



Shire of
Koorda

Ordinary Meeting of Council

Attachments

Wednesday 15 April 2020

5.00pm

**NEWROC
SPECIAL COUNCIL MEETING
MINUTES**

**Thursday 12 March 2020
Trayning Bowling Club**

MEETING: 2.30pm

NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes of the Council Meeting held at the Trayning Bowling Club on Thursday 12 March 2020
commencing at 2.30pm

MINUTES

1. OPENING AND ANNOUNCEMENTS

Cr Ricky Storer, NEWROC Chair welcomed everyone and opened the meeting at 2.30pm

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1. Delegate Attendance

Cr Ricky Storer	NEWROC Chair, President Shire of Koorda
Cr Pippa De Lacy	President, Shire of Nungarin
Cr Gary Coumbe	Deputy President, Shire of Nungarin (non voting delegate)
Cr Melanie Brown	President, Shire of Trayning
Cr Marlon Hudson	Councillor, Shire of Trayning (non voting delegate)
Cr Quentin Davies	President, Shire of Wyalkatchem
Cr Tony Sachse	President, Shire of Mt Marshall
Cr Gary Shadbolt	President, Shire of Mukinbudin
Cr Sandie Ventris	Councillor, Shire of Mukinbudin (non voting delegate)
Darren Simmons	NEWROC CEO, CEO, Shire of Koorda
Taryn Dayman	CEO, Shire of Wyalkatchem
John Nuttall	CEO, Shire of Mt Marshall
Dirk Sellenger	CEO, Shire of Mukinbudin
Adam Majid	CEO, Shire of Nungarin
Brian Jones	CEO, Shire of Trayning
NEWROC Officer Caroline Robinson	Executive Officer, NEWROC

2.2. Apologies

Nil

2.3. Guests

Cr Mischa Stratford Shire of Wyalkatchem

3. Matters for Discussion

3.1 NEWROC Membership – Shire of Dowerin

FILE REFERENCE: 041 - Governance
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 27 February 2020
ATTACHMENT NUMBER: #NEWROC MoU 2018/2020
CONSULTATION:
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT:

BACKGROUND

In late 2019, the Shire of Dowerin informally approached the NEWROC CEO and EO to consider moving from AROC to the NEWROC. This then followed with a meeting between the NEWROC Chair, CEO and EO and the Shire of Dowerin President, Vice President and CEO.

The discussions at the meeting of representatives was then shared at the December 2019 Council meeting and members discussed the proposal. Key points of discussion included:

- 👉 Strategic direction of the NEWROC and the Shire of Dowerin's alignment with this
- 👉 Community sizes across the NEWROC and the 'fit' with the Shire of Dowerin
- 👉 Participation in NEWTravel and the Wheatbelt Way (they already contribute the same financial amount as NEWROC members to both groups)
- 👉 Joining fee (membership fee plus contribution to the NEWROC "investment fund" which currently is approximately Term Deposit \$151K, Operational Funds \$182K)
- 👉 Minimum time that the Shire of Dowerin must commit to the NEWROC
- 👉 Exit fees from AROC
- 👉 AROC response, risk and anticipated response

The Shire of Dowerin is exceptionally keen to join the NEWROC and to this end has officially communicated with the NEWROC its desire and to AROC.

COMMENT

Members were asked to consider the following options at their February Council meetings (informal or formal), as starting points for discussion at the next February NEWROC Executive meeting:

	OPTION 1	OPTION 2	OPTION 3
<i>Annual Membership Fee</i>	Pro rata if they participate in NEWROC meetings until the EOFY Voting rights	Participation in NEWROC meetings until the EOFY No fee No voting rights	Participation only in the strategic planning sessions, then official membership, attendance and voting in new FY
	Membership fee paid in one amount	Membership fee paid in installments over the first year only	
<i>Contribution to the NEWROC Investment Fund</i>	Currently 6 members – equal amount \$55,500	AROC exit fee plus a % or \$amount	'Indicative' amount \$35K to \$40K

	Paid immediately upon membership	Paid over two years	Paid over three years
	Project specific contributions		
	Identification of existing projects that the Shire of Dowerin can and can not participate in e.g. Telco project without a contribution to the data centre		
<i>Possible amendments to the NEWROC MoU</i>	Minimum term of commitment five years	Minimum term of commitment three years	
	Stipulated exit fees	Exit fees appropriate to the length of membership	
	If NEWROC Council agrees, including the Shire of Dowerin as a member		
	MoU resigned July 2020 if the Shire of Dowerin joins		

MoU Considerations

The following extracts / items in the NEWROC MoU are also to be noted:

- 👉 *“Application for membership:*
 - *Section 3.65 of the Local Government Act 1995 is to apply.*
 - *Prospective new members may be admitted by a decision of the NEWROC Council and shall be required to contribute to NEWROC a sum determined by the NEWROC Council that is described as “the entry sum” and in addition a sum equal to the current year’s contribution schedule or such other sum agreed to by the NEWROC Council”*
- 👉 *Annual membership fee amount (“Each Participant shall make an annual contribution towards the amount necessary to meet the deficiency, if any, disclosed in the annual budget of NEWROC” which is currently set at 1/6th)*
- 👉 *Meeting schedule and rotation of CEO and Chair*
- 👉 *Withdrawal clauses of membership*
- 👉 *Participation in existing NEWROC projects*

At the NEWROC February Executive meeting responses from member Councils were discussed and the following motion passed:

MOTION

NEWROC Executive recommend calling a special meeting of Council on Wednesday 11 March, at 3pm in Wyalkatchem to discuss the Shire of Dowerin membership application. If a meeting can occur, the motion for agenda item 7.2 be rescinded.

If a meeting can not be called / quorum not available on the 11 March then a flying meeting via email to occur prior to the March strategy session.

Moved J Nuttall

Seconded A Majid

CARRIED 4/0

To this end, feedback obtained has been favourable by a majority of member Councils regarding the Shire of Dowerin's membership application.

OFFICER RECOMMENDATION 1

The Membership application by the Shire of Dowerin is received and membership is extended to the North Eastern Wheatbelt Regional Organisation of Councils by absolute majority

OFFICER RECOMMENDATION 2

Shire of Dowerin be invited to participate in the NEWROC Strategy Session on March 25 2020

OFFICER RECOMMENDATION 3

Shire of Dowerin CEO and Council delegate be invited to attend NEWROC meetings for the remainder of the 2019/20 financial year however with no voting rights

OFFICER RECOMMENDATION 4

NEWROC EO to consult with members and present various options regarding:

- a) the 'entry fee' to the NEWROC
- b) implications regarding the MoU
- c) annual membership fee

To be presented and discussed by members at the April Council meeting

Discussion:

- 👤 NEWROC Chair and NEWROC CEO provided a background of discussions and activities to date
- 👤 Members spoke about the membership and process, areas of improvement and qualifications, participation in various projects (do we charge a fee per project?)
- 👤 Some members spoke about the desire to see membership terms and conditions clarified at this meeting, whilst others would like to take it back to their Councils
- 👤 Discussion regarding the direction of NEWROC and the MoU and the desire to see this discussed at the Strategy Day in March

Cr Brown left the meeting at 2.59pm

MOTION

Members agree in principle that the Shire of Dowerin's application to join the NEWROC (subject to acceptable terms of entry and membership) is accepted

Moved Cr Sachse

Seconded Cr Davies

CARRIED 5/0

MOTION

Shire of Dowerin be invited to participate in the NEWROC Strategy Session on March 25 2020

Moved Cr Sachse

Seconded Cr Storer

CARRIED 5/0

Cr Brown returned at 3.05pm

MOTION

Shire of Dowerin be invited to attend the NEWROC meetings as a guest until their membership is resolved

Moved Cr Davies

Seconded Cr Storer

CARRIED 6/0

MOTION

NEWROC EO to consult with members and present various options regarding:

a) the 'entry fee' to the NEWROC

b) implications regarding the MoU

c) annual membership fee

d) and other matters relating to the Shire of Dowerin joining the NEWROC

To be presented and discussed by members at the April Council meeting

Moved Cr Davies

Seconded Sachse

CARRIED 6/0

4. Meeting Close

Cr Storer has tendered his resignation to the Shire of Koorda and this meeting is the last NEWROC meeting he will preside over and attend.

Cr Storer thanked everyone for their attendance and participation, he also spoke about the NEWROC being a strong and proactive group and congratulated past and present members. He thanked members for the opportunity to chair meetings.

Cr Storer closed the meeting at 3.18pm.

SHIRE OF KOORDA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2020

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2020

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 8 April 2020

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

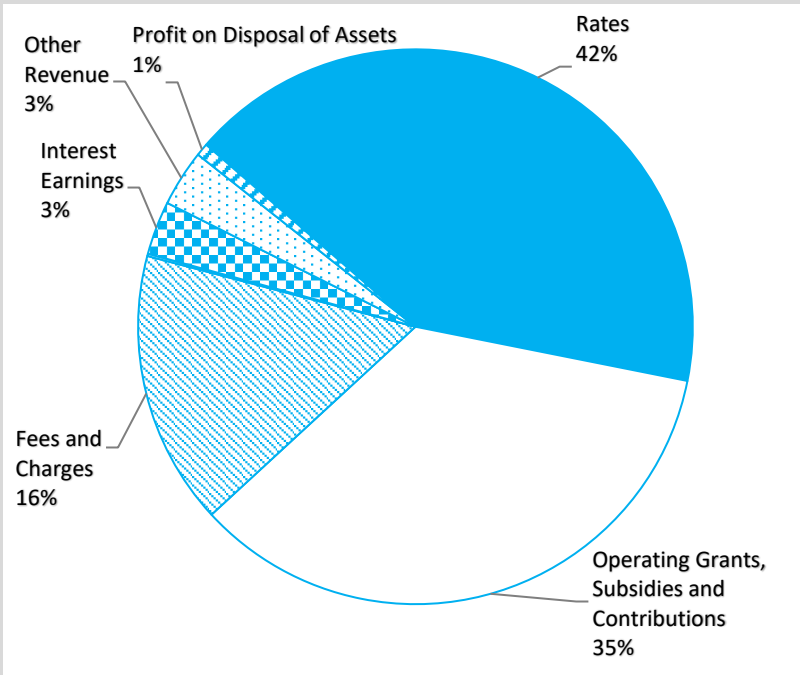
CRITICAL ACCOUNTING ESTIMATES

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

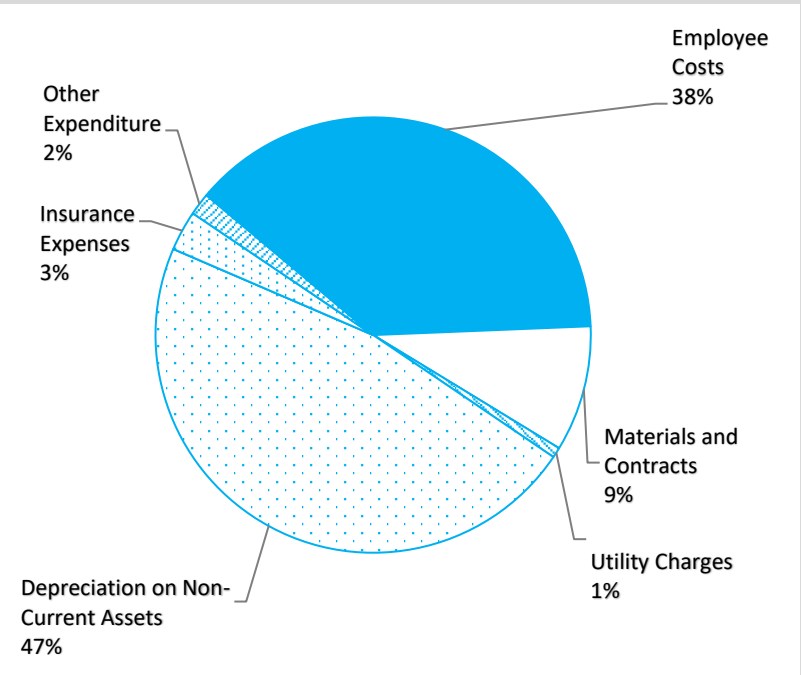
ROUNDING OFF FIGURES

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

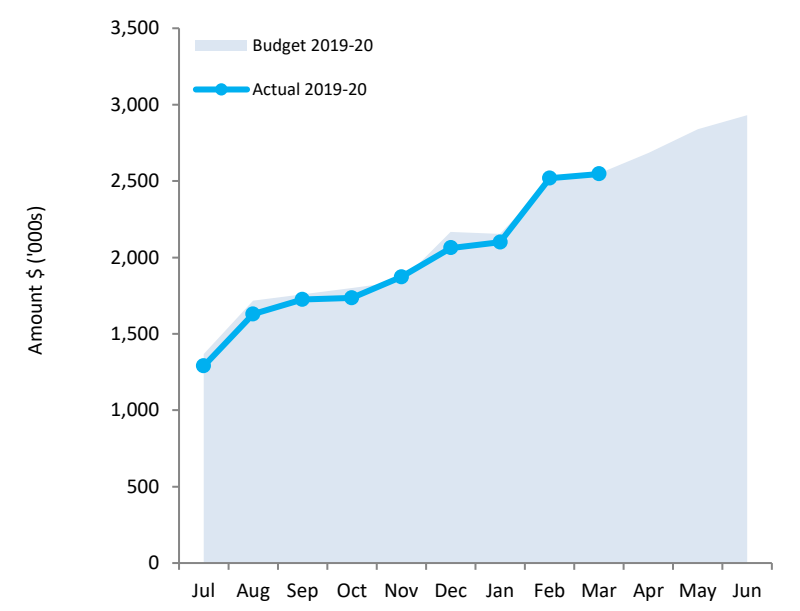
OPERATING REVENUE



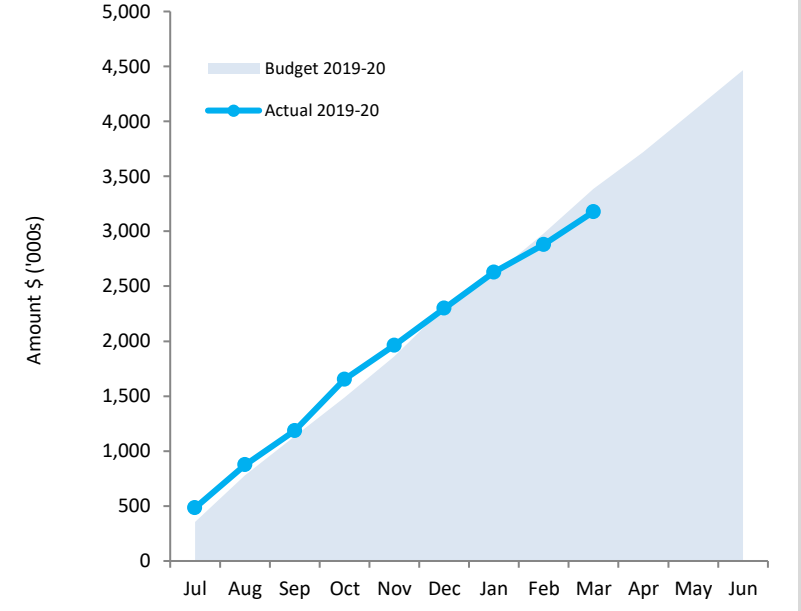
OPERATING EXPENSES



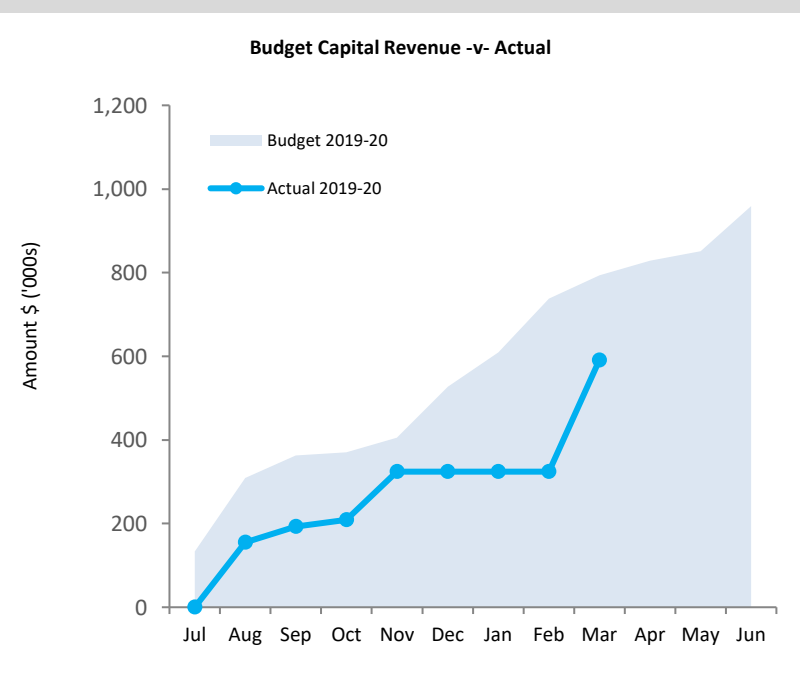
Budget Operating Revenues -v- Actual



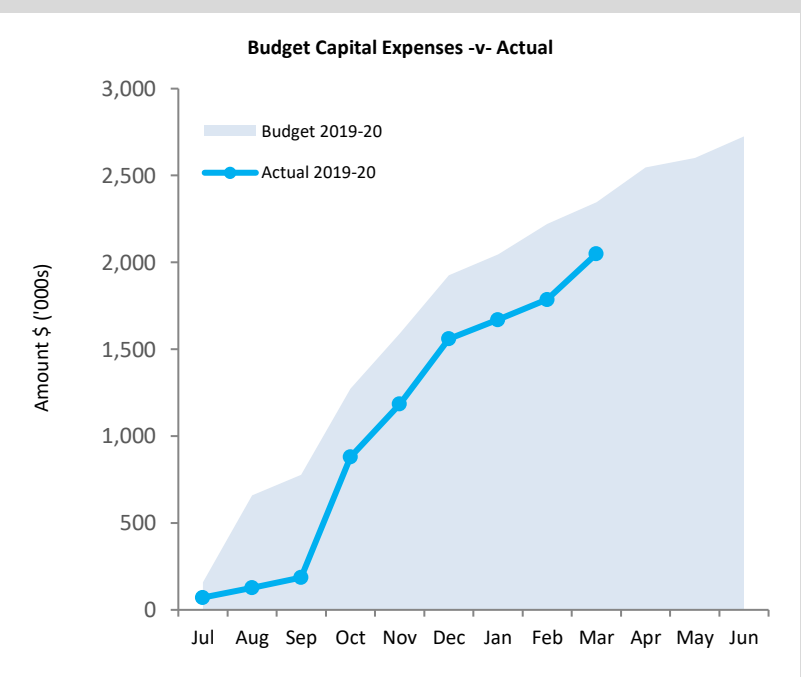
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws realting to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	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 To provde and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance or urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	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 To provide safe, effective and efficient transport services to the community.	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 To help promote the Shire and its economic well being.	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 To monitor and control Council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	821,674	821,674	1,087,368	265,694	32.34%	
Revenue from operating activities							
Governance		84,952	56,634	6,200	(50,434)	(89.05%)	▼
General purpose funding - rates	6	1,066,030	1,066,030	1,062,833	(3,197)	(0.30%)	
General purpose funding - other		1,085,370	811,619	782,416	(29,203)	(3.60%)	
Law, order and public safety		17,707	13,787	16,723	2,936	21.30%	
Health		7,060	5,308	5,252	(56)	(1.06%)	
Housing		198,676	149,008	145,512	(3,496)	(2.35%)	
Community amenities		189,792	188,541	190,837	2,296	1.22%	
Recreation and culture		37,650	33,951	102,725	68,774	202.57%	▲
Transport		144,281	144,281	170,812	26,531	18.39%	▲
Economic services		30,740	22,958	23,460	502	2.19%	
Other property and services		69,006	58,255	39,384	(18,871)	(32.39%)	▼
		2,931,264	2,550,372	2,546,154	(4,218)		
Expenditure from operating activities							
Governance		(525,166)	(397,939)	(299,170)	98,769	24.82%	▲
General purpose funding		(109,923)	(78,317)	(76,620)	1,697	2.17%	
Law, order and public safety		(95,704)	(73,453)	(56,779)	16,674	22.70%	▲
Health		(171,075)	(113,369)	(65,369)	48,000	42.34%	▲
Education and welfare		(46,892)	(39,797)	(39,130)	667	1.68%	
Housing		(286,896)	(215,172)	(206,835)	8,337	3.87%	
Community amenities		(315,127)	(237,595)	(206,489)	31,106	13.09%	▲
Recreation and culture		(981,774)	(759,329)	(769,192)	(9,863)	(1.30%)	
Transport		(1,675,147)	(1,276,040)	(1,350,399)	(74,359)	(5.83%)	
Economic services		(252,828)	(189,742)	(187,447)	2,295	1.21%	
Other property and services		(5,789)	(4,343)	79,000	83,343	1919.02%	▲
		(4,466,321)	(3,385,096)	(3,178,430)	206,666		
Non-cash amounts excluded from operating activities	1(a)	2,021,707	1,534,692	1,661,642	126,950	8.27%	
Amount attributable to operating activities		486,650	699,968	1,029,366	329,398		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	694,971	647,971	464,780	(183,191)	(28.27%)	▼
Proceeds from disposal of assets	7	264,000	146,000	125,771	(20,229)	(13.86%)	
Purchase of property, plant and equipment	8	(2,725,000)	(2,347,256)	(2,049,147)	298,109	12.70%	▲
Amount attributable to investing activities		(1,766,029)	(1,553,285)	(1,458,596)	94,689		
Financing Activities							
Transfer from reserves	9	1,093,000	0	0	0	0.00%	
Transfer to reserves	9	(635,295)	(74,069)	(74,069)	0	0.00%	
Amount attributable to financing activities		457,705	(74,069)	(74,069)	0		
Closing funding surplus / (deficit)	1(c)	0	(105,712)	584,069			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995* . *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	821,674	821,674	1,087,368	265,694	32.34%	▲
Revenue from operating activities							
Rates	6	1,066,030	1,066,030	1,062,833	(3,197)	(0.30%)	
Operating grants, subsidies and contributions	11	1,204,333	933,970	891,688	(42,282)	(4.53%)	
Fees and charges		470,794	400,766	406,229	5,463	1.36%	
Service charges		3,450	3,450	3,450	0	0.00%	
Interest earnings		148,500	110,499	79,438	(31,061)	(28.11%)	▼
Other revenue		35,870	33,370	83,822	50,452	151.19%	▲
Profit on disposal of assets	7	2,287	2,287	18,694	16,407	717.40%	▲
		2,931,264	2,550,372	2,546,154	(4,218)		
Expenditure from operating activities							
Employee costs		(1,837,387)	(1,358,462)	(1,206,769)	151,693	11.17%	▲
Materials and contracts		(320,190)	(251,322)	(296,946)	(45,624)	(18.15%)	▼
Utility charges		(32,500)	(24,751)	(24,410)	341	1.38%	
Depreciation on non-current assets		(1,946,506)	(1,459,879)	(1,494,001)	(34,122)	(2.34%)	
Insurance expenses		(120,000)	(111,000)	(94,689)	16,311	14.69%	▲
Other expenditure		(132,250)	(102,582)	(52,650)	49,932	48.68%	▲
Loss on disposal of assets	7	(77,488)	(77,100)	(8,965)	68,135	88.37%	▲
		(4,466,321)	(3,385,096)	(3,178,430)	206,666		
Non-cash amounts excluded from operating activities	1(a)	2,021,707	1,534,692	1,661,642	126,950	8.27%	
Amount attributable to operating activities		486,650	699,968	1,029,366	329,398		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	694,971	647,971	464,780	(183,191)	(28.27%)	▼
Proceeds from disposal of assets	7	264,000	146,000	125,771	(20,229)	(13.86%)	▼
Payments for property, plant and equipment	8	(2,725,000)	(2,347,256)	(2,049,147)	298,109	(12.70%)	▲
Amount attributable to investing activities		(1,766,029)	(1,553,285)	(1,458,596)	94,689		
Financing Activities							
Transfer from reserves	9	1,093,000	0	0	0	0.00%	
Transfer to reserves	9	(635,295)	(74,069)	(74,069)	0	0.00%	
Amount attributable to financing activities		457,705	(74,069)	(74,069)	0		
Closing funding surplus / (deficit)	1(c)	0	(105,712)	584,069			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(2,287)	(2,287)	(18,694)
Less: Movement in liabilities associated with restricted cash		0	0	(21,773)
Add: Loss on asset disposals	7	77,488	77,100	8,965
Add: Depreciation on assets		1,946,506	1,459,879	1,494,001
Less: Contract liabilities not expected to be cleared at year end		0	0	199,143
Total non-cash items excluded from operating activities		2,021,707	1,534,692	1,661,642

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

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

		Last Year Closing 30 June 2019	This Year Opening 1 July 2019	This Time Last Year 31 Mar 2019	Year to Date 31 March 2020
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(5,623,122)	(5,623,122)	(5,684,612)	(5,697,191)
Less: Non-current rates receivable		0	0	(16,071)	0
Add: Provisions - employee	10	220,118	220,118	213,977	198,345
Add: Change in accounting policy		1,196	1,196	0	1,196
Total adjustments to net current assets		(5,401,808)	(5,401,808)	(5,486,706)	(5,497,650)

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

Current assets					
Cash and cash equivalents	2	6,120,009	6,120,009	839,688	6,341,422
Financial assets at amortised cost		894,984	894,984	5,684,612	0
Rates receivables	3	102,623	102,623	138,126	166,779
Receivables	3	85,381	85,381	35,529	18,100
Other current assets	4	14,987	77,958	23,421	14,987
Less: Current liabilities					
Payables	5	(541,613)	(541,613)	(73,296)	(173,546)
Contract liabilities	10	0	(30,048)	0	(65,905)
Provisions	10	(220,118)	(220,118)	(213,977)	(220,118)
Less: Total adjustments to net current assets		1(b)	(5,401,808)	(5,486,706)	(5,497,650)
Closing funding surplus / (deficit)		1,054,445	1,087,368	947,397	584,069

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Municipal Fund Cash	Trust Fund Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Account	Cash and cash equivalents	345,896	0	345,896	0	Bendigo	Variable	Nil
Licensing Account	Cash and cash equivalents	10,148	0	10,148	0	Bendigo	Variable	Nil
Savings Account	Cash and cash equivalents	251,827	0	251,827	0	Bendigo	Variable	Nil
ATM Control Account	Cash and cash equivalents	23,060	0	23,060	0	Bendigo	Nil	Nil
ATM Cash Account	Cash and cash equivalents	11,940	0	11,940	0	Bendigo	Nil	Nil
Cash on Hand	Cash and cash equivalents	1,360	0	1,360	0	Cash on hand	Nil	Nil
Term Deposit XXXXXX932	Cash and cash equivalents	0	4,790,513	4,790,513	0	Bendigo	1.55%	Mar-20
Term Deposit XXXXXX965	Cash and cash equivalents	0	906,678	906,678	0	Bendigo	1.50%	Mar-20
Trust Account	Cash and cash equivalents	0	0	0	5,604	Bendigo	Variable	Nil
Total		644,231	5,697,191	6,341,422	5,604			
Comprising								
Cash and cash equivalents		644,231	5,697,191	6,341,422	5,604			
		644,231	5,697,191	6,341,422	5,604			

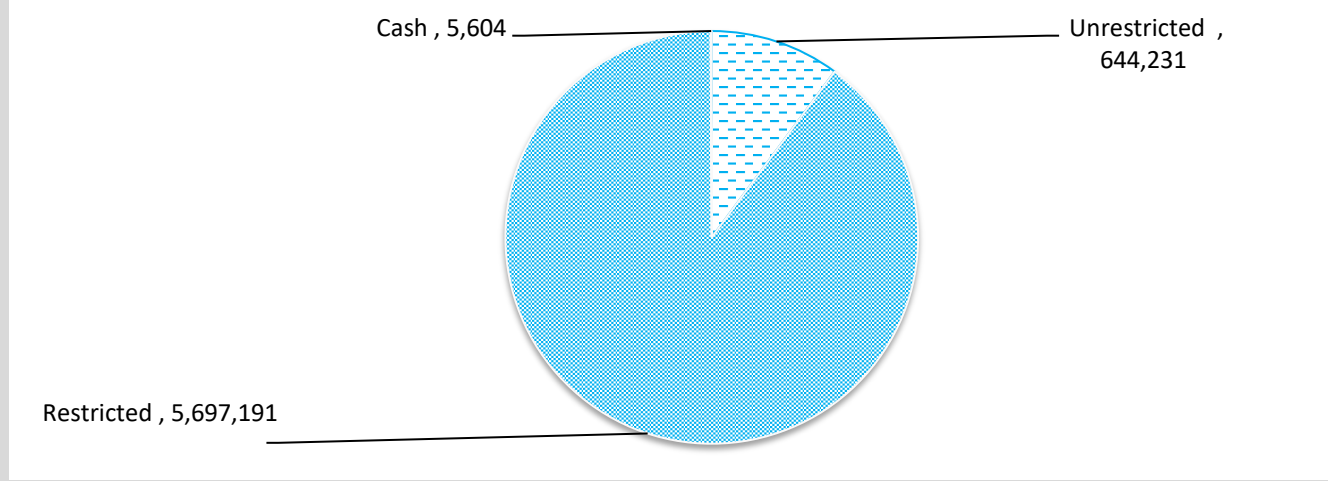
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$6.34 M	\$644,231

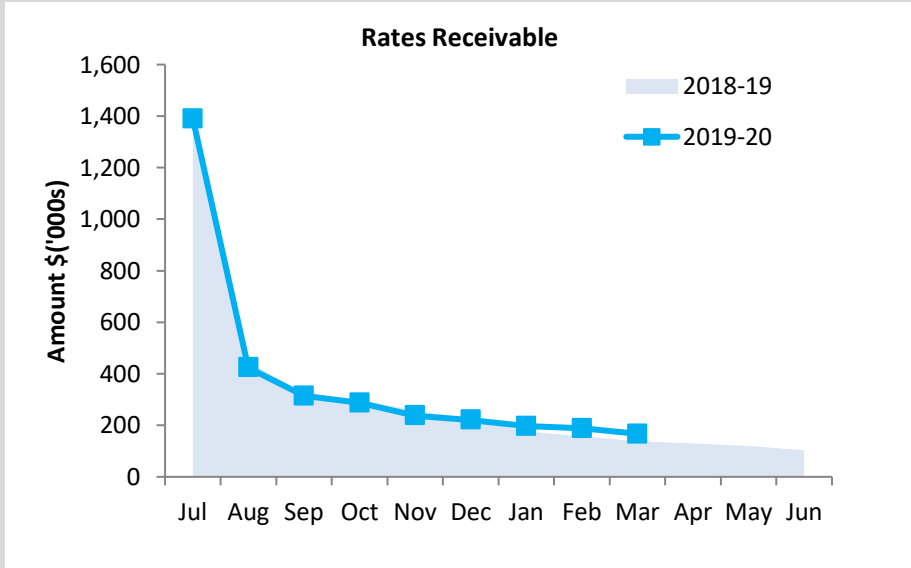
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

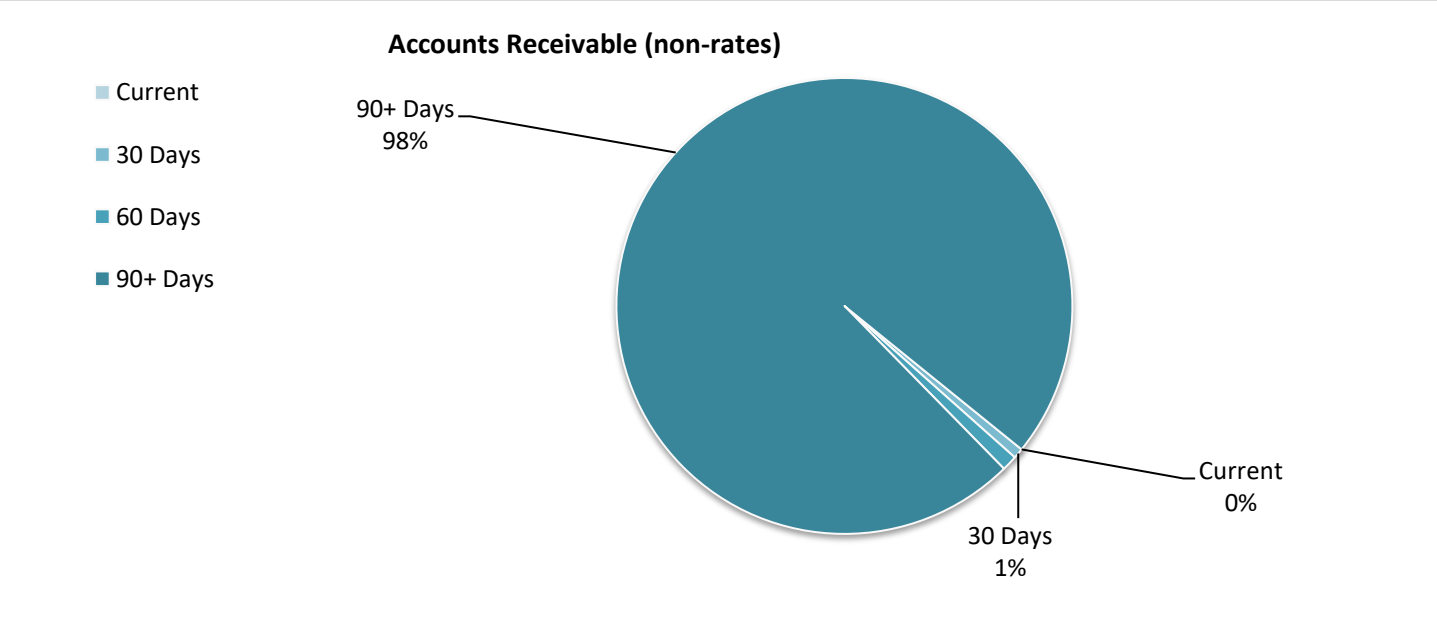
Rates receivable	30 June 2019	31 Mar 20
	\$	\$
Opening arrears previous years	107,650	102,623
Levied this year	1,041,439	1,062,833
Less - collections to date	(1,046,466)	(998,677)
Equals current outstanding	102,623	166,779
Net rates collectable	102,623	166,779
% Collected	91.1%	85.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	70	104	9,350	9,524
Percentage	0.0%	0%	0.7%	1.1%	98.2%	
Balance per trial balance						
Sundry receivable						9,524
GST receivable						8,752
Allowance for impairment of receivables						(2,676)
Sport club loan						2,500
Total receivables general outstanding						18,100
Amounts shown above include GST (where applicable)						

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



Collected	Rates Due
85.7%	\$166,779



Debtors Due
\$18,100
Over 30 Days
100%
Over 90 Days
98.2%

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 March 2020
Other current assets	\$	\$	\$	\$
Inventory				
Stock on Hand	14,987	0	0	14,987
Contract assets				
Contract assets	62,971	0	(62,971)	0
Total other current assets	77,958			14,987
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

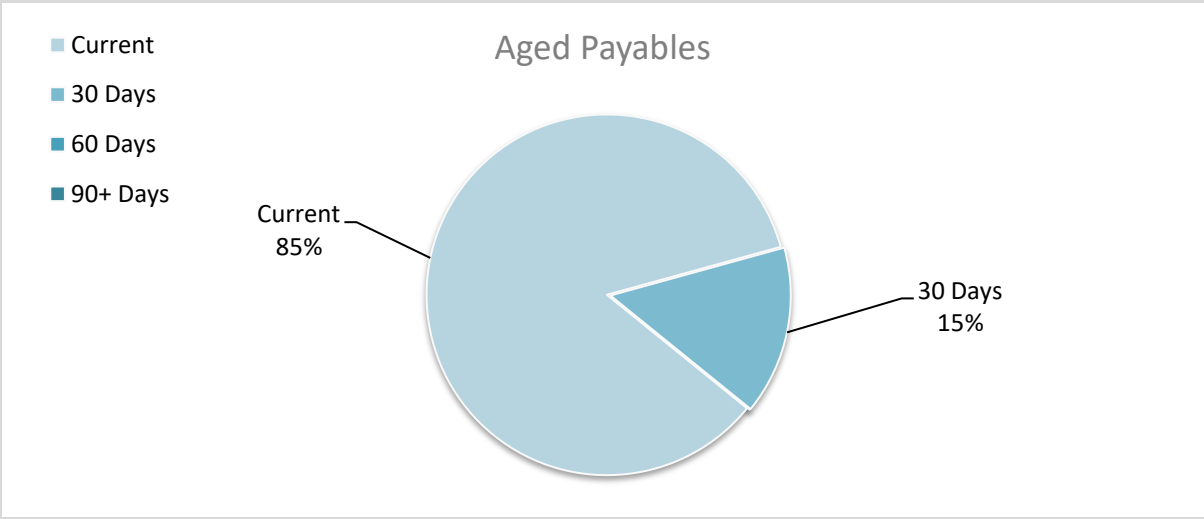
Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

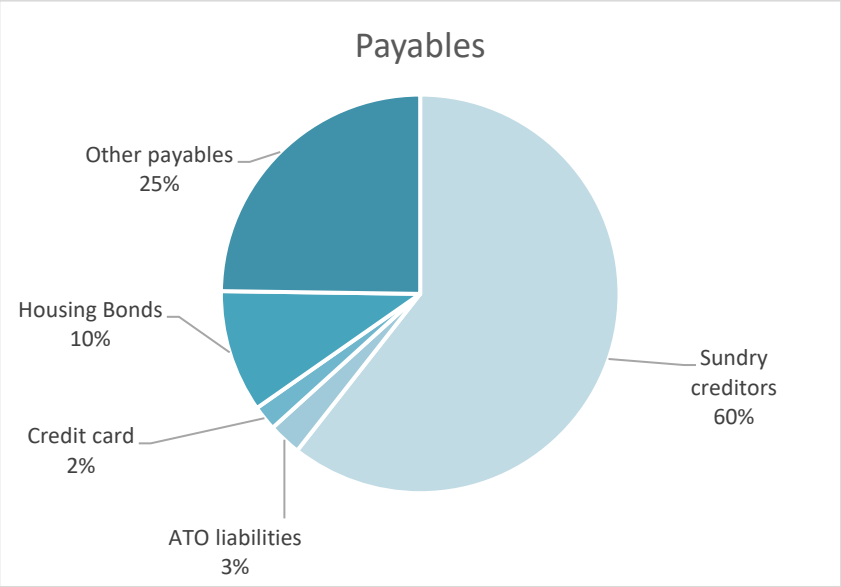
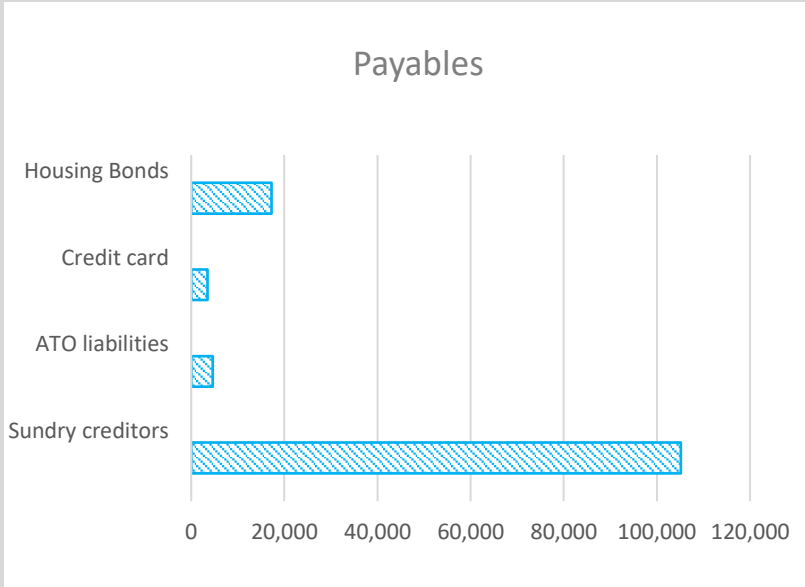
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	89,257	15,897	0	0	105,154
Percentage	0%	84.9%	15.1%	0%	0%	
Balance per trial balance						
Sundry creditors						105,154
ATO liabilities						4,650
Credit card						3,501
Housing Bonds						17,239
Other payables						43,002
Total payables general outstanding						173,546
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Creditors Due
\$173,546
Over 30 Days
15%
Over 90 Days
0%



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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.113500	135	959,752	108,932	0	0	108,932	108,850	0	0	108,850
Unimproved value											
UV	0.019330	218	52,870,500	1,022,198	0	0	1,022,198	1,022,198	(45)	0	1,022,153
Sub-Total		353	53,830,252	1,131,130	0	0	1,131,130	1,131,048	(45)	0	1,131,003
Minimum payment	Minimum \$										
Gross rental value											
GRV	400	26	26,790	10,400	0	0	10,400	10,800	0	0	10,800
Unimproved value											
UV	400	25	231,348	10,000	0	0	10,000	10,400	(292)	0	10,108
Sub-total		51	258,138	20,400	0	0	20,400	21,200	(292)	0	20,908
Discount							(85,500)				(89,078)
Amount from general rates							1,066,030				1,062,833
Total general rates							1,066,030				1,062,833

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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

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

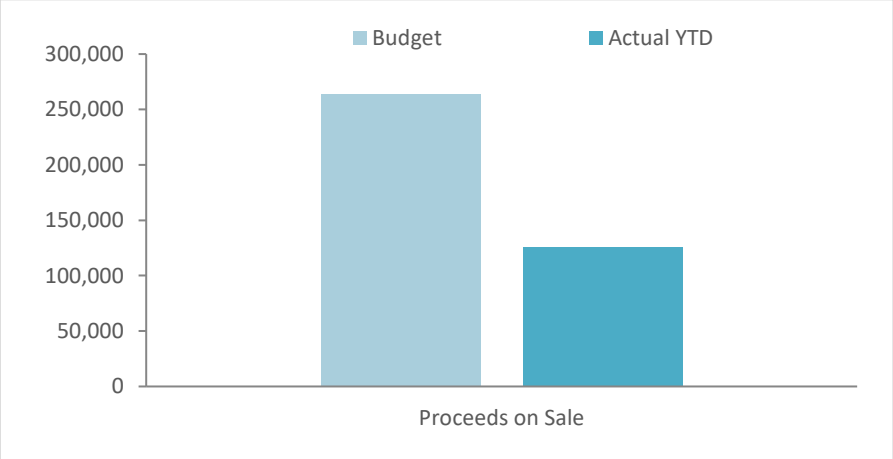
Category	Budget	YTD Actual
GRV	~100,000	~100,000
UV	~1,020,000	~1,020,000

General Rates		
Budget	YTD Actual	%
\$1.07 M	\$1.06 M	99.70%

Category	Percentage
UV	90%
GRV	10%

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
9542	WS Ute 1 (KD000)	39,719	40,000	281	0	39,540	36,364	0	(3,176)
244	Low Loader/Float (KD031)	22,019	10,000	0	(12,019)	22,153	16,364	0	(5,789)
270	Volvo Grader (KD019)	132,917	70,000	0	(62,917)	20,237	37,727	17,490	0
	Ranger Gardener Ute (KD058)	13,776	12,000	0	(1,776)	0	0	0	0
	Other property and services								
9541	CEO 1 (KD0)	33,997	35,000	1,003	0	34,112	35,316	1,204	0
	CEO 2 (KD0)	33,997	35,000	1,003	0	0	0	0	0
	DCEO 1 (OKD)	31,388	31,000	0	(388)	0	0	0	0
	DCEO 1 (OKD)	31,388	31,000	0	(388)	0	0	0	0
		339,201	264,000	2,287	(77,488)	116,042	125,771	18,694	(8,965)

KEY INFORMATION



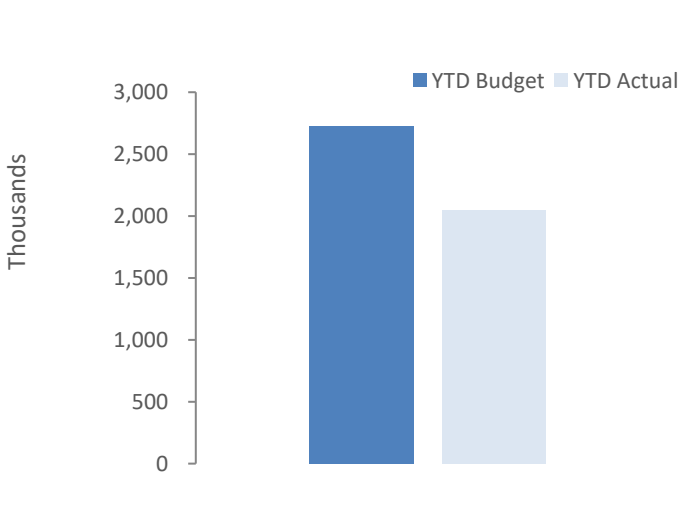
Proceeds on sale		
Annual Budget	YTD Actual	%
\$264,000	\$125,771	48%

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	520,000	495,000	411,130	(83,870)
Plant and Equipment	637,000	637,000	497,188	(139,812)
Furniture and Equipment	157,000	157,000	0	(157,000)
Roads	1,326,000	994,506	1,115,205	120,699
Other Infrastructure	85,000	63,750	25,624	(38,126)
Capital Expenditure Totals	2,725,000	2,347,256	2,049,147	(298,109)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	694,971	647,971	464,780	(183,191)
Other (disposals & C/Fwd)	264,000	146,000	125,771	(20,229)
Cash backed reserves				
Plant and equipment	353,000	0	0	0
Building	520,000	0	0	0
Recreation	70,000	0	0	0
IT & Admin	150,000	0	0	0
Contribution - operations	673,029	1,553,285	1,458,596	(94,689)
Capital funding total	2,725,000	2,347,256	2,049,147	(298,109)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.73 M	\$2.05 M	75%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$694,971	\$464,780	67%

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

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

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Building and Improvements	\$	\$	\$	
Lot 282 (Simmons)	20,000	20,000	9,988	(10,012)
Lot 274 (Segond)	10,000	10,000	0	(10,000)
Yalambee Units	25,000	25,000	0	(25,000)
L550DEF Newcarlbeon UF	50,000	50,000	0	(50,000)
Lot 204 (GROH)	40,000	40,000	0	(40,000)
L164C (GROH)	350,000	350,000	385,942	35,942
Caravan Park Chalets	25,000	0	0	0
Net/Basket-ball Court Resurface	0	0	15,200	15,200
TOTAL - Building and Improvements	520,000	495,000	411,130	(83,870)
Plant & Equipment				
WS Ute 1 (Mar)	55,000	55,000	49,336	(5,664)
P31 L/Loader Float (Nov)	40,000	40,000	50,000	10,000
P19 Volvo Grader	345,000	345,000	358,000	13,000
P58 Garden Ford Ranger Tip Ute	30,000	30,000	0	(30,000)
Misc Plant	15,000	15,000	0	(15,000)
Exc. Vehicle 1 (Aug)	40,000	40,000	39,852	(148)
Exc. Vehicle 2 (Jan)	40,000	40,000	0	(40,000)
DCEO Vehicle	36,000	36,000	0	(36,000)
DCEO Vehicle	36,000	36,000	0	(36,000)
TOTAL - Plant & Equipment	637,000	637,000	497,188	(139,812)
Furniture & Equipment				
Depot	7,000	7,000	0	(7,000)
Servers/Computers	150,000	150,000	0	
TOTAL - Furniture & Equipment	157,000	157,000	0	(7,000)
Roads				
Cooper Ref/Sheet	0	0	1,514	1,514
Koorda Kulja W/Seal (C4B)	150,000	112,500	51,933	(60,567)
Koorda Kulja W/Seal (C4A)	0	0	59,527	59,527
Koorda Kulja Reseal 9.00-12.50	90,000	67,500	19,960	(47,540)
Koorda Kulja Reseal 29.00-31.00	60,000	45,000	128,083	83,083
Burakin Wialki Reseal	150,000	112,500	153,656	41,156
Koorda Dowerin W/Seal	150,000	112,500	146,632	34,132
Koorda Dowerin Reseal	71,000	53,252	62,242	8,990
Cadoux Koorda Recon	150,000	112,500	117,506	5,006
Burakin Wialki W/Seal	150,000	112,500	180,159	67,659
Commonwealth Ref/Sheet	70,000	52,501	97,533	45,032
Kulja Central Ref/Sheet	56,000	42,002	0	(42,002)
Mollerin Rock Sth Ref/Sheet	90,000	67,500	13,338	(54,162)
Wilson Ref/Sheet	90,000	67,500	0	(67,500)
Koorda Kulja Shoulders	49,000	36,751	83,122	46,371
TOTAL - Roads	1,326,000	994,506	1,115,205	120,699
Other Infrastructure				
Rec (Recycled Water System)	70,000	52,500	0	(52,500)
Footpaths	15,000	11,250	23,338	12,088
L550 Cement Group Driveway	0	0	2,286	2,286
TOTAL - Other Infrastructure	85,000	63,750	25,624	(38,126)
	2,725,000	2,347,256	2,049,147	(148,109)

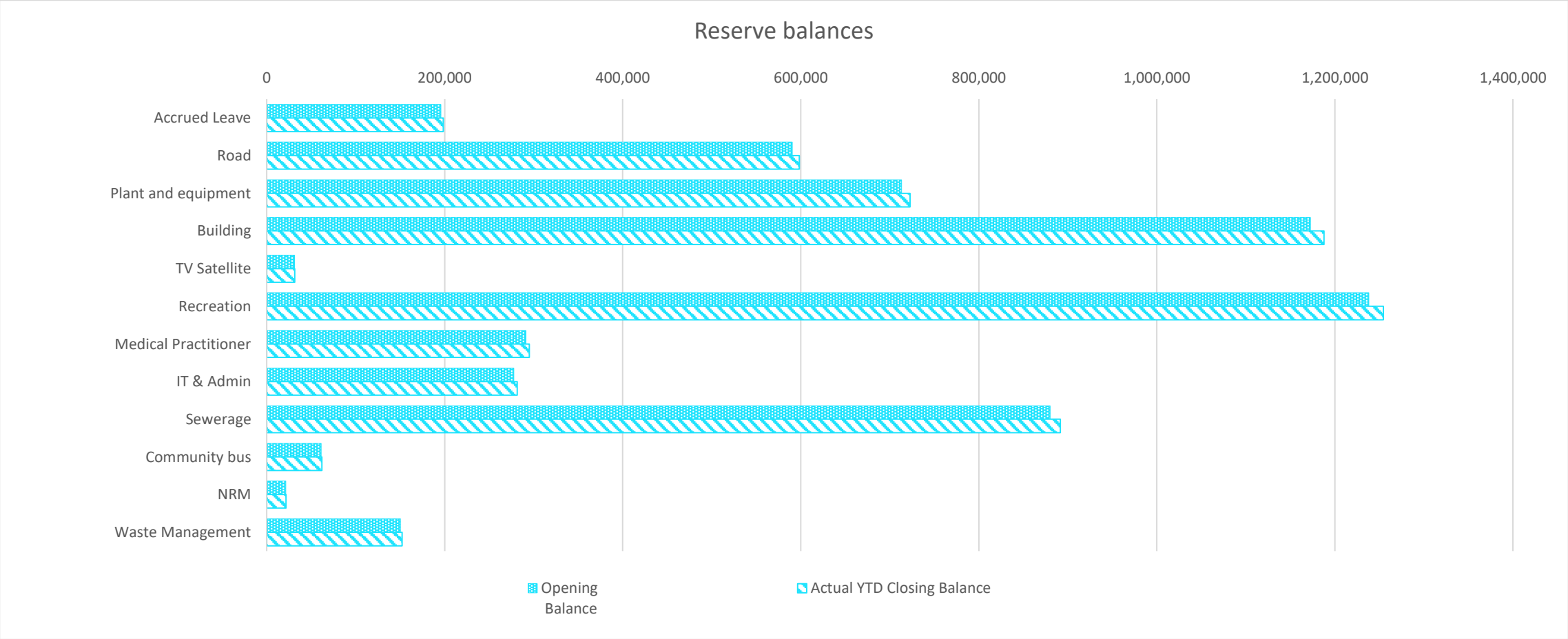
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**OPERATING ACTIVITIES
NOTE 9
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accrued Leave	195,766	0	2,579	4,546	0	0	0	200,312	198,345
Road	590,547	0	7,779	111,391	0	0	0	701,938	598,326
Plant and equipment	713,279	0	9,395	116,563	0	(353,000)	0	476,842	722,674
Building	1,172,447	0	15,444	76,592	0	(520,000)	0	729,039	1,187,891
TV Satellite	31,136	0	410	723	0	0	0	31,859	31,546
Recreation	1,238,188	0	16,310	128,751	0	(70,000)	0	1,296,939	1,254,498
Medical Practitioner	291,116	0	3,835	6,760	0	0	0	297,876	294,951
IT & Admin	277,685	0	3,658	104,126	0	(150,000)	0	231,811	281,343
Sewerage	880,064	0	11,592	80,435	0	0	0	960,499	891,656
Community bus	61,261	0	807	1,423	0	0	0	62,684	62,068
NRM	21,520	0	283	500	0	0	0	22,020	21,803
Waste Management	150,113	0	1,977	3,485	0	0	0	153,598	152,090
	5,623,122	0	74,069	635,295	0	(1,093,000)	0	5,165,417	5,697,191

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 March 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating		30,048	46,857	(11,000)	65,905
Total unspent grants, contributions and reimbursements		30,048	46,857	(11,000)	65,905
Provisions					
Annual leave		119,823	0	0	119,823
Long service leave		100,295	0	0	100,295
Total Provisions		220,118	0	0	220,118
Total other current assets		250,166			286,023
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

**NOTE 11
OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 29-Feb	Current Liability 29-Feb	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Grant Wheatbelt Secondary Freight Network	100,000	246,000	0	346,000	65,905	84,952	56,634	0
General purpose funding								
Grants Commission	0	0	0	0	0	620,000	465,000	471,351
Federal Road Grant	0	0	0	0	0	295,000	221,250	223,175
Law, order, public safety								
Subsidy - BFS	0	0	0	0	0	11,381	7,587	7,794
Recreation and culture								
Grant - Aus Sport (Netball Resurface)	11,000	0	(11,000)	0	0	11,000	11,000	11,000
Transport								
Grant - MRD Direct	0	0	0	0	0	144,000	144,000	153,321
Other property and services								
Grant - Diesel Fuel Rebate	0	0	0	0	0	38,000	28,499	25,047
	111,000	246,000	(11,000)	346,000	65,905	1,204,333	933,970	891,688
TOTALS	111,000	246,000	(11,000)	346,000	65,905	1,204,333	933,970	891,688

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 29-Feb	Current Liability 29-Feb	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Recreation and culture								
Grant - CSRFF Rec Ground	0	0	0	0	0	62,971	62,971	0
Transport								
Federal Roads to Recovery	0	0	0	0	0	322,000	322,000	225,000
Grant - Regional Road Group	0	0	0	0	0	310,000	263,000	239,780
	0	0	0	0	0	694,971	647,971	464,780
TOTALS	0	0	0	0	0	694,971	647,971	464,780

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

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 Mar 2020
	\$	\$	\$	\$
Swimming Pool Committee	301	0	0	301
RRG Chairman's Travel	910	0	0	910
Koorda SES	4,394	0	0	4,394
	5,605	0	0	5,605

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

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(50,434)	(89.05%)	▼ Timing	Contract Liability timing issues with WSFN Grant and Milestones.
Recreation and culture	68,774	202.57%	▲ Timing	Contract Liability journals required for CSRFF funding to recognise liability in 2019/2020 from 2018/2019.
Transport	26,531	18.39%	▲ Timing	Greater book gain on disposal of grader than anticipated. To be addressed with a budget amendment.
Other property and services	(18,871)	(32.39%)	▼ Timing	Budgeted works overhead reimbursements not received.
Expenditure from operating activities				
Governance	98,769	24.82%	▲ Timing	WSFN project expenditure less than anticipated. Training, Conference and Meeting Fee expenditure behind anticipated budget.
Law, order and public safety	16,674	22.70%	▲ Timing	Fire Control expenses lower than anticipated.
Health	48,000	42.34%	▲ Timing	Doctor recoup invoice not yet received for the period from July - December.
Community amenities	31,106	13.09%	▲ Timing	Sewerage Plant and Refuse Site maintenance lower than anticipated budget.
Other property and services	83,343	1919.02%	▲ Timing	Timing issues with payroll processing and accounting. Split between 31st March and 1st April.
Investing activities				
Non-operating grants, subsidies and contributions	(183,191)	(28.27%)	▼ Timing	RtR funding recovery due to be completed.
Capital acquisitions	298,109	12.70%	▲ Timing	Capital budget slightly behind anticipated schedule.

Monthly Report - List of Accounts Paid
Submitted to Council 15 April 2020

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. **Municipal vouchers numbered from V609 to V706 and direct bank transactions totalling \$476,740.79** submitted to each member of the Council, on Wednesday the 15 April 2020 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



Darren Simmons
Chief Executive Officer

Vouch No.	Payment Date	Supplier's Name	Description of purchase	Payment made by delegated authority
V609	10/03/2020	Department of Transport	P200 12 Months Licence	386.10
V610	10/03/2020	Synergy	Bulk Accounts	10,594.84
V611	16/03/2020	5 Rivers Plumbing & Gas	Pool - Replace Loan Pump & Install New Pump	1,127.50
V612	16/03/2020	AFGRI Equipment Australia	P95 Filters & Fuel Pumps (2)	250.49
V613	16/03/2020	AVN Northam Pty Ltd	P61 10,000km Service	294.02
V614	16/03/2020	Avon Waste	Monthly Waste & Recycling Removal Account	5,460.76
V615	16/03/2020	BOC Gases	Service Charges	118.37
V616	16/03/2020	Boekman Machinery	P29 4 x Air Filters	467.72
V617	16/03/2020	Wesfarmers Ltd (Bunnings)	Assorted Building Materials	610.74
V618	16/03/2020	CWFL	2020 Contribution	2,500.00
V619	16/03/2020	CJD Equipment Pty Ltd	P43 Fan Belts + Travel (\$1200) Diagnose Over Heating Issue	2,050.42
V620	16/03/2020	Elders Ltd	L164C Poly Fitting, L20135 Cocky Ball Float	53.00
V621	16/03/2020	Galvins Plumbing Supplies	Moningarín Tank Repairs	383.95
V622	16/03/2020	Great Southern Fuels	20L Degreaser, Admin Cards	648.34
V623	16/03/2020	Koorda Ag Parts	P47 3 Hilfy Tyres, P63 Tyre Repair, P06 2 Batteries, P47 Tyre, L05 Cable Ties - Pigeon Netting, P63 Tyre Repair, P63 2 Tyres, L198 Fence Replacement	10,545.15
V624	16/03/2020	Koorda Community RC	ATM Reimbursement	145.00
V625	16/03/2020	Koorda IGA	Council Reception	53.19
V626	16/03/2020	Koorda LPO	L11 1/2 Share Replacement Of Fence	1,540.00
V627	16/03/2020	Koorda Sports Club	Council Reception	185.00
V628	16/03/2020	Landgate	Min Mining Tenement	39.80
V629	16/03/2020	Market Force	Public Notice Change Of Council Meeting Date 18/02/2020	338.38
V630	16/03/2020	Moore Stephens	Compilation Monthly Financial Statement Jan \$3575, Progressive Invoice Strategic Resource Planning \$5619.06	9,194.06
V631	16/03/2020	Overland Freight	L164A Replacement Bricks Garden Bed	84.00
V632	16/03/2020	RB Motors	P64 15,000km Service	658.56
V633	16/03/2020	Shire of Merredin	Eastern Wheatbelt Visitors Guide	155.00
V634	16/03/2020	WA Contract Ranger Services	Ranger Services 18/02 & 28/02	374.00
V635	16/03/2020	WesTrac Pty Ltd	P13 Replacement Windscreen + Filter Set	621.79
V636	16/03/2020	Petchell Mechanical	Air Conditioner Checks P50, P20, P06, P16, P29 & P62	2,171.91
V637	16/03/2020	ATO	BAS Feb 2020	14,864.00
V638	17/03/2020	Super Choice	Employee Superannuation Payments	9,108.76
V639	17/03/2020	Shire of Koorda	Employee Wages	35,345.66
V640	18/03/2020	Department of Transport	P001 Community Bus 12 Months Licence	414.20
V641	19/03/2020	Telstra Bigpond	Medical Centre Internet	49.95
V642	19/03/2020	Telstra	CEO, WS & DCEO	177.20
			Sub Total	111,011.86

V643	19/03/2020	Synergy	Streetlights Supply Period 25 Nov 2019 - 24 Feb 2020	1,892.22
V644	20/03/2020	Simon Last	Refund Yalambee Unit Accommodation	200.00
V645	26/03/2020	Dept of Transport	P200 - Toyota Hilux - 12 Months Licence	415.75
V646	27/03/2020	Telstra	LH & SES	24.41
V647	27/03/2020	Synergy	L20135 12 Feb - 10 Mar 2020	618.39
V648	27/03/2020	Avon Valley Nissan	P200 Toyota Hilux SR5	14,270.00
V649	27/03/2020	Gina Boyne	Councillor Payment Nov 2019 - Feb 2020	1,576.43
V650	27/03/2020	Contract Aquatic Services	Monthly Contract Fee March + Morning Swims Carnivals & Intern	23,155.00
V651	27/03/2020	BG Cooper	Councillor Payment Nov 2019 - Feb 2020	1,500.00
V652	27/03/2020	Hannah Cooper	Council Reception & Training	366.00
V653	27/03/2020	Toll Transport PL (Courier)	Freight Parts P35	20.41
V654	27/03/2020	Eastern Hills Saws & Mowers	New Stihl Brushcutter	575.00
V655	27/03/2020	ITR Pacific Pty Ltd	55 Grader Blades 50 Nuts & Bolts	4,320.25
V656	27/03/2020	Jason Signmakers	Custom Koorda Sign Rec Ground	1,441.00
V657	27/03/2020	JM & S Enterprises	Monthly Meterplan	184.17
V658	27/03/2020	Major Motors	P35 Service Kit + Belts	504.57
V659	27/03/2020	PL McWha	Councillor Payment Nov 2019 - Feb 2020	1,500.00
V660	27/03/2020	Planwest WA Pty Ltd	Nixon Plantation Planning	1,094.00
V661	27/03/2020	Routys Plumbing & Gas	L 35 Sewerage Repairs, L257 Install Water Connection Drink Fountain (Skate Park)	2,422.20
V662	27/03/2020	Shire of Coorow	LG Prof Dinner - Lana Foote	79.05
V663	27/03/2020	Shire of Mt Marshall	NEW Health Recoup EHO 31/12/2019 - 31/01/2020 \$2977.75, NEW Health Recoup Building Oct - Dec 2019 \$1320.00	4,297.75
V664	27/03/2020	Lea Smith	Councillor Payment Nov 2019 - Feb 2020	1,500.00
V665	27/03/2020	Ricky Storer	Councillor Payment Nov 2019 - Feb 2020	5,729.93
V666	27/03/2020	George Storer	Councillor Payment Nov 2019 - Feb 2020	1,631.85
V667	27/03/2020	Jannah Stratford	Councillor Payment Nov 2019 - Feb 2020	2,050.00
V668	27/03/2020	The Watershed	L20135 Orbit 12 Station Controller	382.13
V669	27/03/2020	WA Contact Ranger Services	Ranger Services 3/03, 10/03, 17/03/2020	561.00
V670	27/03/2020	WCS Concrete Pty Ltd	Crossovers Pearman Street \$25671.25 Footpaths \$11638.00	37,309.25
V671	27/03/2020	Wongan Hills Hardware	Tennis Club Ceiling Gyprock & Cornice & Skate Park Fountain Poly Pipe	551.68
V672	31/03/2020	Super Choice	Employee Superannuation Payments	8,844.48
V673	31/03/2020	Shire of Koorda	Employee Wages	37,991.09
V674	1/04/2020	Bendigo Card Services	See Summary Below	3,500.68
V675	2/04/2020	DFES	March 2020 ESL Remittance	672.71
V676	2/04/2020	DMIRS	Building Service Levy Remittance March 2020	56.65
V677	2/04/2020	Western Stabilisers Pty Ltd	Lime & Cement Stabilising Cadoux Koorda Road & Wet Mixing Koorda Kulja Road	87,340.00
V678	3/04/2020	Synergy	Swimming Pool 20 Feb - 18 Mar	1,311.34
V679	6/04/2020	Telstra	SES Invoice	30.00
V680	6/04/2020	Telstra	Office & Houses Bulk Account	623.80
V681	6/04/2020	Water Corporation	Bulk Water Account	31,875.18
V682	6/04/2020	Department of Transport	P300 12 Months Licence + Plate Change	471.55
V683	6/04/2020	Boekman Machinery	P300 DCEO Car Changeover	30,668.30
V684	9/04/2020	AMPAC Debt Recovery (WA) Pty Ltd	Commissions & Costs To 31/03/2020	1,188.00
V685	9/04/2020	AVN Northam Pty Ltd	P200 Dash Mat	68.78
V686	9/04/2020	Avon Waste	Monthly Waste & Recycling Removal Account	6,177.08
V687	9/04/2020	BOC Gases	Service Charges	126.54
V688	9/04/2020	Wesfarmers Ltd (Bunnings)	Football Club Cupboards L20135 (Gym)	967.40
V689	9/04/2020	CJD Equipment Pty Ltd	G.E.T.S (Ground Engaging Tools) Heal Plates Nuts & Bolts, Segments & Points	3,656.67
			Sub Total	436,754.55

V690	9/04/2020	Corsign WA	Road Signs, Cones (50) Children Crossing (8) Water Over Road (12) End Roadwork Signs (20)	2,362.80
V691	9/04/2020	Toll Transport PL (Courier)	Freight WesTrac	38.12
V692	9/04/2020	Eastern Hills Saws & Mowers	Service Whipper Snipper	172.90
V693	9/04/2020	Elders Ltd	Cislin & Glyphosate	551.00
V694	9/04/2020	Great Southern Fuels	14,000L Diesel, AdBlue, Admin Cards	19,288.80
V695	9/04/2020	Koorda Ag Parts	P63 Tyre P33 Tyre, L98 Patio Tubing, L11 Fence Repairs P31 Battery, P09 Tyre	2,253.02
V696	9/04/2020	Koorda IGA	Council Reception	144.65
V697	9/04/2020	KTY Electrical Services	L291 Globes, L164 Globes	1,300.20
V698	9/04/2020	Market Force	Advert of Special Meeting	390.14
V699	9/04/2020	Moore Stephens	Compilation Monthly Financial Statement Feb 2020	3,575.00
V700	9/04/2020	JSM Group WA Pty Ltd	P200 Patch Lead, P31 Solenoid	110.50
V701	9/04/2020	RB Motors	P200 - 45,000km Service	480.00
V702	9/04/2020	Reckon Ltd	Annual 5 User Licence	1,050.00
V703	9/04/2020	South Metropolitan TAFE	Serving On Council Training	4,000.00
V704	9/04/2020	WA Contract Ranger Services	Ranger Service 27/03, 01/04/2020	374.00
V705	9/04/2020	WesTrac Pty Ltd	P20 Radiator Hose + 3 x 18L Coolant, 2 Thermostats/Gaskets	528.28
V706	9/04/2020	Petchell Mechanical	P13 Replace Glass, P29 Air Con, P01Annual Inspection, P20 Replace Air Parts	3,366.83
			GRAND TOTAL	476,740.79
Bendigo Credit Card				
V674	4/03/2020	Crisp Wireless	L68 WS Internet Account	99.00
	4/03/2020	Crisp Wireless	L164B DCEO Internet Account	99.00
	4/03/2020	Crisp Wireless	L282 CEO Internet Account	99.00
	4/03/2020	Crisp Wireless	Office Internet Account	328.90
	5/03/2020	Nespresso	Coffee Pods	58.80
	17/03/2020	Crown Promenade	Staff Conference and Training Accommodation	728.64
	18/03/2020	Water Corporation	L42 Allenby St - Anglican Church Gallery Bill	1,443.44
	18/03/2020	Koorda Post Office	Employee Gratuitous Payment Gift (1 of 2)	791.90
	18/03/2020	Trinity on Hampden	Refund of Staff Accommodation for Training (cancelled)	-220.00
	29/03/2020	Australia Post	Post Box Renewal	64.00
	30/03/2020	Bendigo Card Services	March 2020 Card Fee x 2	8.00
				3,500.68

CASH FINANCIAL POSITION AS AT 09.04.2020**MUNICIPAL ACCOUNT****CASH AT BANK 09.04.2020**

Bendigo Municipal	102,058.50
Bendigo Licencing	13,150.90
Bendigo Savings Account	251,826.62
Bendigo ATM Account	17,190.00
Bendigo ATM Cash Account	17,810.00
SUB TOTAL	402,036.02

LESS SUNDRY CREDITORS	(1,776.58)
<i>BALANCE</i>	400,259.44

RESERVE FUNDS

ACCRUED LEAVE	198,344.76
ROAD	598,325.99
PLANT REPLACEMENT	722,673.98
BUILDING	1,081,925.98
COMMUNITY HOUSING	41,661.16
JOINT VENTURE	45,231.91
JOINT VENTURE (Johnson Place)	19,072.06
TV SATELITE	31,545.71
RECREATION	1,254,497.82
MEDICAL PRACTITIONER	294,951.05
INFORMATION TECHNOLOGY	281,342.68
SEWERAGE	891,656.04
COMMUNITY BUS	62,068.39
NRM	21,803.38
WASTE MANAGEMENT	152,090.24
<i>BALANCE</i>	5,697,191.15

TRUST FUNDS

Nominations	
RRG Chairman's Travel	910.45
Koorda SES	4,393.51
Councillor Donations	
Swimming Pool Committee	300.50
<i>BALANCE</i>	5,604.46

INVESTMENT OF COUNCIL FUNDS

Period 1 January - 31 March 2020

Reserve Funds (153 693 965)		
Place of Investment	Bendigo Term Deposit	633-000 153693965
Term of Investment	1 January - 31 March 2020	
Interest Rate	1.50%	
Opening Balance	1/01/2020	903,309.26
Interest Earned	January - March 2020	3,369.10
Transfers Out		
Transfers In		

Actual Balance 31 December 2019	906,678.36
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Reinvested	1 April - 30 June 2020
Interest Rate	1.20%
Place of Investment	Bendigo Bank

Reserve Funds (153 693 932)		
Place of Investment	Bendigo Term Deposit	633-000 153693932
Term of Investment	1 January - 31 March 2020	
Interest Rate	1.55%	
Opening Balance	1/01/2020	4,772,119.11
Interest Earned	January - March 2020	18,393.68
Transfers Out		
Transfers In		

Actual Balance 31 December 2019	4,790,512.79
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Reinvested	1 April - 27 June 2020
Interest Rate	1.20%
Place of Investment	Bendigo Bank

Names of Fund Invested	Accrued Leave	198,344.76
	Road	598,325.99
	Plant	722,673.98
	Building-Council	1,081,925.98
	Community Housing	41,661.16
	Joint Venture	45,231.91
	Joint Venture (Johnson Place)	19,072.06
	TV Satellite	31,545.71
	Recreation	1,254,497.82
	Medical Practitioner	294,951.05
	IT & Administration	281,342.68
	Sewerage	891,656.04
	Community Bus	62,068.39
	NRM	21,803.38
	Waste Management	152,090.24

Balance 31 March 2020	5,697,191.15
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INVESTMENT OF COUNCIL FUNDS

Savings Account		
Place of Investment	Bendigo Bank	633-000 158524405
Term of Investment	Ongoing	
Interest Rate	Variable	
Opening Balance	1/01/2020	540,930.00
Interest Earned	January - March 2020	896.62
Transfers From	Savings to Municipal	(290,000.00)
Transfers To	Savings from Municipal	
Accrued Balance 30 September 2019		251,826.62
Reinvested	Ongoing	
Interest Rate	Variable	
Place of Investment	Bendigo Bank	