

# SHIRE OF WOODANILLING



## ORDINARY MEETING OF COUNCIL Agenda 22 October 2019

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Woodanilling will be held on 22 October 2019 in the Council Chambers, 3316 Robinson Road, Woodanilling commencing at 4.00p.m.

STEPHEN GASH  
CHIEF EXECUTIVE OFFICER

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# ORDINARY MEETING OF COUNCIL AGENDA

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

### 1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

#### DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

### 1.2. SWEARING IN OF NEW COUNCILLORS

New Councillors will make their oath of allegiance and declaration, witnessed by Mr Ray Baxter, JP.

### 1.3. NOMINATIONS FOR SHIRE PRESIDENT AND DEPUTY SHIRE PRESIDENT

This will be followed by a brief adjournment.

### 1.4. NOMINATIONS TO COMMITTEES

#### STANDING COMMITTEES

- Audit Committee:

*Audit Committee is a committee of the Full Council and is required to meet at least once per year.*

#### COUNCIL & EXTERNAL COMMITTEES

| COMMITTEES OF COUNCIL   | MEETING SCHEDULE | WHO | WHO | WHO |
|-------------------------|------------------|-----|-----|-----|
|                         |                  |     |     |     |
| Transport Plant & Works | Monthly          |     |     |     |
| Community Development   | 2 monthly        |     |     |     |
| Audit Committee         | Monthly          |     |     |     |

| <b>COMMITTEE TITLE</b>                                  | <b>MEETING SCHEDULE</b> | <b>WHO</b> | <b>WHO</b> | <b>PROXY</b> |
|---|-------------------------|------------|------------|--------------|
| WALGA Zone  | Quarterly               |            |            |              |
| Regional Road Group                                     | Quarterly               |            |            |              |
| 4WDL VROC   | 2 Monthly               |            |            |              |
| Regional Recreation Advisory Group                      | Quarterly               |            |            |              |
| Hidden Treasures  | Quarterly               |            |            |              |
| Woodanilling Bush Fire Advisory Committee               | Annual                  |            |            |              |
| Wagin Woodanilling Landcare Zone & Management Committee | 2 Monthly               |            |            |              |
| Woodanilling Sport & Recreation Association Inc         | As required             |            |            |              |
| Development Assessment Panel                            | TBA                     |            |            |              |
| <b>Other Committees not listed here</b>                 |                         |            |            |              |
|   |                         |            |            |              |
|   |                         |            |            |              |
|   |                         |            |            |              |
|   |                         |            |            |              |

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

### Present:

|    |                        |                 |                         |
|----|------------------------|-----------------|-------------------------|
| Cr | Shire President        | Cr              |                         |
| Cr | Deputy Shire President | Cr              |                         |
| Cr |                        | Stephen Gash    | Chief Executive Officer |
| Cr |                        | Sue Dowson      | Deputy CEO              |
|    |                        | Stuart Buxton   | Acting WS               |
|    |                        | Colleen Pollard | ASO                     |

### Apologies:

Nil

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

## 4. PUBLIC QUESTION TIME

**5. PETITIONS / DEPUTATIONS / PRESENTATIONS****6. APPLICATIONS FOR LEAVE OF ABSENCE****7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION****8. CONFIRMATION OF COUNCIL MEETING MINUTES:****8.1. ORDINARY MEETING OF COUNCIL HELD – 17 SEPTEMBER 2019****COUNCIL DECISION**

That the Minutes of the Ordinary Meeting of Council held 17 September 2019 be confirmed as a true and correct record of proceedings without amendment.

**9. CONFIRMATION OF OTHER MEETING MINUTES:****9.1. BFAC MEETING HELD ON 14/10/2019****9.1. COMMITTEE RECOMMENDATION BFAC MEETING HELD ON 14/10/2019**

That the minutes of the BFAC meeting held on 14/10/2019 be confirmed as a true and correct record of proceedings without amendment.

**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.

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

## 15. INFORMATION ITEMS

### 15.1.ADOPTION OF INFORMATION REPORTS

#### RECOMMENDATION – INFORMATION REPORT 22/10/2019

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

### 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 14<sup>th</sup> August. – Quorum not attained.
- Meeting rescheduled and held on 28<sup>th</sup> 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)
- 23/24<sup>th</sup> March Woodanilling Fox shoot – 91 foxes, 5 cats & 20 rabbits culled \$480.00 to RMHI
- 6/7<sup>th</sup> April Wagin Fox shoot
- 16<sup>th</sup> 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 7-9<sup>th</sup> 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 – 30/08/2019**



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[www.moorestephens.com.au](http://www.moorestephens.com.au)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 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**7<sup>th</sup> October 2019

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[www.moorestephens.com.au](http://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**7<sup>th</sup> 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. | <b>High</b>   |
| 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.                                       | <b>Medium</b> |
| 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.                           | <b>Medium</b> |
| 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.  | <b>Medium</b> |
| 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.                      | <b>Medium</b> |

Approval:  \_\_\_\_\_ RUSSELL BARNES, Director

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Date of Issue: 7<sup>th</sup> October 2019

**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 <sup>th</sup> of the annual budget.  | A monthly year to date budget allocation is to be provided. | <b>Medium</b> |
| 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   | <b>Low</b>    |

Approval:  \_\_\_\_\_ RUSSELL BARNES, Director

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Date of Issue: 7<sup>th</sup> October 2019

**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**

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

## SUMMARY INFORMATION

### 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 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.

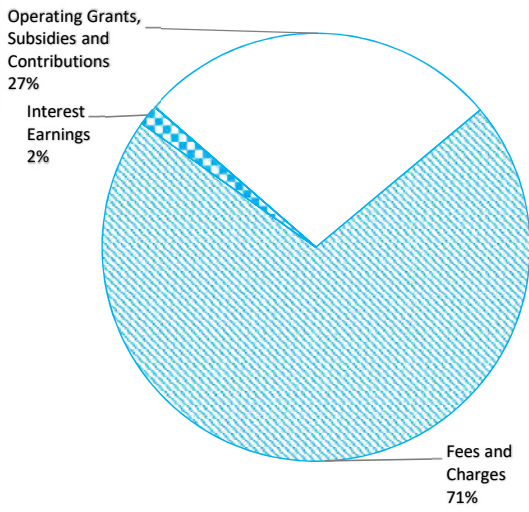
#### ROUNDING OFF FIGURES

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

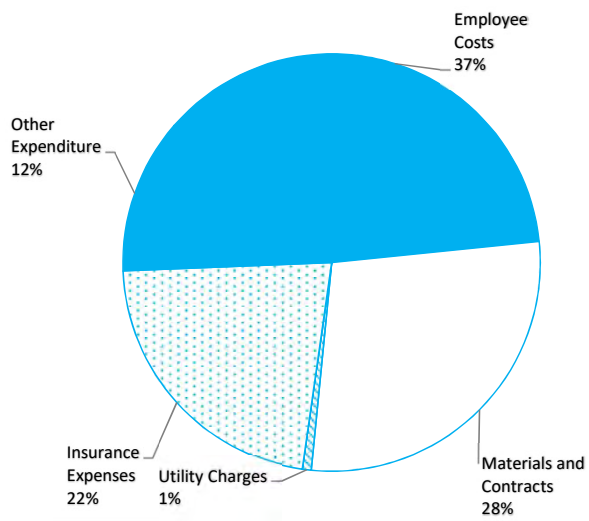
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2019**

**SUMMARY INFORMATION - GRAPHS**

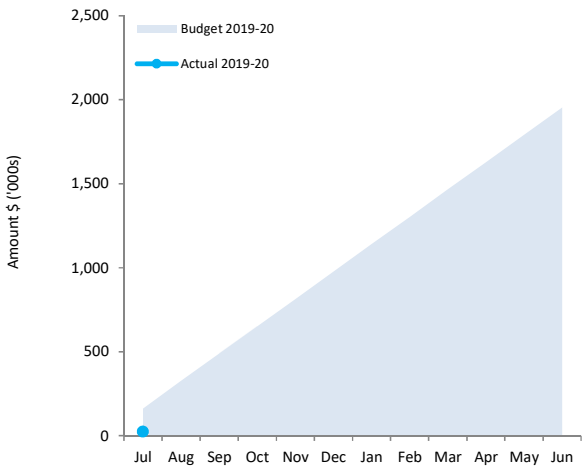
**OPERATING REVENUE**



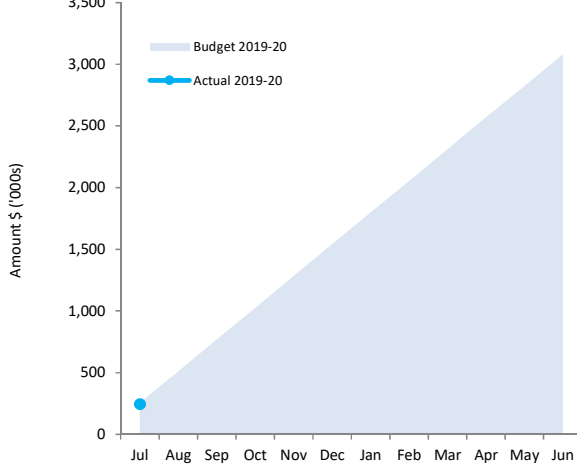
**OPERATING EXPENSES**



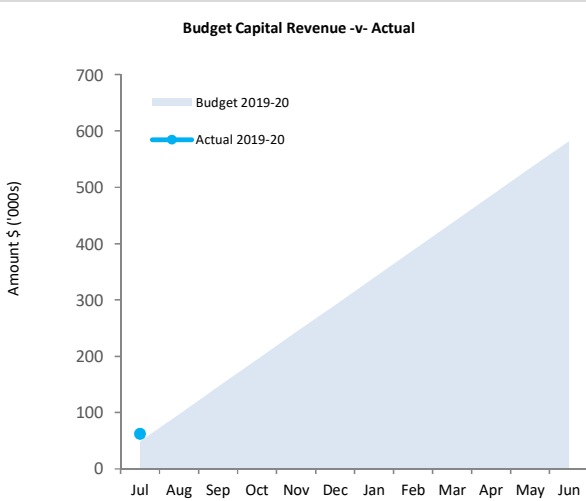
**Budget Operating Revenues -v- Actual**



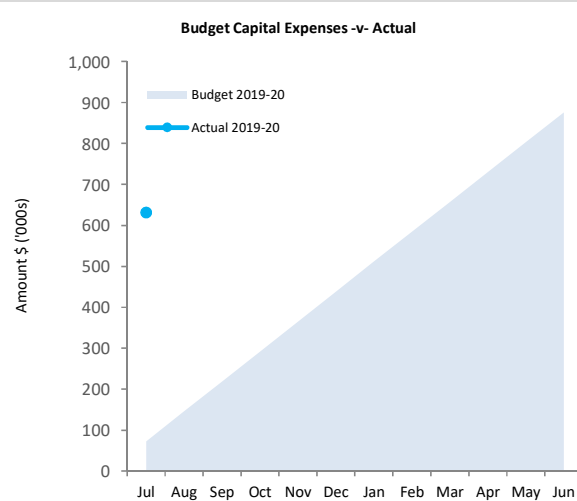
**Budget Operating Expenses -v-YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

**STATUTORY REPORTING PROGRAMS**

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

| <b>GOVERNANCE</b>   | <b>ACTIVITIES</b>  |
|---|--|
| Members of Council<br>Administration  | Members of Council, civic reception, functions, public relations, electoral requirements and administration. |
| <b>GENERAL PURPOSE FUNDING</b>  |  |
| Rates<br>General Purpose Revenue  | Rates, general purpose government grants, interest on investments.   |
| <b>LAW, ORDER, PUBLIC SAFETY</b>  |  |
| Fire Prevention<br>Animal Control<br>Other  | Supervision of various by-laws, fire prevention and animal control.  |
| <b>HEALTH</b>   |  |
| Preventative Services<br>Community Health<br>Other  | Food control, meat inspection, water testing and health inspection services.                                 |
| <b>EDUCATION AND WELFARE</b>  |  |
| Disability Access & Inclusion<br>Care of Senior Citizens  | Well aged housing and services for youth and aged.   |
| <b>HOUSING</b>  |  |
| Staff Housing   | Provision and maintenance of staff housing.  |
| <b>COMMUNITY AMENITIES</b>  |  |
| Sanitation<br>Stormwater Drainage<br>Town Planning<br>Protection of Environment<br>Other                | Refuse site, cemetery and public conveniences.   |
| <b>RECREATION AND CULTURE</b>   |  |
| Public Halls<br>Swimming areas<br>Libraries<br>Other  | Maintenance of halls, parks, gardens and ovals. Library and heritage.  |
| <b>TRANSPORT</b>  |  |
| Road Construction<br>Road Maintenance<br>Road Plant Purchases<br>Transport Licensing Agency             | Road construction and maintenance, footpaths and traffic signs.  |
| <b>ECONOMIC SERVICES</b>  |  |
| Rural Services<br>Tourism<br>Building Control<br>Other  | Area promotion, pest control, building control.  |
| <b>OTHER PROPERTY AND SERVICES</b>  |  |
| Private Works<br>Public Works Overheads<br>Plant Operation Costs<br>Stock control<br>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<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening funding surplus / (deficit)</b>                      | 1(c)        | 1,080,167          | 1,080,167            | <b>984,937</b>       | (95,230)           | (8.82%)               |      |
| <b>Revenue from operating activities</b>                        |             |                    |                      |                      |                    |                       |      |
| Governance  |             | 8,200              | 683                  | <b>0</b>             | (683)              | (100.00%)             |      |
| General purpose funding - general rates                         | 6           | 768,499            | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| General purpose funding - other                                 |             | 448,467            | 37,372               | <b>376</b>           | (36,996)           | (98.99%)              | ▼    |
| Law, order and public safety                                    |             | 34,910             | 2,909                | <b>3</b>             | (2,906)            | (99.90%)              |      |
| Health  |             | 750                | 63                   | <b>425</b>           | 362                | 574.60%               |      |
| Education and welfare   |             | 113,500            | 9,458                | <b>4,083</b>         | (5,375)            | (56.83%)              |      |
| Housing   |             | 19,300             | 1,608                | <b>370</b>           | (1,238)            | (76.99%)              |      |
| Community amenities   |             | 32,850             | 2,738                | <b>56</b>            | (2,682)            | (97.95%)              |      |
| Recreation and culture  |             | 2,250              | 188                  | <b>5</b>             | (183)              | (97.34%)              |      |
| Transport   |             | 367,102            | 30,592               | <b>15,514</b>        | (15,078)           | (49.29%)              | ▼    |
| Economic services   |             | 64,150             | 5,346                | <b>1,267</b>         | (4,079)            | (76.30%)              |      |
| Other property and services                                     |             | 94,140             | 7,844                | <b>1,967</b>         | (5,877)            | (74.92%)              |      |
|   |             | <b>1,954,118</b>   | <b>98,801</b>        | <b>24,066</b>        | (74,735)           |                       | ▼    |
| <b>Expenditure from operating activities</b>                    |             |                    |                      |                      |                    |                       |      |
| Governance  |             | (229,142)          | (19,095)             | <b>(20,521)</b>      | (1,426)            | (7.47%)               |      |
| General purpose funding   |             | (16,086)           | (1,341)              | <b>(1,324)</b>       | 17                 | 1.27%                 |      |
| Law, order and public safety                                    |             | (159,529)          | (13,294)             | <b>(17,052)</b>      | (3,758)            | (28.27%)              |      |
| Health  |             | (38,737)           | (3,228)              | <b>(3,669)</b>       | (441)              | (13.66%)              |      |
| Education and welfare   |             | (44,434)           | (3,703)              | <b>(708)</b>         | 2,995              | 80.88%                |      |
| Housing   |             | (62,010)           | (5,168)              | <b>(23,380)</b>      | (18,212)           | (352.40%)             | ▼    |
| Community amenities   |             | (134,226)          | (11,186)             | <b>(12,165)</b>      | (979)              | (8.75%)               |      |
| Recreation and culture  |             | (147,746)          | (12,312)             | <b>(27,024)</b>      | (14,712)           | (119.49%)             | ▼    |
| Transport   |             | (2,184,767)        | (181,991)            | <b>(106,739)</b>     | 75,252             | 41.35%                | ▲    |
| Economic services   |             | (50,232)           | (4,186)              | <b>(3,119)</b>       | 1,067              | 25.49%                |      |
| Other property and services                                     |             | (15,371)           | (1,279)              | <b>(26,904)</b>      | (25,625)           | (2003.52%)            | ▼    |
|   |             | <b>(3,082,280)</b> | <b>(256,783)</b>     | <b>(242,605)</b>     | 14,178             |                       |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 979,212            | 81,528               | <b>0</b>             | (81,528)           | (100.00%)             | ▼    |
| <b>Amount attributable to operating activities</b>              |             | <b>(148,950)</b>   | <b>(76,454)</b>      | <b>(218,539)</b>     | (142,085)          |                       |      |
| <b>Investing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Proceeds from non-operating grants, subsidies and contributions | 12          | 556,333            | 46,361               | <b>3,636</b>         | (42,725)           | (92.16%)              | ▼    |
| Proceeds from disposal of assets                                | 7           | 16,000             | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| Purchase of property, plant and equipment                       | 8           | (876,214)          | (73,018)             | <b>(3,636)</b>       | 69,382             | 95.02%                | ▲    |
| <b>Amount attributable to investing activities</b>              |             | <b>(303,881)</b>   | <b>(26,657)</b>      | <b>0</b>             | 26,657             |                       | ▲    |
| <b>Financing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Transfer to reserves  | 9           | (627,336)          | (627,336)            | <b>(627,388)</b>     | (52)               | (0.01%)               |      |
| <b>Amount attributable to financing activities</b>              |             | <b>(627,336)</b>   | <b>(627,336)</b>     | <b>(627,388)</b>     | (52)               |                       |      |
| <b>Closing funding surplus / (deficit)</b>                      | 1(c)        | <b>0</b>           | <b>349,720</b>       | <b>139,010</b>       |                    |                       |      |

**KEY INFORMATION**

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

The material variance adopted by Council for the 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****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.

**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.

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

**KEY INFORMATION**

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

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

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

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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

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

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

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

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

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

|  |      |                |                  |                  |
|--|------|----------------|------------------|------------------|
| <b>Current assets</b>                                |      |                |                  |                  |
| 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           |
| <b>Less: Current liabilities</b>                     |      |                |                  |                  |
| Payables   | 5    | (176,033)      | (61,426)         | (70,533)         |
| Contract liabilities                                 | 10   | (79,400)       | 0                | (137,893)        |
| Provisions   | 10   | (142,049)      | (160,929)        | (142,049)        |
| <b>Less: Total adjustments to net current assets</b> | 1(b) | <b>141,169</b> | <b>(63,238)</b>  | <b>(486,219)</b> |
| <b>Closing funding surplus / (deficit)</b>           |      | <b>984,937</b> | <b>2,055,305</b> | <b>139,010</b>   |

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

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

| Description                          | Classification            | Unrestricted   | Restricted     | Total Cash     | Trust         | Institution  | Interest Rate | Maturity Date |
|--------------------------------------|---------------------------|----------------|----------------|----------------|---------------|--------------|---------------|---------------|
|                                      |                           | \$             | \$             | \$             | \$            |              |               |               |
| <b>Cash on hand</b>                  |                           |                |                |                |               |              |               |               |
| Municipal - Cash at bank             | Cash and cash equivalents | 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           |
| <b>Total</b>                         |                           | <b>224,516</b> | <b>628,268</b> | <b>852,784</b> | <b>42,136</b> |              |               |               |
| <b>Comprising</b>                    |                           |                |                |                |               |              |               |               |
| Cash and cash equivalents            |                           | 224,516        | 628,268        | 852,784        | 42,136        |              |               |               |
|                                      |                           | <b>224,516</b> | <b>628,268</b> | <b>852,784</b> | <b>42,136</b> |              |               |               |

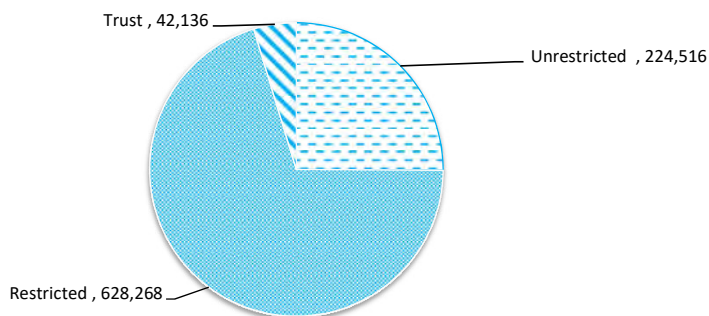
**KEY INFORMATION**

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

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

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

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



| Total Cash       | Unrestricted     |
|------------------|------------------|
| <b>\$852,784</b> | <b>\$224,516</b> |

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

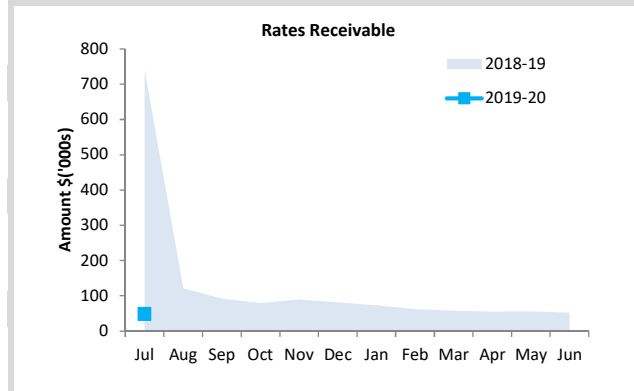
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

| 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     | <b>52,210</b> | <b>48,505</b> |
| <b>Net rates collectable</b>   | <b>52,210</b> | <b>48,505</b> |
| % Collected                    | 93.3%         | 7.1%          |

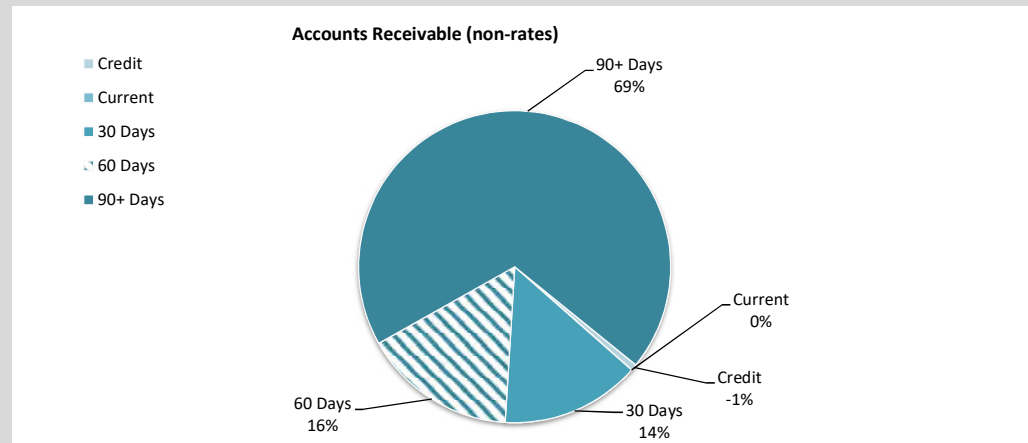
| Receivables - general                              | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|--------|---------|---------|---------|----------|---------------|
|  | \$     | \$      | \$      | \$      | \$       | \$            |
| Receivables - general              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

**KEY INFORMATION**

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



| Collected   | Rates Due       |
|-------------|-----------------|
| <b>7.1%</b> | <b>\$48,505</b> |



|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$55,511</b>     |
| <b>Over 30 Days</b> |
| <b>101%</b>         |
| <b>Over 90 Days</b> |
| <b>69.9%</b>        |

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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

|                                   | Opening<br>Balance<br>1 July 2019 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>31 July 2019 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|------------------------------------|
| <b>Other current assets</b>       | \$                                | \$                | \$                 | \$                                 |
| <b>Inventory</b>                  |                                   |                   |                    |                                    |
| Fuel, oil and materials on hand   | 18,904                            | 0                 | 0                  | 18,904                             |
| <b>Total other current assets</b> |                                   |                   |                    | <b>18,904</b>                      |

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**

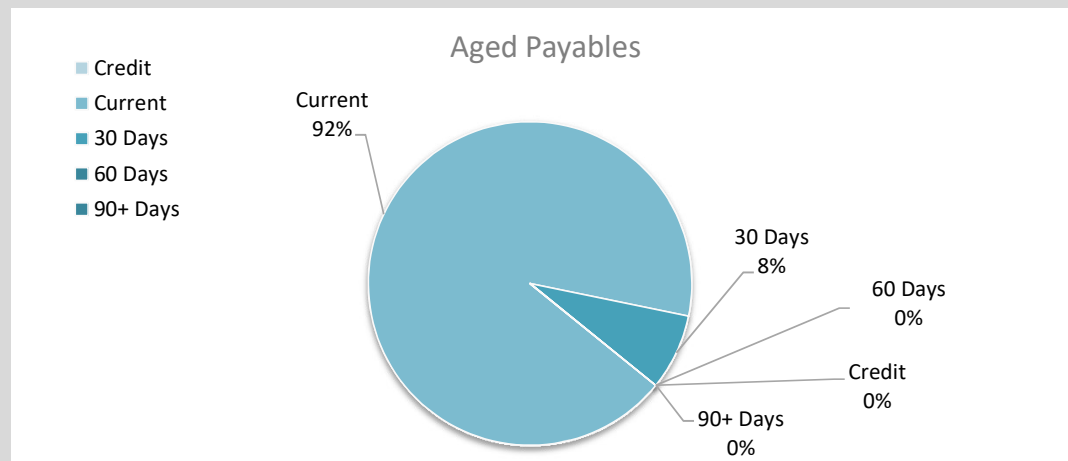
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

| 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%       |               |
| <b>Balance per trial balance</b>          |        |         |         |         |          |               |
| Sundry creditors                          |        |         |         |         |          | 53,622        |
| Accrued salaries and wages                |        |         |         |         |          | 5,785         |
| ATO liabilities                           |        |         |         |         |          | 1             |
| Income Received in Advance Inc Bonds      |        |         |         |         |          | 11,125        |
| <b>Total payables general outstanding</b> |        |         |         |         |          | <b>70,533</b> |

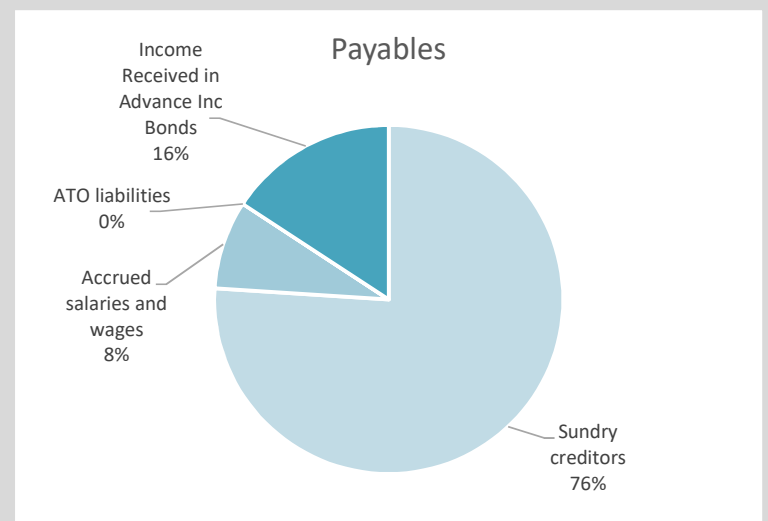
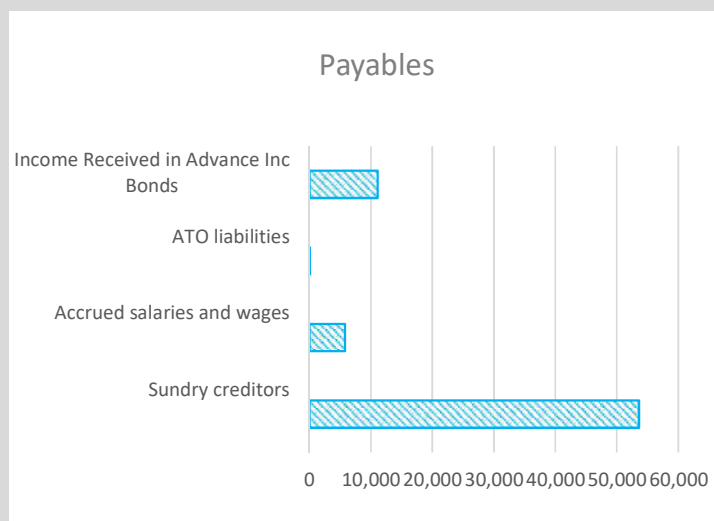
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



|                      |
|----------------------|
| <b>Creditors Due</b> |
| <b>\$70,533</b>      |
| <b>Over 30 Days</b>  |
| <b>8%</b>            |
| <b>Over 90 Days</b>  |
| <b>0%</b>            |





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

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

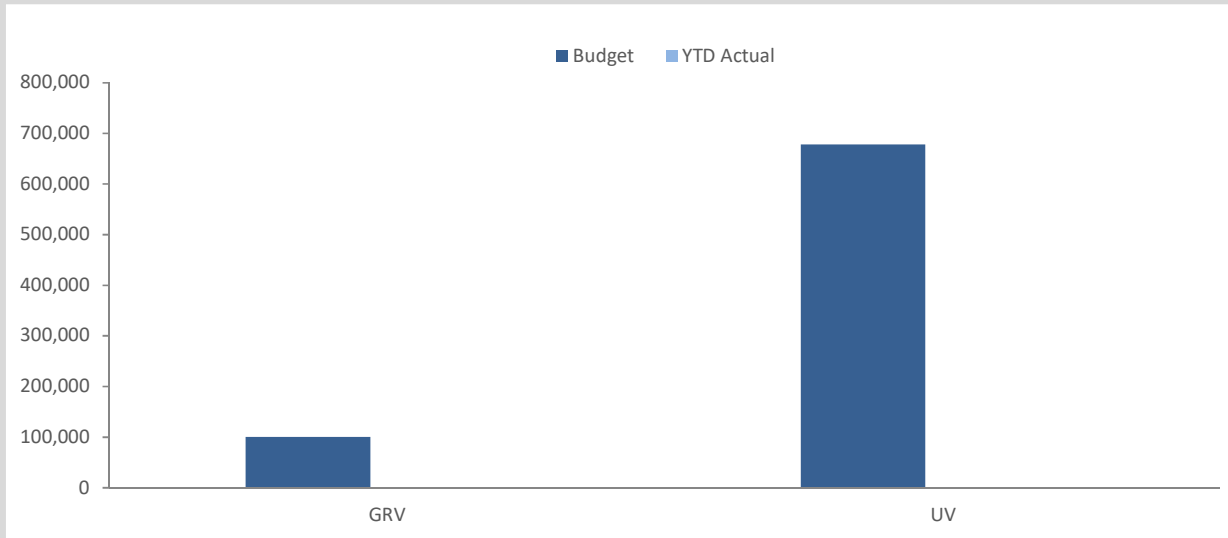
| General rate revenue             | Budget                |                         |                   |                 |                 |              |                  | YTD Actual      |                  |               |                  |
|----------------------------------|-----------------------|-------------------------|-------------------|---------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

**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.



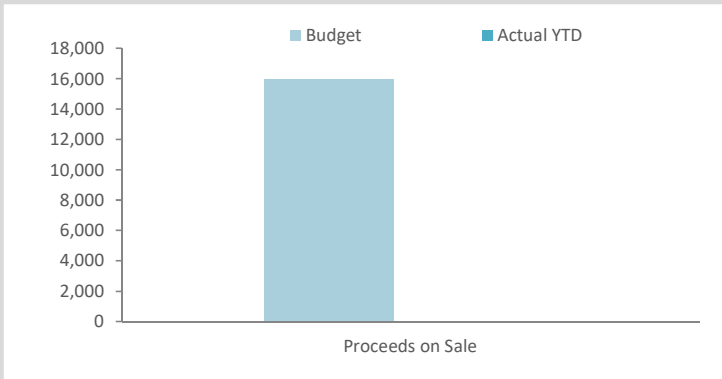
| General Rates  |              |          |
|----------------|--------------|----------|
| Budget         | YTD Actual   | %        |
| <b>\$.77 M</b> | <b>\$. M</b> | <b>0</b> |

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

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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

**KEY INFORMATION**



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

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

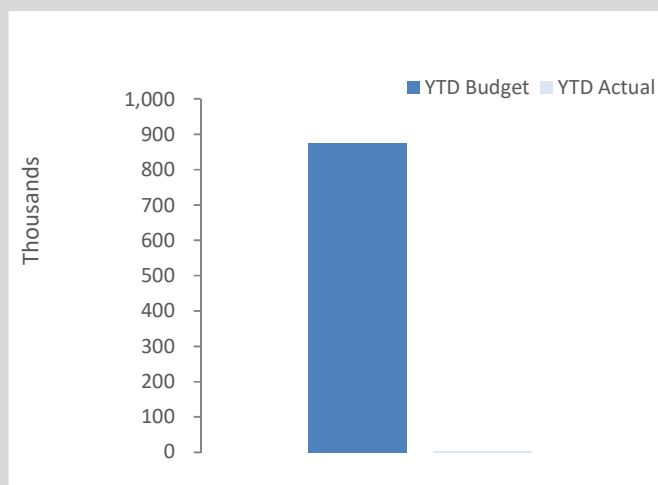
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

| Capital acquisitions                   | Adopted        |               | YTD Actual   | YTD Actual<br>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)                  |
| <b>Capital Expenditure Totals</b>      | <b>876,214</b> | <b>73,018</b> | <b>3,636</b> | <b>(69,382)</b>        |
| <b>Capital Acquisitions Funded By:</b> |                |               |              |                        |
|  | \$             | \$            | \$           | \$                     |
| 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)               |
| <b>Capital funding total</b>           | <b>876,214</b> | <b>73,018</b> | <b>3,636</b> | <b>(69,382)</b>        |

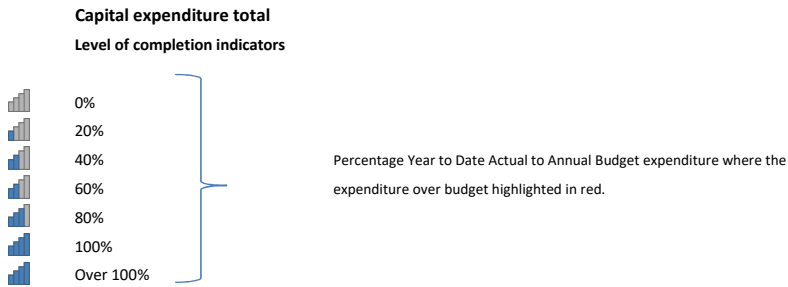
**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



| Acquisitions  | Annual Budget  | YTD Actual   | % Spent    |
|---------------|----------------|--------------|------------|
|               | <b>\$.88 M</b> | <b>\$. M</b> | <b>0%</b>  |
| Capital Grant | Annual Budget  | YTD Actual   | % Received |
|               | <b>\$.56 M</b> | <b>\$. M</b> | <b>1%</b>  |



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

|                                    |                                      | Adopted        |                     |                     |                       |
|------------------------------------|--------------------------------------|----------------|---------------------|---------------------|-----------------------|
| Account Description                |                                      | Current Budget | Year to Date Budget | Year to Date Actual | Variance (Under)/Over |
| <b>Capital Expenditure</b>         |                                      |                |                     |                     |                       |
| <b>Land &amp; Buildings</b>        |                                      |                |                     |                     |                       |
| 111300                             | Purchase Land & Buildings - CAPITAL  | 0              | 0                   | 72,622              | 72,622                |
| <b>Land &amp; Buildings Total</b>  |                                      | <b>0</b>       | <b>0</b>            | <b>72,622</b>       | <b>72,622</b>         |
| <b>Plant &amp; Equipment</b>       |                                      |                |                     |                     |                       |
| 123300                             | Purchase Plant & Equipment - CAPITAL | 0              | 0                   | 185,810             | 185,810               |
| <b>Plant &amp; Equipment Total</b> |                                      | <b>0</b>       | <b>0</b>            | <b>185,810</b>      | <b>185,810</b>        |
| <b>Roads</b>                       |                                      |                |                     |                     |                       |
| 121310                             | RRG Project Construction - CAPITAL   | 0              | 0                   | 3,636               | 3,636                 |
| <b>Roads Total</b>                 |                                      | <b>0</b>       | <b>0</b>            | <b>3,636</b>        | <b>3,636</b>          |
| <b>Grand Total</b>                 |                                      | <b>0</b>       | <b>0</b>            | <b>262,069</b>      | <b>262,069</b>        |

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

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

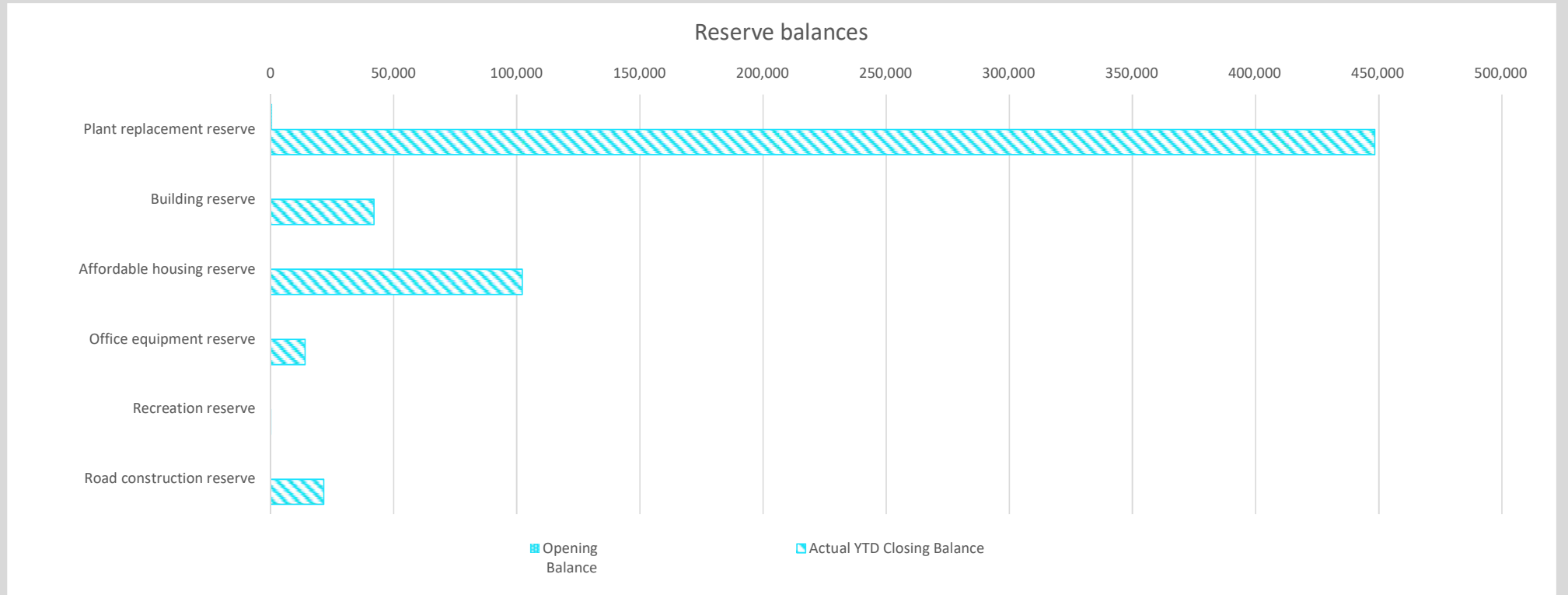
**Cash backed reserve**

| <b>Reserve name</b>        | <b>Opening Balance</b> | <b>Budget Interest Earned</b> | <b>Actual Interest Earned</b> | <b>Budget Transfers In (+)</b> | <b>Actual Transfers In (+)</b> | <b>Budget Transfers Out (-)</b> | <b>Actual Transfers Out (-)</b> | <b>Budget Closing Balance</b> | <b>Actual YTD Closing Balance</b> |
|----------------------------|------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|-------------------------------|-----------------------------------|
|                            | \$                     | \$                            | \$                            | \$                             | \$                             | \$                              | \$                              | \$                            | \$                                |
| 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                            |
|                            | <b>880</b>             | <b>0</b>                      | <b>70</b>                     | <b>627,336</b>                 | <b>627,318</b>                 | <b>0</b>                        | <b>0</b>                        | <b>628,216</b>                | <b>628,268</b>                    |

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

**OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES**

**KEY INFORMATION**



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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

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

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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



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

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

**Unspent operating grant, subsidies and contributions liability**

**Operating grants, subsidies and contributions revenue**

| Provider                              | Unspent operating grant, subsidies and contributions liability |                             |  |                     |                                | Operating grants, subsidies and contributions revenue |               |                       |
|---------------------------------------|--|-----------------------------|--|---------------------|--------------------------------|---|---------------|-----------------------|
|                                       | Liability<br>1-Jul   | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                             | YTD<br>Budget | YTD Revenue<br>Actual |
|                                       | \$   | \$                          | \$                                     | \$                  | \$                             | \$  | \$            | \$                    |
| <b>Operating grants and subsidies</b> |  |                             |  |                     |                                |   |               |                       |
| <b>Law, order, public safety</b>      |  |                             |  |                     |                                |   |               |                       |
| ESL Grant                             | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 4,909                 |
| <b>Other property and services</b>    |  |                             |  |                     |                                |   |               |                       |
| 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                     |
|                                       | <b>33,000</b>  | <b>0</b>                    | <b>0</b>                               | <b>33,000</b>       | <b>33,000</b>                  | <b>0</b>  | <b>0</b>      | <b>6,625</b>          |
| <b>TOTALS</b>                         | <b>33,000</b>  | <b>0</b>                    | <b>0</b>                               | <b>33,000</b>       | <b>33,000</b>                  | <b>0</b>  | <b>0</b>      | <b>6,625</b>          |

**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 |                             |  |                     |                                | Non operating grants, subsidies and contributions revenue |               |                              |
|---|---|-----------------------------|--|---------------------|--------------------------------|---|---------------|------------------------------|
|   | Liability<br>1-Jul  | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                                 | YTD<br>Budget | YTD Revenue<br>Actual<br>(b) |
|   | \$  | \$                          | \$                                     | \$                  | \$                             | \$  | \$            | \$                           |
| <b>Non-operating grants and subsidies</b> |   |                             |  |                     |                                |   |               |                              |
| <b>Transport</b>                          |   |                             |  |                     |                                |   |               |                              |
| Grant - RRG Project                       | 46,400  | 62,129                      | (3,636)                                | 104,893             | 104,893                        | 0   | 0             | 62,129                       |
|   | <b>46,400</b>   | <b>62,129</b>               | <b>(3,636)</b>                         | <b>104,893</b>      | <b>104,893</b>                 | <b>0</b>  | <b>0</b>      | <b>62,129</b>                |
| <b>TOTALS</b>                             | <b>46,400</b>   | <b>62,129</b>               | <b>(3,636)</b>                         | <b>104,893</b>      | <b>104,893</b>                 | <b>0</b>  | <b>0</b>      | <b>62,129</b>                |

**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<br>Balance | Amount   | Amount   | Closing Balance |
|----------------------|--------------------|----------|----------|-----------------|
|                      | 1 July 2019        | Received | Paid     | 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             |
|                      | <b>42,136</b>      | <b>0</b> | <b>0</b> | <b>42,136</b>   |

**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 |
|---|----------|------------|-------------------|-------------------------|
|   | \$       | %          |                   |                         |
| <b>Revenue from operating activities</b>          |          |            |                   |                         |
| General purpose funding - other                   | (36,996) | (98.99%)   | ▼                 |                         |
| Transport   | (15,078) | (49.29%)   | ▼                 |                         |
| <b>Expenditure from operating activities</b>      |          |            |                   |                         |
| 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%) | ▼                 |                         |
| <b>Investing activities</b>                       |          |            |                   |                         |
| Non-operating grants, subsidies and contributions | (42,725) | (92.16%)   | ▼                 |                         |
| Capital acquisitions                              | 69,382   | 95.02%     | ▲                 |                         |

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[www.moorestephens.com.au](http://www.moorestephens.com.au)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 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**9<sup>th</sup> October 2019

**MOORE STEPHENS**Level 15 Exchange Tower  
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[www.moorestephens.com.au](http://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**9<sup>th</sup> 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. | <b>High</b>   |
| 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.  | <b>Medium</b> |
| 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.                      | <b>Medium</b> |
| 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 <sup>th</sup> of the annual budget.   | A monthly year to date budget allocation is to be provided.   | <b>Medium</b> |
| 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   | <b>Low</b>    |

Approval:  \_\_\_\_\_ RUSSELL BARNES, Director

Page 1

Date of Issue: 9<sup>th</sup> October 2019

**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**

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## 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 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.

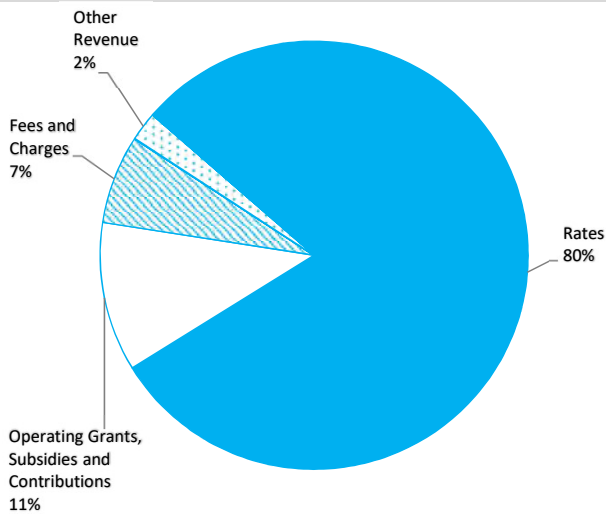
#### ROUNDING OFF FIGURES

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

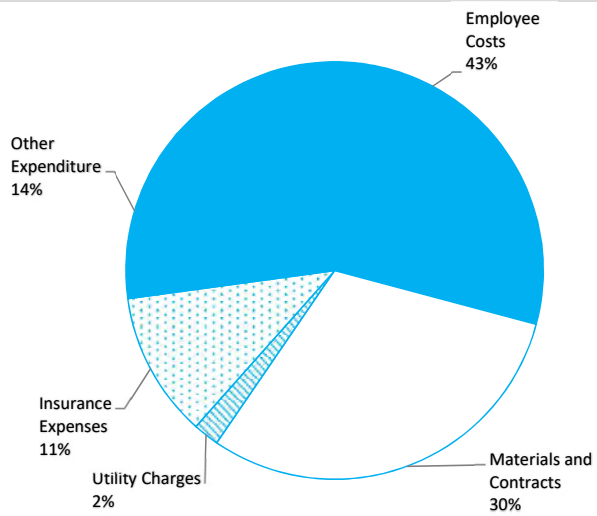
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2019**

**SUMMARY INFORMATION - GRAPHS**

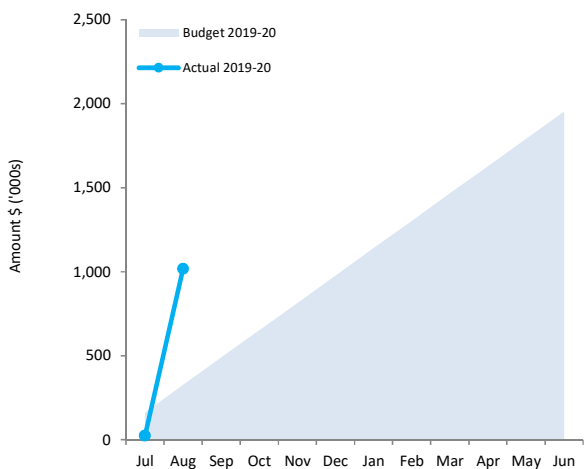
**OPERATING REVENUE**



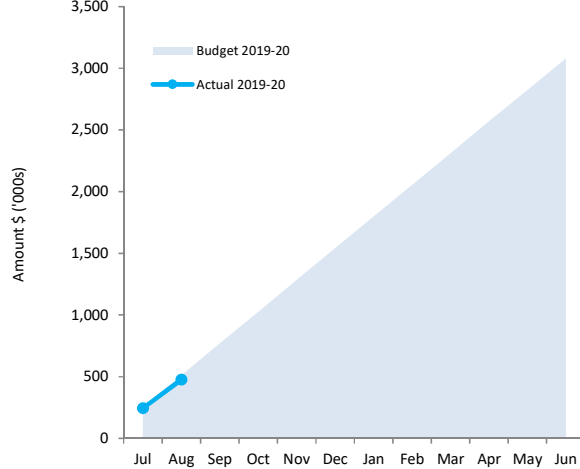
**OPERATING EXPENSES**



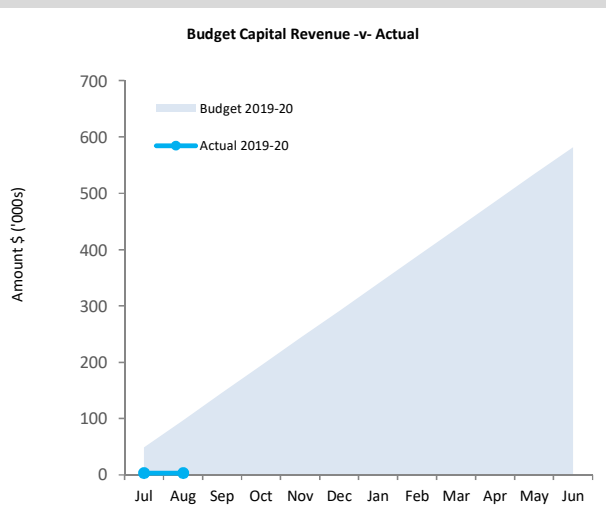
**Budget Operating Revenues -v- Actual**



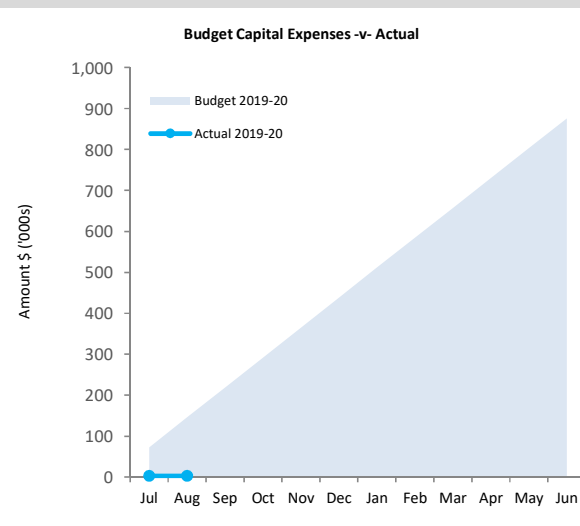
**Budget Operating Expenses -v-YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

**STATUTORY REPORTING PROGRAMS**

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

|   | <b>ACTIVITIES</b>  |
|---|--|
| <b>GOVERNANCE</b>   |  |
| Members of Council Administration   | Members of Council, civic reception, functions, public relations, electoral requirements and administration. |
| <b>GENERAL PURPOSE FUNDING</b>  |  |
| Rates<br>General Purpose Revenue  | Rates, general purpose government grants, interest on investments.   |
| <b>LAW, ORDER, PUBLIC SAFETY</b>  |  |
| Fire Prevention<br>Animal Control<br>Other  | Supervision of various by-laws, fire prevention and animal control.  |
| <b>HEALTH</b>   |  |
| Preventative Services<br>Community Health<br>Other  | Food control, meat inspection, water testing and health inspection services.                                 |
| <b>EDUCATION AND WELFARE</b>  |  |
| Disability Access & Inclusion<br>Care of Senior Citizens  | Well aged housing and services for youth and aged.   |
| <b>HOUSING</b>  |  |
| Staff Housing   | Provision and maintenance of staff housing.  |
| <b>COMMUNITY AMENITIES</b>  |  |
| Sanitation<br>Stormwater Drainage<br>Town Planning<br>Protection of Environment<br>Other                | Refuse site, cemetery and public conveniences.   |
| <b>RECREATION AND CULTURE</b>   |  |
| Public Halls<br>Swimming areas<br>Libraries<br>Other  | Maintenance of halls, parks, gardens and ovals. Library and heritage.  |
| <b>TRANSPORT</b>  |  |
| Road Construction<br>Road Maintenance<br>Road Plant Purchases<br>Transport Licensing Agency             | Road construction and maintenance, footpaths and traffic signs.  |
| <b>ECONOMIC SERVICES</b>  |  |
| Rural Services<br>Tourism<br>Building Control<br>Other  | Area promotion, pest control, building control.  |
| <b>OTHER PROPERTY AND SERVICES</b>  |  |
| Private Works<br>Public Works Overheads<br>Plant Operation Costs<br>Stock control<br>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<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening funding surplus / (deficit)</b>                      | 1(c)        | 1,080,167          | 1,080,167            | <b>984,937</b>       | (95,230)           | (8.82%)               |      |
| <b>Revenue from operating activities</b>                        |             |                    |                      |                      |                    |                       |      |
| Governance  |             | 8,200              | 1,367                | <b>7</b>             | (1,360)            | (99.49%)              |      |
| General purpose funding - general rates                         | 6           | 768,499            | 768,499              | <b>811,632</b>       | 43,133             | 5.61%                 |      |
| General purpose funding - other                                 |             | 448,467            | 74,744               | <b>98,665</b>        | 23,921             | 32.00%                | ▲    |
| Law, order and public safety                                    |             | 34,910             | 5,818                | <b>20,561</b>        | 14,743             | 253.40%               | ▲    |
| Health  |             | 750                | 125                  | <b>425</b>           | 300                | 240.00%               |      |
| Education and welfare   |             | 113,500            | 18,917               | <b>7,903</b>         | (11,014)           | (58.22%)              | ▼    |
| Housing   |             | 19,300             | 3,217                | <b>737</b>           | (2,480)            | (77.09%)              |      |
| Community amenities   |             | 32,850             | 5,475                | <b>25,894</b>        | 20,419             | 372.95%               | ▲    |
| Recreation and culture  |             | 2,250              | 375                  | <b>873</b>           | 498                | 132.80%               |      |
| Transport   |             | 367,102            | 61,184               | <b>41,763</b>        | (19,421)           | (31.74%)              | ▼    |
| Economic services   |             | 64,150             | 10,692               | <b>1,267</b>         | (9,425)            | (88.15%)              |      |
| Other property and services                                     |             | 94,140             | 15,689               | <b>7,750</b>         | (7,939)            | (50.60%)              |      |
|   |             | <b>1,954,118</b>   | <b>966,102</b>       | <b>1,017,477</b>     | 51,375             |                       |      |
| <b>Expenditure from operating activities</b>                    |             |                    |                      |                      |                    |                       |      |
| Governance  |             | (229,142)          | (38,190)             | <b>(109,586)</b>     | (71,396)           | (186.95%)             | ▼    |
| General purpose funding   |             | (16,086)           | (2,681)              | <b>(1,847)</b>       | 834                | 31.11%                |      |
| Law, order and public safety                                    |             | (159,529)          | (26,588)             | <b>(18,244)</b>      | 8,344              | 31.38%                |      |
| Health  |             | (38,737)           | (6,456)              | <b>(3,669)</b>       | 2,787              | 43.17%                |      |
| Education and welfare   |             | (44,434)           | (7,406)              | <b>(2,094)</b>       | 5,312              | 71.73%                |      |
| Housing   |             | (62,010)           | (10,335)             | <b>(35,442)</b>      | (25,107)           | (242.93%)             | ▼    |
| Community amenities   |             | (134,226)          | (22,371)             | <b>(17,673)</b>      | 4,698              | 21.00%                |      |
| Recreation and culture  |             | (147,746)          | (24,624)             | <b>(38,026)</b>      | (13,402)           | (54.43%)              | ▼    |
| Transport   |             | (2,184,767)        | (363,982)            | <b>(233,320)</b>     | 130,662            | 35.90%                | ▲    |
| Economic services   |             | (50,232)           | (8,372)              | <b>(8,175)</b>       | 197                | 2.35%                 |      |
| Other property and services                                     |             | (15,371)           | (2,563)              | <b>(8,289)</b>       | (5,726)            | (223.41%)             |      |
|   |             | <b>(3,082,280)</b> | <b>(513,568)</b>     | <b>(476,365)</b>     | 37,203             |                       |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 979,212            | 163,056              | <b>0</b>             | (163,056)          | (100.00%)             | ▼    |
| <b>Amount attributable to operating activities</b>              |             | <b>(148,950)</b>   | <b>615,590</b>       | <b>541,112</b>       | (74,478)           |                       | ▼    |
| <b>Investing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Proceeds from non-operating grants, subsidies and contributions | 12          | 556,333            | 92,722               | <b>3,636</b>         | (89,086)           | (96.08%)              | ▼    |
| Proceeds from disposal of assets                                | 7           | 16,000             | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| Purchase of property, plant and equipment                       | 8           | (876,214)          | (146,037)            | <b>(3,636)</b>       | 142,401            | 97.51%                | ▲    |
| <b>Amount attributable to investing activities</b>              |             | <b>(303,881)</b>   | <b>(53,315)</b>      | <b>0</b>             | 53,315             |                       | ▲    |
| <b>Financing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Transfer to reserves  | 9           | (627,336)          | (627,336)            | <b>(627,388)</b>     | (52)               | (0.01%)               |      |
| <b>Amount attributable to financing activities</b>              |             | <b>(627,336)</b>   | <b>(627,336)</b>     | <b>(627,388)</b>     | (52)               |                       |      |
| <b>Closing funding surplus / (deficit)</b>                      | 1(c)        | <b>0</b>           | <b>1,015,106</b>     | <b>898,661</b>       |                    |                       |      |

**KEY INFORMATION**

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

The material variance adopted by Council for the 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****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.

**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.

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

**KEY INFORMATION**

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

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

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

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

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

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

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

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

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

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

|  |      |                |                  |                  |
|--|------|----------------|------------------|------------------|
| <b>Current assets</b>                                |      |                |                  |                  |
| 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           |
| <b>Less: Current liabilities</b>                     |      |                |                  |                  |
| Payables   | 5    | (176,033)      | (397,437)        | (89,642)         |
| Contract liabilities                                 | 10   | (79,400)       | 0                | (133,955)        |
| Provisions   | 10   | (142,049)      | (160,955)        | (142,049)        |
| <b>Less: Total adjustments to net current assets</b> | 1(b) | <b>141,169</b> | <b>(63,212)</b>  | <b>(486,219)</b> |
| <b>Closing funding surplus / (deficit)</b>           |      | <b>984,937</b> | <b>1,748,690</b> | <b>898,661</b>   |

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

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

| Description                          | Classification            | Unrestricted   | Restricted     | Total Cash     | Trust         | Institution  | Interest Rate | Maturity Date |
|--------------------------------------|---------------------------|----------------|----------------|----------------|---------------|--------------|---------------|---------------|
|                                      |                           | \$             | \$             | \$             | \$            |              |               |               |
| <b>Cash on hand</b>                  |                           |                |                |                |               |              |               |               |
| Municipal - Cash at bank             | Cash and cash equivalents | 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           |
| <b>Total</b>                         |                           | <b>129,314</b> | <b>628,268</b> | <b>757,582</b> | <b>42,136</b> |              |               |               |
| <b>Comprising</b>                    |                           |                |                |                |               |              |               |               |
| Cash and cash equivalents            |                           | 129,314        | 628,268        | 757,582        | 42,136        |              |               |               |
|                                      |                           | <b>129,314</b> | <b>628,268</b> | <b>757,582</b> | <b>42,136</b> |              |               |               |

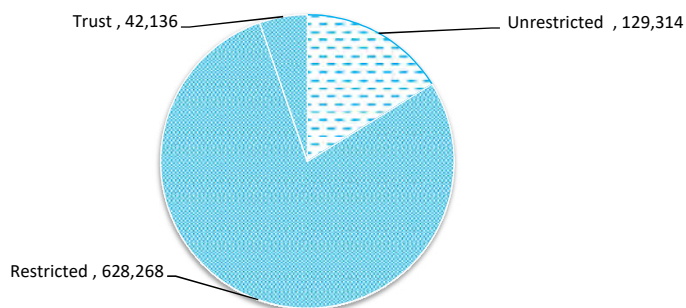
**KEY INFORMATION**

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

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

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

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



| Total Cash       | Unrestricted     |
|------------------|------------------|
| <b>\$757,582</b> | <b>\$129,314</b> |



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

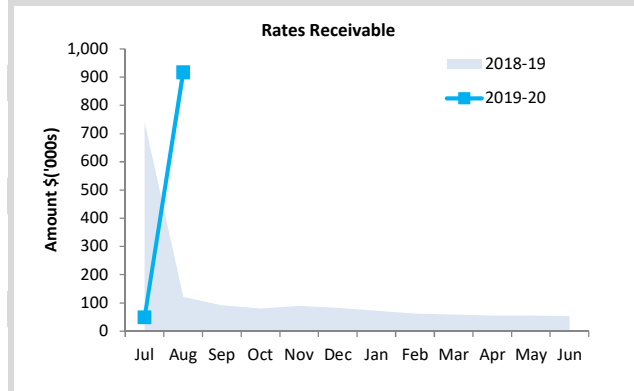
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

| 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     | <b>52,210</b> | <b>916,807</b> |
| <b>Net rates collectable</b>   | <b>52,210</b> | <b>916,807</b> |
| % Collected                    | 93.3%         | 6.1%           |

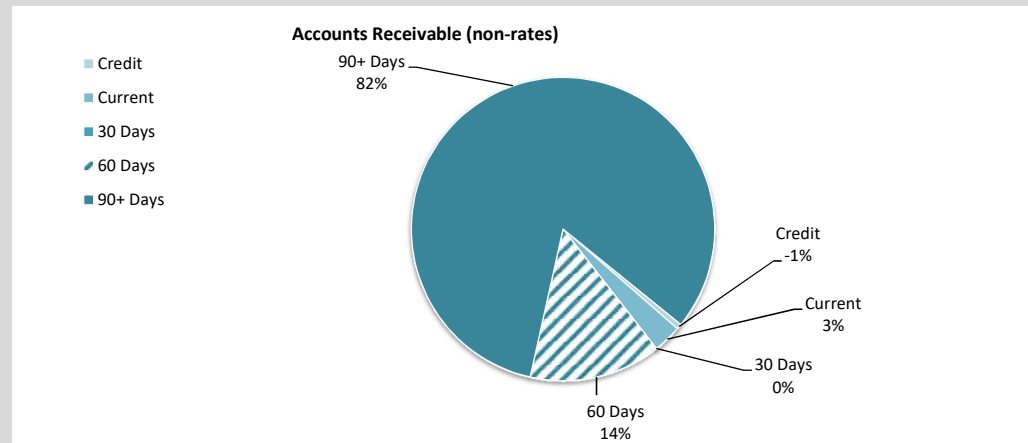
| Receivables - general                              | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|--------|---------|---------|---------|----------|---------------|
|  | \$     | \$      | \$      | \$      | \$       | \$            |
| Receivables - general              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

**KEY INFORMATION**

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



| Collected   | Rates Due        |
|-------------|------------------|
| <b>6.1%</b> | <b>\$916,807</b> |



|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$57,233</b>     |
| <b>Over 30 Days</b> |
| <b>98%</b>          |
| <b>Over 90 Days</b> |
| <b>83.3%</b>        |

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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

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

**KEY INFORMATION**

**Inventory**

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

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

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

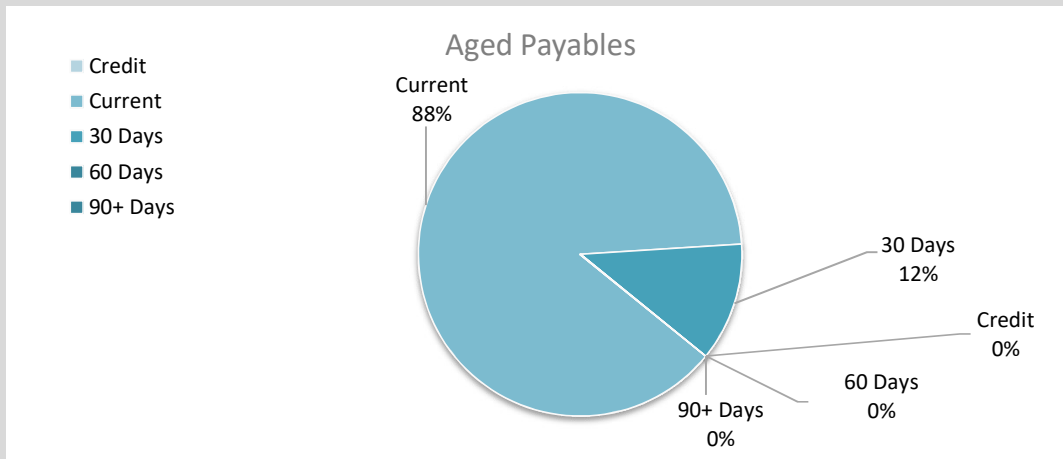
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

| 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%       |               |
| <b>Balance per trial balance</b>          |        |         |         |         |          |               |
| Sundry creditors                          |        |         |         |         |          | 71,256        |
| Accrued salaries and wages                |        |         |         |         |          | 5,785         |
| ATO liabilities                           |        |         |         |         |          | 1             |
| Accrued Expenses                          |        |         |         |         |          | 12,600        |
| <b>Total payables general outstanding</b> |        |         |         |         |          | <b>89,642</b> |

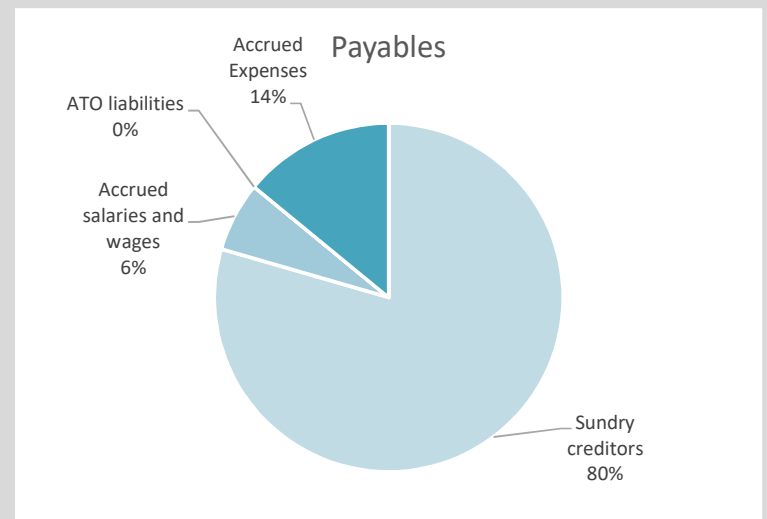
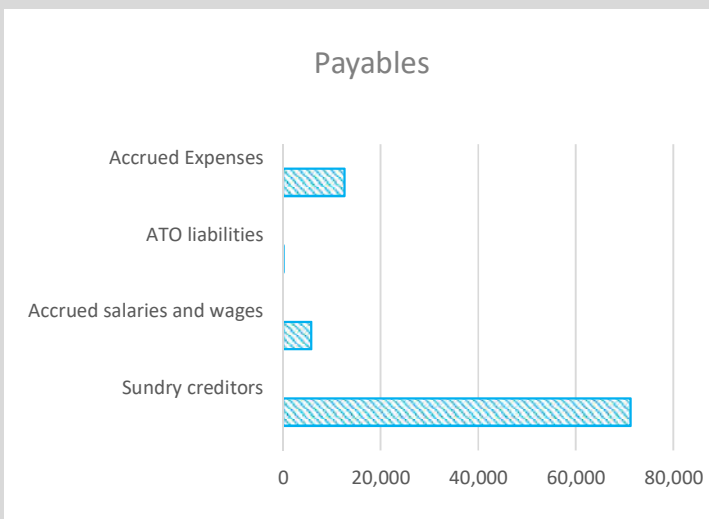
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



|                      |
|----------------------|
| <b>Creditors Due</b> |
| <b>\$89,642</b>      |
| <b>Over 30 Days</b>  |
| <b>12%</b>           |
| <b>Over 90 Days</b>  |
| <b>0%</b>            |



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

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

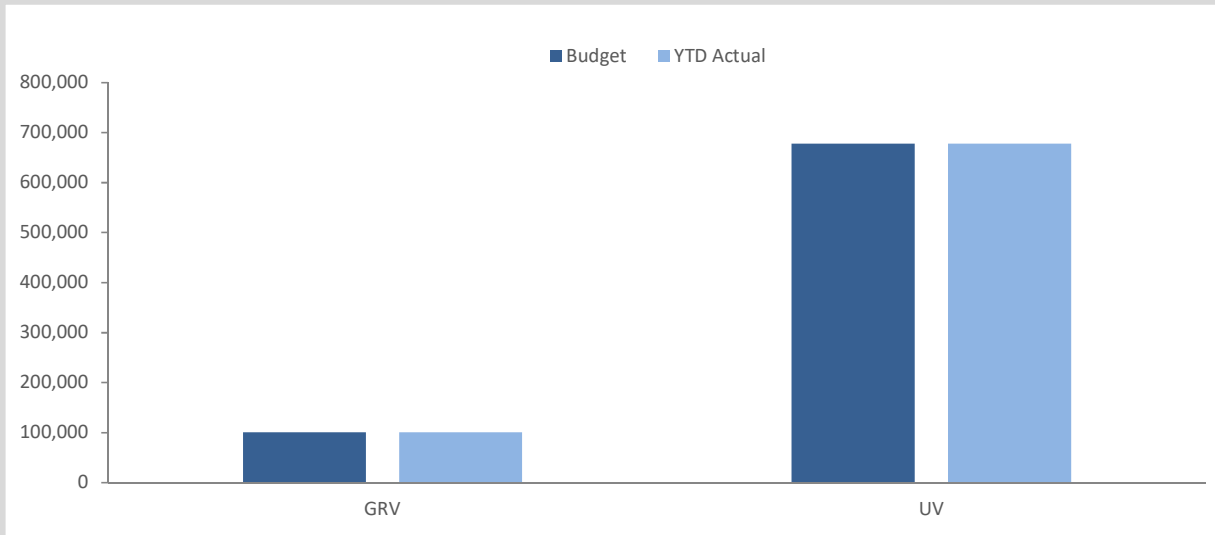
| General rate revenue             | Budget                |                         |                   |                 |                 |              |                  | YTD Actual      |                  |               |                  |
|----------------------------------|-----------------------|-------------------------|-------------------|-----------------|-----------------|--------------|------------------|-----------------|------------------|---------------|------------------|
|                                  | Rate in<br>\$ (cents) | Number of<br>Properties | Rateable<br>Value | Rate<br>Revenue | Interim<br>Rate | Back<br>Rate | Total<br>Revenue | Rate<br>Revenue | Interim<br>Rates | Back<br>Rates | Total<br>Revenue |
| RATE TYPE                        |                       |                         |                   | \$              | \$              | \$           | \$               | \$              | \$               | \$            | \$               |
| <b>Gross rental value</b>        |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| GRV                              | 0.114403              | 99                      | 880,800           | 100,623         | 0               | 0            | 100,623          | 100,766         | 0                | 0             | 100,766          |
| <b>Unimproved value</b>          |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| UV                               | 0.005787              | 196                     | 117,110,000       | 677,837         | 0               | 0            | 677,837          | 677,716         | 0                | 0             | 677,716          |
| <b>Sub-Total</b>                 |                       | 295                     | 117,990,800       | 778,460         | 0               | 0            | 778,460          | 778,482         | 0                | 0             | 778,482          |
| <b>Minimum payment</b>           | <b>Minimum \$</b>     |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| <b>Gross rental value</b>        |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| GRV                              | 390                   | 66                      | 99,595            | 25,740          | 0               | 0            | 25,740           | 25,740          | 0                | 0             | 25,740           |
| <b>Unimproved value</b>          |                       |                         |                   |                 |                 |              |                  |                 |                  |               |                  |
| UV                               | 390                   | 19                      | 710,355           | 7,020           | 0               | 0            | 7,020            | 7,410           | 0                | 0             | 7,410            |
| <b>Sub-total</b>                 |                       | <b>85</b>               | <b>809,950</b>    | <b>32,760</b>   | <b>0</b>        | <b>0</b>     | <b>32,760</b>    | <b>33,150</b>   | <b>0</b>         | <b>0</b>      | <b>33,150</b>    |
| Discount                         |                       |                         |                   |                 |                 |              | (36,742)         |                 |                  |               | 0                |
| Concession                       |                       |                         |                   |                 |                 |              | (7,425)          |                 |                  |               | 0                |
| <b>Amount from general rates</b> |                       |                         |                   |                 |                 |              | <b>767,053</b>   |                 |                  |               | <b>811,632</b>   |
| Ex-gratia rates                  |                       |                         |                   |                 |                 |              | 1,446            |                 |                  |               | 0                |
| <b>Total general rates</b>       |                       |                         |                   |                 |                 |              | <b>768,499</b>   |                 |                  |               | <b>811,632</b>   |

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

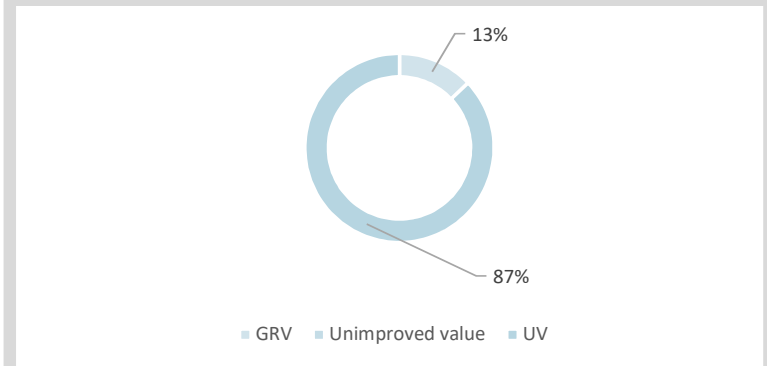
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**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       | %              |
| <b>\$767,053</b> | <b>\$811,632</b> | <b>105.81%</b> |

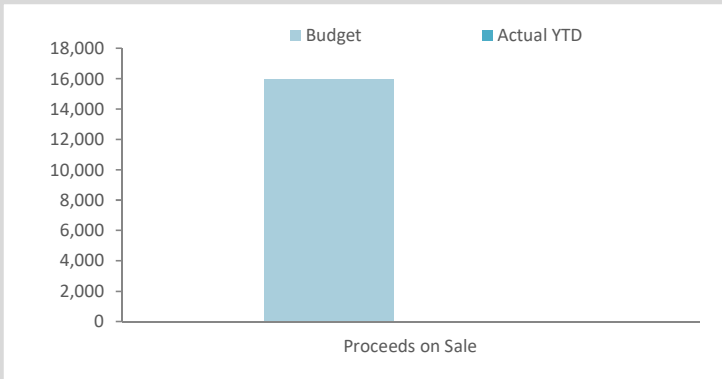


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2019**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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

**KEY INFORMATION**



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

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

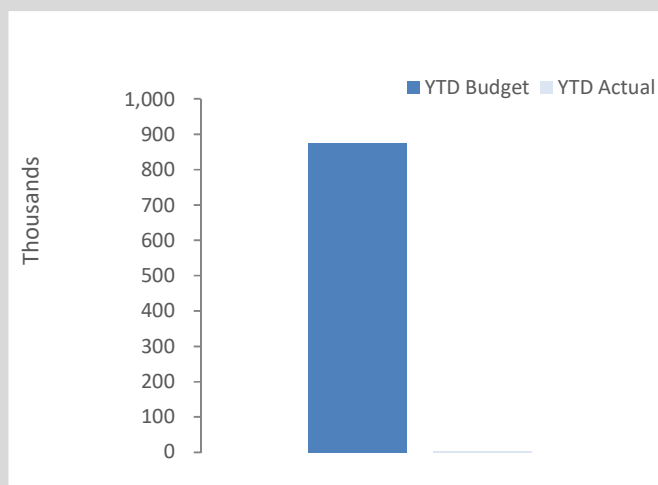
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

| Capital acquisitions                   | Adopted        |                | YTD Actual   | YTD Actual<br>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)                  |
| <b>Capital Expenditure Totals</b>      | <b>876,214</b> | <b>146,037</b> | <b>3,636</b> | <b>(142,401)</b>       |
| <b>Capital Acquisitions Funded By:</b> |                |                |              |                        |
|  | \$             | \$             | \$           | \$                     |
| 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)               |
| <b>Capital funding total</b>           | <b>876,214</b> | <b>146,037</b> | <b>3,636</b> | <b>(142,401)</b>       |

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



| Acquisitions  | Annual Budget  | YTD Actual   | % Spent    |
|---------------|----------------|--------------|------------|
|               | <b>\$.88 M</b> | <b>\$. M</b> | <b>0%</b>  |
| Capital Grant | Annual Budget  | YTD Actual   | % Received |
|               | <b>\$.56 M</b> | <b>\$. M</b> | <b>1%</b>  |

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

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)**

**Capital expenditure total**

**Level of completion indicators**



0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

**Adopted**

|                            |                                    | Current Budget | Year to Date Budget | Year to Date Actual | Variance (Under)/Over |
|----------------------------|------------------------------------|----------------|---------------------|---------------------|-----------------------|
| <b>Capital Expenditure</b> |                                    |                |                     |                     |                       |
| <b>Roads</b>               |                                    |                |                     |                     |                       |
| 121310                     | RRG Project Construction - CAPITAL | 0              | 0                   | 3,636               | 3,636                 |
| <b>Roads Total</b>         |                                    | <b>0</b>       | <b>0</b>            | <b>3,636</b>        | <b>3,636</b>          |
| <b>Grand Total</b>         |                                    | <b>0</b>       | <b>0</b>            | <b>3,636</b>        | <b>3,636</b>          |



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

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

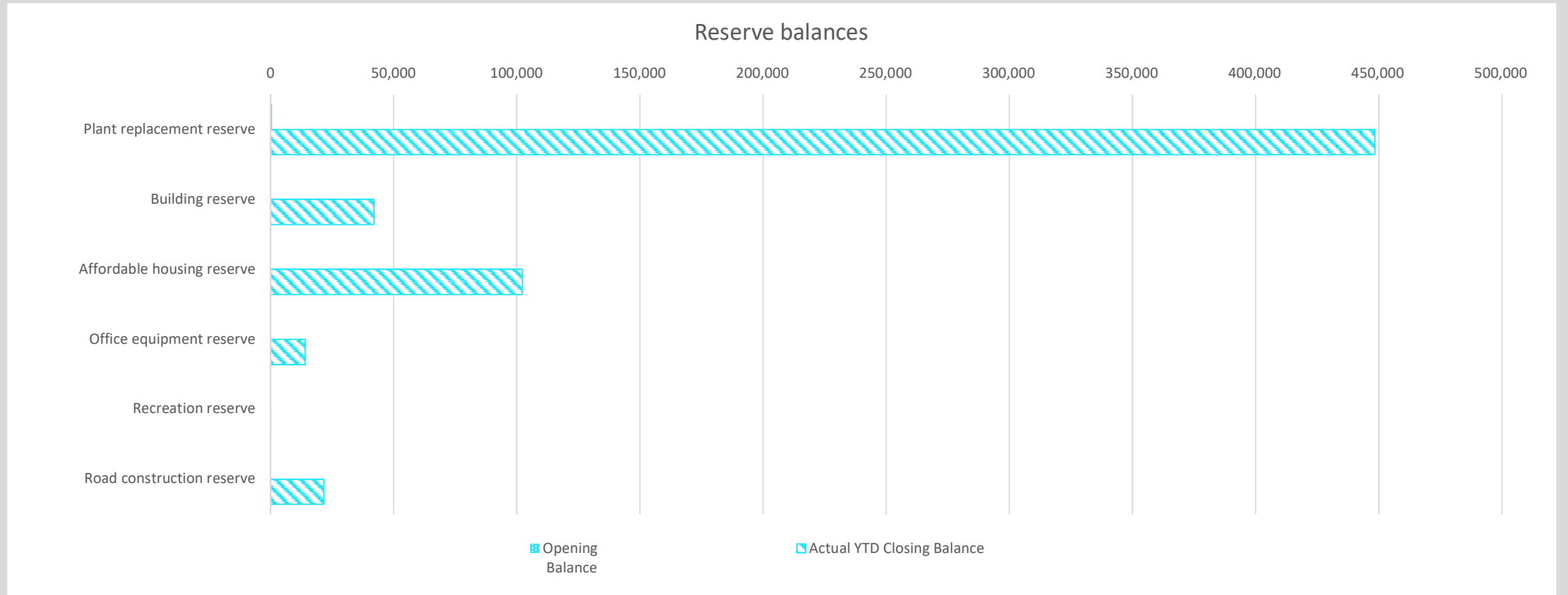
**Cash backed reserve**

| <b>Reserve name</b>        | <b>Opening Balance</b> | <b>Budget Interest Earned</b> | <b>Actual Interest Earned</b> | <b>Budget Transfers In (+)</b> | <b>Actual Transfers In (+)</b> | <b>Budget Transfers Out (-)</b> | <b>Actual Transfers Out (-)</b> | <b>Budget Closing Balance</b> | <b>Actual YTD Closing Balance</b> |
|----------------------------|------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|-------------------------------|-----------------------------------|
|                            | \$                     | \$                            | \$                            | \$                             | \$                             | \$                              | \$                              | \$                            | \$                                |
| 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                            |
|                            | <b>880</b>             | <b>0</b>                      | <b>70</b>                     | <b>627,336</b>                 | <b>627,318</b>                 | <b>0</b>                        | <b>0</b>                        | <b>628,216</b>                | <b>628,268</b>                    |

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

**OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES**

**KEY INFORMATION**



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

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

| <b>Other current liabilities</b>                              | <b>Note</b> | <b>Opening<br/>Balance<br/>1 July 2019</b> | <b>Liability<br/>Increase</b> | <b>Liability<br/>Reduction</b> | <b>Closing<br/>Balance<br/>31 August 2019</b> |
|---|-------------|--|-------------------------------|--------------------------------|---|
|   |             | \$   | \$                            | \$                             | \$  |
| <b>Contract liabilities</b>                                   |             |  |                               |                                |   |
| 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                                       |
| <b>Total unspent grants, contributions and reimbursements</b> |             | <b>79,400</b>                              | <b>62,129</b>                 | <b>(7,574)</b>                 | <b>133,955</b>                                |
| <b>Provisions</b>   |             |  |                               |                                |   |
| Annual leave  |             | 82,574                                     | 0                             | 0                              | 82,574  |
| Long service leave  |             | 59,475                                     | 0                             | 0                              | 59,475  |
| <b>Total Provisions</b>                                       |             | <b>142,049</b>                             | <b>0</b>                      | <b>0</b>                       | <b>142,049</b>                                |
| <b>Total other current assets</b>                             |             | <b>221,449</b>                             |                               |                                | <b>276,004</b>                                |
| <b>Amounts shown above include GST (where applicable)</b>     |             |  |                               |                                |   |

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

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

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

| Provider                                    | Unspent operating grant, subsidies and contributions liability |                             |  |                     |                                | Operating grants, subsidies and contributions revenue |               |                       |
|---|--|-----------------------------|--|---------------------|--------------------------------|---|---------------|-----------------------|
|   | Liability<br>1-Jul   | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                             | YTD<br>Budget | YTD Revenue<br>Actual |
|   | \$   | \$                          | \$                                     | \$                  | \$                             | \$  | \$            | \$                    |
| <b>Operating grants and subsidies</b>       |  |                             |  |                     |                                |   |               |                       |
| <b>Governance</b>                           |  |                             |  |                     |                                |   |               |                       |
| Reimbursements                              | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 5                     |
| <b>General purpose funding</b>              |  |                             |  |                     |                                |   |               |                       |
| 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                |
| <b>Law, order, public safety</b>            |  |                             |  |                     |                                |   |               |                       |
| ESL Grant                                   | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 4,909                 |
| <b>Education and welfare</b>                |  |                             |  |                     |                                |   |               |                       |
| Income Relating to Well Aged Housing        | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 57                    |
| <b>Housing</b>                              |  |                             |  |                     |                                |   |               |                       |
| Staff Housing Reimbursements - Utilities    | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 17                    |
| <b>Transport</b>                            |  |                             |  |                     |                                |   |               |                       |
| WANDRRA Storm Damage Feb 2017-AGRN743       | 0  | 0                           | 0                                      | 0                   | 0                              | 0   | 0             | 4,162                 |
| <b>Other property and services</b>          |  |                             |  |                     |                                |   |               |                       |
| 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                 |
|   | <b>33,000</b>  | <b>0</b>                    | <b>(3,938)</b>                         | <b>29,062</b>       | <b>29,062</b>                  | <b>0</b>  | <b>0</b>      | <b>114,911</b>        |
| <b>TOTALS</b>                               | <b>33,000</b>  | <b>0</b>                    | <b>(3,938)</b>                         | <b>29,062</b>       | <b>29,062</b>                  | <b>0</b>  | <b>0</b>      | <b>114,911</b>        |

**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 |                             |  |                     |                                | Non operating grants, subsidies and contributions revenue |               |                              |
|---|---|-----------------------------|--|---------------------|--------------------------------|---|---------------|------------------------------|
|   | Liability<br>1-Jul  | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30-Jun | Current<br>Liability<br>30-Jun | Adopted Budget<br>Revenue                                 | YTD<br>Budget | YTD Revenue<br>Actual<br>(b) |
|   | \$  | \$                          | \$                                     | \$                  | \$                             | \$  | \$            | \$                           |
| <b>Non-operating grants and subsidies</b> |   |                             |  |                     |                                |   |               |                              |
| <b>Transport</b>                          |   |                             |  |                     |                                |   |               |                              |
| Grant - RRG Project                       | 46,400  | 62,129                      | (3,636)                                | 104,893             | 104,893                        | 0   | 0             | 3,636                        |
|   | <b>46,400</b>   | <b>62,129</b>               | <b>(3,636)</b>                         | <b>104,893</b>      | <b>104,893</b>                 | <b>0</b>  | <b>0</b>      | <b>3,636</b>                 |
| <b>TOTALS</b>                             | <b>46,400</b>   | <b>62,129</b>               | <b>(3,636)</b>                         | <b>104,893</b>      | <b>104,893</b>                 | <b>0</b>  | <b>0</b>      | <b>3,636</b>                 |

**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 | Amount   | Amount   | Closing Balance |
|----------------------|-----------------|----------|----------|-----------------|
|                      | 1 July 2019     | Received | Paid     | 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             |
|                      | <b>42,136</b>   | <b>0</b> | <b>0</b> | <b>42,136</b>   |

**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 |
|---|----------|-----------|-------------------|-------------------------|
|   | \$       | %         |                   |                         |
| <b>Revenue from operating activities</b>          |          |           |                   |                         |
| 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%)  | ▼                 |                         |
| <b>Expenditure from operating activities</b>      |          |           |                   |                         |
| Governance  | (71,396) | (186.95%) | ▼                 |                         |
| Housing   | (25,107) | (242.93%) | ▼                 |                         |
| Recreation and culture                            | (13,402) | (54.43%)  | ▼                 |                         |
| Transport   | 130,662  | 35.90%    | ▲                 |                         |
| <b>Investing activities</b>                       |          |           |                   |                         |
| 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**

| <b>OUTSTANDING RATES</b> | <b>30/09/2019</b>    |
|--------------------------|----------------------|
| <b>Description</b>       | <b>Balance</b>       |
| 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            |
| <b>Sub total</b>         | <b>\$ 568,164.66</b> |
| Rubbish removal          | \$ 16,909.91         |
| <b>Sub total</b>         | <b>\$ 16,909.91</b>  |
| ESL                      | \$ 21,557.00         |
| <b>Sub total</b>         | <b>\$ 21,557.00</b>  |
| Rates paid in advance    | -\$ 1,167.21         |
| <b>Sub total</b>         | <b>-\$ 1,167.21</b>  |
| <b>Grand total</b>       | <b>\$ 605,464.36</b> |

**SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER**

| <b>CLIENT #</b> | <b>DETAILS</b>  | <b>AMOUNT</b> |
|-----------------|---|---------------|
| 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        |



|  |              |                   |
|--|--------------|-------------------|
|  | <b>Total</b> | <b>\$46276.68</b> |
|--|--------------|-------------------|

**TOTAL SUNDRY DEBTORS OUTSTANDING**

| <b>30 DAYS AND LESS</b> | <b>60 DAYS</b> | <b>90 DAYS OR GREATER</b> | <b>TOTAL</b> |
|-------------------------|----------------|---------------------------|--------------|
| \$390.00                | \$0.00         | \$46276.68                | \$46666.68   |

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

| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                                     | <b>Invoice Description</b> | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|---|----------------------------|----------------------|-----------------------|---------------|
| 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         |

| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>              | <b>Invoice Description</b> | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|--------------------------|----------------------------|----------------------|-----------------------|---------------|
| 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  | Dwianie Cooper           | Payroll deductions         | 1                    |                       | 170.00        |
| INV DEDUCT11/09/2019      |             | Dwianie 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                |               |

| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name</b>                  | <b>Invoice Description</b> | <b>Bank<br/>Code</b> | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|------------------------------|----------------------------|----------------------|-----------------------|---------------|
| 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              |               |

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|---------------------------|-------------|-----------------------|----------------------------|----------------------|-----------------------|---------------|
| 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  | Dwianie Cooper        | Payroll deductions         | 1                    |                       | 170.00        |
| INV DEDUCT18              | 09/2019     | Dwianie 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                 |               |

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|---------------------------|-------------|---|------------------------------|----------------------|-----------------------|---------------|
| 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 348752-1              | 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  | Dwianie Cooper                          | Payroll deductions           | 1                    |                       | 170.00        |
| INV DEDUCT25              | 09/2019     | Dwianie 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                |               |

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| 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        |



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| 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             |               |

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| 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  | Dwianie Cooper                | Payroll deductions         | 1                    |                       | 170.00        |
| INV DEDUCT09/10/2019      |             | Dwianie 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                 |               |

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|---------------------------|-------------|---------------------------------|----------------------------|----------------------|-----------------------|---------------|
| 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                  |               |

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| 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 100-133827/05/2019    | 27/05/2019  | WALGA ATF LGISWA               | Work care                               | 1                    | 2,568.06              |               |
| EFT4338                   | 18/10/2019  | Dwanie Cooper                  | Payroll deductions                      | 1                    |                       | 170.00        |
| INV DEDUCT16/10/2019      | 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 02-0957526/09/2019    | 26/09/2019  | Alexander Galt & Co            | Parts                                   | 1                    | 265.00                |               |
| INV 01-0999227/09/2019    | 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 4009301924/09/2019    | 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                |               |

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| 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                  |               |

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| 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                |               |

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|---------------------------|-------------|---|----------------------------|----------------------|-----------------------|---------------|
| 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              |               |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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         |



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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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                 |               |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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        |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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                |               |

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|---------------------------|-------------|---------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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                 |               |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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                 |               |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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                 |               |

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|---------------------------|-------------|---------------------------------|------------------------------|----------------------|-----------------------|---------------|
| 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**

| <b>Bank Code</b> | <b>Bank Name</b> | <b>TOTAL</b>      |
|------------------|------------------|-------------------|
| 1                | Municipal Bank   | <b>195,109.45</b> |
| <b>TOTAL</b>     |                  | <b>195,109.45</b> |

**15.6.CORRESPONDENCE & MINUTES FOR INFORMATION**

Nil



### 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><b>20/11/18</b><br/>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><b>18/12/18</b><br/>NFA</p> <p><b>19/02/19</b><br/>Consultant Planner has advised that Amendment 3 has not been signed off by DPLH as yet.</p> <p><b>19/03/19</b><br/>No change</p> <p><b>17/05/2019</b><br/>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"> <li>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</li> </ul>  | <p><b>20/11/18</b><br/>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><b>18/12/18</b><br/>NFA</p> <p><b>19/02/19</b></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"> <li>• Inserting Schedule A Supplemental Provisions;</li> <li>• Correcting and updating references and terminology in accordance with the provisions of the Planning and Development Act 2005; and</li> <li>• Renumbering the remaining Scheme provisions and Schedules sequentially and updating any cross referencing to the new clause numbers as required.</li> </ul> <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><b>19/03/19</b><br/>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><b>19/02/19</b><br/>Advice to be issued</p> <p><b>19/03/19</b><br/>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> | <a href="#">BA380</a> ,<br><a href="#">BA381</a> |
| 18/12/18 | 10.11          |             | Infrastructure Briefing Report          | <ol style="list-style-type: none"> <li>1) Council receive the attached infrastructure briefing report</li> <li>2) That Council requests the chief executive officer to finalise the infrastructure plan and draft an</li> </ol>  | <p><b>19/02/19</b><br/>Changes discussed with consultant engineer</p> <p><b>19/03/19</b><br/>Updated Report to be submitted to TPW</p>   | <a href="#">28/02/19</a>                         |

| Date       | Agenda Item No | File Ref ID | Heading   | Motion  | Up-date  | Completed Date & Ref  |
|------------|----------------|-------------|---|---|--|-----------------------|
|            |                |             |   | action plan for councils ENDORSEMENT including the following additions:<br>a. Recognising and including the importance of State Initiative Funding.<br>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<br>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<br>The Program will be presented to the TPW later in February 2019<br>19/03/19<br>Program submitted to TPW 15/03/19<br><br>17/5/19<br>For review of new CEO       |                       |
| 19/02/19   | 10.2           | 4.1.39A     | Update Regarding Integrated Planning                        | That Council:<br>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).<br>2. Endorse the Catalyse MARKYT Scorecard Survey of the Woodanilling District as in Attachment 10.2.1. | 19/03/19<br>• Update was accepted by Council;<br>• Catalyse MARKYT Scorecard issued from 7/03/19<br>Results of Survey received 13/05/2019                                  |                       |
| 19/02/19   | 10.9           | CR1115      | Road Resumption - Lot 1430 Cartmeticup Road Woodanilling    | That council resolve to:<br>A) Close section of Lot 1430 Cartmeticup for the purpose of realigning Oakland's road; and<br>Apply to the Geographical Names Committee to rename the new section of road reserve to Oaklands Road.   | 19/03/19<br>Yet to be actioned<br>A) Section has been closed<br>B) Email sent to Geographical Names Committee requesting road name change.<br>Waiting on response from GNC | <a href="#">QU226</a> |
| 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.  | <a href="#">RA375</a> |

## Legend

| Status      | Flag               |
|-------------|--------------------|
| Not Started | Roadblock Occurred |
| Monitor     | In Progress        |
| Completed   |                    |
| Deferred    |                    |

## 16. CLOSURE OF MEETING