/2020		Staff Christmas Club	Payroll deductions		307.00	
EFT4591	17/01/2020	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT15/01/2020		RSPCA WA	Payroll deductions		5.00	
EFT4592	24/01/2020	Hugh Russel Thomson	Meeting Allowance	1		5,237.50
INV 22/01/20223/01/2020		Hugh Russel Thomson	Meeting Allowance	1	5,237.50	

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EFT4593	24/01/2020	Major Motors	Parts	1		49.34
INV 858512	16/01/2020	Major Motors	Parts	1	49.34	
EFT4594	24/01/2020	Alexander Galt & Co	Hardware	1		63.00
INV 02-10023	09/01/2020	Alexander Galt & Co	Hardware	1	63.00	
EFT4595	24/01/2020	Lush Fire & Planning	Planning services	1		1,930.50
INV LFP484	06/01/2020	Lush Fire & Planning	Planning services	1	1,930.50	
EFT4596	24/01/2020	Timothy James Brown	Meeting allowance	1		2,275.00
INV 22/01/20223	01/2020	Timothy James Brown	Meeting allowance	1	2,275.00	
EFT4597	24/01/2020	Morris William Trimming	Meeting allowance	1		2,275.00
INV 22/01/20223	01/2020	Morris William Trimming	Meeting allowance	1	2,275.00	
EFT4598	24/01/2020	Katanning Pathwest	Pathology	1		271.00
INV 1112462301	01/2020	Katanning Pathwest	Pathology	1	135.50	
INV 1112462301	01/2020	Katanning Pathwest	Pathology	1	135.50	
EFT4599	24/01/2020	Shire of Narrogin	Building Surveyor	1		786.25
INV 7840213506	01/2020	Shire of Narrogin	Building Surveyor	1	786.25	
EFT4600	24/01/2020	Dale Stuart Douglas	Meeting allowance	1		3,509.37
INV 22/01/20223	01/2020	Dale Stuart Douglas	Meeting allowance	1	3,509.37	
EFT4601	24/01/2020	Filters Plus WA	Parts	1		40.48
INV 0000107309	01/2020	Filters Plus WA	Parts	1	40.48	
EFT4602	24/01/2020	Wagin Jewellers & Giftware	Engraving	1		30.00
INV 9	24/01/2020	Wagin Jewellers & Giftware	Engraving	1	30.00	

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EFT4603	24/01/2020	Toll Transport	Freight	1		71.73
INV 0265-S38:12/01/2020		Toll Transport	Freight	1	18.10	
INV 0266-S38:19/01/2020		Toll Transport	Freight	1	53.63	
EFT4604	24/01/2020	Katanning South Regional TAFE	Training	1		233.62
INV I0010394 10/01/2020		Katanning South Regional TAFE	Training	1	195.00	
INV I0010403 10/01/2020		Katanning South Regional TAFE	Staff Training	1	38.62	
EFT4605	24/01/2020	Katanning Districts Carpet Care	Cleaning contract	1		367.50
INV 14	23/01/2020	Katanning Districts Carpet Care	Cleaning contract	1	367.50	
EFT4606	24/01/2020	Stephen Jefferies	Meeting attendance	1		875.00
INV 22/01/20224/01/2020		Stephen Jefferies	Meeting attendance	1	875.00	
EFT4607	24/01/2020	Shire of Wandering	LSLeave	1		2,375.49
INV 4831	01/01/2020	Shire of Wandering	LSLeave	1	2,375.49	
EFT4608	24/01/2020	Kojonup BMC Embroidery	CEO Shirt	1		39.00
INV 0000619116/01/2020		Kojonup BMC Embroidery	CEO Shirt	1	39.00	
EFT4609	24/01/2020	ATO	BAS Dec 2019	1		15,223.02
INV 311219	31/12/2019	ATO	BAS Dec 2019	1	15,223.02	
EFT4610	24/01/2020	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT22/01/2020		Staff Lotto	Payroll deductions		50.00	
EFT4611	24/01/2020	Edwards Motors	Vehicle	1		27,142.55
INV 13926	13/01/2020	Edwards Motors	Vehicle	1	26,780.00	
INV 63936K	14/01/2020	Edwards Motors	Parts	1	13.55	
INV 63986K	21/01/2020	Edwards Motors	Trimmer	1	349.00	

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EFT4612	24/01/2020	Peter Gordon Morrell	Meeting allowance	1		2,275.00
INV 22/01/2022	23/01/2020	Peter Gordon Morrell	Meeting allowance	1	2,275.00	
EFT4613	24/01/2020	Winc	Cleaning items	1		296.95
INV 90308325	13/01/2020	Winc	Cleaning items	1	296.95	
EFT4614	24/01/2020	Kowalds News & Glasshouse	Frames	1		12.01
INV 100000142	21/01/2020	Kowalds News & Glasshouse	Frames	1	12.01	
EFT4615	24/01/2020	PCS	Laptop	1		2,370.00
INV 25250	09/01/2020	PCS	Laptop	1	2,200.00	
INV 25264	16/01/2020	PCS	IT Support	1	170.00	
EFT4616	24/01/2020	Department of Mines, Industry Regulation & Safety	BSL return	1		56.65
INV 01/12/2010	10/01/2020	Department of Mines, Industry Regulation & Safety	BSL return	1	56.65	
EFT4617	24/01/2020	Katanning Hardware	Equipment	1		152.89
INV 102002390	7/01/2020	Katanning Hardware	Hardware	1	17.99	
INV 101006672	01/2020	Katanning Hardware	Key cut	1	5.00	
INV 105000062	1/01/2020	Katanning Hardware	Equipment	1	129.90	
EFT4618	24/01/2020	Albany Best Office Systems	IT Support	1		80.00
INV 566889	10/01/2020	Albany Best Office Systems	IT Support	1	80.00	
EFT4619	24/01/2020	Staff Christmas Club	Payroll deductions	1		307.00
INV DEDUCT22	22/01/2020	Staff Christmas Club	Payroll deductions		307.00	
EFT4620	24/01/2020	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT22	22/01/2020	RSPCA WA	Payroll deductions		5.00	
EFT4621	31/01/2020	Garden Retic Services	Reticulation repair	1		386.10



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INV 21	27/01/2020	Garden Retic Services	Reticulation repair	1	386.10	
EFT4622	31/01/2020	The Woodanilling Tavern	Repayment of rejected invoice	1		361.77
INV 20 DECEB	30/01/2020	The Woodanilling Tavern	Repayment of rejected invoice	1	54.99	
INV 13 DECEB	30/01/2020	The Woodanilling Tavern	Repayment of rejected invoice	1	306.78	
EFT4623	31/01/2020	QFH Multiparts	Parts	1		773.65
INV 137749	08/01/2020	QFH Multiparts	Chemical	1	198.00	
INV 137827	10/01/2020	QFH Multiparts	Suction hose	1	18.88	
INV 137859	13/01/2020	QFH Multiparts	Parts	1	261.49	
INV 138095	22/01/2020	QFH Multiparts	Parts	1	295.28	
EFT4624	31/01/2020	Battery World Osborne Park	Battery	1		19.95
INV IN60901601	16/01/2020	Battery World Osborne Park	Battery	1	19.95	
EFT4625	31/01/2020	Katanning Plumbing & Gas	RV Dump	1		268.40
INV 0004413	24/01/2020	Katanning Plumbing & Gas	RV Dump	1	268.40	
EFT4626	31/01/2020	AFGRI Equipment	Parts	1		30.71
INV 1893342	01/01/2020	AFGRI Equipment	Parts	1	30.71	
EFT4627	31/01/2020	WA Contract Ranger Services	Ranger services	1		654.50
INV 02516	26/01/2020	WA Contract Ranger Services	Ranger services	1	654.50	
EFT4628	31/01/2020	Toll Transport	Freight	1		90.86
INV 0267-S3826	26/01/2020	Toll Transport	Freight	1	90.86	
EFT4629	31/01/2020	RID Australia	Repayment of rejected inv 806143	1		356.18
INV 806143	30/01/2020	RID Australia	Repayment of rejected inv 806143	1	356.18	
EFT4630	31/01/2020	Katanning Stock & Trading	Meter box	1		154.45

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INV 30275	23/01/2020	Katanning Stock & Trading	Hardware	1	31.25	
INV 30334	29/01/2020	Katanning Stock & Trading	Meter box	1	108.00	
INV 30355	30/01/2020	Katanning Stock & Trading	Hardware	1	15.20	
EFT4631	31/01/2020	Blights Auto Electrics	Parts	1		23.50
INV 12112	02/01/2020	Blights Auto Electrics	Parts	1	23.50	
EFT4632	31/01/2020	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT29/01/2020		Staff Lotto	Payroll deductions		50.00	
EFT4633	31/01/2020	Great Southern Fuel Supplies	Bulk Fuel	1		1,512.53
INV D201334906/01/2020		Great Southern Fuel Supplies	Bulk Fuel	1	1,512.53	
EFT4634	31/01/2020	Edwards Motors	Equipment	1		349.00
INV 64001K 23/01/2020		Edwards Motors	Equipment	1	349.00	
EFT4635	31/01/2020	Beaurepaires Wagin	Parts	1		198.02
INV 6411199424/01/2020		Beaurepaires Wagin	Parts	1	168.02	
INV 6411206129/01/2020		Beaurepaires Wagin	Parts	1	30.00	
EFT4636	31/01/2020	Winc	Cleaning items	1		57.84
INV 9030901817/01/2020		Winc	Cleaning items	1	57.84	
EFT4637	31/01/2020	Blackwoods	Parts	1		152.00
INV PE3325U01/01/2020		Blackwoods	Parts	1	152.00	
EFT4638	31/01/2020	Katanning Hardware	Hardware	1		239.55
INV 1050000923/01/2020		Katanning Hardware	Hardware	1	69.80	
INV 1050000923/01/2020		Katanning Hardware	Hardware	1	12.00	
INV 1050001129/01/2020		Katanning Hardware	Hardware	1	31.40	

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INV 1050001	129/01/2020	Katanning Hardware	Hardware	1	68.45	
INV 1010070029	01/2020	Katanning Hardware	Gas	1	57.90	
EFT4639	31/01/2020	Staff Christmas Club	Payroll deductions	1		307.00
INV DEDUCT29	01/2020	Staff Christmas Club	Payroll deductions		307.00	
EFT4640	31/01/2020	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT29	01/2020	RSPCA WA	Payroll deductions		5.00	
15316	13/12/2019	BARTCO	Portable Traffic Signal	1		28,897.00
INV 15651	06/12/2019	BARTCO	Portable Traffic Signal	1	28,897.00	
15317	17/01/2020	Petty Cash Recoup	Petty Cash	1		204.60
INV PO4903	13/01/2020	Petty Cash Recoup	Petty Cash	1	204.60	
15318	24/01/2020	Metro Count	Battery Pack	1		88.00
INV INV0281	14/01/2020	Metro Count	Battery Pack	1	88.00	
DD2745.1	14/12/2019	Telstra	Admin line	1		419.94
INV 248 9015	25/11/2019	Telstra	Admin line	1	419.94	
DD2761.1	02/01/2020	Water Corporation	Water - Mens Shed	1		377.69
INV 90 07767	11/12/2019	Water Corporation	Water - admin	1	189.58	
INV 90 07767	11/12/2019	Water Corporation	Water	1	88.23	
INV 90 07767	11/12/2019	Water Corporation	Water - Oval	1	73.91	
INV 90 07767	11/12/2019	Water Corporation	Water - Centenary Park	1	18.18	
INV 90 19559	11/12/2019	Water Corporation	Water - Mens Shed	1	7.79	
DD2767.1	18/12/2019	WA Super	Payroll deductions	1		955.38
INV SUPER	18/12/2019	WA Super	Superannuation contributions	1	853.37	

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INV DEDUCT	18/12/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	18/12/2019	WA Super	Payroll deductions	1	76.00	
DD2767.2	18/12/2019	Australian Superannuation	Superannuation contributions	1		789.15
INV DEDUCT	18/12/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	18/12/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	18/12/2019	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	18/12/2019	Australian Superannuation	Superannuation contributions	1	649.25	
DD2767.3	18/12/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	18/12/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	18/12/2019	Hesta	Superannuation contributions	1	354.10	
DD2767.4	18/12/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		174.19
INV DEDUCT	18/12/2019	MLC Navigator Retirement Plan	Payroll deductions	1	70.97	
INV SUPER	18/12/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	103.22	
DD2767.5	18/12/2019	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	18/12/2019	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2767.6	18/12/2019	REST	Superannuation contributions	1		107.41
INV SUPER	18/12/2019	REST	Superannuation contributions	1	107.41	
DD2767.7	18/12/2019	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	18/12/2019	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2768.1	27/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1		644.38
INV 90 20899	11/12/2019	Water Corporation	Water	1	361.75	
INV 90 07767	11/12/2019	Water Corporation	Water	1	62.33	

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INV 90 20899	11/12/2019	Water Corporation	1 Nov - 31 Dec2019	1	44.06	
INV 90 20899	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	44.06	
INV 90 20899	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	44.06	
INV 90 20899	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	44.06	
INV 90 20899	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	44.06	
DD2768.2	30/12/2019	Telstra	Admin	1		270.59
INV 677 6951	15/12/2019	Telstra	Admin	1	270.59	
DD2768.3	07/01/2020	Water Corporation	21 Oct - 16 Dec 2019	1		9,665.81
INV 90 07809	17/12/2019	Water Corporation	21 Oct - 16 Dec 2019	1	1,414.31	
INV 90 07810	17/12/2019	Water Corporation	21 Oct - 16 Dec 2019	1	8,251.50	
DD2768.4	01/01/2020	Westnet	Monthly hosting	1		4.99
INV 1162367118	12/2019	Westnet	Monthly hosting	1	4.99	
DD2771.1	25/12/2019	WA Super	Payroll deductions	1		976.79
INV SUPER	25/12/2019	WA Super	Superannuation contributions	1	873.64	
INV DEDUCT	25/12/2019	WA Super	Payroll deductions	1	27.15	
INV DEDUCT	25/12/2019	WA Super	Payroll deductions	1	76.00	
DD2771.2	25/12/2019	Australian Superannuation	Superannuation contributions	1		889.58
INV DEDUCT	25/12/2019	Australian Superannuation	Payroll deductions	1	85.19	
INV DEDUCT	25/12/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	25/12/2019	Australian Superannuation	Payroll deductions	1	62.43	
INV SUPER	25/12/2019	Australian Superannuation	Superannuation contributions	1	731.96	
DD2771.3	25/12/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	25/12/2019	Hesta	Payroll deductions	1	76.00	

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INV SUPER	25/12/2019	Hesta	Superannuation contributions	1	354.10	
DD2771.4	25/12/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	25/12/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	25/12/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2771.5	25/12/2019	Colonial Select Personnel Super	Superannuation contributions	1		106.23
INV SUPER	25/12/2019	Colonial Select Personnel Super	Superannuation contributions	1	106.23	
DD2771.6	25/12/2019	REST	Superannuation contributions	1		130.36
INV SUPER	25/12/2019	REST	Superannuation contributions	1	130.36	
DD2771.7	25/12/2019	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	25/12/2019	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2773.1	01/01/2020	WA Super	Payroll deductions	1		963.73
INV SUPER	01/01/2020	WA Super	Superannuation contributions	1	860.58	
INV DEDUCT	01/01/2020	WA Super	Payroll deductions	1	27.15	
INV DEDUCT	01/01/2020	WA Super	Payroll deductions	1	76.00	
DD2773.2	01/01/2020	Australian Superannuation	Superannuation contributions	1		836.78
INV DEDUCT	01/01/2020	Australian Superannuation	Payroll deductions	1	79.72	
INV DEDUCT	01/01/2020	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	01/01/2020	Australian Superannuation	Payroll deductions	1	57.91	
INV SUPER	01/01/2020	Australian Superannuation	Superannuation contributions	1	689.15	
DD2773.3	01/01/2020	Hesta	Superannuation contributions	1		433.98
INV DEDUCT	01/01/2020	Hesta	Payroll deductions	1	76.00	
INV SUPER	01/01/2020	Hesta	Superannuation contributions	1	357.98	

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DD2773.4	01/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		190.47
INV DEDUCT01/01/2020	01/01/2020	MLC Navigator Retirement Plan	Payroll deductions	1	77.60	
INV SUPER	01/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	112.87	
DD2773.5	01/01/2020	Colonial Select Personnel Super	Superannuation contributions	1		98.01
INV SUPER	01/01/2020	Colonial Select Personnel Super	Superannuation contributions	1	98.01	
DD2773.6	01/01/2020	REST	Superannuation contributions	1		126.90
INV SUPER	01/01/2020	REST	Superannuation contributions	1	126.90	
DD2777.1	08/01/2020	WA Super	Payroll deductions	1		1,015.07
INV SUPER	08/01/2020	WA Super	Superannuation contributions	1	908.51	
INV DEDUCT08/01/2020	08/01/2020	WA Super	Payroll deductions	1	30.56	
INV DEDUCT08/01/2020	08/01/2020	WA Super	Payroll deductions	1	76.00	
DD2777.2	08/01/2020	Australian Superannuation	Superannuation contributions	1		864.90
INV DEDUCT08/01/2020	08/01/2020	Australian Superannuation	Payroll deductions	1	79.72	
INV DEDUCT08/01/2020	08/01/2020	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT08/01/2020	08/01/2020	Australian Superannuation	Payroll deductions	1	60.17	
INV SUPER	08/01/2020	Australian Superannuation	Superannuation contributions	1	715.01	
DD2777.3	08/01/2020	Hesta	Superannuation contributions	1		433.98
INV DEDUCT08/01/2020	08/01/2020	Hesta	Payroll deductions	1	76.00	
INV SUPER	08/01/2020	Hesta	Superannuation contributions	1	357.98	
DD2777.4	08/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		190.47
INV DEDUCT08/01/2020	08/01/2020	MLC Navigator Retirement Plan	Payroll deductions	1	77.60	
INV SUPER	08/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	112.87	

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DD2777.5	08/01/2020	Colonial Select Personnel Super	Superannuation contributions	1		102.12
INV SUPER	08/01/2020	Colonial Select Personnel Super	Superannuation contributions	1	102.12	
DD2777.6	08/01/2020	REST	Superannuation contributions	1		139.47
INV SUPER	08/01/2020	REST	Superannuation contributions	1	139.47	
DD2777.7	08/01/2020	CBUS Superannuation	Superannuation contributions	1		59.31
INV SUPER	08/01/2020	CBUS Superannuation	Superannuation contributions	1	59.31	
DD2778.1	13/01/2020	Telstra	Admin Line, Mobiles	1		375.69
INV 248 9015	25/12/2019	Telstra	Admin Line, Mobiles	1	375.69	
DD2778.2	10/01/2020	Telstra	Bushfire SMS	1		849.50
INV 248 9015	22/12/2019	Telstra	Bushfire SMS	1	849.50	
DD2778.3	01/01/2020	Westnet	Monthly hosting	1		4.99
INV 11623671	18/12/2019	Westnet	Monthly hosting	1	4.99	
DD2778.4	10/01/2020	NAB - Credit Card	Adobe subs	1		49.98
INV ADB066331	12/2019	NAB - Credit Card	Adobe subs	1	49.98	
DD2784.1	02/01/2020	NAB - Credit Card	Card fee	1		474.44
INV 7431319909	12/2019	NAB - Credit Card	Adobe Subs	1	21.99	
INV 0315146511	12/2019	NAB - Credit Card	WO.022 Registration	1	443.45	
INV 7455704927	12/2019	NAB - Credit Card	Card fee	1	9.00	
DD2788.1	15/01/2020	WA Super	Payroll deductions	1		981.25
INV SUPER	15/01/2020	WA Super	Superannuation contributions	1	876.96	
INV DEDUCT	15/01/2020	WA Super	Payroll deductions	1	28.29	
INV DEDUCT	15/01/2020	WA Super	Payroll deductions	1	76.00	



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2788.2	15/01/2020	Australian Superannuation	Superannuation contributions	1		782.14
INV DEDUCT	15/01/2020	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	15/01/2020	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	15/01/2020	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	15/01/2020	Australian Superannuation	Superannuation contributions	1	642.24	
DD2788.3	15/01/2020	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	15/01/2020	Hesta	Payroll deductions	1	76.00	
INV SUPER	15/01/2020	Hesta	Superannuation contributions	1	354.10	
DD2788.4	15/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	15/01/2020	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	15/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2788.5	15/01/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	15/01/2020	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2788.6	15/01/2020	REST	Superannuation contributions	1		123.44
INV SUPER	15/01/2020	REST	Superannuation contributions	1	123.44	
DD2788.7	15/01/2020	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	15/01/2020	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2792.1	20/12/2019	SkyMesh	Internet Contract	1		125.00
INV 4251506	20/12/2019	SkyMesh	Internet Contract	1	125.00	
DD2795.1	27/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1		700.38
INV 90 07767	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	73.29	
INV 90 07767	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	97.04	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 90 07767	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	237.09	
INV 90 21731	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	114.40	
INV 90 21731	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	81.52	
INV 90 21731	11/12/2019	Water Corporation	1 Nov - 31 Dec 2019	1	97.04	
DD2797.1	27/12/2019	Water Corporation	Cancel Invoice entered twice	1		-44.06
INV 90 20899	11/12/2019	Water Corporation	Cancel Invoice entered twice	1	-44.06	
DD2800.1	22/01/2020	ClickSuper	Transaction fee	1		7.81
INV DD1912031	12/2019	ClickSuper	Transaction fee	1	7.81	
DD2804.1	22/01/2020	WA Super	Payroll deductions	1		946.80
INV SUPER	22/01/2020	WA Super	Superannuation contributions	1	844.79	
INV DEDUCT	22/01/2020	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	22/01/2020	WA Super	Payroll deductions	1	76.00	
DD2804.2	22/01/2020	Australian Superannuation	Superannuation contributions	1		753.97
INV DEDUCT	22/01/2020	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	22/01/2020	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	22/01/2020	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	22/01/2020	Australian Superannuation	Superannuation contributions	1	614.07	
DD2804.3	22/01/2020	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	22/01/2020	Hesta	Payroll deductions	1	76.00	
INV SUPER	22/01/2020	Hesta	Superannuation contributions	1	354.10	
DD2804.4	22/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		198.46
INV DEDUCT	22/01/2020	MLC Navigator Retirement Plan	Payroll deductions	1	80.85	
INV SUPER	22/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	117.61	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2804.5	22/01/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	22/01/2020	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2804.6	22/01/2020	REST	Superannuation contributions	1		123.44
INV SUPER	22/01/2020	REST	Superannuation contributions	1	123.44	
DD2804.7	22/01/2020	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	22/01/2020	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2809.1	01/02/2020	Westnet	Monthly hosting	1		4.99
INV 1169417218/01/2020		Westnet	Monthly hosting	1	4.99	
DD2809.2	30/01/2020	Telstra	11 Jan - 10 Feb 2020	1		240.26
INV 677 6951 15/01/2020		Telstra	11 Jan - 10 Feb 2020	1	240.26	
DD2814.1	29/01/2020	WA Super	Payroll deductions	1		946.80
INV SUPER	29/01/2020	WA Super	Superannuation contributions	1	844.79	
INV DEDUCT29/01/2020		WA Super	Payroll deductions	1	26.01	
INV DEDUCT29/01/2020		WA Super	Payroll deductions	1	76.00	
DD2814.2	29/01/2020	Australian Superannuation	Superannuation contributions	1		753.97
INV DEDUCT29/01/2020		Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT29/01/2020		Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT29/01/2020		Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	29/01/2020	Australian Superannuation	Superannuation contributions	1	614.07	
DD2814.3	29/01/2020	Hesta	Superannuation contributions	1		430.10
INV DEDUCT29/01/2020		Hesta	Payroll deductions	1	76.00	
INV SUPER	29/01/2020	Hesta	Superannuation contributions	1	354.10	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2814.4	29/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		206.43
INV DEDUCT	29/01/2020	MLC Navigator Retirement Plan	Payroll deductions	1	84.10	
INV SUPER	29/01/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	122.33	
DD2814.5	29/01/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	29/01/2020	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2814.6	29/01/2020	REST	Superannuation contributions	1		123.44
INV SUPER	29/01/2020	REST	Superannuation contributions	1	123.44	
DD2814.7	29/01/2020	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	29/01/2020	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2816.1	20/01/2020	SkyMesh	20 Jan - 19 Feb 2020	1		125.00
INV 4292081	20/01/2020	SkyMesh	20 Jan - 19 Feb 2020	1	125.00	
DD2816.3	10/02/2020	Telstra	22 Jan - 21 Feb 2020	1		228.00
INV 248 9015	22/01/2020	Telstra	22 Jan - 21 Feb 2020	1	228.00	
DD2822.1	01/01/2020	Westnet	Invoice paid twice	1		-4.99
INV 1162367101	01/01/2020	Westnet	Invoice paid twice	1	-4.99	
DD2825.1	05/02/2020	WA Super	Payroll deductions	1		946.80
INV SUPER	05/02/2020	WA Super	Superannuation contributions	1	844.79	
INV DEDUCT	05/02/2020	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	05/02/2020	WA Super	Payroll deductions	1	76.00	
DD2825.2	05/02/2020	Australian Superannuation	Superannuation contributions	1		753.97
INV DEDUCT	05/02/2020	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	05/02/2020	Australian Superannuation	Payroll deductions	1	10.00	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUCT	05/02/2020	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	05/02/2020	Australian Superannuation	Superannuation contributions	1	614.07	
DD2825.3	05/02/2020	Hesta	Superannuation contributions	1		433.98
INV DEDUCT	05/02/2020	Hesta	Payroll deductions	1	76.00	
INV SUPER	05/02/2020	Hesta	Superannuation contributions	1	357.98	
DD2825.4	05/02/2020	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	05/02/2020	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	05/02/2020	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2825.5	05/02/2020	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	05/02/2020	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2825.6	05/02/2020	REST	Superannuation contributions	1		134.13
INV SUPER	05/02/2020	REST	Superannuation contributions	1	134.13	

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
1	Municipal Bank	238,659.22
<b>TOTAL</b>		<b>238,659.22</b>

## **16. CLOSURE OF MEETING**

Meeting Closed at 12.00pm

The President thanked Councillors for their attendance and for the flexibility in scheduling to coincide with the visit from the Great Southern Development Commission Board at 12.15pm.

**SHIRE OF WOODANILLING**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**COMMUNITY VISION**

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:  
3316 Robinson Road  
Woodanilling WA 6316

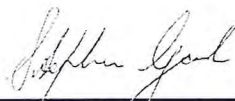
**SHIRE OF WOODANILLING  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Woodanilling for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Woodanilling at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the    17th                      day of    December                      2019



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Chief Executive Officer

Stephen Gash

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Name of Chief Executive Officer



SHIRE OF WOODANILLING  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Rates	19(a)	736,579	745,915	687,398
Operating grants, subsidies and contributions	2(a)	1,739,993	2,701,435	2,577,200
Fees and charges	2(a)	402,368	350,235	325,219
Interest earnings	2(a)	13,017	17,400	13,251
Other revenue	2(a)	(227)	600	(156)
		<b>2,891,730</b>	<b>3,815,585</b>	<b>3,602,912</b>
<b>Expenses</b>				
Employee costs		(1,090,662)	(1,071,875)	(1,011,154)
Materials and contracts		(1,475,690)	(2,720,270)	(1,803,839)
Utility charges		(83,977)	(41,175)	(82,128)
Depreciation on non-current assets	10(b)	(838,898)	(972,390)	(803,333)
Insurance expenses		(75,875)	(69,335)	(75,767)
Other expenditure		(311,879)	(148,975)	(251,692)
		<b>(3,876,981)</b>	<b>(5,024,020)</b>	<b>(4,027,913)</b>
		<b>(985,251)</b>	<b>(1,208,435)</b>	<b>(425,001)</b>
<b>Non-operating grants, subsidies and contributions</b>				
Non-operating grants, subsidies and contributions	2(a)	75,200	259,200	659,132
Profit on asset disposals	10(a)	5,091	0	0
(Loss) on asset disposals	10(a)	(11,384)	0	(6,323)
		<b>68,907</b>	<b>259,200</b>	<b>652,809</b>
<b>Net result for the period</b>		<b>(916,344)</b>	<b>(949,235)</b>	<b>227,808</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	4,901,300
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>4,901,300</b>
<b>Total comprehensive income for the period</b>		<b>(916,344)</b>	<b>(949,235)</b>	<b>5,129,108</b>

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



SHIRE OF WOODANILLING  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>	2(a)			
Governance		153	11,700	9,311
General purpose funding		1,587,904	1,163,830	1,519,630
Law, order, public safety		71,989	231,175	151,503
Health		420	725	470
Education and welfare		64,079	91,920	95,204
Housing		6,858	30,340	15,107
Community amenities		30,824	32,850	31,068
Recreation and culture		2,079	1,100	1,233
Transport		1,011,233	2,185,445	1,708,976
Economic services		47,192	22,500	35,907
Other property and services		68,999	44,000	34,503
		<b>2,891,730</b>	<b>3,815,585</b>	<b>3,602,912</b>
<b>Expenses</b>	2(b)			
Governance		(360,744)	(208,225)	(180,995)
General purpose funding		(25,352)	(19,700)	(16,744)
Law, order, public safety		(185,401)	(324,315)	(240,636)
Health		(36,526)	(37,900)	(39,358)
Education and welfare		(41,645)	(43,180)	(51,055)
Housing		(72,885)	(93,875)	(43,440)
Community amenities		(128,880)	(137,985)	(121,375)
Recreation and culture		(200,260)	(141,850)	(215,930)
Transport		(2,702,410)	(3,930,590)	(3,020,161)
Economic services		(62,555)	(44,200)	(79,046)
Other property and services		(60,323)	(42,200)	(19,173)
		<b>(3,876,981)</b>	<b>(5,024,020)</b>	<b>(4,027,913)</b>
		<b>(985,251)</b>	<b>(1,208,435)</b>	<b>(425,001)</b>
Non-operating grants, subsidies and contributions	2(a)	75,200	259,200	659,132
Profit on disposal of assets	10(a)	5,091	0	0
(Loss) on disposal of assets	10(a)	(11,384)	0	(6,323)
		<b>68,907</b>	<b>259,200</b>	<b>652,809</b>
<b>Net result for the period</b>		<b>(916,344)</b>	<b>(949,235)</b>	<b>227,808</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	4,901,300
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>4,901,300</b>
<b>Total comprehensive income for the period</b>		<b>(916,344)</b>	<b>(949,235)</b>	<b>5,129,108</b>

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





SHIRE OF WOODANILLING  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,151,176	1,065,643
Trade receivables	5	113,606	933,827
Inventories	6	18,904	16,210
<b>TOTAL CURRENT ASSETS</b>		<b>1,283,686</b>	<b>2,015,680</b>
<b>NON-CURRENT ASSETS</b>			
Financial assets at fair value through profit and loss	7(b)	31,026	0
Financial assets previously classified as loans and receivables	7(b)	0	31,026
Property, plant and equipment	8	7,133,168	7,310,357
Infrastructure	9	24,470,803	24,617,839
<b>TOTAL NON-CURRENT ASSETS</b>		<b>31,634,997</b>	<b>31,959,222</b>
<b>TOTAL ASSETS</b>		<b>32,918,683</b>	<b>33,974,902</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	218,467	357,199
Employee related provisions	14	142,049	141,627
<b>TOTAL CURRENT LIABILITIES</b>		<b>360,516</b>	<b>498,826</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions	14	58,397	59,962
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>58,397</b>	<b>59,962</b>
<b>TOTAL LIABILITIES</b>		<b>418,913</b>	<b>558,788</b>
<b>NET ASSETS</b>		<b>32,499,770</b>	<b>33,416,114</b>
<b>EQUITY</b>			
Retained surplus		12,855,109	14,175,484
Reserves - cash backed	4	628,198	224,167
Revaluation surplus	11	19,016,463	19,016,463
<b>TOTAL EQUITY</b>		<b>32,499,770</b>	<b>33,416,114</b>

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



SHIRE OF WOODANILLING  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

		RETAINED	RESERVES CASH	REVALUATION	TOTAL
	NOTE	SURPLUS	BACKED	SURPLUS	EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2017		13,368,538	803,305	14,115,163	28,287,006
Comprehensive income					
Net result for the period		227,808	0	0	227,808
Other comprehensive income	11	0	0	4,901,300	4,901,300
Total comprehensive income		227,808	0	4,901,300	5,129,108
Transfers from/(to) reserves		579,138	(579,138)	0	0
Balance as at 30 June 2018		14,175,484	224,167	19,016,463	33,416,114
Comprehensive income					
Net result for the period		(916,344)	0	0	(916,344)
Total comprehensive income		(916,344)	0	0	(916,344)
Transfers from/(to) reserves		(404,031)	404,031	0	0
Balance as at 30 June 2019		12,855,109	628,198	19,016,463	32,499,770

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



SHIRE OF WOODANILLING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		725,224	745,915	696,453
Operating grants, subsidies and contributions		2,571,569	3,287,470	1,800,281
Fees and charges		402,368	350,235	325,219
Interest received		13,017	17,400	13,251
Goods and services tax received		206,898	0	167,340
Other revenue		(227)	600	(156)
		<u>3,918,849</u>	<u>4,401,620</u>	<u>3,002,388</u>
<b>Payments</b>				
Employee costs		(1,092,290)	(1,071,875)	(990,113)
Materials and contracts		(1,659,067)	(2,720,270)	(1,541,361)
Utility charges		(83,977)	(41,175)	(82,128)
Insurance paid		(75,875)	(69,335)	(75,767)
Goods and services tax paid		(206,898)	0	(179,305)
Other expenditure		(269,443)	(148,975)	(251,692)
		<u>(3,387,550)</u>	<u>(4,051,630)</u>	<u>(3,120,366)</u>
<b>Net cash provided by (used in) operating activities</b>	15	<u>531,299</u>	<u>349,990</u>	<u>(117,978)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Payments for purchase of</b>				
property, plant & equipment		(305,831)	(311,835)	(62,300)
Payments for construction of infrastructure		(251,726)	(328,622)	(990,794)
Payments for financial assets at fair value through profit and loss		(31,026)	0	0
<b>Non-operating grants, subsidies and contributions</b>				
		75,200	259,200	659,132
Proceeds from sale of property, plant & equipment		36,591	39,370	11,818
Proceeds on disposal of financial assets at fair value through profit and loss		31,026	0	0
<b>Net cash provided by (used in) investment activities</b>		<u>(445,766)</u>	<u>(341,887)</u>	<u>(382,144)</u>
<b>Net increase (decrease) in cash held</b>		<u>85,533</u>	<u>8,103</u>	<u>(500,122)</u>
Cash at beginning of year		1,065,643	1,063,663	1,565,765
Cash and cash equivalents at the end of the year	15	<u>1,151,176</u>	<u>1,071,766</u>	<u>1,065,643</u>

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



SHIRE OF WOODANILLING  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	20 (b)	1,292,687	1,227,678	679,515
		1,292,687	1,227,678	679,515
Revenue from operating activities (excluding rates)				
Governance		153	11,700	9,311
General purpose funding		851,325	417,915	833,582
Law, order, public safety		71,989	231,175	151,503
Health		420	725	470
Education and welfare		64,079	91,920	95,204
Housing		6,858	30,340	15,107
Community amenities		30,824	32,850	31,068
Recreation and culture		2,079	1,100	1,233
Transport		1,016,324	2,185,445	1,708,976
Economic services		47,192	22,500	35,907
Other property and services		68,999	44,000	34,503
		2,160,242	3,069,670	2,916,864
Expenditure from operating activities				
Governance		(360,744)	(208,225)	(180,995)
General purpose funding		(25,352)	(19,700)	(16,744)
Law, order, public safety		(185,401)	(324,315)	(240,636)
Health		(36,526)	(37,900)	(39,358)
Education and welfare		(41,645)	(43,180)	(51,055)
Housing		(72,885)	(93,875)	(43,440)
Community amenities		(128,880)	(137,985)	(121,375)
Recreation and culture		(200,260)	(141,850)	(215,930)
Transport		(2,713,794)	(3,930,590)	(3,026,484)
Economic services		(62,555)	(44,200)	(79,046)
Other property and services		(60,323)	(42,200)	(19,173)
		(3,888,365)	(5,024,020)	(4,034,236)
Non-cash amounts excluded from operating activities	20(a)	843,626	972,390	847,502
<b>Amount attributable to operating activities</b>		<b>408,190</b>	<b>245,718</b>	<b>409,645</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		75,200	259,200	659,132
Proceeds from disposal of assets	10(a)	36,591	39,370	11,818
Purchase of property, plant and equipment	8(a)	(305,831)	(311,835)	(62,300)
Purchase and construction of infrastructure	9(a)	(251,726)	(328,622)	(990,794)
<b>Amount attributable to investing activities</b>		<b>(445,766)</b>	<b>(341,887)</b>	<b>(382,144)</b>
<b>FINANCING ACTIVITIES</b>				
Transfers to reserves (restricted assets)	4	(924,031)	(806,738)	(216,730)
Transfers from reserves (restricted assets)	4	520,000	107,800	795,868
<b>Amount attributable to financing activities</b>		<b>(404,031)</b>	<b>(698,938)</b>	<b>579,138</b>
<b>Surplus/(deficit) before imposition of general rates</b>		<b>(441,607)</b>	<b>(795,107)</b>	<b>606,639</b>
<b>Total amount raised from general rates</b>	19	<b>736,579</b>	<b>745,915</b>	<b>686,048</b>
<b>Surplus/(deficit) after imposition of general rates</b>	20(b)	<b>294,972</b>	<b>(49,192)</b>	<b>1,292,687</b>

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



## 1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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.

### 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 appears at Note 22 to these financial statements.

## 2. REVENUE AND EXPENSES

### (a) Revenue

#### Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	181	7,500	5,755
General purpose funding	835,723	398,615	817,502
Law, order, public safety	66,216	226,375	146,356
Education and welfare	9,330	42,000	42,289
Housing	808	2,500	2,627
Transport	768,003	1,997,945	1,529,615
Economic services	0	1,000	
Other property and services	59,732	25,500	33,056
	<b>1,739,993</b>	<b>2,701,435</b>	<b>2,577,200</b>
<b>Non-operating grants, subsidies and contributions</b>			
Education and welfare	0	0	6,706
Recreation and culture	0	52,550	42,400
Transport	75,200	206,650	610,026
	<b>75,200</b>	<b>259,200</b>	<b>659,132</b>
<b>Total grants, subsidies and contributions</b>	<b>1,815,193</b>	<b>2,960,635</b>	<b>3,236,332</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

##### Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 18. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.



## 2. REVENUE AND EXPENSES (Continued)

### (a) Revenue (Continued)

#### Significant revenue

Amount of reimbursement for flood damage received

#### Other revenue

Other

#### Fees and Charges

Governance

General purpose funding

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

#### Interest earnings

Reserve accounts interest

Rates instalment and penalty interest (refer Note 19(c))

Other interest earnings

#### SIGNIFICANT ACCOUNTING POLICIES

##### Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Significant revenue			
Amount of reimbursement for flood damage received	709,940	0	1,488,672
Other revenue			
Other	(227)	0	(156)
	(227)	0	(156)
Fees and Charges			
Governance	31	4,200	3,780
General purpose funding	1,940	1,300	910
Law, order, public safety	6,586	4,800	5,448
Health	420	725	470
Education and welfare	54,749	49,920	52,916
Housing	6,050	27,840	12,480
Community amenities	30,825	32,850	31,068
Recreation and culture	2,079	1,100	1,233
Transport	243,230	187,500	179,562
Economic services	47,191	21,500	35,907
Other property and services	9,267	18,500	1,445
	402,368	350,235	325,219
Interest earnings			
Reserve accounts interest	8,029	9,000	8,630
Rates instalment and penalty interest (refer Note 19(c))	3,933	7,900	3,857
Other interest earnings	1,055	500	764
	13,017	17,400	13,251

##### Interest earnings (Continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes

### (b) Expenses

#### Significant expense

Expenditure on flood damage re-instatement

#### Auditors remuneration

- Audit of the Annual Financial Report

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Significant expense			
Expenditure on flood damage re-instatement	862,707	0	1,636,270
Auditors remuneration			
- Audit of the Annual Financial Report	29,414	28,000	18,356
	29,414	28,000	18,356

### 3. CASH AND CASH EQUIVALENTS

	NOTE	2019	2018
		\$	\$
Cash at bank and on hand		1,151,176	1,065,643
Term deposits		0	0
		1,151,176	1,065,643
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		401,142	806,120
- Restricted cash and cash equivalents		750,034	259,523
		1,151,176	1,065,643
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Plant replacement reserve	4	448,377	160,000
Building reserve	4	42,036	15,000
Affordable housing reserve	4	102,174	36,460
Office equipment reserve	4	14,012	5,000
Road construction reserve	4	21,599	7,707
		628,198	224,167
<b>Other restricted cash and cash equivalents</b>			
Unspent grants/contributions	18	79,400	35,356
Bonds and deposits held	22	42,436	0
<b>Total restricted cash and cash equivalents</b>		750,034	259,523

#### SIGNIFICANT ACCOUNTING POLICIES

##### Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

##### Cash and cash equivalents (Continued)

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 financial position.



## SHIRE OF WOODANILLING

#### 4. RESERVES - CASH BACKED

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(b) Unspent grants reserve	1/07/2018	To be used to record unexpended tied grants.
(e) Plant replacement reserve	As per Plant Replacement Program	To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program
(f). Building reserve	As per Building Plan	To be used to meet requirements for providing new buildings for Council purposes, other than affordable housing or recreation
(g) Affordable housing reserve	As per Building Plan	To be used to meet requirements for affordable housing, either new or major upgrades into the future
(i) Office equipment reserve	As required	To be used for the purchase of office equipment and future computer upgrades
(j) Recreation reserve	As required	To be used to fund capital improvements at recreational facilities, including sporting facilities or halls
(k) Road construction reserve	As required	To be used to fund road construction projects within the Woodanilling Shire, or to levy additional funding

## 5. TRADE RECEIVABLES

### Current

Rates receivable	
Sundry receivables	
Accrued income/payments in advance	

2019	2018
\$	\$
52,210	40,855
60,346	879,957
1,050	13,015
113,606	933,827

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.



## 6. INVENTORIES

### Current

Fuel and materials

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Inventories expensed during the year

Additions to inventory

Carrying amount at 30 June

	2019	2018
	\$	\$
	18,904	16,210
	18,904	16,210
	16,210	15,887
	(93,004)	(113,981)
	95,698	114,304
	18,904	16,210

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

#### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

#### Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

## 7. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
(b) Non-current assets		
Financial assets at fair value through profit and loss	31,026	0
Financial assets previously classified as loans and receivables	0	31,026
	<u>31,026</u>	<u>31,026</u>
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	30,934	0
BKW Co-op Shares	92	0
	<u>31,026</u>	<u>0</u>
Financial assets previously classified as loans and receivables		
Units in Local Government House Trust	0	30,934
BKW Co-op Shares	0	92
	<u>0</u>	<u>31,026</u>

Changes in the fair value of Units in Local Government House recognised as non-current financial assets at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these Statements

### SIGNIFICANT ACCOUNTING POLICIES

#### Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 23 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.



## 8. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	498,000	25,000	523,000	5,392,823	5,915,823	43,270	1,688,429	7,647,522
Additions	0	0	0	10,416	10,416	11,590	40,294	62,300
(Disposals)	0	0	0	0	0	0	(18,141)	(18,141)
Depreciation (expense)	0	0	0	(108,153)	(108,153)	(13,296)	(259,875)	(381,324)
Carrying amount at 30 June 2018	498,000	25,000	523,000	5,295,086	5,818,086	41,564	1,450,707	7,310,357
Comprises:								
Gross carrying amount at 30 June 2018	498,000	25,000	523,000	5,433,644	5,956,644	124,208	3,072,679	9,153,531
Accumulated depreciation at 30 June 2018	0	0	0	(138,558)	(138,558)	(82,644)	(1,621,972)	(1,843,174)
Carrying amount at 30 June 2018	498,000	25,000	523,000	5,295,086	5,818,086	41,564	1,450,707	7,310,357
Additions	0	0	0	72,622	72,622	47,400	185,809	305,831
(Disposals)	0	0	0	0	0	(580)	(42,304)	(42,884)
Depreciation (expense)	0	0	0	(108,361)	(108,361)	(14,900)	(316,875)	(440,136)
Carrying amount at 30 June 2019	498,000	25,000	523,000	5,259,347	5,782,347	73,484	1,277,337	7,133,168
Comprises:								
Gross carrying amount at 30 June 2019	498,000	25,000	523,000	5,506,266	6,029,266	166,932	3,136,784	9,332,982
Accumulated depreciation at 30 June 2019	0	0	0	(246,919)	(246,919)	(93,448)	(1,859,447)	(2,199,814)
Carrying amount at 30 June 2019	498,000	25,000	523,000	5,259,347	5,782,347	73,484	1,277,337	7,133,168

## 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per hectare/market borrowing rate
Land - vested in and under the control of Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition, residual values and remaining useful life assessments
Buildings	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per square metre/market borrowing rate
Buildings - specialised	3	Improvements to buildings valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to buildings using constructions costs and current condition, residual values and remaining useful life assessments
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition, residual values and remaining useful life assessments
Plant and equipment	2	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2016	Price per item

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.



## 9. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure roads	Other infrastructure footpaths.	Other infrastructure bridges and drainage	Other infrastructure parks and ovals	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2017	15,526,219	26,637	3,507,755	87,143	19,147,754
Additions	990,794	0	0	0	990,794
Revaluation increments / (decrements) transferred to revaluation surplus	2,637,101	103,307	2,160,892	0	4,901,300
Depreciation (expense)	(333,601)	(9,226)	(76,749)	(2,433)	(422,009)
Carrying amount at 30 June 2018	18,820,513	120,718	5,591,898	84,710	24,617,839
Comprises:					
Gross carrying amount at 30 June 2018	21,359,772	184,525	7,004,042	355,625	28,903,964
Accumulated depreciation at 30 June 2018	(2,539,259)	(63,807)	(1,412,144)	(270,915)	(4,286,125)
Carrying amount at 30 June 2018	18,820,513	120,718	5,591,898	84,710	24,617,839
Additions	251,726	0	0	0	251,726
Depreciation (expense)	(306,170)	(9,227)	(80,932)	(2,433)	(398,762)
Carrying amount at 30 June 2019	18,766,069	111,491	5,510,966	82,277	24,470,803
Comprises:					
Gross carrying amount at 30 June 2019	21,611,498	184,525	7,004,042	355,625	29,155,690
Accumulated depreciation at 30 June 2019	(2,845,429)	(73,034)	(1,493,076)	(273,348)	(4,684,887)
Carrying amount at 30 June 2019	18,766,069	111,491	5,510,966	82,277	24,470,803

## 9. INFRASTRUCTURE (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure roads	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure bridges and drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Construction costs and current condition, residual values and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.



## 10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

#### Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF WOODANILLING  
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10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	580	0	0	(580)	0	0	0	0	0	0	0	0
Plant and equipment	42,304	36,591	5,091	(10,804)	39,370	39,370	0	0	18,141	11,818	0	(6,323)
	42,884	36,591	5,091	(11,384)	39,370	39,370	0	0	18,141	11,818	0	(6,323)

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Health	1,270	0	0	(1,270)
Transport	41,034	36,591	5,091	(9,534)
	42,304	36,591	5,091	(10,804)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Plant and Equipment				
Health				
Fogger	1,270	0	0	(1,270)
Health Total	1,270	0	0	(1,270)
Transport				
Volvo	41,034	31,500	0	(9,534)
Trenchless	0	5,000	5,000	0
2nd Hand Compactor	0	91	91	0
Transport Total	41,034	36,591	5,091	(9,534)
	42,304	36,591	5,091	(10,804)
Other Asset class				
Governance				
Monitor Stand	272	0	0	(272)
Computer tablets	308	0	0	(308)
	580	0	0	(580)
	42,884	36,591	5,091	(11,384)



## 10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings	108,361	65,175	108,153
Furniture and equipment	14,900	11,880	13,296
Plant and equipment	316,875	243,150	259,875
Infrastructure roads	306,170	640,515	333,601
Other infrastructure footpaths	9,227	9,235	9,226
Other infrastructure bridges and drainage	80,932	2,435	76,749
Other infrastructure parks and ovals	2,433	0	2,433
	838,898	972,390	803,333

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

#### Depreciation (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	2018 Closing Balance	Total Movement on Revaluation	2018 Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings	2,177,676	0	0	2,177,676	2,177,676	0	0	2,177,676	0	0	2,177,676
Revaluation surplus - Plant and equipment	439,679	0	0	439,679	439,679	0	0	439,679	0	0	439,679
Revaluation surplus - Infrastructure roads	10,491,652	0	0	10,491,652	7,854,551	2,637,101	0	10,491,652	0	2,637,101	10,491,652
Revaluation surplus - Other infrastructure footpaths	103,307	0	0	103,307	0	103,307	0	103,307	0	103,307	103,307
Revaluation surplus - Other infrastructure bridges and drainage	5,804,149	0	0	5,804,149	3,643,257	2,160,892	0	5,804,149	0	2,160,892	5,804,149
	19,016,463	0	0	19,016,463	14,115,163	4,901,300	0	19,016,463	0	4,901,300	19,016,463

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.



## 12. TRADE AND OTHER PAYABLES

### Current

Sundry creditors	
Bonds and deposits held (refer to Note 22)	
Accrued salaries and wages	
Income received in advance	
Accrued expenses	

2019	2018
\$	\$
160,124	327,783
42,436	0
5,785	6,270
10,122	11,181
0	11,965
218,467	357,199

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

#### Trade and other payables (Continued)

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.

### 13. INFORMATION ON BORROWINGS

	2019	2018
	\$	\$
(a) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	4,000	2,000
Credit card balance at balance date	(84)	(82)
<b>Total amount of credit unused</b>	<b>3,916</b>	<b>1,918</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

##### Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

##### Risk

Information regarding exposure to risk can be found at Note 21.



#### 14. EMPLOYEE RELATED PROVISIONS

##### Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2018			
Current provisions	93,230	48,397	141,627
Non-current provisions	0	59,962	59,962
	93,230	108,359	201,589
Additional provision	77,179	21,482	98,661
Amounts used	(87,835)	(11,969)	(99,804)
Balance at 30 June 2019	82,574	117,872	200,446
Comprises			
Current	82,574	59,475	142,049
Non-current		58,397	58,397
	82,574	117,872	200,446

	Provision for Annual Leave		Provision for Long Service Leave	
	2019	2018	2019	2018
Amounts are expected to be settled on the following basis:	\$	\$	\$	\$
Less than 12 months after the reporting date	82,574	93,230	31,559	24,000
More than 12 months from reporting date	0	0	168,887	84,359
	82,574	93,230	200,446	108,359

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

#### SIGNIFICANT ACCOUNTING POLICIES

##### 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 statement of financial position.

##### 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

##### Other long-term employee benefits (Continued)

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.

##### 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.

## 15. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	1,151,176	1,071,766	1,065,643
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(916,344)	(949,235)	227,808
Non-cash flows in Net result:			
Depreciation	838,898	972,390	803,333
(Profit)/loss on sale of asset	6,293	0	6,323
Changes in assets and liabilities:			
(Increase)/decrease in receivables	820,221	586,035	(779,829)
(Increase)/decrease in inventories	(2,694)	0	(323)
Increase/(decrease) in payables	(138,732)	0	262,494
Increase/(decrease) in provisions	(1,143)	0	21,348
Grants contributions for the development of assets	(75,200)	(259,200)	(659,132)
Net cash from operating activities	531,299	349,990	(117,978)



## 16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	46,902	77,724
General purpose funding	113,606	58,772
Law, order, public safety	336,135	385,523
Education and welfare	1,343,207	1,369,415
Housing	937,600	952,550
Community amenities	155,986	143,470
Recreation and culture	2,925,063	2,863,832
Transport	24,715,950	25,682,572
Other property and services	1,162,033	1,291,181
Unallocated	1,182,201	1,149,863
	32,918,683	33,974,902

## 17. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	21,000	21,000	19,336
President's allowance	5,925	6,000	5,926
Deputy President's allowance	4,938	5,000	4,936
Travelling expenses	495	0	0
Telecommunications allowance	6,300	6,300	4,550
	38,658	38,300	34,748

### Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	280,819	181,016
Post-employment benefits	21,825	29,554
Other long-term benefits	1,873	3,538
	304,517	214,108

#### *Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

#### *Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

#### *Other long-term benefits*

These amounts represent long service benefits accruing during the year.

## 17. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019	2018
	Actual	Actual
	\$	\$
Purchase of goods and services	20,400	10,114
Short term employee benefits -other related parties	42,391	70,304

### Related Parties

The Shire's main related parties are as follows:

#### *i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

#### *ii. Other Related Parties*

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

#### *iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

## 18. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup> 1/07/17	Received <sup>(2)</sup> 2017/18	Expended <sup>(3)</sup> 2017/18	Closing Balance <sup>(1)</sup> 30/06/18	Received <sup>(2)</sup> 2018/19	Expended <sup>(3)</sup> 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>							
Roads to recovery	208,056	278,293	(450,993)	35,356	0	(35,356)	0
Regional Road Group Projects	0	0	0	0	46,400	0	46,400
<b>Other property and services</b>							
Regional Traineeship Grant	0	0	0	0	33,000	0	33,000
<b>Total</b>	<b>208,056</b>	<b>278,293</b>	<b>(450,993)</b>	<b>35,356</b>	<b>79,400</b>	<b>(35,356)</b>	<b>79,400</b>

### Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.



## 19. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19			2018/19			2018/19			2018/19			2018/19			2017/18		
			Actual Rateable Value	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Rates	Actual Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Rate	Budget Revenue	Budget Total Revenue	Actual Total Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Rate	Budget Revenue	Budget Total Revenue	Actual Total Revenue
Differential general rate / general rate			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental valuations</b>																				
GRV	0.106735	106	838,681	89,517	0	0	0	89,517	0	0	0	99,229	0	85,494	0	0	0	99,229	0	85,494
Urban Farm	0.053350	5	139,184	7,425	0	0	0	7,425	0	0	0	7,425	0	6,942	0	0	0	7,425	0	6,942
<b>Unimproved valuations</b>																				
UV	0.005800	192	111,075,000	644,235	2,694	0	0	646,929	0	0	0	648,136	0	604,843	0	0	0	648,136	0	604,843
<b>Sub-Total</b>		303	112,052,865	741,177	2,694	0	0	743,871	0	0	0	754,790	0	697,279	0	0	0	754,790	0	697,279
<b>Minimum payment</b>																				
	\$																			
<b>Gross rental valuations</b>																				
GRV	375	52	90,984	19,500	0	0	0	19,500	0	0	0	19,500	0	14,400	0	0	0	19,500	0	14,400
<b>Unimproved valuations</b>																				
UV	375	15	672,580	5,625	0	0	0	5,625	0	0	0	5,625	0	3,200	0	0	0	5,625	0	3,200
<b>Sub-Total</b>		67	763,564	25,125	0	0	0	25,125	0	0	0	25,125	0	17,600	0	0	0	25,125	0	17,600
<b>Discounts (refer Note 19(b))</b>		370	112,816,429	766,302	2,694	0	0	768,996	0	0	0	779,915	0	714,879	0	0	0	779,915	0	714,879
<b>Total amount raised from general rate</b>								(32,417)				(34,000)		(28,831)				(34,000)		(28,831)
								736,579				745,915		686,048				745,915		686,048

### SIGNIFICANT ACCOUNTING POLICIES

#### Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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19. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts						
Rate or Fee	Discount	Discount	2019	2019	2018	Circumstances in which Discount is Granted
Discount Granted	%	\$	Actual	Budget	Actual	
General Rates	5.00%	\$	\$ 32,417	\$ 34,000	\$ 28,831	All rates and charges paid in full within 35 days of issue. In addition Council provides a 50% discount on general rates only to Lots 32, 33, 34, 35 & 38 DP 223222, Quartermaine & Shenton Roads, Woodanilling, and Lots 2, 3 & 4 DP 227523 Albany Highway due to Planning restrictions on these lots.
			32,417	34,000	28,831	



## 19. RATING INFORMATION (Continued)

### (c) Interest charges and instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One	25/08/2018	0.00	0.00%	11.00%
Option Two	25/08/2018	0.00	0.00%	11.00%
	01/04/2019	5.00	5.50%	11.00%
Option Three	25/08/2018	0.00	0.00%	11.00%
	26/10/2018	5.00	5.50%	11.00%
	01/04/2019	5.00	5.50%	11.00%
	22/03/2019	5.00	5.50%	11.00%

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	3,079	7,000	3,023
Interest on instalment plan	854	900	834
Charges on instalment plan	645	600	570
	<u>4,578</u>	<u>8,500</u>	<u>4,427</u>

## 20. RATE SETTING STATEMENT INFORMATION

Note	2018/19 (30 June 2019 Carried Forward)	2018/19 Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought Forward)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(a)	(5,091)	0
Movement in employee benefit provisions (non-current)		(1,565)	0
Add: Loss on disposal of assets	10(a)	11,384	0
Add: Depreciation on assets	10(b)	838,898	972,390
<b>Non cash amounts excluded from operating activities</b>		<b>843,626</b>	<b>972,390</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	3	(628,198)	(1,030,905)
<b>Total adjustments to net current assets</b>		<b>(628,198)</b>	<b>(1,030,905)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets		1,283,686	1,169,305
Less: Total current liabilities		(360,516)	(187,592)
Less: Total adjustments to net current assets		(628,198)	(1,030,905)
<b>Net current assets used in the Rate Setting Statement</b>		<b>294,972</b>	<b>(49,192)</b>

## 21. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.82%	1,151,176	0	1,150,726	450
<b>2018</b>					
Cash and cash equivalents	2.02%	1,065,643	224,167	841,025	450

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	10,001	8,410

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 12(a).



## 21. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(a).

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
<u>2019</u>	\$	\$	\$	\$	\$
Payables	218,467	0	0	218,467	218,467
	218,467	0	0	218,467	218,467
<u>2018</u>					
Payables	357,199	0	0	357,199	357,199
	357,199	0	0	357,199	357,199

## 22. TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are now included as Restricted cash at Note 3 and shown as a current liability at Note 12.

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted cash	30 June 2019
	\$	\$	\$	\$	\$
Landcare	8,608	0	0	(8,608)	0
Other bonds	850	0	(400)	(450)	0
Police licensing	0	150	0	(150)	0
Unclaimed monies	280	0	0	(280)	0
WRSA Inc	590	0	0	(590)	0
Wongi	2,367	0	0	(2,367)	0
Bushfire brigades	6,705	0	0	(6,705)	0
LGIS bonus scheme	21,553	0	0	(21,553)	0
Heritage loan scheme	1,733	0	0	(1,733)	0
	42,686	150	(400)	(42,436)	0

## 23. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and no adjustments to the amounts recognised in the financial statements.

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
<b>Loans and receivables</b>	\$	\$	\$	\$
Financial assets previously classified as loans and receivables	31,026	0	0	31,026
	31,026	0	0	31,026

#### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L.



## 24. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

### (a) Revenue from Contracts with Customers

The City will adopt AASB 15 *Revenue from Contracts with Customers* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

The standard impacts the timing of revenue recognition as it requires a local government to recognise revenue aligned to the transfer of promised goods or services to customers for an amount that reflects the consideration the local government is entitled for those goods or services. Given the uncertain nature of revenue of this type, the impact is not quantifiable.

### (b) Leases

The Shire adopted AASB 16 *Leases* (issued February 2016) retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019.

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount and discounted using the lessee's incremental borrowing rate.

At the 30 June 2019 the Shire had no leases required to be recognised.

## 24. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

### (c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

		AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Contract liabilities - current				
Unspent non operating grants, contributions and reimbursements		0	79,400	79,400
Adjustment to retained surplus from adoption of AASB 1058	24(d)		(79,400)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

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

### (d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			12,855,109
Adjustment to retained surplus from adoption of AASB 1058	24(c)	(79,400)	(79,400)
Retained surplus - 01 July 2019			12,775,709



SHIRE OF WOODANILLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

## 25. OTHER SIGNIFICANT ACCOUNTING POLICIES

### a) Goods and services tax (GST)

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.

### b) Current and non-current classification

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

### c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

### d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

### e) Budget comparative figures

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

### f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

### g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

### i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.



## 26. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waster disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgoup centre, senior citizen and aged care centre. Provision and maintenance of home and community care programs and youth services.
<b>HOUSING</b> To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social well being.	Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic signs. Cleaning of streets.
<b>ECONOMIC SERVICES</b> To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control the shires overhead operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.



## 27. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	1.68	3.52	2.86
Asset consumption ratio	0.82	0.77	0.65
Asset renewal funding ratio	1.00	1.00	1.00
Asset sustainability ratio	0.50	0.83	0.70
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	(0.86)	(0.42)	(0.17)
Own source revenue coverage ratio	0.30	0.25	0.39

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Woodanilling

#### Report on the Audit of the Financial Report

##### **Opinion**

I have audited the annual financial report of the Shire of Woodanilling which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Woodanilling:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

##### **Responsibilities of the Chief Executive Officer and Council for the Financial Report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.



### ***Auditor's Responsibility for the Audit of the Financial Report***

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a. The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries standard for the past 3 years.

The financial ratios are reported at Note 27 to the annual financial report.

- (ii) The following material matter indicating a non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law was identified during the course of my audit:



- a. Accounting journal entries were posted with no evidence of independent review and approval by another person. Accounting journals can represent significant adjustments to previously approved accounting transactions, and should therefore be independently reviewed and approved with evidence of this review being retained.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**Other Matter**

The financial ratios for 2017 in Note 27 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2017. The auditor expressed an unmodified opinion on the annual financial report for that year.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Woodanilling for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
18 December 2019

## SHIRE OF WOODANILLING

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

## FINDINGS IDENTIFIED DURING THE COURSE OF THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Matters Identified During The Current Year			
1. General Journal Review	✓		
Matters Outstanding From The Previous Year			
2. Performance of Monthly Reconciliations		✓	
3. Creditor and Payroll Masterfile Control Enhancement		✓	
4. EFT and Cheque Authorisation		✓	

**KEY TO RATINGS**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.



**SHIRE OF WOODANILLING****PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE COURSE OF THE AUDIT****1. General Journal Review****Finding**

It was observed that supporting documentation for general journal entries was not maintained and there was no evidence of an independent review or approval of journals prior to them being posted.

**Rating: Significant****Implication**

Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved. If journals are not independently reviewed there is an increased risk that erroneous or fraudulent transactions may pass undetected.

**Recommendation**

Accounting journals should be appropriately documented by the preparer before being submitted for approval. In addition, a person more senior than the preparer should authorise all journal entries to be processed in the system and review the correctness of posting after being processed. The authoriser/reviewer should sign and date on the journals as evidence of approval and review.

**Management Comment**

Most journals were previously processed off site due to the Finance Officer based in another town.

It is proposed to create a hard copy journal master file following the resignation of the Finance Officer and internal restructure so that everything is done within the office.

Moore Stephens have agreed to provide the review process or physically undertake Journals for the CEO review where they may impact on prior periods or relate to balance sheet or equity adjustment.

**Responsible Person:** CEO  
**Completion Date:** 1 December 2019

**SHIRE OF WOODANILLING**

**PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE COURSE OF THE AUDIT**

**2. Performance of Monthly Reconciliations**

**Finding 2018**

Audit testing identified that the following monthly reconciliations were not carried out:

- Municipal bank account: March and April 2018
- Trust bank account: No reconciliations with the exception of January 2018
- Reserve bank account: No reconciliations with the exception of March 2018
- Debtors: October and December 2017
- Creditors: February 2018 did not reconcile and March & April 2018 not carried out

**Update 2019**

Audit testing identified that the following monthly reconciliations were not carried out:

- Trust bank account: July and August 2018
- Reserve bank account: No reconciliations with the exception of September and December 2018
- Creditors: November 2018

**Rating: Moderate**

**Implication**

There is a risk that internal controls are not being fully applied and that unreconciled or unauthorised transactions may go undetected and/or unresolved.

**Recommendation**

Management should ensure reconciliations are undertaken for all balance sheet accounts at the end of each month and are reviewed.

We further recommend that supporting general ledger reports are printed and form part of the authorised reconciliation.

**Management Comment**

Default Bank statements on trust and reserve accounts were only issued every 2-3 months.

Operating procedure will change to request statement at the end of each month on online banking to ensure all bank accounts reconciled monthly.

**Responsible Person:** CEO  
**Completion Date:** September 2019



**SHIRE OF WOODANILLING**

**PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE COURSE OF THE AUDIT**

**3. Creditor and Payroll Masterfile Control Enhancement**

**Finding 2018**

Audit noted that unauthorised changes to the payroll and creditors masterfiles are possible and may be undetected due to no review of changes made to the masterfile.

**Update 2019**

No review process was found to have been implemented for the creditors masterfile.

The payroll masterfile audit trail is now printed and reviewed for any changes with each payroll run.

**Rating: Moderate**

**Implication**

There is an increased that unauthorised changes may be made to the creditors masterfile resulting in errors or funds being inappropriately transferred.

**Recommendation**

Synergy is capable of generating an audit trail report for any changes made to the creditors masterfile. We recommend that at the time of processing creditor batch payments, this report is run for the period, is reviewed for any unauthorised amendments, signed as reviewed and filed with the batch payment reports.

**Management Comment**

Review process of Creditor Master file was implemented by previous A/CEO and off site finance officer but the timing was not linked to the Creditor run.

Audit of Master Creditor file amendments is now presented and signed off weekly by CEO before authorising each creditor payment run. The CEO verifies the changes and must not be the officer changing/ adding any creditor details

**Responsible Person:** CEO  
**Completion Date:** November 2019

**SHIRE OF WOODANILLING**

**PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE COURSE OF THE AUDIT**

**4. EFT and Cheque Authorisation**

**Finding 2018**

EFT transactions require one signatory up to \$99,999, by either the CEO or the Finance Officer. Cheques, whilst rarely used require only CEO signature.

**Update 2019**

No changes have been made and the finding identified in 2018 remains.

**Rating: Moderate**

**Implication**

Unauthorised payments or errors may be made in cash disbursements resulting in funds being transferred to fraudulent or incorrect recipients.

**Recommendation**

We recommend the Council formalises a policy to reduce the approval limit for EFT and cheque signatories. Best practice would be that dual signatories are required for all EFT and cheque payments.

**Management Comment**

Council resolved on 20/8/2019 to require two signatories on all cheques and EFT, to be reflected in new policy. Policy still pending due to resignation of Finance Officer and subsequent restructure.

Deputy CEO now signatory and authoriser of EFT as well.

**Responsible Person:**

**Completion Date:** Policy to December 2019 Ordinary Council meeting