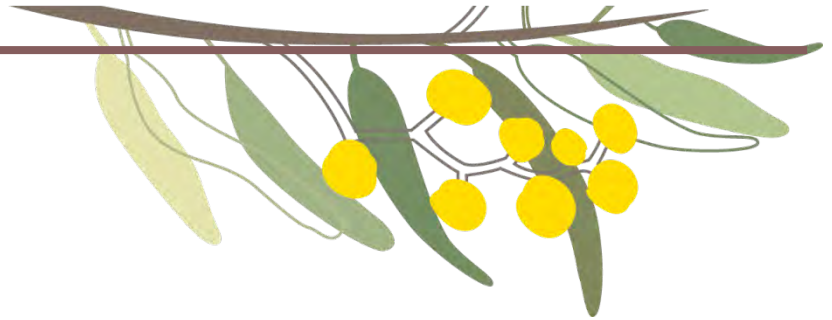


# SHIRE OF WOODANILLING

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## ORDINARY MEETING OF COUNCIL Agenda 16 February 2021

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Woodanilling will be held on 16 February 2021 in the Council Chambers, 3316 Robinson Road, Woodanilling commencing at 4.00pm

STEPHEN GASH  
CHIEF EXECUTIVE OFFICER

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# ORDINARY MEETING OF COUNCIL AGENDA

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

### 1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

### DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

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

### Present:

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

### Apologies:

Nil

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

## 4. PUBLIC QUESTION TIME

## 5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Gen Harvey WWLZ – Annual Report

## 6. APPLICATIONS FOR LEAVE OF ABSENCE

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

## 8. CONFIRMATION OF COUNCIL MEETING MINUTES:

Nil

## 9. CONFIRMATION OF OTHER MEETING MINUTES:

Nil

## 10. OFFICER'S REPORTS

**10.1 GREAT SOUTHERN TREASURES MEMORANDUM OF UNDERSTANDING**

<b>Proponent</b>	Great Southern Treasures
<b>Owner</b>	Great Southern Treasures
<b>Location/Address</b>	
<b>Author of Report</b>	DCEO
<b>Date of Meeting</b>	16 <sup>th</sup> February 2021
<b>Previous Reports</b>	GP540
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	ADM0345 – AG58
<b>Attachments</b>	Strategic Plan & Forward Directions. Memorandum of Understanding Great Southern Treasures Under Separate Cover

**BRIEF SUMMARY**

To consider entering into a Memorandum of Understanding (MOU) with other local governments for the ongoing operation and funding of the Great Southern Treasures tourism organisation.

**BACKGROUND/COMMENT**

Great Southern Treasures was established to promote tourism in member local government areas across the Great Southern Region. Current members include the following local governments:

- Shire of Broomehill-Tambellup
- Shire of Cranbrook
- Shire of Gnowangerup
- Shire of Katanning
- Shire of Kent
- Shire of Kojonup
- Shire of Plantagenet
- Shire of Woodanilling

The Shire of Woodanilling currently contributes \$7,000.00 ex GST towards the operations of the Great Southern Treasures.

The Great Southern Treasures Executive Officer works one day per week from the Shire of Katanning administration and provides assistance to Shire Staff with tourism promotion, events, grants, brochures, maps and social media content.

A copy of the Great Southern Treasures Strategic Plan and Forward Directions 2020 – 2023 is attached for information.

Over the past 6 years Great Southern Treasures has attracted over \$580,000 in funding to the region and leveraged almost \$2 for every \$1 invested by member local governments.

In order to continue to build on past successes and further development tourism in the region Great Southern Treasures is seeking the commitment of all its member local governments for funding for the next 3 years.

The proposed MOU provides for a 3 year commitment without the option to withdraw until the completion of the MOU term. A copy of the proposed MOU is attached.

**STATUTORY/LEGAL IMPLICATIONS**

Local Government Act 1995

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Contribution of \$7,000.00 ex GST per year for the next three years (2021, 2022 & 2023) for membership of Great Southern Treasures.

### **STRATEGIC IMPLICATIONS**

#### **OBJECTIVES**

- To support the delivery of programs and initiatives that foster community spirit and harmony

#### **CW.12**

- Encourage programs, activities and/or facilities that promote tourism to assist with the sustainability of local businesses

### **CONSULTATION/COMMUNICATION**

CEO attended Great Southern Treasures meeting in Woodanilling 10<sup>th</sup> December 2020.

### **RISK MANAGEMENT**

Risk assessment is a Financial Impact that is (2) Minor being less than \$10,000.00. The measures of likelihood are unlikely and consequence is minor giving it a risk rating of low.

### **VOTING REQUIREMENTS**

Simple Majority

#### **OFFICER'S RECOMMENDATION – ITEM 10.1 GREAT SOUTHERN TREASURES MEMORANDUM OF UNDERSTANDING**

That Council:

- 1) Receives the Great Southern Treasures Strategic Plan and forward Directions 2020 – 2023.
- 2) Enters into a Memorandum of Understanding for a three year term commencing in 2021 with participating local governments for the funding and operation of Great Southern Treasures tourism organisation; and
- 3) Authorises the President and Chief Executive Officer to affix the common seal to the Memorandum of Understanding.

**GREAT SOUTHERN TREASURES****STRATEGIC PLAN and FORWARD DIRECTIONS 2020 - 2023**

<b>PURPOSE</b> To build the brand and awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide.		<b>MISSION</b> Collectively plan and promote the tourism assets, experiences and events across member local governments.	<b>VISION</b> The communities of Great Southern Treasures are the most visited and known in Australia's South West	<b>ABOUT US</b> Great Southern Treasures is a collective of member local governments working under an MoU with a resourced Executive Officer. Established in 2004
<b>OUR BOLD STEPS (1-3yrs)</b>	<b>ACTIONS TO ACHIEVE BOLD STEPS</b>		<b>MEASUREMENTS</b>	<b>LONG TERM GOALS (3yrs plus)</b>
1. Branding and Communications	a. Annual GST marketing plan is developed and linked to the Treasures Trail marketing plan	Marketing Plan strategies implemented Visitation increases (data) Awareness of tourism assets increases (data) GSCORE		1. Locals and businesses are promoters of Great Southern Treasures and the tourism assets 2. Appropriate governance structure adopted by members
	b. Build marketing collateral for GST and partners to use	Marketing collateral builds each year (images, GST brochure, website, stories etc) Marketing collateral is current and reflective of members tourism assets Marketing material is shared amongst members and GST		
	c. Partner with Australia's South West and other tourism stakeholders to increase the reach of our marketing expenditure	ASW financial contribution towards GST marketing (\$)		
	d. Work with LGs, Visitor Centres and CRCs in the communities to deliver consistent marketing and messages	Regular contact with LGs, Visitor Centres and CRCs to implement the GST purpose, mission and marketing strategies GST brand is used by LGs, Visitor Centres, businesses and CRCs Key messages are adopted by members and partners		
2. BLOOM Festival	a. Resourced BLOOM Festival Coordinator	Employment of a BLOOM Festival Coordinator BLOOM festival patronage increases annually GST signature event held during BLOOM and a positive financial return		
3. Festivals	a. Taste Great Southern features member events and tourism activities	All member LG's promoted in Taste Great Southern guides Increasing participation by local businesses, groups and members in the Taste Great Southern festival		
	b. Other Festivals	Increasing participation by local businesses, groups and members		
4. Operations	a. Streamline financial management of the group	Annual budget adopted and adhered to Financial management is reflective of the GST governance Pros and cons of various trading structures presented for decision Annual GST audit		
	b. Annual allocation to reserves to leverage external investment / funding	Successful external funding every two years outside of BLOOM		
5. Governance	a. Forward Plan delivers upon our vision and mission	Strategic Plan and Activity Plan adopted and initiatives completed		
	b. Governance structure – MoU is appropriate to our purpose and goals	MoU signed by all member local governments Organisational structure and position descriptions endorsed		
	c. Collect data throughout the year and also during BLOOM to inform LGs, stakeholders and RTO so that they understand our needs and tourism trends	GST Annual report and finances in each member Council Annual Report Data Plan developed and population begins		
<b>HOW DO WE ASSESS WHAT WE DO AND DON'T DO</b> To achieve our purpose and strategic goals, we use the following values to guide our mission. The values of the Great Southern Treasures members are:  1. Working together to be a preferred regional destination 2. Shared benefits 3. Championing each other's tourism assets				

<b>Challenges</b> <ul style="list-style-type: none"> <li>Financial sustainability of the group may be impacted by Shire budgets</li> <li>Education regarding the value of tourism to the local economy – Councils and stakeholders</li> <li>Additional governance may impact group's existing collaboration and goodwill</li> <li>Implementing systems and processes</li> <li>Host Shire and financial record keeping</li> <li>Lack of forward direction and plan</li> <li>Delegate responsibilities</li> <li>Data collection and analysis of tourism / visitor stats</li> <li>Feedback loop</li> </ul>	<b>Opportunities</b> <ul style="list-style-type: none"> <li>Positive financial position</li> <li>Group's collaboration and wide network</li> <li>Resourced Executive Officer</li> <li>Good track record of grant execution</li> <li>Forward plan to drive the organisation forward</li> <li>Group Event during BLOOM</li> <li>Social media profile</li> <li>Close partnership with Australia's South West, joint marketing</li> <li>Leveraging % of reserves to attract external funding</li> <li>Increasing marketing collateral / resources for members</li> <li>Tourism linked to economic development</li> <li>Data collection</li> <li>Caravan and Camping show presence</li> </ul>
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## 12 MONTH ACTIVITY PLAN

BOLD STEPS (1-3yrs)	ACTIONS TO ACHIEVE BOLD STEPS	DETAILS	12 MONTH ACTIVITIES	OWNER
Branding and Communications	Annual GST marketing plan is developed and linked to the Treasures Trail marketing plan Build marketing collateral for GST and partners to use	Marketing Plan	Marketing Plan written	EO
		Social Media	Manage Facebook & Instagram and update the website as required.	EO
		Tour Guide	Continue to manage through Vanguard	EO
Bloom Festival	Resourced BLOOM Festival Coordinator	Find funding for the coordinator or alternative arrangement	Funding applications made Feb 2021	EO
		Employ coordinator	Advertise Jan 2021. Support coordinator when contract begins	EO & Committee
		Create signature event	Work with committee to plan signature GST event for Bloom for 2022	EO & Committee
Festivals	Taste Great Southern features member events and tourism activities Other Festivals	Taste Great Southern 2021	Help Shire of Katanning with Opera in the Park event	EO & KA
			Promote all events taking place during Taste Great Southern	EO
			Promote all events taking place in the Great Southern via social media channels	EO
Operations	Streamline financial management of the group	Arrange bi monthly committee meetings	Agendas, minutes, finances	EO & Chair & Shire BHT
	Grants	REDs acquittal	Final Report due November 2020	EO
		FRRR acquittal	Complete Toolkit and business planning . Final report due November 2020	EO
		REDS Round 3 – Shire of Katanning 2021	Support implementation of Noongar Pilot Tour as well as training support	EO
Governance	Governance structure – MoU is appropriate to our purpose and goals	Finalise MOU	Get MOU signed by December 2020. Advise of financial requirements for 2021/22 in March	EO & Committee
	Forward Plan delivers upon our vision and mission	Annual report prepared	May 2021 TBC	EO & Chair
Other		GSCORE & Bobtail Trail	Support GSCORE will Bobtail Trail implementation	EO & LGA & GSCORE
			Implement Bobtail Trail marketing plan	

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

Nil

**12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN****13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL****13.1.COUNCILLORS AND /OR OFFICERS****14. ITEMS FOR DISCUSSION****14.1. ITEM FOR DISCUSSION**

Nil

**15. INFORMATION ITEMS****15.1.ADOPTION OF INFORMATION REPORTS****RECOMMENDATION – INFORMATION REPORT 16/02/2021**

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

**15.2.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/12/2020 – 31/01/2021**



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

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

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

**STATUTORY REPORTING PROGRAMS**

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

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

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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Governance		7,300	3,650	<b>153</b>	(3,497)	(95.81%)	
General purpose funding - general rates	6	772,376	386,188	<b>770,484</b>	384,296	99.51%	▲
General purpose funding - other		398,469	199,235	<b>206,000</b>	6,765	3.40%	
Law, order and public safety		58,309	29,155	<b>59,514</b>	30,359	104.13%	▲
Health		800	400	<b>0</b>	(400)	(100.00%)	
Education and welfare		92,500	46,250	<b>69,148</b>	22,898	49.51%	▲
Housing		17,200	8,600	<b>11,407</b>	2,807	32.64%	
Community amenities		36,800	18,400	<b>26,277</b>	7,877	42.81%	
Recreation and culture		1,800	900	<b>1,220</b>	320	35.56%	
Transport		322,962	161,481	<b>152,225</b>	(9,256)	(5.73%)	
Economic services		53,500	26,750	<b>6,887</b>	(19,863)	(74.25%)	▼
Other property and services		57,593	28,797	<b>20,903</b>	(7,894)	(27.41%)	
		<b>1,819,609</b>	<b>909,806</b>	<b>1,324,218</b>	414,412		
<b>Expenditure from operating activities</b>							
Governance		(136,313)	(68,157)	<b>(420,576)</b>	(352,419)	(517.07%)	▼
General purpose funding		(4,820)	(2,410)	<b>(240)</b>	2,170	90.04%	
Law, order and public safety		(92,000)	(46,000)	<b>(46,172)</b>	(172)	(0.37%)	
Health		(38,737)	(19,369)	<b>(1,121)</b>	18,248	94.21%	▲
Education and welfare		(44,100)	(22,050)	<b>(8,023)</b>	14,027	63.61%	▲
Housing		(68,000)	(34,000)	<b>(18,889)</b>	15,111	44.44%	▲
Community amenities		(93,526)	(46,763)	<b>(49,721)</b>	(2,958)	(6.33%)	
Recreation and culture		(155,000)	(77,500)	<b>(45,979)</b>	31,521	40.67%	▲
Transport		(1,762,711)	(881,356)	<b>(443,793)</b>	437,563	49.65%	▲
Economic services		(65,000)	(32,500)	<b>(30,778)</b>	1,722	5.30%	
Other property and services		(21,700)	(10,850)	<b>3,121</b>	13,971	128.76%	▲
		<b>(2,481,907)</b>	<b>(1,240,955)</b>	<b>(1,062,173)</b>	178,782		
Non-cash amounts excluded from operating activities	1(a)	817,345	408,673	<b>0</b>	(408,673)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>77,524</b>	<b>262,045</b>	184,521		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	288,177	<b>0</b>	(288,177)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>69,710</b>	<b>(32,891)</b>	(102,601)		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(129)</b>	18,204	99.30%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(129)</b>	(14,212)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>522,439</b>	<b>594,798</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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

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

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

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

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Rates	6	772,376	386,188	<b>770,484</b>	384,296	99.51%	▲
Operating grants, subsidies and contributions	11	590,443	295,222	<b>354,636</b>	59,414	20.13%	▲
Fees and charges		390,030	195,015	<b>185,243</b>	(9,772)	(5.01%)	
Interest earnings		5,200	2,600	<b>2,076</b>	(524)	(20.15%)	
Other revenue		600	300	<b>11,778</b>	11,478	3826.00%	▲
Profit on disposal of assets	7	60,960	30,480	<b>0</b>	(30,480)	(100.00%)	▼
		<b>1,819,609</b>	<b>909,805</b>	<b>1,324,217</b>	414,412		
<b>Expenditure from operating activities</b>							
Employee costs		(1,078,324)	(539,162)	<b>(564,080)</b>	(24,918)	(4.62%)	
Materials and contracts		(263,000)	(131,500)	<b>(296,640)</b>	(165,140)	(125.58%)	▼
Utility charges		(95,912)	(47,956)	<b>(30,883)</b>	17,073	35.60%	▲
Depreciation on non-current assets		(878,305)	(439,153)	<b>0</b>	439,153	100.00%	▲
Insurance expenses		(91,366)	(45,683)	<b>(81,174)</b>	(35,491)	(77.69%)	▼
Other expenditure		(75,000)	(37,500)	<b>(89,395)</b>	(51,895)	(138.39%)	▼
		<b>(2,481,907)</b>	<b>(1,240,954)</b>	<b>(1,062,172)</b>	178,782		
Non-cash amounts excluded from operating activities	1(a)	817,345	408,673	<b>0</b>	(408,673)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>77,524</b>	<b>262,045</b>	184,521		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	288,177	<b>0</b>	(288,177)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	9	0	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>69,710</b>	<b>(32,891)</b>	(102,601)		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(129)</b>	18,204	99.30%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(129)</b>	(14,212)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>522,439</b>	<b>594,798</b>	72,359		

**KEY INFORMATION**

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

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

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

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

## BASIS OF PREPARATION

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 February 2021

### SIGNIFICANT ACCOUNTING POLICIES

#### CRITICAL ACCOUNTING ESTIMATES

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(60,960)	(30,480)	0
Add: Depreciation on assets		878,305	439,153	0
<b>Total non-cash items excluded from operating activities</b>		<b>817,345</b>	<b>408,673</b>	<b>0</b>

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 December 2019	Year to Date 31 December 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(628,751)	(628,531)	(628,880)
Add: Provisions - employee	10	0	0	0
<b>Total adjustments to net current assets</b>		<b>(628,751)</b>	<b>(628,531)</b>	<b>(628,880)</b>

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

**Current assets**

Cash and cash equivalents	2	1,248,273	1,154,188	1,475,841
Rates receivables	3	62,125	100,354	127,346
Receivables	3	116,023	59,028	20,991
Other current assets	4	9,571	18,904	9,571

**Less: Current liabilities**

Payables	5	(224,651)	(44,244)	(137,823)
Contract liabilities	10	(69,286)	(155,025)	(124,717)
Provisions	10	(147,531)	(142,049)	(147,531)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,751)</b>	<b>(628,268)</b>	<b>(628,880)</b>

**Closing funding surplus / (deficit)**

**365,773      362,888      594,798**

**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 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	846,510	0	846,510		NAB	0.10%	NA
Cash on hand - Floats and Petty Cash	Cash and cash equivalents	450	0	450		Cash	0.00%	NA
Reserve - Cash at Bank	Cash and cash equivalents	0	628,881	628,881		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
<b>Total</b>		<b>846,960</b>	<b>628,881</b>	<b>1,475,841</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		846,960	628,881	1,475,841	0			
		<b>846,960</b>	<b>628,881</b>	<b>1,475,841</b>	<b>0</b>			

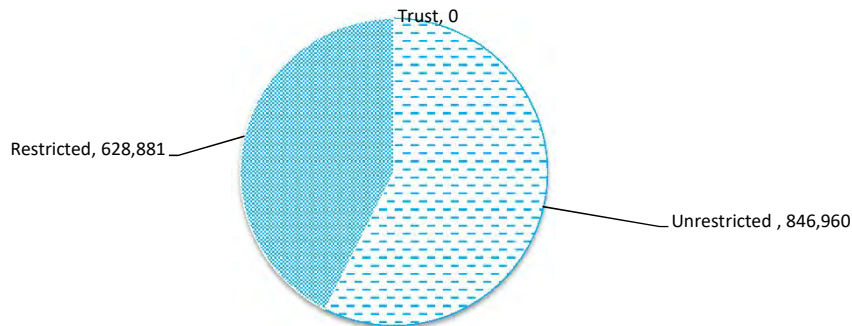
**KEY INFORMATION**

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

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

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

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





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

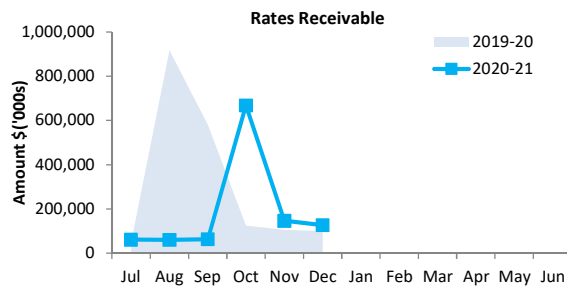
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 Jun 2020	31 Dec 2020
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	770,484
Less - collections to date	(761,579)	(705,263)
Equals current outstanding	<b>62,125</b>	<b>127,346</b>
<b>Net rates collectable</b>	<b>62,125</b>	<b>127,346</b>
% Collected	92.5%	84.7%

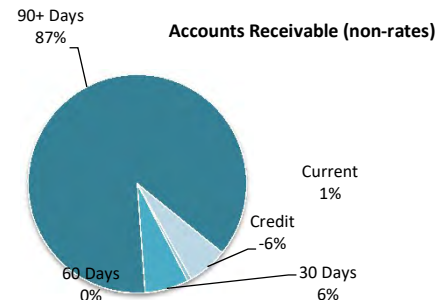
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	146	1,540	0	20,724	20,992
Percentage	(6.8%)	0.7%	7.3%	0%	98.7%	
<b>Balance per trial balance</b>						
Sundry receivable						(1)
GST receivable						
<b>Total receivables general outstanding</b>						<b>20,991</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



Credit  
 Current  
 30 Days  
 60 Days  
 90+ Days



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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

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

**KEY INFORMATION**

**Inventory**

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

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

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

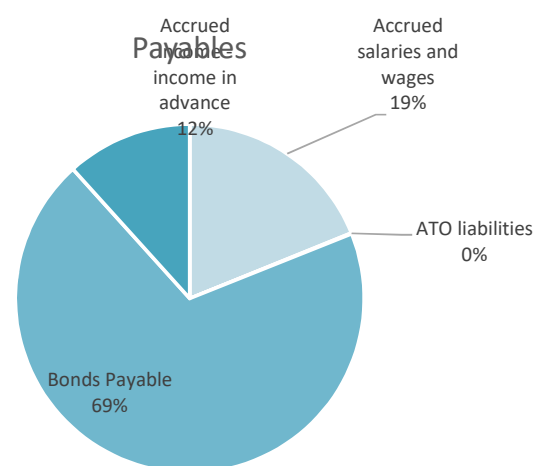
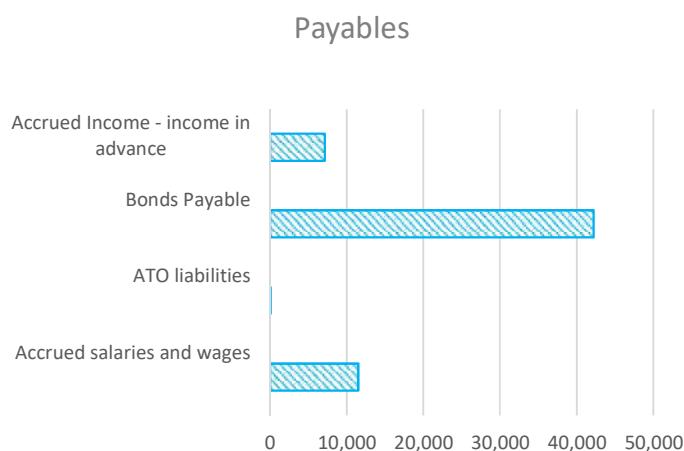
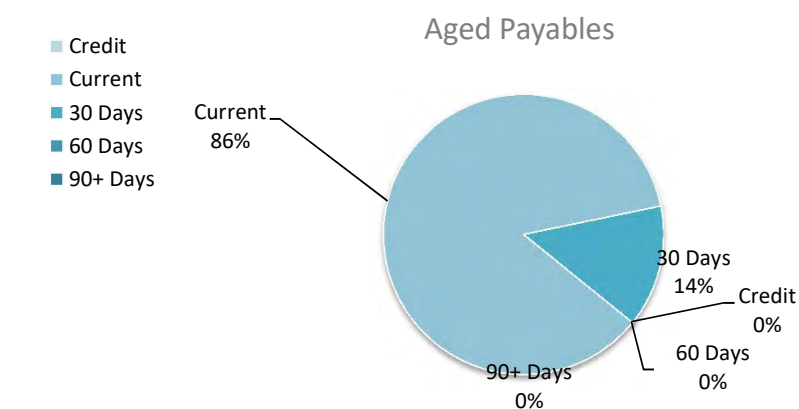
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	66,119	10,841	0	0	76,959
Percentage	0%	85.9%	14.1%	0%	0%	
<b>Balance per trial balance</b>						
Accrued salaries and wages						11,488
ATO liabilities						46
Bonds Payable						42,211
Accrued Income - income in advance						7,119
<b>Total payables general outstanding</b>						<b>137,823</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



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

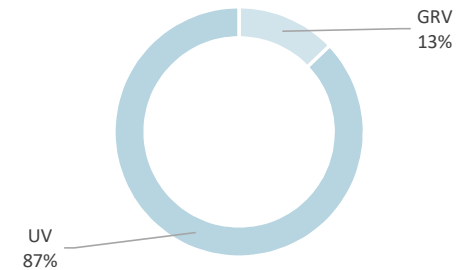
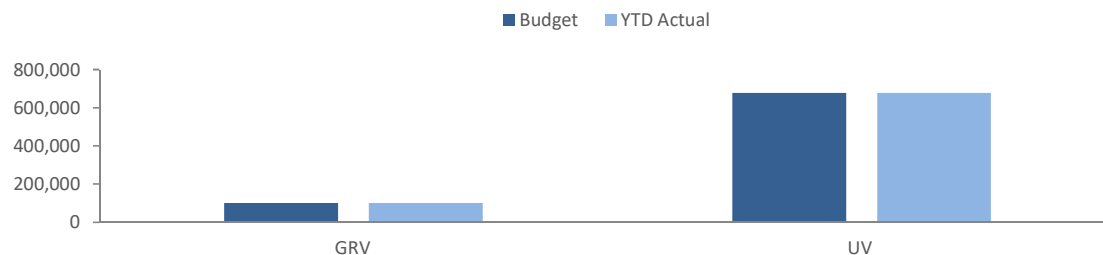
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General rate revenue**

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.1140	99	880,800	100,438			100,438	100,438			100,438
<b>Unimproved value</b>											
UV	0.0054	194	125,612,000	677,300			677,300	677,920		0	677,920
<b>Sub-Total</b>		<b>293</b>	<b>126,492,800</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>777,738</b>	<b>778,358</b>	<b>0</b>	<b>0</b>	<b>778,358</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	65		25,350			25,350	25,350		0	25,350
<b>Unimproved value</b>											
UV	390	20		7,800			7,800	7,800		0	7,800
<b>Sub-total</b>		<b>85</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>
Discount							(31,087)				(41,024)
Concession							(7,425)				0
<b>Total general rates</b>							<b>772,376</b>				<b>770,484</b>

**KEY INFORMATION**

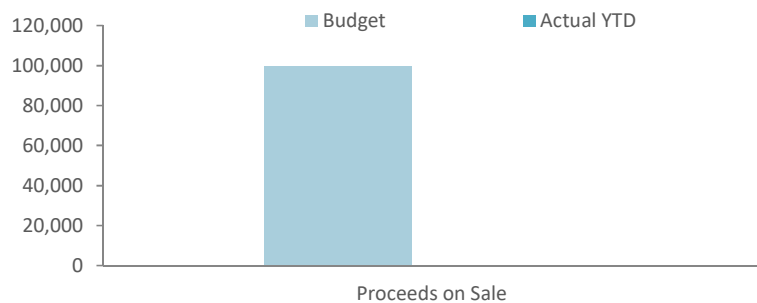
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



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

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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



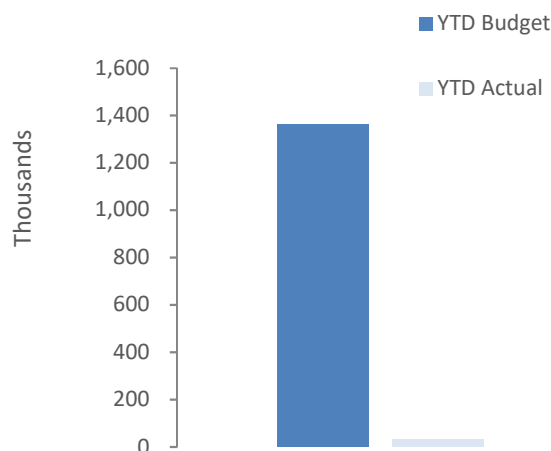
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2020

## INVESTING ACTIVITIES NOTE 8 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture and equipment	80,000	13,333	0	(13,333)
Plant and equipment	489,000	81,500	0	(81,500)
Infrastructure - roads	710,800	118,467	32,891	(85,576)
Infrastructure - drainage	61,000	10,167	0	(10,167)
Infrastructure - footpaths	20,000	3,333	0	(3,333)
<b>Payments for Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
Right of use assets	0	0	0	0
<b>Total Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	576,353	288,177	0	(288,177)
Other (disposals & C/Fwd)	100,000	8,333	0	(8,333)
Cash backed reserves				
Plant replacement reserve	389,000	32,417	0	(32,417)
Contribution - operations	295,447	(102,127)	32,891	135,018
<b>Capital funding total</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>

### SIGNIFICANT ACCOUNTING POLICIES

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



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

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,772		93	220,000	0	(389,000)	0	279,772	448,865
Building reserve	42,073		8		0		0	42,073	42,081
Affordable housing reserve	102,264		21		0		0	102,264	102,285
Office equipment reserve	14,024		3		0		0	14,024	14,027
Road construction reserve	21,618		4		0		0	21,618	21,622
	<b>628,751</b>	<b>0</b>	<b>129</b>	<b>220,000</b>	<b>0</b>	<b>(389,000)</b>	<b>0</b>	<b>459,751</b>	<b>628,880</b>

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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 December 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	58,667	0	124,717
<b>Total unspent grants, contributions and reimbursements</b>		69,286	58,667	(3,236)	124,717
<b>Provisions</b>					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
<b>Total Provisions</b>		147,531	0	0	147,531
<b>Total other current assets</b>		<b>216,817</b>	<b>58,667</b>	<b>(3,236)</b>	<b>272,248</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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



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

NOTE 11

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grants				0		397,869	198,935	198,435
<b>Law, order, public safety</b>								
ESL Grant				0		31,279	15,640	11,941
<b>Education and welfare</b>								
Well Aged Housing Grants				0		40,000	20,000	42,607
<b>Transport</b>								
RRG Direct Funding Grant				0		75,002	37,501	76,543
<b>Other property and services</b>								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	22,047	0
	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>588,243</b>	<b>294,122</b>	<b>329,526</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Legal Fees Recoverable				0		1,000	500	4,339
<b>Housing</b>								
Staff Housing Reimbursements				0		1,200	600	118
<b>Other property and services</b>								
FBT Reimbursements				0				810
Paid Parental Leave								10,545
Diesel Fuel Rebates				0				9,289
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>1,100</b>	<b>25,101</b>
<b>TOTALS</b>	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>590,443</b>	<b>295,222</b>	<b>354,627</b>

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

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - RRG Project	66,050	58,667		124,717	124,717
	0	0	0	0	0
<b>TOTALS</b>	<b>66,050</b>	<b>58,667</b>	<b>0</b>	<b>124,717</b>	<b>124,717</b>

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	288,177	
0	0	0
<b>576,353</b>	<b>288,177</b>	<b>0</b>

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

## NOTE 13 TRUST FUND

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

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

### KEY INFORMATION

Trust fund (Year to date)

1	
1	
1	
0	
0	
0	

1
2
3
4

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

## NOTE 14 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	384,296	99.51%	▲ Timing	
Law, order and public safety	30,359	104.13%	▲ Timing	
Education and welfare	22,898	49.51%	▲ Timing	
Economic services	(19,863)	(74.25%)	▼ Timing	
<b>Expenditure from operating activities</b>				
Governance	(352,419)	(517.07%)	▼ Timing	
Health	18,248	94.21%	▲ Timing	
Education and welfare	14,027	63.61%	▲ Timing	
Housing	15,111	44.44%	▲ Timing	
Recreation and culture	31,521	40.67%	▲ Timing	
Transport	437,563	49.65%	▲ Timing	
Other property and services	13,971	128.76%	▲ Timing	
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(288,177)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	193,909	85.50%	▲ Timing	
<b>Financing activities</b>				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,204	99.30%	▲ Timing	

**SHIRE OF WOODANILLING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 January 2021**

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

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**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**STATUTORY REPORTING PROGRAMS**

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

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Governance		7,300	4,258	<b>153</b>	(4,105)	(96.41%)	
General purpose funding - general rates	6	772,376	450,553	<b>770,484</b>	319,931	71.01%	▲
General purpose funding - other		398,469	232,440	<b>206,050</b>	(26,390)	(11.35%)	▼
Law, order and public safety		58,309	34,014	<b>67,485</b>	33,471	98.40%	▲
Health		800	467	<b>0</b>	(467)	(100.00%)	
Education and welfare		92,500	53,958	<b>73,231</b>	19,273	35.72%	▲
Housing		17,200	10,033	<b>13,066</b>	3,033	30.23%	
Community amenities		36,800	21,467	<b>27,656</b>	6,189	28.83%	
Recreation and culture		1,800	1,050	<b>3,573</b>	2,523	240.29%	
Transport		322,962	188,395	<b>157,225</b>	(31,170)	(16.55%)	▼
Economic services		53,500	31,208	<b>7,014</b>	(24,194)	(77.52%)	▼
Other property and services		57,593	33,596	<b>24,764</b>	(8,832)	(26.29%)	
		<b>1,819,609</b>	<b>1,061,439</b>	<b>1,350,701</b>	289,262		
<b>Expenditure from operating activities</b>							
Governance		(136,313)	(79,516)	<b>(469,594)</b>	(390,078)	(490.57%)	▼
General purpose funding		(4,820)	(2,812)	<b>(240)</b>	2,572	91.47%	
Law, order and public safety		(92,000)	(53,667)	<b>(53,461)</b>	206	0.38%	
Health		(38,737)	(22,597)	<b>(1,121)</b>	21,476	95.04%	▲
Education and welfare		(44,100)	(25,725)	<b>(8,780)</b>	16,945	65.87%	▲
Housing		(68,000)	(39,667)	<b>(18,937)</b>	20,730	52.26%	▲
Community amenities		(93,526)	(54,557)	<b>(54,614)</b>	(57)	(0.10%)	
Recreation and culture		(155,000)	(90,417)	<b>(49,145)</b>	41,272	45.65%	▲
Transport		(1,762,711)	(1,028,248)	<b>(480,962)</b>	547,286	53.23%	▲
Economic services		(65,000)	(37,917)	<b>(32,027)</b>	5,890	15.53%	
Other property and services		(21,700)	(12,658)	<b>(8,744)</b>	3,914	30.92%	
		<b>(2,481,907)</b>	<b>(1,447,781)</b>	<b>(1,177,627)</b>	270,154		
Non-cash amounts excluded from operating activities	1(a)	817,345	476,785	<b>0</b>	(476,785)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>90,443</b>	<b>173,074</b>	82,631		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	336,206	<b>0</b>	(336,206)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>117,739</b>	<b>(32,891)</b>	(150,630)		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	<b>(135)</b>	18,198	99.26%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(135)</b>	(14,218)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>583,388</b>	<b>505,821</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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JANUARY 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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



**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	361,121	361,121	<b>365,773</b>	4,652	1.29%	
<b>Revenue from operating activities</b>							
Rates	6	772,376	450,553	<b>770,484</b>	319,931	71.01%	▲
Operating grants, subsidies and contributions	11	590,443	344,425	<b>366,388</b>	21,963	6.38%	
Fees and charges		390,030	227,518	<b>199,924</b>	(27,594)	(12.13%)	▼
Interest earnings		5,200	3,033	<b>2,126</b>	(907)	(29.90%)	
Other revenue		600	350	<b>11,778</b>	11,428	3265.14%	▲
Profit on disposal of assets	7	60,960	35,560	<b>0</b>	(35,560)	(100.00%)	▼
		<b>1,819,609</b>	<b>1,061,439</b>	<b>1,350,700</b>	289,261		
<b>Expenditure from operating activities</b>							
Employee costs		(1,078,324)	(629,022)	<b>(646,757)</b>	(17,735)	(2.82%)	
Materials and contracts		(263,000)	(153,417)	<b>(324,854)</b>	(171,437)	(111.75%)	▼
Utility charges		(95,912)	(55,949)	<b>(32,154)</b>	23,795	42.53%	▲
Depreciation on non-current assets		(878,305)	(512,345)	<b>0</b>	512,345	100.00%	▲
Insurance expenses		(91,366)	(53,297)	<b>(81,174)</b>	(27,877)	(52.31%)	▼
Other expenditure		(75,000)	(43,750)	<b>(92,688)</b>	(48,938)	(111.86%)	▼
		<b>(2,481,907)</b>	<b>(1,447,780)</b>	<b>(1,177,627)</b>	270,153		
Non-cash amounts excluded from operating activities	1(a)	817,345	476,785	<b>0</b>	(476,785)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>155,047</b>	<b>90,444</b>	<b>173,073</b>	82,629		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	336,206		(336,206)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	<b>0</b>	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(226,800)	<b>(32,891)</b>	193,909	85.50%	▲
<b>Amount attributable to investing activities</b>		<b>(684,447)</b>	<b>117,739</b>	<b>(32,891)</b>	(150,630)		
<b>Financing Activities</b>							
Transfer from reserves	9	389,000	32,417	<b>0</b>	(32,417)	(100.00%)	▼
Payments for principal portion of lease liabilities		0	0	<b>0</b>	0	0.00%	
Transfer to reserves	9	(220,000)	(18,333)	<b>(135)</b>	18,198	99.26%	▲
<b>Amount attributable to financing activities</b>		<b>169,000</b>	<b>14,083</b>	<b>(135)</b>	(14,218)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>721</b>	<b>583,388</b>	<b>505,821</b>	(77,567)		

**KEY INFORMATION**

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

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

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2021

## BASIS OF PREPARATION

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 February 2021

### SIGNIFICANT ACCOUNTING POLICIES

#### CRITICAL ACCOUNTING ESTIMATES

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(60,960)	(35,560)	0
Add: Depreciation on assets		878,305	512,345	0
<b>Total non-cash items excluded from operating activities</b>		<b>817,345</b>	<b>476,785</b>	<b>0</b>

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 January 2020	Year to Date 31 January 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(628,751)	(628,268)	(628,886)
<b>Total adjustments to net current assets</b>		<b>(628,751)</b>	<b>(628,268)</b>	<b>(628,886)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,248,273	1,034,568	1,363,326
Rates receivables	3	62,125	89,409	120,168
Receivables	3	116,023	58,465	24,568
Other current assets	4	9,571	18,904	9,571
<b>Less: Current liabilities</b>				
Payables	5	(224,651)	(46,235)	(110,678)
Contract liabilities	10	(69,286)	(153,338)	(124,717)
Provisions	10	(147,531)	(139,673)	(147,531)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(628,751)</b>	<b>(628,268)</b>	<b>(628,886)</b>
<b>Closing funding surplus / (deficit)</b>		<b>365,773</b>	<b>233,832</b>	<b>505,821</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 2021**

**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	733,990	0	733,990		NAB	0.10%	NA
Cash on hand - Floats and Petty Cash	Cash and cash equivalents	450	0	450		Cash	0.00%	NA
Reserve - Cash at Bank	Cash and cash equivalents	0	628,886	628,886		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
<b>Total</b>		<b>734,440</b>	<b>628,886</b>	<b>1,363,325</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		734,440	628,886	1,363,325	0			
		<b>734,440</b>	<b>628,886</b>	<b>1,363,325</b>	<b>0</b>			

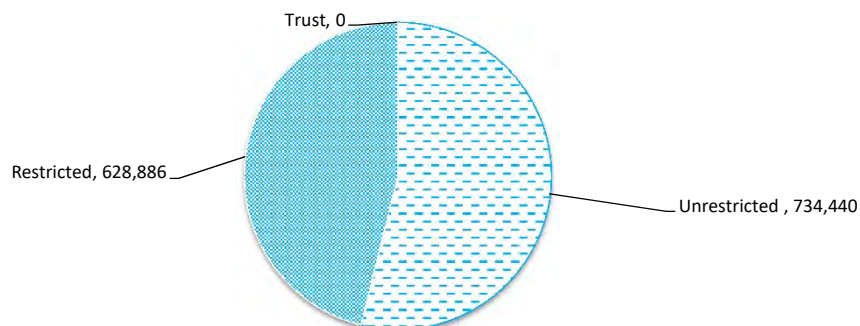
**KEY INFORMATION**

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

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

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

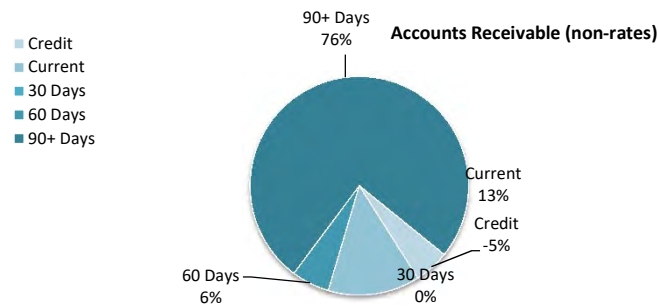
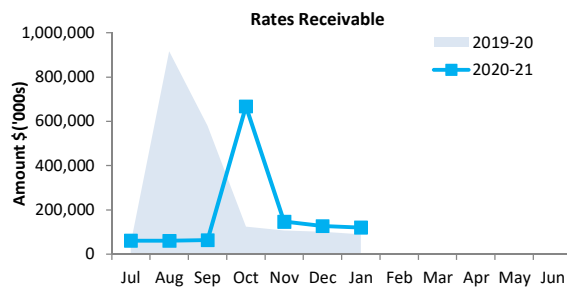
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 June 2020	31 Jan 2021
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	770,484
Less - collections to date	(761,579)	(712,441)
Equals current outstanding	<b>62,125</b>	<b>120,168</b>
<b>Net rates collectable</b>	<b>62,125</b>	<b>120,168</b>
% Collected	92.5%	85.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	3,723	0	1,540	20,724	24,569
Percentage	(5.8%)	15.2%	0%	6.3%	84.4%	
<b>Balance per trial balance</b>						
Sundry receivable						(1)
GST receivable						
<b>Total receivables general outstanding</b>						<b>24,568</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 January 2021
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and Materials	8,521	0	0	8,521
<b>Prepayments</b>				
Prepayments	1,050	0	0	1,050
<b>Total other current assets</b>	<b>9,571</b>	<b>0</b>	<b>0</b>	<b>9,571</b>
<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 2021**

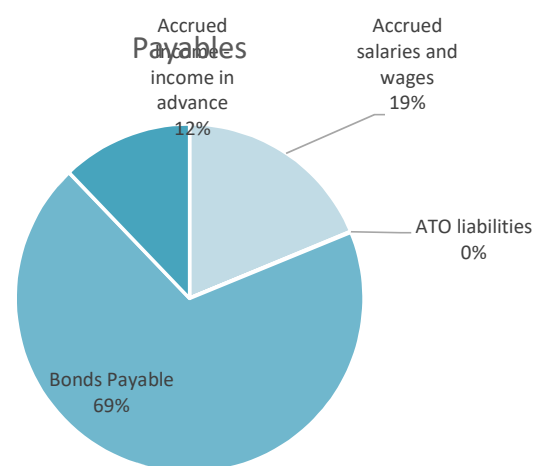
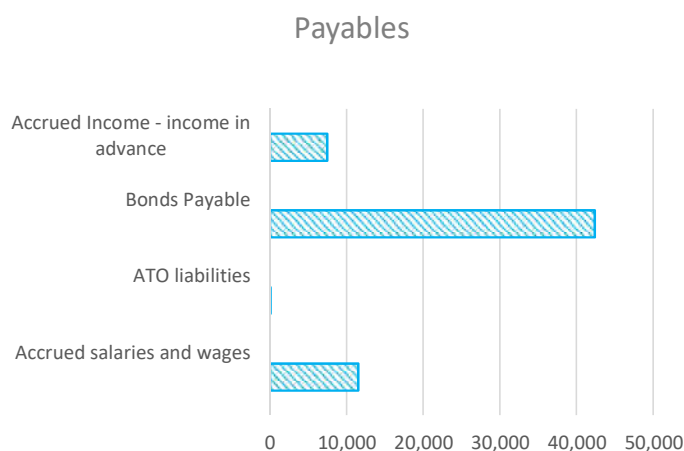
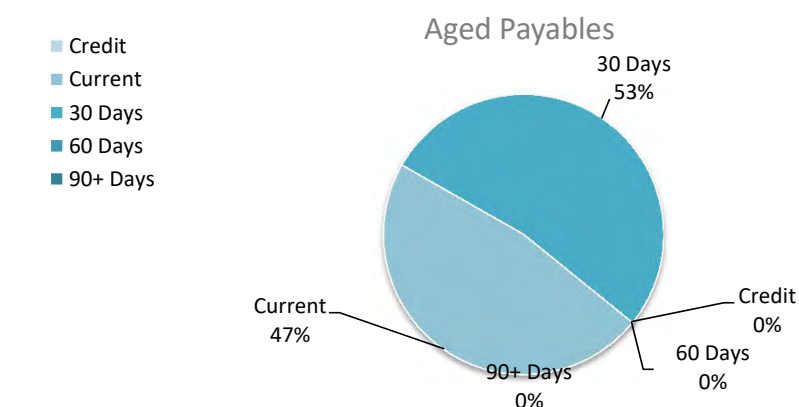
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general		23,386	25,941	0	0	49,326
Percentage	0%	47.4%	52.6%	0%	0%	
<b>Balance per trial balance</b>						
Accrued salaries and wages						11,488
ATO liabilities						46
Bonds Payable						42,361
Accrued Income - income in advance						7,457
<b>Total payables general outstanding</b>						<b>110,678</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

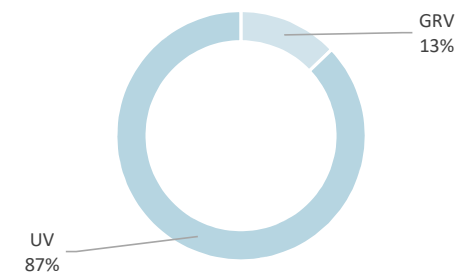
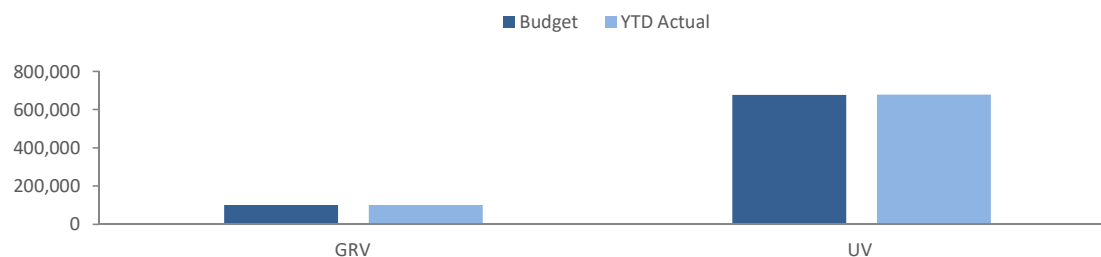
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General rate revenue**

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.1140	99	880,800	100,438			100,438	100,438			100,438
<b>Unimproved value</b>											
UV	0.0054	194	125,612,000	677,300			677,300	677,920		0	677,920
<b>Sub-Total</b>		<b>293</b>	<b>126,492,800</b>	<b>777,738</b>	<b>0</b>	<b>0</b>	<b>777,738</b>	<b>778,358</b>	<b>0</b>	<b>0</b>	<b>778,358</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV	390	65		25,350			25,350	25,350		0	25,350
<b>Unimproved value</b>											
UV	390	20		7,800			7,800	7,800		0	7,800
<b>Sub-total</b>		<b>85</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>	<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>
Discount							(31,087)				(41,024)
Concession							(7,425)				0
<b>Total general rates</b>							<b>772,376</b>				<b>770,484</b>

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

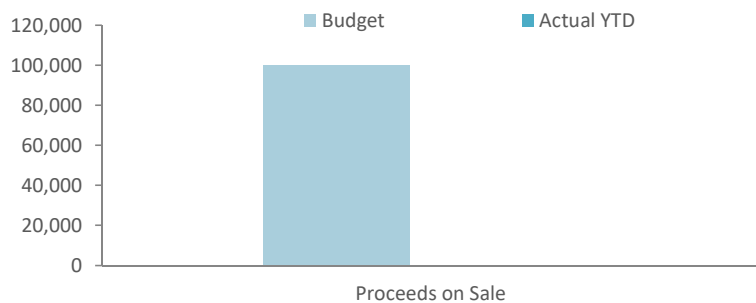




**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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



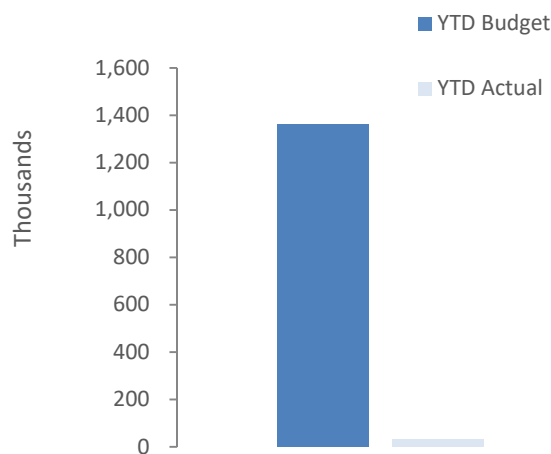
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture and equipment	80,000	13,333	0	(13,333)
Plant and equipment	489,000	81,500	0	(81,500)
Infrastructure - roads	710,800	118,467	32,891	(85,576)
Infrastructure - drainage	61,000	10,167	0	(10,167)
Infrastructure - footpaths	20,000	3,333	0	(3,333)
<b>Payments for Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
Right of use assets	0	0	0	0
<b>Total Capital Acquisitions</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	576,353	336,206	0	(336,206)
Other (disposals & C/Fwd)	100,000	8,333	0	(8,333)
Cash backed reserves				
Plant replacement reserve	389,000	32,417	0	(32,417)
Contribution - operations	295,447	(150,156)	32,891	183,047
<b>Capital funding total</b>	<b>1,360,800</b>	<b>226,800</b>	<b>32,891</b>	<b>(193,909)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,772		97	220,000	0	(389,000)	0	279,772	448,869
Building reserve	42,073		8		0		0	42,073	42,081
Affordable housing reserve	102,264		22		0		0	102,264	102,286
Office equipment reserve	14,024		3		0		0	14,024	14,027
Road construction reserve	21,618		5		0		0	21,618	21,623
	<b>628,751</b>	<b>0</b>	<b>135</b>	<b>220,000</b>	<b>0</b>	<b>(389,000)</b>	<b>0</b>	<b>459,751</b>	<b>628,886</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 January 2021
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	58,667	0	124,717
<b>Total unspent grants, contributions and reimbursements</b>		<b>69,286</b>	<b>58,667</b>	<b>(3,236)</b>	<b>124,717</b>
<b>Provisions</b>					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
<b>Total Provisions</b>		<b>147,531</b>	<b>0</b>	<b>0</b>	<b>147,531</b>
<b>Total other current assets</b>		<b>216,817</b>	<b>58,667</b>	<b>(3,236)</b>	<b>272,248</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grants				0		397,869	232,090	198,435
<b>Law, order, public safety</b>								
ESL Grant				0		31,279	18,246	19,882
<b>Education and welfare</b>								
Well Aged Housing Grants				0		40,000	23,333	42,607
<b>Transport</b>								
RRG Direct Funding Grant				0		75,002	43,751	76,543
<b>Other property and services</b>								
Regional Traineeship Grant 2019	3,236	0	(3,236)	0		44,093	25,721	0
	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>588,243</b>	<b>343,142</b>	<b>337,467</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Legal Fees Recoverable				0		1,000	583	4,339
<b>Housing</b>								
Staff Housing Reimbursements				0		1,200	700	227
<b>Other property and services</b>								
FBT Reimbursements				0				930
Paid Parental Leave								13,570
Diesel Fuel Rebates				0				9,289
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>1,283</b>	<b>28,356</b>
<b>TOTALS</b>	<b>3,236</b>	<b>0</b>	<b>(3,236)</b>	<b>0</b>	<b>0</b>	<b>590,443</b>	<b>344,425</b>	<b>365,822</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - RRG Project	66,050	58,667		124,717	124,717
	0	0	0	0	0
<b>TOTALS</b>	<b>66,050</b>	<b>58,667</b>	<b>0</b>	<b>124,717</b>	<b>124,717</b>

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
576,353	336,206	
0	0	0
<b>576,353</b>	<b>336,206</b>	<b>0</b>

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2021

## NOTE 13 TRUST FUND

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Jan 2021
	\$	\$	\$	\$
NIL	0	0	0	0
	0	0	0	0

### KEY INFORMATION

Trust fund (Year to date)

1		
1		
1		
0		
0		
0		

1
2
3
4

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2021

## NOTE 14 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - rates	319,931	71.01%	▲ Timing	
General purpose funding - other	(26,390)	(11.35%)	▼ Timing	
Law, order and public safety	33,471	98.40%	▲ Timing	
Education and welfare	19,273	35.72%	▲ Timing	
Transport	(31,170)	(16.55%)	▼ Timing	
Economic services	(24,194)	(77.52%)	▼ Timing	
<b>Expenditure from operating activities</b>				
Governance	(390,078)	(490.57%)	▼ Timing	
Health	21,476	95.04%	▲ Timing	
Education and welfare	16,945	65.87%	▲ Timing	
Housing	20,730	52.26%	▲ Timing	
Recreation and culture	41,272	45.65%	▲ Timing	
Transport	547,286	53.23%	▲ Timing	
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(336,206)	(100.00%)	▼ Timing	
Payments for property, plant and equipment and infrastructure	193,909	85.50%	▲ Timing	
<b>Financing activities</b>				
Transfer from reserves	(32,417)	(100.00%)	▼ Timing	
Transfer to reserves	18,198	99.26%	▲ Timing	



**15.3.MONTHLY RATES REPORTS – FOR THE PERIOD ENDING – 31/01/2021**

<b>OUTSTANDING RATES</b>	<b>31/01/2021</b>
<b>Description</b>	<b>Balance</b>
Rates	\$ 79,202.66
Legal charges	\$ 5,644.53
Penalty charges	\$ 10,088.82
Other Charges	\$ -
Instalment admin Fee	\$ 7.22
Instalment interest	\$ 23.13
Fire breaks	\$ 2,928.29
ESL Penalty	\$ 569.64
<b>Sub total</b>	<b>\$ 98,464.29</b>
Rubbish removal	\$ 3,967.49
<b>Sub total</b>	<b>\$ 3,967.49</b>
ESL	\$ 7,511.33
<b>Sub total</b>	<b>\$ 7,511.33</b>
Rates paid in advance	-\$ 7,555.96
<b>Sub total</b>	<b>-\$ 7,555.96</b>
<b>Grand total</b>	<b>\$ 102,387.15</b>

**SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER**

<b>CLIENT #</b>	<b>DETAILS</b>	<b>AMOUNT</b>
120	Standpipe Water Charges	\$39.38
504	Funding	\$5400.00
90614	Standpipe Water	\$10.50
168	Funding	\$14650.00
133	Standpipe Water	\$116.48
90519	Standpipe Water	\$107.00
47	Standpipe Water	\$15.41
21118	Standpipe Water	\$255.50
90415	Reimbursement of Costs	\$129.47
	<b>Total</b>	<b>\$20,723.74</b>

**TOTAL SUNDRY DEBTORS OUTSTANDING**

<b>30 DAYS AND LESS</b>	<b>60 DAYS</b>	<b>90 DAYS OR GREATER</b>	<b>CREDITS</b>	<b>TOTAL</b>
\$3,722.73	\$1540.00	\$20,723.74	(\$1417.84)	\$24,568.64

**15.4.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 04/12/2020 – 27/01/2021**

## SHIRE OF WOODANILLING

## STATEMENT OF PAYMENTS

## FOR THE PERIOD 31 DECEMBER 2020

Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT5275	04/12/2020	Wagin Truck Centre	part	-11.00
EFT5276	04/12/2020	Major Motors	parts	-70.03
EFT5277	04/12/2020	McPest Pest Control	pest control	-2970.00
EFT5278	04/12/2020	McLeods	rate recovery	-511.25
EFT5279	04/12/2020	Wurth Australia	gloves	-192.65
EFT5280	04/12/2020	The Woodanilling Tavern	catering	-200.00
EFT5281	04/12/2020	QFH Multiparts	staff uniforms	-1598.41
EFT5282	04/12/2020	Airtools Australia P/L	maintenance	-1323.40
EFT5283	04/12/2020	Toll Transport	FREIGHT	-178.37
EFT5284	04/12/2020	Katanning South Regional TAFE	training	-279.00
EFT5285	04/12/2020	Katanning Districts Carpet Care	cleaning contract	-472.50
EFT5286	04/12/2020	Motel Le Grande	accommodation	-181.50
EFT5287	04/12/2020	Bob Waddell & Associates Pty Ltd	consulting	-561.00
EFT5288	04/12/2020	Regional Retailers Pty Ltd	staff uniforms	-2343.22
EFT5289	04/12/2020	WA Reticulation Supplies	Retic box	-289.84
EFT5290	04/12/2020	Great Southern Rural	materials	-264.00
EFT5291	04/12/2020	Willingvale	Rates refund for assessment A68 LOT 1 CORNWALL ROAD WESTWOOD WA 6316	-1478.62
EFT5292	04/12/2020	Dean Earnshaw	refund-bond	-400.00
EFT5293	04/12/2020	ATO	BAS September 2020	-12116.00
EFT5294	04/12/2020	Katanning Stock & Trading	hardware	-20.90
EFT5295	04/12/2020	Synergy	25 Oct 2020 to 24 Nov 2020	-598.33
EFT5296	04/12/2020	Staff Lotto	Payroll deductions	-135.00
EFT5297	04/12/2020	Great Southern Fuel Supplies	bulk diesel	-5117.69
EFT5298	04/12/2020	Beaurepaires Wagin	tyre repair	-3358.26
EFT5299	04/12/2020	JR & A Hersey	equipment	-1165.39
EFT5300	04/12/2020	Stewart & Heaton Clothing Co	PPE uniform	-5851.87
EFT5301	04/12/2020	Perth McIntosh & Son	part	-95.78
EFT5302	04/12/2020	Lotex Filter Cleaning Service	filter cleaning	-57.67
EFT5303	04/12/2020	Winc	stationery	-18.23
EFT5304	04/12/2020	PCS	software support	-807.50
EFT5305	04/12/2020	Department of Mines, Industry Regulation & Safety	BSL Return September 2020	-56.65
EFT5306	04/12/2020	DFES	ESL Levy- 2nd Quarter	-9500.40
EFT5307	04/12/2020	Katanning Hardware	hardware	-1026.99
EFT5308	04/12/2020	Landgate Valuation & Property Analytics	rural uv valuations	-69.20
EFT5309	04/12/2020	Truckline	part	-316.71
EFT5310	04/12/2020	Albany Best Office Systems	photocopy count	-506.18
EFT5311	04/12/2020	Staff Christmas Club	Payroll deductions	-741.00
EFT5312	04/12/2020	Widespread Contracting	maintenance	-2541.00
EFT5313	04/12/2020	Ambrose Electrical Contracting	electrical tagging	-331.00
EFT5314	11/12/2020	Gerrard Hydraulics	maintenance	-2035.00
EFT5315	11/12/2020	Frontline Fire & Rescue	PPE	-2044.73
EFT5316	11/12/2020	QFH Multiparts	parts	-438.24
EFT5317	11/12/2020	Toll Transport	freight	-317.52
EFT5318	11/12/2020	Katanning Districts Carpet Care	cleaning contract	-735.00
EFT5319	11/12/2020	Foodworks Wagin Co-op	catering	-68.08
EFT5320	11/12/2020	Kewdale Statewide Bearings	parts	-109.60
EFT5321	11/12/2020	ATO	BAS OCT 2020	-6320.00
EFT5322	11/12/2020	Synergy	16 Oct 2020 to 9 Dec 2020	-164.62
EFT5323	11/12/2020	Edwards Motors	parts	-33.00
EFT5324	11/12/2020	PCS	software support	-1350.00
EFT5325	11/12/2020	Katanning McIntosh & Son	maintenance repairs	-1778.66
EFT5326	11/12/2020	Katanning Hardware	maintenance supplies	-56.73
EFT5327	11/12/2020	Great Southern Waste Disposal	rubbish collection	-2605.38
EFT5328	11/12/2020	Staff Christmas Club	Payroll deductions	-247.00

## SHIRE OF WOODANILLING

## STATEMENT OF PAYMENTS

## FOR THE PERIOD 31 DECEMBER 2020

EFT5329	11/12/2020	Officeworks	stationery	-327.99
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<b>EFT Total Payments</b>	-	76,388.09
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**Cheque Payments**


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

DD3343.3	01/12/2020	Westnet	monthly hosting	-54.94
DD3351.1	14/12/2020	Telstra	25 Nov to 24 Dec	-336.94
DD3352.1	02/12/2020	Aware Super	Superannuation contributions	-545.38
DD3352.2	02/12/2020	Australian Superannuation	Superannuation contributions	-618.52
DD3352.3	02/12/2020	Hesta	Superannuation contributions	-573.68
DD3352.4	02/12/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3352.5	02/12/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3352.6	02/12/2020	REST	Superannuation contributions	-137.17
DD3352.7	02/12/2020	OnePath Custodians	Superannuation contributions	-86.21
DD3354.1	03/12/2020	NAB - Credit Card	card fee	-226.58
DD3369.1	09/12/2020	Aware Super	Superannuation contributions	-545.64
DD3369.2	09/12/2020	Hesta	Superannuation contributions	-515.54
DD3369.3	09/12/2020	Australian Superannuation	Payroll deductions	-655.72
DD3369.4	09/12/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3369.5	09/12/2020	Colonial Select Personnel Super	Superannuation contributions	-93.90
DD3369.6	09/12/2020	REST	Superannuation contributions	-134.44
DD3369.7	09/12/2020	OnePath Custodians	Superannuation contributions	-80.99
DD3374.1	23/12/2020	Water Corporation	1 Nov 2020 to 31 Dec 2020	-1078.77
DD3374.2	29/12/2020	Water Corporation	1 Nov 2020 to 31 Dec 2020	-525.76
DD3375.1	23/12/2020	Water Corporation	1 Nov 2020 to 31 Dec 2020	-88.36
DD3381.1	17/12/2020	Aware Super	Superannuation contributions	-611.67
DD3381.2	17/12/2020	Hesta	Superannuation contributions	-400.92
DD3381.3	17/12/2020	Australian Superannuation	Payroll deductions	-772.01
DD3381.4	17/12/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3381.5	17/12/2020	Colonial Select Personnel Super	Superannuation contributions	-126.43
DD3381.6	17/12/2020	REST	Superannuation contributions	-258.61
DD3381.7	17/12/2020	OnePath Custodians	Superannuation contributions	-83.60
DD3386.1	24/12/2020	Aware Super	Superannuation contributions	-565.04
DD3386.2	24/12/2020	Hesta	Superannuation contributions	-400.92
DD3386.3	24/12/2020	Australian Superannuation	Payroll deductions	-765.39
DD3386.4	24/12/2020	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3386.5	24/12/2020	Colonial Select Personnel Super	Superannuation contributions	-104.15
DD3386.6	24/12/2020	REST	Superannuation contributions	-179.14
DD3386.7	24/12/2020	OnePath Custodians	Superannuation contributions	-86.21
DD3388.1	31/12/2020	Aware Super	Superannuation contributions	-562.17
DD3388.2	31/12/2020	Hesta	Superannuation contributions	-408.07
DD3388.3	31/12/2020	Australian Superannuation	Payroll deductions	-753.05
DD3388.4	31/12/2020	MLC Navigator Retirement Plan	Superannuation contributions	-172.33
DD3388.5	31/12/2020	Colonial Select Personnel Super	Superannuation contributions	-104.15
DD3388.6	31/12/2020	REST	Superannuation contributions	-145.41
DD3388.7	31/12/2020	OnePath Custodians	Superannuation contributions	-79.42
DD3395.1	24/12/2020	ClickSuper	transaction fee	-6.27
DD3395.2	20/12/2020	SkyMesh	internet contract	-125.00

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<b>Total Direct Debit Payments</b>	-	13,832.32
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Municipal Account List of Payments Total	-	90,220.41
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Transaction ID	Date	Name	Description	Amount
<b>Municipal Account</b>				
<b>EFT Payments</b>				
EFT5330	08/01/2021	Wagin Window & Carpet Cleaning	carpet cleaning	-1439.90
EFT5331	08/01/2021	Frontline Fire & Rescue	PPE	-1127.12
EFT5332	08/01/2021	JBs Quality Meats	catering	-23.95
EFT5333	08/01/2021	LGIS Risk Management	RRC fee	-2366.88
EFT5334	08/01/2021	The Woodanilling Tavern	catering	-542.00
EFT5335	08/01/2021	QFH Multiparts	pest control	-50.00
EFT5336	08/01/2021	McGuffie Transport	freight	-444.40
EFT5337	08/01/2021	Toll Transport	freight	-45.82
EFT5338	08/01/2021	Katanning Districts Carpet Care	cleaning contract	-997.50
EFT5339	08/01/2021	Bob Waddell & Associates Pty Ltd	rates consulting	-3465.00
EFT5340	08/01/2021	ATO	BAS Nov 2020	-10140.00
EFT5341	08/01/2021	Synergy	25 Nov to 24 Dec 2020	-2781.90
EFT5342	08/01/2021	Great Southern Fuel Supplies	bulk diesel	-7730.70
EFT5343	08/01/2021	Woodanilling CWA	catering	-705.00
EFT5344	08/01/2021	PCS	software support	-85.00
EFT5345	08/01/2021	Katanning Hardware	hardware	-84.14
EFT5346	08/01/2021	Albany Best Office Systems	photocopy count	-620.27
EFT5347	08/01/2021	Staff Christmas Club	Payroll deductions	-928.00
EFT5348	08/01/2021	Hughans Saw Services	maintenance	-1346.40
EFT5349	08/01/2021	Visimax	PPE	-967.80
EFT5350	22/01/2021	Hugh Russel Thomson	meeting attendance	-5237.50
EFT5351	22/01/2021	Bunbury Settlement Services	New titles	-1309.07
EFT5352	22/01/2021	Hudson Sewage Services	maintenance	-288.42
EFT5353	22/01/2021	Alexander Galt & Co	maintenance	-1081.90
EFT5354	22/01/2021	Timothy James Brown	meeting attendance	-2275.00
EFT5355	22/01/2021	Australia Day Council of WA	Aus Day Award	-10.95
EFT5356	22/01/2021	Morris William Trimming	meeting attendance	-2275.00
EFT5357	22/01/2021	QFH Multiparts	hardware	-20.57
EFT5358	22/01/2021	Katanning Plumbing & Gas	maintenance	-214.50
EFT5359	22/01/2021	Dale Stuart Douglas	meeting attendance	-4743.75
EFT5360	22/01/2021	Toll Transport	FREIGHT	-75.02
EFT5361	22/01/2021	Stephen Jefferies	meeting attendance	-2275.00
EFT5362	22/01/2021	Eaton Trophies	australia day engraving	-69.30
EFT5363	22/01/2021	Regional Retailers Pty Ltd	staff uniform	-104.45
EFT5364	22/01/2021	Watsons Liquid Waste	maintenance	-900.00
EFT5365	22/01/2021	Katanning Stock & Trading	hardware	-21.60
EFT5366	22/01/2021	Woodanilling Store	groceries	-221.80
EFT5367	22/01/2021	Blights Auto Electrics	maintenance	-521.50
EFT5368	22/01/2021	Shire of Katanning	CESM Contribution Cost	-7944.59
EFT5369	22/01/2021	Peter Gordon Morrell	meeting attendance	-2814.34
EFT5370	22/01/2021	Winc	stationery	-156.98
EFT5371	22/01/2021	Department of Mines, Industry Regulation & Safety	BSL Levy	-56.65
EFT5372	22/01/2021	Great Southern Waste Disposal	rubbish collection	-2942.80
EFT5373	22/01/2021	Staff Christmas Club	Payroll deductions	-474.00
EFT5374	22/01/2021	Ambrose Electrical Contracting	maintenance	-1455.00
<b>EFT Total Payments</b>				- 73,381.47
<b>Cheque Payments</b>				
15333	08/01/2021	Petty Cash Recoup	petty cash	-199.45
<b>Total Cheque Payments</b>				- 199.45
<b>Direct Debit Payments</b>				
DD3395.3	14/01/2021	Telstra	25 Dec to 24 Jan	-328.84

## SHIRE OF WOODANILLING

## STATEMENT OF PAYMENTS

## FOR THE PERIOD 31 JANUARY 2021

DD3395.4	13/01/2021	Water Corporation	1 Nov to 31 Dec 2020	-95.83
DD3395.5	04/01/2021	Water Corporation	1 Nov to 31 Dec 2020	-5125.82
DD3395.6	01/01/2021	Westnet	monthly hosting	-4.99
DD3406.1	04/01/2021	NAB - Credit Card	card fee	-380.24
DD3409.1	07/01/2021	Aware Super	Superannuation contributions	-563.92
DD3409.2	07/01/2021	Hesta	Superannuation contributions	-408.07
DD3409.3	07/01/2021	Australian Superannuation	Payroll deductions	-719.45
DD3409.4	07/01/2021	MLC Navigator Retirement Plan	Superannuation contributions	-190.47
DD3409.5	07/01/2021	Colonial Select Personnel Super	Superannuation contributions	-99.96
DD3409.6	07/01/2021	REST	Superannuation contributions	-145.41
DD3409.7	07/01/2021	OnePath Custodians	Superannuation contributions	-79.42
DD3414.1	14/01/2021	Aware Super	Superannuation contributions	-585.06
DD3414.2	14/01/2021	Hesta	Superannuation contributions	-400.92
DD3414.3	14/01/2021	Australian Superannuation	Payroll deductions	-788.87
DD3414.4	14/01/2021	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3414.5	14/01/2021	Colonial Select Personnel Super	Superannuation contributions	-95.77
DD3414.6	14/01/2021	REST	Superannuation contributions	-148.93
DD3414.7	14/01/2021	OnePath Custodians	Superannuation contributions	-79.42
DD3428.1	19/01/2021	ClickSuper	transaction fee	-10.01
DD3431.1	20/01/2021	Aware Super	Superannuation contributions	-566.36
DD3431.2	20/01/2021	Hesta	Superannuation contributions	-400.92
DD3431.3	20/01/2021	Australian Superannuation	Payroll deductions	-721.87
DD3431.4	20/01/2021	MLC Navigator Retirement Plan	Superannuation contributions	-190.47
DD3431.5	20/01/2021	Colonial Select Personnel Super	Superannuation contributions	-95.77
DD3431.6	20/01/2021	REST	Superannuation contributions	-141.88
DD3431.7	20/01/2021	OnePath Custodians	Superannuation contributions	-79.42
DD3434.1	20/01/2021	SkyMesh	internet contract	-125.00
DD3437.1	27/01/2021	Aware Super	Superannuation contributions	-594.03
DD3437.2	27/01/2021	Hesta	Superannuation contributions	-400.92
DD3437.3	27/01/2021	Australian Superannuation	Payroll deductions	-701.76
DD3437.4	27/01/2021	MLC Navigator Retirement Plan	Superannuation contributions	-190.47
DD3437.5	27/01/2021	Colonial Select Personnel Super	Superannuation contributions	-95.77
DD3437.6	27/01/2021	REST	Superannuation contributions	-134.25
DD3437.7	27/01/2021	OnePath Custodians	Superannuation contributions	-79.42

<b>Total Direct Debit Payments</b>	-	14,952.19
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Municipal Account List of Payments Total	-	88,533.11
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## **16. CLOSURE OF MEETING**