



# **ATTACHMENTS**

Ordinary Council Meeting

Tuesday 17 December 2019  
12.30 PM



10.1.2

629 Newcastle Street  
Leederville WA 6007

PO Box 100  
Leederville 6902

T (08) 9420 2420



Reference: 81395817  
Enquires: Ian Bierman  
Telephone: (08) 9420 3741

5 December 2019

Mr Eddie Piper  
Acting Chief Executive Officer  
Shire of Sandstone

Dear Mr Piper,

### **IMPROVING SANDSTONE'S WATER SUPPLY – NOTICE OF PROPOSAL**

To improve the quality of Sandstone's water supply, Water Corporation plans to install new infrastructure across two sites. We wish to notify you as this proposed work will occur within the Shire of Sandstone.

We propose to install:

#### **Griffith Street site**

- Two new 200kL water storage tanks (5.76 metres high)
- New booster pump station

#### **Sandstone Water Treatment Plant site**

- Two new evaporation ponds
- New electrodialysis reversal technology unit
- New security fencing

Please refer to the attached plan for the proposed designs and site locations.

I encourage you to share any comments or objections related to the proposed work in writing, by Friday 10 January 2020 via:

- [Ian.Bierman@watercorporation.com.au](mailto:Ian.Bierman@watercorporation.com.au)
- Senior Project Manager, Ian Bierman, PO Box 100, Leederville WA 6902

Subject to necessary approvals, fencing around the water treatment plant site will be installed in early 2020. Construction work is expected to begin in June 2020 and take about seven months to complete.

For further information about this project, please contact me on (08) 9420 3741 or [Ian.Bierman@watercorporation.com.au](mailto:Ian.Bierman@watercorporation.com.au).

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Ian Bierman", written over a light blue circular stamp.

Ian Bierman  
**SENIOR PROJECT MANAGER**

Att: Notice of Proposal

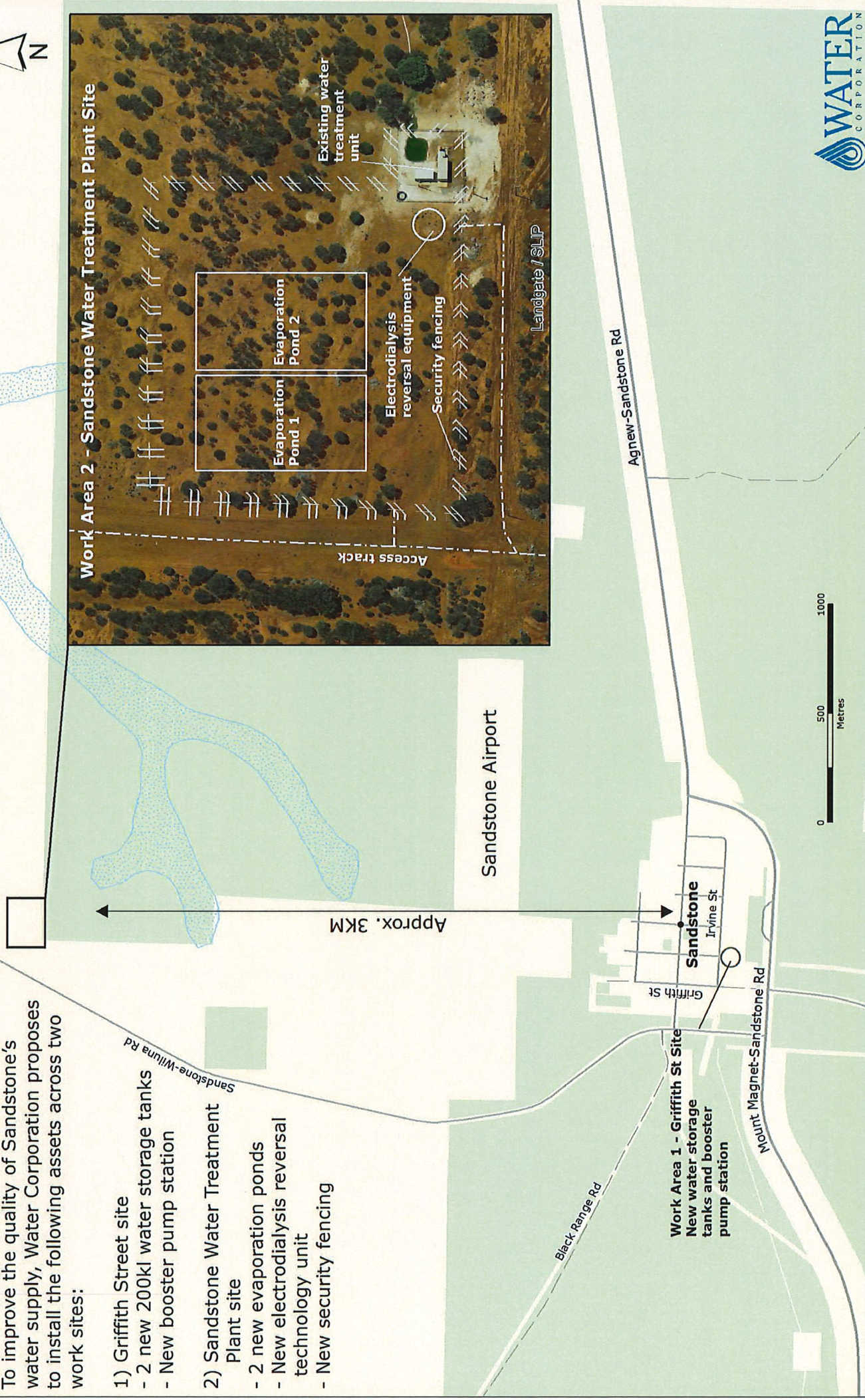




## Notice of proposal - Improving water quality in Sandstone

To improve the quality of Sandstone's water supply, Water Corporation proposes to install the following assets across two work sites:

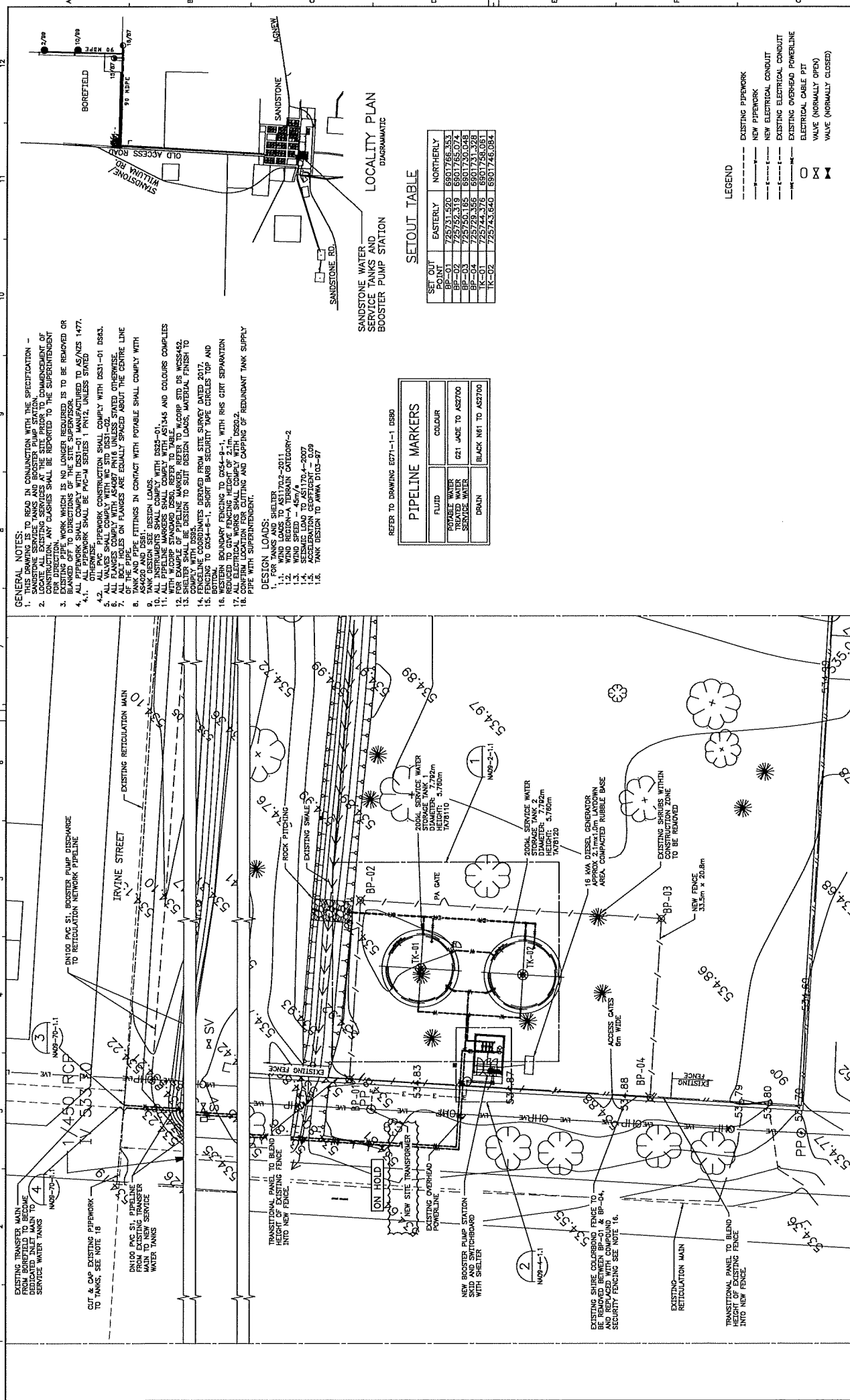
- 1) Griffith Street site
  - 2 new 200kl water storage tanks
  - New booster pump station
- 2) Sandstone Water Treatment Plant site
  - 2 new evaporation ponds
  - New electro dialysis reversal technology unit
  - New security fencing



0 500 1000  
Metres







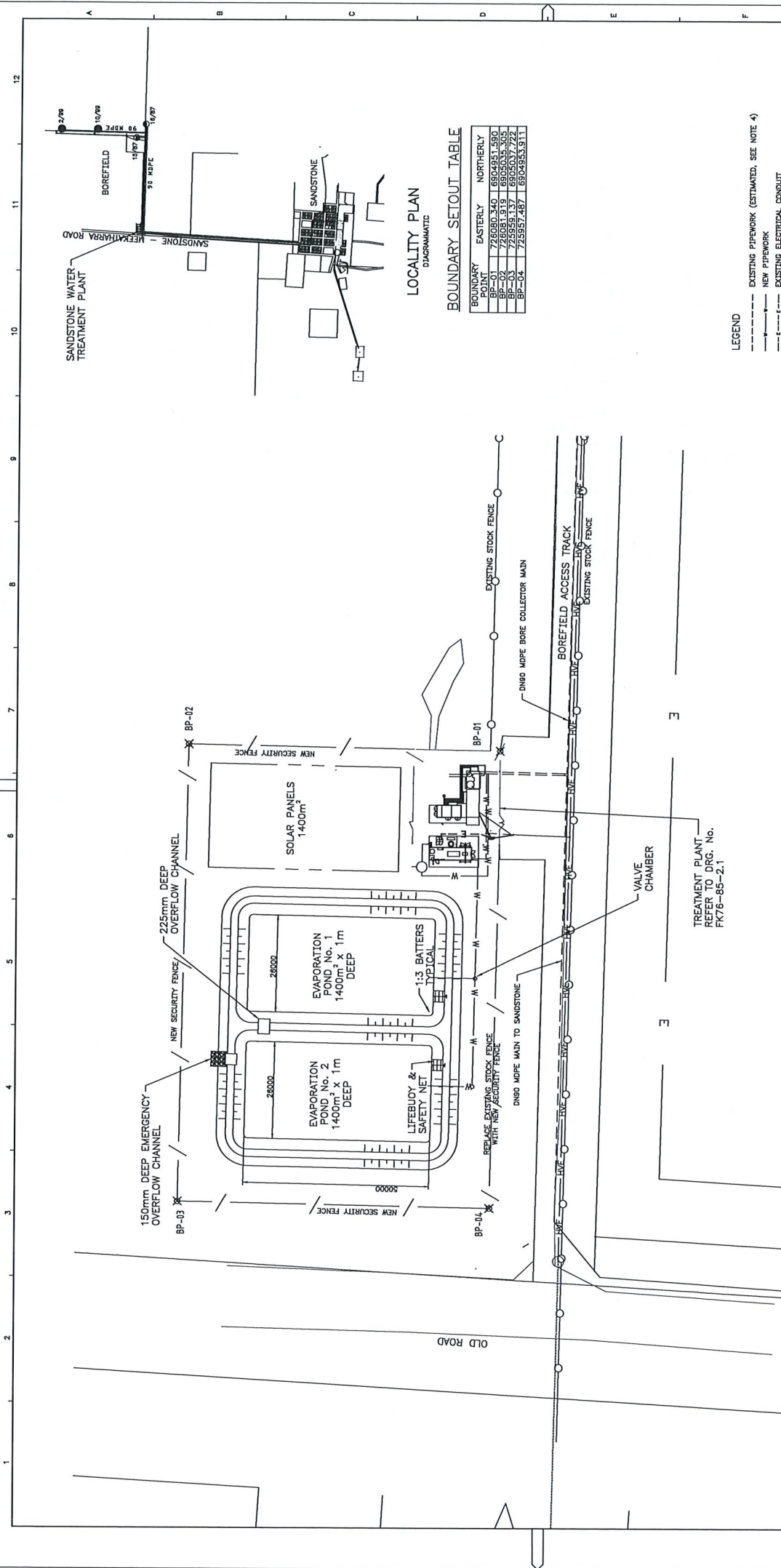
## SANDSTONE SERVICE TANKS AND BOOSTER PUMP STATION – SITE LAYOUT

FOR CONSTRUCTION

[illegible]

THIS DRAWING IS THE PROPERTY OF THE WATER CORPORATION.  
IT SHALL NOT BE COPIED WITHOUT PERMISSION.





SANDSTONE WATER TREATMENT PLANT - SITE LAYOUT

SCALE 1:500













Government of Western Australia  
Department of Mines, Industry Regulation and Safety

ATT 10.1.3

10 DEC 2019

Our ref  
Enquiries GRAEME DENNIS  
9222 3209

Chief Executive Officer  
Shire of Sandstone  
Hack Street  
SANDSTONE WA 6639

**COPY**

Dear Sir/Madam,

**MINING LEASES 57/10, 57/51, 57/75, 57/97, 57/135, 57/160A, 57/164, 57/165,  
57/166, 57/167**

**BY OZ YOUANMI GOLD PTY LTD**

**SITUATED ON R17011 – “C” CLASS RESERVE COMMON AND GRAZING**

Under Sections 23 to 26 of the *Mining Act 1978* mining may be carried out on certain classes of land with the written consent of the Hon Minister for Mines and Petroleum.

In respect to reserves vested with local authorities, the Minister for Mines and Petroleum is to first consult and obtain the recommendation of the vested authority and the responsible Minister before he can grant consent to mine.

The Minister for Mines and Petroleum has therefore directed that I commence the consultation process and obtain your Council's comments and recommendation with regard to the impact of the application on the reserve listed above

I have enclosed a copy and plan of the application for this purpose.

Your reply in due course would be appreciated please.

Yours sincerely

GRAEME DENNIS

GRAEME DENNIS  
TENURE OFFICER  
RESOURCE TENURE DIVISION

2 December 2019



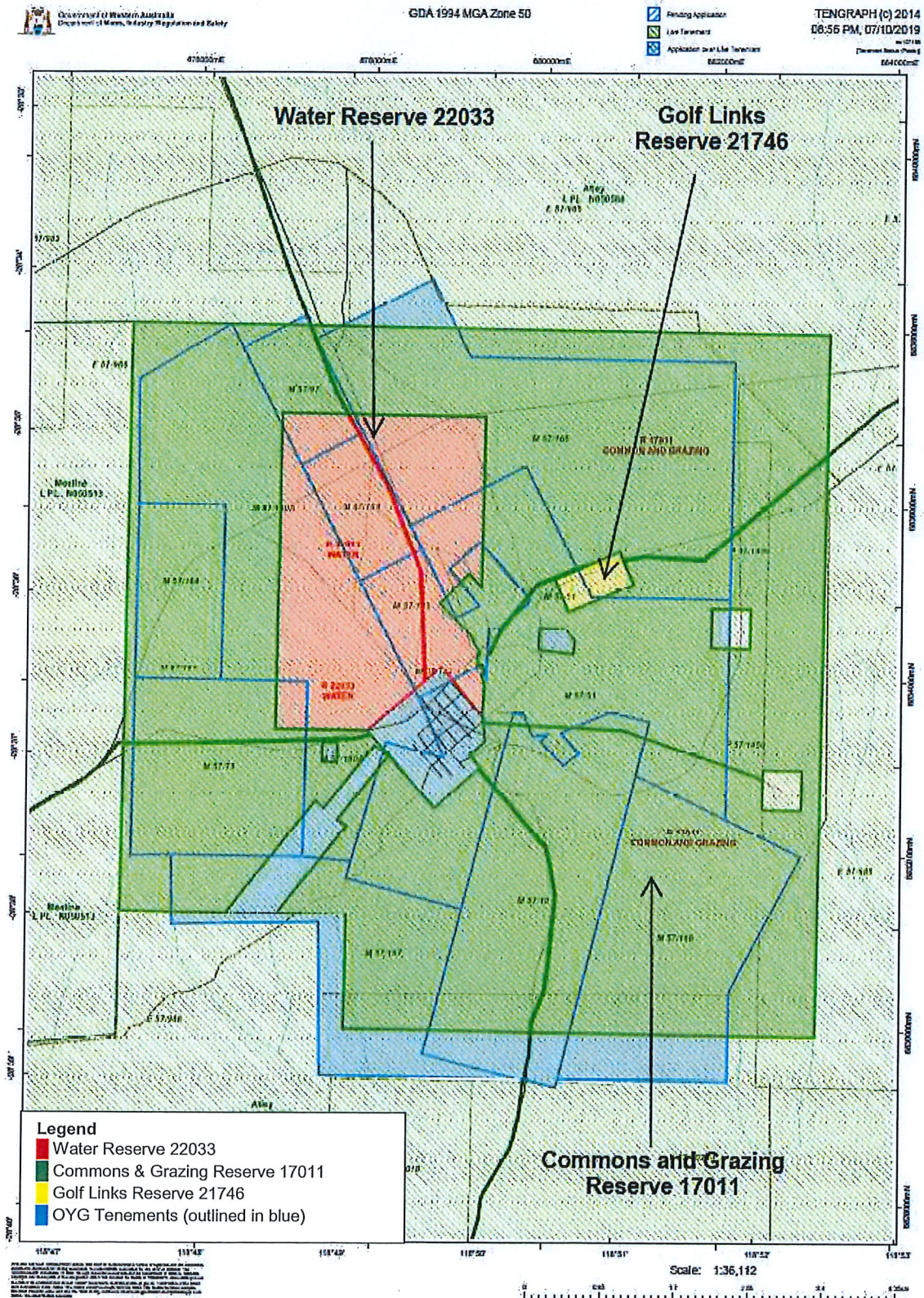

**Attachment 2 -Table of Reserves and Tenements**

Reserve	Affected Tenement	% Overlap	Consent Granted?
R 17011 - "C" Class Reserve Common and Grazing	M57/10	87.16%	No
	M57/51	80.65%	No
	M57/75	91.92%	No
	M57/97	67.53%	No
	M57/135	26.55%	No
	M57/160A	56.42%	No
	M57/164	100%	No
	M57/165	80.71%	No
	M57/166	82.65%	No
	M57/167	61.07%	No
R 22033 - "C" Class Reserve Water	M57/51	6.8%	No
	M57/75	4.92%	No
	M57/97	29.15%	No
	M57/109	97.48%	No
	M57/135	67.89%	Yes
	M57/160A	34.25%	Yes
	M57/165	13.29%	No
R 21746 - "C" Class Reserve Golf Links	M57/51	1.32%	No
	M57/165	1.93%	No





### Attachment 3 - Maps of Reserves and Tenements













**SHIRE OF SANDSTONE**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 November 2019**

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

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 05 December 2019

**BASIS OF PREPARATION**

**REPORT PURPOSE**

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

**BASIS OF ACCOUNTING**

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

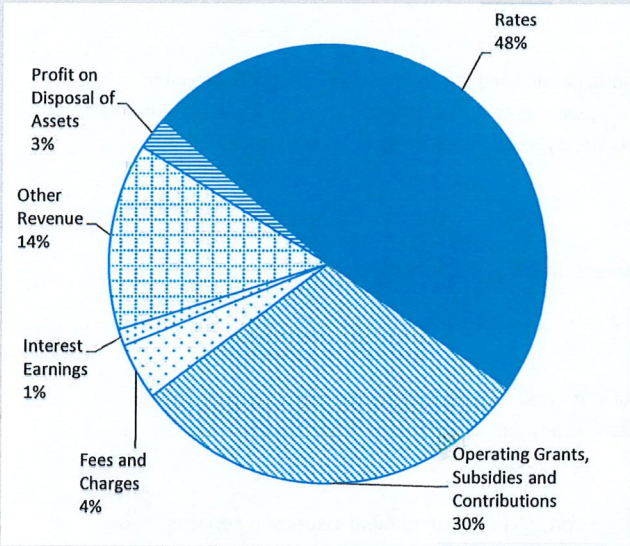
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

**ROUNDING OFF FIGURES**

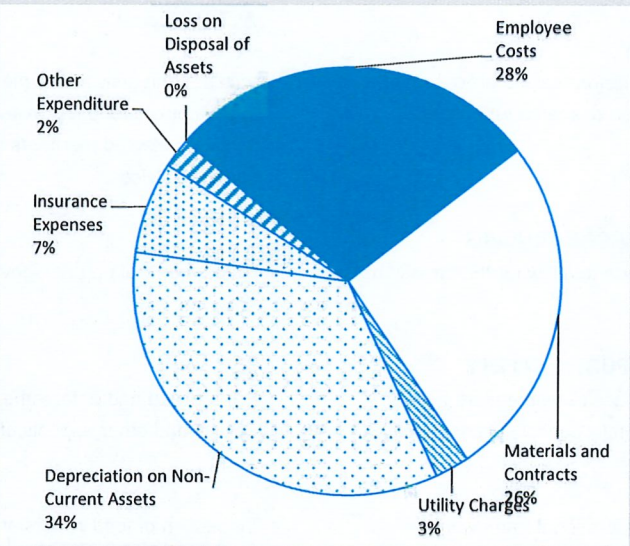
All figures shown in this statement are rounded to the nearest dollar.



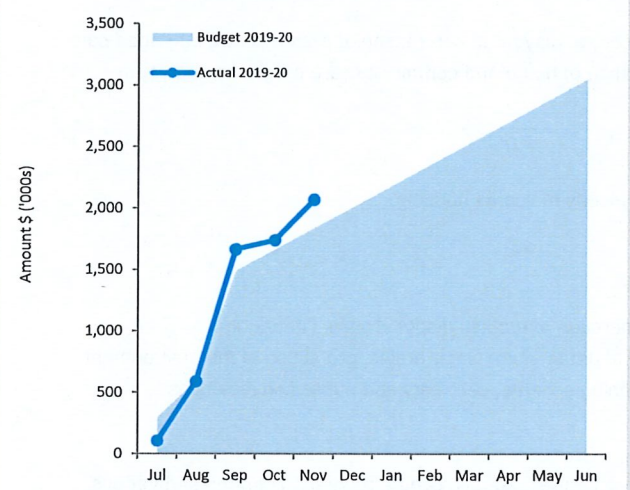
OPERATING REVENUE



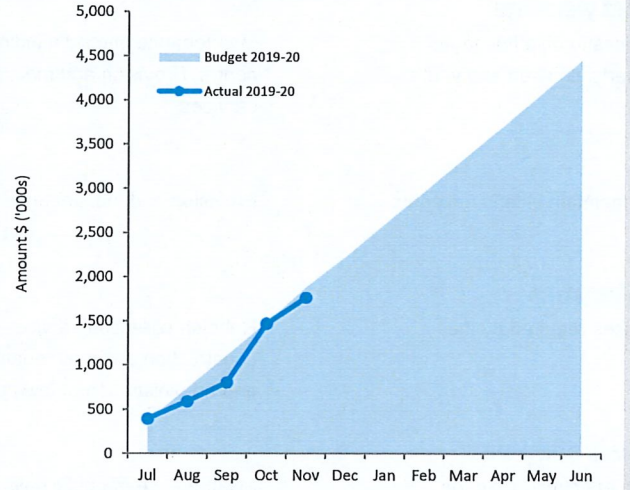
OPERATING EXPENSES



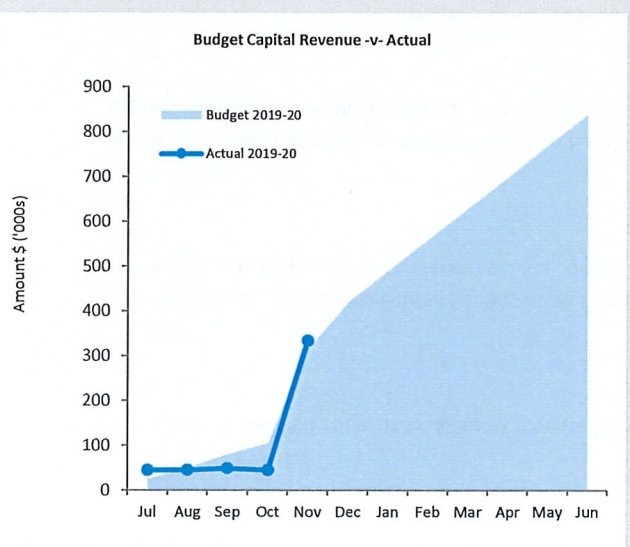
Budget Operating Revenues -v- Actual



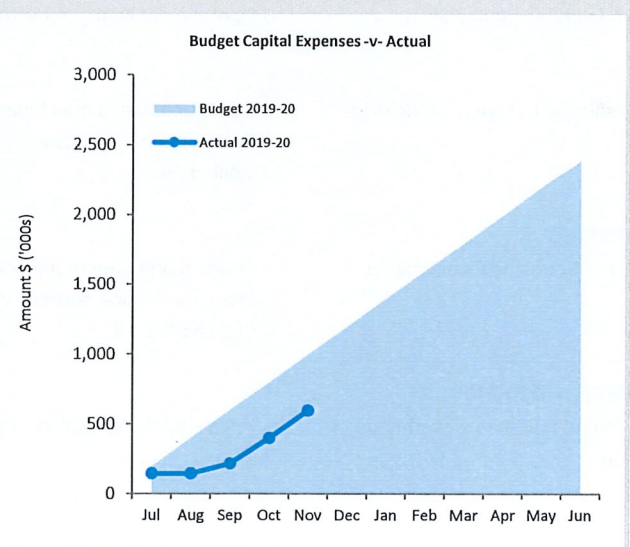
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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



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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members, council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task 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 relating 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 provide 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 of urban storm water drains, protection of the environment and administration of town planning scheme, 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, 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, efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, 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 the Shire's overheads operating accounts.	Private works operations, plant repair and operation costs and engineering operation costs.

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

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Transport	42,749	36.74%	▲	
Economic services	53,989	20.83%	▲	
<b>Expenditure from operating activities</b>				
General purpose funding	12,986	27.01%	▲	
Law, order and public safety	17,889	33.79%	▲	
Housing	(22,871)	(25.25%)	▼	
Community amenities	21,587	31.01%	▲	
Recreation and culture	76,951	29.74%	▲	
Transport	370,353	38.29%	▲	
Other property and services	(223,215)	(6050.83%)	▼	
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(33,672)	(15.53%)	▼	
Capital acquisitions	397,405	39.97%	▲	





(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(18,161)	(18,161)	(50,464)
Add: Loss on asset disposals	7	255,020	4,955	1,212
Add: Depreciation on assets		1,375,562	573,151	600,036
<b>Total non-cash items excluded from operating activities</b>		<b>1,612,421</b>	<b>559,945</b>	<b>550,784</b>

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

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

		Last Year Closing 30 June 2019	This Time Last Year 30 November 2018	Year to Date 30 November 2019
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(4,745,436)	(4,918,947)	(4,797,168)
Add: Provisions - employee	10	112,888	108,715	112,888
<b>Total adjustments to net current assets</b>		<b>(4,632,548)</b>	<b>(4,810,232)</b>	<b>(4,684,280)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	6,101,929	5,201,588	3,278,860
Financial assets at amortised cost	2	0	0	3,049,441
Rates receivables	3	8,693	315,007	357,707
Receivables	3	61,362	56,742	10,206
Other current assets	4	141,875	140,147	134,398
<b>Less: Current liabilities</b>				
Payables	5	(94,152)	(25,197)	(20,943)
Provisions	10	(112,888)	(108,715)	(112,888)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(4,632,548)</b>	<b>(4,810,232)</b>	<b>(4,684,280)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,474,271</b>	<b>769,340</b>	<b>2,012,501</b>

CURRENT AND NON-CURRENT CLASSIFICATION

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	698,559	698,559	<b>1,474,271</b>	775,712	111.04%	▲
<b>Revenue from operating activities</b>							
Rates	6	968,882	968,882	<b>995,312</b>	26,430	2.73%	
Operating grants, subsidies and contributions	11	1,147,652	546,026	<b>623,399</b>	77,373	14.17%	▲
Fees and charges		219,526	96,934	<b>86,449</b>	(10,485)	(10.82%)	▼
Interest earnings		163,645	68,185	<b>25,928</b>	(42,257)	(61.97%)	▼
Other revenue		532,944	222,060	<b>285,163</b>	63,103	28.42%	▲
Profit on disposal of assets	7	18,161	18,161	<b>50,464</b>	32,303	177.87%	▲
		<b>3,050,810</b>	<b>1,920,248</b>	<b>2,066,715</b>	146,467		
<b>Expenditure from operating activities</b>							
Employee costs		(916,409)	(381,837)	<b>(496,279)</b>	(114,442)	(29.97%)	▼
Materials and contracts		(1,832,639)	(825,655)	<b>(459,548)</b>	366,107	44.34%	▲
Utility charges		(138,366)	(57,653)	<b>(45,625)</b>	12,028	20.86%	▲
Depreciation on non-current assets		(1,375,562)	(573,151)	<b>(600,036)</b>	(26,885)	(4.69%)	
Insurance expenses		(168,770)	(106,150)	<b>(123,044)</b>	(16,894)	(15.92%)	▼
Other expenditure		(85,970)	(44,295)	<b>(39,087)</b>	5,208	11.76%	
Loss on disposal of assets	7	(255,020)	(4,955)	<b>(1,212)</b>	3,743	75.54%	
		<b>(4,772,736)</b>	<b>(1,993,696)</b>	<b>(1,764,831)</b>	228,865		▲
Non-cash amounts excluded from operating activities	1(a)	1,612,421	559,945	<b>550,784</b>	(9,161)	(1.64%)	
<b>Amount attributable to operating activities</b>		<b>(109,505)</b>	<b>486,497</b>	<b>852,668</b>	366,171		▲
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	520,333	216,805	<b>183,133</b>	(33,672)	(15.53%)	▼
Proceeds from disposal of assets	7	320,000	95,000	<b>150,909</b>	55,909	58.85%	▲
Payments for property, plant and equipment	8	(2,069,473)	(994,153)	<b>(596,748)</b>	397,405	(39.97%)	▲
<b>Amount attributable to investing activities</b>		<b>(1,229,140)</b>	<b>(682,348)</b>	<b>(262,706)</b>	419,642		▲
<b>Financing Activities</b>							
Transfer from reserves	9	743,000	0	<b>0</b>	0	0.00%	
Transfer to reserves	9	(102,914)	(51,732)	<b>(51,732)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>640,086</b>	<b>(51,732)</b>	<b>(51,732)</b>	0		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>450,976</b>	<b>2,012,501</b>			

**KEY INFORMATION**

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

Refer to Note 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.



## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2019

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### GRANT REVENUE

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

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

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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



STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	698,559	698,559	1,474,271	775,712	111.04%	
<b>Revenue from operating activities</b>							
General purpose funding - general rates	6	968,882	968,882	995,312	26,430	2.73%	
General purpose funding - other		1,193,931	497,471	533,423	35,952	7.23%	
Law, order and public safety		13,606	10,636	6,281	(4,355)	(40.95%)	
Housing		0	0	1,933	1,933	0.00%	
Community amenities		18,005	12,576	9,060	(3,516)	(27.96%)	
Recreation and culture		768	320	321	1	0.31%	
Transport		127,397	116,344	159,093	42,749	36.74%	▲
Economic services		622,174	259,239	313,228	53,989	20.83%	▲
Other property and services		106,047	54,780	48,064	(6,716)	(12.26%)	
		<b>3,050,810</b>	<b>1,920,248</b>	<b>2,066,715</b>	<b>146,467</b>		
<b>Expenditure from operating activities</b>							
Governance		(192,120)	(80,050)	(73,937)	6,113	7.64%	
General purpose funding		(115,396)	(48,082)	(35,096)	12,986	27.01%	▲
Law, order and public safety		(127,055)	(52,940)	(35,051)	17,889	33.79%	▲
Health		(37,378)	(15,574)	(10,643)	4,931	31.66%	
Housing		(217,185)	(90,596)	(113,467)	(22,871)	(25.25%)	▼
Community amenities		(167,049)	(69,604)	(48,017)	21,587	31.01%	▲
Recreation and culture		(621,041)	(258,767)	(181,816)	76,951	29.74%	▲
Transport		(2,309,751)	(967,351)	(596,998)	370,353	38.29%	▲
Economic services		(976,903)	(407,043)	(442,902)	(35,859)	(8.81%)	
Other property and services		(8,858)	(3,689)	(226,904)	(223,215)	(6050.83%)	▼
		<b>(4,772,736)</b>	<b>(1,993,696)</b>	<b>(1,764,831)</b>	<b>228,865</b>		▲
Non-cash amounts excluded from operating activities	1(a)	1,612,421	559,945	550,784	(9,161)	(1.64%)	
Amount attributable to operating activities		<b>(109,505)</b>	<b>486,497</b>	<b>852,668</b>	<b>366,171</b>		▲
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	520,333	216,805	183,133	(33,672)	(15.53%)	▼
Proceeds from disposal of assets	7	320,000	95,000	150,909	55,909	58.85%	
Purchase of property, plant and equipment	8	(2,069,473)	(994,153)	(596,748)	397,405	39.97%	▲
Amount attributable to investing activities		<b>(1,229,140)</b>	<b>(682,348)</b>	<b>(262,706)</b>	<b>419,642</b>		▲
<b>Financing Activities</b>							
Transfer from reserves	9	743,000	0	0	0	0.00%	
Transfer to reserves	9	(102,914)	(51,732)	(51,732)	0	0.00%	
Amount attributable to financing activities		<b>640,086</b>	<b>(51,732)</b>	<b>(51,732)</b>	<b>0</b>		
Closing funding surplus / (deficit)	1(c)	<b>0</b>	<b>450,976</b>	<b>2,012,501</b>			

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.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	4,450	0	4,450	0	Cash on hand	0%	Nil
BankWest Muni Cheque Account	Cash and cash equivalents	155,531	0	155,531	0	Bankwest	Variable	Nil
Municipal Investment Account/s	Cash and cash equivalents	571,152	0	571,152	0	Bankwest	Variable	Nil
Trust Cash at Bank	Cash and cash equivalents	0	0	0	6,920	Bankwest	0%	Nil
Term Deposit 0899	Financial assets at amortised cost	0	291,600	291,600	0	Bankwest	1.35%	Mar-20
Term Deposit 6534	Financial assets at amortised cost	0	1,327,952	1,327,952	0	Bankwest	1.80%	Jan-20
Term Deposit 9909	Financial assets at amortised cost	0	801,362	801,362	0	Bankwest	1.90%	Dec-19
Term Deposit 5716	Financial assets at amortised cost	0	47,615	47,615	0	Bankwest	1.60%	Feb-20
Term Deposit 5717	Financial assets at amortised cost	0	221,559	221,559	0	Bankwest	1.60%	Feb-20
Term Deposit 6552	Financial assets at amortised cost	0	318,408	318,408	0	Bankwest	1.45%	Apr-20
Term Deposit 3889	Cash and cash equivalents	0	1,067,111	1,067,111	0	Bankwest	1.60%	Dec-19
Term Deposit 5719	Financial assets at amortised cost	0	40,945	40,945	0	Bankwest	1.60%	Feb-20
Term Deposit 4796	Cash and cash equivalents	0	680,616	680,616	0	Bankwest	1.35%	Dec-19
Term Deposit 3222	Cash and cash equivalents	800,000	0	800,000	0	Bankwest	1.55%	Dec-19
<b>Total</b>		<b>1,531,133</b>	<b>4,797,168</b>	<b>6,328,301</b>	<b>6,920</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,531,133	1,747,727	3,278,860	6,920			
Financial assets at amortised cost		0	3,049,441	3,049,441	0			
		<b>1,531,133</b>	<b>4,797,168</b>	<b>6,328,301</b>	<b>6,920</b>			

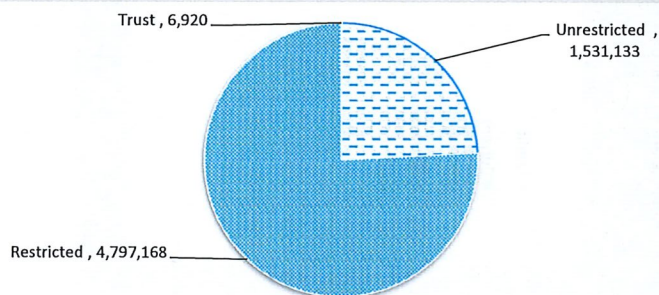
#### KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
<b>\$6.33 M</b>	<b>\$1.53 M</b>



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

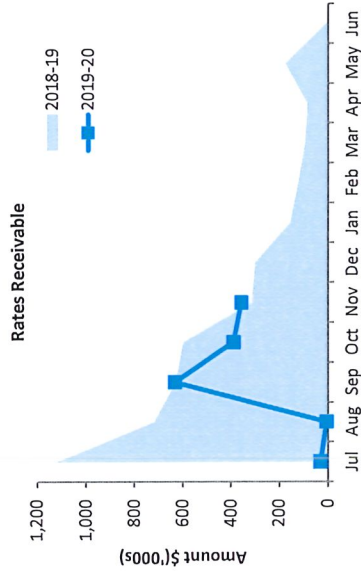
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2019	30 Nov 19
Opening arrears previous years	\$ 5,505	\$ 8,693
Levied this year	948,043	995,312
Less - collections to date	(944,855)	(646,298)
Equals current outstanding	8,693	357,707
<b>Net rates collectable</b>	<b>8,693</b>	<b>357,707</b>
% Collected	99.1%	64.4%

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.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ 0	\$ 300	\$ 0	\$ 0	\$ 0	\$ 300
Percentage	0.0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry receivable						300
GST receivable						9,719
Rates rebate						145
ESL rebate						42
<b>Total receivables general outstanding</b>						<b>10,206</b>
Amounts shown above include GST (where applicable)						

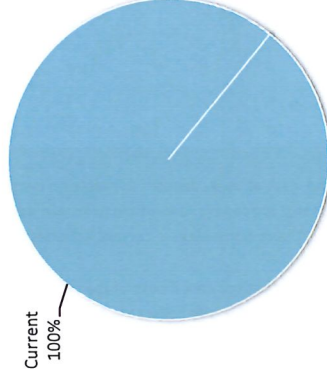


**Collected**  
**64.4%**

**Rates Due**  
**\$357,707**

Accounts Receivable (non-rates)

■ Credit  
■ Current  
■ 30 Days  
■ 60 Days  
■ 90+ Days



**Debtors Due**  
**\$10,206**

**Over 30 Days**  
**0%**

**Over 90 Days**  
**0%**

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

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 November 2019
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Inventory</b>				
Fuel, Oil & Materials on Hand	141,875	112,659	(120,136)	134,398
<b>Total other current assets</b>	<b>141,875</b>			<b>134,398</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Inventory**

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

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

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

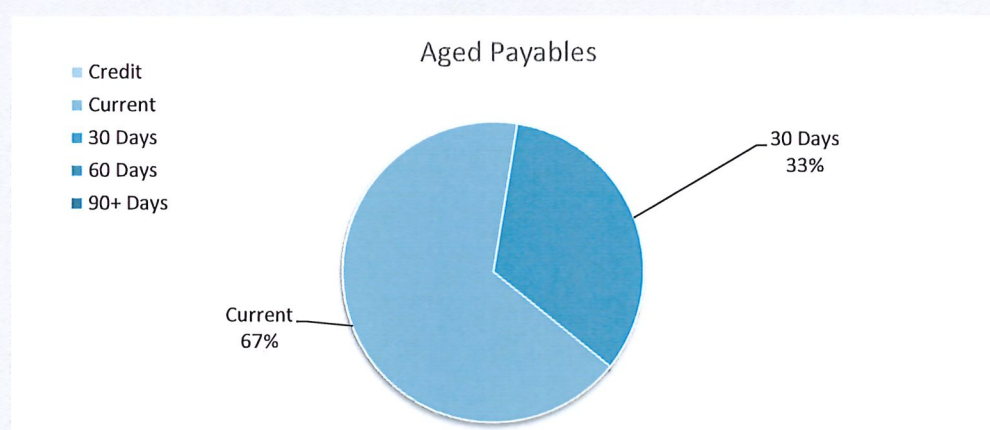
OPERATING ACTIVITIES  
**NOTE 5**  
**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	250	125	0	0	375
Percentage	0%	66.7%	33.3%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						375
ATO liabilities						27,409
Accounts Payable - Department of Transport						1,055
DFES ESL Liability						(7,896)
<b>Total payables general outstanding</b>						<b>20,943</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



**Creditors Due**

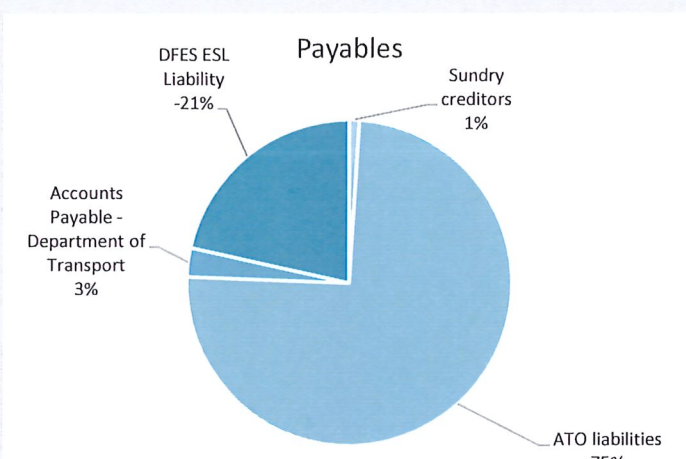
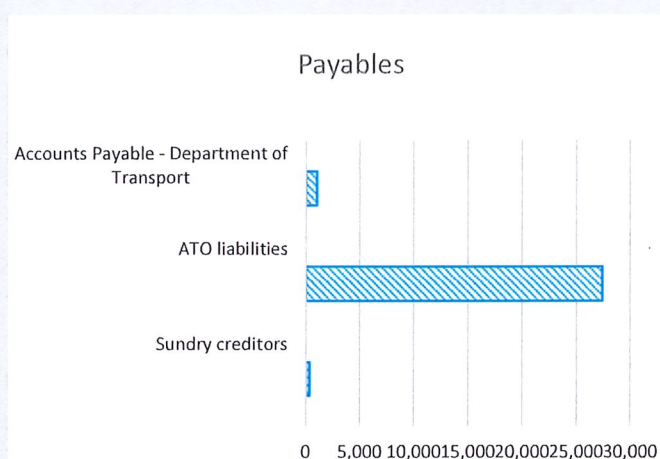
**\$20,943**

**Over 30 Days**

**33%**

**Over 90 Days**

**0%**





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

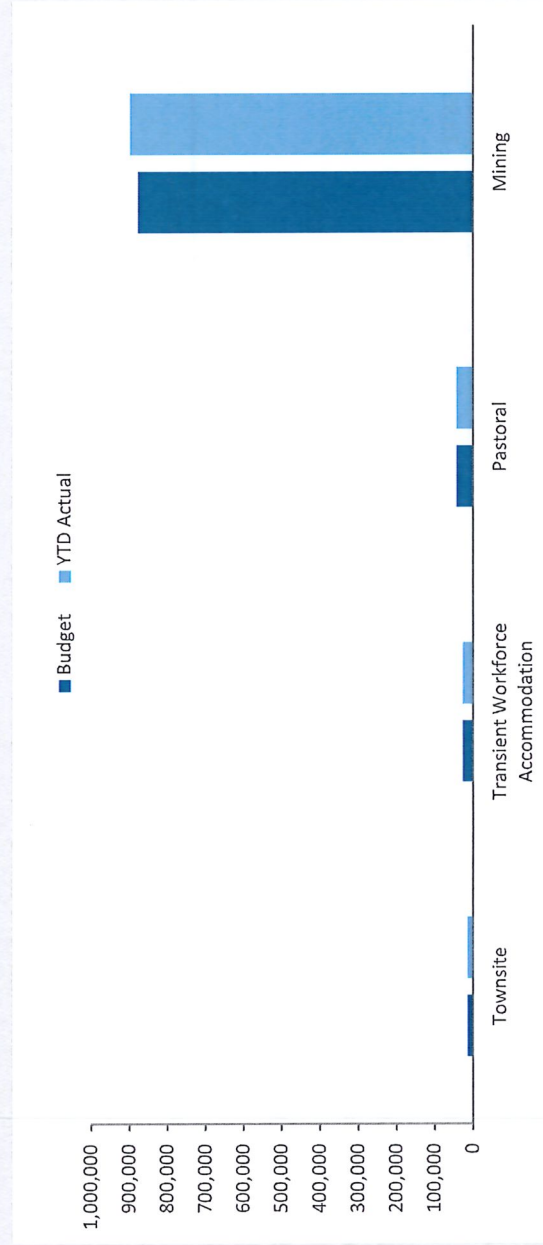
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue		Budget						YTD Actual				
		Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE												
				\$	\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value												
Townsite	0.065760	31	214,708	14,119	0	0	14,119	14,119	(250)	(86)		13,783
Transient Workforce Accommodation	0.371950	4	72,020	26,788	0	0	26,788	26,788	0	0		26,788
Unimproved value												
Pastoral	0.060880	19	700,188	42,627	0	0	42,627	42,625	0	0		42,625
Mining	0.268910	122	3,194,757	859,105	18,998	0	878,103	892,356	3,617	2,546		898,519
Sub-Total		176	4,181,673	942,639	18,998	0	961,637	975,888	3,367	2,460		981,715
Minimum payment												
Gross rental value												
Townsite	220	31	19,722	6,820	0	0	6,820	6,820	0	0		6,820
Unimproved value												
Pastoral	335	6	7,555	2,010	0	0	2,010	2,010	0	0		2,010
Mining	335	49	34,008	16,415	0	0	16,415	18,090	0	0		18,090
Sub-total		86	61,285	25,245	0	0	25,245	26,920	0	0		26,920
Discount							(18,000)					(13,323)
Total general rates							968,882					995,312

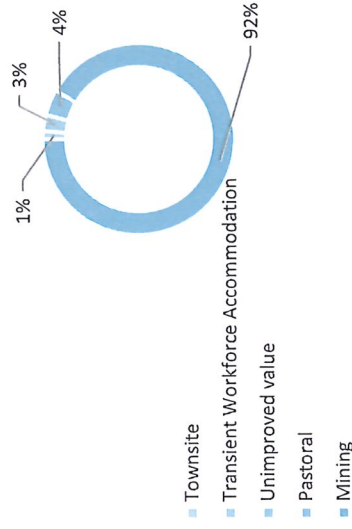
Please refer to the compilation report

KEY INFORMATION

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



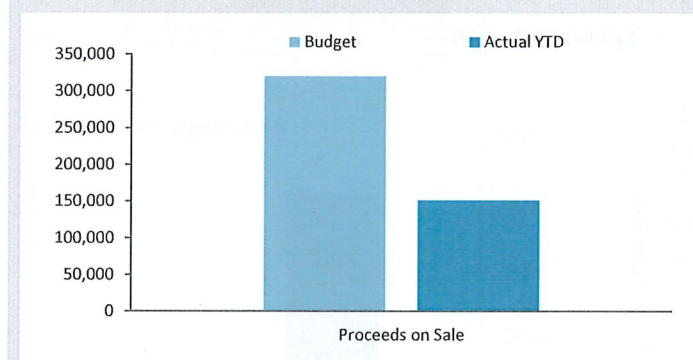
General Rates		
Budget	YTD Actual	%
\$968,882	\$995,312	102.73%





Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Community amenities</b>								
PL007 - S 007 Toyota Hi Ace Communi		17,918	15,000	0	(2,918)	0	0	0	0
	<b>Recreation and culture</b>								
PL005 - S 3 Toyota Hilux Ute		10,351	10,000	0	(351)	0	0	0	0
	<b>Transport</b>								
PC001B - S 166 Cat 12M Grader		279,870	120,000	0	(159,870)	0	0	0	0
PC014A - S 9 Kenworth Prime Mover		166,926	80,000	0	(86,926)	0	0	0	0
PC011A - Hino Crew Cab		0	0	0	0	26,236	45,455	19,219	0
PL0014 - Toyota Hilux 4x2 Cab Ute (Ga		0	0	0	0	8,767	14,545	5,778	0
	<b>Other property and services</b>								
PS013A - S 000 Toyota Hilux Dual Cab		34,955	30,000	0	(4,955)	28,485	27,273	0	(1,212)
PS019 - S166 Toyota Landcruiser GXL		46,839	65,000	18,161	0	38,169	63,636	25,467	0
		<b>556,859</b>	<b>320,000</b>	<b>18,161</b>	<b>(255,020)</b>	<b>101,657</b>	<b>150,909</b>	<b>50,464</b>	<b>(1,212)</b>

KEY INFORMATION



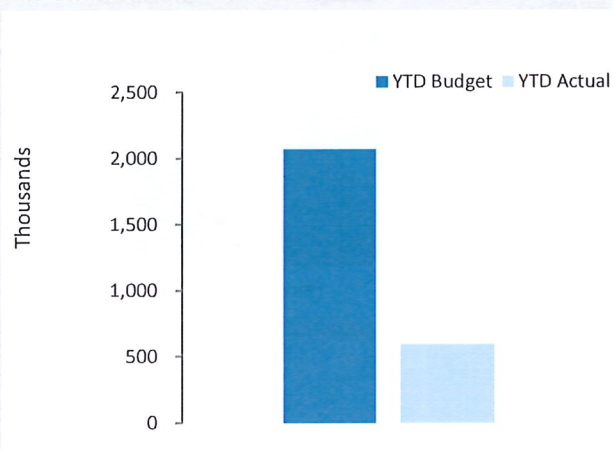
Proceeds on sale		
Annual Budget	YTD Actual	%
<b>\$320,000</b>	<b>\$150,909</b>	<b>47%</b>

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	5,000	2,083	0	(2,083)
Plant & Equipment	1,064,000	443,333	297,820	(145,513)
Roads	840,748	482,185	292,255	(189,930)
Other Infrastructure	134,725	56,135	0	(56,135)
Parks & Ovals	25,000	10,417	6,673	(3,744)
<b>Capital Expenditure Totals</b>	<b>2,069,473</b>	<b>994,153</b>	<b>596,748</b>	<b>(397,405)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	520,333	216,805	183,133	(33,672)
Other (disposals & C/Fwd)	320,000	95,000	150,909	55,909
Cash backed reserves				
Plant reserve	743,000	0	0	0
Contribution - operations	486,140	682,348	262,706	(419,642)
<b>Capital funding total</b>	<b>2,069,473</b>	<b>994,153</b>	<b>596,748</b>	<b>(397,405)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

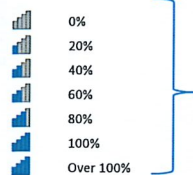
#### KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.07 M</b>	<b>\$0.6 M</b>	<b>29%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$0.52 M</b>	<b>\$0.18 M</b>	<b>35%</b>



Capital expenditure total  
Level of completion indicators



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

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

		Amended			
		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
<b>Buildings</b>					
11651	Historic Buildings Upgrade	5,000	2,083	0	(2,083)
<b>Buildings Total</b>		<b>5,000</b>	<b>2,083</b>	<b>0</b>	<b>(2,083)</b>
<b>Plant &amp; Equipment</b>					
12302	Purchase Plant & Equipment - Road Plant Purchases	1,064,000	443,333	297,820	(145,514)
<b>Plant &amp; Equipment Total</b>		<b>1,064,000</b>	<b>443,333</b>	<b>297,820</b>	<b>(145,514)</b>
<b>Roads</b>					
12101	Roads Construction Council	372,948	219,476	172,274	(47,202)
12103	MRWA Project Construction	240,224	137,708	119,981	(17,727)
12104	Roads to Recovery Construction	227,576	125,000	0	(125,000)
<b>Roads Total</b>		<b>840,748</b>	<b>482,185</b>	<b>292,255</b>	<b>(189,929)</b>
<b>Other Infrastructure</b>					
10703	Cemetery - Capital Expenses	6,000	2,500	0	(2,500)
13213	Purchase Production Bores/Roadworks	128,725	53,635	0	(53,635)
<b>Other Infrastructure Total</b>		<b>134,725</b>	<b>56,135</b>	<b>0</b>	<b>(56,135)</b>
<b>Parks &amp; Ovals</b>					
11310	Capital - Parks & Ovals	0	0	6,673	6,673
11311	Progress Memorial Park - Capital Expenditure	25,000	10,417	0	(10,417)
<b>Parks &amp; Ovals Total</b>		<b>25,000</b>	<b>10,417</b>	<b>6,673</b>	<b>(3,744)</b>
<b>Furniture &amp; Equipment</b>					
<b>Furniture &amp; Equipment Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>2,069,473</b>	<b>994,153</b>	<b>596,748</b>	<b>(397,405)</b>



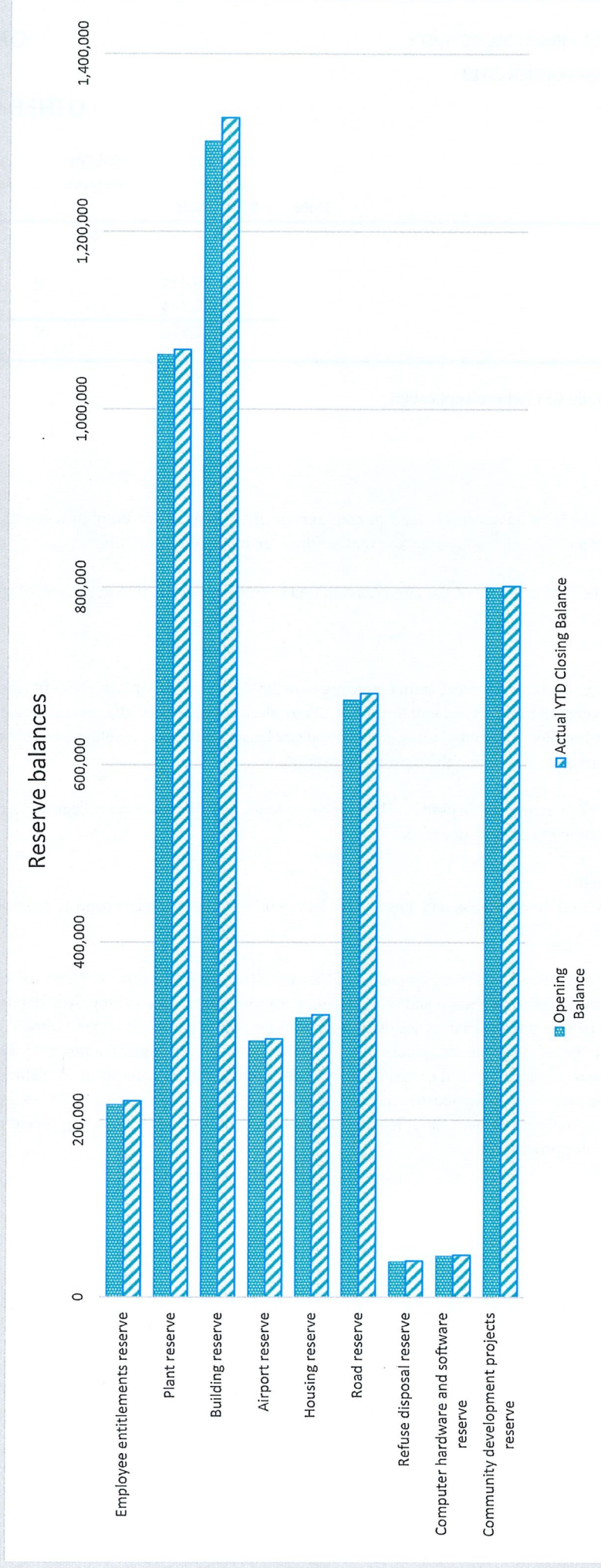
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements reserve	217,204	4,670	4,355	0	0	0	0	221,874	221,559
Plant reserve	1,061,761	22,762	5,350	0	0	(743,000)	0	341,523	1,067,111
Building reserve	1,301,760	28,488	26,192	0	0	0	0	1,330,248	1,327,952
Airport reserve	289,341	6,151	2,259	0	0	0	0	295,492	291,600
Housing reserve	315,031	6,685	3,377	0	0	0	0	321,716	318,408
Road reserve	673,440	14,565	7,176	0	0	0	0	688,005	680,616
Refuse disposal reserve	40,140	863	805	0	0	0	0	41,003	40,945
Computer hardware and software reserve	46,679	1,004	936	0	0	0	0	47,683	47,615
Community development projects reserve	800,080	17,726	1,282	0	0	0	0	817,806	801,362
	<b>4,745,436</b>	<b>102,914</b>	<b>51,732</b>	<b>0</b>	<b>0</b>	<b>(743,000)</b>	<b>0</b>	<b>4,105,350</b>	<b>4,797,168</b>

KEY INFORMATION





Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 November 2019
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		79,464	0	0	79,464
Long service leave		33,424	0	0	33,424
<b>Total Provisions</b>		<b>112,888</b>	<b>0</b>	<b>0</b>	<b>112,888</b>
<b>Total other current assets</b>		<b>112,888</b>			<b>112,888</b>
Amounts shown above include GST (where applicable)					

#### 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.



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

NOTE 11  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2019	Current Liability 30 Nov 2019	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant General	0	0	0	0	0	781,283	325,535	392,588
Grants Commission	0	0	0	0	0	244,198	101,749	112,319
Law, order, public safety								
ESL Operating Grant	0	0	0	0	0	9,965	9,965	6,028
Transport								
Grants - MRWA Direct	0	0	0	0	0	108,449	108,449	108,449
	0	0	0	0	0	1,143,895	545,698	619,384
Operating contributions								
Law, order, public safety								
Emergency Services Admin Grant	0	0	0	0	0	2,970	0	0
Housing								
Power Rebates	0	0	0	0	0	0	0	1,933
Transport								
Income relating to Transport Licencing	0	0	0	0	0	787	328	180
Other property and services								
Insurance - Refunds	0	0	0	0	0	0	0	1,902
	0	0	0	0	0	3,757	328	4,015
TOTALS	0	0	0	0	0	1,147,652	546,026	623,399

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

NOTE 12  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2019	Current Liability 30 Nov 2019	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
Grant - MRWA Project	0	0	0	0	0	220,333	91,805	88,133
Grant - Roads to Recovery	0	0	0	0	0	300,000	125,000	95,000
	0	0	0	0	0	520,333	216,805	183,133

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

**NOTE 13  
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Nov 2019
	\$	\$	\$	\$
Housing Bonds	6,100	500	0	6,600
Election Nominations	0	320	0	320
	6,100	820	0	6,920



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

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Adopted Budget	Amended Budget	Amended Budget	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
							\$	\$	\$	\$
<b>Budget adoption</b>										
<b>By Programme</b>										
Governance		(193,143)	(192,120)			Operating surplus	0	0	0	0
General Purpose Funding		(120,441)	(115,396)			Operating Expenses	0	1,023	0	1,023
Law, Order & Public Safety		(132,088)	(127,055)			Operating Expenses	0	5,045	0	6,068
Health		(38,830)	(37,378)			Operating Expenses	0	5,033	0	11,101
Housing		(221,702)	(217,185)			Operating Expenses	0	1,452	0	12,553
Community Amenities		(178,751)	(167,049)			Operating Expenses	0	4,517	0	17,070
Recreation & Culture		(640,017)	(621,041)			Operating Expenses	0	11,702	0	28,772
Transport		(1,929,742)	(2,309,751)			Operating Expenses	0	18,976	0	47,748
Economic Services		(1,006,052)	(976,903)			Operating Expenses	0	116,474	(496,483)	(332,261)
Other Property and Services		4,526	(8,858)			Operating Expenses	0	29,149	0	(303,112)
Transport		(2,349,969)	(2,033,473)			Operating Expenses	0	198,241	(211,625)	(316,496)
						Capital Expenses	0	1,050,375	(733,879)	0
							0	<b>1,441,987</b>	<b>(1,441,987)</b>	<b>0</b>
<b>By Nature &amp; Type</b>										
Administration Allocation (RCE)		(77,504)	0			Operating Expenses	0	77,504	0	77,504
Plant Depreciation (RCE)		436,569	0			Operating Expenses	0	0	(436,569)	(359,065)
Plant Operation Costs (RCE)		355,225	384,706			Operating Expenses	0	39,259	(9,778)	(329,584)
Public Works Overheads (EC)		395,817	185,899			Operating Expenses	0	51,843	(261,761)	(539,502)
Salaries and Wages (EC)		(1,177,617)	(954,611)			Operating Expenses	0	223,006	0	(316,496)
Public Works Overheads (EC)		(330,500)	(185,903)			Capital Expenses	0	277,731	(133,134)	(171,899)
Plant Operation Costs (RCE)		0	(384,705)			Capital Expenses	0	0	(384,705)	(556,604)
Salaries and Wages (EC)		0	(201,584)			Capital Expenses	0	0	(201,584)	(758,188)
Materials (MC)		(547,744)	(21,000)			Capital Expenses	0	526,744	0	(231,444)
Services Contracts (MC)		(310,000)	(78,556)			Capital Expenses	0	245,900	(14,456)	0
							0	<b>1,441,987</b>	<b>(1,441,987)</b>	<b>0</b>

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

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Transport	42,749	36.74% ▲	timing	Relates to Disposal of assets
Economic services	53,989	20.83% ▲	timing	Fuel sales well up (\$55,929)
<b>Expenditure from operating activities</b>				
General purpose funding	12,986	27.01% ▲	timing	Allocations - Will correct over time
Law, order and public safety	17,889	33.79% ▲	timing	Other Expenses needs checking - also allocations will correct over time
Housing	(22,871)	(25.25%) ▼	timing	Mainly Depreciation (non Cash) Needs checking
Community amenities	21,587	31.01% ▲	timing	Most costs down (Planning ,Sewerage ,Environment, Public Conveniences)
Recreation and culture	76,951	29.74% ▲	timing	Mtce of Rec Centre and Parks down. Need check Bldg
Transport	370,353	38.29% ▲	timing	Mtce Historic Bldgs and Old School.
Other property and services	(223,215)	(6050.83%) ▼	timing	Mainly Relates to Disposal of assets
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(33,672)	(15.53%) ▼	timing	Needs Checking - All under recovery of PWO, POC and Overheads
Capital acquisitions	397,405	39.97% ▲	timing	Timing issue









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Shire of Sandstone

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10.2.2A

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
105352	08/11/2019	Horizon Power	Unit 1/Lot 500 Irvine St from 6/9/2019 - 6/11/2019	7		6,245.52
105353	08/11/2019	Department Of Transport	6 months registration for Caterpillar Grader S166	7		49.70
105354	08/11/2019	Department Of Transport	Permit, plate application, Registration renewal.	7		696.75
105355	21/11/2019	Horizon Power	23 Hack Street from 14/9/2019 - 14/11/2019	7		8,976.52
105356	21/11/2019	Telstra Corporation Ltd	Satellite phone account	7		297.28
105357	26/11/2019	Shire of Sandstone - Petty Cash	Various Petty Cash purchases	7		267.55
105358	27/11/2019	Telstra Corporation Ltd	Phone accounts for Shire properties, usage to 10/11/2019, Service and Equip to 10/12/2019	7		1,409.83
105359	27/11/2019	Department Of Transport	Drivers license renewal, 4 Plate applications	7		238.40

REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	Bank West Muni Account	18,181.55
TOTAL		18,181.55





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Shire of Sandstone

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102223

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7277	08/11/2019	Mary Baillie	Reimbursement for Police clearance	7		55.10
EFT7278	08/11/2019	Compac	Online monthly service charge, Windeave monthly service charge.	7		167.75
EFT7279	08/11/2019	McMahon Burnett Transport	Freight from Kalgoorlie Retravision and WINC	7		134.00
EFT7280	08/11/2019	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel cards for October	7		327.00
EFT7281	08/11/2019	Moore Stephens	Professional services in relation to the preparation of Annual Statutory Budget 2019-2020	7		11,880.00
EFT7282	08/11/2019	Anna Johnson - Dingo Meeka	Items sold on commission at Visitor Centre	7		11.01
EFT7283	08/11/2019	Toll Transport Pty Ltd	Freight from Blackwoods, Penske Power.	7		344.58
EFT7284	08/11/2019	Corsign WA Pty Ltd	Road Signs	7		1,148.40
EFT7285	08/11/2019	Black Range Tearooms	Lunch for Council meeting 24/10/2019	7		55.00
EFT7286	08/11/2019	Officeworks	Stationery, water	7		488.16
EFT7287	08/11/2019	Communication Systems Geraldton	2 x Satellite phones, a Orange Spot satellite GPS	7		3,710.30
EFT7288	08/11/2019	Sherrin Rentals Pty Ltd	Hire of 24 Tonne Multi Tyred Roller From 16/9/2019 - 30/9/2019, transport of roller.	7		7,604.84
EFT7289	08/11/2019	WINC Australia Pty Ltd	Metered charges for Lanier copier	7		1,014.26
EFT7290	08/11/2019	Bunnings Building Supplies	Sealant, nozzles, flywire, cisterns, whirley birds, retic timers, brass garden taps, dusters.	7		1,067.81
EFT7291	08/11/2019	Market Creations Pty Ltd	Managed Service Agreement - standard package	7		1,307.43
EFT7292	08/11/2019	Canine Control	Ranger services for Shire, coordination of Murdoch vet program	7		660.00
EFT7293	08/11/2019	Bobbie O'Brien	Items sold on commission at Visitor Centre	7		2.97

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7294	08/11/2019	Refuel Australia - Geraldton Fuel - Caltex	Bulk fuel and oil	7		80,904.55
EFT7295	08/11/2019	WesTrac Pty Ltd	20 x cutting edges, 21 tooth scarifiers.	7		3,609.08
EFT7296	08/11/2019	JR & A Hersey Pty Ltd	3 x outdoor workers shirt	7		176.95
EFT7297	08/11/2019	IT Vision Australia Pty Ltd	Monthly financial processing October 2019	7		6,633.00
EFT7298	08/11/2019	Geraldton TV And Radio Service Co	2 x Satellite TV decoders	7		598.00
EFT7299	08/11/2019	Australias Golden Outback	Shire editorial in 2020 Australia's Golden Outback Holiday Planner, and advert for Alice Atkinson Caravan park.	7		2,074.00
EFT7300	08/11/2019	Landgate - Midland	Mining tenements chargeable schedule M2019/10, dated 7/9/2019 - 3/10/2019	7		39.80
EFT7301	08/11/2019	Australia Post	Postage for October 2019	7		42.20
EFT7302	08/11/2019	Mt Magnet Post and Lotteries	Reimbursement of cash component for F/E 12/11/2019	7		2,400.00
EFT7303	08/11/2019	Murchison Hardware	Hardware and water for October 19	7		250.95
EFT7304	08/11/2019	Rhonda Miles	Items sold on commission at Visitor Centre	7		51.00
EFT7305	08/11/2019	Sherrin Rentals Pty Ltd	Hire of 24 tonne Multi Tyred Roller from 1/10/2019 - 31/10/2019	7		6,577.73
EFT7306	20/11/2019	Midland Toyota	Toyota Hilux TTop 2019 white - Gardener	7		16,122.65
EFT7307	20/11/2019	Australian Taxation Office	GST payable October 2019 BAS	7		4,421.00
EFT7308	21/11/2019	McMahon Burnett Transport	Freight from WINC	7		56.39
EFT7309	21/11/2019	St John Ambulance Sub Centre Sandstone	Contribution towards Sandstone St John Ambulance sub centre operations costs - Annual donation	7		3,000.00
EFT7310	21/11/2019	Remote Area Mechanical Services	Maintenance grading on Sandstone-Paynes Find Rd from 21/10/2019 - 3/11/2019	7		29,480.00



Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7311	21/11/2019	Vic Taylor	Costs incurred travelling to Perth to collect new Gardeners ute	7		153.58
EFT7312	21/11/2019	Toll Transport Pty Ltd	Freight from Geraldton TV & Radio, Geraldton Communications.	7		181.54
EFT7313	21/11/2019	Covs Geraldton	2 V Belts	7		13.64
EFT7314	21/11/2019	National Hotel Sandstone	Wine for Art show	7		617.80
EFT7315	21/11/2019	Jason Signmakers	Road signs, Drive safely, end roadwork, thank you, speed limit ahead, drive slowly, reduce speed, roadwork ahead, UHF channel.	7		1,550.12
EFT7316	21/11/2019	Walga	WALGA 2019 Election composite advertising program	7		2,145.00
EFT7317	21/11/2019	BOC Limited	Container service - daily tracking for period 28/9/2019 - 28/10/2019	7		111.27
EFT7318	21/11/2019	Jays Electrical Service	Electrical repairs from 18/10/2019 - 11/11/2019	7		1,804.00
EFT7319	21/11/2019	AIT Specialists	Preparation of Fuel Tax Credits for October 2019	7		372.24
EFT7320	21/11/2019	Mt Magnet Post and Lotteries	Reimbursement of cash component for FE 26/11/2019	7		2,400.00
EFT7321	27/11/2019	Midland Toyota	Toyota Hilux dual cab 4x4 2.8L	7		41,818.04

REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	Bank West Muni Account	237,583.14
TOTAL		237,583.14



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		CREDITOR 20725	10.2.2D
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Date	Description	Accounts	Account Description	GST	Amount
8/10/2019	Shire of Sandstone	PL007	12 months licensing of Bus S007		\$36.72 \$ 403.90
8/10/2019	Shire of Sandstone	PL007	12 months licensing of Bus S007 (GST free component)		\$0.00 \$ 10.30
9/10/2019	Aust Federal Police	14523	Police Clearance Eddie Piper		\$3.83 \$ 42.14
11/10/2019	Shire of Sandstone	13638	Cash fuel sale		\$0.00 \$ 70.00
14/10/2019	John Shenton Electrical	11204	Pump, seal and bearing kits for water park		\$106.96 \$ 1,176.55
22/10/2019	Spotlight	09118	Bedding and towels for contractors house		\$45.36 \$ 499.00
22/10/2019	Kalgoorlie Retravision	09117	TV for 18 Griffith Street		\$26.82 \$ 295.00
24/10/2019	Shire of Sandstone	13638	Cash fuel sale		\$0.00 \$ 40.00
26/10/2019	Shire of Sandstone	13638	Cash fuel sale		\$0.00 \$ 150.00
28/10/2019	DMIRS East Perth	13635	Renewal license fee - dangerous goods		\$0.00 \$ 223.00
31/10/2019	SPOT	14504	Subscription for tracker for Maintenance Grader operator		\$24.86 \$ 273.50
31/10/2019	Foreign transaction fee	03211	Foreign transaction fee		\$0.00 \$ 8.07
6/11/2019	Shire of Sandstone	11307	Fuel for shire mowers		\$12.48 \$ 137.24
					\$3,328.70
Total Credit Card Purchases		1301000	Municipal Cash at Bank GEN		\$3,542.34

Authorised By CEO:

	Total Credit Card Purchases		
		1301000	Municipal Cash at Bank GEN
			\$3,542.34





Alice Atkinson Caravan Park

(A/c 1134010)

10.2.2E

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/2019	2019/2020
Jul	\$16,395.00	\$21,930.19	\$32,654.00	\$24,435.55	\$22,536.91	\$19,140.02	\$ 19,252.29
Aug	\$16,260.00	\$22,489.10	\$18,679.57	\$22,676.78	\$17,235.90	\$18,144.07	\$ 18,793.65
Sep	\$16,157.00	\$15,325.47	\$13,046.20	\$18,496.61	\$16,588.18	\$18,384.53	\$ 13,491.38
Oct	\$7,457.00	\$7,707.52	\$5,653.00	\$11,461.64	\$9,411.81	\$9,243.66	\$ 6,415.45
Nov	\$2,201.00	\$3,224.55	\$3,508.27	\$4,323.23	\$4,633.83	\$4,270.90	\$ 2,438.27
Dec	\$2,343.00	\$2,392.74	\$2,672.00	\$1,236.92	\$3,036.34	\$2,126.37	
Jan	\$3,059.00	\$1,520.92	\$3,263.00	\$1,634.42	\$3,043.18	\$3,903.65	
Feb	\$2,449.00	\$3,515.47	\$3,297.00	\$3,066.37	\$2,439.08	\$2,910.02	
Mar	\$6,139.46	\$6,141.39	\$5,952.00	\$4,913.24	\$5,027.25	\$3,356.64	
Apr	\$10,522.00	\$12,376.00	\$15,063.17	\$13,257.30	\$11,116.32	\$9,514.10	
May	\$19,512.00	\$16,026.83	\$23,453.90	\$14,765.26	\$14,088.65	\$15,029.57	
Jun	\$9,776.00	\$21,345.00	\$26,212.65	\$16,198.18	\$17,354.29	\$17,029.77	
<b>TOTALS</b>	<b>\$112,270.46</b>	<b>\$133,995.18</b>	<b>\$153,454.76</b>	<b>\$136,465.50</b>	<b>\$126,511.74</b>	<b>\$123,053.30</b>	<b>\$60,391.04</b>





## 10.2.2F

### Fuel Income - Council ULP & Diesel Browsers (A/cs 13610 & 13620)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
<b>Jul</b>	\$41,263.96	\$50,940.00	\$39,075.10	\$60,551.45	\$48,979.12	\$56,116.95
<b>Aug</b>	\$37,407.46	\$38,632.96	\$44,613.64	\$61,955.12	\$45,682.83	\$71,189.96
<b>Sep</b>	\$25,910.32	\$23,186.43	\$47,618.57	\$76,240.49	\$54,266.51	\$45,894.60
<b>Oct</b>	\$18,971.46	\$20,692.00	\$32,569.00	\$41,844.12	\$39,110.50	\$37,514.36
<b>Nov</b>	\$11,392.14	\$15,434.05	\$24,804.85	\$54,568.74	\$18,652.83	\$23,349.11
<b>Dec</b>	\$10,397.28	\$16,511.00	\$21,542.96	\$33,328.07	\$14,660.87	
<b>Jan</b>	\$6,037.49	\$8,748.00	\$19,604.18	\$19,899.18	\$14,010.36	
<b>Feb</b>	\$8,228.65	\$9,674.00	\$14,865.81	\$18,041.82	\$17,779.41	
<b>Mar</b>	\$9,058.38	\$16,670.00	\$19,912.57	\$27,745.89	\$19,029.69	
<b>Apr</b>	\$24,081.02	\$23,719.17	\$32,477.99	\$41,489.51	\$29,127.88	
<b>May</b>	\$32,577.22	\$32,980.86	\$49,949.19	\$41,510.43	\$42,613.52	
<b>Jun</b>	\$31,479.00	\$34,996.72	\$47,983.40	\$41,564.04	\$37,991.35	
<b>TOTALS</b>	<b>\$256,804.38</b>	<b>\$292,185.19</b>	<b>\$395,017.26</b>	<b>\$518,738.86</b>	<b>\$381,904.87</b>	<b>\$234,064.98</b>



OUTSTANDING Rates Report

OUTSTANDING RATES REPORT  
30/11/2019

Total Rates Outstanding	\$ 357,706.91
Comprising:	
Rates (Current & Arrears)	\$ 351,545.41
Rates (Pensioners)	<del>\$</del> 332.42
Refuse collection	\$ 2,292.22
ESL	\$ 4,201.70
TOTAL	\$ 357,706.91
Outstanding Rates 30/11/2018	\$317,663.14



