



**Ordinary Council Meeting  
Attachments  
Tuesday, 22 September 2020**

ATTACHMENTS		
9.3	CORPORATE SERVICES	Page No
9.3.1	Accounts for Payment – August 2020	2
9.3.2	Monthly Financial Statements – August 2020	21

Chq/EFT	Date	Name	Description	Amount	Bank	Type
DD15682.1	07/08/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Superannuation contributions	-8774.85	1	CSH
DD15682.2	07/08/2020	Australian Super	Superannuation contributions	-185.39	1	CSH
DD15682.3	07/08/2020	AUSTRALIA SUPER	Superannuation contributions	-600.79	1	CSH
DD15682.4	07/08/2020	THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Superannuation contributions	-410.78	1	CSH
DD15682.5	07/08/2020	Local Government Superannuation Scheme	Superannuation contributions	-765.84	1	CSH
DD15682.6	07/08/2020	Rest Industry Super	Superannuation contributions	-765.72	1	CSH
DD15682.7	07/08/2020	CBUS	Superannuation contributions	-256.75	1	CSH
DD15682.8	07/08/2020	MTAA Super	Superannuation contributions	-185.39	1	CSH
DD15695.1	20/08/2020	BANKWEST	Credit card payments August 2020	-4168.74	1	CSH
55057941543	06/07/2020	BANKWEST	Occasional liquor licence - Community Celebration Day - 5 Sep 20	114.50	1	INV
2859-7937-2692-4580	24/07/2020	BANKWEST	Artwork for admin office	380.80	1	INV
GX00482761	28/07/2020	BANKWEST	3 x flex seals for various bathroom leaks	104.80	1	INV
111264461	28/07/2020	BANKWEST	Change of plates DL281 to 1EST169	28.60	1	INV
120946270	18/07/2020	BANKWEST	Monthly charge for internet at Shire admin building for the period 1/8/20 to 1/9/20	129.95	1	INV
111412672	03/08/2020	BANKWEST	Change of plates for new DL281	17.30	1	INV
09JUL07AUG	07/08/2020	BANKWEST	Purchase interest on June statement - to be refunded	17.35	1	INV
2252	11/07/2020	BANKWEST	Coffee beans for staff kitchen	14.00	1	INV
0125307134	21/07/2020	BANKWEST	Lap top bag for Rec Ctr laptop	43.35	1	INV
304825593	22/07/2020	BANKWEST	2 doors for WTL U1 & U2, 1 canopy for 4 Dowie St, 1 canopy for 2 Dowie St, 1 canopy for 10 Roberts Rd	947.00	1	INV
206175147-28	09/07/2020	BANKWEST	Coffee machine staff kitchen - LGIS member expenses to reimburse	1199.00	1	INV
548374	11/07/2020	BANKWEST	Fuel for CEO vehicle	77.55	1	INV
WANEWS PAPERS	14/07/2020	BANKWEST	On-line subscription to The West""	28.00	1	INV
8378457	21/07/2020	BANKWEST	Monthly charge for internet @ Dalwallinu Recreation Centre for the period 07/07/20 to 06/08/20	79.00	1	INV
111102112	21/07/2020	BANKWEST	Plate change for DL379 fire truck	28.60	1	INV
IBUYS	21/07/2020	BANKWEST	Birko 3 litre wall mounted urn	641.48	1	INV
INTERCHECK	22/07/2020	BANKWEST	Police Clearance - Ty Herron	49.90	1	INV
PIPECO	22/07/2020	BANKWEST	2 x ReIn pit series with galvanised steel grate for Rec Ctr	267.56	1	INV
DD15697.1	21/08/2020	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	Superannuation contributions	-8759.76	1	CSH
DD15697.2	21/08/2020	MTAA Super	Superannuation contributions	-185.39	1	CSH
DD15697.3	21/08/2020	Australian Super	Superannuation contributions	-185.39	1	CSH
DD15697.4	21/08/2020	M L C Super Fund	Superannuation contributions	-222.11	1	CSH
DD15697.5	21/08/2020	AUSTRALIA SUPER	Superannuation contributions	-517.23	1	CSH

DD15697.6	21/08/2020 THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND	Superannuation contributions	-410.78 1	CSH
DD15697.7	21/08/2020 Local Government Superannuation Scheme	Superannuation contributions	-765.83 1	CSH
DD15697.8	21/08/2020 Rest Industry Super	Superannuation contributions	-781.80 1	CSH
DD15697.9	21/08/2020 CBUS	Superannuation contributions	-260.25 1	CSH
DD15697.10	21/08/2020 Hostplus Superannuation Fund	Superannuation contributions	-61.90 1	CSH

#### REPORT TOTALS

Bank Code	Bank Name	Description	Total
1	Municipal - 536591-4	Direct Debit Superannuation Payments August 2020	-24,095.95
1	Municipal - 536591-4	Direct Debit Credit Card Payments August 2020	-4,168.74
<b>Total</b>			<b>-28,264.69</b>

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11029	13/08/2020	SHIRE OF DALWALLINU	Transfer to Trust Account of Cash In Lieu for Public Open Space as per revised Condition #4 of Approval 158567	1		39,918.00
INV TRUST P05/08/2020		SHIRE OF DALWALLINU	Transfer to Trust Account of Cash In Lieu for Public Open Space as per revised Condition #4 of Approval 158567		39,918.00	
EFT11030	13/08/2020	DALWALLINU MEDICAL CENTRE	Pre-placement medical for Lailah Woodford	1		192.50
INV 13838	11/08/2020	DALWALLINU MEDICAL CENTRE	Pre-placement medical for Lailah Woodford		192.50	
EFT11031	13/08/2020	Transwest Pty Ltd	Please supply and deliver 16 tonnes of Cold mix to shire depot	1		3,890.81
INV 0961	31/07/2020	Transwest Pty Ltd	Please supply and deliver 16 tonnes of Cold mix to shire depot		3,890.81	
EFT11032	13/08/2020	Jurien Bay Building	DFES designed building for Buntine Fire Appliance manufacture payment	1		64,262.00
INV 00967	11/08/2020	Jurien Bay Building	DFES designed building for Buntine Fire Appliance manufacture payment,		64,262.00	
EFT11033	13/08/2020	JOHN R WALLIS ENGINEERING	Valves/sockets/hydraulic hose/crimps - Kalannie oval	1		2,024.89
INV INV-157430/07/2020		JOHN R WALLIS ENGINEERING	Clevis pin for DL194, Hose clamp tubing & bearing -Semi tanker		103.34	
INV INV-157430/07/2020		JOHN R WALLIS ENGINEERING	Camlock & socket - DL159, Hydraulic fitting - DL122, Valves/sockets/hydraulic hose/crimps - Kalannie oval, bolt & washer for DL9048, Bolt,coupler,hydraulic hose,crimp etc		1,921.55	
EFT11034	13/08/2020	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL103 - Jul 20	1		2,092.14
INV 69	31/07/2020	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL131 - Jul 20, Fuel for DL492 - Jul 20, Fuel for DL186 - Jul 20, Fuel for DL281 - Jul 20, Fuel for DL2 - Jul 20, Fuel for DL103 - Jul 20, Fuel for DL89 - Jul 20, Replacement fuel card for DL131 - Jul 20, Replacement fuel card for DL103 - Jul 20		2,092.14	
EFT11035	13/08/2020	AUSTRALIA POST - SHIRE	Postage charges for Shire admin - Jul 20	1		149.39
INV 1009086503/08/2020		AUSTRALIA POST - SHIRE	Postage charges for Shire admin - Jul 20		149.39	
EFT11036	13/08/2020	KLEENHEAT GAS	Yearly facility fees for LPG bulk gas cylinder - Dalwallinu Caravan Park	1		471.38

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INV 6088177131/07/2020		KLEENHEAT GAS	Yearly facility fees for 2 gas cylinders - 46 Leahy St, Dalwallinu, Yearly facility fees for 2 gas cylinders - 40 Leahy St, Dalwallinu, Yearly facility fees for LPG bulk gas cylinder - Dalwallinu Caravan Park		471.38	
EFT11037	13/08/2020	DALWALLINU MOTORS	Assorted fuel & oils for sundry Plant - July 2020 - Dec 2020	1		198.37
INV 19836	31/07/2020	DALWALLINU MOTORS	Assorted fuel & oils for sundry Plant - July 2020 - Dec 2020, Fuses, ULP		198.37	
EFT11038	13/08/2020	BOC LIMITED	Monthly container rental for R020G Industrial Oxygen, R040G Acetylene & R060F3VIPR - w/shop	1		37.69
INV 5005069729/07/2020		BOC LIMITED	Monthly container rental for R020G Industrial Oxygen, R040G Acetylene & R060F3VIPR - w/shop		37.69	
EFT11039	13/08/2020	AVON WASTE	Domestic waste collections for July 2020	1		18,861.26
INV 0003989531/07/2020		AVON WASTE	Domestic waste collections for July 2020, Commercial waste collections for July 2020, Recycling collections for July 2020, Additional Monday rubbish collections for July 2020, Street Bin collections for July 2020, Bulk recycling collections for July 2020, Processing charges kerbside recycling services for July 2020, Processing charges frontlift recycling services for July 2020		18,861.26	
EFT11040	13/08/2020	OFFICEWORKS	Stationery for DDC July 2020	1		877.95
INV 1102758028/07/2020		OFFICEWORKS	Stationery for DDC July 2020		877.95	
EFT11041	13/08/2020	ST JOHN AMBULANCE DALWALLINU	St John ambulance meberships collected for July 20	1		57.00
INV JUL20	12/08/2020	ST JOHN AMBULANCE DALWALLINU	St John ambulance meberships collected for July 20		57.00	
EFT11042	13/08/2020	SYNERGY	Streetlights account for 2/7 to 3/8	1		9,453.99
INV 8000466915/07/2020		SYNERGY	Electricity usage 4 Dowie St, 15/5 to 15/7, Electricity usage 2 Dowie St, 15/5 to 15/7, Electricity usage 10 Roberts Rd, 15/5 to 15/7, Electricity usage Dalwallinu Caravan Park, 15/5 to 15/7		3,019.64	
INV 7153362703/08/2020		SYNERGY	Streetlights account for 2/7 to 3/8		5,874.42	
INV 7975433107/08/2020		SYNERGY	Electricity usage/supply Nugadong airstrip, 11/6 to 6/8		150.60	
INV 9667269107/08/2020		SYNERGY	Electricity usage/supply Dalwallinu sewerage scheme, 9/6 to 6/8		169.14	

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INV 2936120507/08/2020		SYNERGY	Electricity usage/supply FM transmittor, 11/6 to 6/8		240.19	
EFT11043	13/08/2020	Refuel Australia	Fuel for Dalwallinu Depot-10,000l	1		11,213.00
INV 0151510110/07/2020		Refuel Australia	Fuel for Dalwallinu Depot-10,000l		11,213.00	
EFT11044	13/08/2020	Pacific Brands Workwear Group Pty Ltd	Staff uniforms as selected by Angella Davey for 19/20	1		14.19
INV CN7994209/07/2020		Pacific Brands Workwear Group Pty Ltd	Staff uniforms as selected by Angella Davey for 19/20		-160.22	
INV CN7994209/07/2020		Pacific Brands Workwear Group Pty Ltd	Staff uniforms as selected by Angella Davey for 19/20		-49.60	
INV 1240878216/07/2020		Pacific Brands Workwear Group Pty Ltd	Staff uniforms as selected by Angella Davey for 19/20		224.01	
EFT11045	13/08/2020	ROWDY'S ELECTRICAL	Balance of payment - replace two rigid lighting towers with bifold towers at Kalannie Sports Club	1		3,877.59
INV INV-003026/07/2020		ROWDY'S ELECTRICAL	Repairs to Cousins Street sewerage pumping station		807.51	
INV INV-003229/07/2020		ROWDY'S ELECTRICAL	Check and repair fault at Cousins St		604.78	
INV INV-003502/08/2020		ROWDY'S ELECTRICAL	Fix EXIT light at Medical Centre		264.28	
INV INV-003102/08/2020		ROWDY'S ELECTRICAL	Please carry out testing and tagging at shire depot		540.02	
INV INV-003905/08/2020		ROWDY'S ELECTRICAL	Balance of payment - replace two rigid lighting towers with bifold towers at Kalannie Sports Club		1,661.00	
EFT11046	13/08/2020	HAS EARTHMOVING	RFT2020-04 Bell Street Subdivision Civil Works & Infrastructure - progress claim 1	1		32,260.20
INV 0000062505/08/2020		HAS EARTHMOVING	RFT2020-04 Bell Street Subdivision Civil Works & Infrastructure - progress claim 1, , Retention on prgress claim 1 - RFT2020-04 Bell Street Subdivision Civil Works & Infrastructure		32,260.20	
EFT11047	13/08/2020	DAVE WATSON CONTRACTING PTY LTD	Complete removal, including stump of river gum at Wasley Street.	1		3,932.50
INV 0000202505/08/2020		DAVE WATSON CONTRACTING PTY LTD	Remove Branches from river gum over fence and driveway at 6 Shannon Street.		495.00	
INV 0000202405/08/2020		DAVE WATSON CONTRACTING PTY LTD	Complete removal, including stump of river gum at Wasley Street.		1,347.50	
INV 0000202305/08/2020		DAVE WATSON CONTRACTING PTY LTD	Prune thye church side from 5 eucayyptus trees on the corner of Rayner and McNeill St		660.00	
INV 0000202205/08/2020		DAVE WATSON CONTRACTING PTY LTD	Lower Rivergum to 600mm at the Early Learning Centre building.		632.50	

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INV 0000202805/08/2020		DAVE WATSON CONTRACTING PTY LTD	Lower dead salmon gum to first fork at Pithara Hall, Shire to remove larger logs		797.50	
EFT11048	13/08/2020	CONCEPT MEDIA	Advertising in Have-a-Go-News, winter in the West, AGO feature.	1		275.83
INV 54395	07/08/2020	CONCEPT MEDIA	Advertising in Have-a-Go-News, winter in the West, AGO feature.		275.83	
EFT11049	13/08/2020	DALWALLINU PHARMACY	Hep B injections for outside/cleaning crew	1		79.70
INV JULY20	03/08/2020	DALWALLINU PHARMACY	Hep B injections for outside/cleaning crew		79.70	
EFT11050	13/08/2020	Ampac Debt Recovery	Debt recovery costs for period ending 24/7/20	1		798.73
INV 67286	16/07/2020	Ampac Debt Recovery	Debt recovery costs for period ending 24/7/20, Debt recovery costs for period ending 24/7/20		595.23	
INV 67510	31/07/2020	Ampac Debt Recovery	Debt recovery costs for perioed ending 31/7/20		203.50	
EFT11051	13/08/2020	Dalwallinu Hardware	Replacement Westinghouse gas oven CEO's house.	1		5,267.04
INV 338989	01/07/2020	Dalwallinu Hardware	Line trimmer for verge maintenance Leahy St		21.75	
INV 338990	01/07/2020	Dalwallinu Hardware	Materials for repairs incl paint - airstrip		196.75	
INV 339212	02/07/2020	Dalwallinu Hardware	Bucket & broom - workshop		22.25	
INV 339238	02/07/2020	Dalwallinu Hardware	6 lengths of pine - Memorial Park furniture		162.48	
INV 339251	02/07/2020	Dalwallinu Hardware	Watering can - Dave		19.50	
INV 339305	03/07/2020	Dalwallinu Hardware	Replacement Westinghouse gas oven CEO's house.		1,767.00	
INV 339362	03/07/2020	Dalwallinu Hardware	Crimping tool - DL134		11.25	
INV 339607	06/07/2020	Dalwallinu Hardware	Line trimmer & rain set		46.70	
INV 339697	06/07/2020	Dalwallinu Hardware	4 keys for Dalwallinu Squash Courts		27.80	
INV 339724	07/07/2020	Dalwallinu Hardware	Pruner saw set - DL134		21.25	
INV 339725	07/07/2020	Dalwallinu Hardware	Paint brush - 23 Raynor St		4.10	
INV 339746	07/07/2020	Dalwallinu Hardware	Screws - DL9039		5.40	
INV 339891	08/07/2020	Dalwallinu Hardware	1 Pair of Boots for William Armstrong		199.95	
INV 339892	08/07/2020	Dalwallinu Hardware	Deadbolt set - admin		33.00	

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INV 339930	08/07/2020	Dalwallinu Hardware	3 keys for admin		20.85	
INV 339973	08/07/2020	Dalwallinu Hardware	Brass tap - 11B Anderson Way		11.75	
INV 340083	09/07/2020	Dalwallinu Hardware	Nuts & bolts - spray unit		17.00	
INV 340128	09/07/2020	Dalwallinu Hardware	Powerboard with surge protector - admin		32.00	
INV 340155	09/07/2020	Dalwallinu Hardware	New door closer guide for DDC		122.00	
INV 340170	10/07/2020	Dalwallinu Hardware	Silicone - 36 Annetts Rd		11.25	
INV 340236	10/07/2020	Dalwallinu Hardware	Matertials for eves 11 Anderson way		152.25	
INV 340599	14/07/2020	Dalwallinu Hardware	Asstd goords for patching & repairing admin walls		41.85	
INV 340609	14/07/2020	Dalwallinu Hardware	Masking tape for painting - admin		25.75	
INV 340614	14/07/2020	Dalwallinu Hardware	Drop sheet & paint protection sheet - admin		6.95	
INV 340648	14/07/2020	Dalwallinu Hardware	10kg granular chlorine - pool		66.75	
INV 340651	14/07/2020	Dalwallinu Hardware	Purchase of 4 x 10kg chlorine for pool - off season maintenance		267.00	
INV 340803	16/07/2020	Dalwallinu Hardware	Hose & sprinkler - gardens		51.65	
INV 340835	16/07/2020	Dalwallinu Hardware	2x 10 ltr paint for admin office		264.00	
INV 341014	17/07/2020	Dalwallinu Hardware	Grate,finishing collar,junction & ben - Basketball courts		33.35	
INV 341229	20/07/2020	Dalwallinu Hardware	Tin thin wheel - street shelters		21.00	
INV 341251	20/07/2020	Dalwallinu Hardware	Screwdriver bits- 4 Dowie St		10.00	
INV 341303	20/07/2020	Dalwallinu Hardware	Micro end- Med Ctr		3.45	
INV 341316	20/07/2020	Dalwallinu Hardware	Roller cover all purpose -4 Dowie St		11.25	
INV 341334	21/07/2020	Dalwallinu Hardware	Selleys cover doors & roller kit - 10 Roberts Rd		27.75	
INV 341371	21/07/2020	Dalwallinu Hardware	New door for 4 Dowie st, New door for 2 Dowie st		481.96	
INV 341463	22/07/2020	Dalwallinu Hardware	Weatherproof door seal - 10 Roberts Rd		39.75	
INV 341502	22/07/2020	Dalwallinu Hardware	5pk scrub action Mr Clean - cleaners van		5.80	
INV 341544	22/07/2020	Dalwallinu Hardware	Insect screen for WTL		26.00	
INV 341546	22/07/2020	Dalwallinu Hardware	Rectangle valve box - gardens Johnston St		41.50	



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INV 341592	23/07/2020	Dalwallinu Hardware	Drop cloth & all purpose brush - 11A Anderson Way		40.25	
INV 341598	23/07/2020	Dalwallinu Hardware	Jiff - cleaners		18.00	
INV 341742	24/07/2020	Dalwallinu Hardware	Kes cut - U4/11 James St		41.70	
INV 342171	28/07/2020	Dalwallinu Hardware	Bremick bolt - stores		5.20	
INV 342238	28/07/2020	Dalwallinu Hardware	Cistern seat & link - 68 Annetts Rd		94.50	
INV 342243	28/07/2020	Dalwallinu Hardware	Chrome 995 mini cistern - 68 Annetts Rd		9.50	
INV 342333	29/07/2020	Dalwallinu Hardware	Marker, saw panel & silicone		29.10	
INV 342376	29/07/2020	Dalwallinu Hardware	Gun caulking friciton - w/shop		7.10	
INV 342397	29/07/2020	Dalwallinu Hardware	Richgro potting mix - WTL		15.00	
INV 342291	29/07/2020	Dalwallinu Hardware	Breck bolt & Nut - U4/11 James St		5.20	
INV 342435	30/07/2020	Dalwallinu Hardware	1 x pallet of general purpose cement - road signs		604.80	
INV 342438	30/07/2020	Dalwallinu Hardware	Pallet hire for pallet of general purpose cement - road signs		30.00	
INV 342448	30/07/2020	Dalwallinu Hardware	Silicone - Recreation Centre surrounds		7.90	
INV 342506	30/07/2020	Dalwallinu Hardware	Trowel - Rec Ctr surrounds		26.75	
EFT11052	13/08/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Purchase of 2020 Lawn Mower John Deere	1		5,579.00
INV 1946856	23/07/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Whipper snipper cord 130m - 3ml		79.00	
INV 1950793	11/08/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Purchase of 2020 Lawn Mower John Deere, Tradee in 2014 John Deer Lawn Mower		5,500.00	
EFT11053	13/08/2020	Ixom Operations Pty Ltd	Container service fee - sewerage scheme - Jul to Dec 20	1		126.85
INV 6273408	31/07/2020	Ixom Operations Pty Ltd	Container service fee - sewerage scheme - Jul to Dec 20, Container service fee - pool - Jul to Dec 20		126.85	
EFT11054	13/08/2020	RAMM Software Pty Ltd	Rental of the pocket RAMM software for 01/07/20 to 30/6/21	1		1,420.00
INV RSL-169401	30/07/2020	RAMM Software Pty Ltd	Rental of the pocket RAMM software for 01/07/20 to 30/6/21		1,420.00	
EFT11055	13/08/2020	Wa Contract Ranger Services Pty Ltd	Ranger services, 13 & 28 Jul 20	1		1,683.00
INV 02794	31/07/2020	Wa Contract Ranger Services Pty Ltd	Ranger services, 13 & 28 Jul 20		1,683.00	

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EFT11056	13/08/2020	Replas Wa	Perimeter seating Rec Centre oval	1		19,635.23
INV 0000941	105/08/2020	Replas Wa	Perimeter seating Rec Centre oval		19,635.23	
EFT11057	13/08/2020	Dalwallinu Foodworks	Assorted council refreshments as selected by shire staff - Jul to Dec 20	1		230.82
INV JUL20	02/08/2020	Dalwallinu Foodworks	Assorted supplies as selected by shire staff - Jul to Dec 20, Assorted council refreshments as selected by shire staff - Jul to Dec 20, Assorted council refreshments as selected by shire staff - Jul to Dec 20		230.82	
EFT11058	13/08/2020	LinkForce Holdings Pty Ltd	Dig a new trench at Dalwallinu refuse site	1		2,871.00
INV 159	12/08/2020	LinkForce Holdings Pty Ltd	Dig a new trench at Dalwallinu refuse site		2,871.00	
EFT11059	13/08/2020	Extreme Marquees Pty Ltd	4m x 4m marquee with new Shire logo	1		2,579.40
INV D015551	328/07/2020	Extreme Marquees Pty Ltd	4m x 4m marquee with new Shire logo		2,579.40	
EFT11060	13/08/2020	Deep Bush Mechanical	Service of Buntine Bushfire tender DL 475	1		1,186.92
INV 1230	12/08/2020	Deep Bush Mechanical	Service of Buntine Bushfire tender DL 475		593.46	
INV 1231	12/08/2020	Deep Bush Mechanical	Service of Dalwallinu Bushfire tender DL 151		593.46	
EFT11061	13/08/2020	Department Of Mines, Industry Regulations And Safety	BSL collected for the month of July 2020	1		113.30
INV JUL2020	11/08/2020	Department Of Mines, Industry Regulations And Safety	BSL collected for the month of July 2020		113.30	
EFT11062	13/08/2020	Red Dust Holdings Pty Ltd	Grader hire for July	1		93,005.00
INV 0000349531	31/07/2020	Red Dust Holdings Pty Ltd	Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July, Grader hire for July		93,005.00	
EFT11063	13/08/2020	Tractus Australia	Supply and fit 4 x 245/70 r16 tyres to DL281	1		1,093.80

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 1000617	16/04/2020	Tractus Australia	Puncture repair to DL 103		60.00	
INV 1000660	23/07/2020	Tractus Australia	Fit old drives from truck to trailer - pig trailer		99.00	
INV 1000693	31/07/2020	Tractus Australia	Supply and fit 4 x 245/70 r16 tyres to DL281		934.80	
EFT11064	13/08/2020	Dally Automotive	Insurance excess on replacement of grill on DL 121 Mitsubishi Truck	1		500.00
INV 20043	14/07/2020	Dally Automotive	Insurance excess on replacement of grill on DL 121 Mitsubishi Truck		500.00	
EFT11065	13/08/2020	TELAIR PTY LTD	Shire Admininstration NBN service fee - 1/8 to 31/8	1		430.89
INV TA11981-31/07/2020		TELAIR PTY LTD	Shire Admininstration NBN service fee - 1/8 to 31/8		430.89	
EFT11066	13/08/2020	Big Sky Entertainment Wa Pty Ltd	50% deposit on Entertainment for Dalwallinu Community Celebration - Chris Murphy Duo Saturday 5 September 2020	1		1,595.00
INV INV-470607/07/2020		Big Sky Entertainment Wa Pty Ltd	50% deposit on Entertainment for Dalwallinu Community Celebration - Chris Murphy Duo, Saturday 5 September 2020		1,595.00	
EFT11067	13/08/2020	Q I Franchise Management Pty Ltd (Quest Apartments)	Accommodation for 6 nights plus parking for Angella Davey - attendance at Department of Transport Agent training	1		1,260.00
INV 2422	01/08/2020	Q I Franchise Management Pty Ltd (Quest Apartments)	Accommodation for 6 nights plus parking for Angella Davey - attendance at Department of Transport Agent training		1,260.00	
EFT11068	13/08/2020	Kidzspace	Supply and Install Custom Playground 100415 at Dalwallinu Recreation Centre (Colin Anderson Drive, Dalwallinu) - 50% Payment	1		21,377.95
INV 100660	04/08/2020	Kidzspace	Supply and Install Custom Playground 100415 at Dalwallinu Recreation Centre (Colin Anderson Drive, Dalwallinu) - 50% Payment		16,612.20	
INV 100661	05/08/2020	Kidzspace	Supply & Install Playground WD-KS035 in Wubin townsite - 50% Payment		4,765.75	
EFT11069	13/08/2020	ABLE INNOVATORS	8x5 Tandem Tradie trailer with top for Dalwallinu Shire	1		3,990.00
INV 9166	06/08/2020	ABLE INNOVATORS	8x5 Tandem Tradie trailer with top for Dalwallinu Shire		3,990.00	
EFT11070	13/08/2020	Visage Productions	50% deposit - Participation in "I Man & a Bike" television series as part of "Wildflowers Wattle & Wheat" road-trip episode.	1		4,400.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 1073	05/08/2020	Visage Productions	50% deposit - Participation in "1 Man & a Bike" television series as part of "Wildflowers Wattle & Wheat" road-trip episode.		4,400.00	
EFT11071	13/08/2020	Dorothy Sprigg	Refund of BSL levy paid 4/8/20 - Dorothy Sprigg (Demolition not happening)	1		61.65
INV REFUND13/08/2020		Dorothy Sprigg	Refund of BSL levy paid 4/8/20 - Dorothy Sprigg (Demolition not happening), Refund of BSL levy commission paid 4/8/20 - Dorothy Sprigg (Demolition not happening)		61.65	
EFT11072	13/08/2020	BOEKEMAN MACHINERY	10,000 klms service for DL 275	1		801.92
INV 294735	10/07/2020	BOEKEMAN MACHINERY	Service for DL 194 on the 8th July 2020		393.61	
INV 295800	31/07/2020	BOEKEMAN MACHINERY	10,000 klms service for DL 275		408.31	
EFT11073	13/08/2020	WA LOCAL GOVERNMENT ASSOCIATION	WALGA Membership 20-21	1		24,916.30
INV I3082914	20/07/2020	WA LOCAL GOVERNMENT ASSOCIATION	WALGA Membership 20-21, WALGA Tax Services - 20-21, WALGA Council Connect - 20-21, WALGA Employee Relations - 20-21, WALGA Local Laws Service - 20-21, WALGA Governance Services - 20-21		24,916.30	
EFT11074	13/08/2020	LANDGATE	Rural UV Schedule R2020/2	1		302.70
INV 357957	22/07/2020	LANDGATE	Rural UV Schedule R2020/2, UV Revaluation schedule		170.92	
INV 357989	28/07/2020	LANDGATE	GRV Valuation Schedule G2020/6, UV Revaluation schedule		91.18	
INV 358090	30/07/2020	LANDGATE	Mining Tenement Schedule M2020/4, UV Revaluation schedule		40.60	
EFT11075	13/08/2020	KALANNIE COMMUNITY RESOURCE CENTRE	Advertising - Kalannie Kapers - July 2020	1		510.00
INV 578	27/07/2020	KALANNIE COMMUNITY RESOURCE CENTRE	Advertising - Kalannie Kapers - July 2020		510.00	
EFT11076	13/08/2020	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising - Totally locally - July 2020	1		634.20
INV 0005719214/07/2020		DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising - Totally locally - July 2020		225.00	
INV 0005724328/07/2020		DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising - Totally locally - July 2020		200.00	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
INV 0005726831/07/2020		DALWALLINU COMMUNITY RESOURCE CENTRE	4x First aid training at the Dalwallinu CRC. Georgia Cousins, Luke Breadsell, Ian Van Dreil and Steve Brindley		209.20	
EFT11077	27/08/2020	DALWALLINU MEDICAL CENTRE	Pre Employment Medical - Casual Cleaner - Stasha Brindley	1		192.50
INV 14040	20/08/2020	DALWALLINU MEDICAL CENTRE	Pre Employment Medical - Casual Cleaner - Stasha Brindley		192.50	
EFT11078	27/08/2020	T-QUIP	Side broom wire/poly for sweeper	1		852.00
INV 94203#5	06/08/2020	T-QUIP	Side broom wire/poly for sweeper, Blade - 72 Recycler		852.00	
EFT11079	27/08/2020	Bridgestone Service Centre Dalwallinu	Repairs to Loader Tyre - DL999	1		553.50
INV 74872	22/10/2019	Bridgestone Service Centre Dalwallinu	Tyre repairs on Triton DL275,		35.00	
INV 74874	22/10/2019	Bridgestone Service Centre Dalwallinu	Repairs to Loader Tyre - DL999		518.50	
EFT11080	27/08/2020	TELSTRA	Foundation module business connection for months 27/5 to 26/6 and 27/6 to 26/7	1		4,442.35

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 7844693014/08/2020		TELSTRA	Admin line 1 - usage to 6/8/20, service/rental to 6/9, Medical Centre - usage to 6/8/20, service/rental to 6/9, Dalwallinu Caravan Park - usage to 6/8/20, service/rental to 6/9, Dalwallinu Aquatic Ctr - usage to 6/8/20, service/rental to 6/9, Admin line 4 - usage to 6/8/20, service/rental to 6/9, Visitor Centre - usage to 6/8/20, service/rental to 6/9, Admin internet line - usage to 6/8/20, service/rental to 6/9, Bush fire radio line - usage to 6/8/20, service/rental to 6/9, Medical Ctr - usage to 6/8/20, service/rental to 6/9, Medical Ctr - usage to 6/8/20, service/rental to 6/9, Works Depot - usage to 6/8/20, service/rental to 6/9, Works Depot fax - usage to 6/8/20, service/rental to 6/9, HPT/CTT line - usage to 6/8/20, service/rental to 6/9, Licensing modem line - usage to 6/8/20, service/rental to 6/9, Eftpos line - usage to 6/8/20, service/rental to 6/9, 6A Cousins Rd - usage to 6/8/20, service/rental to 6/9, Miscellaneous credit - usage to 6/8/20, service/rental to 6/9, Deputy CEO mobile - usage to 6/8/20, service/rental to 6/9, MWS mobile - usage to 6/8/20, service/rental to 6/9, CEO mobile - usage to 6/8/20, service/rental to 6/9, Works Supervisor mobile - usage to 6/8/20, service/rental to 6/9, MRDS mobile - usage to 6/8/20, service/rental to 6/9, I-pads for Councillors & 1 for admin - usage to 6/8/20, service/rental to 6/9, I-pads for Councillors & 1 for admin - usage to 6/8/20, service/rental to 6/9-gst free, Caravan Park- usage to 6/8/20, service/rental to 6/9, Admin internet line- usage to 6/8/20, service/rental to 6/9, Dalwallinu Recreation Centre internet - usage to 6/8/20, service/rental to 6/9, Dalwallinu gym - usage to 6/8/20, service/rental to 6/9, Fax machine - usage to 6/8/20, service/rental to 6/9, New admin line - usage to 6/8/20, service/rental to 6/9, SPMO line - usage to 6/8/20, service/rental to 6/9, Lot 504 salmon Gums Palce - usage to 6/8/20, service/rental to 6/9, Foundation module business connection for months 27/5 to 26/6 and 27/6 to 26/7, Foundation module - sms messages, Tesltra rounding		4,341.95	
INV 7839697023/08/2020		TELSTRA	Phone usage to 18/8/20 and service/rental to 18/9/20		100.40	
EFT11081	27/08/2020	NORTHERN AGRICULTURAL CATCHMENTS COUNCIL	Refund of venue & key bonds - Rec Ctr hire 14/8/20	1		490.00
INV REFUND24/08/2020		NORTHERN AGRICULTURAL CATCHMENTS COUNCIL	Refund of venue & key bonds - Rec Ctr hire 14/8/20		490.00	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11082	27/08/2020	DALWALLINU SPORTS CLUB INC	Refund of key,venue & microphone bond for Rec Ctr hire 9/8/20	1		590.00
INV RFEUND25/08/2020		DALWALLINU SPORTS CLUB INC	Refund of key,venue & microphone bond for Rec Ctr hire 9/8/20		590.00	
EFT11083	27/08/2020	SYNERGY	Electricity supply/usage Dalwallinu Discovery Centre 8/7 to 11/8	1		5,784.29
INV 1073087112/08/2020		SYNERGY	Electricity supply/usage Dalwallinu Discovery Centre 8/7 to 11/8		2,106.12	
INV 3962659020/08/2020		SYNERGY	Electricity supply/usage 16/7 to 19/8 - Shire admin, Electricity supply/usage 16/7 to 19/8 - Shire Council chambers		923.33	
INV 9741694020/08/2020		SYNERGY	Squash Club - Electricity usage & supply 16/7 to 19/8, Dalwallinu Sports Club - Electricity usage & supply 16/7 to 19/8, Dalwallinu Sports Club Residence - Electricity usage & supply 16/7 to 19/8, Dalwallinu Gymnasium - Electricity usage & supply 16/7 to 19/8, Dalwallinu Rec Ctr - Electricity usage & supply 16/7 to 19/8, Dalwallinu Aquatic Ctr - Electricity usage & supply 16/7 to 19/8		2,754.84	
EFT11084	27/08/2020	Western Australian Farmers Federation	Return of venue & key bond for Rec Ctr hire	1		490.00
INV BONDRE26/08/2020		Western Australian Farmers Federation	Return of venue & key bond for Rec Ctr hire		490.00	
EFT11085	27/08/2020	LGIS INSURANCE BROKING	Contract Works insurance for Bell St subdivision project	1		1,487.74
INV 062-208906/08/2020		LGIS INSURANCE BROKING	Contract Works insurance for Bell St subdivision project		1,487.74	
EFT11086	27/08/2020	STATE LIBRARY OF WA	Better Beginnings subscription 2020/21	1		82.50
INV RIO2645720/08/2020		STATE LIBRARY OF WA	Better Beginnings subscription 2020/21		82.50	
EFT11087	27/08/2020	TRUCK CENTRE (WA) PTY LTD	Multiple works to DL 80.	1		2,565.91
INV 2214132-010/08/2020		TRUCK CENTRE (WA) PTY LTD	Multiple works to DL 80.		2,565.91	
EFT11088	27/08/2020	ROWDY'S ELECTRICAL	Check and rectify electric oven fault at 1 Wattle Close	1		389.30
INV INV-003315/08/2020		ROWDY'S ELECTRICAL	Check and rectify electric oven fault at 1 Wattle Close		239.75	
INV INV-004615/08/2020		ROWDY'S ELECTRICAL	Replace light at 65 Johnston St Dalwallinu - Ty Herron		149.55	
EFT11089	27/08/2020	Dalwallinu Windscreen Service	Supply and fit 1 x windscreen to DL 350	1		750.00
INV 1146	18/08/2020	Dalwallinu Windscreen Service	Supply and fit 1 x windscreen to DL 350		750.00	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT11090	27/08/2020	Regional Development Australia - Wheatbelt Wa	12 month subscription to GrantGuru	1		852.50
INV 001	16/06/2020	Regional Development Australia - Wheatbelt Wa	12 month subscription to GrantGuru		852.50	
EFT11091	27/08/2020	Industrial Automation Group Pty Ltd	Replacement batteries for Pithara standpipe	1		506.00
INV SINV-1401	14/08/2020	Industrial Automation Group Pty Ltd	Replacement batteries for Pithara standpipe		506.00	
EFT11092	27/08/2020	Liberty Plumbing & Gas	Supply & installation of new hot water storage and instant HWU in council kitchen Shire admin office.	1		3,369.30
INV INV-12031	7/08/2020	Liberty Plumbing & Gas	Back flow testing done, reports sent to Will Taylor.		440.00	
INV INV-12011	7/08/2020	Liberty Plumbing & Gas	Supply & installation of new hot water storage and instant HWU in council kitchen Shire admin office.		2,359.50	
INV INV-12052	4/08/2020	Liberty Plumbing & Gas	Back flow testing in Dowie St		440.00	
INV INV-12082	4/08/2020	Liberty Plumbing & Gas	New toilet button for female toilets - Memorial Park		129.80	
EFT11093	27/08/2020	Engineering Technology Consultants Pty Ltd	Electrical Consultancy Services - service during defects liability	1		940.50
INV 000242801	6/06/2020	Engineering Technology Consultants Pty Ltd	Electrical Consultancy Services - service during defects liability,		940.50	
EFT11094	27/08/2020	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Knob for air con. Part# DP-4812160767	1		25.80
INV 114109P	19/08/2020	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Knob for air con. Part# DP-4812160767		25.80	
EFT11095	27/08/2020	Deep Bush Mechanical	Service of Kalannie Bushfire tender DL 7504	1		2,295.90
INV 1191	29/07/2020	Deep Bush Mechanical	Repairs to cement mixer		104.85	
INV 1229	18/08/2020	Deep Bush Mechanical	Whipper Snipper carburettor & labour		317.02	
INV 1240	19/08/2020	Deep Bush Mechanical	Service of Kalannie Bushfire tender DL 7504		579.10	
INV 1166	19/08/2020	Deep Bush Mechanical	Service for DL 420		430.60	
INV 1235	20/08/2020	Deep Bush Mechanical	Sealing kit for pig trailer		341.99	
INV 1249	25/08/2020	Deep Bush Mechanical	Labour & repairs air dryer, new exhaust, & repair air leak DL80 ,		522.34	
EFT11096	27/08/2020	Dally Automotive	Excess on Motor Vehicle Claim - 6023016	1		500.00



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 20042	14/07/2020	Dally Automotive	Excess on Motor Vehicle Claim - 6023016		500.00	
EFT11097	27/08/2020	Domain Digital	Provision of IT services for 1/7/20 to 30/6/21 tender RFT2019-08	1		4,621.10
INV SLA-P6701	01/08/2020	Domain Digital	Provision of IT services for 1/7/20 to 30/6/21 tender RFT2019-08, IT services - cloud storage for 1/7/20 to 30/6/21, IT site management for Dalwallinu Recreation Centre - 01/07/20 to 30/06/21, Back-up & disaster recovery software for Dalwallinu Recreation Centre - 01/07/20 to 30/06/21		2,894.10	
INV CW676401	17/08/2020	Domain Digital	ProSupport for NBD server onsite service extension for 30 July 2020 to 30 July 2021		1,727.00	
EFT11098	27/08/2020	Alieske Mclellan	Refund of venue & key bond for Rec Ctr hire 22/8/20	1		490.00
INV REFUND26	08/2020	Alieske Mclellan	Refund of venue & key bond for Rec Ctr hire 22/8/20		490.00	
EFT11099	27/08/2020	Big Sky Entertainment Wa Pty Ltd	Final 50% payment for entertainment for Dalwallinu Community Celebration - Chris Murphy Saturday 5 September 2020	1		1,595.00
INV INV-470607	07/2020	Big Sky Entertainment Wa Pty Ltd	Final 50% payment for entertainment for Dalwallinu Community Celebration - Chris Murphy, Saturday 5 September 2020		1,595.00	
EFT11100	27/08/2020	Hannah Palmer	Refund of gym access fob paid 17/8/20	1		10.00
INV REFUND25	08/2020	Hannah Palmer	Refund of gym access fob paid 17/8/20		10.00	
EFT11101	27/08/2020	ARROW BRONZE	Poineer Wall Plaque and postage charges - Mauchline	1		458.04
INV 697814	04/08/2020	ARROW BRONZE	Poineer Wall Plaque and postage charges - Mauchline		458.04	
EFT11102	27/08/2020	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising - Totally locally - Vol 19, Issue 27-Community grants/intention to dispose/forsale by tender	1		100.00
INV 0057284	04/08/2020	DALWALLINU COMMUNITY RESOURCE CENTRE	Advertising - Totally locally - Vol 19, Issue 27-Community grants/intention to dispose/forsale by tender		100.00	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
1	Municipal - 536591-4	424,945.31
<b>TOTAL</b>		<b>424,945.31</b>

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
35214	27/08/2020	SHIRE OF DALWALLINU	Float for bar @ Dalwallinu Community Celebration Day on 5th Sep 2020	1		600.00
INV FLOATC	13/08/2020	SHIRE OF DALWALLINU	Float for bar @ Dalwallinu Community Celebration Day on 5th Sep 2020		600.00	

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
1	Municipal - 536591-4	<b>600.00</b>
<b>TOTAL</b>		<b>600.00</b>

## **Municipal Account**

### **Payroll August 2020**

07/08/2020	Payroll fortnight ending 07/08/20	\$ 60,651.41
21/08/2020	Payroll fortnight ending 21/08/20	\$ 57,489.00
	TOTAL	<u>\$ 118,140.41</u>

### **Bank Fees August 2020**

01/08/2020	OBB Transaction Fee (Muni)	\$ 13.80
01/08/2020	Bpay Transaction Fee (Muni)	\$ 36.80
01/08/2020	Paper Transaction Fee (Muni)	\$ 22.20
01/08/2020	OBB Maintenance Fee (Muni)	\$ 5.00
01/08/2020	OBB Payroll Fee (Muni)	\$ 10.50
01/08/2020	FDMSA Admin Fee (Muni)	\$ 462.27
01/08/2020	OBB Record Fee (Muni)	\$ 3.00
	TOTAL	<u>\$ 553.57</u>

### **Direct Debit Payments August 2020**

	Superannuation Payments (Pay endings 07/08/20 & 21/08/20)	\$ 24,095.95
20/08/2020	Credit Card Payments to Bankwest	\$ 4,168.74
	Payments to Department of Transport Licensing	\$ 80,483.75
	TOTAL	<u>\$ 108,748.44</u>

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

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

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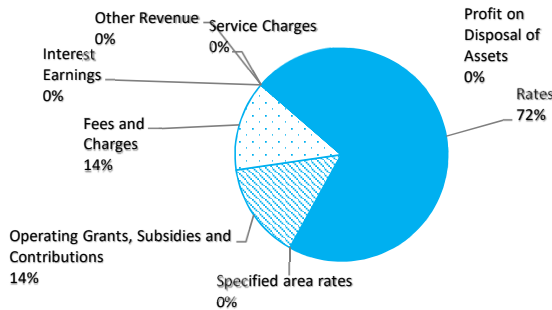
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**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 AUGUST 2020**

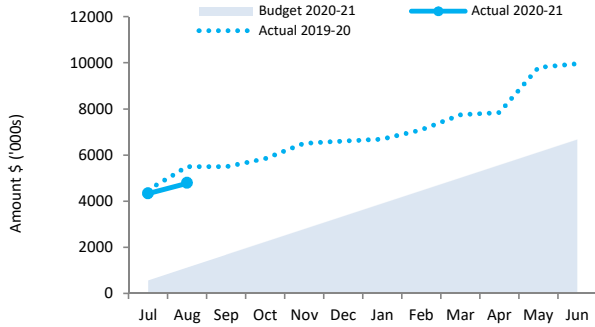
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

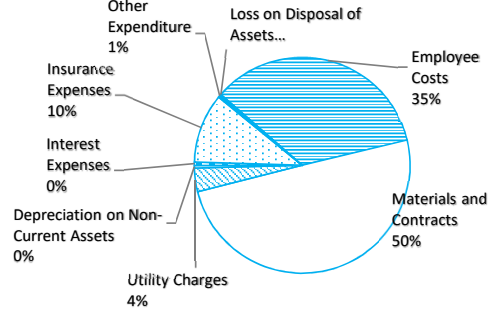
**OPERATING REVENUE**



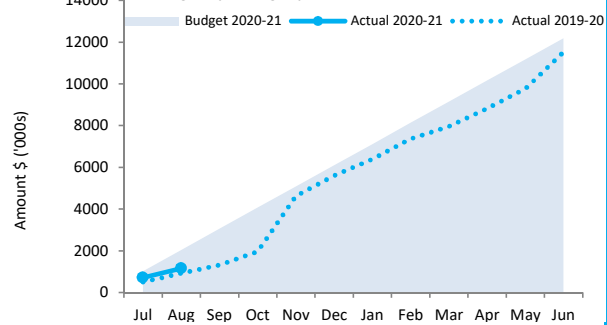
**Budget Operating Revenues -v- Actual**



**OPERATING EXPENSES**



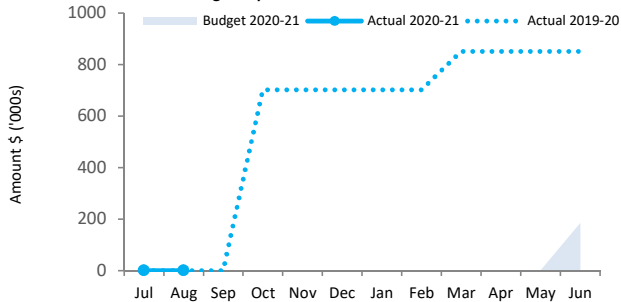
**Budget Operating Expenses -v- YTD Actual**



**INVESTING ACTIVITIES**

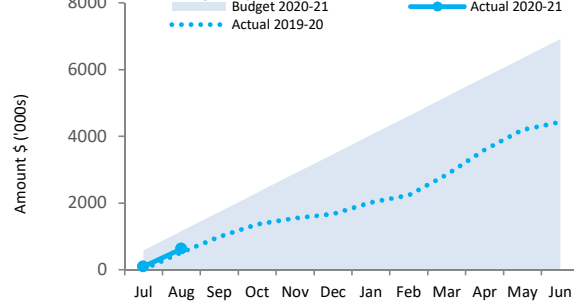
**CAPITAL REVENUE**

**Budget Capital Revenue -v- Actual**



**CAPITAL EXPENSES**

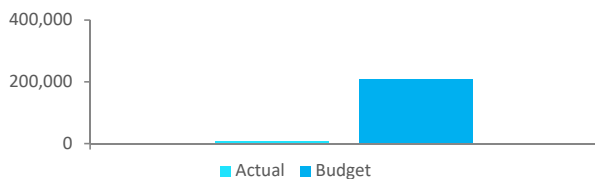
**Budget Capital Expenses -v- Actual**



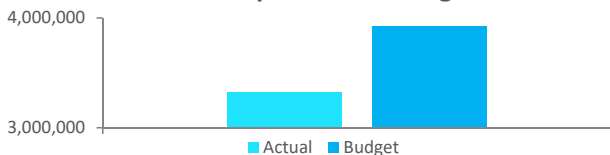
**FINANCING ACTIVITIES**

**BORROWINGS**

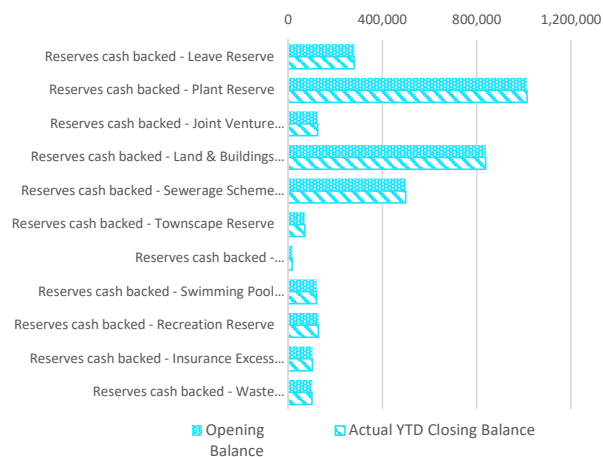
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.86 M	\$2.86 M	\$2.87 M	\$0.02 M
Closing	\$0.00 M	\$7.12 M	\$5.86 M	(\$1.26 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$7.30 M	% of total		\$0.84 M	% Outstanding		\$0.61 M	% Collected
Unrestricted Cash	\$4.00 M	54.8%	Trade Payables	\$0.70 M		Rates Receivable	\$3.28 M	4.5%
Restricted Cash	\$3.30 M	45.2%	Over 30 Days		0.1%	Trade Receivable	\$0.61 M	
			Over 90 Days		0%	Over 30 Days		1.8%
						Over 90 Days		1.4%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 5 - Payables

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Operating Grants and Contributions			Fees and Charges		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$3.39 M	% Variance	YTD Actual	\$0.69 M	% Variance	YTD Actual	\$0.65 M	% Variance
\$0.46 M	\$3.60 M	\$3.58 M	(\$0.02 M)	YTD Budget	\$3.35 M	1.4%	YTD Budget	\$0.74 M	(6.3%)	YTD Budget	\$0.61 M	6.7%

Refer to Statement of Financial Activity

Refer to Note 6 - Rate Revenue

Refer to Note 13 - Operating Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$0.00 M	%	YTD Actual	\$0.63 M	% Spent	YTD Actual	\$0.05 M	% Received
(\$3.15 M)	(\$0.13 M)	(\$0.58 M)	(\$0.45 M)	Adopted Budget	\$0.51 M	(100.0%)	Adopted Budget	\$6.91 M	(90.9%)	Adopted Budget	\$3.25 M	(98.6%)

Refer to Statement of Financial Activity

Refer to Note 7 - Disposal of Assets

Refer to Note 8 - Capital Acquisition

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves			Lease Liability		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	\$0.01 M		Reserves balance	\$3.30 M		Principal repayments	\$0.00 M	
(\$0.17 M)	\$0.79 M	(\$0.01 M)	(\$0.80 M)	Interest expense	\$0.01 M		Interest earned	\$0.00 M		Interest expense	\$0.00 M	
				Principal due	\$3.32 M					Principal due	\$0.06 M	

Refer to Statement of Financial Activity

Refer to Note 9 - Borrowings

Refer to Note 11 - Cash Reserves

Refer to Note 10 - Lease Liabilities

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 2020**

**STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES**

**ACTIVITIES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

School support, assistance to playgroups, retirements villages and other voluntary services.

**HOUSING**

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

**TRANSPORT**

To provide safe, effective and efficient transport services to the community.

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

**OTHER PROPERTY AND SERVICES**

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.



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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,855,718	2,855,718	<b>2,874,014</b>	18,296	0.64%	
<b>Revenue from operating activities</b>							
Governance		300	132	<b>0</b>	(132)	(100.00%)	
General purpose funding - general rates	6	3,269,323	3,345,721	<b>3,392,173</b>	46,452	1.39%	
General purpose funding - other		1,614,832	424,658	<b>369,979</b>	(54,679)	(12.88%)	▼
Law, order and public safety		29,188	275	<b>788</b>	513	186.55%	
Health		22,907	4,554	<b>5,457</b>	903	19.83%	
Education and welfare		2,961	458	<b>2,566</b>	2,108	460.26%	
Housing		363,883	60,620	<b>78,180</b>	17,560	28.97%	▲
Community amenities		579,138	510,637	<b>516,665</b>	6,028	1.18%	
Recreation and culture		185,913	12,904	<b>18,366</b>	5,462	42.33%	
Transport		309,606	286,267	<b>289,479</b>	3,212	1.12%	
Economic services		183,559	30,572	<b>14,224</b>	(16,348)	(53.47%)	▼
Other property and services		129,426	22,824	<b>43,727</b>	20,903	91.58%	▲
		<b>6,691,036</b>	<b>4,699,622</b>	<b>4,731,604</b>	31,982		
<b>Expenditure from operating activities</b>							
Governance		(735,321)	(120,994)	<b>(99,601)</b>	21,393	17.68%	▲
General purpose funding		(170,316)	(29,878)	<b>(25,222)</b>	4,656	15.58%	
Law, order and public safety		(185,768)	(37,174)	<b>(43,923)</b>	(6,749)	(18.16%)	
Health		(322,034)	(72,411)	<b>(72,222)</b>	189	0.26%	
Education and welfare		(41,832)	(6,761)	<b>(7,248)</b>	(487)	(7.20%)	
Housing		(453,704)	(127,376)	<b>(58,284)</b>	69,092	54.24%	▲
Community amenities		(849,737)	(136,063)	<b>(153,794)</b>	(17,731)	(13.03%)	▼
Recreation and culture		(2,055,511)	(336,786)	<b>(173,621)</b>	163,165	48.45%	▲
Transport		(6,158,805)	(1,020,174)	<b>(387,433)</b>	632,741	62.02%	▲
Economic services		(521,046)	(91,429)	<b>(67,386)</b>	24,043	26.30%	▲
Other property and services		(689,386)	(39,833)	<b>(65,917)</b>	(26,084)	(65.48%)	▼
		<b>(12,183,460)</b>	<b>(2,018,879)</b>	<b>(1,154,651)</b>	864,228		
Non-cash amounts excluded from operating activities	1(a)	5,956,927	923,371	<b>4,500</b>	(918,871)	(99.51%)	▼
<b>Amount attributable to operating activities</b>		<b>464,503</b>	<b>3,604,114</b>	<b>3,581,453</b>	(22,661)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	3,245,121	584,722	<b>45,327</b>	(539,395)	(92.25%)	▼
Proceeds from disposal of assets	7	512,984	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(6,912,092)	(714,264)	<b>(627,708)</b>	86,556	12.12%	▲
<b>Amount attributable to investing activities</b>		<b>(3,153,987)</b>	<b>(129,542)</b>	<b>(582,381)</b>	(452,839)		
<b>Financing Activities</b>							
Proceeds from new debentures	9	800,000	800,000	<b>0</b>	(800,000)	(100.00%)	▼
Transfer from reserves	11	186,377	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	10	(23,053)	(4,500)	<b>(4,500)</b>	0	0.00%	
Repayment of debentures	9	(209,202)	(8,597)	<b>(8,597)</b>	0	0.00%	
Transfer to reserves	11	(920,356)	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(166,234)</b>	<b>786,903</b>	<b>(13,097)</b>	(800,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>7,117,193</b>	<b>5,859,990</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 16 for an explanation of the reasons for the variance.

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

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 31 AUGUST 2020

#### REVENUE

##### RATES

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

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

##### SERVICE CHARGES

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

##### INTEREST EARNINGS

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

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

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

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

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,855,718	2,855,718	<b>2,874,014</b>	18,296	0.64%	
<b>Revenue from operating activities</b>							
Rates	6	3,269,323	3,345,721	<b>3,392,173</b>	46,452	1.39%	
Operating grants, subsidies and contributions	13	2,202,932	738,277	<b>691,561</b>	(46,716)	(6.33%)	
Fees and charges		1,160,284	606,414	<b>647,094</b>	40,680	6.71%	
Interest earnings		53,897	6,194	<b>776</b>	(5,418)	(87.47%)	
Other revenue		100	16	<b>0</b>	(16)	(100.00%)	
Profit on disposal of assets	7	4,500	3,000	<b>0</b>	(3,000)	(100.00%)	
		<b>6,691,036</b>	<b>4,699,622</b>	<b>4,731,604</b>	31,982		
<b>Expenditure from operating activities</b>							
Employee costs		(2,493,877)	(420,548)	<b>(402,473)</b>	18,075	4.30%	
Materials and contracts		(2,750,784)	(494,758)	<b>(575,119)</b>	(80,361)	(16.24%)	▼
Utility charges		(454,878)	(76,790)	<b>(40,887)</b>	35,903	46.75%	▲
Depreciation on non-current assets		(5,534,673)	(926,371)	<b>(4,500)</b>	921,871	99.51%	▲
Interest expenses		(142,626)	(4,958)	<b>(5,610)</b>	(652)	(13.15%)	
Insurance expenses		(171,231)	(86,124)	<b>(120,102)</b>	(33,978)	(39.45%)	▼
Other expenditure		(183,662)	(9,330)	<b>(5,960)</b>	3,370	36.12%	
Loss on disposal of assets	7	(451,729)	0	<b>0</b>	0	0.00%	
		<b>(12,183,460)</b>	<b>(2,018,879)</b>	<b>(1,154,651)</b>	864,228		
Non-cash amounts excluded from operating activities							
	1(a)	5,956,927	923,371	<b>4,500</b>	(918,871)	(99.51%)	▼
<b>Amount attributable to operating activities</b>		<b>464,503</b>	<b>3,604,114</b>	<b>3,581,453</b>	(22,661)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	3,245,121	584,722	<b>45,327</b>	(539,395)	(92.25%)	▼
Proceeds from disposal of assets	7	512,984	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment	8	(6,912,092)	(714,264)	<b>(627,708)</b>	86,556	12.12%	▲
<b>Amount attributable to investing activities</b>		<b>(3,153,987)</b>	<b>(129,542)</b>	<b>(582,381)</b>	(452,839)		
<b>Financing Activities</b>							
Proceeds from new debentures	9	800,000	800,000	<b>0</b>	(800,000)	(100.00%)	▼
Transfer from reserves	11	186,377	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities		(23,053)	(4,500)	<b>(4,500)</b>	0	0.00%	
Repayment of debentures	9	(209,202)	(8,597)	<b>(8,597)</b>	0	0.00%	
Transfer to reserves	11	(920,356)	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(166,234)</b>	<b>786,903</b>	<b>(13,097)</b>	(800,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>7,117,193</b>	<b>5,859,990</b>	(1,257,204)		

**KEY INFORMATION**

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

# MONTHLY FINANCIAL REPORT

## FOR THE PERIOD ENDED 31 AUGUST 2020

## BASIS OF PREPARATION

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

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

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

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

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 September 2020

### SIGNIFICANT ACCOUNTING POLICIES

#### CRITICAL ACCOUNTING ESTIMATES

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(4,500)	(3,000)	0
Less: Movement in liabilities associated with restricted cash		(24,975)		
Add: Loss on asset disposals	7	451,729	0	0
Add: Depreciation on assets		5,534,673	926,371	4,500
<b>Total non-cash items excluded from operating activities</b>		<b>5,956,927</b>	<b>923,371</b>	<b>4,500</b>

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 August 2019	Year to Date 31 August 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(3,299,421)	(2,892,808)	(3,299,421)
Less: Provisions		(464,146)		(466,275)
Less: User defined			209,380	
Add: Borrowings	9	134,455		125,859
Add: Provisions - employee	12	487,951	458,666	487,951
Add: Lease liabilities	10	22,789		18,415
Add: Cash backed leave portion		209,380	208,492	209,380
<b>Total adjustments to net current assets</b>		<b>(2,908,992)</b>	<b>(2,016,270)</b>	<b>(2,924,091)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	6,494,103	5,010,529	7,296,397
Rates receivables	3	44,477	3,970,457	3,280,997
Receivables	3	269,707	1,047,174	606,086
Other current assets	4	5,214	11,658	7,083
<b>Less: Current liabilities</b>				
Payables	5	(385,300)	(281,420)	(835,503)
Borrowings	9	(134,455)		(125,859)
Contract liabilities	12	0		(938,754)
Lease liabilities	10	(22,789)	0	(18,415)
Provisions	12	(487,951)	(458,666)	(487,951)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,908,992)</b>	<b>(2,016,270)</b>	<b>(2,924,091)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,874,014</b>	<b>7,283,462</b>	<b>5,859,990</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.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
TelenetSaver Account	Cash and cash equivalents	1,875,654		1,875,654		Bankwest	0.05%	At Call
Municipal Account	Cash and cash equivalents	270,289		270,289		Bankwest	0.00%	At Call
Term Deposit - Municipal Excess	Cash and cash equivalents	1,851,033		1,851,033		Bankwest	0.50%	22/09/2020
Term Deposit - Reserves	Cash and cash equivalents	0	3,299,421	3,299,421		Bankwest	0.78%	17/09/2020
<b>Total</b>		<b>3,996,976</b>	<b>3,299,421</b>	<b>7,296,397</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,996,976	3,299,421	7,296,397	0			
		<b>3,996,976</b>	<b>3,299,421</b>	<b>7,296,397</b>	<b>0</b>			

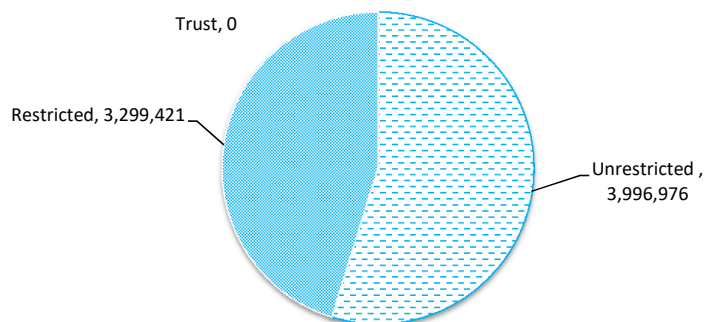
#### KEY INFORMATION

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

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

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

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



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

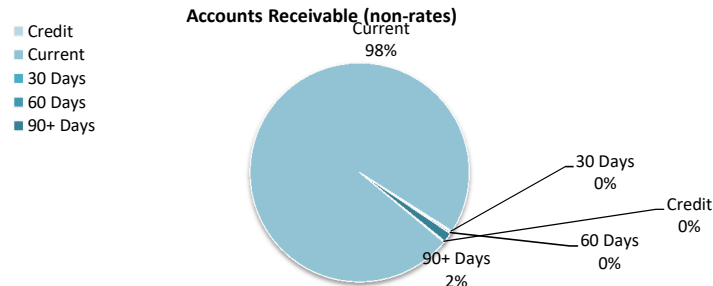
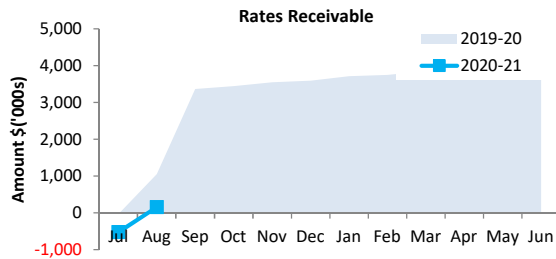
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 Jun 2020	31 Aug 2020
	\$	\$
Opening arrears previous years	49,498	44,477
Levied this year	4,010,253	3,392,173
Less - collections to date	(4,015,274)	(155,653)
Equals current outstanding	<b>44,477</b>	<b>3,280,997</b>
<b>Net rates collectable</b>	<b>44,477</b>	<b>3,280,997</b>
% Collected	98.9%	4.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,125)	596,094	1,230	1,462	8,424	606,086
Percentage	(0.2%)	98.4%	0.2%	0.2%	1.4%	
<b>Balance per trial balance</b>						
Sundry receivable						606,086
<b>Total receivables general outstanding</b>						<b>606,086</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



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

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 August 2020
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Inventories Fuel & Materials	5,214	1,869		7,083
<b>Total other current assets</b>	<b>5,214</b>	<b>1,869</b>	<b>0</b>	<b>7,083</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.

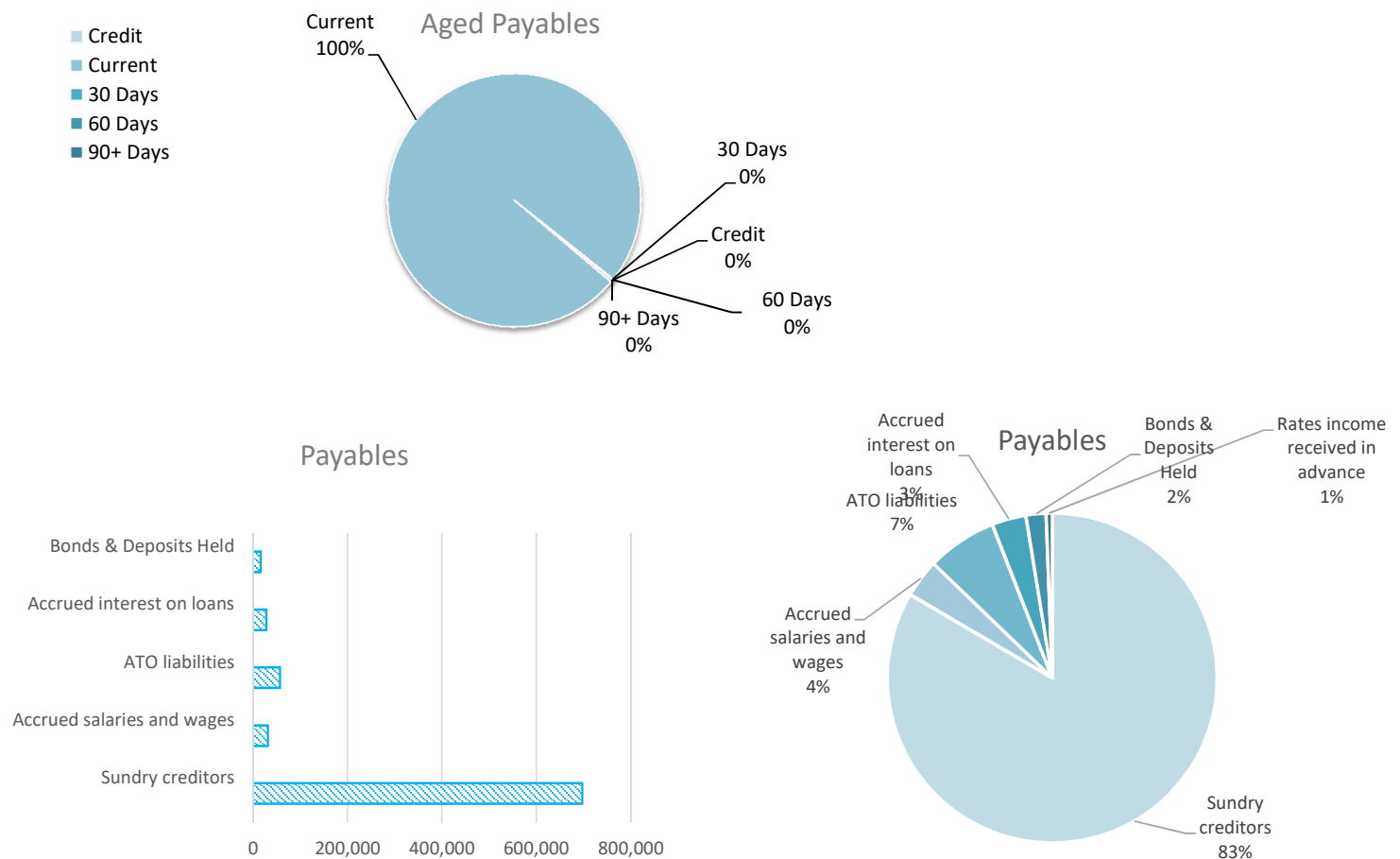


Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,205)	644,440	654	208	0	643,097
Percentage	0%	100.2%	0.1%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	(2,205)	698,546	654	208	0	697,202
Accrued salaries and wages						31,419
ATO liabilities						57,356
Accrued interest on loans						28,194
Bonds & Deposits Held						16,323
Rates income received in advance						5,009
<b>Total payables general outstanding</b>						<b>835,503</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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



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

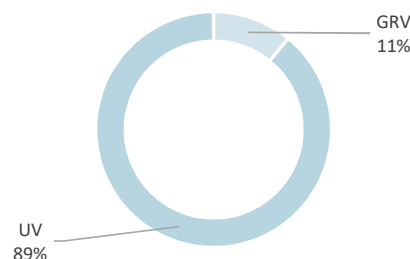
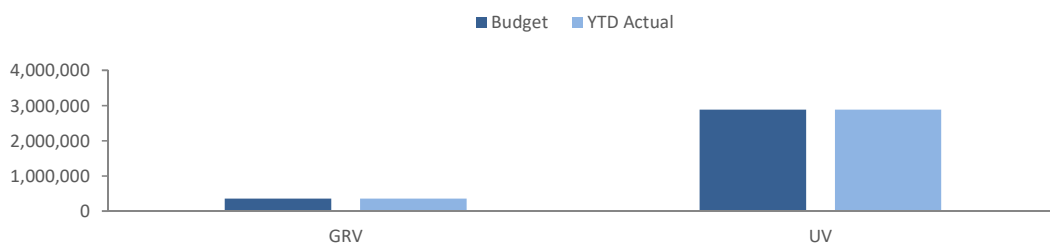
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV	0.08975	265	3,928,483	352,581	0	0	352,581	352,582	513	(45)	353,050
<b>Unimproved value</b>											
UV	0.01902	362	151,421,500	2,880,037	0	0	2,880,037	2,880,037	0	0	2,880,037
<b>Sub-Total</b>		<b>627</b>	<b>155,349,983</b>	<b>3,232,618</b>	<b>0</b>	<b>0</b>	<b>3,232,618</b>	<b>3,232,619</b>	<b>513</b>	<b>(45)</b>	<b>3,233,087</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV - Dalwallinu	600	129	675,192	77,400	0	0	77,400	77,400	0	0	77,400
GRV - Kalannie	600	36	188,598	21,600	0	0	21,600	22,200	0	0	22,200
GRV - Other Towns	600	82	284,231	49,200	0	0	49,200	49,200	0	0	49,200
<b>Unimproved value</b>											
UV - Rural	700	35	618,778	24,500			24,500	24,500	0	0	24,500
UV - Mining	700	24	140,982	16,800			16,800	16,800	0	0	16,800
<b>Sub-total</b>		<b>306</b>	<b>1,907,781</b>	<b>189,500</b>	<b>0</b>	<b>0</b>	<b>189,500</b>	<b>190,100</b>	<b>0</b>	<b>0</b>	<b>190,100</b>
Discount							(152,795)				(31,014)
<b>Total general rates</b>							<b>3,269,323</b>				<b>3,392,173</b>

KEY INFORMATION

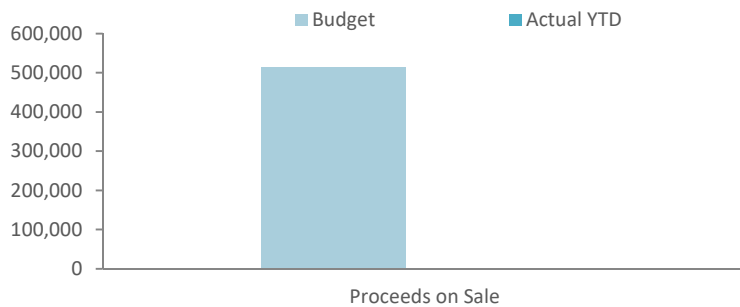
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability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



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

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	Sale of Lot 572 Swyers Ave	69,393	69,393	0	0			0	0
	Sale of 5 Lots Bell Street	709,958	302,500	0	(407,458)			0	0
	<b>Plant and equipment</b>								
	<b>Health</b>								
	Ford Territory DL89	12,000	7,500	0	(4,500)			0	0
	<b>Recreation and culture</b>								
	Ride on Mower	0	1,500	1,500	0			0	0
	<b>Transport</b>								
	Mack Granite Truck DL2478	85,000	60,000	0	(25,000)			0	0
	Iveco Truck DL024	13,362	6,500	0	(6,862)			0	0
	Trailer Broom	10,000	10,000	0	0			0	0
	Pedestrian Viber Roller	1,700	1,500	0	(200)			0	0
	Utility DL281	26,800	19,091	0	(7,709)			0	0
	<b>Other property and services</b>								
	Ford Everest DL2	32,000	35,000	3,000	0			0	0
		<b>960,213</b>	<b>512,984</b>	<b>4,500</b>	<b>(451,729)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



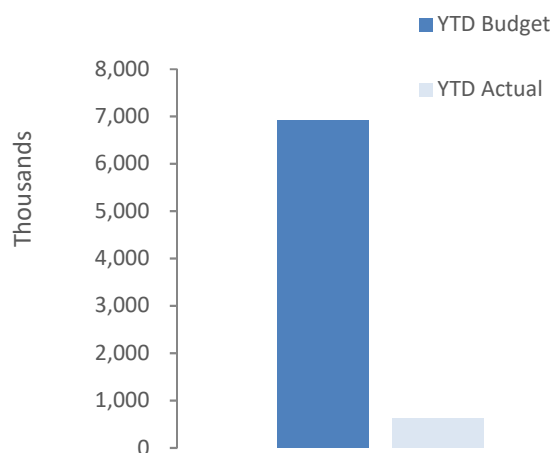
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

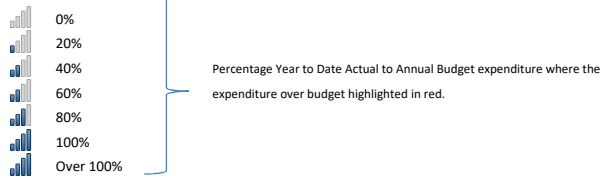
Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	1,670,910	320,034	468,097	148,063
Buildings	523,505	95,709	73,025	(22,684)
Furniture and equipment	9,750	0	0	0
Plant and equipment	532,121	93,290	7,398	(85,892)
Infrastructure - roads	3,808,677	201,307	40,227	(161,080)
Infrastructure - Other	316,779	3,924	38,961	35,037
Infrastructure - Footpaths	50,350	0	0	0
<b>Payments for Capital Acquisitions</b>	<b>6,912,092</b>	<b>714,264</b>	<b>627,708</b>	<b>(86,556)</b>
<b>Total Capital Acquisitions</b>	<b>6,912,092</b>	<b>714,264</b>	<b>627,708</b>	<b>(86,556)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,245,121	584,722	45,327	(539,395)
Borrowings	800,000	800,000	0	(800,000)
Other (disposals & C/Fwd)	512,984	0	0	0
Cash backed reserves				
Reserves cash backed - Leave Reserve	26,377		0	0
Reserves cash backed - Land & Buildings Reserve	160,000		0	0
Contribution - operations	2,167,610	(670,458)	582,381	1,252,839
<b>Capital funding total</b>	<b>6,912,092</b>	<b>714,264</b>	<b>627,708</b>	<b>(86,556)</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.



Capital expenditure total  
Level of completion indicators



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

		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>LAND &amp; BUILDINGS</b>					
E148311	Bell Street Subdivision	1,548,927	258,051	406,113	(148,062)
K47	Buntine Emergency Services Building - Capital Upgrade	163,318	81,659	73,025	8,634
K118	Dalwallinu Discovery Centre - Capital Upgrade	30,314	0	0	0
K8	Dalwallinu Town Hall - Capital Upgrade	120,000	0	0	0
K10	Dalwallinu Ablution Block - Capital Upgrade	95,841	0	0	0
K145	Kalannie Park Ablution Block	44,982	0	0	0
E093855	Purchase of 8 Myers Street Land	60,000	0	0	0
E135876	Purchase of lot 572 Sawyers Ave, Dalwallinu	61,983	61,983	61,983	(0)
K5	Dalwallinu Recreation Centre - Capital Upgrade	20,000	0	0	0
K85	Kalannie Sports Pavillion - Capital Upgrade	35,000	0	0	0
K88	Administration Office - Capital Upgrade	14,050	14,050	0	14,050
<b>ROADS</b>					
E121700	Regional Road Group	466,225	0	0	0
E121720	Roads To Recovery	894,363	0	2,250	(2,250)
E121735	Wheatbelt Secondary Freight Network	1,398,699	0	8,571	(8,571)
E121730	Road Program	1,049,390	201,307	29,406	171,901
<b>OTHER INFRASTRUCTURE</b>					
E135875	Fencing for Dams	25,000	0	0	0
O19	Dalwallinu Cemetery Fencing	14,000	0	0	0
O20	Lighting/Banner Poles - Johnston St, Dalwallinu	20,000	0	0	0
E113876	Precinct of Dalwallinu Recreation Complex & two Lighting To	11,694	0	1,510	(1,510)
O10	Recreation Precinct Car Park Shelter	30,000	0	167	(167)
O11	Dalwallinu Oval Football Posts	9,500	0	0	0
O12	Dalwallinu Recreation Precinct Playground	66,000	0	15,102	(15,102)
O15	Dalwallinu Recreation Precinct Bitumise Car Park	15,750	0	0	0
O16	Dalwallinu Recreation Precinct Seating	39,305	0	17,850	(17,850)
O17	Kalannie Oval Fencing	30,000	0	0	0
O18	Wubin Playground	10,000	0	4,333	(4,333)
E103844	Sewerage System Upgrade	23,555	3,924	0	3,924
O14	Tourism Seating - Mia Moon & Buntine Rocks	15,000	0	0	0
Z67	Expense of Landscaping sub-division	6,975	0	0	0
<b>FOOTPATH CONSTRUCTION</b>					
E121740	Footpath Construction	50,350	0	0	0
<b>PLANT &amp; EQUIPMENT</b>					
E073835	Doctor Vehicle - DL 89	37,000	0	0	0
E112844	Capital Expenditure - Plant & Equipment	19,016	0	0	0
E123841	Sundry Plant	27,815	0	0	0
E123894	Prime Mover	145,000	0	0	0
E123826	Excavator (Refuse Site) - Second Hand	100,000	0	0	0
E123865	Utility - DL24	32,000	0	0	0
E123863	Trailer Broom	55,000	0	0	0
E123837	Ride on Mower	5,500	0	7,398	(7,398)
E123875	Pedestrian Vibe Roller	17,500	0	0	0
E123882	Utility - DL281	35,290	35,290	0	35,290
E145801	CEO's Vehicle DL 2	58,000	58,000	0	58,000
<b>FURNITURE &amp; FIXTURES</b>					
E10	Electronic Scoreboard - Dalwallinu Recreation Centre	9,750	0	0	0
		<b>6,912,092</b>	<b>714,264</b>	<b>627,708</b>	<b>86,556</b>

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

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

**Repayments - borrowings**

Information on borrowings		1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>										
Dalwallinu Sewerage Scheme	64	107,753			8,597	17,617	99,156	90,136	5,307	9,393
<b>Recreation and culture</b>										
Dalwallinu Discovery Centre	157	578,532				58,584	578,532	519,948		16,086
Dalwallinu Recreation Centre	159	2,643,455				58,255	2,643,455	2,585,200		93,529
<b>Other property and services</b>										
Bell St subdivision	160			800,000		74,746	0	725,254		22,166

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

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

**Repayments - borrowings**

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
C/Fwd Balance		3,329,740	0	800,000	8,597	209,202	3,321,143	3,920,538	5,307	141,174
Total		3,329,740	0	800,000	8,597	209,202	3,321,143	3,920,538	5,307	141,174
Current borrowings		209,202					125,859			
Non-current borrowings		3,120,538					3,195,284			
		3,329,740					3,321,143			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases		1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>										
Maia Financial - Gymnasium Equipment	E6N0162493	54,200			4,500	17,852	49,701	36,349	303	1,051
<b>Other property and services</b>										
Ricoh - 2 x photocopiers		14,976			0	5,201	14,976	9,775	0	399
<b>Total</b>		69,176	0	0	4,500	23,053	64,677	46,124	303	1,450
Current lease liabilities		22,789					18,415			
Non-current lease liabilities		46,387					46,387			
		69,176					64,802			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.



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

**OPERATING ACTIVITIES  
NOTE 11  
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>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Reserves cash backed - Leave Reserve	280,414	1,402	0	0	0	(26,377)	0	255,439	280,414
Reserves cash backed - Plant Reserve	1,013,521	5,068	0	0	0	0	0	1,018,589	1,013,521
Reserves cash backed - Joint Venture Housing Reserve	126,139	631	0	13,403	0	0	0	140,173	126,139
Reserves cash backed - Land & Buildings Reserve	838,992	4,195	0	476,243	0	(160,000)	0	1,159,430	838,992
Reserves cash backed - Sewerage Scheme Reserve	498,888	2,494	0	248,214	0	0	0	749,596	498,888
Reserves cash backed - Townscape Reserve	71,667	358	0	0	0	0	0	72,025	71,667
Reserves cash backed - Telecommunications Reserve	16,680	83	0	0	0	0	0	16,763	16,680
Reserves cash backed - Swimming Pool Reserve	120,202	601	0	100,000	0	0	0	220,803	120,202
Reserves cash backed - Recreation Reserve	128,806	644	0	0	0	0	0	129,450	128,806
Reserves cash backed - Insurance Excess Reserve	102,896	514	0	16,000	0	0	0	119,410	102,896
Reserves cash backed - Waste Management Reserve	101,216	506	0	50,000	0	0	0	151,722	101,216
	<b>3,299,421</b>	<b>16,496</b>	<b>0</b>	<b>903,860</b>	<b>0</b>	<b>(186,377)</b>	<b>0</b>	<b>4,033,400</b>	<b>3,299,421</b>

**KEY INFORMATION**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 August 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- non-operating	14	0	938,754	0	938,754
<b>Total unspent grants, contributions and reimbursements</b>		0	938,754	0	938,754
<b>Provisions</b>					
Annual leave		203,420			203,420
Long service leave		260,726			260,726
<b>Total Provisions</b>		464,146	0	0	464,146
<b>Total other current assets</b>		<b>464,146</b>	<b>938,754</b>	<b>0</b>	<b>1,402,900</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 14

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

##### Contract liabilities

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

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

**NOTE 13**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
General Purpose Grant (FAGS)				0		857,400	214,350	196,842
Untied Roads Grant (FAGS)				0		642,361	160,590	129,763
<b>Law, order, public safety</b>								
DFES Operating Grant		0		0		25,088	0	0
<b>Community amenities</b>								
LRCIP Grant				0		17,000	0	0
<b>Recreation and culture</b>								
Bike Plan Grant - Department of Transport				0		12,500	0	0
<b>Transport</b>								
Direct Grant - Main Roads				0		281,605	281,605	281,605
	0	0	0	0	0	1,835,954	656,545	608,210
<b>Operating contributions</b>								
<b>Governance</b>								
Miscellaneous Reimbursements				0		100	16	0
<b>General purpose funding</b>								
Ex- Gratia Rates				0		40,000	40,000	40,641
Collection of Legal Costs				0		16,000	2,664	862
<b>Health</b>								
Miscellaneous Reimbursements				0		21,335	3,554	5,457
<b>Education and welfare</b>								
Miscellaneous Reimbursements				0		2,960	458	2,566
<b>Housing</b>								
Miscellaneous Reimbursements				0		20,943	3,488	4,777
<b>Community amenities</b>								
Miscellaneous Reimbursements				0		5,187	364	855
<b>Recreation and culture</b>								
Miscellaneous Reimbursements				0		27,194	4,528	1,211
Contribution - Public Open Spaces				0		66,000	0	0
<b>Transport</b>								
Street Lighting Contribution				0		5,500	916	0
Miscellaneous Reimbursements				0		500	82	213

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic services</b>								
Miscellaneous Reimbursements				0		60,059	10,004	6,165
<b>Other property and services</b>								
Fuel Rebates				0		30,000	4,998	4,426
Miscellaneous Reimbursements				0		64,200	10,660	16,177
	0	0	0	0	0	359,978	81,732	83,351
<b>TOTALS</b>	0	0	0	0	0	2,195,932	738,277	691,561

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

NOTE 14  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2020	Current Liability 31 Aug 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Law, order, public safety</b>								
DFES Capital Grant				0		163,318	0	0
<b>Community amenities</b>								
LRCIP Grant				0		174,823	0	0
<b>Recreation and culture</b>								
LRCIP Grant				0		160,055	0	22,349
<b>Transport</b>								
Regional Road Group Grant		124,326		124,326	124,326	310,815	77,703	0
Roads to Recovery Grant				0		723,092	180,773	0
Wheatbelt Secondary Freight Network Grant		505,769		505,769	505,769	1,304,986	326,246	8,571
LRCIP Grant		308,659		308,659	308,659	393,032	0	14,406
<b>Economic services</b>								
LRCIP Grant				0		15,000	0	0
	0	938,754	0	938,754	938,754	3,245,121	584,722	45,327

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

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Aug 2020
	\$	\$	\$	\$
Public open spaces - Bell St subdivision	0	39,918	0	39,918
	0	39,918	0	39,918

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

**NOTE 16  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		**Depreciation has not been processed for July & August 2020**
<b>Revenue from operating activities</b>				
General purpose funding - other	(54,679)	(12.88%)	▼ Permanent	FAGS grant income less than anticipated
Housing	17,560	28.97%	▲ Timing	Rent payments received two weeks in advance
Economic services	(16,348)	(53.47%)	▼ Timing	Reimbursements and standpipe water fees less than budgeted year to date
Other property and services	20,903	91.58%	▲ Timing	Various items slightly more than year to date budget
<b>Expenditure from operating activities</b>				
Governance	21,393	17.68%	▲ Timing	Subscriptions less than budgeted
Housing	69,092	54.24%	▲ Timing	No depreciation processed year to date
Community amenities	(17,731)	(13.03%)	▼ Timing	Septic Tank Cleaning and townscape projects more than budgeted year to date
Recreation and culture	163,165	48.45%	▲ Timing	Parks & Gardens maintenance less than budgeted year to date and depreciation not processed
Transport	632,741	62.02%	▲ Timing	Depreciation not processed
Economic services	24,043	26.30%	▲ Timing	Depreciation not processed
Other property and services	(26,084)	(65.48%)	▼ Timing	Computer op. expenses and Subscriptions more than budgeted year to date
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(539,395)	(92.25%)	▼ Timing	No capital grants received year to date
Payments for property, plant and equipment and infrastructure	86,556	12.12%	▲ Timing	Capital road works less than budgeted and Bell St subdivision more than budgeted year to date
<b>Financing activities</b>				
Proceeds from new debentures	(800,000)	(100.00%)	▼ Timing	Loan not drawn as at 31/08/2020

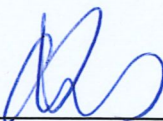
# Shire of Dalwallinu

## Bank Reconciliation

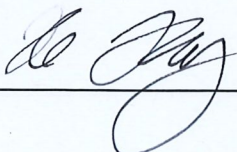
### as at 31 August 2020

<b>Balance as per General Ledger as at 1 August 2020</b>				
A910000 - Municipal Fund	59,144.36			
A910001 - Telenet Saver	775,605.19	834,749.55		834,749.55
<b>Add Cash Receipts</b>				
Daily Receipts		1,585,721.90		
BPAY Receipts		378,406.37		
Interest Received		52.95		
				1,964,181.22
				2,798,930.77
<b>Less Cash Payments</b>				
Cheques (35214)		600.00		
EFT Payments - Payroll		118,140.41		
EFT Payments (EFT11029-EFT11102)		424,945.31		
Direct Debit - Credit Card Payments (DD15695.1)		4,168.74		
Direct Debit (Superannuation Payments)		24,095.95		
Bank Fees		553.57		
Direct Debit Payment to DoT		80,483.75		
				652,987.73
<b>Balance as per General Ledger as at 31 August 2020</b>				
A910000 - Municipal Fund	270,288.73			
A910001 - Telenet Saver	1,875,654.31			
		2,145,943.04	0.00	2,145,943.04
<b>Add</b>				
<b>Less</b>				
Banking 31/08/20 Banked on 01/09/20				855.05
Eftpos payments 31/08/20 - received 01/09/20				6,574.46
				2,138,513.53
<b>Balance as per Bank Statements as at 31 August 2020</b>				
Muni Cheque Account - 536591-4		262,859.22		
Business Telenet Saver - 0373562		1,875,654.31	0.00	2,138,513.53

Prepared by

 9/9/2020

Reviewed by

 9/9/2020





Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

## BUSINESS BONUS STATEMENT

BSB: 306-008  
(Bank, State, Branch)  
Account Number 536591-4  
From 29/08/2020  
To 31/08/2020  
Statement Number 4007

Account of SHIRE OF DALWALLINU

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/08/2020	OPENING BALANCE			\$129,935.17
31/08/2020	CREDIT INTEREST		\$3.83	\$129,939.00
31/08/2020	J D Cream 11:32PM 30Aug Di Cream		\$600.00	\$130,539.00
31/08/2020	BILL PAYMENT 1000005114 001 PIB202008311598718159		\$174.26	\$130,713.26
31/08/2020	BILL PAYMENT 1000005196 001 PIB202008311598718093		\$379.10	\$131,092.36
31/08/2020	BILL PAYMENT 1000006021 001 NAB202008314081235502		\$554.00	\$131,646.36
31/08/2020	BILL PAYMENT 1000006049 001 NAB202008293110302619		\$1,240.42	\$132,886.78
31/08/2020	BILL PAYMENT 1000006270 001 NAB202008293110803024		\$749.00	\$133,635.78
31/08/2020	BILL PAYMENT 1000007123 001 NAB202008293110602825		\$1,085.18	\$134,720.96
31/08/2020	28/08/2020		\$13,602.29	\$148,323.25
31/08/2020	BILL PAYMENT 1000001293 001 CBA202008310543304695		\$524.00	\$148,847.25
31/08/2020	BILL PAYMENT 1000004386 001 CBA202008310743371754		\$1,869.49	\$150,716.74
31/08/2020	BILL PAYMENT 2000499367 001 CBA202008310543309414		\$929.48	\$151,646.22
31/08/2020	BILL PAYMENT 1000004775 001 PIB202008311598946239		\$27,675.36	\$179,321.58
31/08/2020	BILL PAYMENT 1000006818 001 ING202008310000418651		\$84.00	\$179,405.58
31/08/2020	BILL PAYMENT 1000007381 001 WBC2020082935470604		\$749.00	\$180,154.58
31/08/2020	BILL PAYMENT 1000007390 001 WBC2020082983056124		\$749.00	\$180,903.58
31/08/2020	BILL PAYMENT 1000007424 001 WBC2020082933875914		\$749.00	\$181,652.58
31/08/2020	BILL PAYMENT 1000007442 001 WBC2020082948685164		\$749.00	\$182,401.58
31/08/2020	BILL PAYMENT 1000063334 001 WBC2020082972827094		\$749.00	\$183,150.58
31/08/2020	BILL PAYMENT 1000063635 001 NAB202008313155413111		\$12,172.16	\$195,322.74
31/08/2020	BILL PAYMENT 1000089507 001 PIB202008311598946418		\$5,884.15	\$201,206.89
31/08/2020			\$1,181.33	\$202,388.22

	BILL PAYMENT 1000291025 001 ANZ202008311179015836		
31/08/2020	BILL PAYMENT 1000749025 001 BWA202008310008149569	\$1,587.34	\$203,975.56
31/08/2020	BILL PAYMENT 1000325034 001 BWA202008310005614800	\$40.00	\$204,015.56
31/08/2020	BILL PAYMENT 1000003673 001 BWA202008310008324731	\$1,000.74	\$205,016.30
31/08/2020	BILL PAYMENT 1000000094 001 BWA202008310008397261	\$1,094.00	\$206,110.30
31/08/2020	BILL PAYMENT 1000003239 001 BWA202008310017973106	\$1,462.18	\$207,572.48
31/08/2020	BILL PAYMENT 1000329016 001 BWA202008310027973106	\$4,782.91	\$212,355.39
31/08/2020	BILL PAYMENT 1000004553 001 BWA202008310037973106	\$1,529.55	\$213,884.94
31/08/2020	BILL PAYMENT 1000761669 001 BWA202008310047973106	\$10,603.52	\$224,488.46
31/08/2020	BILL PAYMENT 1000004182 001 BWA202008310008164626	\$999.00	\$225,487.46
31/08/2020	BILL PAYMENT 1000000517 001 BWA202008310008393253	\$31,234.96	\$256,722.42
31/08/2020	CHEQUE 035214	\$600.00	\$256,122.42
31/08/2020	Ezidebit 9758673	\$319.60	\$256,442.02
31/08/2020	IRENE DUTTON 8 Pioneer Place	\$252.00	\$256,694.02
31/08/2020	TRANSPORT DALO20200827	\$67.40	\$256,626.62
31/08/2020	FDMSA PAYMENT 42298585164721	\$6,232.60	\$262,859.22
31/08/2020	CLOSING BALANCE		\$262,859.22

**Total Debits: -\$667.40**  
**Total Credits: \$133,591.45**

# TRANSACTION SEARCH RESULTS

**Account:** 302-162 0373562  
**Account Nickname:** BUSINESS TELENET SAVER  
**Date** From 01/08/2020 to 31/08/2020  
**Transaction Types** All Transaction Types  
**Opening Balance** \$775,605.19  
**Closing Balance** \$1,875,654.31

BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CREDIT	ACCOUNT BALANCE
302-162	0373562	27/08/2020	FROM MUNI TO T/S			\$1,100,000.00	\$1,875,654.31
302-162	0373562	03/08/2020	CREDIT INTEREST			\$49.12	\$775,654.31

# Shire of Dalwallinu

## Trust Bank Reconciliation

### as at 31 August 2020

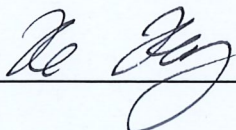
<b>Balance as per General Ledger as at 1 August 2020</b> 2T9900000 - Trust Fund	0.00	0.00		0.00
<b>Add Cash Receipts</b> Daily Receipts	39,918.00			39,918.00
				39,918.00
<b>Less Cash Payments</b>		0.00		0.00
<b>Balance as per General Ledger as at 31 August 2020</b> 2T9900000 - Trust Fund	39,918.00	39,918.00	0.00	39,918.00
<b>Add</b>				
<b>Less</b>				
<b>Balance as per Bank Statements as at 31 August 2020</b> 2T9900000 - Trust Fund		39,918.00 ✓	0.00	39,918.00

Prepared by



2/9/2020

Reviewed by



9/9/2020



Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

## BUSINESS CHEQUE ACCOUNT STATEMENT

Account of SHIRE OF DALWALLINU

BSB: 306-008  
(Bank, State, Branch)  
Account Number 536593-0  
From 29/08/2020  
To 31/08/2020  
Statement Number 3463

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/08/2020	OPENING BALANCE			\$39,918.00
31/08/2020	CLOSING BALANCE			\$39,918.00

Total Debits: \$0.00  
Total Credits: \$0.00