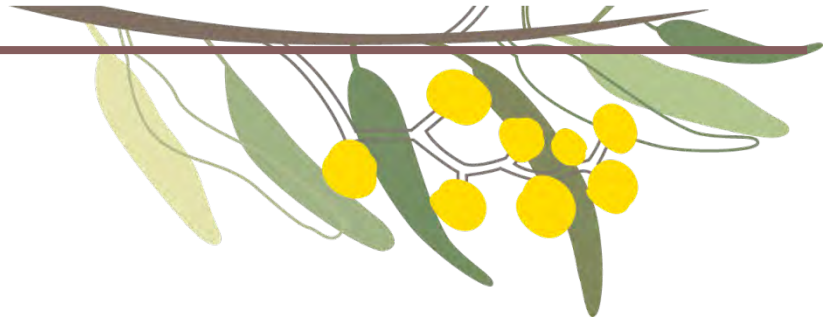


SHIRE OF WOODANILLING



ORDINARY MEETING OF COUNCIL Minutes 22 October 2019

CONTENTS

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	2
1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY	2
1.2. SWEARING IN OF NEW COUNCILLORS	2
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	2
2.1. NOMINATIONS FOR SHIRE PRESIDENT AND DEPUTY SHIRE PRESIDENT	2
2.2. NOMINATIONS TO COMMITTEES	3
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	4
4. PUBLIC QUESTION TIME	4
5. PETITIONS / DEPUTATIONS / PRESENTATIONS	4
6. APPLICATIONS FOR LEAVE OF ABSENCE	4
7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION	4
8. CONFIRMATION OF COUNCIL MEETING MINUTES:	4
8.1. ORDINARY MEETING OF COUNCIL HELD – 17 SEPTEMBER 2019	4
9. CONFIRMATION OF OTHER MEETING MINUTES:	4
9.1. BFAC MEETING HELD ON 14/10/2019	4
10. OFFICER'S REPORTS	5
11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED	5
11.1. COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 18/09/2019 – 17/10/2019	5
12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	5
13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL	5
13.1. COUNCILLORS AND /OR OFFICERS	5
14. ITEMS FOR DISCUSSION	5
14.1. ITEM FOR DISCUSSION AND URGENT BUSINESS	5
15. INFORMATION ITEMS	6
15.1. ADOPTION OF INFORMATION REPORTS	6
15.2. WWLZ INFORMATION REPORT – FOR THE PERIOD 3/9/2019 – 8/10/2019	6
15.3. MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/07/2019 – 30/09/2019	8
15.4. MONTHLY RATES REPORTS – FOR THE PERIOD ENDING – 30/09/2019	64
15.5. SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 05/09/2019 – 18/10/2019	66
15.6. CORRESPONDENCE & MINUTES FOR INFORMATION	88
15.7. COUNCIL/COMMITTEES - STATUS REPORT	89
16. CLOSURE OF MEETING	92

ORDINARY MEETING OF COUNCIL MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting opened at 4.02pm. Mr Ray Baxter, JP was present to swear in the new Councillors.

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".

1.2. SWEARING IN OF NEW COUNCILLORS

New Councillors Jefferies, Morrell and Brown made their oath of allegiance and declarations, witnessed by Mr Ray Baxter, JP.

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

Present:

Cr Thomson	Shire President	Cr Brown	
Cr Douglas	Deputy Shire President	Cr Jefferies	
Cr Morrell		Stephen Gash	Chief Executive Officer
Cr Trimming		Sue Dowson	Deputy CEO
Mr Ray Baxter JP		Stuart Buxton	Acting WS
		Colleen Pollard	ASO

Apologies:

Nil

2.1. NOMINATIONS FOR SHIRE PRESIDENT AND DEPUTY SHIRE PRESIDENT

The CEO presided over the election of Shire President.

Written nominations were received from Cr Thompson and Cr Douglas. A ballot was conducted with a split decision.

At 4.23pm the meeting was adjourned by the CEO presiding under reg 11F Local Government (Constitution) Regulations 1997 and by agreement of all present scheduled to reconvene at 4.40pm

The meeting was reopened at 4.40pm with all Councillors present.

Nominations were received in writing for the position of Shire President from Cr Thomson and Cr Douglas. A second ballot was conducted with a split decision recorded.

In accordance with Schedule 4.1 of the Local Government Act 1995 the CEO drew lots to decide the matter verified by Mr R Baxter JP and Cr Thomson was declared the Shire President.

Mr Ray Baxter JP witnessed the declaration of Cr Thomson as Shire President and Cr Thomson assumed the Chair.

One written nomination was received from Cr Douglas for the position of Deputy Shire President who was declared elected unopposed.

Mr Ray Baxter JP witnessed the declaration of Cr Douglas as Deputy Shire President.

Council thanked Mr Ray Baxter for his officiating of the election to council and Mr Baxter left the meeting at 4.52pm.

2.2. NOMINATIONS TO COMMITTEES

RECOMMENDATION TO COUNCIL SUSPEND STANDING ORDERS

Moved Cr Douglas seconded Cr Brown to suspend standing orders at 4.52pm to workshop committee representation to ensure a mix of skills and shared workload.

6/0

A list of previous committees and representatives was provided to Councillors and tabulated on a whiteboard with the President calling for interest from Councillors for each committee or portfolio.

RESUME STANDING ORDERS

Moved Cr Brown seconded Cr Morrell that the standing orders be resumed.

CARRIED 6/0

RESOLVE COMMITTEES NOMINATIONS

Moved Cr Morrell second Cr Brown to resolve to agree to the appointments for the committees below.

CARRIED 6/0

STANDING COMMITTEES OF COUNCIL

COMMITTEES OF COUNCIL	MEETING SCHEDULE	DELEGATES
Transport Plant & Works	2 Monthly	Crs Thomson, Morrell, Douglas & Trimming
Community Services	2 monthly	Crs Douglas, Jefferies, Brown & Trimming
Audit Committee	2 Monthly	All councillors

OTHER COMMITTEES

COMMITTEE TITLE	MEETING SCHEDULE	DELEGATE 1	DELEGATE 2	PROXY
WALGA Zone	Quarterly	Russel Thomson	Dale Douglas	Stephen Jefferies
Regional Road Group	Quarterly	Peter Morrell	Morris Trimming	
4WDL VROC	2 Monthly	Peter Morrell	CEO	
Great Southern	Quarterly	Dale Douglas	Stephen Jefferies	

Regional Recreation Advisory Group				
Great Southern Hidden Treasures	Quarterly	Tim Brown	2 x Community members	Supporting Role Stephen Jefferies and any councillor
Woodanilling Bush Fire Advisory Committee	Annual	Russel Thomson		
Wagin Woodanilling Landcare Zone & Management Committee	2 Monthly	Tim Brown	Community Member Richard Pickford	CEO
Woodanilling Sport & Recreation Association Inc	As required			
Development Assessment Panel	TBA	Dale Douglas	Tim Brown	

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

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

The Shire President and CEO attended a meeting with Beaufort River Meats on October regarding the expansion of their workforce. Local accommodation is being sought to offer to their employees.

8. CONFIRMATION OF COUNCIL MEETING MINUTES:

8.1. ORDINARY MEETING OF COUNCIL HELD – 17 SEPTEMBER 2019

COUNCIL DECISION

Moved Cr Morrell seconded Cr Douglas that the Minutes of the Ordinary Meeting of Council held 17 September 2019 be confirmed as a true and correct record of proceedings with amendments to reflect that the word consider be removed from the item.

CARRIED 6/0

9. CONFIRMATION OF OTHER MEETING MINUTES:

9.1. BFAC MEETING HELD ON 14/10/2019

9.1. COMMITTEE RECOMMENDATION & COUNCIL DECISION - BFAC MEETING HELD ON 14/10/2019

Moved Cr Morrell seconded Cr Jefferies that the minutes of the BFAC meeting held on 14/10/2019 be confirmed as a true and correct record of proceedings with amendments to reflect Jason Cronin as an apology.

CARRIED 6/0

10. OFFICER'S REPORTS

Nil

11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED

11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 18/09/2019 – 17/10/2019

4WDL CEO, Cr Young

CBH Bin Meeting at Woodanilling 3/10/2019 Cr D Douglas

The Woodanilling CBH bin will be closed for this and future seasons with exception of large grain production years where it will be used as a surge bin.

Katanning will be open for Flinders Barley for this year only then will be closed as well.

The only bins open in our Zone are Wagin, Dumbleyung, Kojonup, Broomehill and Cranbrook.

Woodanilling sample shed will be available for farmer's samples with access by a combination lock for farmers to test their own samples. Training will happen prior to this harvest season.

Katanning will be open for truck sampling for remote sampling to other bins.

Cr Jefferies left the meeting at 6.05pm and returned to the meeting at 6.07pm

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

Nil

13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

13.1.COUNCILLORS AND /OR OFFICERS

Nil

14. ITEMS FOR DISCUSSION

14.1. ITEM FOR DISCUSSION AND URGENT BUSINESS

CEO Stephen Gash left the meeting at 6.24pm declaring an interest in item 14.1

ITEM 14.1 ITEM OF URGENT BUSINESS - CHANGES TO FEES AND CHARGES RELATING TO KEEPING MORE THAN 2 DOGS

Moved Cr Morrell seconded Cr Brown that the CEO will advertise for the required 28 days the changes to the fees and charges for the cost of applying to keep more than 2 dogs. Reducing the \$200 fee and leaving the application in place with the \$50 charge annually.

CARRIED 6/0

CEO Stephen Gash returned to the meeting at 6.33pm

Cr Brown left the meeting at 6.32 and returned to the meeting at 6.37pm.

15. INFORMATION ITEMS

15.1.ADOPTION OF INFORMATION REPORTS

RECOMMENDATION AND COUNCIL DECISION – INFORMATION REPORT 22/10/2019

Moved Cr Morrell seconded Cr Jefferies 4that Council endorses the information contained in the following information reports.

CARRIED 6/0

15.2.WWLZ INFORMATION REPORT – FOR THE PERIOD 3/9/2019 – 8/10/2019

GLOSSARY

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

MANAGEMENT COMMITTEE MEETING

Last Meeting: 14 August 2019

Next Meeting: 9 October 2019

LANDCARE COORDINATION FUNDING 2018 / 2019

- SWCC Pollinator Project - \$60,500
- State NRM – Revitalising Reserves in Wagin - \$15,101
- State NRM Community Grant – Wagin Lake Fauna Hotspot & Bird hide - \$19,271
- Kent LCDC – 20MT - \$4,225
- Kent LCDC – Fox Management - \$8766

STRATEGIC PLANNING

- AGM scheduled for 14th August. – Quorum not attained.
- Meeting rescheduled and held on 28th August.

CATCHMENT/COMMUNITY DEVELOPMENT

- Application submitted for catchment scale planning project looking at threats such as salinity, erosion, acidification etc.

COMPLETED EVENTS

- Woolorama – had stall in ag dept shed and Phoebe on Friday. Sat was too wet
- Harmony Festival in Katanning – (Fee for service)
- 23/24th March Woodanilling Fox shoot – 91 foxes, 5 cats & 20 rabbits culled \$480.00 to RMHI
- 6/7th April Wagin Fox shoot
- 16th April Pollination & Production info session – Woodanilling Pavilion
- Phoebe Phascogale – 3 school information sessions in Katanning completed. (Fee for service)
- Wagin DHS – Social studies years 7,8 & 9 booked 4/9/19
- Wagin DHS – Bus trip with years 7 – 10
- Smiddy memorial fox shoot 7-9th Sept

COMING EVENTS

- Proposing Phoebe event with Woodanilling Primary School - TBC

CURRENT/ONGOING PROJECTS:

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

- All works completed for this project.

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

- No specific format required for project reporting, SCNRM has indicated project can extend further till Sept. We have completed works so will write up a brief summary as a report.

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

- Site visits with landholders completed.
- Agreements for works sent to landholders.
- SWCC completed initial insect/bird monitoring
- Met with Avril Baxter (farm planning consultant) to advise in salinity measures
- Established suitable range of species for selection that will provide flowering opportunities throughout the whole calendar year.
- Will contact nursery to determine costs to order preferred species to determine budget availability to assist landholders with site prep and fencing subsidy amounts.

SHIRE OF KENT – 20 MILLION TREES \$4225

- GA initial monitoring has been set for some stage in November.

SHIRE OF KENT – FOX CONTROL

- EOI's completed and sites identified. 2 Wagin, 2 Woodanilling
- Landholders completed 1080 accreditation workshops
- Contracted supplier will be coordinating baits for regions

STATE NRM – WAGIN LAKE FAUNA HOTSPOT & BIRDHIDE

- Birdhide construction has begun – to be largely constructed off site and erected at lake once panel work has been completed.
- Signage design is underway
- Shire of Wagin to still clear parking area/information bay location

APPLICATION SUBMITTED

- **(\$27,372)** Small grant application for managing emerging pig problem around Wagin
- **(\$52,372 over 2 years)** Large grant application with fencing and revegetation component focussed on success with Chuditch populations being seen again in Wagin/Woodanilling within last 3 years. (Chuditch recognised as a threatened species of interest in the region)
- **(\$219,529 over 3 years)** Large grant application for perennial forage species planting in partnership with Greening Australia. The concept of planting native trees amongst forage species for degraded lands providing both productivity and environmental benefits.
- *Joint 'Headwaters of the Upper Great Southern'* application to be submitted for analysing best practice to manage soils to mitigate issues such as salinity, erosion, acidity etc. **(Approx \$25,000 mainly consultant costs with some administration)**

APPLICATIONS UNDERWAY

- Regenerative Agriculture concept project was almost submitted in last round. But didn't quite tick all the requirements in time. Have the framework set up for next available funding rounds.

15.3.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/07/2019 – 30/09/2019

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephens.com.au

Dear Stephen

COMPILATION REPORT TO THE SHIRE OF WOODANILLING

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Woodanilling, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 July 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WOODANILLING

The Shire of Woodanilling are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Woodanilling we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Woodanilling provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Woodanilling. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



Moore Stephens (WA) Pty Ltd
Chartered Accountants



RUSSELL BARNES
DIRECTOR

7th October 2019

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephens.com.au

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Dear Stephen

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 JULY 2019

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 31 July 2019 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

As per attached table of management points.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 13 – Variances by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely



RUSSELL BARNES
DIRECTOR

7th October 2019

Shire of Woodanilling Management Information Report

Period Ending
31 July 2019

Topic	Item	First Identified	Explanation	Action Required	Priority
Trust	Bonds held and other funds held in Trust	June 2019	Monies should only be held in Trust if they are required to be in Trust by the LGA or any other law. As per the Office of the Auditor General's recent position paper, bonds should not be held in Trust but should be transferred to the Municipal Fund and reflected as cash and liability.	We recommend the trust funds be reviewed and transfers be made to clear those monies which have been identified as non-trust funds.	High
Allocation	Under/over allocation	April 2019	The Plant Operation costs are under allocated by \$10,327, Public Works Overheads are under allocated by \$10,396. The operating expenses for the program other property and services for July 2019 is \$26,904 which exceeds the annual budgeted cost of \$15,371.	We recommend the overhead allocations be reviewed and adjusted (where appropriate) regularly.	Medium
Allocation	Salaries and wages under allocated	March 2019	The salaries and wages are under allocated by \$6,047	We recommend the allocation of salaries and wages be reviewed and correctly allocated on a monthly basis.	Medium
Debtors Ledger	Outstanding debtors	March 2019	There are balances totalling \$38,095.42 (excluding rates debtors) which has been outstanding for more than 90 days.	We recommend collection of the outstanding amounts be followed up.	Medium
Revaluation Surplus	Bridges Revaluation 2017/18	June 2019	The revaluation of Bridges Infrastructure at 30 June 2018 has not been processed in the asset register or the general ledger.	We recommend this valuation be processed in the accounts at 30 June 2018 and depreciation amended for 2018/19.	Medium

Approval:  _____ RUSSELL BARNES, Director

Shire of Woodanilling Management Information Report

Period Ending
31 July 2019

Topic	Item	First Identified	Explanation	Action Required	Priority
Budget	Monthly Budget	July 2019	We have not received a year to date budget allocation. The year to date budget allocation used in this financial statement is estimated at 1/12 th of the annual budget.	A monthly year to date budget allocation is to be provided.	Medium
Funding surplus		July 2019	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2019 has not been finalised, therefore the opening balance surplus of \$984,937 may change due to year end audit adjustments.	None required	Low

Approval:  _____ RUSSELL BARNES, Director

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 July 2019

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

TABLE OF CONTENTS

Monthly Summary Information	2
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Other assets	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Cash Reserves	18
Note 10 Other Liabilities	20
Note 11 Operating grants and contributions	21
Note 12 Non operating grants and contributions	22
Note 13 Trust Fund	23
Note 14 Variance	24

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 October 2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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

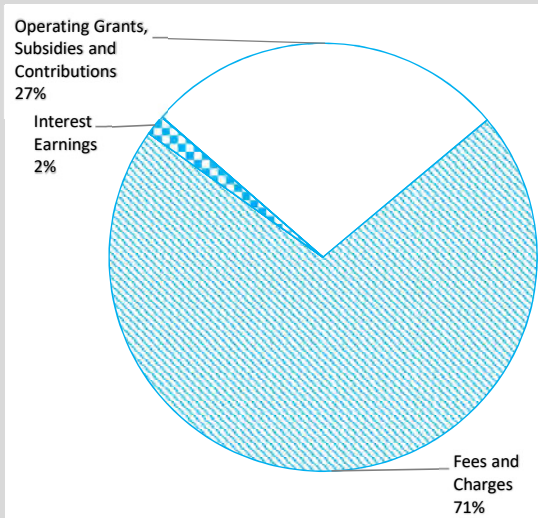
CRITICAL ACCOUNTING ESTIMATES

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

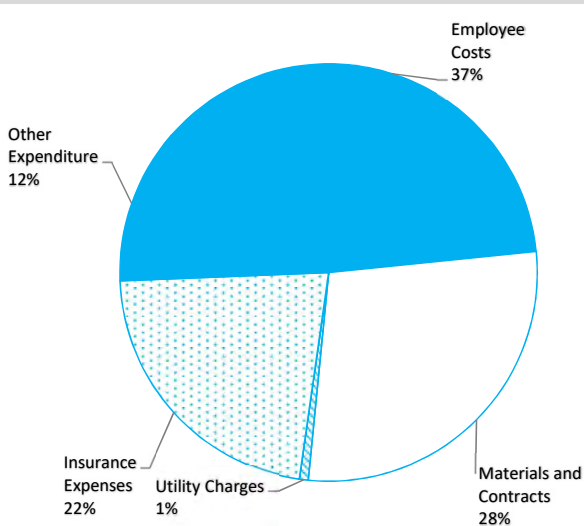
ROUNDING OFF FIGURES

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

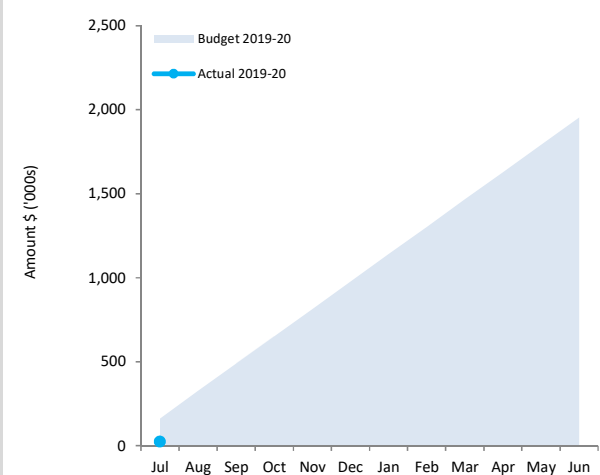
OPERATING REVENUE



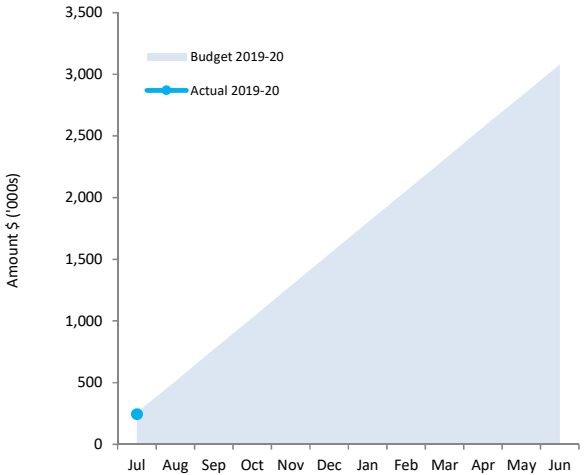
OPERATING EXPENSES



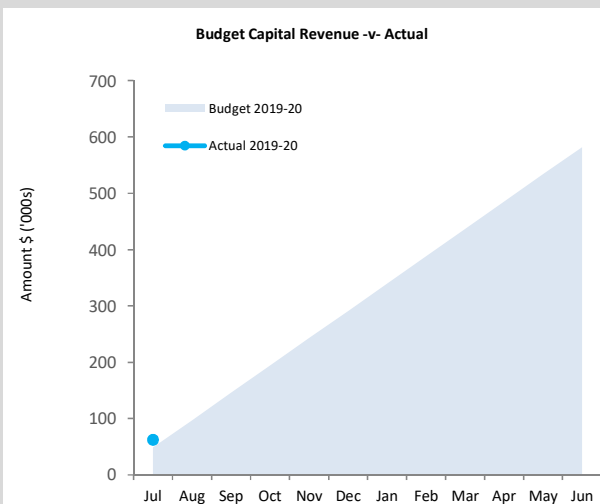
Budget Operating Revenues -v- Actual



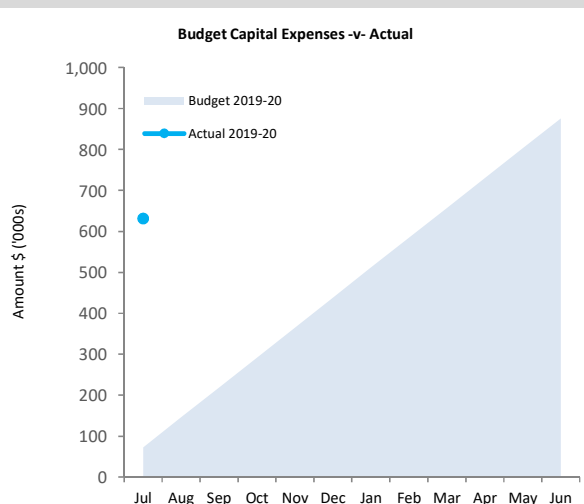
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2019

STATUTORY REPORTING PROGRAMS

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

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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Governance		8,200	683	0	(683)	(100.00%)	
General purpose funding - general rates	6	768,499	0	0	0	0.00%	
General purpose funding - other		448,467	37,372	376	(36,996)	(98.99%)	▼
Law, order and public safety		34,910	2,909	3	(2,906)	(99.90%)	
Health		750	63	425	362	574.60%	
Education and welfare		113,500	9,458	4,083	(5,375)	(56.83%)	
Housing		19,300	1,608	370	(1,238)	(76.99%)	
Community amenities		32,850	2,738	56	(2,682)	(97.95%)	
Recreation and culture		2,250	188	5	(183)	(97.34%)	
Transport		367,102	30,592	15,514	(15,078)	(49.29%)	▼
Economic services		64,150	5,346	1,267	(4,079)	(76.30%)	
Other property and services		94,140	7,844	1,967	(5,877)	(74.92%)	
		1,954,118	98,801	24,066	(74,735)		▼
Expenditure from operating activities							
Governance		(229,142)	(19,095)	(20,521)	(1,426)	(7.47%)	
General purpose funding		(16,086)	(1,341)	(1,324)	17	1.27%	
Law, order and public safety		(159,529)	(13,294)	(17,052)	(3,758)	(28.27%)	
Health		(38,737)	(3,228)	(3,669)	(441)	(13.66%)	
Education and welfare		(44,434)	(3,703)	(708)	2,995	80.88%	
Housing		(62,010)	(5,168)	(23,380)	(18,212)	(352.40%)	▼
Community amenities		(134,226)	(11,186)	(12,165)	(979)	(8.75%)	
Recreation and culture		(147,746)	(12,312)	(27,024)	(14,712)	(119.49%)	▼
Transport		(2,184,767)	(181,991)	(106,739)	75,252	41.35%	▲
Economic services		(50,232)	(4,186)	(3,119)	1,067	25.49%	
Other property and services		(15,371)	(1,279)	(26,904)	(25,625)	(2003.52%)	▼
		(3,082,280)	(256,783)	(242,605)	14,178		
Non-cash amounts excluded from operating activities	1(a)	979,212	81,528	0	(81,528)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	(76,454)	(218,539)	(142,085)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	46,361	3,636	(42,725)	(92.16%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(73,018)	(3,636)	69,382	95.02%	▲
Amount attributable to investing activities		(303,881)	(26,657)	0	26,657		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	349,720	139,010			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

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.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Rates	6	768,499	0	0	0	0.00%	
Operating grants, subsidies and contributions	11	541,225	45,102	6,625	(38,477)	(85.31%)	▼
Fees and charges		456,973	38,081	17,065	(21,016)	(55.19%)	▼
Interest earnings		8,664	722	376	(346)	(47.92%)	
Other revenue		178,757	14,896	0	(14,896)	(100.00%)	▼
		1,954,118	98,801	24,066	(74,735)		▼
Expenditure from operating activities							
Employee costs		(1,011,434)	(84,286)	(89,763)	(5,477)	(6.50%)	
Materials and contracts		(632,218)	(52,685)	(68,326)	(15,641)	(29.69%)	▼
Utility charges		(42,373)	(3,531)	(1,679)	1,852	52.45%	
Depreciation on non-current assets		(978,337)	(81,528)	0	81,528	100.00%	▲
Insurance expenses		(96,747)	(8,062)	(53,640)	(45,578)	(565.34%)	▼
Other expenditure		(320,296)	(26,691)	(29,197)	(2,506)	(9.39%)	
Loss on disposal of assets	7	(875)	0	0	0	0.00%	
		(3,082,280)	(256,783)	(242,605)	14,178		
Non-cash amounts excluded from operating activities	1(a)	979,212	81,528	0	(81,528)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	(76,454)	(218,539)	(142,085)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	46,361	3,636	(42,725)	(92.16%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(73,018)	(3,636)	69,382	(95.02%)	▲
Amount attributable to investing activities		(303,881)	(26,657)	0	26,657		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	349,720	139,010			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	81,528	0
Total non-cash items excluded from operating activities		979,212	81,528	0

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

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

		Last Year Closing 30 June 2019	This Time Last Year 31 July 2018	Year to Date 31 July 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(880)	(224,167)	(628,268)
Add: Provisions - employee	10	142,049	160,929	142,049
Total adjustments to net current assets		141,169	(63,238)	(486,219)

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

Current assets				
Cash and cash equivalents	2	1,108,740	931,932	852,784
Rates receivables	3	52,210	1,393,079	48,505
Receivables	3	61,396	0	55,511
Other current assets	4	18,904	15,887	18,904
Less: Current liabilities				
Payables	5	(176,033)	(61,426)	(70,533)
Contract liabilities	10	(79,400)	0	(137,893)
Provisions	10	(142,049)	(160,929)	(142,049)
Less: Total adjustments to net current assets	1(b)	141,169	(63,238)	(486,219)
Closing funding surplus / (deficit)		984,937	2,055,305	139,010

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal - Cash at bank	Cash and cash equivalents	224,066	0	224,066	0	NAB	0.10%	Nil
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	Nil
Reserve - cash at bank	Cash and cash equivalents	0	628,268	628,268	0	NAB	0.10%	Nil
Trust - cash at bank	Cash and cash equivalents	0	0	0	42,136	NAB	0.00%	Nil
Total		224,516	628,268	852,784	42,136			
Comprising								
Cash and cash equivalents		224,516	628,268	852,784	42,136			
		224,516	628,268	852,784	42,136			

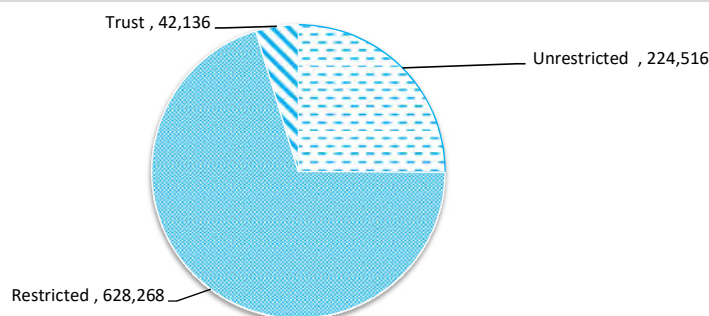
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$852,784	\$224,516

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

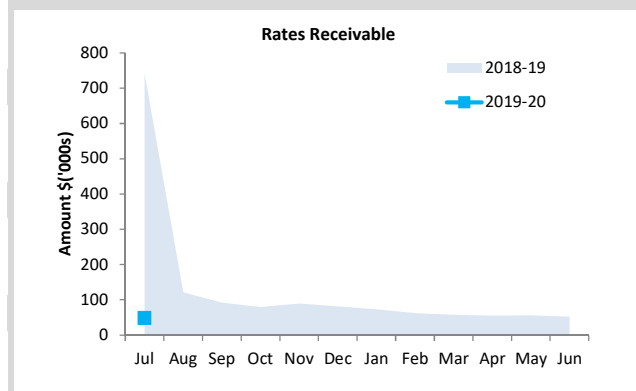
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2019	31 Jul 19
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	0
Less - collections to date	(725,224)	(3,705)
Equals current outstanding	52,210	48,505
Net rates collectable	52,210	48,505
% Collected	93.3%	7.1%

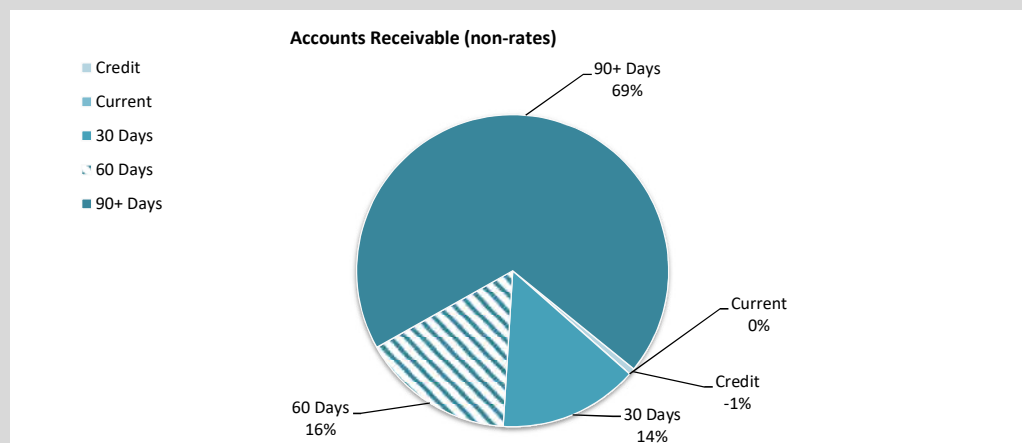
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(371)	0	7,983	8,754	38,095	54,461
Percentage	(0.7%)	0%	14.7%	16.1%	69.9%	
Balance per trial balance						
Sundry receivable						54,461
Accrued income/payments in advance						1,050
Total receivables general outstanding						55,511
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
7.1%	\$48,505



Debtors Due
\$55,511
Over 30 Days
101%
Over 90 Days
69.9%

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

KEY INFORMATION

Inventory

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

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

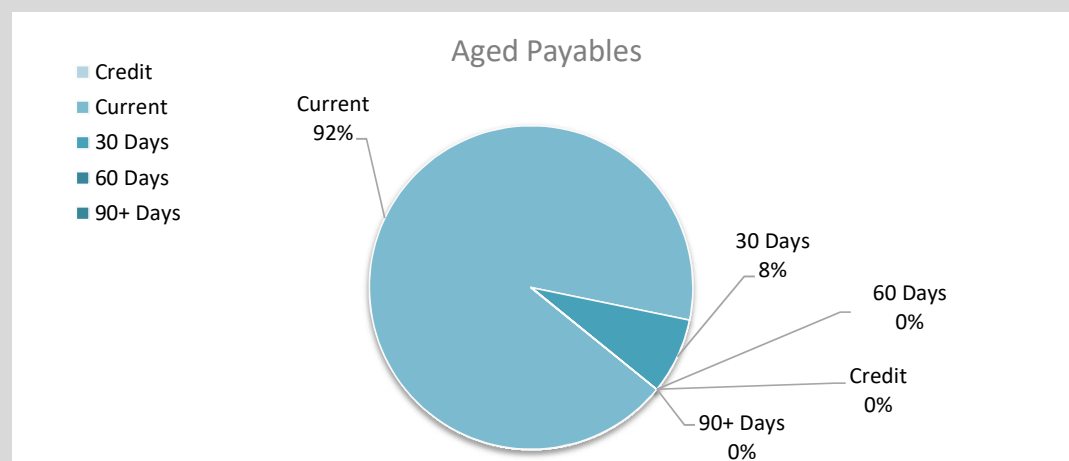
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 5
Payables

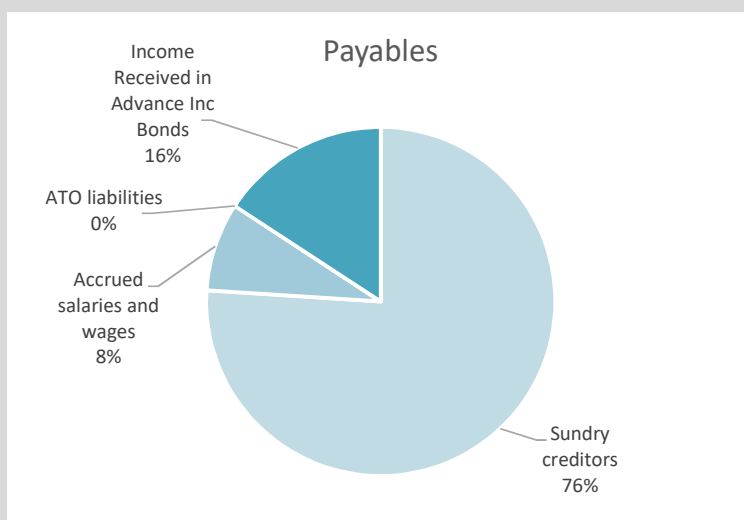
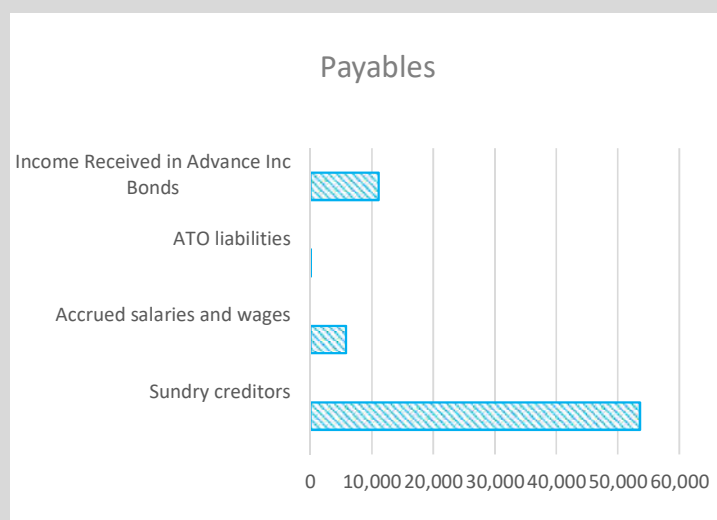
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	49,553	4,069	0	0	53,622
Percentage	0%	92.4%	7.6%	0%	0%	
Balance per trial balance						
Sundry creditors						53,622
Accrued salaries and wages						5,785
ATO liabilities						1
Income Received in Advance Inc Bonds						11,125
Total payables general outstanding						70,533
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Creditors Due
\$70,533
Over 30 Days
8%
Over 90 Days
0%



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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

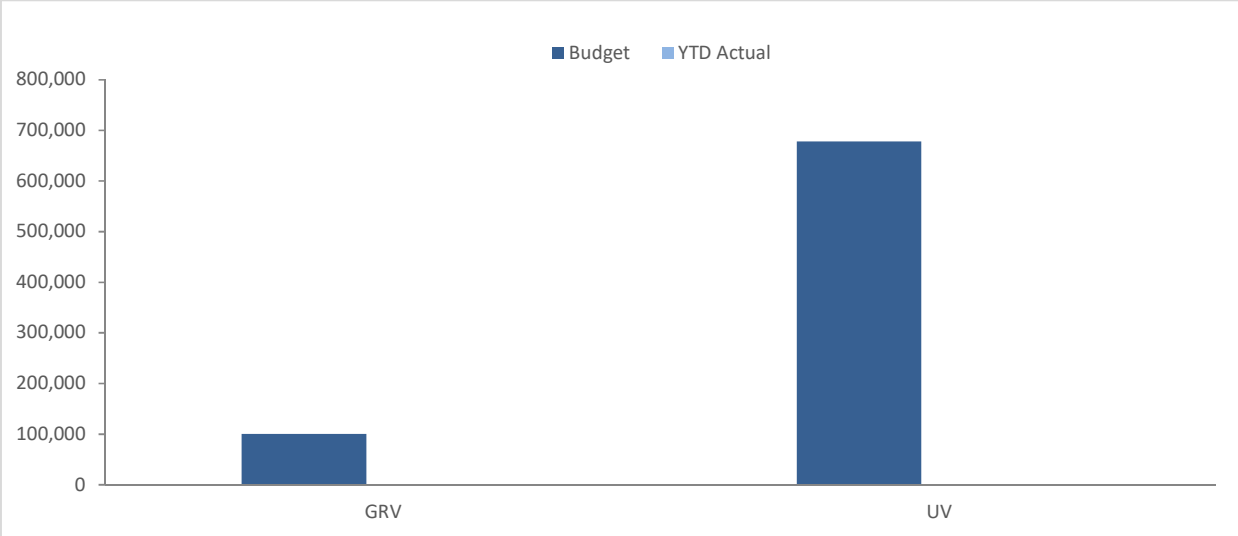
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.114403	99	879,552	100,623	0	0	100,623	0	0	0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

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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

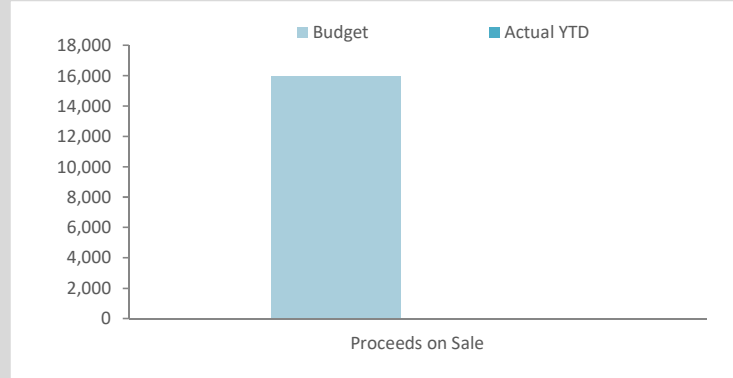
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



General Rates		
Budget	YTD Actual	%
\$.77 M	\$. M	0

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
PLCV14	DCEO Vehicle - WO011	16,875	16,000	0	(875)	0	0	0	0
		16,875	16,000	0	(875)	0	0	0	0

KEY INFORMATION



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

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

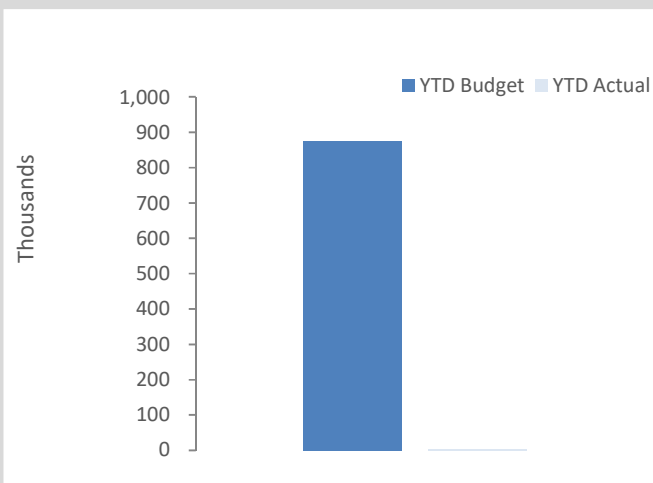
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	833	0	(833)
Furniture & Equipment	14,966	1,247	0	(1,247)
Plant & Equipment	56,500	4,708	0	(4,708)
Roads	768,873	64,073	3,636	(60,437)
Footpaths	20,814	1,735	0	(1,735)
Drainage	5,061	422	0	(422)
Capital Expenditure Totals	876,214	73,018	3,636	(69,382)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	556,333	46,361	3,636	(42,725)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	26,657	0	(26,657)
Capital funding total	876,214	73,018	3,636	(69,382)

SIGNIFICANT ACCOUNTING POLICIES

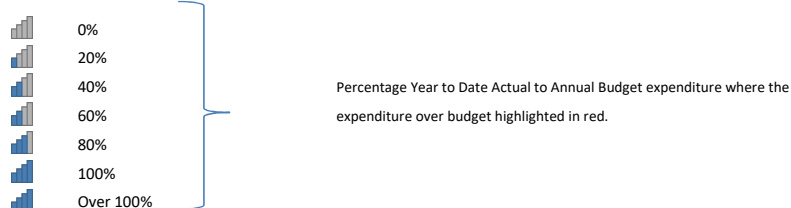
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$.88 M	\$. M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.56 M	\$. M	1%

Capital expenditure total
Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further det			Adopted			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Land & Buildings						
111300	Purchase Land & Buildings - CAPITAL	0	0	72,622	72,622	
Land & Buildings Total		0	0	72,622	72,622	
Plant & Equipment						
123300	Purchase Plant & Equipment - CAPITAL	0	0	185,810	185,810	
Plant & Equipment Total		0	0	185,810	185,810	
Roads						
121310	RRG Project Construction - CAPITAL	0	0	3,636	3,636	
Roads Total		0	0	3,636	3,636	
Grand Total		0	0	262,069	262,069	

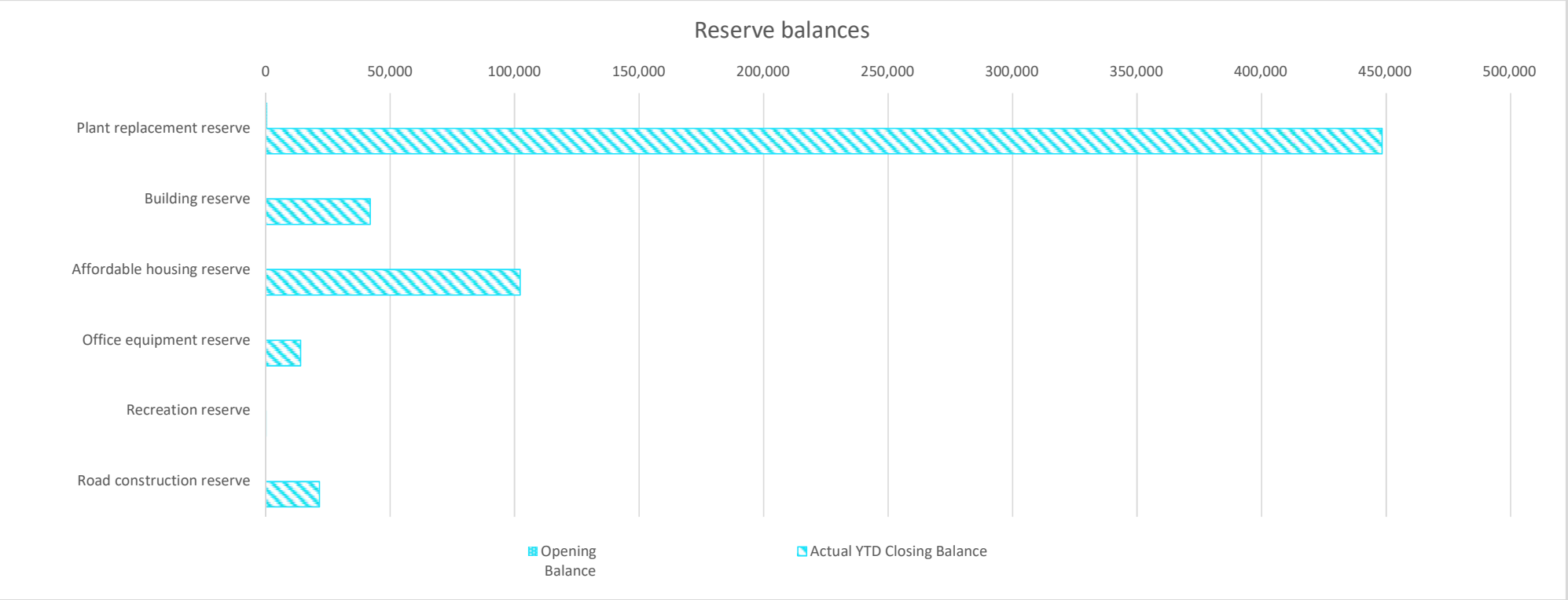
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	628	0	50	447,763	447,749	0	0	448,391	448,427
Building reserve	59	0	5	41,977	41,977	0	0	42,036	42,041
Affordable housing reserve	143	0	11	102,034	102,031	0	0	102,177	102,185
Office equipment reserve	20	0	2	13,992	13,992	0	0	14,012	14,014
Recreation reserve	0	0	2	0	0	0	0	0	2
Road construction reserve	30	0	0	21,570	21,569	0	0	21,600	21,599
	880	0	70	627,336	627,318	0	0	628,216	628,268

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 July 2019
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	0	33,000
- non-operating	12	46,400	62,129	(3,636)	104,893
Total unspent grants, contributions and reimbursements		79,400	62,129	(3,636)	137,893
Provisions					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	0	59,475
Total Provisions		142,049	0	0	142,049
Total other current assets		221,449			279,942
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Law, order, public safety								
ESL Grant	0	0	0	0	0	0	0	4,909
Other property and services								
FBT Reimbursements	0	0	0	0	0	0	0	120
Diesel Fuel Rebate	0	0	0	0	0	0	0	1,596
Regional Traineeship	33,000	0	0	33,000	33,000	0	0	0
	33,000	0	0	33,000	33,000	0	0	6,625
TOTALS	33,000	0	0	33,000	33,000	0	0	6,625

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grant - RRG Project	46,400	62,129	(3,636)	104,893	104,893
	46,400	62,129	(3,636)	104,893	104,893
TOTALS	46,400	62,129	(3,636)	104,893	104,893

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	62,129
0	0	62,129
0	0	62,129

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

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 Jul 2019
	\$	\$	\$	\$
Landcare Receipts	8,608	0	0	8,608
Unclaimed Monies	280	0	0	280
WSRA Inc	590	0	0	590
Wongi	2,067	0	0	2,067
Bushfire Brigades	6,705	0	0	6,705
LGIS Bonus Scheme	21,553	0	0	21,553
Heritage Loan Scheme	1,733	0	0	1,733
Other Bonds	450	0	0	450
Police Licensing	150	0	0	150
	42,136	0	0	42,136

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

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	(36,996)	(98.99%)	▼	
Transport	(15,078)	(49.29%)	▼	
Expenditure from operating activities				
Housing	(18,212)	(352.40%)	▼	
Recreation and culture	(14,712)	(119.49%)	▼	
Transport	75,252	41.35%	▲	
Other property and services	(25,625)	(2003.52%)	▼	
Investing activities				
Non-operating grants, subsidies and contributions	(42,725)	(92.16%)	▼	
Capital acquisitions	69,382	95.02%	▲	

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephens.com.au

Dear Stephen

COMPILATION REPORT TO THE SHIRE OF WOODANILLING

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Woodanilling, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 August 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WOODANILLING

The Shire of Woodanilling are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Woodanilling we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Woodanilling provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Woodanilling. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Moore Stephens (WA) Pty Ltd

Moore Stephens (WA) Pty Ltd
Chartered Accountants



RUSSELL BARNES
DIRECTOR

9th October 2019

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephens.com.au

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Dear Stephen

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 AUGUST 2019

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 31 August 2019 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

As per attached table of management points.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 14 – Variances by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely



RUSSELL BARNES
DIRECTOR

9th October 2019

Shire of Woodanilling Management Information Report

Period Ending
31 August 2019

Topic	Item	First Identified	Explanation	Action Required	Priority
Trust	Bonds held and other funds held in Trust	June 2019	Monies should only be held in Trust if they are required to be in Trust by the LGA or any other law. As per the Office of the Auditor General's recent position paper, bonds should not be held in Trust but should be transferred to the Municipal Fund and reflected as cash and liability.	We recommend the trust funds be reviewed and transfers be made to clear those monies which have been identified as non-trust funds.	High
Debtors Ledger	Outstanding debtors	March 2019	There are balances totalling \$46,803.65 (excluding rates debtors) which has been outstanding for more than 90 days.	We recommend collection of the outstanding amounts be followed up.	Medium
Revaluation Surplus	Bridges Revaluation 2017/18	June 2019	The revaluation of Bridges Infrastructure at 30 June 2018 has not been processed in the asset register or the general ledger.	We recommend this valuation be processed in the accounts at 30 June 2018 and depreciation amended for 2018/19.	Medium
Budget	Monthly Budget	July 2019	We have not received a year to date budget allocation. The year to date budget allocation used in this financial statement is estimated at 2/12 th of the annual budget.	A monthly year to date budget allocation is to be provided.	Medium
Funding surplus		July 2019	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2019 has not been finalised, therefore the opening balance surplus of \$984,937 may change due to year end audit adjustments.	None required	Low

Approval:  _____ RUSSELL BARNES, Director

SHIRE OF WOODANILLING

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

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

TABLE OF CONTENTS

Monthly Summary Information	2
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Other assets	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Cash Reserves	18
Note 10 Other Liabilities	20
Note 11 Operating grants and contributions	21
Note 12 Non operating grants and contributions	22
Note 13 Trust Fund	23
Note 14 Variance	24

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 October 2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

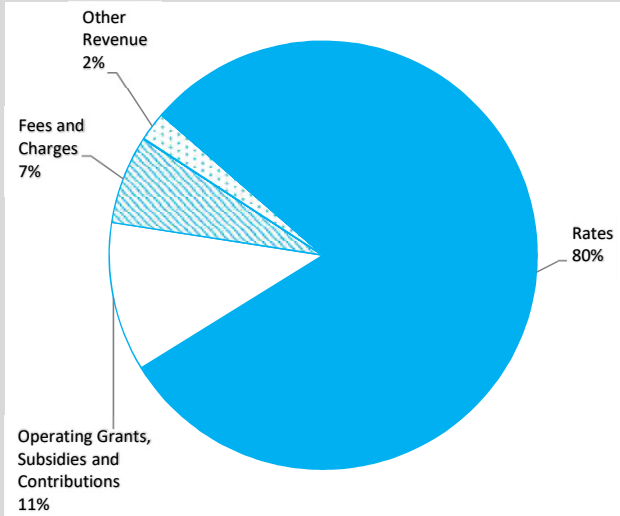
CRITICAL ACCOUNTING ESTIMATES

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

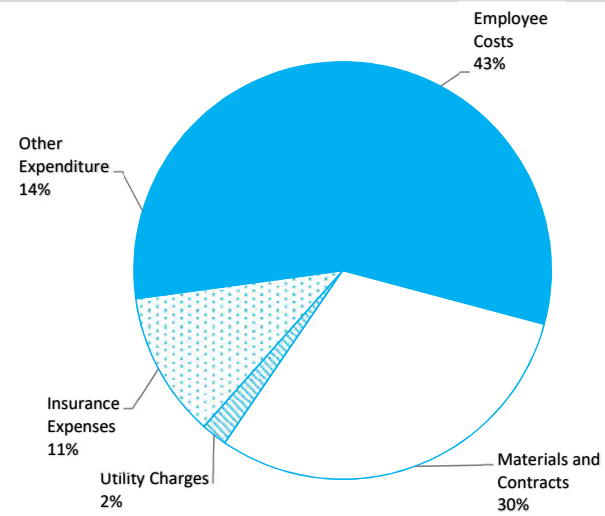
ROUNDING OFF FIGURES

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

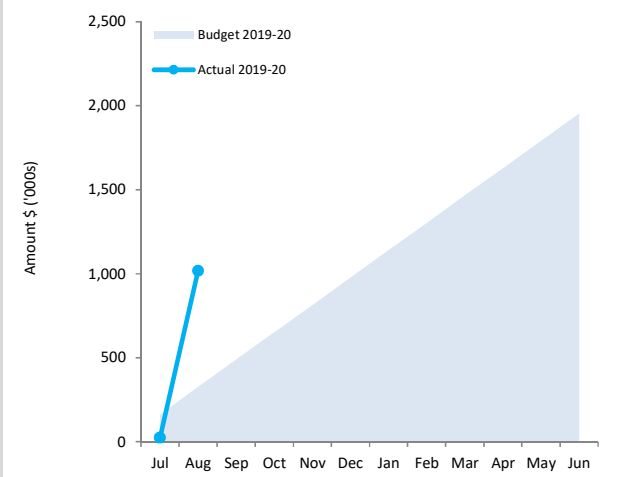
OPERATING REVENUE



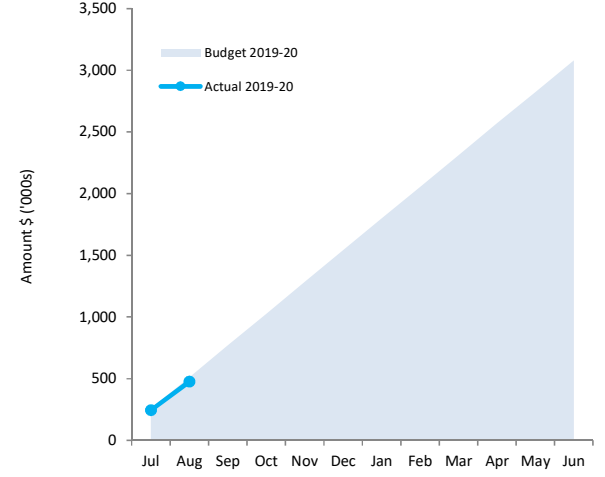
OPERATING EXPENSES



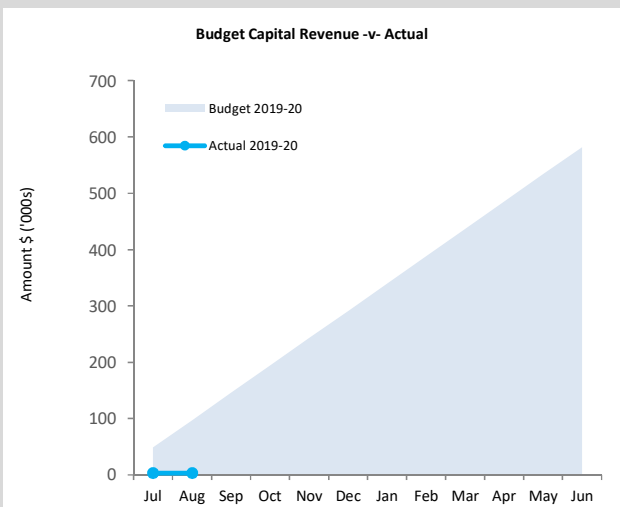
Budget Operating Revenues -v- Actual



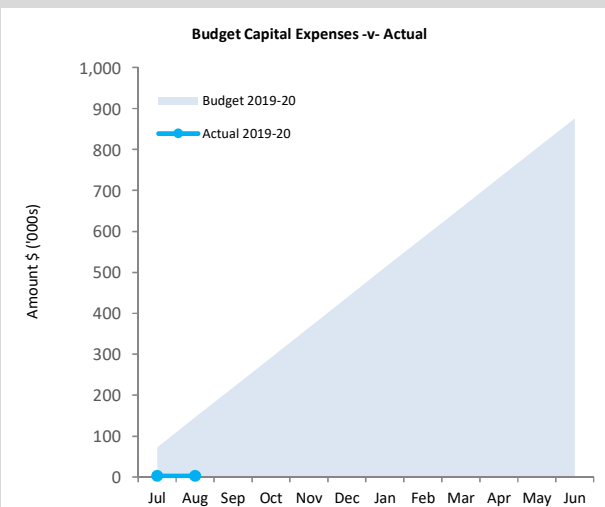
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 AUGUST 2019

STATUTORY REPORTING PROGRAMS

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

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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Governance		8,200	1,367	7	(1,360)	(99.49%)	
General purpose funding - general rates	6	768,499	768,499	811,632	43,133	5.61%	
General purpose funding - other		448,467	74,744	98,665	23,921	32.00%	▲
Law, order and public safety		34,910	5,818	20,561	14,743	253.40%	▲
Health		750	125	425	300	240.00%	
Education and welfare		113,500	18,917	7,903	(11,014)	(58.22%)	▼
Housing		19,300	3,217	737	(2,480)	(77.09%)	
Community amenities		32,850	5,475	25,894	20,419	372.95%	▲
Recreation and culture		2,250	375	873	498	132.80%	
Transport		367,102	61,184	41,763	(19,421)	(31.74%)	▼
Economic services		64,150	10,692	1,267	(9,425)	(88.15%)	
Other property and services		94,140	15,689	7,750	(7,939)	(50.60%)	
		1,954,118	966,102	1,017,477	51,375		
Expenditure from operating activities							
Governance		(229,142)	(38,190)	(109,586)	(71,396)	(186.95%)	▼
General purpose funding		(16,086)	(2,681)	(1,847)	834	31.11%	
Law, order and public safety		(159,529)	(26,588)	(18,244)	8,344	31.38%	
Health		(38,737)	(6,456)	(3,669)	2,787	43.17%	
Education and welfare		(44,434)	(7,406)	(2,094)	5,312	71.73%	
Housing		(62,010)	(10,335)	(35,442)	(25,107)	(242.93%)	▼
Community amenities		(134,226)	(22,371)	(17,673)	4,698	21.00%	
Recreation and culture		(147,746)	(24,624)	(38,026)	(13,402)	(54.43%)	▼
Transport		(2,184,767)	(363,982)	(233,320)	130,662	35.90%	▲
Economic services		(50,232)	(8,372)	(8,175)	197	2.35%	
Other property and services		(15,371)	(2,563)	(8,289)	(5,726)	(223.41%)	
		(3,082,280)	(513,568)	(476,365)	37,203		
Non-cash amounts excluded from operating activities	1(a)	979,212	163,056	0	(163,056)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	615,590	541,112	(74,478)		▼
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	92,722	3,636	(89,086)	(96.08%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(146,037)	(3,636)	142,401	97.51%	▲
Amount attributable to investing activities		(303,881)	(53,315)	0	53,315		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	1,015,106	898,661			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

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.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Rates	6	768,499	768,499	811,632	43,133	5.61%	
Operating grants, subsidies and contributions	11	541,225	90,204	114,911	24,707	27.39%	▲
Fees and charges		456,973	76,162	68,159	(8,003)	(10.51%)	
Interest earnings		8,664	1,444	404	(1,040)	(72.02%)	
Other revenue		178,757	29,793	22,371	(7,422)	(24.91%)	
		1,954,118	966,102	1,017,477	51,375		
Expenditure from operating activities							
Employee costs		(1,011,434)	(168,572)	(203,714)	(35,142)	(20.85%)	▼
Materials and contracts		(632,218)	(105,370)	(144,839)	(39,469)	(37.46%)	▼
Utility charges		(42,373)	(7,062)	(9,593)	(2,531)	(35.84%)	
Depreciation on non-current assets		(978,337)	(163,056)	0	163,056	100.00%	▲
Insurance expenses		(96,747)	(16,125)	(53,640)	(37,515)	(232.65%)	▼
Other expenditure		(320,296)	(53,383)	(64,579)	(11,196)	(20.97%)	▼
Loss on disposal of assets	7	(875)	0	0	0	0.00%	
		(3,082,280)	(513,568)	(476,365)	37,203		
Non-cash amounts excluded from operating activities	1(a)	979,212	163,056	0	(163,056)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	615,590	541,112	(74,478)		▼
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	92,722	3,636	(89,086)	(96.08%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(146,037)	(3,636)	142,401	(97.51%)	▲
Amount attributable to investing activities		(303,881)	(53,315)	0	53,315		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	1,015,106	898,661			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	163,056	0
Total non-cash items excluded from operating activities		979,212	163,056	0

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

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

		Last Year Closing 30 June 2019	This Time Last Year 31 August 2018	Year to Date 31 August 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(880)	(224,167)	(628,268)
Add: Provisions - employee	10	142,049	160,955	142,049
Total adjustments to net current assets		141,169	(63,212)	(486,219)

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

Current assets				
Cash and cash equivalents	2	1,108,740	930,809	757,582
Rates receivables	3	52,210	1,423,598	916,807
Receivables	3	61,396	0	57,233
Other current assets	4	18,904	15,887	18,904
Less: Current liabilities				
Payables	5	(176,033)	(397,437)	(89,642)
Contract liabilities	10	(79,400)	0	(133,955)
Provisions	10	(142,049)	(160,955)	(142,049)
Less: Total adjustments to net current assets	1(b)	141,169	(63,212)	(486,219)
Closing funding surplus / (deficit)		984,937	1,748,690	898,661

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal - Cash at bank	Cash and cash equivalents	128,864	0	128,864	0	NAB	0.10%	N/A
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	N/A
Reserve - cash at bank	Cash and cash equivalents	0	628,268	628,268	0	NAB	0.10%	N/A
Trust - cash at bank	Cash and cash equivalents	0	0	0	42,136	NAB	0.00%	N/A
Total		129,314	628,268	757,582	42,136			
Comprising								
Cash and cash equivalents		129,314	628,268	757,582	42,136			
		129,314	628,268	757,582	42,136			

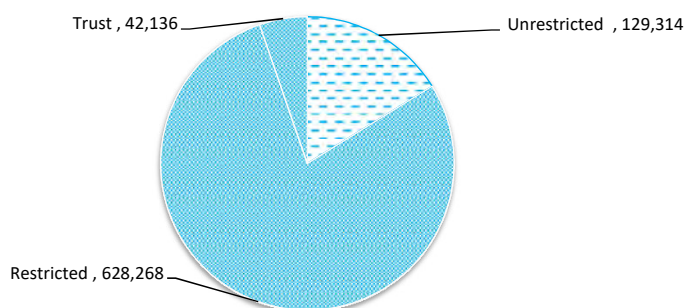
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$757,582	\$129,314

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

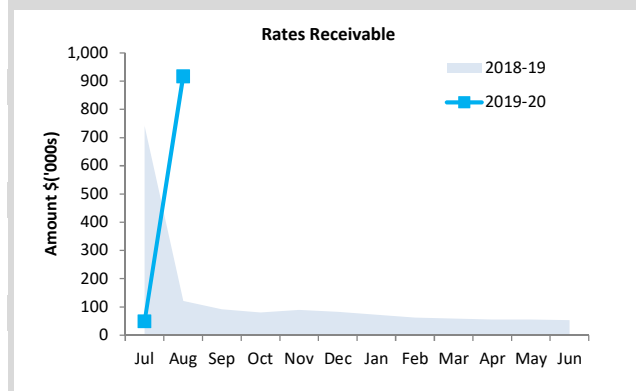
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2019	31 Aug 19
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	811,632
Less - collections to date	(725,224)	(52,965)
Equals current outstanding	52,210	916,807
Net rates collectable	52,210	916,807
% Collected	93.3%	6.1%

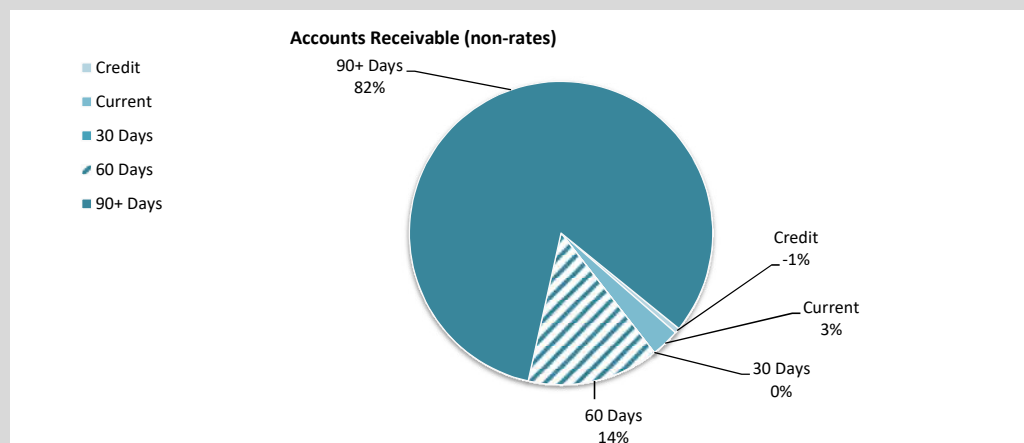
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(326)	1,723	0	7,982	46,804	56,183
Percentage	(0.6%)	3.1%	0%	14.2%	83.3%	
Balance per trial balance						
Sundry receivable						56,183
Accrued income/payments in advance						1,050
Total receivables general outstanding						57,233
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
6.1%	\$916,807



Debtors Due
\$57,233
Over 30 Days
98%
Over 90 Days
83.3%

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

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

KEY INFORMATION

Inventory

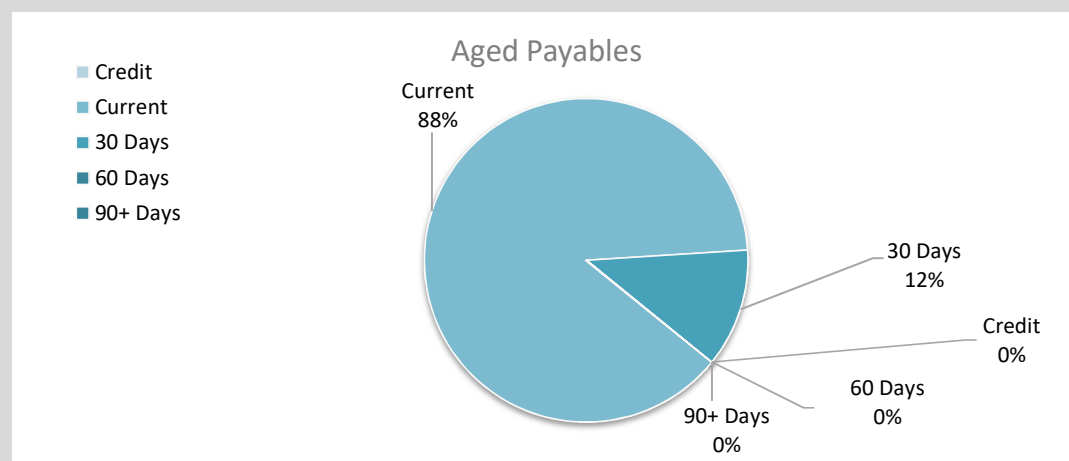
Inventories are measured at the lower of cost and net realisable value.

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

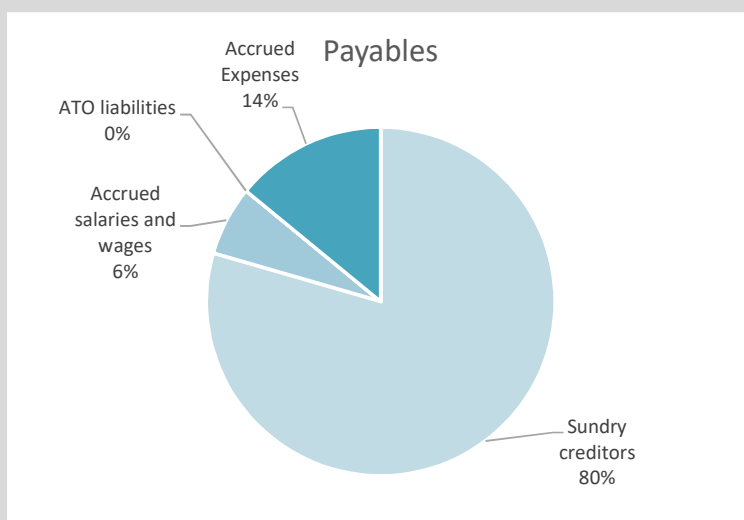
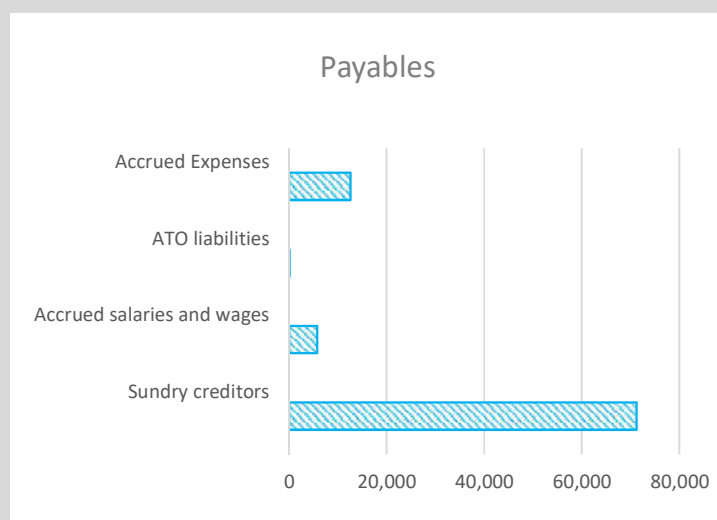
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	62,816	8,440	0	0	71,256
Percentage	0%	88.2%	11.8%	0%	0%	
Balance per trial balance						
Sundry creditors						71,256
Accrued salaries and wages						5,785
ATO liabilities						1
Accrued Expenses						12,600
Total payables general outstanding						89,642
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Creditors Due
\$89,642
Over 30 Days
12%
Over 90 Days
0%



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

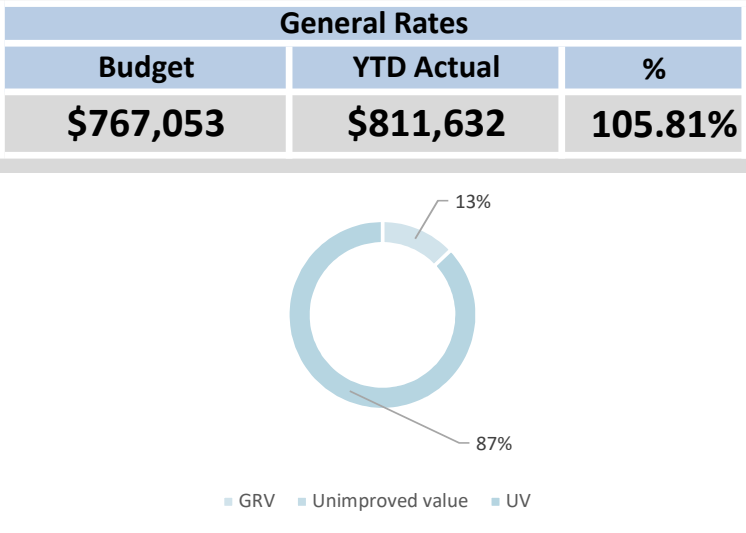
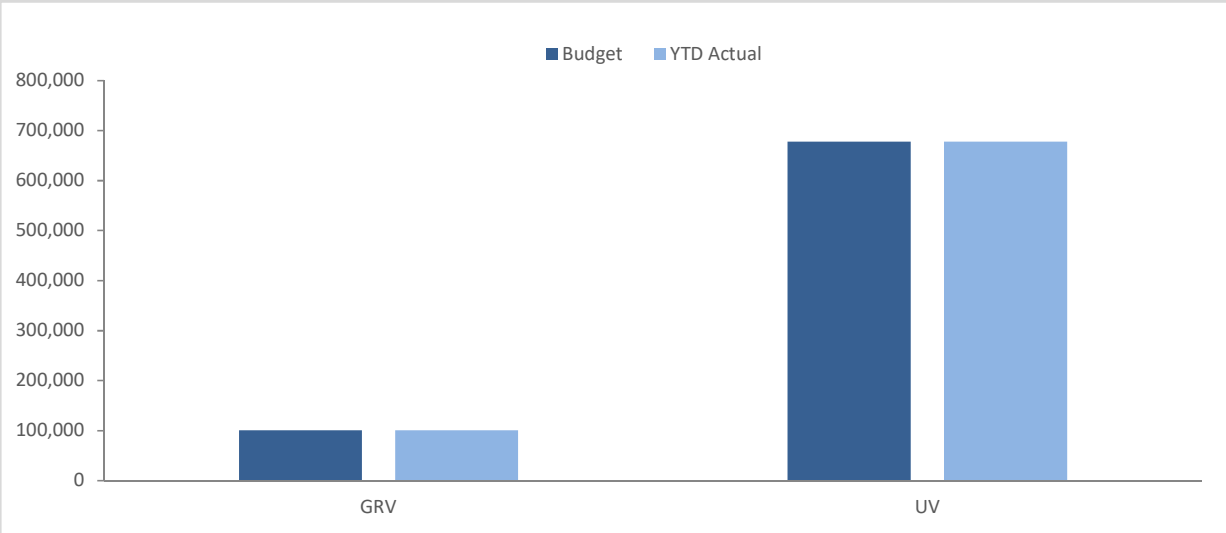
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.114403	99	880,800	100,623	0	0	100,623	100,766	0	0	100,766
Unimproved value											
UV	0.005787	196	117,110,000	677,837	0	0	677,837	677,716	0	0	677,716
Sub-Total		295	117,990,800	778,460	0	0	778,460	778,482	0	0	778,482
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	66	99,595	25,740	0	0	25,740	25,740	0	0	25,740
Unimproved value											
UV	390	19	710,355	7,020	0	0	7,020	7,410	0	0	7,410
Sub-total		85	809,950	32,760	0	0	32,760	33,150	0	0	33,150
Discount							(36,742)				0
Concession							(7,425)				0
Amount from general rates							767,053				811,632
Ex-gratia rates							1,446				0
Total general rates							768,499				811,632

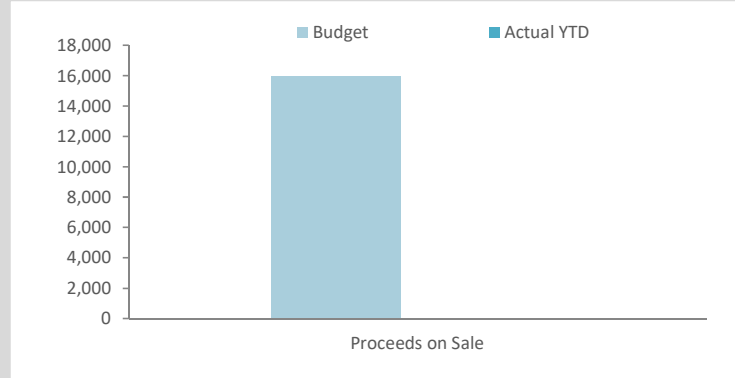
KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
PLCV14	DCEO Vehicle - WO011	16,875	16,000	0	(875)	0	0	0	0
		16,875	16,000	0	(875)	0	0	0	0

KEY INFORMATION



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

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

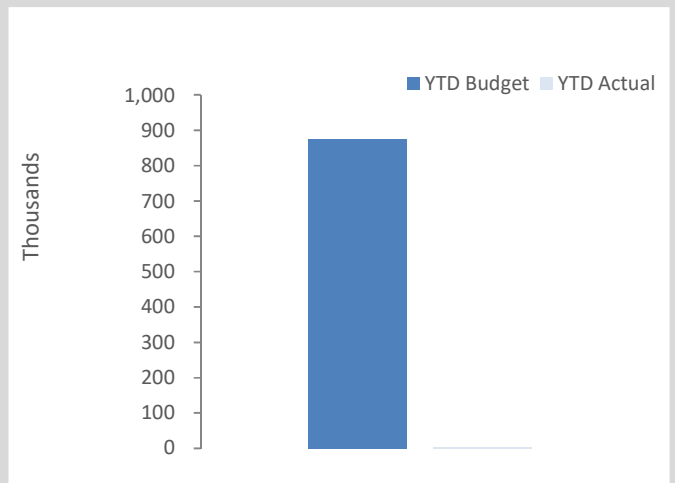
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	1,667	0	(1,667)
Furniture & Equipment	14,966	2,494	0	(2,494)
Plant & Equipment	56,500	9,417	0	(9,417)
Roads	768,873	128,146	3,636	(124,510)
Footpaths	20,814	3,469	0	(3,469)
Drainage	5,061	844	0	(844)
Capital Expenditure Totals	876,214	146,037	3,636	(142,401)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	556,333	92,722	3,636	(89,086)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	53,315	0	(53,315)
Capital funding total	876,214	146,037	3,636	(142,401)

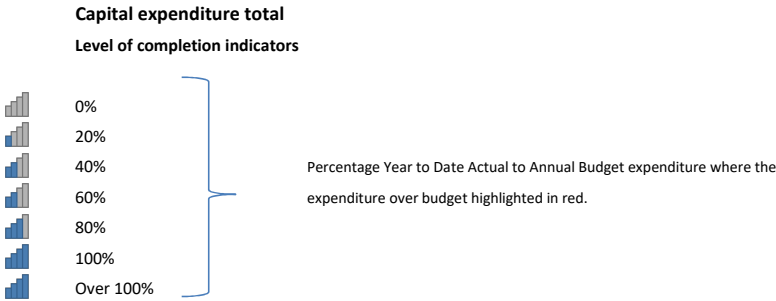
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$.88 M	\$. M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.56 M	\$. M	1%



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

		Adopted			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Roads					
121310	RRG Project Construction - CAPITAL	0	0	3,636	3,636
Roads Total		0	0	3,636	3,636
Grand Total		0	0	3,636	3,636

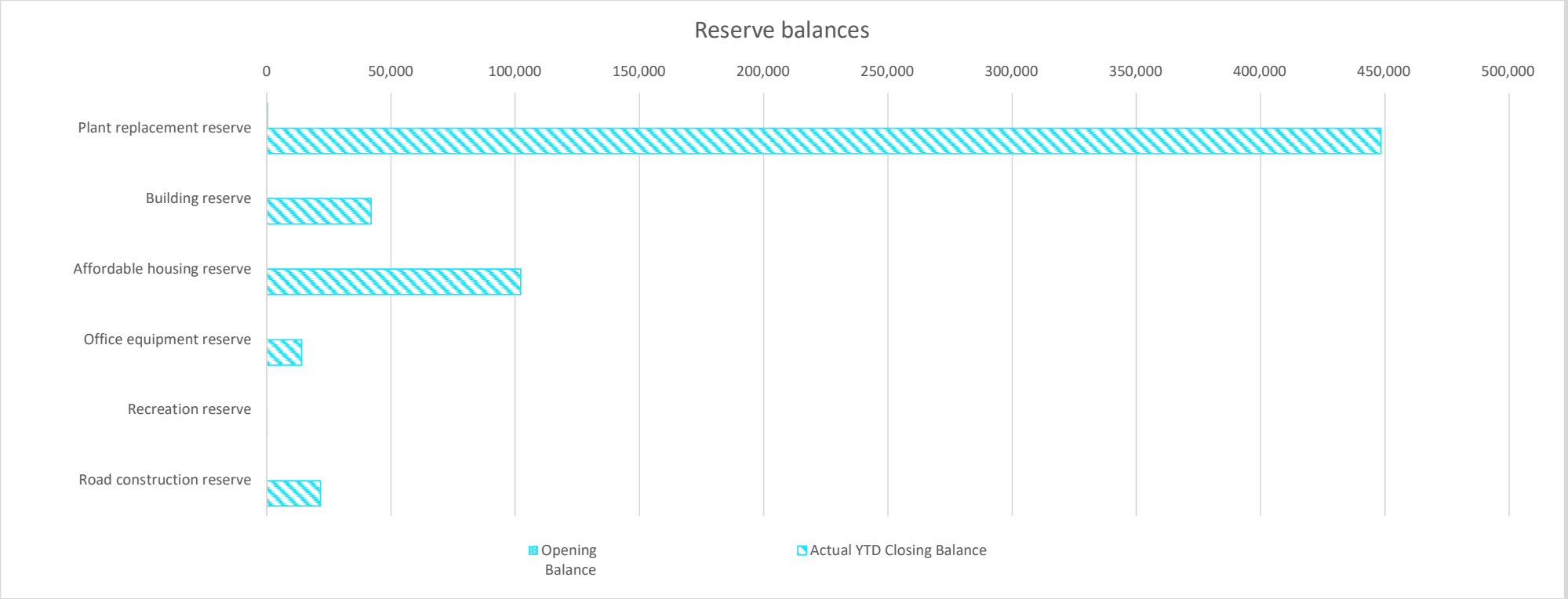
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	628	0	50	447,763	447,749	0	0	448,391	448,427
Building reserve	59	0	5	41,977	41,977	0	0	42,036	42,041
Affordable housing reserve	143	0	11	102,034	102,031	0	0	102,177	102,185
Office equipment reserve	20	0	2	13,992	13,992	0	0	14,012	14,014
Recreation reserve	0	0	2	0	0	0	0	0	2
Road construction reserve	30	0	0	21,570	21,569	0	0	21,600	21,599
	880	0	70	627,336	627,318	0	0	628,216	628,268

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 August 2019
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	(3,938)	29,062
- non-operating	12	46,400	62,129	(3,636)	104,893
Total unspent grants, contributions and reimbursements		79,400	62,129	(7,574)	133,955
Provisions					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	0	59,475
Total Provisions		142,049	0	0	142,049
Total other current assets		221,449			276,004
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Reimbursements	0	0	0	0	0	0	0	5
General purpose funding								
Grants Commission Grant - General	0	0	0	0	0	0	0	61,995
Grants Commission Grant - Roads	0	0	0	0	0	0	0	36,266
Law, order, public safety								
ESL Grant	0	0	0	0	0	0	0	4,909
Education and welfare								
Income Relating to Well Aged Housing	0	0	0	0	0	0	0	57
Housing								
Staff Housing Reimbursements - Utilities	0	0	0	0	0	0	0	17
Transport								
WANDRRA Storm Damage Feb 2017-AGRN743	0	0	0	0	0	0	0	4,162
Other property and services								
FBT Reimbursements - Public Works Overhead:	0	0	0	0	0	0	0	270
Diesel Fuel Rebate	0	0	0	0	0	0	0	3,292
Regional Traineeship	33,000	0	(3,938)	29,062	29,062	0	0	3,938
	33,000	0	(3,938)	29,062	29,062	0	0	114,911
TOTALS	33,000	0	(3,938)	29,062	29,062	0	0	114,911

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grant - RRG Project	46,400	62,129	(3,636)	104,893	104,893
	46,400	62,129	(3,636)	104,893	104,893
TOTALS	46,400	62,129	(3,636)	104,893	104,893

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	3,636
0	0	3,636
0	0	3,636

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

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 Aug 2019
	\$	\$	\$	\$
Landcare Receipts	8,608	0	0	8,608
Unclaimed Monies	280	0	0	280
WSRA Inc	590	0	0	590
Wongi	2,067	0	0	2,067
Bushfire Brigades	6,705	0	0	6,705
LGIS Bonus Scheme	21,553	0	0	21,553
Heritage Loan Scheme	1,733	0	0	1,733
Other Bonds	450	0	0	450
Police Licensing	150	0	0	150
	42,136	0	0	42,136

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

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	23,921	32.00%	▲	
Law, order and public safety	14,743	253.40%	▲	
Education and welfare	(11,014)	(58.22%)	▼	
Community amenities	20,419	372.95%	▲	
Transport	(19,421)	(31.74%)	▼	
Expenditure from operating activities				
Governance	(71,396)	(186.95%)	▼	
Housing	(25,107)	(242.93%)	▼	
Recreation and culture	(13,402)	(54.43%)	▼	
Transport	130,662	35.90%	▲	
Investing activities				
Non-operating grants, subsidies and contributions	(89,086)	(96.08%)	▼	
Capital acquisitions	142,401	97.51%	▲	

15.4.MONTHLY RATES REPORTS – FOR THE PERIOD ENDING – 30/09/2019

OUTSTANDING RATES	30/09/2019
Description	Balance
Rates	\$ 555,956.42
Legal charges	\$ 1,666.20
Penalty charges	\$ 8,323.31
Other Charges	\$ -
Instalment admin Fee	\$ 32.39
Instalment interest	\$ 52.50
Fire breaks	\$ 1,619.00
ESL Penalty	\$ 514.84
Sub total	\$ 568,164.66
Rubbish removal	\$ 16,909.91
Sub total	\$ 16,909.91
ESL	\$ 21,557.00
Sub total	\$ 21,557.00
Rates paid in advance	-\$ 1,167.21
Sub total	-\$ 1,167.21
Grand total	\$ 605,464.36

SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER

CLIENT #	DETAILS	AMOUNT
504	Funding	\$5400.00
20384	Block Slashing fees	\$786.39
136	Block Slashing	\$150.00
90614	Standpipe Water	\$1.75
79	WANDRA Funding	\$22570.11
23	Private Works	\$275.00
133	Standpipe Water	\$9.45
114	WANDRAA standpipe Water (currently been recouped through final claim submitted to main roads)	\$12757.85
21010	Standpipe Water Charges	\$371.00
47	Standpipe Water Charges	\$93.02
9	Block Slashing as per firebreak notice	\$172.90
57	Planning Fee	\$939.68
76	Standpipe Water	\$1.05
146	Staff reimbursements	\$193.48
135	Block Slashing	\$350.00
90545	Standpipe Water Charges	\$2205.00

	Under and overs	\$0.00
	Total	\$46276.68

TOTAL SUNDRY DEBTORS OUTSTANDING

30 DAYS AND LESS	60 DAYS	90 DAYS OR GREATER	TOTAL
\$390.00	\$0.00	\$46276.68	\$46666.68

15.5.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 05/09/2019 – 18/10/2019

:

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4249	05/09/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT04	09/2019	Dwanie Cooper	Payroll deductions		170.00	
EFT4250	05/09/2019	KJB Plumbing & Gas	Solar Hart Service	1		727.50
INV 2422	02/09/2019	KJB Plumbing & Gas	Solar Hart Service	1	727.50	
EFT4251	05/09/2019	Great Southern Regional Committee A Smart Start	Financial assistance	1		800.00
INV 21 AUGU21	08/2019	Great Southern Regional Committee A Smart Start	Financial assistance	1	800.00	
EFT4252	05/09/2019	Sandra Williamson	Cleaning Contract	1		210.00
INV 1434	30/08/2019	Sandra Williamson	Cleaning Contract	1	210.00	
EFT4253	05/09/2019	McGuffie Transport	Freight	1		124.30
INV 0000513209	08/2019	McGuffie Transport	Freight	1	124.30	
EFT4254	05/09/2019	WA Contract Ranger Services	Ranger Contract	1		561.00
INV 02268	23/08/2019	WA Contract Ranger Services	Ranger Contract	1	561.00	
EFT4255	05/09/2019	ATO	July BAS Return	1		8,082.00
INV 310719	31/07/2019	ATO	July BAS Return	1	8,082.00	
EFT4256	05/09/2019	Katanning Stock & Trading	Parts	1		10.35
INV Z7488	30/08/2019	Katanning Stock & Trading	Parts	1	10.35	
EFT4257	05/09/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT04	09/2019	Staff Lotto	Payroll deductions		50.00	
EFT4258	05/09/2019	Katanning Furnishings	Refurbish 3340 Robinson Rd	1		1,196.00
INV 13970	23/08/2019	Katanning Furnishings	Refurbish 3340 Robinson Rd	1	1,196.00	
EFT4259	05/09/2019	BOC Gases Australia	Oxy Contract	1		24.73

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 1329994	29/08/2019	BOC Gases Australia	Oxy Contract	1	24.73	
EFT4260	05/09/2019	PCS	IT Support	1		382.50
INV 24911	29/08/2019	PCS	IT Support	1	382.50	
EFT4261	05/09/2019	DFES	Return AWARE Funds	1		1,993.00
INV 149369	06/08/2019	DFES	Return AWARE Funds	1	1,993.00	
EFT4262	05/09/2019	Katanning McIntosh & Son	Loader Repairs	1		3,072.13
INV 1496321	14/08/2019	Katanning McIntosh & Son	Parts	1	79.41	
INV 1498034	27/08/2019	Katanning McIntosh & Son	Loader Repairs	1	2,376.35	
INV 1498051	27/08/2019	Katanning McIntosh & Son	Repairs Loader	1	616.37	
EFT4263	05/09/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT04/09/2019		Staff Christmas Club	Payroll deductions		257.00	
EFT4264	05/09/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT04/09/2019		RSPCA WA	Payroll deductions		5.00	
EFT4265	13/09/2019	IT Vision Australia	IT Support	1		550.00
INV 32139	31/08/2019	IT Vision Australia	IT Support	1	550.00	
EFT4266	13/09/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT11/09/2019		Dwanie Cooper	Payroll deductions		170.00	
EFT4267	13/09/2019	Moore Stephens	Accounting	1		16,159.00
INV 313642	31/08/2019	Moore Stephens	Rate Model	1	1,804.00	
INV 313642	31/08/2019	Moore Stephens	Accounting	1	14,355.00	
EFT4268	13/09/2019	Sandra Williamson	Cleaning contract	1		420.00
INV 1447	05/09/2019	Sandra Williamson	Cleaning contract	1	420.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4269	13/09/2019	Brenton Norrie	Tap Repairs	1		52.50
INV 139	02/09/2019	Brenton Norrie	Tap Repairs	1	52.50	
EFT4270	13/09/2019	AFGRI Equipment	Parts & Freight	1		123.16
INV 1862236	31/08/2019	AFGRI Equipment	Parts & Freight	1	123.16	
EFT4271	13/09/2019	Narrogin Freightlines	Parts	1		103.03
INV 6464	20/08/2019	Narrogin Freightlines	Parts	1	103.03	
EFT4272	13/09/2019	Synergy	Street lights	1		583.58
INV 968 892	402/09/2019	Synergy	Street lights	1	583.58	
EFT4273	13/09/2019	WALGA	LG Covention	1		7,457.00
INV I3077980	22/08/2019	WALGA	Councillor Training	1	99.00	
INV I3078713	29/08/2019	WALGA	LG Covention	1	1,563.00	
INV I3078714	29/08/2019	WALGA	LG Convention	1	1,475.00	
INV I3078715	29/08/2019	WALGA	LG Convention	1	1,300.00	
INV I3078716	29/08/2019	WALGA	LG Convention	1	1,545.00	
INV I3078712	29/08/2019	WALGA	LG Convention	1	1,475.00	
EFT4274	13/09/2019	Blights Auto Electrics	Parts	1		70.00
INV 11236	26/08/2019	Blights Auto Electrics	Parts	1	70.00	
EFT4275	13/09/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT11	11/09/2019	Staff Lotto	Payroll deductions		50.00	
EFT4276	13/09/2019	Great Southern Fuel Supplies	Bulk Diesel	1		4,231.55
INV I542602	02/09/2019	Great Southern Fuel Supplies	Parts	1	291.92	
INV 295589	05/09/2019	Great Southern Fuel Supplies	Bulk Diesel	1	3,939.63	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4277	13/09/2019	Perth McIntosh & Son	Repairs & parts	1		379.37
INV 1497984	27/08/2019	Perth McIntosh & Son	Parts & freight	1	44.11	
INV 1498790	30/08/2019	Perth McIntosh & Son	Repairs & parts	1	335.26	
EFT4278	13/09/2019	PCS	Software support	1		170.00
INV 24944	12/09/2019	PCS	Software support	1	170.00	
EFT4279	13/09/2019	Great Southern Toyota	Parts	1		38.30
INV PI330149	27/08/2019	Great Southern Toyota	Parts	1	38.30	
EFT4280	13/09/2019	DFES	ESL 1st Quarter	1		9,298.80
INV 149508	21/08/2019	DFES	ESL 1st Quarter	1	9,298.80	
EFT4281	13/09/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT11	09/2019	Staff Christmas Club	Payroll deductions		257.00	
EFT4282	13/09/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT11	09/2019	RSPCA WA	Payroll deductions		5.00	
EFT4283	13/09/2019	Officeworks	Materials	1		217.38
INV 4448103230	08/2019	Officeworks	Materials	1	217.38	
EFT4284	20/09/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT18	09/2019	Dwanie Cooper	Payroll deductions		170.00	
EFT4285	20/09/2019	Woodanilling Store	Groceries & Fuel	1		327.50
INV 5	31/08/2019	Woodanilling Store	Groceries & Fuel	1	327.50	
EFT4286	20/09/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT18	09/2019	Staff Lotto	Payroll deductions		50.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4287	20/09/2019	Terry Brown and Co	Water Tank Repairs	1		506.00
INV 3486	24/08/2019	Terry Brown and Co	Water Tank Repairs	1	506.00	
EFT4288	20/09/2019	PCS	IT Support	1		467.50
INV 24953	18/09/2019	PCS	IT Support	1	467.50	
EFT4289	20/09/2019	Landgate Valuation & Property Analytics	Valuation - Mining tenements	1		483.89
INV 348752-10	01/08/2019	Landgate Valuation & Property Analytics	Valuation - Mining tenements	1	186.35	
INV 349853	01/08/2019	Landgate Valuation & Property Analytics	GRV Valuations	1	171.90	
INV 350779	28/08/2019	Landgate Valuation & Property Analytics	Rural UV Valuations	1	125.64	
EFT4290	20/09/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT18	09/2019	Staff Christmas Club	Payroll deductions		257.00	
EFT4291	20/09/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT18	09/2019	RSPCA WA	Payroll deductions		5.00	
EFT4292	20/09/2019	Core Business Australia	WANDRRA Claim 23	1		8,978.75
INV 0942 J54531	08/2019	Core Business Australia	WANDRRA Claim 22	1	3,410.00	
INV 0943 J54531	08/2019	Core Business Australia	WANDRRA Claim 23	1	3,613.50	
INV 0944 J54531	08/2019	Core Business Australia	WANDRRA Claim 24	1	1,955.25	
EFT4293	27/09/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT25	09/2019	Dwanie Cooper	Payroll deductions		170.00	
EFT4294	27/09/2019	Major Motors	Parts	1		101.51
INV 814832	19/09/2019	Major Motors	Parts	1	101.51	
EFT4295	27/09/2019	Sandra Williamson	Cleaning Contract	1		420.00
INV 1464	16/09/2019	Sandra Williamson	Cleaning Contract	1	420.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4296	27/09/2019	WA Contract Ranger Services	Ranger	1		561.00
INV 02308	19/09/2019	WA Contract Ranger Services	Ranger	1	561.00	
EFT4297	27/09/2019	Mucky duck Bush Band	Barn Dance Musicians	1		1,400.00
INV 51019	01/09/2019	Mucky duck Bush Band	Barn Dance Musicians	1	1,400.00	
EFT4298	27/09/2019	Platypus Music	Tourism	1		300.00
INV 899	11/09/2019	Platypus Music	Tourism	1	300.00	
EFT4299	27/09/2019	ATO	Aug 19 BAS	1		10,068.00
INV 3108201931/08/2019		ATO	Aug 19 BAS	1	10,068.00	
EFT4300	27/09/2019	Katanning Stock & Trading	Parts	1		57.00
INV Z8075	20/09/2019	Katanning Stock & Trading	Parts	1	57.00	
EFT4301	27/09/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT25/09/2019		Staff Lotto	Payroll deductions		50.00	
EFT4302	27/09/2019	Great Southern Fuel Supplies	Fuel	1		4,221.03
INV D200165719/09/2019		Great Southern Fuel Supplies	Fuel	1	4,221.03	
EFT4303	27/09/2019	Kleenheat Gas	Yearly charge	1		118.80
INV 4243274	01/09/2019	Kleenheat Gas	Yearly charge	1	118.80	
EFT4304	27/09/2019	Grahams Small Motor Centre	Parts	1		204.00
INV F91	18/09/2019	Grahams Small Motor Centre	Parts	1	204.00	
EFT4305	27/09/2019	Landgate Valuation & Property Analytics	Minimum charge	1		39.80
INV 350891	29/08/2019	Landgate Valuation & Property Analytics	Minimum charge	1	39.80	
EFT4306	27/09/2019	Albany Best Office Systems	Copier Contract	1		749.30

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 562194	24/09/2019	Albany Best Office Systems	Toner	1	18.00	
INV 562159	24/09/2019	Albany Best Office Systems	Copier Contract	1	731.30	
EFT4307	27/09/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT25/09/2019		Staff Christmas Club	Payroll deductions		257.00	
EFT4308	27/09/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT25/09/2019		RSPCA WA	Payroll deductions		5.00	
EFT4309	04/10/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT02/10/2019		Dwanie Cooper	Payroll deductions		170.00	
EFT4310	04/10/2019	QFH Multiparts	Parts	1		115.50
INV 134907	27/09/2019	QFH Multiparts	Parts	1	15.73	
INV 134908	27/09/2019	QFH Multiparts	Parts	1	99.77	
EFT4311	04/10/2019	Les Cooke Instrument Co Pty Ltd	Fire Weather meters	1		1,000.01
INV 43384	12/09/2019	Les Cooke Instrument Co Pty Ltd	Fire Weather meters	1	1,000.01	
EFT4312	04/10/2019	McGuffie Transport	Freight	1		55.00
INV 0000519901/09/2019		McGuffie Transport	Freight	1	55.00	
EFT4313	04/10/2019	Toll Transport	Freight	1		10.73
INV 0249	08/09/2019	Toll Transport	Freight	1	10.73	
EFT4314	04/10/2019	Katanning Districts Carpet Care	Cleaning contract	1		210.00
INV 81	25/09/2019	Katanning Districts Carpet Care	Cleaning contract	1	210.00	
EFT4315	04/10/2019	ATO	BAS Sept 2019	1		12,189.00
INV 3009201930/09/2019		ATO	BAS Sept 2019	1	12,189.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4316	04/10/2019	Katanning Stock & Trading	Hardware	1		91.25
INV Z8136	24/09/2019	Katanning Stock & Trading	Rain Gauge	1	25.95	
INV Z8174	26/09/2019	Katanning Stock & Trading	Hardware	1	65.30	
EFT4317	04/10/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT02/10/2019		Staff Lotto	Payroll deductions		50.00	
EFT4318	04/10/2019	Great Southern Fuel Supplies	Fuel Card purchases	1		1,494.72
INV AUGUST01/09/2019		Great Southern Fuel Supplies	Fuel Card purchases	1	1,494.72	
EFT4319	04/10/2019	PCS	IT Support	1		212.50
INV 24982	26/09/2019	PCS	IT Support	1	212.50	
EFT4320	04/10/2019	Katanning Hardware	Parts	1		41.85
INV 1010010506/09/2019		Katanning Hardware	Parts	1	41.85	
EFT4321	04/10/2019	Great Southern Waste Disposal	Waste disposal	1		3,379.25
INV IV00009105/09/2019		Great Southern Waste Disposal	Waste disposal	1	3,379.25	
EFT4322	04/10/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT02/10/2019		Staff Christmas Club	Payroll deductions		257.00	
EFT4323	04/10/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT02/10/2019		RSPCA WA	Payroll deductions		5.00	
EFT4324	11/10/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT09/10/2019		Dwanie Cooper	Payroll deductions		170.00	
EFT4325	11/10/2019	Toll Transport	Freight	1		12.32
INV 0250-S38.15/09/2019		Toll Transport	Freight	1	12.32	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4326	11/10/2019	Katanning South Regional TAFE	TAFE enrolment	1		482.50
INV I0009419	11/09/2019	Katanning South Regional TAFE	TAFE enrolment	1	422.50	
INV I0009460	16/09/2019	Katanning South Regional TAFE	TAFE course	1	60.00	
EFT4327	11/10/2019	Katanning Districts Carpet Care	Cleaning contract	1		682.50
INV 1	29/09/2019	Katanning Districts Carpet Care	Cleaning contract	1	472.50	
INV 2	06/10/2019	Katanning Districts Carpet Care	Cleaning contract	1	210.00	
EFT4328	11/10/2019	Katanning Stock & Trading	Materials	1		343.25
INV Z8328	02/10/2019	Katanning Stock & Trading	Parts	1	75.15	
INV Z8348	03/10/2019	Katanning Stock & Trading	Materials	1	253.10	
INV Z8367	04/10/2019	Katanning Stock & Trading	Materials	1	15.00	
EFT4329	11/10/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT09/10/2019		Staff Lotto	Payroll deductions		50.00	
EFT4330	11/10/2019	Great Southern Fuel Supplies	Bulk	1		2,583.23
INV D200302303/10/2019		Great Southern Fuel Supplies	Bulk	1	2,583.23	
EFT4331	11/10/2019	State Library of WA	Library program	1		44.00
INV RI02382519/07/2019		State Library of WA	Library program	1	44.00	
EFT4332	11/10/2019	Katanning Hardware	Parts	1		76.99
INV 1010014716/09/2019		Katanning Hardware	Parts	1	76.99	
EFT4333	11/10/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT09/10/2019		Staff Christmas Club	Payroll deductions		257.00	
EFT4334	11/10/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT09/10/2019		RSPCA WA	Payroll deductions		5.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4335	11/10/2019	Wagin Mechanical Repairs	Service WO.016	1		791.40
INV 28069	01/08/2019	Wagin Mechanical Repairs	Service WO.016	1	791.40	
EFT4336	11/10/2019	Ambrose Electrical Contracting	Repairs	1		280.00
INV 47	27/09/2019	Ambrose Electrical Contracting	Repairs	1	280.00	
EFT4337	11/10/2019	WALGA ATF LGISWA	Work care	1		2,568.06
INV 100-13382	27/05/2019	WALGA ATF LGISWA	Work care	1	2,568.06	
EFT4338	18/10/2019	Dwanie Cooper	Payroll deductions	1		170.00
INV DEDUCT16	16/10/2019	Dwanie Cooper	Payroll deductions		170.00	
EFT4339	18/10/2019	Moore Stephens	Accounting	1		7,535.00
INV 314103	14/10/2019	Moore Stephens	Accounting	1	7,535.00	
EFT4340	18/10/2019	Alexander Galt & Co	Parts	1		277.70
INV 02-095752	26/09/2019	Alexander Galt & Co	Parts	1	265.00	
INV 01-099922	27/09/2019	Alexander Galt & Co	Parts	1	12.70	
EFT4341	18/10/2019	Lush Fire & Planning	Planning Services 01 Aug - 30 Sept 2019	1		786.50
INV LFP460	07/10/2019	Lush Fire & Planning	Planning Services 01 Aug - 30 Sept 2019	1	786.50	
EFT4342	18/10/2019	Di Candilo Steel City	Parts	1		697.40
INV 842689	01/10/2019	Di Candilo Steel City	Parts	1	697.40	
EFT4343	18/10/2019	Bullivants	Parts	1		83.25
INV 40093019	24/09/2019	Bullivants	Parts	1	83.25	
EFT4344	18/10/2019	Frontline Fire & Rescue	Fire Equipment	1		412.74
INV 65306	26/09/2019	Frontline Fire & Rescue	Fire Equipment	1	412.74	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4345	18/10/2019	Automotive Electrical & 4WD Accessories	Parts	1		554.46
INV 865015	10/09/2019	Automotive Electrical & 4WD Accessories	Parts	1	341.84	
INV 866425	20/09/2019	Automotive Electrical & 4WD Accessories	Parts	1	212.62	
EFT4346	18/10/2019	Garden Retic Services	Oval Retic repair	1		1,349.70
INV 17	05/10/2019	Garden Retic Services	Oval Retic repair	1	1,349.70	
EFT4347	18/10/2019	Rapid Print Finishing & Pritchard Bookbinders	Binding	1		187.00
INV 6504	10/10/2019	Rapid Print Finishing & Pritchard Bookbinders	Binding	1	187.00	
EFT4348	18/10/2019	MultiSpares	Parts	1		491.69
INV 3614701	19/09/2019	MultiSpares	Parts	1	491.69	
EFT4349	18/10/2019	AFGRI Equipment	Repair WO.010	1		1,446.42
INV 1863237	06/09/2019	AFGRI Equipment	Parts	1	137.46	
INV 1864851	13/09/2019	AFGRI Equipment	Parts	1	17.49	
INV 1865059	16/09/2019	AFGRI Equipment	Repair WO.010	1	1,291.47	
EFT4350	18/10/2019	WA Contract Ranger Services	Ranger	1		467.50
INV 02353	05/10/2019	WA Contract Ranger Services	Ranger	1	467.50	
EFT4351	18/10/2019	Toll Transport	Freight	1		24.59
INV 0252-S3829/09/2019		Toll Transport	Freight	1	24.59	
EFT4352	18/10/2019	Katanning Districts Carpet Care	Cleaning Contract	1		472.50
INV 3	13/10/2019	Katanning Districts Carpet Care	Cleaning Contract	1	472.50	
EFT4353	18/10/2019	Katanning Stock & Trading	Materials	1		36.65
INV Z8266	10/10/2019	Katanning Stock & Trading	Materials	1	27.65	
INV Z8515	16/10/2019	Katanning Stock & Trading	Materials	1	9.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4354	18/10/2019	Synergy	Street lights 02 Sept -02 Oct 2019	1		583.58
INV 2004768202/10/2019		Synergy	Street lights 02 Sept -02 Oct 2019	1	583.58	
EFT4355	18/10/2019	Staff Lotto	Payroll deductions	1		50.00
INV DEDUCT16/10/2019		Staff Lotto	Payroll deductions		50.00	
EFT4356	18/10/2019	Edwards Motors	Parts	1		210.00
INV 63225K	20/09/2019	Edwards Motors	Parts	1	210.00	
EFT4357	18/10/2019	Beaurepaires Wagin	Parts	1		4,510.50
INV 6410904704/09/2019		Beaurepaires Wagin	Parts	1	4,342.50	
INV 6410935619/09/2019		Beaurepaires Wagin	Parts	1	168.00	
EFT4358	18/10/2019	JR & A Hersey	Materials	1		732.97
INV 45840	04/09/2019	JR & A Hersey	Materials	1	534.09	
INV 45841	04/09/2019	JR & A Hersey	Parts	1	198.88	
EFT4359	18/10/2019	Kleenheat Gas	Pavilion	1		69.30
INV 4250256	01/10/2019	Kleenheat Gas	Pavilion	1	69.30	
EFT4360	18/10/2019	BOC Gases Australia	Gases	1		23.94
INV 4023697428/09/2019		BOC Gases Australia	Gases	1	23.94	
EFT4361	18/10/2019	LGIS	Liability	1		32,161.86
INV 100-136101/10/2019		LGIS	Insurance	1	10,592.75	
INV 100-136101/10/2019		LGIS	Liability	1	10,242.64	
INV 100-136301/10/2019		LGIS	Liability	1	11,326.47	
EFT4362	18/10/2019	DFES	ESL	1		756.00
INV 149770	01/10/2019	DFES	ESL	1	756.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4363	18/10/2019	Katanning Hardware	Air Hoses	1		122.44
INV 1020006819	09/2019	Katanning Hardware	Air Hoses	1	122.44	
EFT4364	18/10/2019	Tyrepower Katanning	WO.00	1		185.00
INV 134924	26/09/2019	Tyrepower Katanning	WO.00	1	185.00	
EFT4365	18/10/2019	Staff Christmas Club	Payroll deductions	1		257.00
INV DEDUCT16	10/2019	Staff Christmas Club	Payroll deductions		257.00	
EFT4366	18/10/2019	RSPCA WA	Payroll deductions	1		5.00
INV DEDUCT16	10/2019	RSPCA WA	Payroll deductions		5.00	
EFT4367	18/10/2019	Hughans Saw Services	Parts	1		1,346.40
INV 704848	01/10/2019	Hughans Saw Services	Parts	1	1,346.40	
EFT4368	18/10/2019	Sandy Boxall Catering	Catering	1		220.00
INV 000236	19/09/2019	Sandy Boxall Catering	Catering	1	220.00	
EFT4369	18/10/2019	Officeworks	Stationary	1		281.29
INV 4473493020	09/2019	Officeworks	Stationary	1	281.29	
15310	04/10/2019	Department of Education & Child Development	Bookmark Support	1		220.00
INV IN48033620	09/2019	Department of Education & Child Development	Bookmark Support	1	220.00	
15311	18/10/2019	Petty Cash Recoup	Petty Cash Recoup	1		208.20
INV SEPT	01/10/2019	Petty Cash Recoup	Petty Cash Recoup	1	208.20	
DD2614.4	04/09/2019	Water Corporation	Standpipe Townsite	1		2,176.08
INV 90 07809	14/08/2019	Water Corporation	Standpipe GS Highway	1	247.70	
INV 90 07810	14/08/2019	Water Corporation	Standpipe Townsite	1	1,928.38	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2617.1	02/09/2019	Telstra	Landline	1		276.16
INV 677 6951	15/08/2019	Telstra	Landline	1	276.16	
DD2624.2	01/09/2019	Westnet	4WDL	1		4.99
INV 1132607118	08/2019	Westnet	4WDL	1	4.99	
DD2630.1	13/09/2019	Telstra	Mobile Charges	1		419.94
INV 2489015025	08/2019	Telstra	Mobile Charges	1	419.94	
DD2636.1	04/09/2019	WA Super	Payroll deductions	1		960.37
INV SUPER	04/09/2019	WA Super	Superannuation contributions	1	862.39	
INV DEDUCT	04/09/2019	WA Super	Payroll deductions	1	24.77	
INV DEDUCT	04/09/2019	WA Super	Payroll deductions	1	73.21	
DD2636.2	04/09/2019	Australian Superannuation	Superannuation contributions	1		715.47
INV DEDUCT	04/09/2019	Australian Superannuation	Payroll deductions	1	70.71	
INV DEDUCT	04/09/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	04/09/2019	Australian Superannuation	Payroll deductions	1	53.20	
INV SUPER	04/09/2019	Australian Superannuation	Superannuation contributions	1	581.56	
DD2636.3	04/09/2019	Hesta	Superannuation contributions	1		381.04
INV DEDUCT	04/09/2019	Hesta	Payroll deductions	1	69.36	
INV SUPER	04/09/2019	Hesta	Superannuation contributions	1	311.68	
DD2636.4	04/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		173.79
INV DEDUCT	04/09/2019	MLC Navigator Retirement Plan	Payroll deductions	1	70.80	
INV SUPER	04/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	102.99	
DD2636.5	04/09/2019	Colonial Select Personnel Super	Superannuation contributions	1		85.54

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	04/09/2019	Colonial Select Personnel Super	Superannuation contributions	1	85.54	
DD2636.6	04/09/2019	REST	Superannuation contributions	1		122.69
INV SUPER	04/09/2019	REST	Superannuation contributions	1	122.69	
DD2641.1	11/09/2019	WA Super	Payroll deductions	1		918.17
INV SUPER	11/09/2019	WA Super	Superannuation contributions	1	816.16	
INV DEDUCT	11/09/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	11/09/2019	WA Super	Payroll deductions	1	76.00	
DD2641.2	11/09/2019	Australian Superannuation	Superannuation contributions	1		749.89
INV DEDUCT	11/09/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	11/09/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	11/09/2019	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	11/09/2019	Australian Superannuation	Superannuation contributions	1	609.99	
DD2641.3	11/09/2019	Hesta	Superannuation contributions	1		408.92
INV DEDUCT	11/09/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	11/09/2019	Hesta	Superannuation contributions	1	332.92	
DD2641.4	11/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	11/09/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	11/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2641.5	11/09/2019	Colonial Select Personnel Super	Superannuation contributions	1		89.82
INV SUPER	11/09/2019	Colonial Select Personnel Super	Superannuation contributions	1	89.82	
DD2641.6	11/09/2019	REST	Superannuation contributions	1		90.56
INV SUPER	11/09/2019	REST	Superannuation contributions	1	90.56	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2641.7	11/09/2019	CBUS Superannuation	Superannuation contributions	1		57.90
INV SUPER	11/09/2019	CBUS Superannuation	Superannuation contributions	1	57.90	
DD2643.1	16/09/2019	ClickSuper	Transaction fee	1		8.14
INV DD1908031/08/2019		ClickSuper	Transaction fee	1	8.14	
DD2652.1	18/09/2019	WA Super	Payroll deductions	1		950.94
INV SUPER	18/09/2019	WA Super	Superannuation contributions	1	848.93	
INV DEDUCT	18/09/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	18/09/2019	WA Super	Payroll deductions	1	76.00	
DD2652.2	18/09/2019	Australian Superannuation	Superannuation contributions	1		762.33
INV DEDUCT	18/09/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	18/09/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	18/09/2019	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	18/09/2019	Australian Superannuation	Superannuation contributions	1	622.43	
DD2652.3	18/09/2019	Hesta	Superannuation contributions	1		451.29
INV DEDUCT	18/09/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	18/09/2019	Hesta	Superannuation contributions	1	375.29	
DD2652.4	18/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	18/09/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	18/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2652.5	18/09/2019	Colonial Select Personnel Super	Superannuation contributions	1		102.26
INV SUPER	18/09/2019	Colonial Select Personnel Super	Superannuation contributions	1	102.26	
DD2652.6	18/09/2019	REST	Superannuation contributions	1		117.64

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	18/09/2019	REST	Superannuation contributions	1	117.64	
DD2652.7	18/09/2019	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	18/09/2019	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2659.1	25/09/2019	WA Super	Payroll deductions	1		940.89
INV SUPER	25/09/2019	WA Super	Superannuation contributions	1	838.88	
INV DEDUCT	25/09/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	25/09/2019	WA Super	Payroll deductions	1	76.00	
DD2659.2	25/09/2019	Australian Superannuation	Superannuation contributions	1		763.45
INV DEDUCT	25/09/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	25/09/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	25/09/2019	Australian Superannuation	Payroll deductions	1	57.91	
INV SUPER	25/09/2019	Australian Superannuation	Superannuation contributions	1	621.30	
DD2659.3	25/09/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	25/09/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	25/09/2019	Hesta	Superannuation contributions	1	354.10	
DD2659.4	25/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	25/09/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	25/09/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2659.5	25/09/2019	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	25/09/2019	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2659.6	25/09/2019	REST	Superannuation contributions	1		136.80
INV SUPER	25/09/2019	REST	Superannuation contributions	1	136.80	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD2659.7	25/09/2019	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	25/09/2019	CBUS Superannuation	Superannuation contributions	1	29.65	
DD2660.1	20/09/2019	SkyMesh	Internet Contract	1		125.00
INV 4130264	20/09/2019	SkyMesh	Internet Contract	1	125.00	
DD2660.2	01/10/2019	Telstra	Landline	1		263.82
INV 677 6951	15/09/2019	Telstra	Landline	1	263.82	
DD2660.3	01/10/2019	Westnet	Monthly hosting	1		34.99
INV 1140241617	09/2019	Westnet	Monthly hosting	1	34.99	
DD2663.1	03/09/2019	NAB - Credit Card	Card Fee	1		927.57
INV 7431319901	09/2019	NAB - Credit Card	Software	1	49.98	
INV 7494052901	09/2019	NAB - Credit Card	Leaving Gift	1	198.85	
INV 7456445901	09/2019	NAB - Credit Card	CEO Conference	1	567.75	
INV 7494052901	09/2019	NAB - Credit Card	CEO Conference	1	80.00	
INV 7431319901	09/2019	NAB - Credit Card	Software	1	21.99	
INV 7455704901	09/2019	NAB - Credit Card	Card Fee	1	9.00	
DD2671.1	02/10/2019	WA Super	Payroll deductions	1		942.58
INV SUPER	02/10/2019	WA Super	Superannuation contributions	1	840.57	
INV DEDUCT02	10/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT02	10/2019	WA Super	Payroll deductions	1	76.00	
DD2671.2	02/10/2019	Australian Superannuation	Superannuation contributions	1		764.04
INV DEDUCT02	10/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT02	10/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT02	10/2019	Australian Superannuation	Payroll deductions	1	55.66	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	02/10/2019	Australian Superannuation	Superannuation contributions	1	624.14	
DD2671.3	02/10/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	02/10/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	02/10/2019	Hesta	Superannuation contributions	1	354.10	
DD2671.4	02/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	02/10/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	02/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2671.5	02/10/2019	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	02/10/2019	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2671.6	02/10/2019	REST	Superannuation contributions	1		123.44
INV SUPER	02/10/2019	REST	Superannuation contributions	1	123.44	
DD2674.1	03/10/2019	NAB - Credit Card	Credit Card fee	1		80.97
INV 7431319903/09/2019		NAB - Credit Card	Adobe	1	49.98	
INV 7431319909/09/2019		NAB - Credit Card	Adobe subs	1	21.99	
INV 7455704927/09/2019		NAB - Credit Card	Credit Card fee	1	9.00	
DD2680.1	09/10/2019	WA Super	Payroll deductions	1		957.59
INV SUPER	09/10/2019	WA Super	Superannuation contributions	1	855.58	
INV DEDUCT	09/10/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	09/10/2019	WA Super	Payroll deductions	1	76.00	
DD2680.2	09/10/2019	Australian Superannuation	Superannuation contributions	1		764.02
INV DEDUCT	09/10/2019	Australian Superannuation	Payroll deductions	1	74.24	
INV DEDUCT	09/10/2019	Australian Superannuation	Payroll deductions	1	10.00	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUCT	09/10/2019	Australian Superannuation	Payroll deductions	1	56.13	
INV SUPER	09/10/2019	Australian Superannuation	Superannuation contributions	1	623.65	
DD2680.3	09/10/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	09/10/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	09/10/2019	Hesta	Superannuation contributions	1	354.10	
DD2680.4	09/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	09/10/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	09/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2680.5	09/10/2019	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	09/10/2019	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2680.6	09/10/2019	REST	Superannuation contributions	1		139.47
INV SUPER	09/10/2019	REST	Superannuation contributions	1	139.47	
DD2680.7	09/10/2019	CBUS Superannuation	Superannuation contributions	1		59.31
INV SUPER	09/10/2019	CBUS Superannuation	Superannuation contributions	1	59.31	
DD2681.1	14/10/2019	Telstra	Admin	1		422.24
INV 248 9015	01/10/2019	Telstra	Admin	1	422.24	
DD2686.1	16/10/2019	WA Super	Payroll deductions	1		956.17
INV SUPER	16/10/2019	WA Super	Superannuation contributions	1	854.16	
INV DEDUCT	16/10/2019	WA Super	Payroll deductions	1	26.01	
INV DEDUCT	16/10/2019	WA Super	Payroll deductions	1	76.00	
DD2686.2	16/10/2019	Australian Superannuation	Superannuation contributions	1		762.03
INV DEDUCT	16/10/2019	Australian Superannuation	Payroll deductions	1	74.24	

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUCT	16/10/2019	Australian Superannuation	Payroll deductions	1	10.00	
INV DEDUCT	16/10/2019	Australian Superannuation	Payroll deductions	1	55.66	
INV SUPER	16/10/2019	Australian Superannuation	Superannuation contributions	1	622.13	
DD2686.3	16/10/2019	Hesta	Superannuation contributions	1		430.10
INV DEDUCT	16/10/2019	Hesta	Payroll deductions	1	76.00	
INV SUPER	16/10/2019	Hesta	Superannuation contributions	1	354.10	
DD2686.4	16/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1		182.48
INV DEDUCT	16/10/2019	MLC Navigator Retirement Plan	Payroll deductions	1	74.34	
INV SUPER	16/10/2019	MLC Navigator Retirement Plan	Superannuation contributions	1	108.14	
DD2686.5	16/10/2019	Colonial Select Personnel Super	Superannuation contributions	1		93.90
INV SUPER	16/10/2019	Colonial Select Personnel Super	Superannuation contributions	1	93.90	
DD2686.6	16/10/2019	REST	Superannuation contributions	1		107.41
INV SUPER	16/10/2019	REST	Superannuation contributions	1	107.41	
DD2686.7	16/10/2019	CBUS Superannuation	Superannuation contributions	1		29.65
INV SUPER	16/10/2019	CBUS Superannuation	Superannuation contributions	1	29.65	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal Bank	195,109.45
TOTAL		195,109.45

15.6.CORRESPONDENCE & MINUTES FOR INFORMATION

Deputy CEO advised the Shire had been approached regarding water status and possible Water Rebates. She will report back DWER and give them the following responses.

- Yes we do have concerns that stock water will run out, there are also concerns that our current decile rating is not incorrect for the whole Shire.
- Some farms within the Shire will run out of stock water and may be in need of the available Rebate Scheme.

15.7.COUNCIL/COMMITTEES - STATUS REPORT

Date	Agenda Item No	File Ref ID	Heading	Motion	Up-date	Completed Date & Ref
16/10/2018	10.5	10.3.1	Town Planning Scheme No 1 Review	<p>1. That Council instructs the CEO to advise the Western Australian Planning Commission that the current Town Planning Scheme is considered to be operating satisfactorily given the low level of development within the municipality. The preparation of a new Planning Scheme is not considered to be warranted especially as Council has prepared Amendment No 3 to the Scheme to update the Scheme Text to reflect the Deemed Provisions. A further omnibus amendment can be prepared to bring the Scheme Text into closer alignment with the Model Scheme Text.</p> <p>2. That Council instructs the CEO to advise the Western Australian Planning Commission that it recognises the need for a Local Planning Strategy for the municipality and that the previous Scheme Explanatory Report is not adequate.</p> <p>3. That Council resolve pursuant to Regulation 11(1) prepare a Local Planning Strategy for the whole of the municipality.</p> <p>4. That the CEO prepare a separate report be presented to Council on the process, issues, timing and</p> <p>1) cost for the preparation of the Local Planning Strategy.</p>	<p>20/11/18 The Shire's consultant planner has submitted the review report regarding TPS No1 to the Department of Planning Lands and Heritage on 7 November 2018</p> <p>18/12/18 NFA</p> <p>19/02/19 Consultant Planner has advised that Amendment 3 has not been signed off by DPLH as yet.</p> <p>19/03/19 No change</p> <p>17/05/2019 No change. If the Deemed provisions are not acceptable Council will need to make provision in the 2019/20 budget for full review there the urgency of the amendment has become critical.</p>	
16/10/2018	10.6	10.3.1	TPS1 Amendment 3 Deemed Provisions	<p>That Council, in pursuance of Section 75 of the Planning and Development Act 2005:</p> <p>a) Resolves to amend the above local planning scheme by:</p> <ul style="list-style-type: none"> Deleting provisions that have been superseded by the deemed provisions in Schedule 2 of the Regulations; and inserting new and amended provisions to reflect the application and reference to 	<p>20/11/18 Amendment 3 signed by the CEO, ACEO (7/11/18) and Shire President (9/11/18) and submitted to the Department of Planning Lands and Heritage on 12 November 2018</p> <p>18/12/18 NFA</p> <p>19/02/19</p>	

Date	Agenda Item No	File Ref ID	Heading	Motion	Up-date	Completed Date & Ref
				<p>the deemed provisions.</p> <ul style="list-style-type: none"> • Inserting Schedule A Supplemental Provisions; • Correcting and updating references and terminology in accordance with the provisions of the Planning and Development Act 2005; and • Renumbering the remaining Scheme provisions and Schedules sequentially and updating any cross referencing to the new clause numbers as required. <p>b) Resolve, pursuant to the Regulation 35(2) of the Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations), that Amendment 3 is a basic amendment in accordance with r.34(c) of the Regulations as it proposes to amend the Scheme text to delete provisions that have been superseded by the deemed provisions in Schedule 2 of the Regulations;</p> <p>c) That in accordance with Section 81 of the Planning and Development Act 2005, the Amendment shall be referred to the Environmental Protection Authority for examination and assessment.</p> <p>d) That pursuant to Section 75 of the Planning and Development Act 2005 and Regulation 17 Council resolves to adopt Amendment No 2 for final approval.</p> <p>e) That Amendment 3 be submitted to the Western Australian Planning Commission pursuant to Regulation 58.</p>	<p>Consultant Planner has advised that Amendment 3 has not been signed off by DPLH as yet.</p> <p>19/03/19</p> <p>No change</p> <p>17/5/19 see above as the 2 matters are linked</p>	
18/12/18	10.9	5.1.1	Street Addressing Lot 1227 Fowlers Road	Council approve the allocation of 311 Fowlers road to Lot 1227 Fowlers road.	<p>19/02/19</p> <p>Advice to be issued</p> <p>19/03/19</p> <p>Advice to be issued</p> <p>11/03/2019</p> <p>Emailed Landgate copy of minutes to request allocation of 311 Fowlers road. Landgate to action.</p>	BA380 , BA381
18/12/18	10.11		Infrastructure Briefing Report	<p>1) Council receive the attached infrastructure briefing report</p> <p>2) That Council requests the chief executive officer to finalise the infrastructure plan and draft an</p>	<p>19/02/19</p> <p>Changes discussed with consultant engineer</p> <p>19/03/19</p> <p>Updated Report to be submitted to TPW</p>	<u>28/02/19</u>

Date	Agenda Item No	File Ref ID	Heading	Motion	Up-date	Completed Date & Ref
				action plan for councils ENDORSEMENT including the following additions: a. Recognising and including the importance of State Initiative Funding. b. Clarifying the site distances regarding Table 5.3 (The Jarvis Table) as some of these seemed quite long in terms of their suitability for the Woodanilling District.	17/5/19 For review by new CEO	
18/12/18	10.12		Draft 10 Year Plant Replacement Program	Council receive the DRAFT 10 year plant replacement program and request the chief executive officer present this program to the transport and plant committee to discussions.	19/02/19 The Program will be presented to the TPW later in February 2019 19/03/19 Program submitted to TPW 15/03/19 17/5/19 For review of new CEO	
19/02/19	10.2	4.1.39A	Update Regarding Integrated Planning	That Council: 1. Accept the Acting Chief Executive Officer's report on the update to the Shire of Woodanilling's Major Review of its Integrated Planning and Reporting Framework (including the major review process for the Strategic Community Plan and the Corporate Business Plan). 2. Endorse the Catalyse MARKYT Scorecard Survey of the Woodanilling District as in Attachment 10.2.1.	19/03/19 • Update was accepted by Council; • Catalyse MARKYT Scorecard issued from 7/03/19 Results of Survey received 13/05/2019	
19/02/19	10.9	CR1115	Road Resumption - Lot 1430 Cartmeticup Road Woodanilling	That council resolve to: A) Close section of Lot 1430 Cartmeticup for the purpose of realigning Oakland's road; and Apply to the Geographical Names Committee to rename the new section of road reserve to Oaklands Road.	19/03/19 Yet to be actioned A) Section has been closed B) Email sent to Geographical Names Committee requesting road name change. Waiting on response from GNC	QU226
16/04/2019	3.1.1	RA375	Street Addressing 2505 Katanning – Dumbleyung Road, Glencoe	That Council approve request to change driveway street address from 2505 Katanning Dumbleyung road, Glencoe to 1100 Cronin Road, Glencoe WA 6316	Emailed Landgate copy of minutes to request allocation. Landgate to action.	RA375

Legend

Status	Flag
Not Started	Roadblock Occurred
Monitor	In Progress
Completed	
Deferred	

16. CLOSURE OF MEETING

Meeting closed at 7.17pm Cr Thomson thanked everyone for their attendance.

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Dear Stephen

COMPILATION REPORT TO THE SHIRE OF WOODANILLING

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Woodanilling, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 September 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WOODANILLING

The Shire of Woodanilling are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Woodanilling we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Woodanilling provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Woodanilling. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



Moore Stephens (WA) Pty Ltd
Chartered Accountants



RUSSELL BARNES
DIRECTOR

21st October 2019

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephens.com.au

Mr Stephen Gash
Chief Executive Officer
Shire of Woodanilling
PO Box 99
WOODANILLING WA 6316

Dear Stephen

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2019

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 30 September 2019 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

As per attached table of management points.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 14 – Variances by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely



RUSSELL BARNES
DIRECTOR

21st October 2019

Shire of Woodanilling Management Information Report

Period Ending
30 September 2019

Topic	Item	First Identified	Explanation	Action Required	Priority
Trust	Bonds held and other funds held in Trust	June 2019	Monies should only be held in Trust if they are required to be in Trust by the LGA or any other law. As per the Office of the Auditor General's recent position paper, bonds should not be held in Trust but should be transferred to the Municipal Fund and reflected as cash and liability.	We recommend the trust funds be reviewed and transfers be made to clear those monies which have been identified as non-trust funds.	High
Subsidiary Ledgers	Asset register	July 2019	Depreciation for the asset register has not been run therefore no depreciation has been processed for the current financial year.	We recommend depreciation be run monthly and reconciled to the asset register.	High
Debtors Ledger	Outstanding debtors	September 2019	There are balances totalling \$46,276 (excluding rates debtors) which has been outstanding for more than 90 days.	We recommend collection of the outstanding amounts be followed up.	Medium
Revaluation Surplus	Bridges Revaluation 2017/18	June 2019	The revaluation of Bridges Infrastructure at 30 June 2018 has not been processed in the asset register or the general ledger.	We recommend this valuation be processed in the accounts at 30 June 2018 and depreciation amended for 2018/19.	Medium
Budget	Adopted Budget	July 2019	The adopted budget has not been uploaded into SynergySoft.	We recommend the adopted budget figures be uploaded to ensure the accuracy of financial reporting.	Medium

Approval:  _____ RUSSELL BARNES, Director

Shire of Woodanilling Management Information Report

Period Ending
30 September 2019

Topic	Item	First Identified	Explanation	Action Required	Priority
Budget	Monthly Budget	July 2019	We have not received a year to date budget allocation. The year to date budget allocation used in this financial statement is estimated at 3/12 th of the annual budget.	A monthly year to date budget allocation is to be provided.	Medium
Funding surplus		July 2019	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2019 has not been finalised, therefore the opening balance surplus of \$984,937 may change due to year end audit adjustments.	None required	Low

Approval:  _____
RUSSELL BARNES, Director

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2019

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

TABLE OF CONTENTS

Monthly Summary Information	2
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Other assets	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Cash Reserves	18
Note 10 Other Liabilities	20
Note 11 Operating grants and contributions	21
Note 12 Non operating grants and contributions	22
Note 13 Trust Fund	23
Note 14 Variance	24

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 October 2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

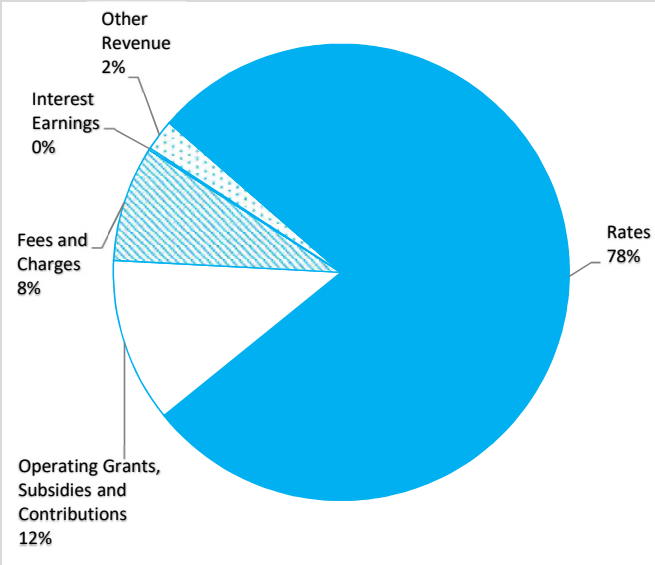
CRITICAL ACCOUNTING ESTIMATES

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

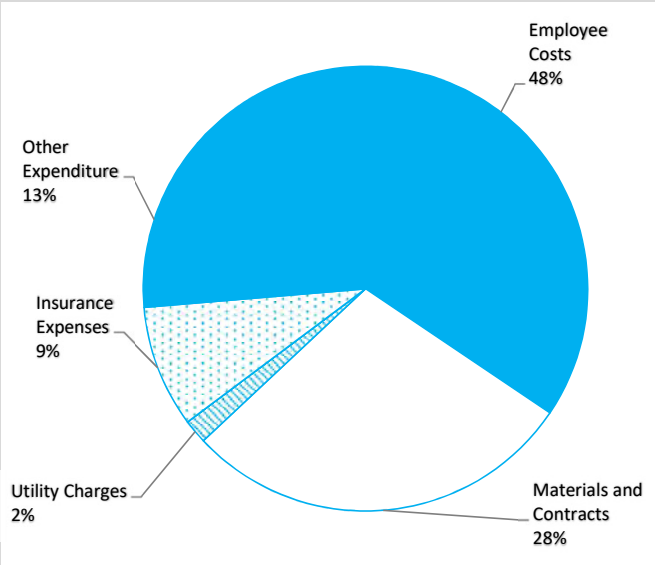
ROUNDING OFF FIGURES

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

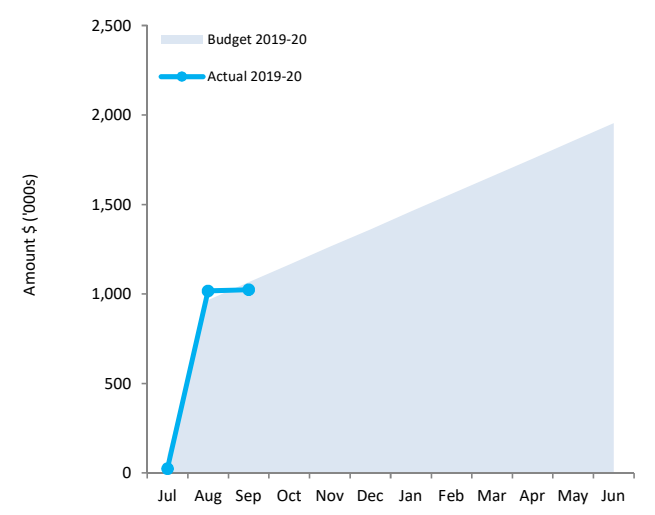
OPERATING REVENUE



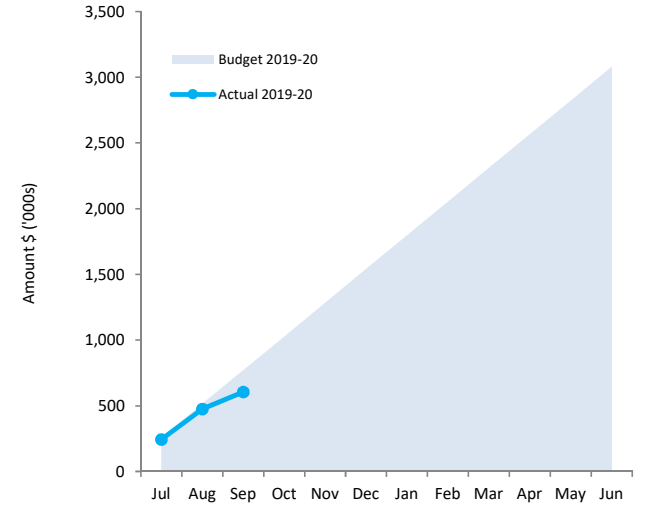
OPERATING EXPENSES



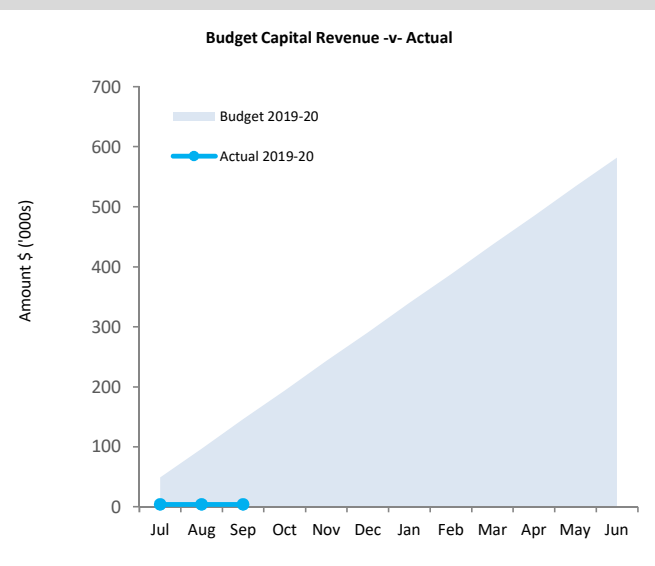
Budget Operating Revenues -v- Actual



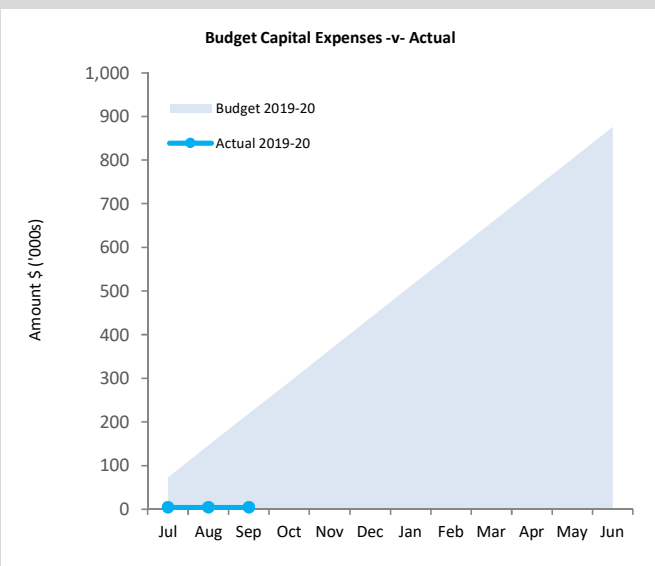
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 20

STATUTORY REPORTING PROGRAMS

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Governance		8,200	2,050	522	(1,528)	(74.54%)	
General purpose funding - general rates	6	768,499	768,499	796,687	28,188	3.67%	
General purpose funding - other		448,467	112,113	99,961	(12,152)	(10.84%)	▼
Law, order and public safety		34,910	8,728	20,761	12,033	137.87%	▲
Health		750	188	651	463	246.28%	
Education and welfare		113,500	28,375	12,257	(16,118)	(56.80%)	▼
Housing		19,300	4,825	1,017	(3,808)	(78.92%)	
Community amenities		32,850	8,213	25,335	17,122	208.47%	▲
Recreation and culture		2,250	563	873	310	55.06%	
Transport		367,102	91,776	52,870	(38,906)	(42.39%)	▼
Economic services		64,150	16,038	1,484	(14,554)	(90.75%)	▼
Other property and services		94,140	23,535	11,674	(11,861)	(50.40%)	▼
		1,954,118	1,064,903	1,024,092	(40,811)		
Expenditure from operating activities							
Governance		(229,142)	(57,286)	(66,028)	(8,742)	(15.26%)	
General purpose funding		(16,086)	(4,022)	(3,802)	220	5.47%	
Law, order and public safety		(159,529)	(39,882)	(24,010)	15,872	39.80%	▲
Health		(38,737)	(9,684)	(8,555)	1,129	11.66%	
Education and welfare		(44,434)	(11,109)	(2,426)	8,683	78.16%	
Housing		(62,010)	(15,503)	(39,384)	(23,881)	(154.04%)	▼
Community amenities		(134,226)	(33,557)	(29,543)	4,014	11.96%	
Recreation and culture		(147,746)	(36,937)	(50,028)	(13,091)	(35.44%)	▼
Transport		(2,184,767)	(545,973)	(356,387)	189,586	34.72%	▲
Economic services		(50,232)	(12,558)	(11,900)	658	5.24%	
Other property and services		(15,371)	(3,841)	(11,772)	(7,931)	(206.48%)	
		(3,082,280)	(770,352)	(603,835)	166,517		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	244,584	0	(244,584)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	539,135	420,257	(118,878)		▼
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	139,083	3,636	(135,447)	(97.39%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(876,214)	(219,054)	(3,636)	215,418	98.34%	▲
Amount attributable to investing activities		(303,881)	(79,971)	0	79,971		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	911,995	777,806			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

GRANT REVENUE

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

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

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

FEES AND CHARGES

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

SERVICE CHARGES

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

EXPENSES

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,080,167	1,080,167	984,937	(95,230)	(8.82%)	
Revenue from operating activities							
Rates	6	768,499	768,499	796,687	28,188	3.67%	
Operating grants, subsidies and contributions	11	541,225	135,306	119,351	(15,955)	(11.79%)	▼
Fees and charges		456,973	114,243	84,083	(30,160)	(26.40%)	▼
Interest earnings		8,664	2,166	1,390	(776)	(35.83%)	
Other revenue		178,757	44,689	22,581	(22,108)	(49.47%)	▼
		1,954,118	1,064,903	1,024,092	(40,811)		
Expenditure from operating activities							
Employee costs		(1,011,434)	(252,859)	(290,169)	(37,310)	(14.76%)	▼
Materials and contracts		(632,218)	(158,055)	(172,530)	(14,475)	(9.16%)	
Utility charges		(42,373)	(10,593)	(10,606)	(13)	(0.12%)	
Depreciation on non-current assets		(978,337)	(244,584)	0	244,584	100.00%	▲
Insurance expenses		(96,747)	(24,187)	(53,640)	(29,453)	(121.77%)	▼
Other expenditure		(320,296)	(80,074)	(76,890)	3,184	3.98%	
Loss on disposal of assets	7	(875)	0	0	0	0.00%	
		(3,082,280)	(770,352)	(603,835)	166,517		▲
Non-cash amounts excluded from operating activities	1(a)	979,212	244,584	0	(244,584)	(100.00%)	▼
Amount attributable to operating activities		(148,950)	539,135	420,257	(118,878)		▼
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	556,333	139,083	3,636	(135,447)	(97.39%)	▼
Proceeds from disposal of assets	7	16,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(876,214)	(219,054)	(3,636)	215,418	(98.34%)	▲
Amount attributable to investing activities		(303,881)	(79,971)	0	79,971		▲
Financing Activities							
Transfer to reserves	9	(627,336)	(627,336)	(627,388)	(52)	(0.01%)	
Amount attributable to financing activities		(627,336)	(627,336)	(627,388)	(52)		
Closing funding surplus / (deficit)	1(c)	0	911,995	777,806			

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	7	875	0	0
Add: Depreciation on assets		978,337	244,584	0
Total non-cash items excluded from operating activities		979,212	244,584	0

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

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

		Last Year Closing 30 June 2019	This Year Opening 1 July 2019	This Time Last Year 30 September 2018	Year to Date 30 September 2019
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(880)	(880)	(224,675)	(628,268)
Add: Provisions - employee	10	142,049	142,049	141,628	142,049
Total adjustments to net current assets		141,169	141,169	(83,047)	(486,219)

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

Current assets					
Cash and cash equivalents	2	1,108,740	1,108,740	1,663,738	928,413
Rates receivables	3	52,210	52,210	111,234	579,886
Receivables	3	61,396	61,396	377,482	47,390
Other current assets	4	18,904	18,904	16,210	18,904
Less: Current liabilities					
Payables	5	(176,033)	(176,033)	(122,403)	(36,994)
Contract liabilities	10	0	(79,400)	0	(131,525)
Provisions	10	(142,049)	(142,049)	(141,628)	(142,049)
Less: Total adjustments to net current assets	1(b)	141,169	141,169	(83,047)	(486,219)
Closing funding surplus / (deficit)		1,064,337	984,937	1,821,586	777,806

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal - Cash at bank	Cash and cash equivalents	299,590	0	299,590	0	NAB	0.10%	N/A
Cash on hand - floats and petty cash	Cash and cash equivalents	450	0	450	0	Cash on Hand	0.00%	N/A
Reserve - cash at bank	Cash and cash equivalents	0	628,373	628,373	0	NAB	0.10%	N/A
Trust - cash at bank	Cash and cash equivalents	0	0	0	42,456	NAB	0.00%	N/A
Total		300,040	628,373	928,413	42,456			
Comprising								
Cash and cash equivalents		300,040	628,373	928,413	42,456			
		300,040	628,373	928,413	42,456			

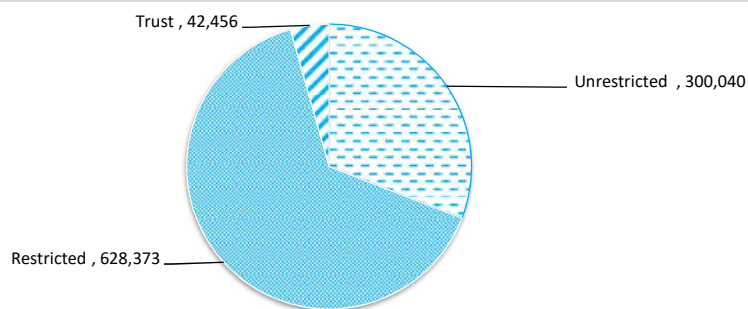
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$928,413	\$300,040

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

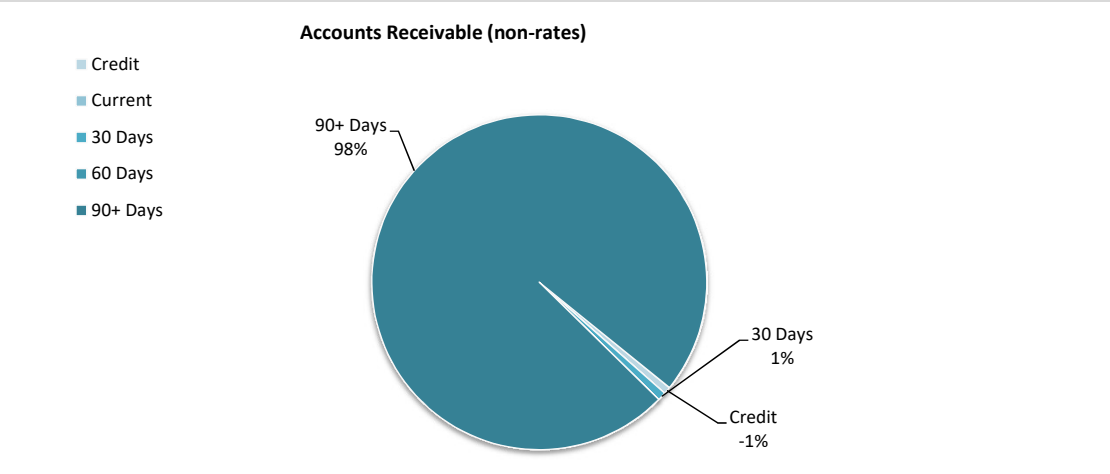
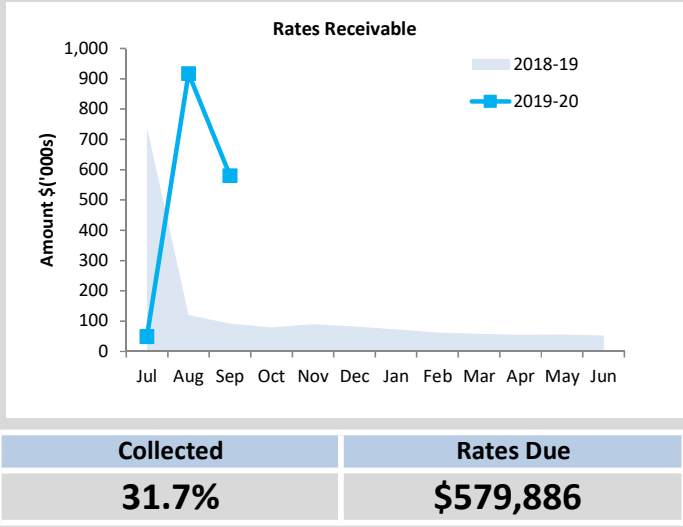
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2019	30 Sep 19
	\$	\$
Opening arrears previous years	40,855	52,210
Levied this year	736,579	796,687
Less - collections to date	(725,224)	(269,011)
Equals current outstanding	52,210	579,886
Net rates collectable	52,210	579,886
% Collected	93.3%	31.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(326)	0	390	0	46,276	46,340
Percentage	(0.7%)	0%	0.8%	0%	99.9%	
Balance per trial balance						
Sundry receivable						46,340
Accrued income/payments in advance						1,050
Total receivables general outstanding						47,390
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Debtors Due
\$47,390
Over 30 Days
101%
Over 90 Days
99.9%

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 September 2019
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, oil and materials on hand	18,904	0	0	18,904
Total other current assets				18,904
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

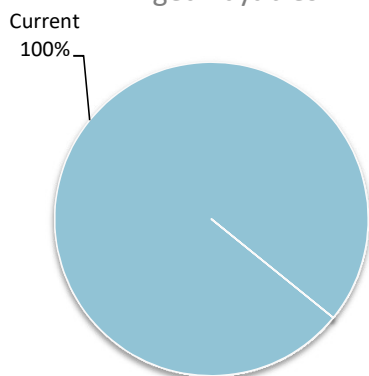
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	29,641	0	0	0	29,641
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						29,641
Accrued salaries and wages						5,785
ATO liabilities						1
Accrued expenses						1,567
Total payables general outstanding						36,994
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.

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

Aged Payables



Creditors Due

\$36,994

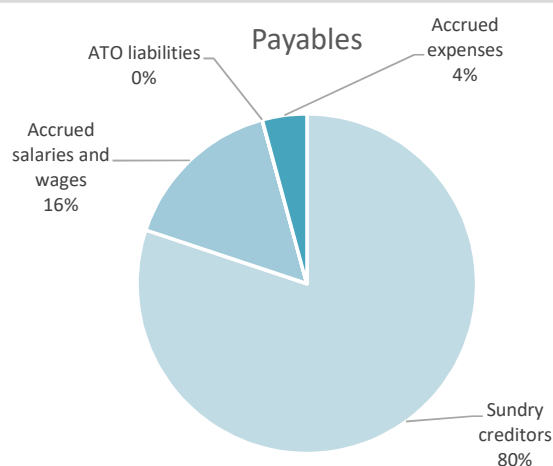
Over 30 Days

0%

Over 90 Days

0%

Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

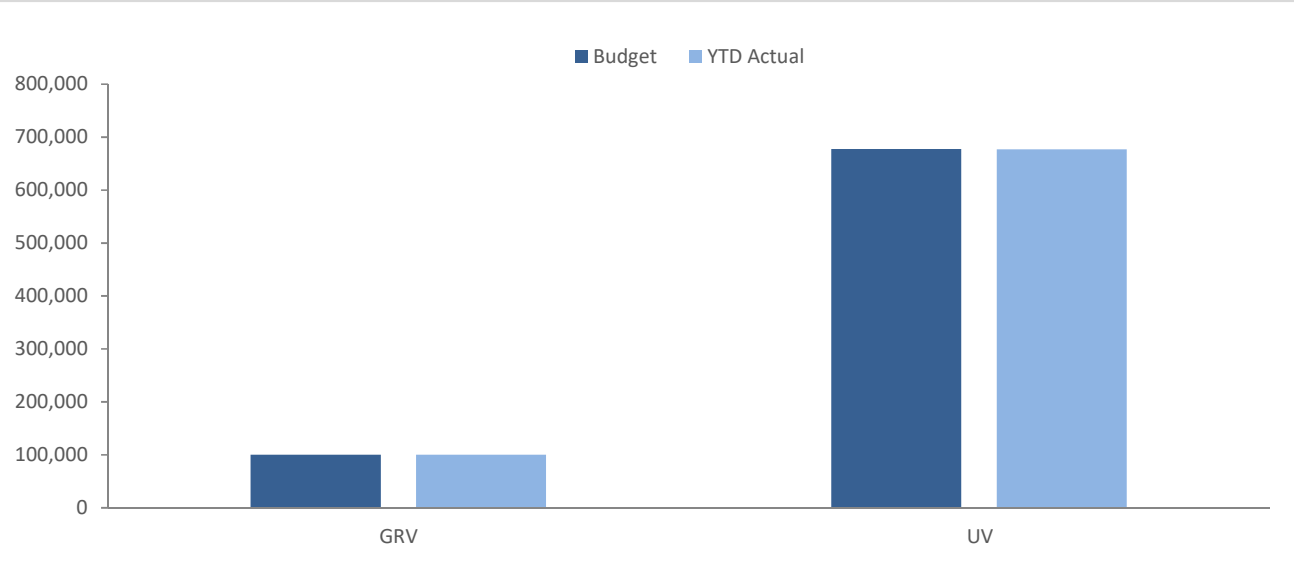
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

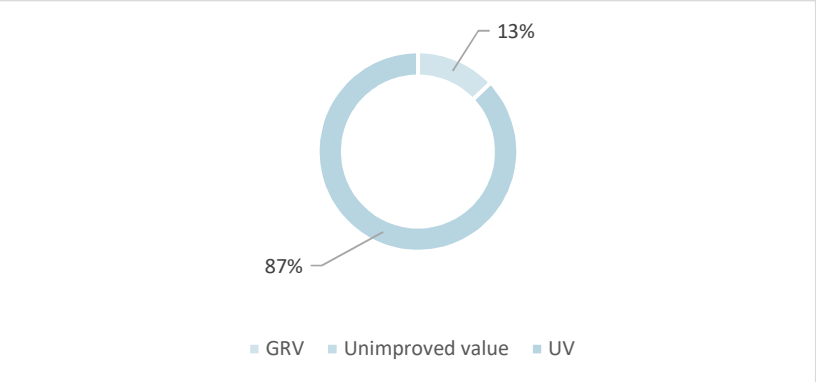
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.114403	99	879,552	100,623	0	0	100,623	100,766	0	0	100,766
Unimproved value											
UV	0.005787	196	117,131,000	677,837	0	0	677,837	677,716	(335)	0	677,381
Sub-Total		295	118,010,552	778,460	0	0	778,460	778,482	(335)	0	778,147
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	66	99,595	25,740	0	0	25,740	25,740	0	0	25,740
Unimproved value											
UV	390	18	699,770	7,020	0	0	7,020	7,410	0	0	7,410
Sub-total		84	799,365	32,760	0	0	32,760	33,150	0	0	33,150
Discount							(36,742)				(14,610)
Concession							(7,425)				0
Amount from general rates							767,053				796,687
Ex-gratia rates							1,446				0
Total general rates							768,499				796,687

KEY INFORMATION

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

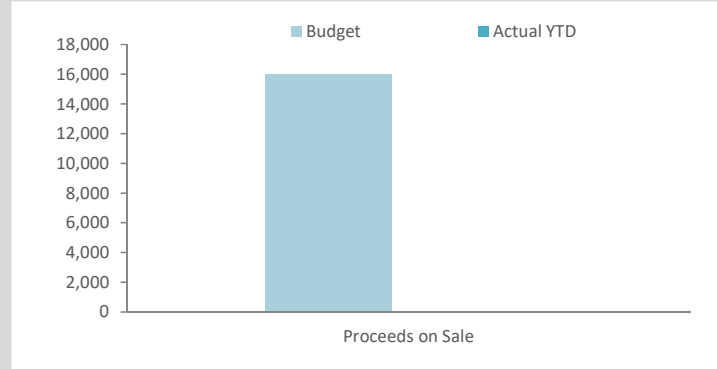


General Rates		
Budget	YTD Actual	%
\$767,053	\$796,687	103.86%



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

KEY INFORMATION



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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

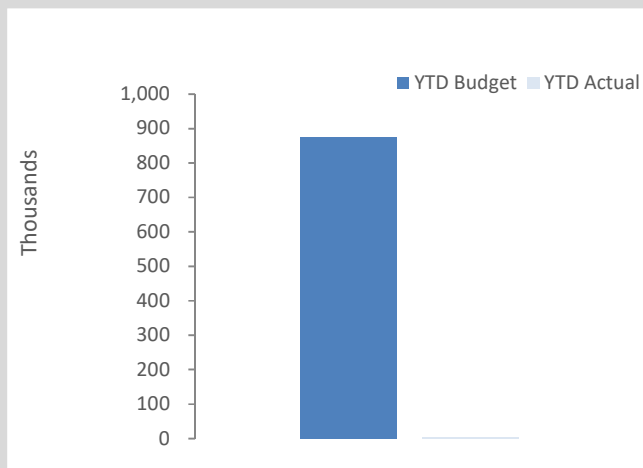
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	10,000	2,500	0	(2,500)
Furniture & Equipment	14,966	3,742	0	(3,742)
Plant & Equipment	56,500	14,125	0	(14,125)
Roads	768,873	192,218	3,636	(188,582)
Footpaths	20,814	5,204	0	(5,204)
Drainage	5,061	1,265	0	(1,265)
Capital Expenditure Totals	876,214	219,054	3,636	(215,418)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	556,333	139,083	3,636	(135,447)
Other (disposals & C/Fwd)	16,000	0	0	0
Contribution - operations	303,881	79,971	0	(79,971)
Capital funding total	876,214	219,054	3,636	(215,418)

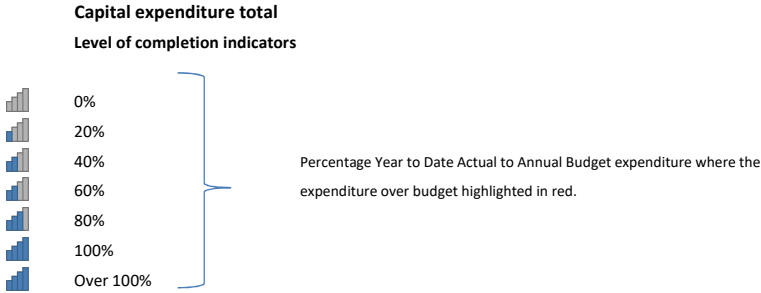
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$876,214	\$3,636	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$556,333	\$3,636	1%



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

		Adopted			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Roads					
121310	RRG Project Construction - CAPITAL	0	0	3,636	3,636
Roads Total		0	0	3,636	3,636
Grand Total		0	0	3,636	3,636

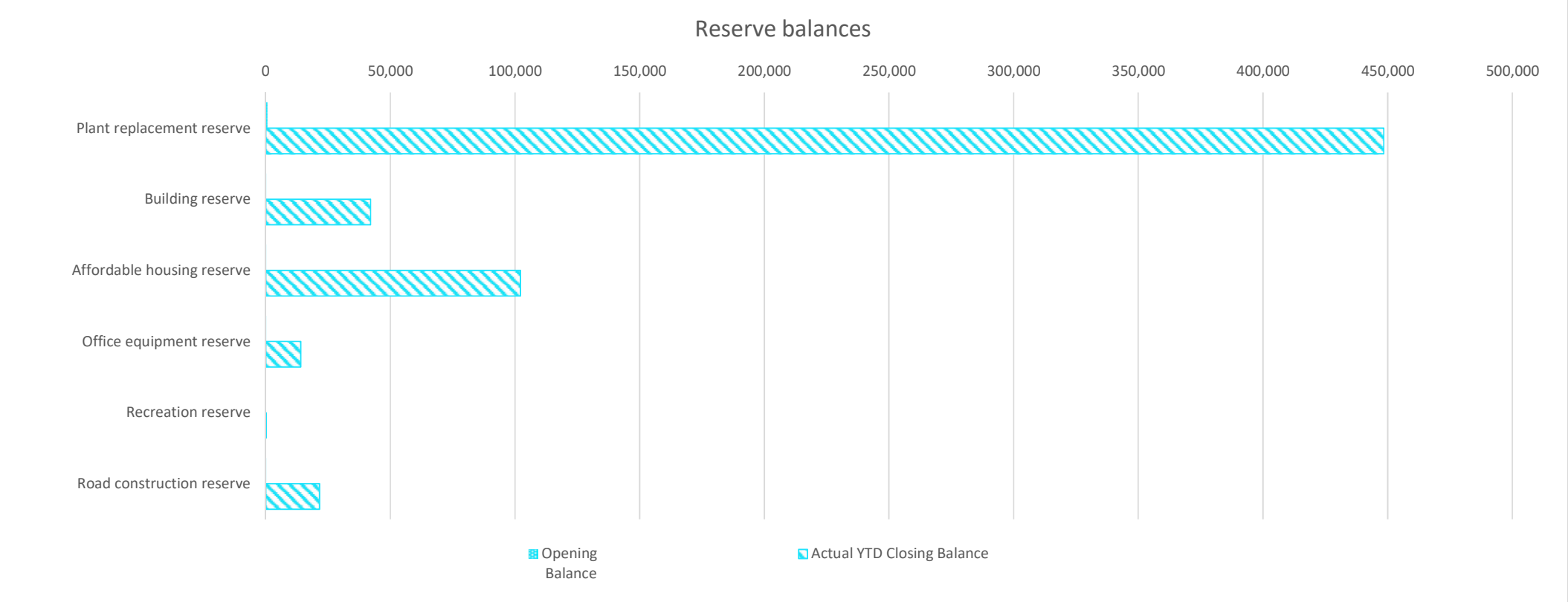
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	628	0	50	447,763	447,749	0	0	448,391	448,427
Building reserve	59	0	5	41,977	41,977	0	0	42,036	42,041
Affordable housing reserve	143	0	11	102,034	102,031	0	0	102,177	102,185
Office equipment reserve	20	0	2	13,992	13,992	0	0	14,012	14,014
Recreation reserve	0	0	2	0	0	0	0	0	2
Road construction reserve	30	0	0	21,570	21,569	0	0	21,600	21,599
	880	0	70	627,336	627,318	0	0	628,216	628,268

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 September 2019
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	33,000	0	(6,368)	26,632
- non-operating	12	46,400	62,129	(3,636)	104,893
Total unspent grants, contributions and reimbursements		79,400	62,129	(10,004)	131,525
Provisions					
Annual leave		82,574	0	0	82,574
Long service leave		59,475	0	0	59,475
Total Provisions		142,049	0	0	142,049
Total other current assets		221,449			273,574

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant - General	0	0	0	0	0	264,199	66,050	61,995
Grants Commission Grant - Roads	0	0	0	0	0	172,087	43,022	36,266
Law, order, public safety								
ESL Grant	0	0	0	0	0	26,060	6,515	4,909
Income Relating to Fire Prevention	0			0		3,777	944	0
Transport								
WANDRRA Storm Damage Feb 2017-AGRN743	0	0	0	0	0	0	0	4,162
Grant - RRG Direct				0		42,102	10,525	0
Other property and services								
Regional Traineeship	33,000	0	(6,368)	26,632	26,632	33,000	8,250	6,368
	33,000	0	(6,368)	26,632	26,632	541,225	135,306	113,700
Operating contributions								
Governance								
Reimbursements - Administration	0	0	0	0	0	0	0	515
Reimbursements	0	0	0	0	0	0	0	5
Education and welfare								
Income Relating to Well Aged Housing	0	0	0	0	0	0	0	57
Housing								
Staff Housing Reimbursements - Utilities	0	0	0	0	0	0	0	17
Other property and services								
Diesel Fuel Rebate	0	0	0	0	0	0	0	4,667
FBT Reimbursements - Public Works Overheads	0	0	0	0	0	0	0	390
	0	0	0	0	0	0	0	5,651
TOTALS	33,000	0	(6,368)	26,632	26,632	541,225	135,306	119,351

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grant - RRG Project	46,400	62,129	(3,636)	104,893	104,893
Grant - Roads to Recovery	0	0	0	0	0
TOTALS	46,400	62,129	(3,636)	104,893	104,893

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
360,333	90,083	3,636
196,000	49,000	0
556,333	139,083	3,636

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Sep 2019
	\$	\$	\$	\$
Landcare Receipts	8,608	0	0	8,608
Unclaimed Monies	280	0	0	280
WSRA Inc	590	0	0	590
Wongi	2,067	0	0	2,067
Bushfire Brigades	6,705	0	0	6,705
LGIS Bonus Scheme	21,553	0	0	21,553
Heritage Loan Scheme	1,733	0	0	1,733
Other Bonds	450	0	0	450
Police Licensing	150	0	0	150
Nomination Deposits	0	320	0	320
	42,136	320	0	42,456

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	(12,152)	(10.84%)	▼	
Law, order and public safety	12,033	137.87%	▲	
Education and welfare	(16,118)	(56.80%)	▼	
Community amenities	17,122	208.47%	▲	
Transport	(38,906)	(42.39%)	▼	
Economic services	(14,554)	(90.75%)	▼	
Other property and services	(11,861)	(50.40%)	▼	
Expenditure from operating activities				
Law, order and public safety	15,872	39.80%	▲	
Housing	(23,881)	(154.04%)	▼	
Recreation and culture	(13,091)	(35.44%)	▼	
Transport	189,586	34.72%	▲	
Investing activities				
Non-operating grants, subsidies and contributions	(135,447)	(97.39%)	▼	
Capital acquisitions	215,418	98.34%	▲	