



## Ordinary Council Meeting

Tuesday, 25 June 2019 at 3.30pm

ATTACHMENTS		
9.3	CORPORATE SERVICES	Page No
9.3.1	<b>Accounts for Payment for May 2019</b> Summary of Accounts for Payment	1
9.3.2	<b>Monthly Financial Statements for May 2019</b> Monthly Statement of Financial Activity, Variance Reports, Investments Held and Bank Reconciliations	30
9.3.3	<b>Update of Policy 3.2 Significant Accounting Policies</b> DRAFT Policy 3.2	62
9.3.5	<b>Request to Reduce Fees and Charges - Dally Scrappers</b> DRAFT Correspondence from Organiser Karen Streets	80

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## 9.3 CORPORATE SERVICES

### 9.3.1 Accounts for Payment for May 2019

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
35197	09/05/2019	WATER CORPORATION	Water usage, standpipe @ Leahy St, Pithara, 7/319 to 6/5/19	1		1,412.79
INV 9007957106/05/2019		WATER CORPORATION	Water usage 5/3/19 to 3/5/19, standpipe at Goatcher Rd, Water service charge 01/05/19 to 30/06/19, standpipe at Goatcher Rd		127.98	
INV 9007827206/05/2019		WATER CORPORATION	Water usage Dalwallinu Cemetery, 5/3/19 to 3/5/19		126.70	
INV 9007820706/05/2019		WATER CORPORATION	Water service charge - standpipe on Mullewa-Wubin Rd		44.36	
INV 9007820306/05/2019		WATER CORPORATION	Water usage 6/3/19 to 3/5/19, standpipe at Nelson St, Buntine, Water service charge 1/5/19 to 30/6/19, standpipe at Nelson St, Buntine		186.26	
INV 9007957006/05/2019		WATER CORPORATION	Water usage 4/3/19 to 3/5/19, standpipe on Dalwallinu-Kalannie Rd, Water service charge 01/05/19 to 30/6/19, standpipe on Dalwallinu-Kalannie Rd		148.25	
INV 9007868407/05/2019		WATER CORPORATION	Water usage, standpipe @ Woodhouse St, Wubin, 05/3/19 to 06/5/19		209.07	
INV 9007851807/05/2019		WATER CORPORATION	Water usage, standpipe @ Leahy St, Pithara, 7/319 to 6/5/19		490.34	
INV 9007852007/05/2019		WATER CORPORATION	Water usage Pithara town hall, 7/3/19 to 6/5/19		30.41	
INV 9007820306/05/2019		WATER CORPORATION	Water charges Buntine town hall, 4/1/19 to 3/5/19		5.06	
INV 9007868507/05/2019		WATER CORPORATION	Water supply charge, standpipe, Gt Northern Hwy, Dalwallinu		44.36	
35198	24/05/2019	WATER CORPORATION	Water usage Dalwallinu oval maintenance, 6/3/19 to 9/5/19	1		37,721.40
INV 9014377210/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 36 Annetts Rd, CSO, Water usage 6/3/19 to 9/5/19, 1 Wattle Close, FO rates		185.25	
INV 9013897210/05/2019		WATER CORPORATION	Water service charges, 1/5/19 to 30/6/19, 1 Wattle Cls, FO rates		43.10	
INV 9013897210/05/2019		WATER CORPORATION	Water supply charge 1/5/19 to 30/6/19, 36 Annetts Rd, CSO		43.10	
INV 9013851510/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19 & service charge 1/5/19 to 30/6/19, U1/11 James St, Water usage 6/3/19 to 9/5/19 & service charge 1/5/19 to 30/6/19, U2/11 James St		76.96	
INV 9011969310/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 8 Pioneer Place, Water service charge 1/5/19 to 30/6/19, 8 Pioneer Place		66.27	
INV 9010293910/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 11B Anderson Way, DDC Co-ordinator, Water supply charge 1/5/19 to 30/6/19, 11B Anderson Way, DDC Co-ordinator		85.87	

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INV 9007868507/05/2019		WATER CORPORATION	Water service charge, 1/5/19 to 30/6/19, standpipe @ Gt Nthn Hwy, Dalwallinu		44.36	
INV 9007852007/05/2019		WATER CORPORATION	Water usage 7/3/19 to 6/5/19, Pithara town hall		30.41	
INV 9007827310/05/2019		WATER CORPORATION	Water usage Shire admin, 5/3/19 to 9/5/19		400.37	
INV 9007826910/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 1 Wasley St, Water service charge 01/05/19 to 30/6/19, 1 Wasley St		173.14	
INV 9007826110/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, Richardson Park		1,104.82	
INV 9007824010/05/2019		WATER CORPORATION	Water usage 5/3/19 to 9/5/19, 68 Annetts Rd, (Gardener), Water service charge 01/05/19 to 30/6/19, 68 Annetts Rd, (Gardener)		596.45	
INV 9007823810/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19 & service charge 1/5/19 to 30/6/19, 13 Rayner St, GH, Water usage 6/3/19 to 9/5/19 & service charge 1/5/19 to 30/6/19, 15 Rayner St, GH		359.33	
INV 9007823310/05/2019		WATER CORPORATION	Water usage Dalwallinu pool, 6/3/19 to 9/5/19, Water usage Dalwallinu Rec Ctr, 6/3/19 to 9/5/19, Water usage Dalwallinu oval maintenance, 6/3/19 to 9/5/19		20,700.25	
INV 9007825713/05/2019		WATER CORPORATION	Water service charge 1/5/19 to 30/6/19, 5 Deacon St		43.10	
INV 9019937810/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 3 South St, Gen/hand, Water service charge 01/05/2019 to 30/06/2019, 3 South St, Gen/hand		101.90	
INV 9016574310/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 6B Cousins Rd, Water service charge 1/5/19 to 30/6/19, 6B Cousins Rd		82.30	
INV 9016574310/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 6A Cousins Rd, MRDS, Water supply charge 1/5/19 to 30/6/19, 6A Cousins Rd, MRDS		114.96	
INV 9007825810/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 8 Harris St, Water service charges 1/5/19 to 30/6/19, 8 Harris St		75.18	
INV 9007824310/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, U1/11 James St, Water usage 6/3/19 to 9/5/19, U2/11 James St		17.82	
INV 9007824110/05/2019		WATER CORPORATION	Water usage 3/1/19 to 9/5/19, Dalwallinu sewerage scheme		7.45	
INV 9007825810/05/2019		WATER CORPORATION	Water service charge 1/5/19 to 30/6/19, Works Depot		43.10	
INV 9007825710/05/2019		WATER CORPORATION	Water usage 7/3/19 to 9/5/19, Works Depot		38.01	
INV 9007825210/05/2019		WATER CORPORATION	Water usage 5/3/19 to 9/5/19, Memorial Park, Water usage 5/3/19 to 9/5/19, CBD gardens		4,756.32	
INV 9007824910/05/2019		WATER CORPORATION	Water usage Dalwallinu Discovery Ctr, 5/3/19 to 9/5/19, Water service charge Dalwallinu Discovery Ctr, 1/5/19 to 30/6/19		679.13	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9007824910/05/2019		WATER CORPORATION	Water usage CBD gardens, 5/3/19 to 9/5/19		326.89	
INV 9007824910/05/2019		WATER CORPORATION	Water usage 65 Johnston St, 5/3/19 to 9/5/19, Water service charge, 65 Johnston St, 01/05/19 to 30/6/19		608.85	
INV 9007824710/05/2019		WATER CORPORATION	Water usage 70 McNeill St, 5/3/19 to 9/5/19, Water service charge 70 McNeill St, 01/05/19 to 30/6/19		242.60	
INV 9007824510/05/2019		WATER CORPORATION	Water usage 3 Myers St, 6/3/19 to 9/5/19, Water service charge, 3 Myers St, 01/05/19 to 30/6/19		86.13	
INV 9009281910/05/2019		WATER CORPORATION	Water usage 21 Rayner St, 5/3/19 - 9/5/19, Water service charge 21 Rayner St, 01/05/19 to 30/6/19		66.27	
INV 9009281910/05/2019		WATER CORPORATION	Water usage 23 Rayner St, 5/3/19 to 9/5/19, Water service charge, 23 Rayner St, 01/05/19 to 30/6/19		57.36	
INV 9010293910/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, 11A Anderson Way, Water service charge 01/05/19 to 30/6/19, 11A Anderson Way		91.21	
INV 9013851510/05/2019		WATER CORPORATION	Water usage U1/11 James St, 6/3/19 to 9/5/19, Water service charge U1/11 James St, 01/05/19 to 30/6/19		53.79	
INV 9013851510/05/2019		WATER CORPORATION	Water usage U2/11 James St, 6/3/19 to 9/5/19, Water service charge U2/11 James St, 01/05/19 to 30/6/19		57.36	
INV 9018742110/05/2019		WATER CORPORATION	Water usage 40 Leahy St. 6/3/19 to 9/5/19, Water service charge 01/05/19 to 30/6/19, 40 Leahy St.		209.35	
INV 9018742210/05/2019		WATER CORPORATION	Water usage 46 Leahy St, 6/3/19 to 9/5/19, Water service charge 01/05/19 to 30/6/19, 46 Leahy St.		218.85	
INV 9018742210/05/2019		WATER CORPORATION	Water usage 7 South St, 6/3/19 to 9/5/19, Water service charge, 7 South St,01/05/19 to 30/6//19		160.11	
INV 9018742210/05/2019		WATER CORPORATION	Water usage 5 South St, 6/3/19 to 9/5/19, Water service charge, 5 South St, 01/05/19 to 30/6/19		456.47	
INV 9019937810/05/2019		WATER CORPORATION	Water usage 38 Leahy St, 6/3/19 to 9/5/19, Water service charge, 38 Leahy St, 01/05/19 to 30/6/19		298.80	
INV 9019937710/05/2019		WATER CORPORATION	Water usage 1 South St, 6/3/19 to 9/5/19, Water service charge, 1/5/19 to 30/6/19, 1 South St,		249.07	
INV 9007824110/05/2019		WATER CORPORATION	Water usage 69 McNeill St, ELC, 05/03/19 to 09/05/19		278.74	
INV 9007824310/05/2019		WATER CORPORATION	Water usage Pioneer House, 6/3/19 to 9/5/19, Water usage Sullivan Lodge, 6/3/19 to 9/5/19, Water usage Wilfred Thomas Lodge, 6/3/19 to 9/5/19		1,112.43	
INV 9007826910/05/2019		WATER CORPORATION	Water usage 2 Dungey Rd, 6/3/19 to 9/5/19, Water service charge 1/5/19 to 30/6/19, 2 Dungey Rd,		159.48	

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INV 9008646910/05/2019		WATER CORPORATION	Water usage Lot 504 Salmon Gum Plc, 6/3/19 to 9/5/19, Water service charge 1/5/19 to 30/6/19, Lot 504 Salmon Gum Plc		204.60	
INV 9019525810/05/2019		WATER CORPORATION	Water usage, Factory U1 Huggett Dve, 7/3/19 to 9/5/19, Water usage, Factory U2 Huggett Dve, 7/3/19 to 9/5/19, Water usage, Factory U3 Huggett Dve, 7/3/19 to 9/5/19		1,121.90	
INV 9007825813/05/2019		WATER CORPORATION	Water usage 2 Dowie St, 6/3/19 to 10/5/19, Water usage 4 Dowie St, 6/3/19 to 10/5/19, Water usage 10 Roberts Rd, 6/3/19 to 10/5/19, Water usage Dalwallinu Caravan Park, 6/3/19 to 10/5/19		1,619.23	
INV 9007961020/05/2019		WATER CORPORATION	Water supply charge, standpipe @ Kalannie-Kulja Rd, 19/3/19 to 17/5/19		44.36	
INV 9008646910/05/2019		WATER CORPORATION	Water usage 6/3/19 to 9/5/19, Lot 503 Salmon Gum Pl, (CEO), Water supply charge 1/5/19 to 30/6/19, Lot 503 Salmon Gum Pl, (CEO)		128.60	

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	Municipal - 536591-4	<b>39,134.19</b>
<b>TOTAL</b>		<b>39,134.19</b>

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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>
EFT9467	02/05/2019	Civil Engineering Project Management Pty. Ltd	Project management for WANDRRA claim AGRN 743 - April 19.	1		29,459.10
INV 0707203230/04/2019		Civil Engineering Project Management Pty. Ltd	Project management for WANDRRA claim AGRN 743 - April 19.		29,459.10	
EFT9468	03/05/2019	Liberty Plumbing & Gas	Induct toilet cistern - Kal c/van	1		7,678.00
INV INV-088308/04/2019		Liberty Plumbing & Gas	Induct toilet cistern - Kal c/van, Shower tap set male and female cubicle - Kal c/van, Basin tap set male and female cubicle-Kal c/van, Electric storage hot water unit Kal c/van, Labour and travel to Kal /cvan		7,678.00	
EFT9469	06/05/2019	TELSTRA	10 x Apple i-pad pro 12.9 for Councillors	1		6,417.33

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INV P971450914/04/2019		TELSTRA	Admin line 1 - service/rental to 6/5/19, Medical Ctr - service/rental to 6/5/19, Medical Ctr - usage charges to 6/4/19, Dalwallinu C/van Park - service/rental to 6/5/19, Dalwallinu C/van Park - usage to 6/4/19, Dalwallinu C/van Park - directory charges, Dalwallinu Aquatic Ctr - service/rental to 6/5/19, Dalwallinu Aquatic Ctr - calls to 6/4/19, Dalwallinu Aquatic Ctr - directory charges, Admin line 4- service/rental to 6/5/19, DDC line - service/rental to 6/5/19, DDC line - calls to 6/4/19, Admin internet line - service/rental to 6/5/19, Bush fire radio line - service/rental to 6/5/19, Medical Ctr - service/rental to 6/5/19, Medical Ctr - service/rental to 6/5/19, Medical Ctr - directory charges, Works depot - service/rental to 6/5/19, Works depot - directory charges, Works depot - fax - service/rental to 6/5/19, HPT/CTT line - service/rental to 6/5/19, Licensing modem line - service/rental to 6/5/19, Eftpos line - service/rental to 6/5/19, 6A Cousins Rd (MRDS) - service/rental to 6/5/19, 6A Cousins Rd (MRDS) - usage to 6/4/19, Deputy CEO mobile - service/rental to 6/5/19, M/W/S mobile - service/rental to 6/5/19, CEO mobile - service/rental to 6/5/19, Mechanic mobile - service/rental to 6/5/19, W/Supervisor mobile - service/rental to 6/5/19, MRDS mobile - service/rental to 6/5/19, Councillor i-pads - service/rental to 6/5/19, Councillor i-pads - service/rental to 6/5/19-gst f, Office i-pad - service/rental to 6/5/19, Office i-pad - service/rental to 6/5/19-gst free, Councillor i-pads - service/rental to 6/5/19, Councillor i-pads - service/rental to 6/5/19-gst f, Admin fax machine - service/rental to 6/5/19, Admin fax machine - usage to 6/4/19, Admin fax machine -directory charges, Main admin line - service/rental to 6/5/19, Main admin line - usage to 6/4/19, Main admin line - directory charges, CSO line - service/rental to 6/5/19, 10 x Apple i-pad pro 12.9 for Councillors, Lot 504 Salmon Gum Pl - Dr's-service/rental to 6/5/19, Telstra rounding		6,290.60	
INV P095555123/04/2019		TELSTRA	Medical centre - usage to 18/4/19 & service/rental to 18/5/19		126.73	
EFT9470	06/05/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Purchase of Nissan Pathfinder 2019 - MRDS	1		17,500.00
INV 1833237	02/05/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Purchase of Nissan Pathfinder 2019 - MRDS, Trade in of Nissan Pathfinder 2017		17,500.00	
EFT9471	09/05/2019	West Coast Media/West Coast On Hold	Monthly messages on hold for May 19	1		69.00



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INV INV0889	06/05/2019	West Coast Media/West Coast On Hold	Monthly messages on hold for May 19		69.00	
EFT9472	09/05/2019	KEITH LESLIE CARTER	2nd 50% of the Deputy President's allowance for 2018/19	1		992.50
INV DEPPRES01	05/2019	KEITH LESLIE CARTER	2nd 50% of the Deputy President's allowance for 2018/19		992.50	
EFT9473	09/05/2019	Fairfax Media Publications Pty Ltd	Community Directory 2019	1		1,678.00
INV 196431	28/03/2019	Fairfax Media Publications Pty Ltd	Community Directory 2019		1,678.00	
EFT9474	09/05/2019	RBC - RURAL	Meterplan charge for Colour plus B & W copier @ Admin - April '19	1		1,399.18
INV 0002585629	04/2019	RBC - RURAL	Meterplan charge for Colour plus B & W copier @ Admin - April '19		1,399.18	
EFT9475	09/05/2019	Winc Australia Pty Ltd	Shire Admin Stationery Order - April	1		205.93
INV 9027084016	04/2019	Winc Australia Pty Ltd	Shire Admin Stationery Order - April		165.01	
INV 9027086716	04/2019	Winc Australia Pty Ltd	Shire Admin Stationery Order - April-backorder		40.92	
EFT9476	09/05/2019	THE PAPER COMPANY OF AUSTRALIA	A4 80gsm paper - 100 reams	1		429.00
INV 0004388518	04/2019	THE PAPER COMPANY OF AUSTRALIA	A4 80gsm paper - 100 reams		429.00	
EFT9477	09/05/2019	AUSTRALIA POST - SHIRE	Postage account for admin for Apr '19	1		160.16
INV 1008504103	05/2019	AUSTRALIA POST - SHIRE	Postage account for admin for Apr '19		160.16	
EFT9478	09/05/2019	DALWALLINU MOTORS	Fuel for sundry plant Apr '19	1		357.77
INV 19108	30/04/2019	DALWALLINU MOTORS	Fuel for sundry plant Apr '19, Ice for skate park painting, Fuel for Dalwallinu fire truck - DL151		357.77	
EFT9479	09/05/2019	BOC LIMITED	Cylinder of argoshield light F3 VIPR size -w/shop	1		146.56
INV 5004501630	04/2019	BOC LIMITED	Cylinder of argoshield light F3 VIPR size -w/shop, Container service charge on oxygen indust g size, dissolved acetylene g size, argoshield light & argoshield light g size-w/shop		146.56	
EFT9480	09/05/2019	Bridgestone Service Centre Dalwallinu	Tyre repair DL62	1		174.00
INV 73398	18/04/2019	Bridgestone Service Centre Dalwallinu	Tyre repair DL62		114.00	

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INV 73498	01/05/2019	Bridgestone Service Centre Dalwallinu	Repair puncture on DL 147 - truck		60.00	
EFT9482	09/05/2019	WALLIS COMPUTER SOLUTIONS	WCS salto & security camera set up @ Rec Ctr	1		12,535.72
INV INV-068423/04/2019		WALLIS COMPUTER SOLUTIONS	Internet data Rec Centre		167.40	
INV 17692	25/04/2019	WALLIS COMPUTER SOLUTIONS	WCS salto & security camera set up @ Rec Ctr		9,863.32	
INV 17700	25/04/2019	WALLIS COMPUTER SOLUTIONS	2x LG 24" Monitor for TSO and Atdec focus mount - Double		1,335.00	
INV 17703	25/04/2019	WALLIS COMPUTER SOLUTIONS	New UPS for Accounting Officer's computer April 2019		577.50	
INV 17702	25/04/2019	WALLIS COMPUTER SOLUTIONS	New UPS for CSO5 computer April 2019		592.50	
EFT9483	09/05/2019	SYNERGY	Streetlights electricity account for 1/4/19 - 2/5/19	1		15,428.80
INV 7153362702/05/2019		SYNERGY	Streetlights electricity account for 1/4/19 - 2/5/19		5,927.90	
INV 1152816303/05/2019		SYNERGY	Electricity supply charge/usage Pithara town hall, 28/2/19 to 3/5/19		111.30	
INV 8993485206/05/2019		SYNERGY	Electricity usage U1/11 James St, 27/2 to 2/5, Electricity usage U2/11 James St, 27/2 to 2/5		66.00	
INV 9802545906/05/2019		SYNERGY	Electricity usage Dalwallinu oval dam, 27/2 to 2/5		1,511.35	
INV 2419167506/05/2019		SYNERGY	Electricity usage WTL 01/3/198 to 06/5/19		77.05	
INV 2099147006/05/2019		SYNERGY	Electricity usage 11B Anderson Way, 28/2 to 2/5		439.20	
INV 8971045506/05/2019		SYNERGY	Electricity usage Lot 504, Salmon Gum Pl, (Dr), 27/2 to 2/5		265.15	
INV 9624456106/05/2019		SYNERGY	Electricity usage Richardson Park, 27/2 to 2/5		241.75	
INV 4110597306/05/2019		SYNERGY	Electricity usage Lot 503 Salmon Gum Pl, (CEO) 27/2 to 2/5		217.30	
INV 2556820307/05/2019		SYNERGY	Electricity usage, Memorial Park gardens, 28/2/19 to 6/5/19		377.70	
INV 9175245907/05/2019		SYNERGY	Electricity usage Buntine town hall, 2/3/19 to 6/5/19		136.15	
INV 5605877507/05/2019		SYNERGY	Electricity usage Wubin Wheatbin Museum, 2/3/19 to 6/5/19		114.80	
INV 2000210407/05/2019		SYNERGY	Electricity usage Dalwallinu sewearge scheme, 2/3/19 to 6/5/19		125.20	
INV 2647859207/05/2019		SYNERGY	Electricity usage 8 Harris St, 2/3/19 to 6/5/19		240.40	

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INV 5423525407/05/2019		SYNERGY	Electricity usage Dalwallinu ablutions, 28/219 to 6/5/19, Electricity usage Dalwallinu Craft shop, 28/219 to 6/5/19, Electricity usage Dalwallinu Creative Arts, 28/219 to 6/5/19, Electricity usage Memorial Park gardens, 28/219 to 6/5/19		507.45	
INV 3070673007/05/2019		SYNERGY	Electricity usage Dalwallinu sewerage scheme, 27/2 to 6/5		133.55	
INV 7359440307/05/2019		SYNERGY	Electricity usage & supply Wubin Sports Pavillion, 2/3/19 to 6/5/19		225.05	
INV 8237364107/05/2019		SYNERGY	Electricity usage Works Depot, 2/3/19 to 6/5/19		1,044.85	
INV 9463785807/05/2019		SYNERGY	Electricity usage Buntine tennis club, 2/3/19 to 6/5/19		123.90	
INV 6766569107/05/2019		SYNERGY	Electricity usage Wubin Emergency Services shed, 2/3/19 to 6/5/19		113.20	
INV 6177322407/05/2019		SYNERGY	Electricity usage Dalwallinu Caravan Park, 2/3/19 to 6/5/19		687.40	
INV 6090247207/05/2019		SYNERGY	Electricity usage Dalwallinu Medical Centre, 27/2/19 to 6/5/19		1,082.55	
INV 1418041207/05/2019		SYNERGY	Electricity usage, 3 Myers St, 28/2/19 to 6/5/19		238.10	
INV 5721914207/05/2019		SYNERGY	Electricity usage 6A Cousins Rd, MRDS, 2/3/19 to 6/5/19		229.90	
INV 2225199107/05/2019		SYNERGY	Electricity usage, parks & gardens, 2/3/19 to 6/5/19, Electricity usage, Memorial Park gardens, 2/3/19 to 6/5/19		113.20	
INV 1212566708/05/2019		SYNERGY	Electricity usage Kalannie Sports pavillion, 02/3/19 to 3/5/19		1,078.40	
EFT9484	09/05/2019	ISWEEP	Sweeping of towns commencing 10/04/19. Dalwallinu, Wubin, Kalannie, Pithara, Buntine.	1		5,346.00
INV 0000248001/05/2019		ISWEEP	Sweeping of towns commencing 10/04/19. Dalwallinu, Wubin, Kalannie, Pithara, Buntine.		5,346.00	
EFT9485	09/05/2019	Refuel Australia	Delo 400- 20L , Delo Gear EP-5- 20 L and 205L Delo torqurforce SAE50 for DL62	1		1,570.14
INV 0120106809/04/2019		Refuel Australia	Delo 400- 20L , Delo Gear EP-5- 20 L and 205L Delo torqurforce SAE50 for DL62		1,570.14	
EFT9486	09/05/2019	PJ BYWATERS & CO	Cart away cleared trees on Cail Rd	1		6,311.25
INV 42113	02/05/2019	PJ BYWATERS & CO	Cart away cleared trees on Cail Rd		6,311.25	
EFT9487	09/05/2019	STEVEN CLIFFORD CARTER	2nd 50% of the President's allowance for 2018/19	1		3,971.00
INV PRESALI01/05/2019		STEVEN CLIFFORD CARTER	2nd 50% of the President's allowance for 2018/19		3,971.00	

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EFT9488	09/05/2019	ORIGIN	LPG equipment fee - Rec Ctr - LOC-421493,	1		495.00
INV INV0031630/04/2019		ORIGIN	LPG equipment fee - Rec Ctr - LOC-421493,		495.00	
EFT9489	09/05/2019	ROWDY'S ELECTRICAL	Trace fault in chlorine pump, bearings and impellor - install temporary water feature pump @ pool	1		1,430.19
INV 4636	24/04/2019	ROWDY'S ELECTRICAL	Trace fault in chlorine pump, bearings and impellor - install temporary water feature pump @ pool		1,136.69	
INV 4691	05/05/2019	ROWDY'S ELECTRICAL	Investigate cooling unit in DDC office - check if heating option is available.		71.50	
INV 4687	03/05/2019	ROWDY'S ELECTRICAL	Install temporary lead on centre football oval light tower for generator		222.00	
EFT9490	09/05/2019	MESSAGENET PTY LTD	2668 fire notification messages April '19	1		586.96
INV 1104617	30/04/2019	MESSAGENET PTY LTD	2668 fire notification messages April '19		586.96	
EFT9491	09/05/2019	DUNNINGS	Deliver 9300 litres of diesel to shire depot	1		12,521.52
INV 0001002502/04/2019		DUNNINGS	Deliver 9300 litres of diesel to shire depot		12,521.52	
EFT9492	09/05/2019	Keith Thomas Jones	Aprons for events	1		20.00
INV 3620606818/04/2019		Keith Thomas Jones	Aprons for events		20.00	
EFT9493	09/05/2019	DALWALLINU PHARMACY	Medication for J Leonard W/C injury 19/12/2016	1		183.60
INV 149158	05/04/2019	DALWALLINU PHARMACY	Medication for J Leonard W/C injury 19/12/2016		40.30	
INV 149390	10/04/2019	DALWALLINU PHARMACY	Medication for Glenn Jones workers Compensation claim		39.98	
INV 149825	18/04/2019	DALWALLINU PHARMACY	Medication for Glenn Jones workers Compensation claim		19.99	
INV 149993	24/04/2019	DALWALLINU PHARMACY	Medication for J Leonard W/C injury 19/12/2016		39.99	
INV 150039	24/04/2019	DALWALLINU PHARMACY	Medication for Glenn Jones workers Compensation claim		21.67	
INV 150070	26/04/2019	DALWALLINU PHARMACY	Medication for Glenn Jones workers Compensation claim		21.67	
EFT9494	09/05/2019	Ampac Debt Recovery	Debt collection action April '19 - A432232, A432233 & A432234	1		529.16
INV 55374	30/04/2019	Ampac Debt Recovery	Debt collection action April '19 - A432231, Debt collection action April '19 - A432232, A432233 & A432234		529.16	

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EFT9495	09/05/2019	Hanks Maintenance And General	General Maintenance of Kalannie Parks and Gardens - Dec '18, 35hrs	1		5,648.50
INV 91	30/04/2019	Hanks Maintenance And General	General Maintenance of Kalannie Parks and Gardens - Nov '18, 29 hrs,		1,716.00	
INV 92	30/04/2019	Hanks Maintenance And General	General Maintenance of Kalannie Parks and Gardens - Dec '18, 35hrs,		2,502.50	
INV 93	30/04/2019	Hanks Maintenance And General	General Maintenance of Kalannie Parks and Gardens , 20hrs, Feb'19,		1,430.00	
EFT9496	09/05/2019	R n R Auto Electrics	Investigate & repair low engine oil pressure fault on DL62	1		1,476.91
INV 4073	01/05/2019	R n R Auto Electrics	Fix air con fault on DL 143		454.96	
INV 3998	01/05/2019	R n R Auto Electrics	Investigate & repair low engine oil pressure fault on DL62		768.95	
INV 0000385701/05/2019		R n R Auto Electrics	Repair air conditioning in DL 122 -grader		253.00	
EFT9498	09/05/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Asstd gears, bushing & chutes for DL999	1		1,693.32
INV 1825530	02/04/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Service for DL131 @ 96500km		370.04	
INV 1827908	11/04/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	New drive belt for JD ride-on mower		67.88	
INV 1828809	16/04/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Asstd gears, bushing & chutes for DL999		466.27	
INV 1825844	03/04/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	DL89 - 50,000km serice		409.65	
INV 1827259	09/04/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	15,000km service for Ford Everest DL2, CEO.		379.48	
EFT9499	09/05/2019	P & J Transport Pty Ltd	Frt costs on return & pick-up of drums from Bitutek 8/4/19	1		323.40
INV 0000258823/04/2019		P & J Transport Pty Ltd	Frt costs on gas for sewerage scheme 5/4/19, Frt costs on return & pick-up of drums from Bitutek 8/4/19		323.40	
EFT9500	09/05/2019	Marketforce Pty Ltd	Advert in the West Australian- "For Sale By Tender - Surplus Plant", Sat 30/3/19.	1		329.76
INV 27278	26/04/2019	Marketforce Pty Ltd	Advert in the West Australian- "For Sale By Tender - Surplus Plant", Sat 30/3/19.		372.24	
INV 31301	01/05/2019	Marketforce Pty Ltd	Early settlement discount for 26771 & 26772		-42.48	
EFT9501	09/05/2019	Liberty Plumbing & Gas	Replacement of shower head and kitchen sink tap maintenance @ Sports Club residence	1		139.70

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INV INV-090123/04/2019		Liberty Plumbing & Gas	Replacement of shower head and kitchen sink tap maintenance @ Sports Club residence		139.70	
EFT9502	09/05/2019	Site Architecture Studio	Rec Ctr -Architect site visits in December, January & Februray '19	1		8,745.00
INV 102284	01/05/2019	Site Architecture Studio	Rec Ctr -Architect site visits in December, January & Februray '19		7,315.00	
INV 102330	07/05/2019	Site Architecture Studio	Architect site visit March - Rec Ctr		1,430.00	
EFT9503	09/05/2019	JMG Building Surveyors	Building Certification Dalwallinu Recreation Centre upgrade-provision of BA17 certificate of construction compliance	1		1,320.00
INV 0001310308/05/2019		JMG Building Surveyors	Building Certification Dalwallinu Recreation Centre upgrade-provision of BA17 certificate of construction compliance,		1,320.00	
EFT9504	09/05/2019	Dalwallinu Foodworks	Rec Ctr staff sundowner - crackers, coke, alcohol & chips	1		658.69
INV APRIL1902/05/2019		Dalwallinu Foodworks	Daily paper & dishwash liquid - admin/DDC, Tea bags & milk - admin/DDC, Biscuits & nuts - Rebranding w/shop + Councillor kitchen, Milk - Rebranding w/shop + Councillor kitchen, Rec Ctr staff sundowner - crackers, coke, alcohol & chips, Rec Ctr staff sundowner - lettuce,cheese,dips,salami & onions, Biscuits, chips, juice & container - skate park w/shop, Water & fruit for skate park w/shop, Cleaning products Rec Ctr, Glad wrap, o.j - Citizenship ceremony, Milk, 100% juice & water - Citizenship ceremony, Asstd supplies Anzac Day - trays,cutlery,plates,sauce & juice, Asstd supplies Anzac Day - onions, bacon,		658.69	
EFT9505	09/05/2019	BCW Air	Kalannie CRC , air conditioner repairs & water fountain	1		385.00
INV 0000050601/05/2019		BCW Air	Kalannie CRC , air conditioner repairs & water fountain		385.00	
EFT9506	09/05/2019	Kalannie Agquip	New battery for Kalannie fire truck.	1		446.00
INV 8828	07/05/2019	Kalannie Agquip	New battery for Kalannie fire truck.		446.00	
EFT9507	09/05/2019	Deep Bush Mechanical	13000 hr service on DL 62 - grader	1		5,027.83
INV 432	17/04/2019	Deep Bush Mechanical	13000 hr service on DL 62 - grader		3,691.33	
INV 437	17/04/2019	Deep Bush Mechanical	Repair hydraulic leak on DL 487 - Sweeper		1,336.50	

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EFT9508	09/05/2019	Liam's Dally Meat Supply	50 sausages - Anzac Day	1		46.00
INV 19	24/04/2019	Liam's Dally Meat Supply	50 sausages - Anzac Day, 7 dozen eggs - Anzac Day		46.00	
EFT9509	09/05/2019	Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Wilgie Hills Rd	1		367,732.28
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743-Gowrie Rd		15,931.83	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Birdwood Rd		33,774.92	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Browning Rd		5,321.87	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Browning Rd		29,557.18	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Dodd Prior Rd		14,661.27	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Dodd Prior Rd		13,747.80	
INV 0000340128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Dodd Prior Rd		18,887.57	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Wilson Rd		30,261.64	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Barra Barra Rd		9,523.82	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Campbell Rd		28,652.51	
INV 0000340128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Gowie Rd		30,787.68	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Gowie Rd		15,527.12	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Petrudor Rd		17,207.92	
INV 0000340128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Wilgie Hills Rd		44,018.90	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for O'Dea Rd		10,756.66	
INV 0000340128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for O'Dea Rd		9,145.16	

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INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for O'Dea Rd		20,532.67	
INV 0000304128/04/2019		Red Dust Holdings Pty Ltd	WANDRRA Flood Jan-Feb 2017 recovery works for AGRN 743 for Nicholls Rd		19,435.76	
EFT9510	09/05/2019	Ecoflo Wastewater Management	1 x ramp as per quote SO-05050	1		9,208.10
INV INV-048529/04/2019		Ecoflo Wastewater Management	1 x ramp as per quote SO-05050		9,208.10	
EFT9511	09/05/2019	Cody Thorne	WTL front porch repairs, ceilings repaired and painted. Less Materials as per quote.	1		2,650.65
INV 59	07/04/2019	Cody Thorne	WTL front porch repairs, ceilings repaired and painted. Less Materials as per quote.		2,650.65	
EFT9512	09/05/2019	J.G. Brassington's General Building Service	Demolition and rebuild of shower - 65 Johnston St, Works Supervisor	1		19,195.00
INV 11358	23/04/2019	J.G. Brassington's General Building Service	Demolition and rebuild of shower - 65 Johnston St, Works Supervisor		9,597.50	
INV 11358	23/04/2019	J.G. Brassington's General Building Service	Demolition and rebuild of shower - 36 Annetts Rd, CSO		9,597.50	
EFT9513	09/05/2019	Dally Best	Afternoon tea for Citizenship ceremony 16/4/19	1		423.50
INV 12	11/04/2019	Dally Best	Afternoon tea for Citizenship ceremony 16/4/19		423.50	
EFT9514	09/05/2019	Skyworks WA Pty Ltd	25% pre-payment for producing Community & Tourism videos	1		6,322.25
INV 0212	29/04/2019	Skyworks WA Pty Ltd	25% pre-payment for producing Community & Tourism videos		6,322.25	
EFT9515	09/05/2019	LANDGATE	Gross rental valuations chargeable, schedule no:G 2019/3, dated 9/3/19 to 5/4/19	1		253.34
INV 347430-1023/04/2019		LANDGATE	Gross rental valuations chargeable, schedule no:G 2019/3, dated 9/3/19 to 5/4/19		253.34	
EFT9516	09/05/2019	Child Support Agency	Payroll deductions	1		43.56
INV DEDUCT03/05/2019		Child Support Agency	Payroll Deduction for 03/05/2019		43.56	
EFT9517	09/05/2019	DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Truck sale tender	1		125.00
INV 0005416316/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL-bulk rubbish		25.00	



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INV 0005416216/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Anzac Day		25.00	
INV 0005416116/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Kal C/van Pk		25.00	
INV 0005410616/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Truck sale tender		50.00	
EFT9518	10/05/2019	AVON WASTE	Domestic rubbish collection for Dalwallinu,Buntine,Kalannie,Pithara & Wubin - April '19	1		15,988.78
INV 0003367430/04/2019		AVON WASTE	Domestic rubbish collection for Dalwallinu,Buntine,Kalannie,Pithara & Wubin - April '19, Commercial rubbish collection for Dalwallinu,Buntine,Kalannie,Pithara & Wubin - April '19, Recycling rubbish collection for Dalwallinu,Buntine,Kalannie,Pithara & Wubin - April '19, Additional service Mondays - April '19, Street bins x 30 services per week - April '19, Bulk recycling - 10 bins serviced - April '19, Kerbside recycling - April '19, Frontlift recycling - April '19		15,988.78	
EFT9519	10/05/2019	Dalwallinu Hardware	Repairs to front porch & ceilings, U1 & U2 Wilfred Thomas Lodge.	1		5,491.11
INV 289046	01/04/2019	Dalwallinu Hardware	Cleaner for bbqs		11.75	
INV 289398	04/04/2019	Dalwallinu Hardware	2 x 1litre pail + lid - Rec Ctr		5.50	
INV 289408	04/04/2019	Dalwallinu Hardware	Scrapper contractors for Kalannie oval		22.50	
INV 289410	04/04/2019	Dalwallinu Hardware	Black marvel roses - gardens		21.50	
INV 289429	04/04/2019	Dalwallinu Hardware	Cock hose brass - 15 Raynor - general hand		11.00	
INV 289761	07/04/2019	Dalwallinu Hardware	Pvc barrel union - pool		16.00	
INV 289809	08/04/2019	Dalwallinu Hardware	Roller kit - skate park		14.60	
INV 289902	09/04/2019	Dalwallinu Hardware	Power boards for Admin, Power board for DDC		40.50	
INV 289903	09/04/2019	Dalwallinu Hardware	Connector hose & maxi flo adjustor - gardens		24.45	
INV 289975	09/04/2019	Dalwallinu Hardware	Padlock - DL 102, Gardener tap adaptors		28.25	
INV 289986	09/04/2019	Dalwallinu Hardware	Chrome door handles & asstd screws - Kal club		90.20	

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INV 289149	02/04/2019	Dalwallinu Hardware	Seasol for gardens		65.00	
INV 289987	09/04/2019	Dalwallinu Hardware	Brass hinges - Kalannie Club		24.00	
INV 289989	09/04/2019	Dalwallinu Hardware	MDF sheet - Kalannie Club		63.62	
INV 289997	09/04/2019	Dalwallinu Hardware	Paint for skate park holiday workshop ,		191.90	
INV 290031	10/04/2019	Dalwallinu Hardware	Garbage bags - pound		7.80	
INV 290032	10/04/2019	Dalwallinu Hardware	Wire mig gasless - w/shop		21.75	
INV 290072	10/04/2019	Dalwallinu Hardware	BBQ cleaning products		19.75	
INV 290073	10/04/2019	Dalwallinu Hardware	Brooms & dustpan set - Rec Ctr		49.00	
INV 290095	10/04/2019	Dalwallinu Hardware	Lawn grub killer - Memorial Park		13.50	
INV 290150	11/04/2019	Dalwallinu Hardware	Connector hose & watering gun - gardens		18.90	
INV 289161	02/04/2019	Dalwallinu Hardware	Butane cartridges - Kalannie oval		5.60	
INV 290185	11/04/2019	Dalwallinu Hardware	Roller kit - skate park		6.50	
INV 290204	11/04/2019	Dalwallinu Hardware	Washer mudguards - Rec Ctr		28.20	
INV 290223	11/04/2019	Dalwallinu Hardware	Screws for Lot 503 Salmon Gum Pl, CEO		26.50	
INV 290240	11/04/2019	Dalwallinu Hardware	Carpet cleaner & foam cleaner for Kalannie Club		73.70	
INV 290267	12/04/2019	Dalwallinu Hardware	Rapidset & cement, Lot 503 Salmon Gum Pl (CEO)		52.10	
INV 290269	12/04/2019	Dalwallinu Hardware	Repair of fence after storm damage, 65 Johnston St, ( Works Supervisor)		406.25	
INV 290270	12/04/2019	Dalwallinu Hardware	Repair of fence at Lot 503 Salmon Gum Pl, (CEO)		190.70	
INV 290981	18/04/2019	Dalwallinu Hardware	Hinged door lock - U2/11B James St		81.25	
INV 290986	18/04/2019	Dalwallinu Hardware	Kitchen utensils - Council kitchen		58.35	
INV 289173	02/04/2019	Dalwallinu Hardware	Mop handle - DDC		6.70	
INV 290272	12/04/2019	Dalwallinu Hardware	Tie wire dispenser pack - Rec Ct grounds		8.10	
INV 290311	12/04/2019	Dalwallinu Hardware	Rapidset - Lot 503 Salmon Gum Pl, (CEO)		20.80	
INV 290320	12/04/2019	Dalwallinu Hardware	Misc elbow threads - Dally oval		17.10	

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INV 290330	12/04/2019	Dalwallinu Hardware	Washer mudguard - Rec Ctr grounds		9.40	
INV 290461	13/04/2019	Dalwallinu Hardware	Broom		16.75	
INV 290534	15/04/2019	Dalwallinu Hardware	Plywood - skate park		87.90	
INV 290541	15/04/2019	Dalwallinu Hardware	Recip blade - 65 Johnston St, (Works Supervisor)		15.00	
INV 290592	15/04/2019	Dalwallinu Hardware	Rapidset - 65 Johnston St, (Works Supervisor)		62.40	
INV 290637	15/04/2019	Dalwallinu Hardware	Reticulation - Craft Shop		30.00	
INV 290666	16/04/2019	Dalwallinu Hardware	Tape measure, square comb & rapidset for signs		94.65	
INV 289243	02/04/2019	Dalwallinu Hardware	Blue paint plus brushes & rollers for paint a tree blue project,		495.70	
INV 290702	16/04/2019	Dalwallinu Hardware	Poly ratchet, braided rope & spanner		12.85	
INV 290743	16/04/2019	Dalwallinu Hardware	Leaf rake		39.00	
INV 290791	17/04/2019	Dalwallinu Hardware	Painters roll & sheet - 68 Annetts Rd (Gardener)		15.20	
INV 290814	17/04/2019	Dalwallinu Hardware	Dynamic lifter-gardens		35.50	
INV 290876	17/04/2019	Dalwallinu Hardware	10litre pail with lid - Rec Ctr		11.00	
INV 290962	18/04/2019	Dalwallinu Hardware	4lt oil chain bar - sundry plant		34.50	
INV 290963	18/04/2019	Dalwallinu Hardware	Willow jug - Alpine 5l		23.00	
INV 291019	18/04/2019	Dalwallinu Hardware	10mm shackle - DL121		6.00	
INV 291043	18/04/2019	Dalwallinu Hardware	Seasol for gardens		78.00	
INV 289256	03/04/2019	Dalwallinu Hardware	Rapidset for signs		62.40	
INV 291057	18/04/2019	Dalwallinu Hardware	Seasol for gardens		26.00	
INV 291389	23/04/2019	Dalwallinu Hardware	Repairs to front porch & ceilings, U1 & U2 Wilfred Thomas Lodge.		1,114.64	
INV 291491	24/04/2019	Dalwallinu Hardware	Screwdriver bit & roller kit for repairs to front porch & ceiling, U1 & U2 Wilfred Thomas Lodge.		28.65	
INV 291587	26/04/2019	Dalwallinu Hardware	Plastic bucket & car brush - depot		58.75	
INV 291634	26/04/2019	Dalwallinu Hardware	Seasol for gardens		52.00	
INV 291948	29/04/2019	Dalwallinu Hardware	Black plastic - rubbish tip		70.00	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 291900	29/04/2019	Dalwallinu Hardware	Black plastic & tape cloth - rubbish tip		42.65	
INV 291970	30/04/2019	Dalwallinu Hardware	Broom & dustpan set - Rec Ctr		37.50	
INV 291994	30/04/2019	Dalwallinu Hardware	Reticulation part - admin gardens		31.50	
INV 292000	30/04/2019	Dalwallinu Hardware	Shade cloth, nails & knife for exterior flooring at Rec Centre.		604.00	
INV 289345	03/04/2019	Dalwallinu Hardware	Cylinder gas trade map - stores		17.50	
INV 292011	30/04/2019	Dalwallinu Hardware	Key cut - sewerage lagoon		34.75	
INV 292024	30/04/2019	Dalwallinu Hardware	Bahco hand saw		14.50	
INV 292029	30/04/2019	Dalwallinu Hardware	Washer mudguard - Rec Ctr		19.60	
INV 292035	30/04/2019	Dalwallinu Hardware	Wheel c/off metal - Rec Ctr		11.50	
INV 290154	11/04/2019	Dalwallinu Hardware	Equipment for Rec Centre- bins, door signs, gas lighter, tongs, rat bait		154.80	
INV 289996	09/04/2019	Dalwallinu Hardware	Padlock master set for roller doors at Rec Centre, Purchase of 4 x garbage bins for Rec Centre		186.50	
INV 289347	03/04/2019	Dalwallinu Hardware	Plants - Memorial Park		40.00	
INV 289384	04/04/2019	Dalwallinu Hardware	Hire Britex carpet cleaner, purchase foam - Kal Club		73.70	
EFT9524	23/05/2019	LMW (WA) PTY LTD	Valuation of Kalannie Caravan Park for purpose of leasing to third party	1		2,530.00
INV 1903001618/03/2019		LMW (WA) PTY LTD	Valuation of Kalannie Caravan Park for purpose of leasing to third party		2,530.00	
EFT9525	23/05/2019	DALWALLINU DISTRICT HIGH SCHOOL	Chaplaincy program support for DDHS for 2018/19	1		2,500.00
INV DDHSCH21/05/2019		DALWALLINU DISTRICT HIGH SCHOOL	Chaplaincy program support for DDHS for 2018/19		2,500.00	
EFT9526	23/05/2019	RBC - RURAL	Meterplan charge for month on colour & black/white copiers @ admin	1		910.31
INV 0002601720/05/2019		RBC - RURAL	Meterplan charge for month on colour & black/white copiers @ admin		910.31	
EFT9527	23/05/2019	Winc Australia Pty Ltd	Main Roads - Cleaning Order - April 2019	1		167.64

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9027135526/04/2019		Winc Australia Pty Ltd	Main Roads - Cleaning Order - April 2019, Dalwallinu Ablution Block - Cleaning Order - April 2019, Shire Administration Centre - Cleaning Order - April 2019, Dalwallinu Recreation Centre - Cleaning Order - April 2019		167.64	
EFT9528	23/05/2019	JASON SIGNMAKERS	18 galvanised posts & caps plus assorted signs	1		1,441.99
INV 195611	05/04/2019	JASON SIGNMAKERS	18 galvanised posts & caps plus assorted signs		1,327.59	
INV 196431	07/05/2019	JASON SIGNMAKERS	2 x directional signs,d/sided blue with white writing.		114.40	
EFT9529	23/05/2019	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL103 - Toyota Hilux	1		2,074.64
INV APR19	30/04/2019	WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD	Fuel for DL131 - Ford Territory - admin, Fuel for DL492 - Nissan Pathfinder, Fuel for DL186 - Holden Commodore, Fuel for DL89 - Ford Territory - Dr, Fuel for DL281 - Holden Colorado, Fuel for DL2 - Ford Everest, Fuel for DL103 - Toyota Hilux, Fuel transaction fee for DL103 - Toyota Hilux		2,074.64	
EFT9530	23/05/2019	BURGESS RAWSON (WA) PTY LTD	Water usage Wubin Wheatbin Museum - 5/3/19 to 3/5/19	1		153.31
INV 4437	10/05/2019	BURGESS RAWSON (WA) PTY LTD	Water usage Wubin Wheatbin Museum - 5/3/19 to 3/5/19		153.31	
EFT9531	23/05/2019	WALLIS COMPUTER SOLUTIONS	Managed Service Agreement for IT support GOLD for 25 devices @ \$99 per month for 1-31 May 2019	1		4,168.78
INV 17753	14/05/2019	WALLIS COMPUTER SOLUTIONS	Managed Service Agreement for IT support GOLD for 25 devices @ \$99 per month for 1-31 May 2019, BKP DATTO & Platinum managed back up server agreement for 1-31 May 2019, Agreement MSA-MlaaS Sophos Managed infrastructure service - XG125 Sophos Firewall for 1-31 May 2019		4,085.18	
INV INV-069620/05/2019		WALLIS COMPUTER SOLUTIONS	Go business data sim Recreation Centre		83.60	
EFT9532	23/05/2019	SYNERGY	Electricity charges Dalwallinu Caravan Park, 2/3/19 to 6/5/19	1		10,327.40
INV 3168110708/05/2019		SYNERGY	Electricity usage Kalannie parks & gardens, 2/3/19 to 3/5/19		108.10	
INV 3166751508/05/2019		SYNERGY	Electricity usage Kalannie emergency services building, 2/3/19 to 3/5/19		147.30	
INV 9748394408/05/2019		SYNERGY	Electricity supply charge & usage 6B Cousins Rd,		73.80	
INV 1073087108/05/2019		SYNERGY	Electricity usage Dalwallinu Discovery Centre, 10/4/19 to 7/5/19		973.45	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 8740002708/05/2019		SYNERGY	Electricity usage Kalannie town hall, 2/3/19 to 3/5/19		738.35	
INV 9074467009/05/2019		SYNERGY	Electricity usage Kalannie c/van park, 02/03/19 to 03/05/2019		873.15	
INV 3962659016/05/2019		SYNERGY	Electricity usage Shire admin, 18/4/19 to 15/5/19, Electricity usage Shire Council chambers, 18/4/19 to 15/5/19		585.55	
INV 8000466915/05/2019		SYNERGY	Electricity charges 4 Dowie St, 2/3/19 to 6/5/19, Electricity charges 2 Dowie St, 2/3/19 to 6/5/19, Electricity charges 10 Roberts Rd, 2/3/19 to 6/5/19, Electricity charges Dalwallinu Caravan Park, 2/3/19 to 6/5/19		4,173.75	
INV 9741694016/05/2019		SYNERGY	Electricity usage Dalwallinu squash club, 18/4/19 to 15/5/19, Electricity usage Dalwallinu Sports club, 18/4/19 to 15/5/19, Electricity usage Dalwallinu Sports club residence, 18/4/19 to 15/5/19, Electricity usage Dalwallinu golf club, 18/4/19 to 15/5/19, Electricity usage Dalwallinu Rec Ctr, 18/4/19 to 15/5/19, Electricity usage Dalwallinu Aquatic Ctr, 18/4/19 to 15/5/19		2,653.95	
EFT9533	23/05/2019	EXECUTIVE MEDIA PTY LTD	Advertising in Caravanning Australia 'Winter' edition - colour 1/4 page ad plus 1/4 page editorial	1		950.00
INV 161185	06/05/2019	EXECUTIVE MEDIA PTY LTD	Advertising in Caravanning Australia 'Winter' edition - colour 1/4 page ad plus 1/4 page editorial		950.00	
EFT9534	23/05/2019	ROWDY'S ELECTRICAL	Repairs to broken light on the windsock at Dalwallinu Airstrip	1		206.80
INV 4685	03/05/2019	ROWDY'S ELECTRICAL	Repairs to broken light on the windsock at Dalwallinu Airstrip		206.80	
EFT9535	23/05/2019	Hanna Kristina Jolly	Reimbursement of parking \$102.76 & meal \$12.45 whilst attending Finance & Management reporting workshop 20-21 May 19.	1		115.21
INV REIMBU22/05/2019		Hanna Kristina Jolly	Reimbursement of parking \$102.76 & meal \$12.45 whilst attending Finance & Management reporting workshop 20-21 May 19.		115.21	
EFT9536	23/05/2019	Keith Thomas Jones	Reimbursement of paying plate change fee for DL194	1		44.55
INV DALO10115/05/2019		Keith Thomas Jones	Reimbursement of paying plate change fee for DL194		26.85	
INV REIMBU21/05/2019		Keith Thomas Jones	Reimburse K Jones for cost of paying plate change for new Toyota Hilux DL194		17.70	
EFT9537	23/05/2019	STALLION HOMES	Deposit for construction of - two, 1x1 Units at rear of 11 James Street, Dalwallinu (Tender RFT2019-07)	1		31,724.00
INV 1109	09/05/2019	STALLION HOMES	Deposit for construction of - two, 1x1 Units at rear of 11 James Street, Dalwallinu (Tender RFT2019-07)		31,724.00	

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EFT9538	23/05/2019	MARKET CREATIONS PTY LTD	Shire of Dalwallinu Rebrand - Creation of New Brand and Optional Extras	1		7,500.00
INV HP36-1	30/04/2019	MARKET CREATIONS PTY LTD	Shire of Dalwallinu Rebrand - Creation of New Brand and Optional Extras, Shire of Dalwallinu Rebrand - Creation of New Brand and Optional Extras		7,500.00	
EFT9539	23/05/2019	DALLCON	Project: Kalannie Culverts, supply and delivery of precast liners	1		753.50
INV 25357	16/05/2019	DALLCON	Project: Kalannie Culverts, supply and delivery of precast liners		753.50	
EFT9540	23/05/2019	River Engineering	Roberts Road Stormwater - detailed civil design	1		6,160.00
INV DALW0106/05/2019		River Engineering	Roberts Road Stormwater - detailed civil design		6,160.00	
EFT9541	23/05/2019	P & J Transport Pty Ltd	Freight on goods ex Eco Flo 9/5	1		310.20
INV 0000264613/05/2019		P & J Transport Pty Ltd	Freight on goods ex Eco Flo 9/5, Freight on return of empty gas cylinders ex pool		310.20	
EFT9542	23/05/2019	Ixom Operations Pty Ltd	Service fee on chlorine cylinders - Apr'19 - sewerage scheme	1		238.70
INV 6104772	30/04/2019	Ixom Operations Pty Ltd	Service fee on chlorine cylinders - Apr'19 - sewerage scheme, Service fee on chlorine cylinders - Apr'19 - pool		238.70	
EFT9543	23/05/2019	Liberty Plumbing & Gas	Installation of new oven for 15 Rayner st, Dalwallinu.	1		1,687.50
INV INV-092013/05/2019		Liberty Plumbing & Gas	Installation of glass cleaner and repairs to dishwasher at the Dalwallinu Rec Centre		352.00	
INV INV-091920/05/2019		Liberty Plumbing & Gas	Installation of new oven for 15 Rayner st, Dalwallinu.		1,335.50	
EFT9544	23/05/2019	BRISKLEEN SUPPLIES	Main Roads - Cleaning Order - April 2019	1		1,812.69

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 147201	04/05/2019	BRISKLEEN SUPPLIES	Main Roads - Cleaning Order - April 2019, Dalwallinu Recreation Centre - Cleaning Order - April 2019, Dalwallinu Ablution Block - Cleaning Order - April 2019, Shire Administration Centre - Cleaning Order - April 2019, Dalwallinu Discovery Centre - Cleaning Order - April 2019, Dalwallinu Town Hall - Cleaning Order - April 2019, Wubin Ablution Block - Cleaning Order - April 2019, Dalwallinu Medical Centre - Cleaning Order - April 2019, Dalwallinu Aerodrome - Cleaning Order - April 2019, Pithara Town Hall - Cleaning Order - April 2019, Buntine Town Hall - Cleaning Order - April 2019, Kalannie Townhall - Cleaning Order - April 2019, Kalannie Caravan Park - Cleaning Order - April 2019, Kalannie Sports Pavillion - Cleaning Order - April 2019, Dalwallinu Recreation Centre Precinct Ablutions - Cleaning Order - April 2019, Works Depot - Cleaning Order - April 2019		1,722.49	
INV 147498	08/05/2019	BRISKLEEN SUPPLIES	Purchase of 25 toilet brushes for Recreation Centre		90.20	
EFT9545	23/05/2019	Primaries Of Wa Pty Ltd	50 x star pickets for Rec Ctr & surrounds	1		299.75
INV 4082537912	04/2019	Primaries Of Wa Pty Ltd	50 x star pickets for Rec Ctr & surrounds		299.75	
EFT9546	23/05/2019	Wa Contract Ranger Services Pty Ltd	Ranger services performed 26/4 and 10/5	1		1,683.00
INV 02077	14/05/2019	Wa Contract Ranger Services Pty Ltd	Ranger services performed 26/4 and 10/5		1,683.00	
EFT9547	23/05/2019	Earl Engineering	Additional engineering services for Recreation Centre slab latent conditions	1		5,420.25
INV 1124	01/02/2019	Earl Engineering	Additional engineering services for Recreation Centre slab latent conditions		5,420.25	
EFT9548	23/05/2019	E Fire & Safety	Fire indicator panel testing at the Shire of Dalwallinu, admin building - monthly premium	1		495.00
INV 501181	30/04/2019	E Fire & Safety	Fire indicator panel testing at the Shire of Dalwallinu, admin building - monthly premium		495.00	
EFT9549	23/05/2019	Deep Bush Mechanical	Adjustment of brakes on DL 1207	1		448.55
INV REFUND16	05/2019	Deep Bush Mechanical	Refund 1 x spetic tank pump out as paid twice but ony 1 required - receipt 50597		140.00	
INV 502	15/05/2019	Deep Bush Mechanical	Adjustment of brakes on DL 1207		308.55	



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9550	23/05/2019	Landmark Engineering & Design Pty Ltd	Rubbish bins Kalannie Townscape	1		5,370.20
INV 0000819317/05/2019		Landmark Engineering & Design Pty Ltd	Rubbish bins Kalannie Townscape		5,370.20	
EFT9551	23/05/2019	WA Plumbing Solutions	Final payment for Annetts Road sewer upgrade 2017/18 tender RFT2018-07 - motion 9218	1		15,260.09
INV INV-969902/05/2019		WA Plumbing Solutions	Final payment for Annetts Road sewer upgrade 2017/18 tender RFT2018-07 - motion 9218		15,260.09	
EFT9552	23/05/2019	RICOH FINANCE	Upgrade of current admin printers - mthly payment 8/6/19 to 7/7/19	1		507.09
INV 181788	09/05/2019	RICOH FINANCE	Upgrade of current admin printers - mthly payment 8/6/19 to 7/7/19		507.09	
EFT9553	23/05/2019	ARPELS PTY LTD	Calibration of breathalyser unit	1		126.50
INV 0003531013/05/2019		ARPELS PTY LTD	Calibration of breathalyser unit, freight		126.50	
EFT9554	23/05/2019	Domain Digital	HPE DL360 G10 Xeon-S 4110 1RU Rackmount Server PROCESSOR TYPE: Intel Xeon-S 4110 (8-Core, 2.1 GHz, 85W) 2 HPE 16GB (1x16GB) Dual Rank x8 DDR4-2666 OS Drives - RAID1 2 HPE 300GB SAS 12G Enterprise 15K SFF (2.5in) SC HDD Data Drives - RAID5 (10TB Usable) 6 HPE 2TB 12G SAS 7.2K 2.5in 512eSC HDD 1 HPE 500W Flex Slot Platinum Hot Plug Low Halogen Power Supply 1 HPE iLO Advanced Electronic License with 1yr Support 1 Base Server Build	1		16,854.07

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV CW6644	09/05/2019	Domain Digital	Meraki MX67C LTE Router/Security Appliance - Worldwide, Meraki AC Power Cord for MX and MS (AU Plug), Meraki MX67C Advanced Security License and Support, 5YR, Trend Micro Worry Free Security Services Advanced - 12M Local Government pricing., Trend Installation and configuration, HPE DL360 G10 Xeon-S 4110 1RU Rackmount Server, PROCESSOR TYPE: Intel Xeon-S 4110 (8-Core, 2.1 GHz, 85W) , 2 HPE 16GB (1x16GB) Dual Rank x8 DDR4-2666 OS Drives - RAID1, 2 HPE 300GB SAS 12G Enterprise 15K SFF (2.5in) SC HDD Data Drives - RAID5 (10TB Usable), 6 HPE 2TB 12G SAS 7.2K 2.5in 512eSC HDD, 1 HPE 500W Flex Slot Platinum Hot Plug Low Halogen Power Supply, 1 HPE iLO Advanced Electronic License with 1yr Support, 1 Base Server Build		17,892.95	
INV CW6645	09/05/2019	Domain Digital	Credit on inv CW6644 for 2 x HPE 300GB SAS 12G Enterprise 15K SFF (2.5in) SC HDD Data Drives - RAID5 (10TB Usable),		-1,038.88	
EFT9555	23/05/2019	Cody Thorne	Ramp works at Richardson Park. Labour	1		2,145.00
INV 60	21/05/2019	Cody Thorne	Ramp works at Richardson Park. Labour		2,145.00	
EFT9556	23/05/2019	Avon Valley Toyota	Purchase of 2019 Toyatoa Hilux 4x2 single cab	1		16,492.84
INV 5916	16/05/2019	Avon Valley Toyota	Purchase of 2019 Toyatoa Hilux 4x2 single cab, Trade in of Mitsubishi Triton (DL 194), Purchase of Toyota Hilux - on road costs		16,492.84	
EFT9557	23/05/2019	Sun Solutions	Blinds for Recreation Centre meeting room	1		2,328.70
INV 0000604420	05/2019	Sun Solutions	Blinds for Recreation Centre meeting room		2,328.70	
EFT9558	23/05/2019	Antenna Imaging Services	Supply & installation of AV equipment Rec Centre function room -50%pre-payment	1		5,692.50
INV 0000269030	04/2019	Antenna Imaging Services	Supply & installation of AV equipment Rec Centre function room -50%pre-payment		4,207.50	
INV 0000268930	04/2019	Antenna Imaging Services	Supply & install TV & vast decoder in Rec Ctr meeting room - 50% pre payment		995.00	
INV 0000269130	04/2019	Antenna Imaging Services	Install vast boxes & brackets in Rec Centre gym-50% pre-payment		490.00	
EFT9559	23/05/2019	Jurovich Surveying Pty Ltd	Feature Survey & Green Title Subdivision - Bell Street Dalwallinu	1		7,034.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 89137-01	17/05/2019	Jurovich Surveying Pty Ltd	Feature Survey & Green Title Subdivision - Bell Street Dalwallinu, Feature Survey & Green Title Subdivision - Bell Street Dalwallinu - gst free component		7,034.00	
EFT9560	23/05/2019	LANDGATE	5 Land enquiries	1		25.70
INV 928305	01/05/2019	LANDGATE	5 Land enquiries		25.70	
EFT9561	23/05/2019	SHIRE OF WONGAN BALLIDU	Confined spaces course and working at heights course for 2 employees	1		1,440.00
INV 10239	09/05/2019	SHIRE OF WONGAN BALLIDU	Confined spaces course and working at heights course for 2 employees		1,440.00	
EFT9562	23/05/2019	DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Kal c/van pk	1		75.00
INV 0005427330/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Kal c/van pk		25.00	
INV 0005427230/04/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - bulk rubbish		25.00	
INV 0005435107/05/2019		DALWALLINU COMMUNITY RESOURCE CENTRE	Ad in the TL - Finance Officer		25.00	
EFT9563	24/05/2019	TELSTRA	Coucillor i-pads, service/rental to 6/6/19 - gst f	1		3,155.62

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INV P262870510/05/2019		TELSTRA	Admin line 1- service/rental to 6/6/19, Med Ctr phone charges, Phone usage Dalwallinu c/van park to 6/5/19, service/rental to 6/6/19 & directory charges, Phone usage pool to 6/5/19, service/rental to 6/6/19 & directory charges, Admin line 4, service/rental to 6/6/19, Visitor Centre line, calls to 6/5/19, service/rental to 6/6/19 & directory charges, Admin internet line, service/rental to 6/6/19, Bush fire radio line, service/rental to 6/6/19, Medical Centre, service/rental to 6/6/19, Medical Centre, service/rental to 6/6/19 & calls to 6/5/19, Shire depot, service/rental to 6/6/19 & directory charges, Shire depot, service/rental to 6/6/19, HPT/CTT line, admin, service/rental to 6/6/19, Admin EFTPOS line, service/rental to 6/6/19, Phone usage to 6/5/19 & service/rental to 6/6/19 - 6A Cousins Rd (MRDS), Deputy CEO mobile, service/rental to 6/6/19, MAW mobile, service/rental to 6/6/19, MAW mobile, service/rental to 6/6/19, CEO mobile, service/rental to 6/6/19, Works Supervisor mobile, service/rental to 6/6/19, MRDS mobile, service/rental to 6/6/19, Coucillor i-pads, service/rental to 6/6/19, Coucillor i-pads, service/rental to 6/6/19 - gst f, Office i-pad, service/rental to 6/6/19, Office i-pad, service/rental to 6/6/19-gst f, Admin fax, service/rental to 6/6/19, Admin main line, service/rental to 6/6/19, Admin main line, calls, other & directory charges to 6/5/19, CSO, calls to 6/5/19, Phone usage/service charges Lot 504 Salmon Gum Pl (Dr), Telstra rounding, Licensing moden line-admin, service rental to 6/6/19		3,155.62	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal - 536591-4	741,900.63
<b>TOTAL</b>		<b>741,900.63</b>

**List of Accounts Due & Submitted to Committee - Credit Card Payments 1-31 May 2019**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
DD15010.1	27/05/2019	BANKWEST	Credit Card Payments May 2019	-4,017.18	1	CSH
S051989	08/04/2019	BANKWEST	Carpet protector for Recreation Ctr	709.50	1	INV
CLNSUPERMKT52836	01/05/2019	BANKWEST	Sanitary bins & cartridges for admin (incl 2 spares), Sanitary bins & cartridges for pool, Sanitary bins & cartridges for medical centre, Sanitary bins & cartridges for Dalwallinu ablution block, Sanitary bins & cartridges for Dalwallinu Discovery Centre	620.56	1	INV
110061441	17/04/2019	BANKWEST	Monthly charge for internet at Shire admin, 1/5/19 to 1/6/19	129.95	1	INV
002019200	02/05/2019	BANKWEST	Work boots for Doug Burke	219.00	1	INV
61040430	03/05/2019	BANKWEST	3 x gym mats for gym	24.00	1	INV
AA17194689	04/05/2019	BANKWEST	New charger for Cr Carter's i-pad	78.00	1	INV
BUNNINGS318000	06/04/2019	BANKWEST	Storage containers for Rec Ctr	262.76	1	INV
917312	08/04/2019	BANKWEST	Parts required for swimming pool - offseason	63.16	1	INV
528930	10/04/2019	BANKWEST	Staff refreshments - setting up Rec Ctr	99.90	1	INV
I209855	11/04/2019	BANKWEST	Kitchen items for Dalwallinu Recreation Centre	285.75	1	INV
160545680	16/04/2019	BANKWEST	Soap for new dispensers @ Rec Ctr	106.75	1	INV
531001/2	17/04/2019	BANKWEST	Councillor's dinner on the 16/4/19	1,045.36	1	INV
INV00012681	26/04/2019	BANKWEST	PDF Expert subscription for Councillor's ipad valid from 26/4/19 to 25/5/19.	146.89	1	INV
DALO100662337	29/04/2019	BANKWEST	Change of plates old DL492	26.85	1	INV
DALO10069986	30/04/2019	BANKWEST	Licence fee for new Nissan Pathfinder DL492 (MRDS), Licence fee for new Nissan Pathfinder DL492 (MRDS)	198.75	1	INV

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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>
EFT9520	10/05/2019	Department Of Mines, Industry Regulations And Safety	K BUCKLEY & J PRAEFKE BUILDING SERVICES LEVY 17/4/19	2		56.65
INV T2680	06/05/2019	Department Of Mines, Industry Regulations And Safety	Building Services Levy - 32 Strickland Drive	2	56.65	
EFT9521	10/05/2019	Dimity Chivers	REFUND OF TENNIS NETS BOND, DIMITY CHIVERS, PD 13/11/18	2		50.00
INV T2623	06/05/2019	Dimity Chivers	Dimity Chivers - Tennis Nets Bond	2	50.00	
EFT9522	10/05/2019	Rebecca Mcgregor	Refund of tennis nets bond paid 4/1/19	2		50.00
INV REFUND07/05/2019		Rebecca Mcgregor	Refund of tennis nets bond paid 4/1/19		50.00	
EFT9523	10/05/2019	ST JOHN AMBULANCE DALWALLINU	LYNETT WHITE FAMILY M/SHIP ST JOHN 5/4/19	2		328.00
INV T2669	06/05/2019	ST JOHN AMBULANCE DALWALLINU	Single St Johns Ambulance Cover - Gary Whitter	2	55.00	
INV T2670	06/05/2019	ST JOHN AMBULANCE DALWALLINU	St Johns Ambulance Cover - Lynett White - Family Cover Renewal	2	91.00	
INV T2671	06/05/2019	ST JOHN AMBULANCE DALWALLINU	Family St John's Cocer - Kevin & Shirley Ashby	2	91.00	
INV T2682	06/05/2019	ST JOHN AMBULANCE DALWALLINU	Thomas & Susan McCreery - Family St John Ambulance Cover	2	91.00	

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
2	Trust - 536593-0	<b>484.65</b>
<b>TOTAL</b>		<b>484.65</b>

## Municipal Account

### Payroll May 2019

		\$
03/05/2019	Payroll fortnight ending 03/05/19	\$ 68,093.00
17/05/2019	Payroll fortnight ending 17/05/19	\$ 64,570.00
31/05/2019	Payroll fortnight ending 31/05/19	\$ 78,802.00
	TOTAL	<u>\$ 211,465.00</u>

### Bank Fees May 2019

		\$
01/05/2019	OBB Transaction Fee (Muni)	\$ 14.25
01/05/2019	OBB Transaction Fee Ex (Muni)	\$ 1.65
01/05/2019	Bpay Credit Card Merchant Fee (Muni)	\$ 6.77
01/05/2019	Bpay Transaction Fee (Muni)	\$ 47.20
01/05/2019	Paper Transaction Fee (Muni)	\$ 9.00
01/05/2019	OBB Maintenance Fee (Muni)	\$ 5.00
01/05/2019	OBB Payroll Fee (Muni)	\$ 10.80
01/05/2019	FDMSA Admin Fee (Muni)	\$ 115.19
01/05/2019	FDSMA Licencing Fee (Muni)	\$ 470.70
01/05/2019	OBB Record Fee (Muni)	\$ 3.15
	TOTAL	<u>\$ 683.71</u>

### Direct Debit Payments May 2019

	Superannuation Payments (Pay endings 03/05/19, 17/05/19 & 31/05/19)	\$ 37,866.42
27/05/2019	Credit Card Payments by direct debit	\$ 4,017.18
	TOTAL	<u>\$ 41,883.60</u>

### Trust Account

#### Trust - Direct Debit Payments May 2019

	Payment to DPI Licencing	\$ 88,121.80
		<u>\$ 88,121.80</u>

## 9.3.2 Monthly Financial Statements for May 2019

# SHIRE OF DALWALLINU

## MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)  
For the Period Ended 31 May 2019

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

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**SHIRE OF DALWALLINU**  
**Information Summary**  
**For the Period Ended 31 May 2019**

## Key Information

### Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

### Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2019 of \$1,547,168.

### Items of Significance

The material variance adopted by the Shire of Dalwallinu for the 2018/19 year is \$10,000. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	77%	\$ 5,895,307	\$ 5,122,107	\$ 4,568,648
Non-operating Grants, Subsidies and Contributions	70%	\$ 760,939	\$ 714,769	\$ 532,341
	77%	\$ 6,656,246	\$ 5,836,876	\$ 5,100,989
Rates Levied	100%	\$ 3,194,420	\$ 3,194,420	\$ 3,204,032

*% Compares current ytd actuals to annual budget*

		PRIOR YEAR 31 May 2018	CURRENT YEAR 31 May 2019
<b>Financial Position</b>			
Adjusted Net Current Assets	108%	\$ 1,431,530	\$ 1,547,168
Cash and Equivalent - Unrestricted	92%	\$ 2,348,126	\$ 2,165,439
Cash and Equivalent - Restricted	92%	\$ 2,882,192	\$ 2,648,191
Receivables - Rates	26%	\$ 135,564	\$ 35,529
Receivables - Other	23%	\$ 750,932	\$ 172,132
Payables	58%	\$ 752,577	\$ 438,768

*% Compares current ytd actuals to prior year actuals at the same time*

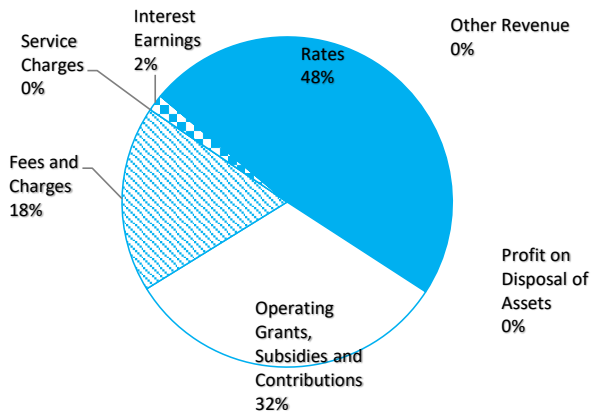
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

## Preparation

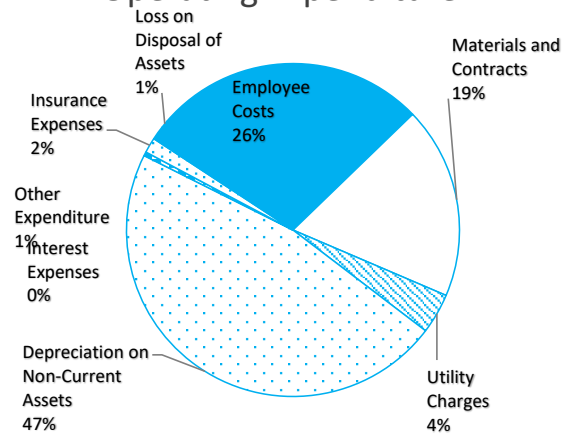
Prepared by: Hanna Jolly  
 Reviewed by: Keith Jones  
 Date prepared: 13/06/2019

**SHIRE OF DALWALLINU**  
**Information Summary**  
**For the Period Ended 31 May 2019**

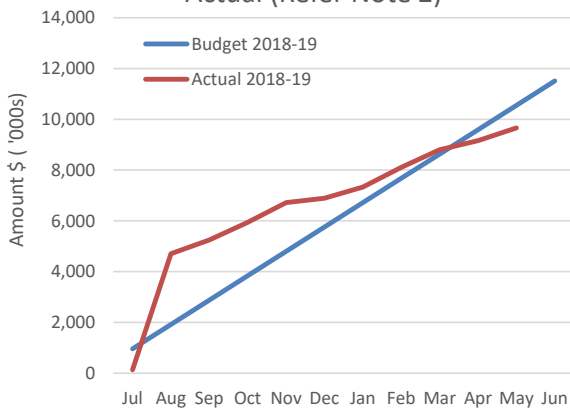
**Operating Revenue**



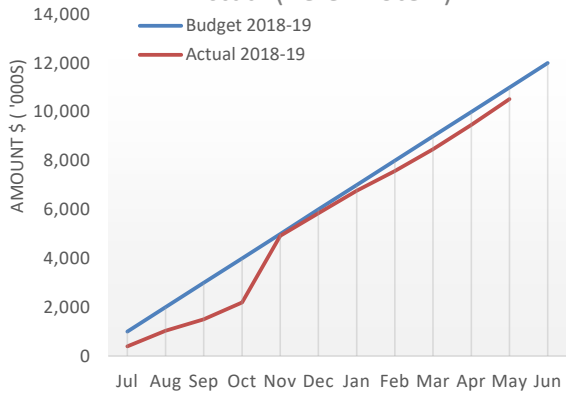
**Operating Expenditure**



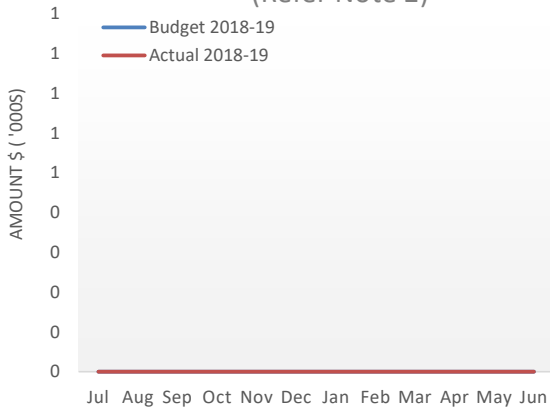
**Budget Operating Revenues -v- Actual (Refer Note 2)**



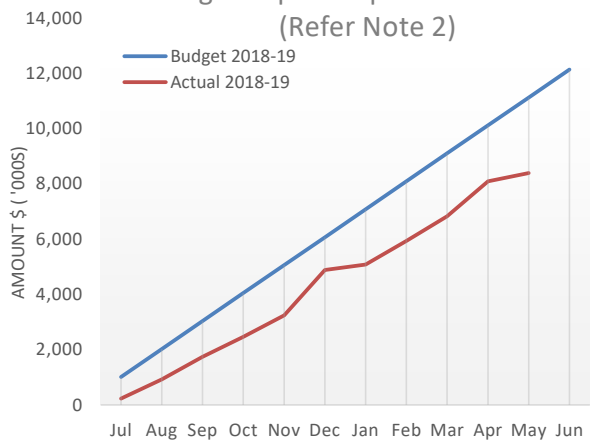
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**Budget Capital Revenue -v- Actual (Refer Note 2)**



**Budget Capital Expenses -v- Actual (Refer Note 2)**



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

**SHIRE OF DALWALLINU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 May 2019**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	2,665,858	2,665,858	<b>2,665,858</b>	0	0%	
<b>adjustments since budget passed</b>							
<b>Revenue from operating activities</b>							
Governance		459	421	<b>220</b>	(201)	(48%)	
General Purpose Funding - Rates	9	3,194,420	3,194,420	<b>3,204,032</b>	9,612	0%	
General Purpose Funding - Other		1,490,928	1,453,655	<b>1,482,399</b>	28,744	2%	
Law, Order and Public Safety		26,676	24,453	<b>26,032</b>	1,579	6%	
Health		115,301	113,379	<b>116,800</b>	3,421	3%	
Education and Welfare		4,664	4,275	<b>3,667</b>	(609)	(14%)	
Housing		312,710	299,680	<b>304,165</b>	4,485	1%	
Community Amenities		599,033	579,065	<b>591,343</b>	12,277	2%	
Recreation and Culture		384,121	352,111	<b>201,343</b>	(150,768)	(43%)	▼
Transport		4,212,130	3,861,119	<b>298,478</b>	(3,562,641)	(92%)	▼
Economic Services		175,249	160,645	<b>229,091</b>	68,446	43%	▲
Other Property and Services		229,314	210,205	<b>250,245</b>	40,041	19%	▲
		<b>10,745,005</b>	<b>10,253,428</b>	<b>6,707,814</b>			
<b>Expenditure from operating activities</b>							
Governance		(694,452)	(578,710)	<b>(516,270)</b>	62,440	11%	▼
General Purpose Funding		(259,068)	(237,479)	<b>(240,223)</b>	(2,744)	(1%)	
Law, Order and Public Safety		(163,691)	(150,050)	<b>(190,963)</b>	(40,913)	(27%)	▲
Health		(613,011)	(572,144)	<b>(598,369)</b>	(26,226)	(5%)	
Education and Welfare		(75,746)	(69,434)	<b>(63,845)</b>	5,589	8%	▼
Housing		(305,880)	(285,488)	<b>(297,216)</b>	(11,728)	(4%)	
Community Amenities		(747,656)	(685,351)	<b>(626,982)</b>	58,369	9%	▼
Recreation and Culture		(1,885,424)	(1,728,305)	<b>(1,746,370)</b>	(18,065)	(1%)	
Transport		(6,245,207)	(5,724,773)	<b>(5,438,510)</b>	286,263	5%	▼
Economic Services		(784,532)	(719,154)	<b>(620,210)</b>	98,945	14%	▼
Other Property and Services		(222,323)	(203,796)	<b>(181,107)</b>	22,689	11%	▼
		<b>(11,996,990)</b>	<b>(10,954,685)</b>	<b>(10,520,066)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		5,196,639	4,763,586	<b>4,948,127</b>	184,542	4%	
Adjust (Profit)/Loss on Asset Disposal	8	113,906	117,982	<b>60,296</b>	(57,687)	(49%)	▼
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>4,058,560</b>	<b>4,180,312</b>	<b>1,196,171</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	764,575	714,769	<b>2,952,426</b>	2,237,657	313%	▲
Proceeds from Disposal of Assets	8	565,654	140,654	<b>300,841</b>	160,187	114%	▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(5,590,023)	(4,772,108)	<b>(3,751,414)</b>	1,020,694	21%	▲
Infrastructure Assets - Roads	13	(4,343,654)	(4,023,996)	<b>(3,534,482)</b>	489,514	12%	▲
Infrastructure Assets - Other	13	(1,262,310)	(661,615)	<b>(690,469)</b>	(28,854)	(4%)	
Plant and Equipment	13	(934,756)	(915,650)	<b>(410,929)</b>	504,721	55%	▲
Furniture and Equipment	13	0	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(10,800,514)</b>	<b>(9,517,946)</b>	<b>(5,134,026)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		4,083,058	3,348,857	<b>3,335,797</b>	(13,060)	(0%)	
Self-Supporting Loan Principal		0	0	<b>2,261</b>	2,261		
Transfer from Reserves	7	1,138,306	383,306	<b>383,306</b>	0	0%	
Repayment of Debentures	10	(743,223)	(743,223)	<b>(752,892)</b>	(9,669)	(1%)	
Transfer to Reserves	7	(412,967)	(149,307)	<b>(149,307)</b>	(0)	(0%)	
<b>Amount attributable to financing activities</b>		<b>4,065,174</b>	<b>2,839,633</b>	<b>2,819,165</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(10,922)</b>	<b>167,857</b>	<b>1,547,168</b>			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

## SHIRE OF DALWALLINU

## STATEMENT OF FINANCIAL ACTIVITY

(By Nature or Type)

For the Period Ended 31 May 2019

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	2,665,858	2,665,858	2,665,858	0	0%	
<b>adjustments since budget passed</b>				<b>0</b>			
<b>Revenue from operating activities</b>							
Rates	9	3,194,420	3,194,420	3,204,032	9,612	0%	
Operating Grants, Subsidies and Contributions	11	6,209,070	5,829,285	2,148,563	(3,680,721)	(63%)	▼
Fees and Charges		1,213,156	1,112,060	1,225,222	113,163	10%	▲
Interest Earnings		126,257	115,736	109,960	(5,775)	(5%)	
Other Revenue		2,100	1,925	36	(1,889)	(98%)	
Profit on Disposal of Assets	8	0	0	20,000	20,000		
		<b>10,745,003</b>	<b>10,253,425</b>	<b>6,707,814</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,249,497)	(2,978,706)	(2,775,102)	203,603	7%	▼
Materials and Contracts		(2,548,978)	(2,294,004)	(1,963,180)	330,824	14%	▼
Utility Charges		(452,230)	(414,544)	(411,963)	2,581	1%	
Depreciation on Non-Current Assets		(5,196,639)	(4,763,586)	(4,948,127)	(184,542)	(4%)	
Interest Expenses		(53,133)	(48,705)	(40,260)	8,445	17%	▼
Insurance Expenses		(155,482)	(142,525)	(155,982)	(13,457)	(9%)	▲
Other Expenditure		(212,322)	(194,629)	(145,155)	49,473	25%	▼
Loss on Disposal of Assets	8	(128,708)	(117,982)	(80,296)	37,687	32%	
		<b>(11,996,989)</b>	<b>(10,954,681)</b>	<b>(10,520,066)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		5,196,639	4,763,586	4,948,127	184,542	4%	
Adjust (Profit)/Loss on Asset Disposal	8	113,906	117,982	60,296	(57,687)	(49%)	▼
Adjust Provisions and Accruals			0	0	0		
<b>Amount attributable to operating activities</b>		<b>4,058,559</b>	<b>4,180,312</b>	<b>1,196,171</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	764,575	714,769	2,952,426	2,237,657	313%	▲
Proceeds from Disposal of Assets	8	565,654	140,654	300,841	160,187	114%	▲
Land and Buildings	13	(5,590,023)	(4,772,108)	(3,751,414)	1,020,694	21%	▲
Infrastructure Assets - Roads	13	(4,343,654)	(4,023,996)	(3,534,482)	489,514	12%	▲
Infrastructure Assets - Other	13	(1,262,310)	(661,615)	(690,469)	(28,854)	(4%)	
Plant and Equipment	13	(934,756)	(915,650)	(410,929)	504,721	55%	▲
Furniture and Equipment	13	0	0	0	0		
<b>Amount attributable to investing activities</b>		<b>(10,800,514)</b>	<b>(9,517,946)</b>	<b>(5,134,026)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		4,083,058	3,348,857	3,335,797	(13,060)	(0%)	
Self-Supporting Loan Principal		0	0	2,261	2,261		
Transfer from Reserves	7	1,138,306	383,306	383,306	0	0%	
Repayment of Debentures	10	(743,222)	(743,223)	(752,892)	(9,669)	(1%)	
Transfer to Reserves	7	(412,967)	(149,307)	(149,307)	(0)	(0%)	
<b>Amount attributable to financing activities</b>		<b>4,065,175</b>	<b>2,839,633</b>	<b>2,819,165</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(10,922)</b>	<b>167,857</b>	<b>1,547,168</b>	<b>1,379,311</b>	<b>822%</b>	<b>▲</b>

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

Refer to Note 2 for an explanation of the reasons for the variance.

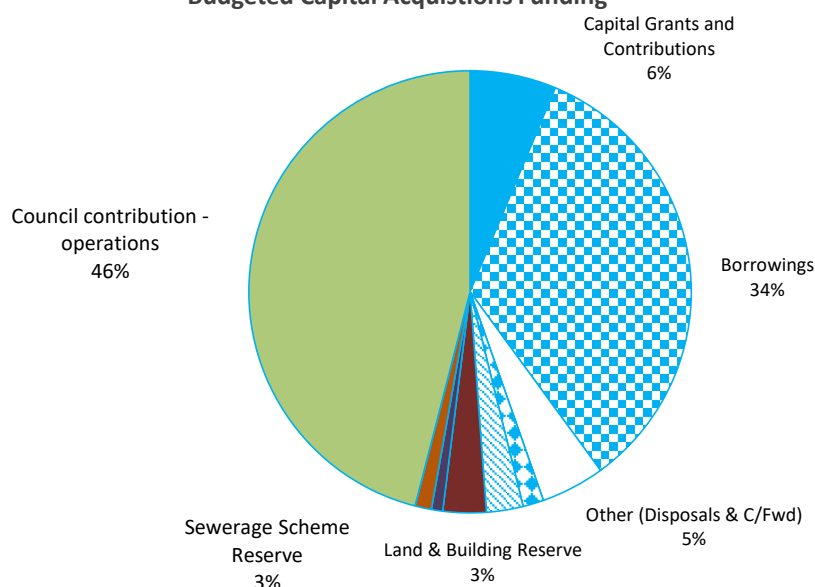
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 May 2019

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	3,635,035	116,379	4,772,108	5,590,023	<b>3,751,414</b>	-1,020,694
Infrastructure Assets - Roads	13	0	3,534,482	4,023,996	4,343,654	<b>3,534,482</b>	-489,514
Infrastructure Assets - Other	13	661,719	28,750	661,615	1,262,310	<b>690,469</b>	28,854
Infrastructure Assets - Footpaths	13	0	0	0	0	<b>0</b>	0
Infrastructure Assets - Drainage	13	0	0	0	0	<b>0</b>	0
Plant and Equipment	13	410,929	0	915,650	934,756	<b>410,929</b>	-504,721
Furniture and Equipment	13	0	0	0	0	<b>0</b>	0
<b>Capital Expenditure Totals</b>		<b>4,707,683</b>	<b>3,679,610</b>	<b>10,373,369</b>	<b>12,130,743</b>	<b>8,387,293</b>	-1,986,076
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>714,769</b>	<b>764,575</b>	<b>532,341</b>	
Borrowings				<b>3,348,857</b>	<b>4,083,058</b>	<b>3,335,797</b>	
Other (Disposals & C/Fwd)				<b>140,654</b>	<b>565,654</b>	<b>280,841</b>	
Council contribution - Cash Backed Reserves							
Leave Reserve				0	0	0	
Joint Venture Housing Reserve				0	184,000	0	
Plant Reserve				0	0	0	
Land & Building Reserve				0	325,000	0	
Sewerage Scheme Reserve				0	383,306	383,306	
Townscape Reserve				0	0	0	
Telecommunications Reserve				0	100,000	0	
Swimming Pool Reserve				0	0	0	
Recreation Reserve				0	146,000	0	
Insurance Claims Excess Reserve				0	0	0	
Roadworks Construction & Maintenance Reserve				0	0	0	
Council contribution - operations				<b>6,169,089</b>	<b>5,579,150</b>	<b>3,855,009</b>	
<b>Capital Funding Total</b>				<b>10,373,369</b>	<b>12,130,743</b>	<b>8,387,293</b>	

**Budgeted Capital Acquisitions Funding**



**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 1: Significant Accounting Policies**

**(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

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

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) 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.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

**(g) Trade and Other Receivables**

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

**(h) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

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.

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 1: Significant Accounting Policies**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

<b>Asset</b>	<b>Years</b>
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	40 to 50 years
seal	
bituminous seals	15 to 25 years
asphalt surfaces	15 to 25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

*(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

*(ii) Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 1: Significant Accounting Policies**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**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.

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Program Classifications (Function/Activity)**



**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 1: Significant Accounting Policies**

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

**GOVERNANCE**

**Objective:**

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

**Activities:**

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 council services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**HOUSING**

**Objective:**

To provide and maintain elderly residents housing.

**Activities:**

Provision and maintenance of elderly residents housing.

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**RECREATION AND CULTURE**

**Objective:**

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

**Activities:**

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

**Objective:**

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

**Activities:**

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its economic wellbeing.

**Activities:**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control City/Town/Shire overheads operating accounts.

**Activities:**

Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 2: 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 budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

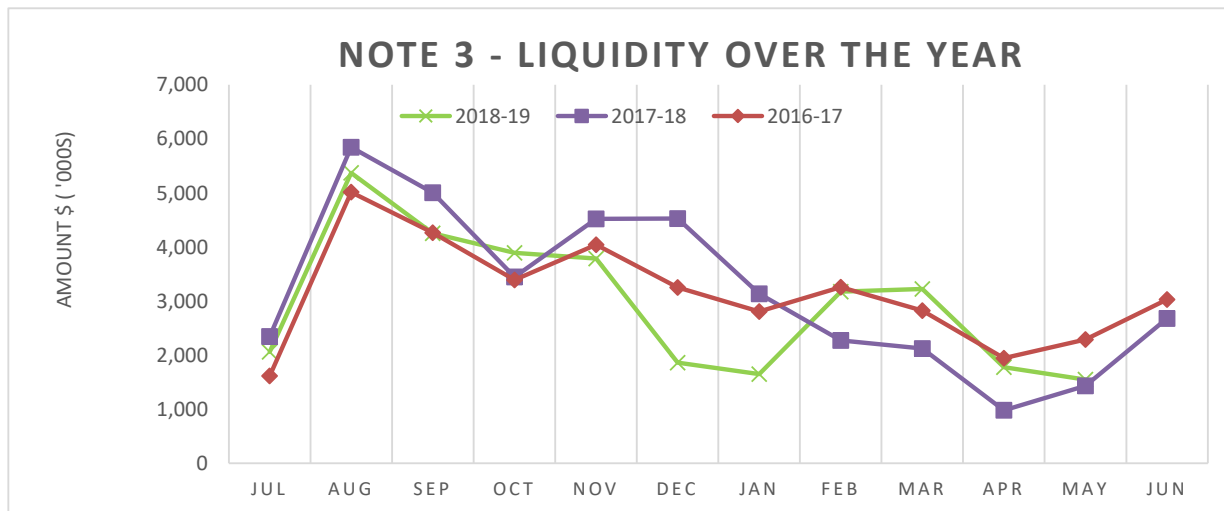
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	(201)	(48%)			
General Purpose Funding Rates	9,612	0%			
General Purpose Funding Other	28,744	2%			
Law, Order and Public Safety	1,579	6%			
Health	3,421	3%			
Education & Welfare	(609)	(14%)			
Housing	4,485	1%			
Community Amenities	12,277	2%			
Recreation and Culture	(150,768)	(43%)	▼	Timing	Kalannie Country Club insurance not yet claimed fully and Dalwallinu Recreation Centre Precinct grant not claimed fully due to the delay of the project
Transport	(3,562,641)	(92%)	▼	Permanent	WANDRRA Grant budgeted incorrectly as operating - actual grant as non operating.
Economic Services	68,446	43%	▲	Permanent	Contribution from Water Corp for 3 dams not received to date (\$25,000) and unbudgeted Grant (\$88,000) received for pest control for CWBA
Other Property and Services	40,041	19%	▲	Permanent	Private works, Workers Compensation and sale of gravel higher than budgeted
<b>Operating Expense</b>					
Governance	62,440	11%	▼	Permanent	Governance expenses less than budgeted
General Purpose Funding	(2,744)	(1%)			
Law, Order and Public Safety	(40,913)	(27%)	▲	Permanent	Fire Prevention expenses and depreciation for new fire vehicles higher than budgeted
Health	(26,226)	(5%)			
Education & Welfare	5,589	8%	▼	Timing	Admin Allocation percentage correction as part of the budget review
Housing	(11,728)	(4%)			
Community Amenities	58,369	9%	▼	Timing	Refuse Site Management, Sewerage Works and Townscape Projects not completed yet
Recreation and Culture	(18,065)	(1%)			
Transport	286,263	5%	▼	Timing	Road Verge Mulching and Road Maintenance less than YTD budget
Economic Services	98,945	14%	▼	Timing	Contribution to Phone tower project and Regional Repopulation Project - no expenditure to date
Other Property and Services	22,689	11%	▼	Timing	
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	2,237,657	313%	▲	Permanent	WANDRRA Grant Budget under operating grants schedule 12 Transport
Proceeds from Disposal of Assets	160,187	114%	▲	Permanent	Refer note 8
<b>Capital Expenses</b>					
Land and Buildings	1,020,694	21%	▲	Permanent	Refer note 13
Infrastructure - Roads	489,514	12%	▲	Timing	Refer note 13
Infrastructure - Other	(28,854)	(4%)			
Infrastructure - Footpaths	0				
Infrastructure - Drainage	0				
Plant and Equipment	504,721	55%	▲	Permanent	Refer note 13
Furniture and Equipment	0				
<b>Financing</b>					
Loan Principal	(9,669)	(1%)			

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	31 May 2018	31 May 2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,632,357	444,468	2,089,639
Cash Restricted - Conditions over Grants	11	1,501,628	1,903,658	76,000
Cash Restricted	4	2,882,192	2,882,192	2,648,191
Receivables - Rates	6	124,939	135,564	35,529
Receivables - Other	6	540,830	750,932	172,132
Interest / ATO Receivable/Trust		0	105,256	0
Inventories		13,889	12,626	7,846
		6,695,835	6,234,697	5,029,338
<b>Less: Current Liabilities</b>				
Payables		(752,577)	(1,614,095)	(438,768)
Provisions		(604,588)	(516,260)	(604,588)
		(1,357,165)	(2,130,355)	(1,043,356)
Less: Cash Reserves	7	(2,882,192)	(2,882,192)	(2,648,193)
Add: Cash backed leave portion		209,380	209,380	209,380
<b>Net Current Funding Position</b>		<b>2,665,858</b>	<b>1,431,530</b>	<b>1,547,168</b>



**Comments - Net Current Funding Position**

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) <b>Cash Deposits</b>							
Telenet Saver	1,242,313			1,242,313	BankWest	1.05%	At Call
(b) <b>Muni Account</b>	10,946			10,946	BankWest		
(c) <b>Medical Centre Account</b>	0			0	BankWest		
(d) <b>Term Deposits</b>							
Gold Term Deposit - Muni Funds	912,180			912,180	BankWest	2.05%	17-Jun-19
Gold Term Deposit - Reserves		2,648,191		2,648,191	BankWest	2.65%	17-Jun-19
<b>Total</b>	<b>2,165,439</b>	<b>2,648,191</b>	<b>0</b>	<b>4,813,630</b>			

**Comments/Notes - Investments**

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 5: Budget Amendments**

**Amendments to original budget since budget adoption. Surplus/(Deficit)**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
J142	Dalwallinu Gymnasium	9297	Operating Expenditure	0	0	22,510	22,510
	Transfer from Recreation Reserve	9297	Capital Income		(22,510)		0
K5	Dalwallinu Recreation Centre upgrade	9300	Capital Expenditure			166,477	166,477
J5	Dalwallinu Recreation Centre upgrade fitout	9300	Operating Expenditure			39,982	206,459
	Transfer from Recreation Reserve	9300	Capital Income		(46,000)		160,459
	Budget Review 2018/19	9316	Operating Expenditure			10,923	171,382
Q6	Kalannie Caravan Park Ablution Repairs	9339	Operating Expenditure			7,000	178,382
	<b>Budget Adoption</b>		Opening Surplus				
	<b>Permanent Changes</b>						
	Opening surplus adjustment						
				0	(68,510)	246,892	

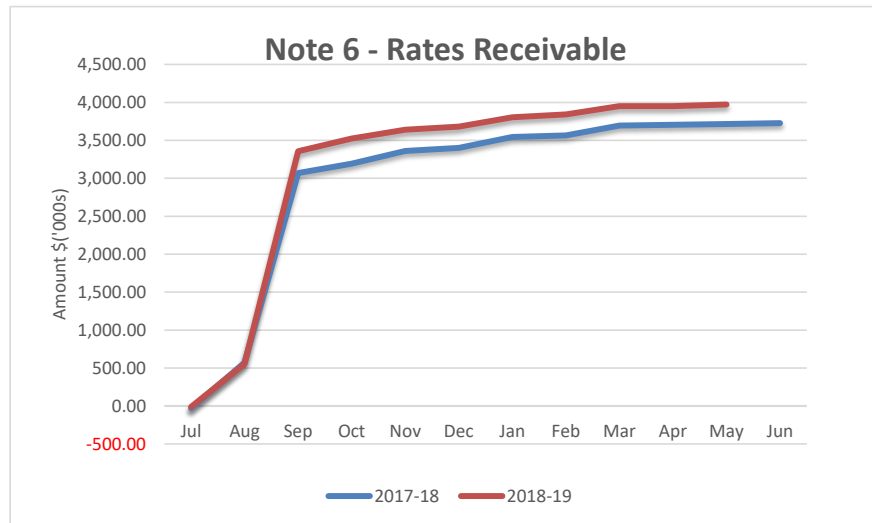
**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 6: Receivables**

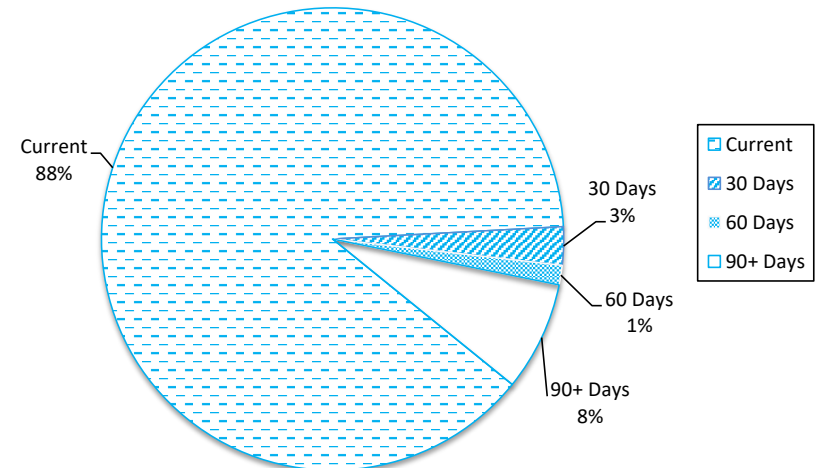
Receivables - Rates Receivable	31 May 2019	30 June 2017
	\$	\$
Opening Arrears Previous Years Levied this year	122,205	91,235
	3,902,016	0
<u>Less</u> Collections to date	(3,972,132)	30,970
Equals Current Outstanding	<b>52,089</b>	<b>122,205</b>
<b>Net Rates Collectable</b>	<b>52,089</b>	<b>122,205</b>
% Collected	98.71%	-33.95%

Receivables - General	Current	30 Days	60 Days	90+ Days	TOTAL
	\$	\$	\$	\$	\$
Receivables - General	149,965	4,538	2,317	12,995	169,815
<b>Balance per Trial Balance</b>					
Sundry Debtors					169,815
Receivables - Other					2,317
<b>Total Receivables General Outstanding</b>					<b>172,132</b>

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



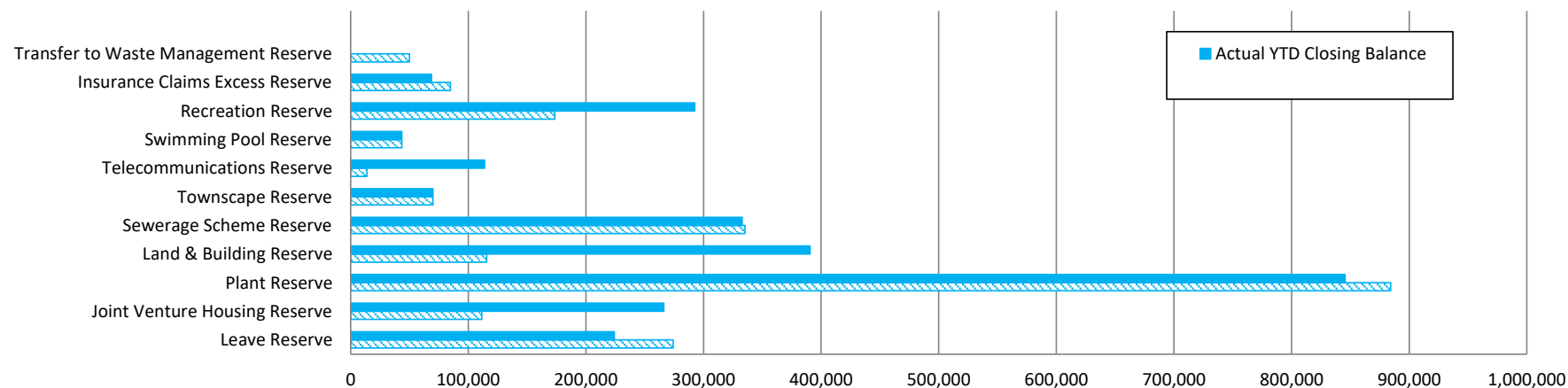
**Comments/Notes - Receivables Rates**

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 219,787	\$ 4,396	\$ 4,355	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 274,183	\$ 224,142
Joint Venture Housing Reserve	261,208	5,224	5,175	29,056	0	(184,000)	0	111,488	266,384
Plant Reserve	829,009	16,580	16,425	38,756	0	0	0	884,345	845,434
Land & Building Reserve	379,455	7,589	7,518	53,636	3,636	(325,000)	0	115,680	390,610
Sewerage Scheme Reserve	615,418	12,308	9,883	90,876	90,876	(383,306)	(383,306)	335,296	332,871
Townscape Reserve	68,594	1,372	1,359	0	0	0	0	69,966	69,953
Telecommunications Reserve	111,675	2,234	2,213	0	0	(100,000)	0	13,909	113,888
Swimming Pool Reserve	42,632	853	845	0	0	0	0	43,485	43,476
Recreation Reserve	286,932	5,739	5,685	27,000	0	(146,000)	0	173,671	292,617
Insurance Claims Excess Reserve	67,482	1,350	1,337	16,000	0	0	0	84,832	68,819
Transfer to Waste Management Reserve	0	0	0	50,000	0	0	0	50,000	0
	<b>2,882,192</b>	<b>57,645</b>	<b>54,795</b>	<b>355,324</b>	<b>94,512</b>	<b>(1,138,306)</b>	<b>(383,306)</b>	<b>2,156,855</b>	<b>2,648,193</b>

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
	Sale of staff housing	0	0		182,889	175,000		(7,889)	
	Sale of Pithara Bowls Club	44,231	18,500	(25,731)	34,791	18,500		(16,291)	
	Sale of 8 Leahy St, Pithara	3,000	1,818	(1,182)	3,000	1,818		(1,182)	
	Sale of Lot 10 McConnell St, Pithara	3,000	1,818	(1,182)	0	0			
	<b>Plant and Equipment</b>								
	Iveco Powerstar 6300 Prime Mover	0	0		22,034	12,000		(10,034)	
	Mack Granite Truck	0	0		102,201	85,000		(17,201)	
	Cat Grader	103,828	101,250	(2,578)	122,906	100,000		(22,906)	
	Bomag Roller	42,418	30,000	(12,418)	49,697	40,000		(9,697)	
	Toyota Hilux	36,849	34,091	(2,758)	36,849	31,000		(5,849)	
	Holden Colorado	25,206	19,091	(6,115)	25,206	17,336		(7,870)	
	Mitsubishi Triton	11,670	10,909	(761)	15,010	11,000		(4,010)	
	Ford Territory (pooled card)	0	0		16,317	0		(16,317)	
	Holden Trailblazer	35,619	31,818	(3,800)	35,618	32,000		(3,618)	
	Nissan Pathfinder	27,676	24,545	(3,130)	31,042	27,000		(4,042)	
	PIG Trailer (1TIO127)	15,919	5,100	(10,819)	17,000	15,000		(2,000)	
	PIG Trailer (1TIO129) (Budget Review for this plant)	0	0		0	0	15,000		
	Roma Deluxe Caravan (Kalannie Caravan Park)	11,720	1,900	(9,820)	0	0			
	Dalwallinu Fire Tender	0	20,000	20,000	0	0	0	0	
		0	0		0	0	0	0	
		<b>361,136</b>	<b>300,841</b>	<b>20,000</b>	<b>(80,295)</b>	<b>694,560</b>	<b>565,654</b>	<b>15,000</b>	<b>(128,906)</b>



**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 9: Rating Information**

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	8.8391	247	3,711,475	328,061	14,514	437	343,012	328,061	0	0	328,061
UV	1.9897	373	141,517,500	2,815,774	(2,402)	(357)	2,813,371	2,815,774	8,132	(29)	2,823,877
<b>Sub-Totals</b>		<b>620</b>	<b>145,228,975</b>	<b>3,143,835</b>	<b>12,112</b>	<b>80</b>	<b>3,156,384</b>	<b>3,143,835</b>	<b>8,132</b>	<b>(29)</b>	<b>3,151,938</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV - Dalwallinu	600.00	135	712,330	81,000	0	0	81,000	81,000	0	0	81,000
GRV - Kalannie	600.00	35	187,671	21,000	600	2,259	23,859	21,000	0	0	21,000
GRV - Other Towns	600.00	78	285,105	46,800	750	2,259	49,809	46,800	0	0	46,800
UV - Rural	700.00	34	568,805	23,800	0	0	23,800	23,800	0	0	23,800
UV - Mining	700.00	25	126,115	17,500	(345)	0	17,155	17,500	0	0	17,500
<b>Sub-Totals</b>		<b>307</b>	<b>1,880,026</b>	<b>190,100</b>	<b>1,004</b>	<b>4,518</b>	<b>195,622</b>	<b>190,100</b>	<b>0</b>	<b>0</b>	<b>190,100</b>
		<b>927</b>	<b>147,109,001</b>	<b>3,333,935</b>	<b>13,117</b>	<b>4,598</b>	<b>3,352,006</b>	<b>3,333,935</b>	<b>8,132</b>	<b>(29)</b>	<b>3,342,038</b>
Concession							(154,002)				(147,618)
<b>Amount from General Rates</b>							<b>3,198,004</b>				<b>3,194,420</b>
Specified Area Rates							0				.
<b>Totals</b>							<b>3,198,004</b>				<b>3,194,420</b>

**Comments - Rating Information**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
<b>Community amenities</b>			\$	\$	\$	\$	\$	\$
Loan 64 - Sewerage Scheme	138,290		14,535	14,535	123,755	123,755	7,026	13,272
<b>Recreation and culture</b>								
Loan 157 - Dalwallinu Discovery Centre	672,332		682,001	672,332	0	0	31,713	37,324
Loan 157 - Dalwallinu Discovery Centre Re-Finance		648,857	0	0	635,797	648,857	0	0
Loan 160 - Dalwallinu Recreation Centre Upgrade	0	2,700,000		0	2,700,000	2,700,000	0	0
<b>Economic services</b>								
Loan 159 - Bell Street Subdivision	0	734,201		0	0	734,201	0	0
<b>Other property and services</b>								
Loan 156 - Staff Housing	56,356		56,356	56,356	0	0	1,521	2,538
	866,978	4,083,058	752,892	743,223	3,459,552	4,206,813	40,260	53,134

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Loan 159 - New debenture - total \$2.7M for Dalwallinu Recreation Centre was drawn 26/03/2019

Loan 157 - Re-finance of debenture balloon payment - total \$635,797 for Dalwallinu Discovery Centre was re-financed 09/04/2019

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget	Variations		Revenue	(Expended)	
			(a)				(d)	(e)	(d)+(e)	(b)	(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission - General	WALGGC	Operating	769,352	711,343	0	711,343	711,343		711,343	797,343	(598,007)	0
Grants Commission - Roads	WALGGC	Operating	617,644	576,622	0	576,622	576,622		576,622	524,394	(393,296)	0
Ex-Gratia Rates	CBH	Operating	0	24,038	0	24,038	24,038		24,038	28,472	(28,472)	0
<b>Law, Order and Public Safety</b>												
DFES Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	7,464	19,676	0	19,676	19,676		19,676	20,355	(20,355)	0
<b>Education &amp; Welfare</b>												
Grant - Youth week	Dept of Communities	Operating	0	0	0	0	0		0	1,000	(1,000)	0
<b>Housing</b>												
Reimbursements - electricity costs	staff	Operating		5,700	0	5,225	5,700		5,700	2,984	(2,416)	0
Reimbursements - electricity costs	Non Employees	Operating		15,000	0	13,750	15,000		15,000	16,035	(12,942)	0
<b>Community Amenities</b>												
Grant - Safer Communities	Australian Government	Non-operating	0	0	10,483	9,609	10,483		10,483	10,483	(10,483)	(0)
<b>Recreation and Culture</b>												
Landscaping for Leahy Street	Landcorp	Non-operating	60,000	0	0	0	0		0	0	0	60,000
Grants - Lotterywest Rec Centre Precinct	LotteryWest	Non-operating	0	0	587,191	538,258	587,191		587,191	354,828	(354,828)	0
Grants - Lotterywest Richardson Park Toilet	LotteryWest	Non-operating	32,168	0	0	0	0		0	0	(32,168)	0
Grant - Bikeweek Programme	Dept. of Transport	Operating	0	0	0	0	0		0	600	(600)	0
Grant - Keep Australia Beautiful	Keep Australia Beautiful	Non-operating	0	0	0	3,636	3,636		3,636	4,545	(3,636)	0
Grant - Recreation Centre fitout (FRRR)	Found. Of Rural & Regional Renwal	Operating	0	5,000	0	5,000	5,000		5,000	5,000	(5,000)	0
Grant - Children's week	Meerlinga Foundation	Operating	0	0	0	0	0		0	1,000	0	1,000
<b>Transport</b>												
Road Preservation Grant	State Initiative	Operating	0	152,975	0	152,975	152,975		152,975	257,426	(257,426)	0
Grant - WANDRRA	Federal Government	Operating	0	3,914,703	0	3,588,478	3,914,703		3,914,703	2,424,631	(2,424,631)	0
RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	163,265	163,265	163,265		163,265	162,485	(162,485)	0
Landscaping of Median Strip at Leahy Street	Water Corporation	Operating	15,000	0	0	0	0		0	0	0	15,000
<b>Economic Services</b>												
Contribution for fencing of 3 dams	Water Corporation	Operating	0	25,000	0	25,000	25,000		25,000	0	0	0
Various reimbursements	various	Operating	0	445,250	0	408,146	445,250		445,250	489,409	(353,716)	0
<b>TOTALS</b>			<b>1,501,628</b>	<b>5,895,307</b>	<b>760,939</b>	<b>6,245,021</b>	<b>6,659,882</b>	<b>0</b>	<b>6,659,882</b>	<b>5,100,989</b>	<b>(4,661,461)</b>	<b>76,000</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		1,409,460	5,895,307	0	5,122,107	5,895,307	0	5,895,307	4,568,648	(4,097,861)	16,000
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		92,168	0	760,939	714,769	764,575	0	764,575	532,341	(563,600)	60,000
<b>TOTALS</b>			<b>1,501,628</b>	<b>5,895,307</b>	<b>760,939</b>	<b>5,836,876</b>	<b>6,659,882</b>	<b>0</b>	<b>6,659,882</b>	<b>5,100,989</b>	<b>(4,661,461)</b>	<b>76,000</b>

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

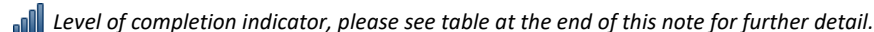










**Note 12: Trust Fund**

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 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 May 2019
	\$	\$	\$	\$
DPI Licensing Fees	25,444	1,095,403	(1,118,812)	2,035
St John Ambulance Memberships	626	2,440	(2,920)	146
CTF Levy	10,941	10,466	(21,141)	265
Building Services Levy	123	9,227	(9,063)	288
Standpipe Swipe Cards	2,350	550	(850)	2,050
Mainly Mutton Cookbooks	0	20	(10)	10
Trails, Trials and Triumphs Book	0	30	0	30
Hall Hire Bonds	624	2,199	(1,569)	1,254
Key Deposits	1,097	1,765	(1,440)	1,422
Housing Bonds	0	4,562	(4,152)	410
Pommie Migrant to Pioneer Farmer Book	70	35	(105)	0
5 Graves in Dalwallinu Book	50	170	(160)	60
Pioneer House Donations	10,076	0	0	10,076
Miscellaneous Deposits Held	92,253	76,505	(85,415)	83,343
	<b>143,654</b>	<b>1,203,372</b>	<b>(1,245,638)</b>	<b>101,388</b>













**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Amended Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
									
<b>Land &amp; Buildings</b>									
<b>Housing</b>									
	Bell Street Subdivision	E093854	0	0	(6,440)	(734,201)	(611,807)	605,367	
	Two New Employee Houses	E092041	0	0	0	(500,000)	(416,650)	416,650	
	Purchase of Myers Street Land	E093855	0	0	0	(60,000)	(60,000)	60,000	
	Construction of two single units - 11 James St	E093856	0	0	(31,724)	(250,000)	(208,325)	176,601	
	21 Rayner St - Capital Upgrade (3 new split systems)	K96	0	0	0	(5,450)	(5,450)	5,450	
	<b>Housing Total</b>		<b>0</b>	<b>0</b>	<b>(38,164)</b>	<b>(1,549,651)</b>	<b>(1,302,232)</b>	<b>1,264,068</b>	
<b>Recreation And Culture</b>									
	Dalwallinu Recreation Centre Upgrade	K5	(3,550,139)	0	(3,550,139)	(3,674,702)	(3,368,226)	(181,913)	
	Composting Toilet at Richardson Park	E113875	(46,731)	0	(46,731)	(50,000)	(41,650)	(5,081)	
	Kalannie Sports Club - Capital Expenditure	K68	0	(116,379)	(116,379)	(255,670)	0	(116,379)	
	<b>Recreation And Culture Total</b>		<b>(3,596,871)</b>	<b>(116,379)</b>	<b>(3,713,250)</b>	<b>(3,980,372)</b>	<b>(3,409,876)</b>	<b>(303,374)</b>	
<b>Economic Services</b>									
	Purchase of lot 572 Sawyers Ave, Dalwallinu	E135876	0	0	0	(60,000)	(60,000)	60,000	
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>60,000</b>	
	<b>Land &amp; Buildings Total</b>		<b>(3,596,871)</b>	<b>(116,379)</b>	<b>(3,751,414)</b>	<b>(5,590,023)</b>	<b>(4,772,108)</b>	<b>1,020,694</b>	












**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2019

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Amended Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Recreation And Culture</b>								
	Chlorination System - Aquatic Centre	E112844	(14,106)	0	(14,106)	(14,106)	(14,106)	(0)
	<b>Administration Total</b>		<b>(14,106)</b>	<b>0</b>	<b>(14,106)</b>	<b>(14,106)</b>	<b>(14,106)</b>	<b>(0)</b>
<b>Administration</b>								
	CEO Vehicle Replacement	E145801	(54,041)	0	(54,041)	(54,041)	(54,041)	0
	MRDS Vehicle Replacement	E145803	0	0	(40,455)	(40,730)	(40,730)	275
	<b>Administration Total</b>		<b>(54,041)</b>	<b>0</b>	<b>(94,495)</b>	<b>(94,771)</b>	<b>(94,771)</b>	<b>276</b>
<b>Transport</b>								
	Multi-tyred self-propelled Roller (DL203)	E123859	(169,800)	0	(169,800)	(170,000)	(170,000)	200
	Cat Grader (DL62)	E123864	0	0	0	(365,000)	(365,000)	365,000
	Mitsubishi Triton (DL194)	E123867	(25,920)	0	(25,920)	(25,000)	(25,000)	(920)
	Prime Mover	E123894	0	0	0	(145,000)	(145,000)	145,000
	Sundry Items	E123841	(5,727)	0	(5,727)	(20,000)	(15,000)	9,273
	MWS Utility Vehicle (DL103)	E123881	(44,064)	0	(44,064)	(44,064)	(44,064)	(0)
	WS Utility Vehicle (DL281)	E123882	(38,927)	0	(38,927)	(38,927)	(38,927)	(0)
	Purchase of Portable Generator	E123901	(17,888)	0	(17,888)	(17,888)	(17,888)	0
	<b>Transport Total</b>		<b>(302,327)</b>	<b>0</b>	<b>(302,327)</b>	<b>(825,879)</b>	<b>(820,879)</b>	<b>518,552</b>
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>(370,474)</b>	<b>0</b>	<b>(410,929)</b>	<b>(934,756)</b>	<b>(915,650)</b>	<b>518,827</b>





**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2019

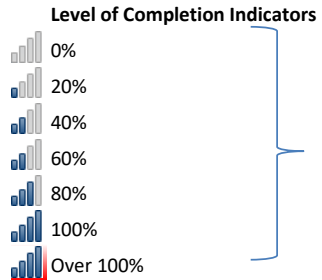
**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Amended Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Infrastructure Other</b>								
<b>Community Amenities</b>								
	Fencing Dalwallinu Refuse Site	E101801	(15,542)	0	(15,542)	(15,000)	(15,000)	(542)
	Sewerage Ponds	E103843	0	0	0	(147,000)	(134,737)	134,737
	Sewerage System Upgrade	E103844	(280,658)	0	(280,658)	(311,870)	(285,851)	5,193
	Townscape Projects - Capital Upgrade	E107806	(79,961)	0	(79,961)	(97,823)	(94,066)	14,105
	<b>Community Amenities Total</b>		<b>(376,161)</b>	<b>0</b>	<b>(376,161)</b>	<b>(571,693)</b>	<b>(94,066)</b>	<b>1,190,872</b>
<b>Recreation And Culture</b>								
	Leahy St Landscaping	E113879	0	0	0	(75,000)	(75,000)	75,000
	Dalwallinu Recreation Centre Precinct	E113876	(285,558)	0	(285,558)	(545,208)	(545,206)	259,648
	Dalwallinu Recreation Centre Car Park	E113880	0	0	0	(11,409)	(11,409)	11,409
	Kalannie Tennis Courts & Fencing	E113881	0	(28,750)	(28,750)	(30,000)	(30,000)	1,250
	<b>Recreation And Culture Total</b>		<b>(285,558)</b>	<b>(28,750)</b>	<b>(314,308)</b>	<b>(661,617)</b>	<b>(661,615)</b>	<b>347,307</b>
<b>Economic Services</b>								
	Pioneer Wall - Kalannie	E135874	0	0	0	(4,000)	(3,997)	3,997
	Fencing for Dams (ex Water Corp)	E135860	0	0	0	(25,000)	0	0
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,000)</b>	<b>0</b>	<b>4,800,153</b>
	<b>Infrastructure Other Total</b>		<b>(661,719)</b>	<b>(28,750)</b>	<b>(690,469)</b>	<b>(1,262,310)</b>	<b>(661,615)</b>	<b>5,147,460</b>

**SHIRE OF DALWALLINU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2019**

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Amended Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
	Regional Road Group	E121700	0	(243,727)	(243,727)	(246,100)	(246,085)	2,358
	Road Program (own works)	E121730	0	(227,355)	(227,355)	(265,088)	(265,078)	37,723
	WANDRRA Flood Claim 4 AGRN743	E121794	0	(3,063,400)	(3,063,400)	(3,832,466)	(3,512,833)	449,433
<b>Transport Total</b>			<b>0</b>	<b>(3,534,482)</b>	<b>(3,534,482)</b>	<b>(4,343,654)</b>	<b>(4,023,996)</b>	<b>489,514</b>
	<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(3,534,482)</b>	<b>(3,534,482)</b>	<b>(4,343,654)</b>	<b>(4,023,996)</b>	<b>489,514</b>
<b>Capital Expenditure Total</b>			<b>(4,629,064)</b>	<b>(3,679,611)</b>	<b>(8,387,293)</b>	<b>(12,130,743)</b>	<b>(10,373,369)</b>	<b>7,176,496</b>



Percentage YTD Actual to Annual Budget  
 Expenditure over budget highlighted in red.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**31-May-2019**

**Note 14: BALANCE SHEET**

	<b>Period</b>	<b>2017/18</b>
	<b>YTD</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash Assets	4,813,830	6,016,177
Receivables	208,978	669,347
Inventories	7,846	13,889
<b>TOTAL CURRENT ASSETS</b>	<u>5,030,654</u>	<u>6,699,413</u>
<b>NON-CURRENT ASSETS</b>		
Receivables	16,560	16,560
Property, Plant and Equipment	33,545,658	30,607,765
Infrastructure	277,755,084	277,614,949
<b>TOTAL NON-CURRENT ASSETS</b>	<u>311,317,302</u>	<u>308,239,274</u>
<b>TOTAL ASSETS</b>	<u>316,347,956</u>	<u>314,938,687</u>
<b>CURRENT LIABILITIES</b>		
Payables	(438,768)	(752,577)
Interest-bearing Liabilities	139	(752,753)
Provisions	(605,888)	(605,888)
<b>TOTAL CURRENT LIABILITIES</b>	<u>(1,044,517)</u>	<u>(2,111,218)</u>
<b>NON-CURRENT LIABILITIES</b>		
Interest-bearing Liabilities	(3,459,552)	(123,754)
Provisions	(53,148)	(53,148)
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>(3,512,700)</u>	<u>(176,902)</u>
<b>TOTAL LIABILITIES</b>	<u>(4,557,217)</u>	<u>(2,288,120)</u>
<b>NET ASSETS</b>	<u>311,790,740</u>	<u>312,650,566</u>
<b>EQUITY</b>		
Retained Surplus	46,582,860	44,594,578
Net Result	(859,827)	1,754,281
Reserves - Cash Backed	2,648,191	2,882,192
Reserves - Asset Revaluation	263,419,516	263,419,516
<b>TOTAL EQUITY</b>	<u>311,790,740</u>	<u>312,650,567</u>

# Shire of Dalwallinu Bank Reconciliation as at 31 May 2019

<b>Balance as per General Ledger as at 1 May 2019</b>				
A910000 - Municipal Fund	21,635.38			
A910001 - Telenet Saver	1,347,616.64	1,369,252.02		1,369,252.02
<b>Add Cash Receipts</b>				
Daily Receipts		900,843.13		
BPAY Receipts		16,529.53		
Interest Received		1,701.50		
				919,074.16
				2,288,326.18
<b>Less Cash Payments</b>				
Cheques (35197-35198)		39,134.19		
EFT Payments - Payroll		211,465.00		
EFT Payments (EFT9467-EFT9563) (excluding Trust EFT9520-EFT9523) (excluding cancelled payments EFT9481 & EFT9497)		741,900.63		
Direct Debit - Credit Card Payments (DD15010.1)		4,017.18		
Direct Debit (Superannuation Payments)		37,866.42		
Bank Fees		683.71		
				1,035,067.13
<b>Balance as per General Ledger as at 31 May 2019</b>				
A910000 - Municipal Fund	10,946.20			
A910001 - Telenet Saver	1,242,312.85			
		1,253,259.05	0.00	1,253,259.05
<b>Less</b>				
Admin Eftpos payments 31/05/19 - received 03/06/19				913.63
				1,252,345.42
<b>Balance as per Bank Statements as at 31 May 2019</b>				
Muni Cheque Account - 536591-4		10,032.57		
Business Telenet Saver - 0373562		1,242,312.85	0.00	1,252,345.42

Prepared by



5/6/19

Reviewed by



10/6/2019





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

Account of SHIRE OF DALWALLINU

### BUSINESS BONUS STATEMENT

BSB: 306-008  
(Bank,State,Branch)  
Account Number 536591-4  
From 25/05/2019  
To 31/05/2019  
Statement Number 3933

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
25/05/2019	OPENING BALANCE			\$120,690.04
27/05/2019	J D Cream 11:34PM 26May Di Cream		\$592.00	\$121,282.04
27/05/2019	11A ANDERSON WAY		\$484.00	\$121,766.04
27/05/2019	BILL PAYMENT 1000002739 001 CBA201905250247777466		\$250.00	\$122,016.04
27/05/2019	24/05/19		\$60.00	\$122,076.04
27/05/2019	40 Leahy st JM MORGAN,JARROD KEITH		\$312.00	\$122,388.04
27/05/2019	BILL PAYMENT 1000325034 001 BWA201905270008051143		\$50.00	\$122,438.04
27/05/2019	BILL PAYMENT 2000493349 001 BWA201905270002406858		\$261.53	\$122,699.57
27/05/2019	CHEQUE 035198	\$37,721.40		\$84,978.17
27/05/2019	TARA COYNE Rent Coyne		\$624.00	\$85,602.17
27/05/2019	FDMSA Payment 42298585164721		\$990.26	\$86,592.43
28/05/2019	27/05/19		\$264.26	\$86,856.69
28/05/2019	GEKO inv7335water WALLIS,BRETT NICHOLAS		\$426.00	\$87,282.69
28/05/2019	Geko inv 7453water WALLIS,BRETT NICHOLAS		\$1,436.72	\$88,719.41
28/05/2019	GEKO INV 7401 WALLIS,BRETT NICHOLAS		\$672.79	\$89,392.20
28/05/2019	Geko inv7299 WALLIS,BRETT NICHOLAS		\$1,459.10	\$90,851.30
28/05/2019	FDMSA Payment 42298585164721		\$147.00	\$90,998.30
29/05/2019	park back rent max EVANS,MAXWELL RAYMOND		\$45.00	\$91,043.30
29/05/2019	CRCDAL		\$238.07	\$91,281.37
29/05/2019	BILL PAYMENT 2000490432 001 WBC2019052917418514		\$475.00	\$91,756.37
29/05/2019	BILL PAYMENT 2000491224 001 WBC2019052931820694		\$240.40	\$91,996.77
29/05/2019	Banking 20/5 from Muni to trust	\$148.90		\$91,847.87
29/05/2019	ATO ATO003000010685248		\$4,924.10	\$96,771.97
29/05/2019	FDMSA Payment 42298585164721		\$51.00	\$96,822.97
30/05/2019	BILL PAYMENT 1000005646 001 CBA201905300249268872		\$20.00	\$96,842.97
30/05/2019	29.05.2019		\$597.00	\$97,439.97
30/05/2019	CREDIT TRANSFER FROM E JOYCE-JOYCE RENT		\$250.00	\$97,689.97
30/05/2019	CREDIT TRANSFER FROM PAMELA MARGARET WASLEY		\$50.00	\$97,739.97
30/05/2019	BILL PAYMENT 2000499154 001 BWA201905300003593011		\$166.25	\$97,906.22
30/05/2019	PAY	\$78,802.00		\$19,104.22
30/05/2019	BRETT WALLIS brett wallis A409		\$100.00	\$19,204.22
30/05/2019	DEPARTMENT OF TR PAYMENT:113919		\$3,070.20	\$22,274.42
30/05/2019	Housing Authorit VP205667		\$116.38	\$22,390.80
30/05/2019	FDMSA Payment 42298585164721		\$135.00	\$22,525.80
30/05/2019	SuperChoice P/L 349579286473005001	\$13,441.23		\$9,084.57

31/05/2019	CREDIT INTEREST	\$5.29	\$9,089.86
31/05/2019	Dallcon 02:17AM 31May 5 South ST Dallcon	\$296.00	\$9,385.86
31/05/2019	BILL PAYMENT 1000004535 001 CBA201905310149531415	\$50.00	\$9,435.86
31/05/2019	BILL PAYMENT 1000003132 001 NAB201905313030210262	\$35.00	\$9,470.86
31/05/2019	CREDIT TRANSFER FROM S M DAVIS-A46111 DAVIS	\$100.00	\$9,570.86
31/05/2019	CREDIT TRANSFER FROM STEPHEN ROSS MCCOSKER	\$250.00	\$9,820.86
31/05/2019	CREDIT TRANSFER FROM SANDRA MARGARET DETRAFFORD	\$50.00	\$9,870.86
31/05/2019	BILL PAYMENT 1000063103 001 BWA201905310002542134	\$50.00	\$9,920.86
31/05/2019	FDMSA Payment 42298585164721	\$111.71	\$10,032.57
31/05/2019	CLOSING BALANCE		\$10,032.57

**Total Debits: -\$130,113.53****Total Credits: \$19,456.06**

## TRANSACTION SEARCH RESULTS

**Account:** 302-162 0373562  
**Account Nickname:** BUSINESS TELENET SAVER  
**Date:** From 01/05/2019 to 31/05/2019  
**Transaction Types:** All Transaction Types  
**Opening Balance:** \$1,347,616.64  
**Closing Balance:** \$1,242,312.85

BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CREDIT	ACCOUNT BALANCE
302-162	0373562	24/05/2019	to muni a/c		-\$140,000.00		\$1,242,312.85
302-162	0373562	17/05/2019	FROM MUNI TO T/S			\$650,000.00	\$1,382,312.85
302-162	0373562	10/05/2019	Tfr to muni a/c		-\$500,000.00		\$732,312.85
302-162	0373562	06/05/2019	Tfr to muni a/c		-\$23,000.00		\$1,232,312.85
302-162	0373562	02/05/2019	Transfer		-\$82,000.00		\$1,255,312.85
302-162	0373562	02/05/2019	tfr to muni		-\$12,000.00		\$1,337,312.85
302-162	0373562	01/05/2019	CREDIT INTEREST			\$1,696.21	\$1,349,312.85


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# Shire of Dalwallinu

## Trust Bank Reconciliation

### as at 31 May 2019

<b>Balance as per General Ledger as at 1 May 2019</b> 2T9900000 - Trust Fund	102,953.75	102,953.75		102,953.75
<b>Add Cash Receipts</b> Daily Receipts		87,041.33		87,041.33
				189,995.08
<b>Less Cash Payments</b> EFT Payments (EFT9520-EFT9523) Direct Debit Payments to DPI	484.65 88,121.80			
		88,606.45		88,606.45
<b>Balance as per General Ledger as at 31 May 2019</b>  2T9900000 - Trust Fund	  101,388.63	  101,388.63	  0.00	  101,388.63
<b>Add</b>  Outstanding Cheques				  155.00
<b>Less</b> Banking 31/05/2019 Banked on 04/06/2019 Credit Cards 31/05/2019 Banked on 04/06/2019				  65.00 1,596.85
<b>Balance as per Bank Statements as at 31 May 2019</b>  2T9900000 - Trust Fund		  99,881.78	  0.00	  99,881.78

Prepared by  5/6/19

Reviewed by  10/6/2019





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 25/05/2019  
 To 31/05/2019  
 Statement Number 3390

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
25/05/2019	OPENING BALANCE			\$107,979.98
27/05/2019	24/05/19		\$217.30	\$108,197.28
27/05/2019	TRANSPORT DALO20190523	\$8,816.75		\$99,380.53
27/05/2019	FDMSA Payment 42298585067585		\$132.65	\$99,513.18
28/05/2019	27/05/19		\$433.45	\$99,946.63
28/05/2019	TRANSPORT DALO20190524	\$349.95		\$99,596.68
28/05/2019	FDMSA Payment 42298585067585		\$1,441.50	\$101,038.18
29/05/2019	28.05.2019		\$88.60	\$101,126.78
29/05/2019	Banking 20/5		\$148.90	\$101,275.68
29/05/2019	TRANSPORT DALO20190527	\$1,874.95		\$99,400.73
29/05/2019	FDMSA Payment 42298585067585		\$544.75	\$99,945.48
30/05/2019	29.05.2019		\$21.80	\$99,967.28
30/05/2019	TRANSPORT DALO20190528	\$482.35		\$99,484.93
30/05/2019	FDMSA Payment 42298585067585		\$149.50	\$99,634.43
31/05/2019	TRANSPORT DALO20190529	\$171.30		\$99,463.13
31/05/2019	FDMSA Payment 42298585067585		\$418.65	\$99,881.78
31/05/2019	CLOSING BALANCE			\$99,881.78

**Total Debits: -\$11,695.30**

**Total Credits: \$3,597.10**

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### 9.3.3 Update of Policy 3.2 Significant Accounting Policies

#### Name of Policy

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Person Responsible: Chief Executive Officer  
History: Former Policy  
Reviewed April 2016  
Reviewed April 2017 (Motion 8814)

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Objective To establish financial management procedures which provide full compliance with all local government statutory requirements and accepted accounting principles.

Policy The significant accounting policies which have been adopted in the preparation of the financial report are:

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and 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. All amounts are stated in Australian dollars.

*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 be different from these estimates. All figures are presented in Australian Dollars.



*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 financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

(d) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when

identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) Inventories

General

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

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

(f) Fixed Assets

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

Mandatory requirements to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations 1996 were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

~~Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.~~

Therefore, the Shire of Dalwallinu will revalue each asset class in accordance with the table below:

Class	Last Val Date	Next Val Date	Interval
P&E	30/6/16	30/6/2020	4 years
L&B	30/6/17	30/6/2022	5 years
Roads & Other Infrastructure	30/6/18	30/6/2023	5 years

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

#### Land under control

In accordance with Local Government (Financial Management) Regulation 1996 16(a)(ii), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

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

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

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the costs of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

#### Revaluation

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

#### Land under roads

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

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

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

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

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

#### Depreciation

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

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

- (a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods for each class of depreciable asset are:

Buildings	40 years
Furniture and Equipment - Electrical	5 years
Furniture and Equipment - Other	10 years
Motor Vehicle - Passenger	5 years
Light Vehicle - Commercial	5 years
Trucks	5 years
Graders, Loaders & Other Plant	10 years
Infrastructure Assets – Roads, Streets & Kerbing	
• clearing and earthworks	Not depreciated
• pavement	40 years
• seal	15 years
• kerbing	50 years
Infrastructure Assets - Gardens	Not depreciated
Infrastructure Assets – Parks & Ovals	10-40 years
Infrastructure Assets – Other Structures	20-50 years

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

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

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

#### Capitalisation threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

#### (g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

As fair value is a market-based measure, the closed equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets

that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

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

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

#### Fair value hierarchy

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

Level 1	Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure

fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being

measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach	Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.
Income approach	Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.
Cost approach	Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

#### (h) Financial instruments

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of an asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

##### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) The amount in which the financial asset or financial liability is measured at initial recognition;

- (b) Less principal repayments and any reduction for impairment; and
- (c) Plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

- (i) **Financial assets at fair value through profit and loss**  
Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

- (ii) **Loans and receivables**  
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

- (iii) **Held-to-maturity investments**  
Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

- (iv) **Available-for-sale financial assets**  
Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise



investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

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

#### Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charges to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

#### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party

whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(i) Impairment of Assets

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

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

(k) Employee Benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave

entitlements are recognised as provisions in the statement of financial position.

#### Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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 re-measurements 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.

#### (l) Borrowing Costs

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

#### (m) 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.

#### (n) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interest in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the proportionate consolidation method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each

liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

(q) Rates, Grants, Donations and Other Contributions

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

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(r) Superannuation

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

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

(t) Rounding Off Figures

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

(u) Comparative Figures

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

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

(v) Budget Comparative Figures

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



(w) New Accounting Standards and Interpretations for Application in Future Periods

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

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued/Compiled	Applicable (1)	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2018	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.  The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.



## SHIRE OF DALWALLINU

### Register of Policies

Title	Issued/Compiled	Applicable (1)	Impact
(iii) AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current ASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>





Title	Issued/Compiled	Applicable (1)	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"><li>- Assets received below fair value;</li><li>- Grants received;</li><li>- Prepaid rates;</li><li>- Leases entered into at below market rates; and</li><li>- Volunteer services</li></ul> <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the hire's operations.</p>



# SHIRE OF DALWALLINU

## Register of Policies

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### 9.3.5 Request to reduce fees and charges - Dally Scrappers

**From:** Karen Streets [mailto:karen\_streets@hotmail.com]

**Sent:** Sunday, 16 June 2019 8:02 PM

**To:** Jean Knight <ceo@dalwallinu.wa.gov.au>

**Subject:** dally scrappers

Dear Ms Knight and Councillors

I am writing on behalf of the 'Dally Scrappers', a small community group, non profit making who run a minimum of 3 Papercraft weekend (4 days Thursday to Sunday) a year. These events have been running over 15 years now and have attracted ladies from Esperance, Albany, Bruce Rock, Merredin, Wongan Hills, Carnamah, Geraldton and Perenjori over the years.

Prior to the renovation to the Dalwallinu Recreation Centre we had these events at the Rec Centre. During that time we were able to rent the Rec Centre for the price that was applicable to 'non-alcoholic' events. The last event held there in February 2018 was the cost of \$439 for the 3 days (\$145 per day). The current Fees and Charges, as listed on the Shires website still have the non-alcoholic rate for the Oval Room as \$156 per day.

We went to change our booking from Town Hall to the Rec Centre for July (due to the Hall being extremely cold with no heating) and were told that we would have to pay \$350 per day making the cost to us as \$1400 for the 4 days.

While we recognise that the renovated Recreation Centre Fees would increase slightly, we are astounded at such an increase the new fees would affect our small group events

We are writing to ask Council consideration for a reduced rate (possibly 50% reduction to standard rate as we are a small community group that originally commenced to combat health and well being of rural women in remote areas and the pressures they endure due to seasonal conditions in the wheatbelt). On average we have between 15-20 ladies attending, all of who did not want these weekends to stop during the renovations of the Rec Centre so we moved to the Town Hall during this time.

If the request for a reduction to the Recreation Fees for our group isn't an option we would be happy to continue at the Town Hall but ask if the community room adjoining the dance/kitchen room could be included in the booking for the use of the Town Hall/Dance facilities as the Kitchen, Dance Room does not have enough room to hold everyone in the winter months. This would enable us to use these facilities all year round.

While we have been using the Town Hall we have had a few people come in and take photos of the damage to the structure of the Hall and we are thinking of our options should the Hall be closed for repairs.

We would appreciate if the Council would consider either or both of these options to enable us a choice so that we can continue to hold these events in Dalwallinu for the health and well being of the regular users of the group without continually bringing our request to Council for reduced rates.

We look forward to hearing from you soon as our next event is currently scheduled for Thursday 11th July to Sunday 14th July.

Thank you for your consideration.  
Karen Streets  
Organiser of Dally Scrapper events.