



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

ATTACHMENTS

Ordinary Council Meeting

Thursday 24 September 2020
12.30 PM

A message from Christine



I want to thank you. While the COVID-19 pandemic continues to shock the world, forcing us to change the way we live and challenging us with unprecedented health issues and economic volatility, our people keep striving to deliver record parcel volumes and provide essential services for those who need us more than ever.

You, our people, continue to stand up in the face of all these challenges and support your loved ones, each other, our customers and the communities we serve.

Together with our union partners the CEPU, we are pleased to announce that our hardworking posties, Post Office workers, delivery partners, call centre staff and Award employees across the country will receive a special **Thank You payment**.

Our Australia Post, StarTrack and Decipha Award covered people will receive a payment equivalent to one per cent of their gross taxable income. Our Post Office licensees and Community Postal Agents will receive \$500 per register and our Australia Post and StarTrack Courier contractor delivery drivers will receive a \$250 voucher each.

It is incredibly important to thank those who continue to work so tirelessly in keeping the business running during COVID-19. I am so pleased to include our valued partners in this payment – our Post Office Licensees and our delivery partners - it truly is a team effort.

I'm also glad to be working collaboratively with the CEPU to get the best outcome possible for our people. CEPU Communications Union National President Shane Murphy said this payment recognises the hard yards that postal workers have been putting in for many months now, by continuing to deliver for customers right when they need their postal service the most.

Australia Post has not closed for a single day during COVID-19 and this has only been possible due to our hardworking posties, Post Office workers, delivery drivers, call centre staff and our teams across the country.

Thank You payments will be made to team members in August.

Reflecting on your efforts

In moments like this, it is important to reflect on what our people have done. Our people in Post Offices have been there to help and be vital points of connection and support for communities during this crisis.

Our Deliveries teams faced Christmas-level peak volumes, with some days up 90 per cent compared to last year, while implementing social distancing and dealing with fewer domestic flights and international delays.

As a result, our Customer Service teams handled more enquires than ever, including helping many Australians taking their first steps into online shopping. In April alone over 200,000 new shoppers bought for the first time online, and a million more people overall are shopping online every week when compared to the average in 2019.

As the pandemic continues to unfold and the challenges far from over, our people continue to serve customers in our post offices or on the phone and visit people's doorstops during these times.

This Thank You payment is for you – you deserve it. Remember, you too can say thank you to your colleagues with a special digital 'Thank you' card to personally recognise someone who's gone above and beyond. In the spirit of our broader Reward & Recognition program - 'It feels great to say thank you and even better to be thanked.'

Take care and once again, thank you,

Christine



Post Office Network Frequently Asked Questions

Thank You Payment FAQs - CPA

Who will receive this payment?

The Thank You payment will be paid as follows:

- Australia Post, StarTrack and Decipha Award covered people – equivalent to one per cent of their gross taxable income.
- Our Post Office licensees and Community Postal Agents - \$500 per terminal / register.
- Australia Post and StarTrack Courier contractor delivery drivers - \$250 per driver.

Executive and contract employees are not eligible for the Thank You payment.

How will the payment be calculated?

The payment will be based on the total number of EPOS terminals in your outlet on 30 June 2020 with a minimum payment of \$500.

Will this be an ongoing payment?

This is a one-off payment in recognition of the hard work of our frontline teams in responding to the COVID-19 pandemic.

How will licensees receive the payment?

Licensees will receive this payment as a cash reward.

When will licensees receive my payment?

Licensees will receive the payment in August. Further details will be provided closer to the time.

Will CPAs/non-EPOS LPOs who don't have EPOS terminals receive the payment?

Yes. CPAs and non-EPOS LPOs will receive a \$500 payment.

How should a licensee split this payment between their Post Office employees?

We recognise that licensees may employ a different number of staff than they have terminals to cover opening hours and flexible working arrangements.

It is at each licensee's discretion how they can most fairly distribute the Thank You payment between themselves and their employees with the expectation that all members of the Australia Post workforce who have contributed over the past months will be recognised.

Will licensees who are also delivery contractors receive two payments?

Yes. Operating a licensed Post Office and serving as a delivery contractor are separate arrangements with Australia Post.

How does this relate to Retail Rewards?

The Thank You payment is a one-off payment to thank our workforce for their exceptional efforts over the past months. This is separate from any Retail Rewards payments or recognition.

Help and Support

Who can I contact if I have any queries about these changes?

Contact PONCV@auspost.com.au if you have any questions regarding the Thank You payment.

POLICY:	FITNESS FOR WORK
POLICY No.:	2.22
SECTION:	ADMINISTRATION
COUNCIL MEETING HELD:	24 September 2020
DATE TO BE REVIEWED:	SEPTEMBER 2021

1.0 Purpose

The purpose of this policy and procedure is to detail the guidelines and actions required to manage fitness for work within the workplace, including contractors to the Shire of Sandstone:

- Illicit drug use
- Alcohol use
- Prescription medication
- Other medication
- Fatigue
- Any other factors where concentration and agility of an employee is affected

The Shire of Sandstone recognises there are many factors that have the potential to affect a person's ability to concentrate or function appropriately whilst at work. This risk could adversely affect the safety and health of the employee, other employees and/or members of the public.

This procedure outlines guidelines and the expectations of the Shire of Sandstone to demonstrate their duty of care under the Occupational Safety and Health Act and control the incidence of risk of injury or accident as a result of an employee being unfit for work. Employees found to be under the influence of or suffering from the adverse effects of drugs, alcohol or any other substance whilst at work will be disciplined appropriately. Serious offences may result in instant dismissal. Third offences will result in dismissal.

2.0 References

- AS 4308 – 2008; Procedures for the collection, detection and quantitation of drug abuse in urine
- Occupation Safety and Health Act 1984
- Poisons Act 1964

3.0 Definitions

For the purpose of this policy and procedure the following definitions apply:

Alcohol – any substance containing alcohol

Drugs – Amphetamines, Cannabinoids THC, Opiates, Barbiturates, Cocaine, Methadone, Benzodiazepines, alcohol and other narcotics, prescription drugs and non-prescription drugs

Fatigue – the inability to perform work effectively or safely due to lack of sleep, or the adverse effects of medication, alcohol, drugs and/or other substances (including “hangovers” and/or “come downs”, etc)

Fit for Work – not being under the influence of or affected by the adverse effects of drugs, alcohol or any other substance, or not being fatigued

Impaired Work Performance – sudden or gradual deterioration in a person’s ability to function appropriately at work.

Misuse – inappropriate use of a substance on the Shire of Sandstone premises or property, including overdose of a drug or the failure to take a prescribed drug in accordance with medical advice

Substance – any drug that may have adverse effects causing impaired work performance

Unfit for Work – being impaired for work and therefore unable to perform duties in a safe manner

Use – eating, drinking, inhaling, injecting or dermal absorption of any substance or drug

4.0 Objectives

The objectives of introducing a Fitness for Work procedure is to reduce the risk posed to the Shire of Sandstone employees by the abuse of alcohol, drugs and substances or impaired work performance.

This procedure is not aimed at regulating individual’s private behaviour outside the workplace providing that behaviour does not have a residual effect on work performance.

5.0 Procedure

5.1 Alcohol

Persons being under the influence of alcohol will not be permitted to work on premises or with property of the Shire of Sandstone.

Employees are responsible for ensuring that they are not under the influence of illicit drugs or alcohol prior to commencing work.

If an employee deems him/herself fit for work, commences work and subsequently appears impaired due to the influence of alcohol including working under the adverse effects of alcohol, they will be stood down from their duties and taken for a breathalyser alcohol test. If the employee is found positive to having a blood alcohol level above zero then the employee will be stood down on personal leave until the employee can return a zero result to a breathalyser test.

If an employee refuses a breathalyser alcohol test then the employee shall be stood down without pay until they return a zero result to a breathalyser test.

If the employee is over the legal limit to drive, they will be required to walk home.

All persons in charge of Council vehicles may be breathalysed prior to operating a vehicle to assure compliance with the zero tolerance policy for employees in charge of Shire plant and equipment.

All employees may be breathalysed at the commencement of their shift or any other time at the discretion of the Works Supervisor or CEO.

There may be occasions where alcohol may be included as part of a work function or other recognised work event. Where management has properly approved the consumption of alcohol, employees must continue to behave in a sensible and responsible manner with due care for their own and other people's safety and wellbeing. Failure to behave in a sensible and responsible manner with due care, or any failure to follow any directions given by management with regard to the consumption of alcohol may result in disciplinary action. It is a condition of the Shire of Sandstone that employees make alternative arrangements to get home so that they do not drive themselves home following the consumption of alcohol. The Shire of Sandstone accepts no responsibility for employees during travel to and from the function.

5.2 Drugs and Prescription Medication

5.2.1 Illicit Drugs and Other Substances

Illicit drugs and other substances are strictly prohibited by the Shire of Sandstone. Being under the influence of, suffering adverse effects or in possession of, or found to be cultivating, selling or supplying drugs or other illicit substances whilst on the Shire of Sandstone property or premises will result in summary dismissal.

If demonstrating signs of the above, an employee must undergo a drug screening urine test (conducted by trained staff of the Shire of Sandstone).

Refusal to undertake a drug screening urine test will result in the employee being stood down without pay until the employee returns a negative result to a drug screening urine test.

Employees are required to determine their fitness for work prior to commencing their duties.

If an employee deems themselves fit for work, commences work and subsequently appears impaired due to the influence of drugs including working under the adverse effect of drugs, they will be stood down from their duties and required to undergo a drug screening urine test. If the employee's drug screening urine test is found to be above the recommended threshold levels (as attached) then the employee will be stood down from duties until the employee returns a negative result to a drug screening urine test.

All persons in charge of Council vehicles may be asked to undergo a drug screening urine test prior to operating a vehicle to ensure compliance with the zero tolerance policy for employees in charge of Shire plant and equipment.

All employees may be asked to undergo a drug screening urine test at the commencement of their shift or any other time at the discretion of the Works Supervisor or CEO.

5.2.2 Prescription and Other Medication

It is an employee's responsibility to provide documentary evidence to their supervisor of any prescription or non-prescription medication they are taking that is deemed to potentially affect their ability to perform their duties.

This information is to be recorded on their personnel file for reference in the event of an emergency.

It is also required that employees provide the employer with relevant information regarding an employee taking prescription medication or known allergic reactions to any medication an employee may have (i.e. penicillin) that may be useful in a medical emergency.

Any prescription and other medication must be used in accordance with medical advice. Any non-prescription or other medication must be used in accordance with the manufacturer's recommendations.

Failure to follow these requirements may result in disciplinary action.

5.3 Fatigue

Fatigue can be the result of many different situations. Due to this, this procedure will directly reflect the implications of fatigue through the following external triggers (but are not limited to):

- Lack of sleep due to illness or other personal issues
- Voluntary work
- External work commitments

In the interest of safety and health it is important that employees remain alert and function at full capacity whilst at work. When affected by fatigue, actions may be impaired through lack of concentration and poor judgement, therefore increasing the potential to cause injury or harm to themselves, personnel or members of the public.

It is the Shire of Sandstone's policy to provide a safe place of work for its employees. It is an employee's responsibility to report to their supervisors any other work commitments or voluntary commitments outside their employment with the Shire of Sandstone that may impact accordingly.

Depending on the circumstances, the Shire of Sandstone may agree to come to a compromise with the employee to ensure there is an equilibrium between regular hours worked at the Shire of Sandstone, sleep/rest and additional hours worked elsewhere (including paid and voluntary work).

If deprivation of sleep is the cause of fatigue due to other external circumstances (that are not listed above), a drug and alcohol screen may be required. If a positive result occurs, disciplinary action will result.

If sleep deprivation is due to illness or personal issues the Shire of Sandstone will endeavour to find a short-term compromise and support the employee in whatever capacity is appropriate.

In circumstances where the employee is unfit to remain at work as to the judgement of their employer, the employee may be stood down from work for the remainder of the day and depending on the circumstances this may occur with or without pay.

6. Disciplinary Action – Drugs and Alcohol

If the Drug and Alcohol policy or Fitness for Work procedure is in any way contravened by an employee, the offending employee will be subjected to disciplinary action, which may lead to a written warning and if the breach is serious enough to warrant dismissal, then dismissal may occur.

6.1 General Guidelines

Any employee who tests positive to an alcohol or drug screen will be stood down from their work without pay until such time as they have proven they are fit for work.

Any person who is found to be significantly fatigued may also be stood down from work without pay, until such time as they have proven they are fit for work.

This policy is underpinned by a commitment by the Shire to educate its employees to refrain from attending for work whilst under the influence of alcohol or illicit drugs. Accordingly, employees will receive assistance from Counselling services to address their personal issues relating to alcohol and drug use. Employees who are found to be repeat offenders against this policy and/or who are found to have refused to undertake counselling and have failed to make a serious attempt to address their drug and/or alcohol issues, will ultimately face the prospect of dismissal.

6.2 Pre-commencement of Work

Employees are expected to present themselves fit for work on all occasions. Should an employee present themselves for work and prior to commencing their duties is observed to be unfit for work they may be required to undertake an alcohol or drug screen. If the screen proves positive, they will be stood down without pay until they can return a negative result from a drug screening urine test or a breathalyser test.

Post-commencement of Work

If an employee deems himself or herself fit for work, commences work and subsequently appears impaired due to the influence of alcohol or drugs including working under the adverse effects of alcohol or drugs, they will be stood down from their duties and taken for a drug screening urine test. If the employee is found positive to having a blood alcohol level greater than zero or a drug screening urine test result above the cut off threshold limit (as attached) then the employee will be stood down without pay until they can return a negative result from a drug screening urine test or a breathalyser test.

6.3 Summary Dismissal

The following are guidelines to circumstances that will result in summary dismissal:

- (i) any attempt to falsify the drug screening urine test or a breathalyser test.
- (ii) cultivating, selling or supplying drugs and/or other substances on the Shire of Sandstone's premises
- (iii) consumption of illicit drugs or unauthorised consumption of alcohol whilst on the work site or during the working period

- (iv) unlawful behaviour that constitutes gross misconduct and that strikes at the heart of the employment contract.

7.0 Other

If an employee is found to be heavily intoxicated, above the legal limit to drive or extremely fatigued and they are sent home, it is a requirement of the supervisors to:

- Contact the employee's next of kin to arrange pick up
- If next of kin is unable to be contacted or unable to take employee home, alternative arrangements must be made so as to get the employee home safely. The employee is to be advised that their vehicle must, wherever practicable, be collected by a family member or friend that same day.

As part of their pre-employment medical all new employees will be required to undertake a drug screening urine test and a breathalyser test prior to commencing work at the Shire of Sandstone.

Note: Where there may be a time lapse between the drug screening urine test being undertaken and the results being received the employee, if sent home, will be paid up to the time the test results are received by the Shire. However, if the test results are returned positive the pay for the time taken to process the tests and return results to the Shire will be forfeited by the employee.

ATTACHMENT 1

Additional Information – Drug Testing

Counselling

The Midwest Community Drug Service team offers free counselling for drug related issues.

The team can be contacted on 9956 2424 and are located at Community Health Centre Shenton Street Geraldton.

Laboratory Testing

All samples are submitted for testing to Clinipath Pathology 310 Selby Street North Perth WA 6005.

The laboratory complies with Australian Standard 4308.2001 and is NATA accredited for quality assurance.

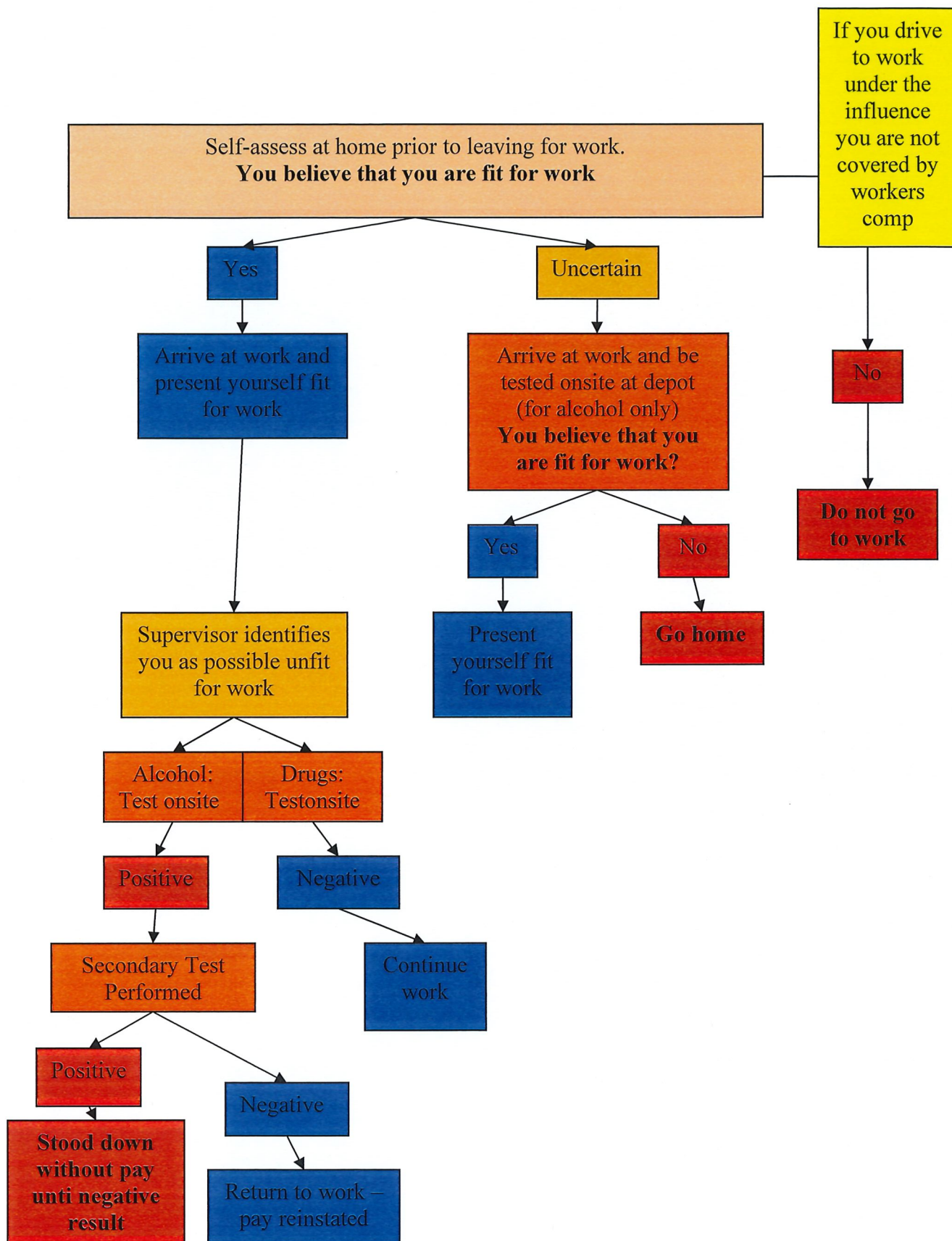
A 'presumptive positive result' on a screening test is if the result is above the recommended cut off threshold as stated in the Australian Standard 4308. If a presumptive positive result is found then a confirmatory test is performed.

Cut-off Threshold

As recommended by Australian Standard 4308

Class	Individual Drug	Screening Test (µg/L)	Confirmatory Tests (µg/L)
Amphetamines (ie Speed)		300	300
Benzodiazepines (ie Valium)		200	200
Opiates (ie Heroin)		300	
	Codeine		300
	Morphine		300
Cannabinoids (ie Marijuana)		50	15
Cocaine	Cocaine	300	150

µg/L = microgram per litre



Drug and Alcohol Procedure Flow Chart



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ABN: 42 131 734 342

**Mr Harry Hawkins
Chief Executive Officer
Shire of Sandstone
Hack Street
SANDSTONE WA 6639**

By email: ceo@sandstone.wa.gov.au

Dear Harry

RE: QUOTE AS TO FEES – CEO RECRUITMENT 2020

Thank you for the invitation for us to provide a quote as to our fees to assist the Council to recruit and select a new CEO for the Shire of Sandstone.

Prior to commencing the process, we will work with the Council to undertake the following tasks:

- 1 Review and development of the position Description
- 2 Review and development of the Performance Criteria
- 3 Review and development of a Salary and Conditions Package
- 4 Review and development of the draft Contract of Employment
- 5 Consideration of the Selection and Appointment Process
- 6 Consideration of Advertising and Interview timelines
- 7 Consideration of the Draft Advertisement

Once these tasks have been completed FitzGerald Strategies will then undertake the following tasks:

- A. Drafting and lodgement of advertisements for the position. [NOTE: Advertisements to be lodged with the publishers (both electronic and press media) on the Shire's account].
- B. Preparation and distribution of information packages to prospective candidates including the revised Position Description and the Selection Criteria, and the proposed remuneration package.
- C. Initial assessment of the applications for short list by way of preliminary interviews where appropriate and final short listing with the Council/Selection Panel.
- D. Drafting questions for use by the interview panel in the interview process and briefing the panel on procedures.
- E. Coordination of the interviewing of short-listed candidates in Sandstone with the Council.
- F. Assist the Council in selecting a preferred candidate.

- G. Reference checking preferred candidate.
- H. Negotiating and finalising the documentation of the Contract, Position Description and Performance Criteria with successful candidate.
- I. Providing Council with a final report on the processes undertaken and the outcome of the process.

We are prepared to cap the fee for this project at **\$6600.00** including GST.

We note the following excerpts from the Act and Regulations as relevant to the recruitment process.

The Act

5.39. Contracts for CEO and senior employees

- (1) Subject to subsection (1a), the employment of a person who is a CEO or a senior employee is to be governed by a written contract in accordance with this section.
- (1a) Despite subsection (1) —
 - (a) an employee may act in the position of a CEO or a senior employee for a term not exceeding one year without a written contract for the position in which he or she is acting; and
 - (b) a person may be employed by a local government as a senior employee for a term not exceeding 3 months, during any 2 year period, without a written contract.
- (2) A contract under this section —
 - (a) in the case of an acting or temporary position, cannot be for a term exceeding one year;
 - (b) in every other case, cannot be for a term exceeding 5 years.
- (3) A contract under this section is of no effect unless —
 - (a) the expiry date is specified in the contract; and
 - (b) there are specified in the contract performance criteria for the purpose of reviewing the person's performance; and
 - (c) any other matter that has been prescribed as a matter to be included in the contract has been included.
- (4) A contract under this section is to be renewable and subject to subsection (5), may be varied.
- (5) A provision in, or condition of, an agreement or arrangement has no effect if it purports to affect the application of any provision of this section.
- (6) Nothing in subsection (2) or (3)(a) prevents a contract for a period that is within the limits set out in subsection 2(a) or (b) from being terminated within that period on the happening of an event specified in the contract.

- (7) A CEO is to be paid or provided with such remuneration as is determined by the Salaries and Allowances Tribunal under the *Salaries and Allowances Act 1975* section 7A.
- (8) A local government is to ensure that subsection (7) is complied with in entering into, or renewing, a contract of employment with a CEO.

Principles affecting employment by local governments

- (a) employees are to be selected and promoted in accordance with the principles of merit and equity; and
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and
- (c) employees are to be treated fairly and consistently; and
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by a local government on a ground referred to in the *Equal Opportunity Act 1984* or on any other ground; and
- (e) employees are to be provided with safe and healthy working conditions in accordance with the *Occupational Safety and Health Act 1984*; and
- (f) such other principles, not inconsistent with this Division, as may be prescribed.

The Regulations

18A. Vacancy in position of CEO or senior employee to be advertised (Act s. 5.36(4) and 5.37(3))

- (1) If a position of CEO, or of a senior employee, of a local government becomes vacant, the local government is to advertise the position in a newspaper circulating generally throughout the State unless it is proposed that the position be filled by —
 - (a) a person who is, and will continue to be, employed by another local government and who will fill the position on a contract or contracts for a total period not exceeding 5 years; or
 - (b) a person who will be acting in the position for a term not exceeding one year.
- (2) An advertisement referred to in subregulation (1) is to contain —
 - (a) the details of the remuneration and benefits offered; and
 - (b) details of the place where applications for the position are to be submitted; and
 - (c) the date and time for the closing of applications for the position; and
 - (d) the duration of the proposed contract; and
 - (e) contact details for a person who can provide further information about the position; and

- (f) any other information that the local government considers is relevant.

[Regulation 18A inserted: Gazette 31 Mar 2005 p. 1037-8; amended: Gazette 19 Aug 2005 p. 3872; 3 May 2011 p. 1594.]

18B. Contracts of CEOs and senior employees, content of (Act s. 5.39(3)(c))

For the purposes of section 5.39(3)(c), a contract governing the employment of a person who is a CEO, or a senior employee, of a local government is to provide for a maximum amount of money (or a method of calculating such an amount) to which the person is to be entitled if the contract is terminated before the expiry date, which amount is not to exceed whichever is the lesser of —

- (a) the value of one year's remuneration under the contract; or
- (b) the value of the remuneration that the person would have been entitled to had the contract not been terminated.

[Regulation 18B inserted: Gazette 13 May 2005 p. 2086.]

18C. Selection and appointment process for CEOs

The local government is to approve a process to be used for the selection and appointment of a CEO for the local government before the position of CEO of the local government is advertised.

[Regulation 18C inserted: Gazette 31 Mar 2005 p. 1038.]

18D. Performance review of CEO, local government's duties as to

A local government is to consider each review on the performance of the CEO carried out under section 5.38 and is to accept the review, with or without modification, or to reject the review.

[Regulation 18D inserted: Gazette 31 Mar 2005 p. 1038.]

18E. False information in application for CEO position, offence

A person must not, in connection with an application for the position of CEO of a local government —

- (a) make a statement, or give any information, as to academic, or other tertiary level, qualifications held by the applicant that the person knows is false in a material particular; or
- (b) make a statement, or give any information, as to academic, or other tertiary level, qualifications held by the applicant which is false or misleading in a material particular, with reckless disregard as to whether or not the statement or information is false or misleading in a material particular.

Penalty: a fine of \$5 000.

[Regulation 18E inserted: Gazette 31 Mar 2005 p. 1038-9; amended: Gazette 19 Aug 2005 p. 3872; 4 Mar 2016 p. 650.]

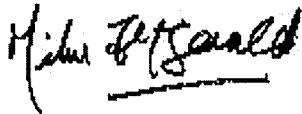
18F. Remuneration and benefits of CEO to be as advertised

The remuneration and other benefits paid to a CEO on the appointment of the CEO are not to differ from the remuneration and benefits advertised for the position under section 5.36(4).

Once again, thank you for the opportunity to provide this quote.

We look forward to further instructions from Council in this matter.

Yours sincerely

A handwritten signature in black ink, appearing to read "Mike Fitz Gerald", with a horizontal line underneath the name.

Mike Fitz Gerald

PRINCIPAL

7 September 2020

SHIRE OF SANDSTONE
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2020

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2020**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 August 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.

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.

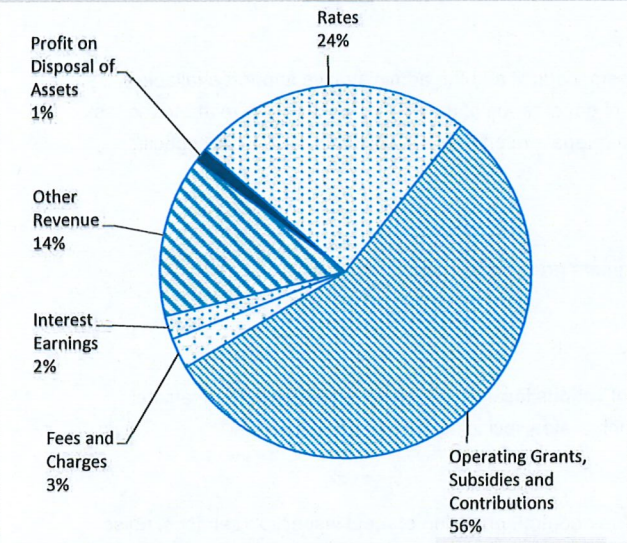
CRITICAL ACCOUNTING ESTIMATES

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.

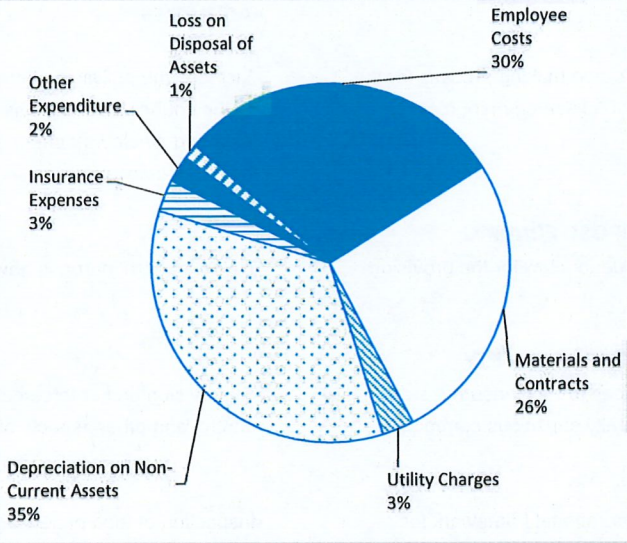
ROUNDING OFF FIGURES

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

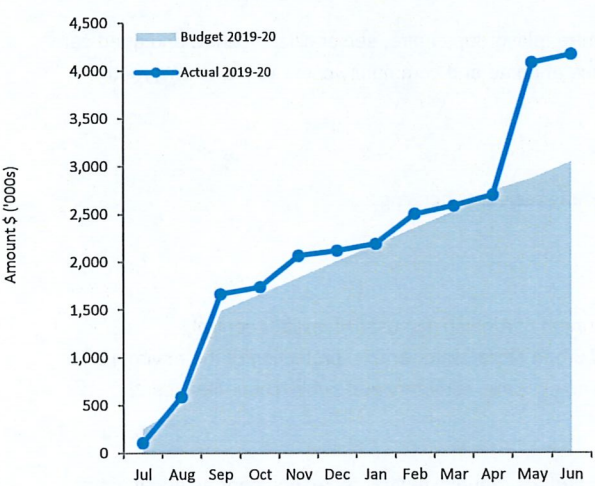
OPERATING REVENUE



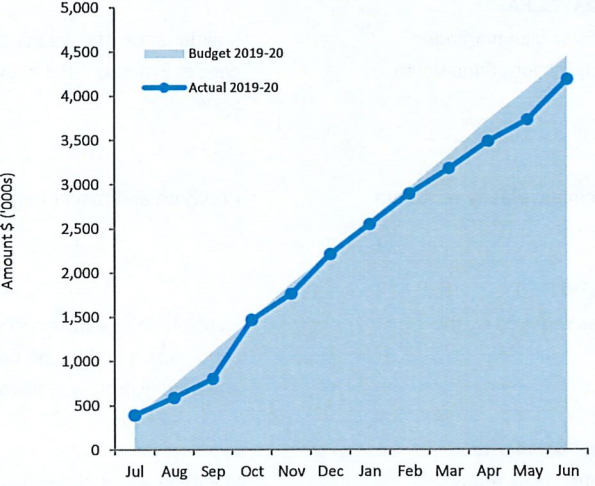
OPERATING EXPENSES



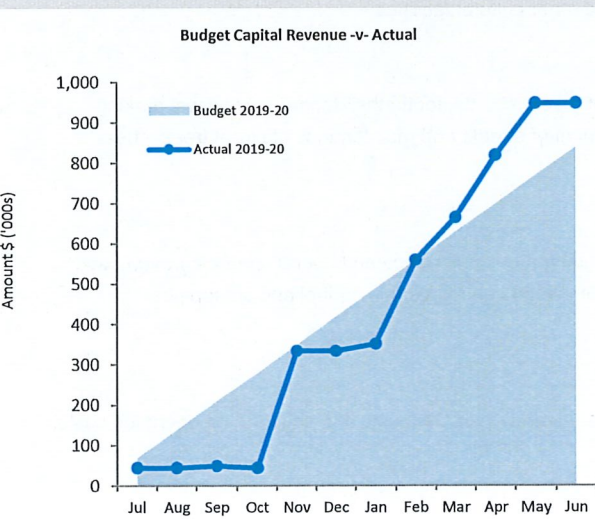
Budget Operating Revenues -v- Actual



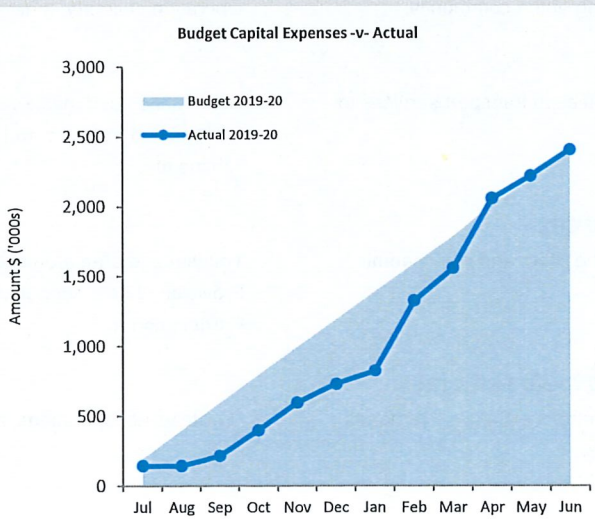
Budget Operating Expenses -v- YTD Actual



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 30 JUNE 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM	ACTIVITIES
GOVERNANCE 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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

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)	1,474,268	1,474,268	1,474,268	0	0.00%	
Revenue from operating activities							
General purpose funding - general rates	6	1,003,559	1,003,559	1,015,725	12,166	1.21%	
General purpose funding - other		1,143,931	1,143,931	2,198,702	1,054,771	92.21%	▲
Law, order and public safety		13,606	13,606	11,572	(2,034)	(14.95%)	
Housing		0	0	1,933	1,933	0.00%	
Community amenities		18,005	18,005	9,735	(8,270)	(45.93%)	
Recreation and culture		9,587	9,587	9,412	(175)	(1.83%)	
Transport		127,397	127,397	161,392	33,995	26.68%	▲
Economic services		557,956	557,956	574,473	16,517	2.96%	
Other property and services		169,561	169,561	189,921	20,360	12.01%	▲
		3,043,602	3,043,602	4,172,865	1,129,263		
Expenditure from operating activities							
Governance		(159,517)	(159,517)	(142,557)	16,960	10.63%	▲
General purpose funding		(115,396)	(115,396)	(123,622)	(8,226)	(7.13%)	
Law, order and public safety		(127,055)	(127,055)	(170,930)	(43,875)	(34.53%)	▼
Health		(37,378)	(37,378)	(27,449)	9,929	26.56%	
Housing		(276,702)	(276,702)	(259,025)	17,677	6.39%	
Community amenities		(167,049)	(167,049)	(128,719)	38,330	22.95%	▲
Recreation and culture		(553,523)	(553,523)	(444,053)	109,470	19.78%	▲
Transport		(1,981,328)	(1,981,328)	(1,764,066)	217,262	10.97%	▲
Economic services		(956,289)	(956,289)	(1,134,398)	(178,109)	(18.63%)	▼
Other property and services		(18,335)	(18,335)	4,177	22,512	122.78%	▲
		(4,392,572)	(4,392,572)	(4,190,642)	201,930		
Non-cash amounts excluded from operating activities	1(a)	1,608,987	1,608,987	1,513,039	(95,948)	(5.96%)	
Amount attributable to operating activities		260,017	260,017	1,495,262	1,235,245		▲
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	520,333	520,333	505,308	(15,025)	(2.89%)	
Proceeds from disposal of assets	7	320,000	320,000	443,091	123,091	38.47%	
Purchase of property, plant and equipment	8	(2,471,592)	(2,471,592)	(2,407,559)	64,033	2.59%	
Amount attributable to investing activities		(1,631,259)	(1,631,259)	(1,459,160)	172,099		
Financing Activities							
Transfer from reserves	9	1,073,200	1,073,200	1,073,200	0	0.00%	
Transfer to reserves	9	(278,664)	(278,664)	(269,086)	9,578	3.44%	
Amount attributable to financing activities		794,536	794,536	804,114	9,578		
Closing funding surplus / (deficit)	1(c)	897,562	897,562	2,314,484			

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 13 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 30 JUNE 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.

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 JUNE 2020**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,474,268	1,474,268	1,474,268	0	0.00%	
Revenue from operating activities							
Rates	6	1,003,559	1,003,559	1,015,725	12,166	1.21%	
Operating grants, subsidies and contributions	11	1,216,471	1,216,471	2,325,626	1,109,155	91.18%	▲
Fees and charges		108,811	108,811	112,067	3,256	2.99%	
Interest earnings		113,645	113,645	85,117	(28,528)	(25.10%)	▼
Other revenue		582,955	582,955	581,712	(1,243)	(0.21%)	
Profit on disposal of assets	7	18,161	18,161	52,618	34,457	189.73%	▲
		3,043,602	3,043,602	4,172,865	1,129,263		
Expenditure from operating activities							
Employee costs		(986,483)	(986,483)	(1,243,788)	(257,305)	(26.08%)	▼
Materials and contracts		(1,429,702)	(1,429,702)	(1,103,749)	325,953	22.80%	▲
Utility charges		(138,366)	(138,366)	(118,780)	19,586	14.16%	▲
Depreciation on non-current assets		(1,372,128)	(1,372,128)	(1,443,554)	(71,426)	(5.21%)	
Insurance expenses		(115,803)	(115,803)	(123,044)	(7,241)	(6.25%)	
Other expenditure		(95,070)	(95,070)	(99,222)	(4,152)	(4.37%)	
Loss on disposal of assets	7	(255,020)	(255,020)	(58,505)	196,515	77.06%	▲
		(4,392,572)	(4,392,572)	(4,190,642)	201,930		
Non-cash amounts excluded from operating activities	1(a)	1,608,987	1,608,987	1,513,039	(95,948)	(5.96%)	
Amount attributable to operating activities		260,017	260,017	1,495,262	1,235,245		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	520,333	520,333	505,308	(15,025)	(2.89%)	
Proceeds from disposal of assets	7	320,000	320,000	443,091	123,091	38.47%	▲
Payments for property, plant and equipment	8	(2,471,592)	(2,471,592)	(2,407,559)	64,033	(2.59%)	
Amount attributable to investing activities		(1,631,259)	(1,631,259)	(1,459,160)	172,099		
Financing Activities							
Transfer from reserves	9	1,073,200	1,073,200	1,073,200	0	0.00%	
Transfer to reserves	9	(278,664)	(278,664)	(269,086)	9,578	3.44%	
Amount attributable to financing activities		794,536	794,536	804,114	9,578		
Closing funding surplus / (deficit)	1(c)	897,562	897,562	2,314,484			

KEY INFORMATION

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

Refer to Note 13 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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(18,161)	(18,161)	(52,618)
Movement in employee benefit provisions (non-current)		0		63,598
Add: Loss on asset disposals	7	255,020	255,020	58,505
Add: Depreciation on assets		1,372,128	1,372,128	1,443,554
Total non-cash items excluded from operating activities		1,608,987	1,608,987	1,513,039

(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 June 2019	Year to Date 30 June 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,745,436)	(4,745,437)	(3,941,322)
Add: Provisions - employee	10	112,888	108,715	154,202
Total adjustments to net current assets		(4,632,548)	(4,636,722)	(3,787,120)

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

Current assets				
Cash and cash equivalents	2	6,101,929	6,101,929	4,599,210
Financial assets at amortised cost	2	0	0	1,611,435
Rates receivables	3	8,693	8,693	45,631
Receivables	3	61,361	61,361	30,587
Other current assets	4	141,875	141,875	123,884
Less: Current liabilities				
Payables	5	(94,154)	(94,154)	(154,941)
Provisions	10	(112,888)	(112,888)	(154,202)
Less: Total adjustments to net current assets	1(b)	(4,632,548)	(4,632,548)	(3,787,120)
Closing funding surplus / (deficit)		1,474,268	1,474,268	2,314,484

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	4,450		4,450		Cash On Hand	Nil	Nil
BankWest Muni Cheque Account	Cash and cash equivalents	41,064		41,064		Bankwest	Nil	Nil
Municipal Business Telenet Saver Account	Cash and cash equivalents	811,842		811,842		Bankwest	Variable	Nil
Trust Cash at Bank	Cash and cash equivalents	0	7,200	7,200		Bankwest	Nil	Nil
Municipal Term Deposit	Cash and cash equivalents	0	1,404,767	1,404,767		Bankwest	0.80%	Dec-20
Term Deposit 5423	Cash and cash equivalents	0	171,214	171,214		Bankwest	0.80%	Aug-20
Term Deposit 6592	Cash and cash equivalents	0	813,096	813,096		Bankwest	0.80%	Dec-20
Term Deposit 6615	Cash and cash equivalents	0	1,345,577	1,345,577		Bankwest	1.00%	Dec-20
Term Deposit 6283	Financial assets at amortised cost	0	684,969	684,969		Bankwest	1.00%	Jan-21
Term Deposit 6487	Financial assets at amortised cost	0	48,034	48,034		Bankwest	1.00%	Sep-20
Term Deposit 6495	Financial assets at amortised cost	0	223,510	223,510		Bankwest	1.00%	Sep-20
Term Deposit 6479	Financial assets at amortised cost	0	41,305	41,305		Bankwest	1.00%	Sep-20
Term Deposit 6453	Financial assets at amortised cost	0	292,894	292,894		Bankwest	1.00%	Sep-20
Term Deposit 7182	Financial assets at amortised cost	0	320,723	320,723		Bankwest	0.70%	Oct-20
Total		857,356	5,353,289	6,210,645	0			
Comprising								
Cash and cash equivalents		857,356	3,741,854	4,599,210	0			
Financial assets at amortised cost		0	1,611,435	1,611,435	0			
		857,356	5,353,289	6,210,645	0			

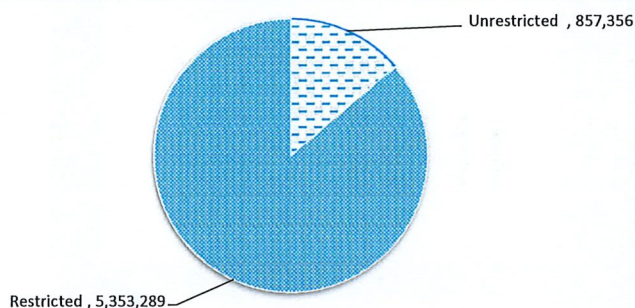
KEY INFORMATION

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
\$6.21 M	\$.86 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

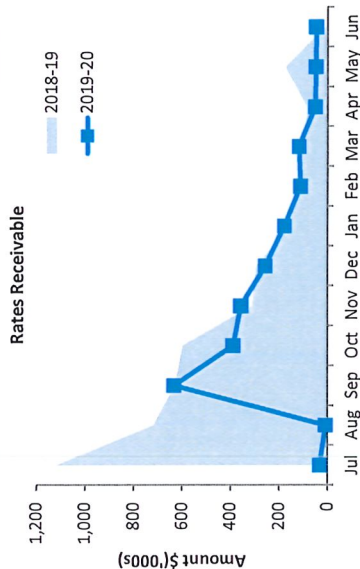
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2019	30 Jun 20
Opening arrears previous years	\$ 5,505	8,693
Levied this year	948,043	1,015,725
Less - collections to date	(944,855)	(978,787)
Equals current outstanding	8,693	45,631
Net rates collectable	8,693	45,631
% Collected	99.1%	95.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ 0	\$ 0	\$ 199	\$ 0	\$ 0	\$ 199
Percentage	0.0%	0%	100%	0%	0%	0%
Balance per trial balance						
Sundry receivable						199
GST receivable						26,084
Accrued income/payments in advance						4,304
Total receivables general outstanding						30,587
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.

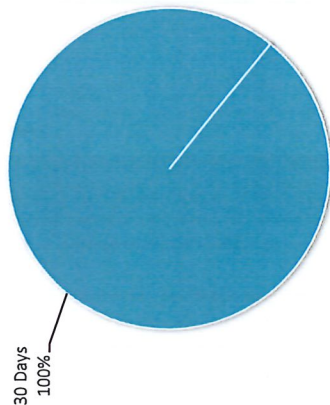


Collected
95.5%

Rates Due
\$45,631

Accounts Receivable (non-rates)

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



Debtors Due
\$30,587

Over 30 Days
100%

Over 90 Days
0%

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 June 2020
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on Hand	141,875	321,953	(339,944)	123,884
Total other current assets				123,884
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

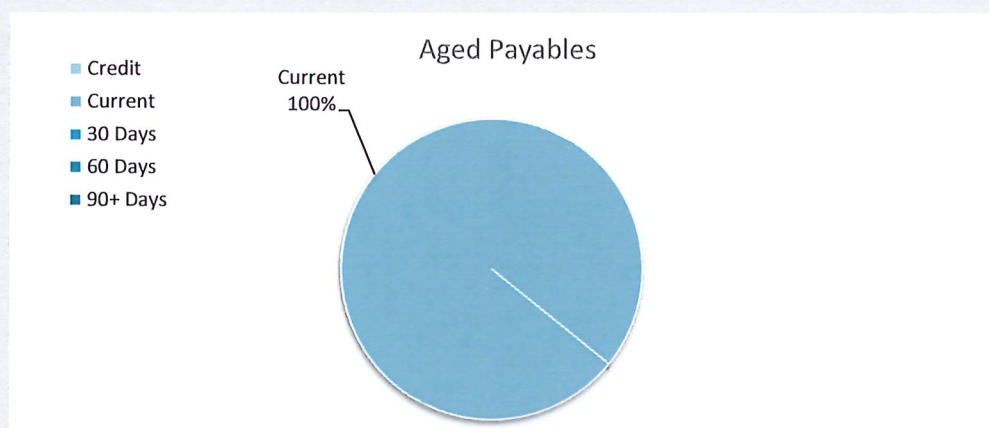
Inventories are measured at the lower of cost and net realisable value.

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

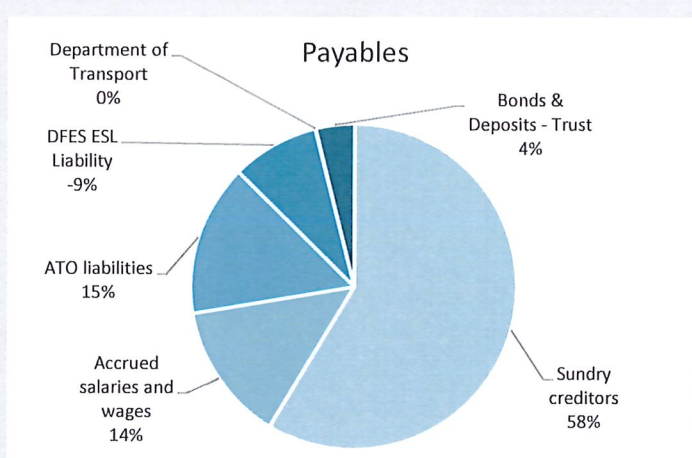
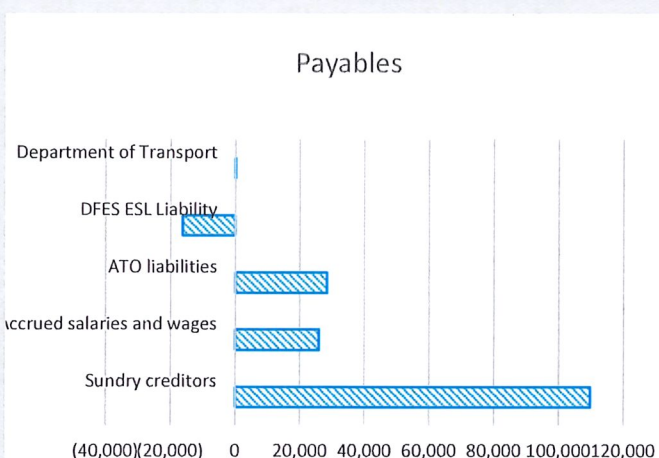
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	109,781	0	0	0	109,781
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						109,781
Accrued salaries and wages						25,791
ATO liabilities						28,247
DFES ESL Liability						(16,203)
Department of Transport						125
Bonds & Deposits - Trust						7,200
Total payables general outstanding						154,941
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
\$154,941
Over 30 Days
0%
Over 90 Days
0%



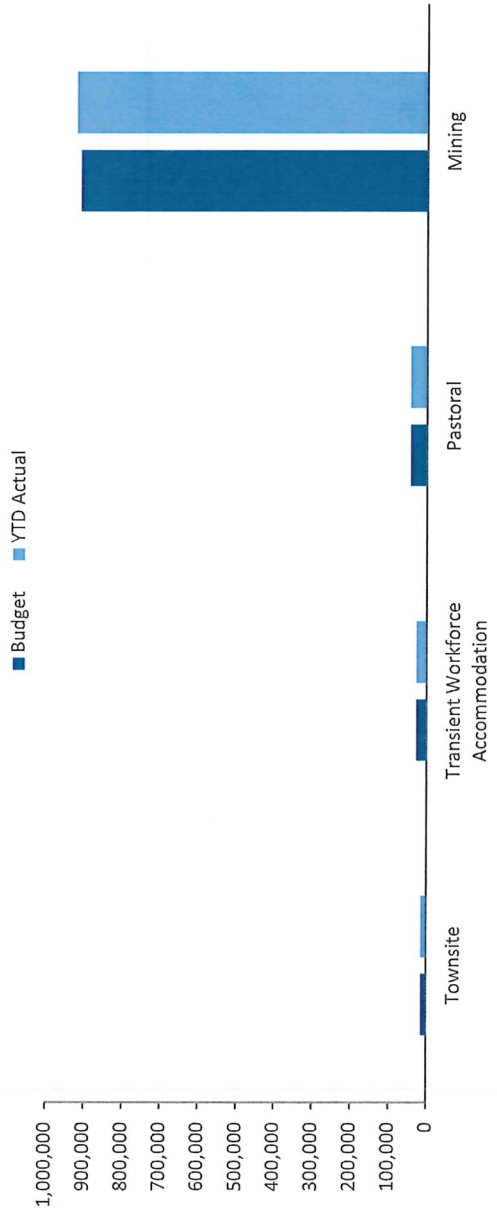
OPERATING ACTIVITIES

NOTE 6

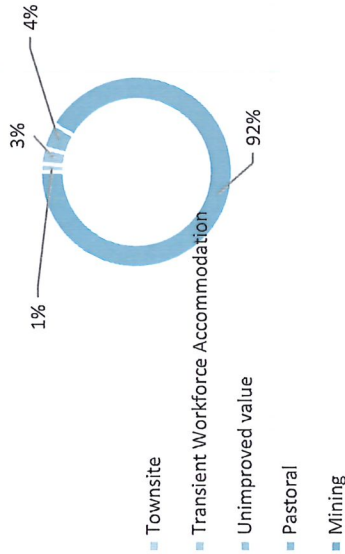
RATE REVENUE

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.

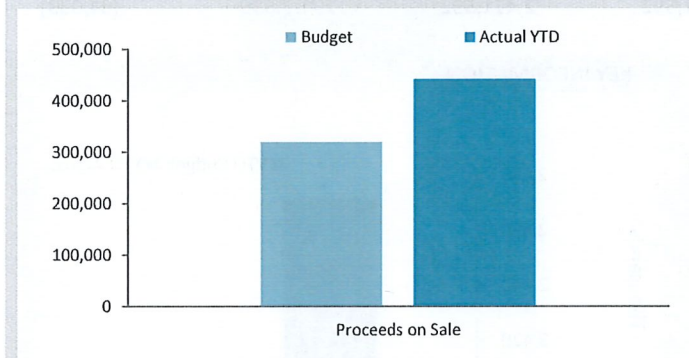


General Rates		
Budget	YTD Actual	%
\$1. M	\$1.02 M	101.21%



Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Community amenities								
	PL007 - S 007 Toyota Hi Ace Communi	17,918	15,000	0	(2,918)	16,027	18,182	2,155	0
	Recreation and culture								
	PL005 - S 3 Toyota Hilux Ute	10,351	10,000	0	(351)	0	0	0	0
	Transport								
	PC001B - S 166 Cat 12M Grader	279,870	120,000	0	(159,870)	181,441	154,000	0	(27,441)
	PC014A - S 9 Kenworth Prime Mover	166,926	80,000	0	(86,926)	149,852	120,000	0	(29,852)
	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	8,768	14,545	5,777	0
	Other property and services								
	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
		556,859	320,000	18,161	(255,020)	448,978	443,091	52,618	(58,505)

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$320,000	\$443,091	138%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

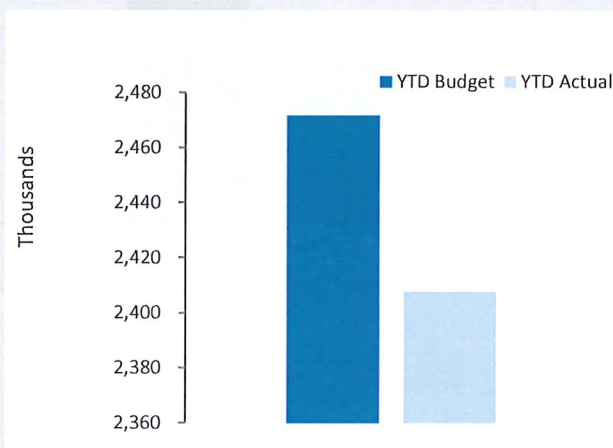
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	5,000	5,000	0	(5,000)
Plant & Equipment	1,248,349	1,248,349	1,182,530	(65,819)
Roads	1,157,243	1,157,243	1,148,890	(8,353)
Other Infrastructure	36,000	36,000	29,750	(6,250)
Parks & Ovals	25,000	25,000	38,950	13,950
Aerodrome	0	0	7,439	7,439
Capital Expenditure Totals	2,471,592	2,471,592	2,407,559	(64,033)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	520,333	520,333	505,308	(15,025)
Other (disposals & C/Fwd)	320,000	320,000	443,091	123,091
Cash backed reserves				
Plant reserve	1,073,200	0	1,073,200	1,073,200
Contribution - operations	558,059	1,631,259	385,960	(1,245,299)
Capital funding total	2,471,592	2,471,592	2,407,559	(64,033)

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
	\$2.47 M	\$2.41 M	97%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.52 M	\$.51 M	97%

Capital expenditure total
Level of completion indicators



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

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

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

		Amended			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
11651	Historic Buildings Upgrade	5,000	5,000	0	(5,000)
Buildings Total		5,000	5,000	0	(5,000)
Plant & Equipment					
12302	Purchase Plant & Equipment - Road Plant Purchases	1,248,349	1,248,349	1,174,032	(74,317)
13210	Purchase Plant & Equipment	0	0	8,498	8,498
Plant & Equipment Total		1,248,349	1,248,349	1,182,530	(65,819)
Roads					
12101	Roads Construction Council	526,744	526,744	534,771	8,027
12103	MRWA Project Construction	330,499	330,499	277,039	(53,460)
12104	Roads to Recovery Construction	300,000	300,000	337,080	37,080
Roads Total		1,157,243	1,157,243	1,148,890	(8,353)
Other Infrastructure					
10703	Cemetery - Capital Expenses	6,000	6,000	6,000	0
13213	Purchase Production Bores/Roadworks	30,000	30,000	23,750	(6,250)
Other Infrastructure Total		36,000	36,000	29,750	(6,250)
Parks & Ovals					
11310	Capital - Parks & Ovals	0	0	6,673	6,673
11311	Progress Memorial Park - Capital Expenditure	25,000	25,000	0	(25,000)
11312	Bowling Green Upgrade	0	0	32,277	32,277
Parks & Ovals Total		25,000	25,000	38,950	13,950
Aerodrome					
12602	Purchase Infrastructure - Aerodromes	0	0	7,439	7,439
Aerodrome Total		0	0	7,439	7,439
Grand Total		2,471,592	2,471,592	2,407,559	(64,033)

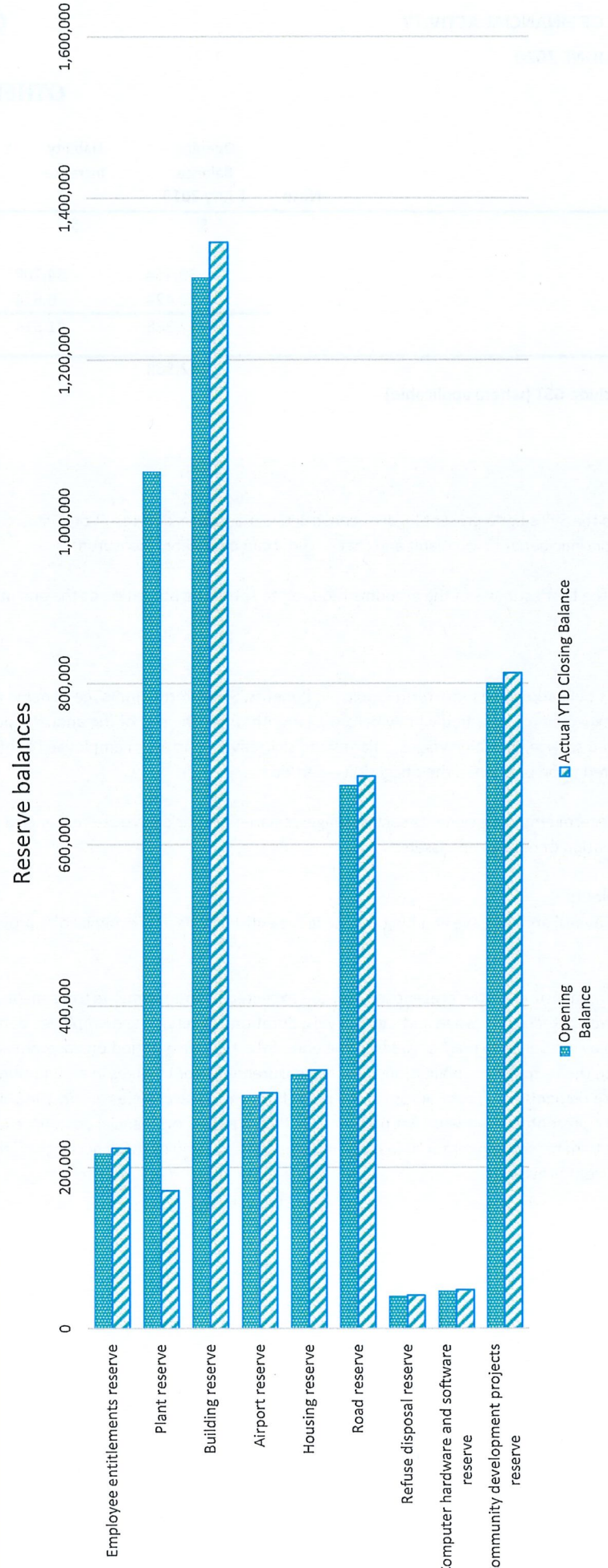
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements reserve	217,204	4,670	6,306	0	0	0	0	221,874	223,510
Plant reserve	1,061,761	22,762	11,984	162,238	170,669	(1,073,200)	(1,073,200)	173,561	171,214
Building reserve	1,301,760	28,488	43,817	13,512	0	0	0	1,343,760	1,345,577
Airport reserve	289,341	6,151	3,553	0	0	0	0	295,492	292,894
Housing reserve	315,031	6,685	5,692	0	0	0	0	321,716	320,723
Road reserve	673,440	14,565	11,529	0	0	0	0	688,005	684,969
Refuse disposal reserve	40,140	863	1,165	0	0	0	0	41,003	41,305
Computer hardware and software reserve	46,679	1,004	1,355	0	0	0	0	47,683	48,034
Community development projects reserve	800,080	17,726	13,016	0	0	0	0	817,806	813,096
	4,745,436	102,914	98,417	175,750	170,669	(1,073,200)	(1,073,200)	3,950,900	3,941,322

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 June 2020
		\$	\$	\$	\$
Provisions					
Annual leave		79,464	34,700	0	114,164
Long service leave		33,424	6,614	0	40,038
Total Provisions		112,888	41,314	0	154,202
Total other current assets		112,888			154,202
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 JUNE 2020

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Operating grants and subsidies			
General purpose funding			
Grants Commission Grant General	781,283	781,283	1,610,804
Grants Commission	244,198	244,198	499,927
Law, order, public safety			
ESL Operating Grant	9,965	9,965	6,028
Recreation and culture			
Income Relating to Other Recreation & Sport	8,819	8,819	9,091
Transport			
Grants - MRWA Direct	108,449	108,449	108,449
	1,152,714	1,152,714	2,234,299
Operating contributions			
Law, order, public safety			
Emergency Services Admin Grant	2,970	2,970	5,291
Housing			
Power Rebates	0	0	1,933
Transport			
Income relating to Transport Licencing	787	787	325
Other property and services			
Insurance - Refunds	60,000	60,000	83,778
	63,757	63,757	91,327
TOTALS	1,216,471	1,216,471	2,325,626

NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue			
Provider	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$
Non-operating grants and subsidies			
Transport			
Grant - MRWA Project	220,333	220,333	220,333
Grant - Roads to Recovery	300,000	300,000	284,975
	520,333	520,333	505,308

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 13
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
	\$	%		
Revenue from operating activities				
General purpose funding - other	1,054,771	92.21%	▲	
Transport	33,995	26.68%	▲	
Other property and services	20,360	12.01%	▲	
Expenditure from operating activities				
Governance	16,960	10.63%	▲	
Law, order and public safety	(43,875)	(34.53%)	▼	
Community amenities	38,330	22.95%	▲	
Recreation and culture	109,470	19.78%	▲	
Transport	217,262	10.97%	▲	
Economic services	(178,109)	(18.63%)	▼	
Other property and services	22,512	122.78%	▲	

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
105427	05/08/2020	Telstra Corporation Ltd	Phone account, usage charges to 10 Jul 2020, service and equip to 10 August 2020	7		991.55
105428	13/08/2020	Department Of Transport	1 x Renewal, 1 x Permit	7		164.00
105429	13/08/2020	Department Of Transport	12 months registration for 1TQQ975 was S774	7		24.00
105430	20/08/2020	Department Of Transport	1 x Permit	7		29.25
105431	27/08/2020	MABROUK MINERALS PTY LTD	Rates refund for assessment A1109 LOT E36/00602 EXPLORATION LICENCE SANDSTONE WA 6639	7		368.22
105432	27/08/2020	Telstra Corporation Ltd	Satellite phone account	7		270.00
105433	27/08/2020	Department Of Transport	12 months registration for S010	7		79.35

REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	BankWest Muni Account	1,926.37
TOTAL		1,926.37

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7710	04/08/2020	Lara Jensen	Goods sold on commission at Visitor Centre	7		3.40
EFT7711	04/08/2020	Blackwoods	1 x Battery 6.0 AH Milwaukee	7		179.00
EFT7712	04/08/2020	Vickie Thomson	Goods sold on commission at Visitor Centre	7		53.13
EFT7713	04/08/2020	Coral Petkovich	Goods sold on commission at Visitor Centre	7		12.75
EFT7714	04/08/2020	Vicki McQuie	Goods sold on commission at Visitor Centre	7		12.75
EFT7715	04/08/2020	Remote Area Mechanical Services	Maintenance grading of Mt Magnet-Youanmi Rd & Lake Barlee Rd from 7th - 17th July 2020	7		16,500.00
EFT7716	04/08/2020	Anna Johnson - Dingo Meeka	Goods sold on commission at Visitor Centre	7		66.04
EFT7717	04/08/2020	Toll Transport Pty Ltd	Freight from Sunny Industrial, Kewdale; freight to Water Examiner, Fast Finishing.	7		1,025.90
EFT7718	04/08/2020	Officeworks	Stationery	7		173.74
EFT7719	04/08/2020	Artabby Scents	Goods sold on commission at Visitor Centre	7		69.70
EFT7720	04/08/2020	Instant Transportable Offices Pty Ltd	Delivery, installation of transportable ablution block for school camp, crane hire.	7		13,092.20
EFT7721	04/08/2020	Solahart Geraldton	Replace Solar hot water service	7		9,111.25
EFT7722	04/08/2020	Bethell Lillian Walton	Wine and cheese for Art Show opening night	7		148.81
EFT7723	04/08/2020	Canine Control	Ranger services for Shire of Sandstone	7		660.00
EFT7724	04/08/2020	Walga	WALGA Subscriptions 1 July 2020 - 30 June 2021	7		18,525.07
EFT7725	04/08/2020	Margaret Isobel Duhig	Office tea, coffee, sugar, milk, biscuits.	7		109.52
EFT7726	04/08/2020	Local Health Authorities Analytical Committee	Analytical services	7		198.00

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7727	04/08/2020	Mt Magnet Post and Lotteries	Reimbursement of cash component for F/E 04/08/2020	7		3,100.00
EFT7728	04/08/2020	Geraldton Signmakers	Signs for Caravan Park and Community Bus.	7		823.90
EFT7729	14/08/2020	LGIS Property	Property insurance - Instalment 1	7		47,874.69
EFT7730	14/08/2020	Keen Bros Driver Training	MC license fee and course - Brett Reeves	7		2,100.00
EFT7731	14/08/2020	Compac	Online monthly service charge, Windcave monthly service charge, transmissions.	7		172.59
EFT7732	14/08/2020	McMahon Burnett Transport	Freight from Haulmore	7		51.04
EFT7733	14/08/2020	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel cards for July 2020	7		408.47
EFT7734	14/08/2020	LGIS Travel / Personal Accident	Salary Continuance insurance	7		2,629.79
EFT7735	14/08/2020	Roadstone West P/L T/as Greenfield Technical Services	AGRN888 Flood damage tender management	7		7,156.26
EFT7736	14/08/2020	VISIT Group Pty Ltd	200 Magnets for resale in Visitor Centre	7		422.40
EFT7737	14/08/2020	Arthur & Gabby Wainwright	Reimbursement for purchase of work boots	7		228.95
EFT7738	14/08/2020	Remote Area Mechanical Services	Maintenance grading of Lake Barlee Road 27/7/2020 - 9/8/2020	7		27,500.00
EFT7739	14/08/2020	Direct Trades Supply, DTS	Fencing materials	7		3,998.66
EFT7740	14/08/2020	Toll Transport Pty Ltd	Freight from Major Motors, Direct Trade, State Library, Sigma,Fuelfix, Sunny Industrial, Classic Bookbinders, Hersey.	7		2,133.29
EFT7741	14/08/2020	GG Pumps & Electrical Pty Ltd	Davey mechanical seal kit	7		104.39
EFT7742	14/08/2020	Black Range Tearooms	Lunch for July Council meeting	7		45.00
EFT7743	14/08/2020	WINC Australia Pty Ltd	Metered charges on lanier copier/printer.	7		1,260.72
EFT7744	14/08/2020	Bunnings Building Supplies	2x shovel post holes, 2 x garden rakes.	7		164.96

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7745	14/08/2020	Australian Taxation Office	BAS GST payable for June 2020	7		4,926.00
EFT7746	14/08/2020	Market Creations Pty Ltd	Managed service agreement	7		1,604.78
EFT7747	14/08/2020	National Hotel Sandstone	Food for DFES training over 2 days	7		155.00
EFT7748	14/08/2020	Refuel Australia - Geraldton Fuel - Caltex	Bulk fuel purchases	7		79,761.01
EFT7749	14/08/2020	BOC Limited	Container service, daily tracking for period 28/6/2020 - 28/7/2020	7		113.03
EFT7750	14/08/2020	Lgis Workcare / Public Liability/Motor Vehicle	Motor Vehicle Insurance	7		59,802.22
EFT7751	14/08/2020	IT Vision Australia Pty Ltd	Monthly financial processing service, July 2020	7		6,633.00
EFT7752	14/08/2020	Landgate - Midland	GRV chargeable, schedules G2020/2 & M2020/7	7		69.20
EFT7753	14/08/2020	Haulmore Trailer Sales	2 x 18mm wire rope assemblies with solid thimbles	7		638.00
EFT7754	14/08/2020	Australia Post	Postage	7		21.15
EFT7755	14/08/2020	Mitchell & Brown Retravision	Fujitsu 8kw reverse cycle air conditioner	7		1,850.00
EFT7756	14/08/2020	AIT Specialists	Preparation of fuel tax credits for July 2020	7		323.84
EFT7757	14/08/2020	Mt Magnet Post and Lotteries	Reimbursement of cash component for F/E 18/8/2020	7		2,675.57
EFT7758	14/08/2020	Murchison Hardware	Water& retic fittings	7		122.90
EFT7759	14/08/2020	Milmar Distributors	EFTPOS rolls x 80	7		137.00
EFT7760	14/08/2020	Multiple Trades And Maintenance	Water leak police house, gas leak contractors house.	7		3,170.08
EFT7761	18/08/2020	Australian Taxation Office	BAS, GST payable July 2020	7		30,969.00
EFT7762	20/08/2020	Dallcon	4 x complete precast concrete stock grids, 10m wide. load rated to suit 20 t axle.	7		65,067.20

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7763	27/08/2020	Drager Safety Pacific P/L	250 mouth pieces for alcotest 3000	7		107.65
EFT7764	27/08/2020	Kepaume P/L	Backhoe hire, dig trench across Oroya Street at Heritage Park	7		363.00
EFT7765	27/08/2020	Flag Motor Lodge	Accommodation and meals for trip to Perth for training	7		334.00
EFT7766	27/08/2020	Direct Trades Supply, DTS	2 rolls chainmesh 1500 x 15, 2.5, black.	7		330.88
EFT7767	27/08/2020	Bridgestone Welshpool	2 x Bridgestone M722 11R 22.5 16PR truck tyres	7		1,161.60
EFT7768	27/08/2020	Hospitality Inns Geraldton (Best Western)	Accommodation for D Whittington, picking up shire caravan.	7		198.00
EFT7769	27/08/2020	Officeworks	Stationery	7		328.99
EFT7770	27/08/2020	JPB Contractors Acc 2	Instal new grid on Menzies Road	7		20,390.00
EFT7771	27/08/2020	Country Time Caravans	Fit new plumbing to shower waste, 2 x Full River batteries, 7pin metal trailer plug.	7		20,083.00
EFT7772	27/08/2020	Brett & Joyce Reeves	Reimbursement for MC license issued	7		49.90
EFT7773	27/08/2020	Thinkwater Geraldton	1 x XXX Hunter 12 stn base controller	7		3,017.50
EFT7774	27/08/2020	WINC Australia Pty Ltd	Metered charges for Lanier copier/printer	7		1,305.94
EFT7775	27/08/2020	Bunnings Building Supplies	Pine board, pine brackets, elbows and stormwater pipe	7		245.38
EFT7776	27/08/2020	JPB Contractors	Instal fence at Bowling Green	7		5,060.00
EFT7777	27/08/2020	Jason Signmakers	Signs	7		3,648.22
EFT7778	27/08/2020	Walga	Online training for V McQuie - Understanding Local Government	7		390.00
EFT7779	27/08/2020	WesTrac Pty Ltd	50 x 5D-9559 grader cutting edges	7		10,923.88
EFT7780	27/08/2020	JR & A Hersey Pty Ltd	Workshop equipment, electrolytes.	7		951.44

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7782	27/08/2020	Margaret Isobel Duhig	Reimbursement for lunch for trip to Perth and work jumper.	7		78.81
EFT7783	27/08/2020	Ozowned Supplies	Cleaning products for Shire properties	7		1,881.00
EFT7784	27/08/2020	Geraldton TV And Radio Service Co	2 x Satking decoders	7		598.00
EFT7785	27/08/2020	Wajon Publishing Company	Books for resale in Visitor Centre	7		548.00
EFT7786	27/08/2020	Hesperian Press	Books for resale in Visitor Centre	7		789.90
EFT7787	27/08/2020	Goldfields Truck Power	1 x 20kg greasing system	7		1,936.00
EFT7788	27/08/2020	Microcom Pty Ltd t/as Metrocount	2 x Metro counters with 2 x trade ins	7		7,359.00
EFT7789	27/08/2020	Jays Electrical Service	Replace A/C at 12 Griffith St, repair light in main bedroom, connect power to ablution block at school camp	7		9,438.00
EFT7790	27/08/2020	Public Libraries WA inc	PLWA Membership category 1 subscription renewal for 2019/2020.	7		110.00
EFT7791	27/08/2020	Mt Magnet Post and Lotteries	Reimbursement of cash component for F/E 1/9/2020	7		2,600.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	Bank West Muni Account	512,383.44
TOTAL		512,383.44

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
205125	03/08/2020	Building & Energy	BUILDING PERMIT FOR JAY PENDLEBURY - 22 GRIFFITH ST SANDSTONW	2		56.65

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Trust Bank	56.65
TOTAL		56.65

Shire of Sandstone Business Credit Card Reconciliation - September 2020

10.2.2.D

Creditor 20725

Business Credit Card - CEO Harry Hawkins

Date	Description	GL Accounts	Item Description	GST	Amount
27/08/2020	Shire of Sandstone	13638	Cash fuel sale	\$0.00	\$ 60.00
					\$ 60.00

\$ 60.00

Business Credit Card - Works Supervisor Norbert Marwick

Date	Description	Accounts	Account Description	Amount
18/08/2020	Shire of Sandstone	13638	Cash fuel sale	\$0.00 \$ 80.00
18/08/2020	Water Corporation	13200	Centre at 21 Griffith St Lot 10 (not included in direct debit payment)	\$0.00 \$ 329.75
19/08/2020	Hospitality Inn Kalgoorlie	14505	Accommodation for George Christie picking up goods in Kalgoorlie	\$14.00 \$ 154.00
24/08/2020	Autopro Northam	PS005	Reversing camera	\$27.18 \$ 299.00
24/08/2020	Autopro Northam	PS003	Hema Navigator	\$59.00 \$ 649.00
1/09/2020	Shire of Sandstone	13638	Cash fuel sale	\$0.00 \$ 20.04
1/09/2020	Shire of Sandstone	13638	Cash fuel sale	\$0.00 \$ 83.03
3/09/2020	Shire of Sandstone	13638	Cash fuel sale	\$0.00 \$ 150.00
3/09/2020	DMIRS Plain Street	13200	Postage for Major Resource Maps for Visitor Centre	\$0.86 \$ 9.50
				\$1,774.32

Authorised Works Supervisor:

Date

Reconciled by Finance Officer:

Date:

Total Credit Card Purchases

1301000

Municipal Cash at Bank GEN

\$1,774.32

\$1,834.32

Authorised by Shire President:

Date

Authorised By CEO:

Date:

16/9/2020

16/9/2020

Alice Atkinson Caravan Park

A/C 13401

10.2.2E

	2014/15	2015/16	2016/17	2017/18	2018/2019	2019/2020	2020/2021
Jul	\$21,930.19	\$32,654.00	\$24,435.55	\$22,536.91	\$19,140.02	\$ 19,252.29	\$ 11,287.28
Aug	\$22,489.10	\$18,679.57	\$22,676.78	\$17,235.90	\$18,144.07	\$ 18,793.65	\$ 16,696.32
Sep	\$15,325.47	\$13,046.20	\$18,496.61	\$16,588.18	\$18,384.53	\$ 13,491.38	
Oct	\$7,707.52	\$5,653.00	\$11,461.64	\$9,411.81	\$9,243.66	\$ 6,415.45	
Nov	\$3,224.55	\$3,508.27	\$4,323.23	\$4,633.83	\$4,270.90	\$ 2,438.27	
Dec	\$2,392.74	\$2,672.00	\$1,236.92	\$3,036.34	\$2,126.37	\$ 1,915.45	
Jan	\$1,520.92	\$3,263.00	\$1,634.42	\$3,043.18	\$3,903.65	\$ 2,723.68	
Feb	\$3,515.47	\$3,297.00	\$3,066.37	\$2,439.08	\$2,910.02	\$ 1,666.37	
Mar	\$6,141.39	\$5,952.00	\$4,913.24	\$5,027.25	\$3,356.64	\$ 2,027.27	
Apr	\$12,376.00	\$15,063.17	\$13,257.30	\$11,116.32	\$9,514.10	\$ 1,047.28	
May	\$16,026.83	\$23,453.90	\$14,765.26	\$14,088.65	\$15,029.57	\$ 1,309.10	
Jun	\$21,345.00	\$26,212.65	\$16,198.18	\$17,354.29	\$17,029.77	\$ 5,949.07	
TOTALS	\$133,995.18	\$153,454.76	\$136,465.50	\$126,511.74	\$123,053.30	\$77,029.26	\$27,983.60

10.2.2F

Fuel Income - Council ULP & Diesel B

(A/cs 13610 & 13620)

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Jul	\$50,940.00	\$39,075.10	\$60,551.45	\$48,979.12	\$56,116.95	\$ 64,883.03
Aug	\$38,632.96	\$44,613.64	\$61,955.12	\$45,682.83	\$71,189.96	\$ 78,012.79
Sep	\$23,186.43	\$47,618.57	\$76,240.49	\$54,266.51	\$45,894.60	
Oct	\$20,692.00	\$32,569.00	\$41,844.12	\$39,110.50	\$37,514.36	
Nov	\$15,434.05	\$24,804.85	\$54,568.74	\$18,652.83	\$23,349.11	
Dec	\$16,511.00	\$21,542.96	\$33,328.07	\$14,660.87	\$23,971.03	
Jan	\$8,748.00	\$19,604.18	\$19,899.18	\$14,010.36	\$23,527.89	
Feb	\$9,674.00	\$14,865.81	\$18,041.82	\$17,779.41	\$40,139.88	
Mar	\$16,670.00	\$19,912.57	\$27,745.89	\$19,029.69	\$44,538.00	
Apr	\$23,719.17	\$32,477.99	\$41,489.51	\$29,127.88	\$24,783.26	
May	\$32,980.86	\$49,949.19	\$41,510.43	\$42,613.52	\$27,011.54	
Jun	\$34,996.72	\$47,983.40	\$41,564.04	\$37,991.35	\$48,480.77	

TOTALS	\$292,185.19	\$395,017.26	\$518,738.86	\$381,904.87	\$466,517.35	\$142,895.82
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OUTSTANDING Rates Report

OUTSTANDING RATES REPORT
31/08/2020

Total Rates Outstanding	\$ 843,290.07
Comprising:	
Rates (Current & Arrears)	\$ 831,707.07
Rates (Pensioners)	\$ 1,358.40
Refuse collection	\$ 3,396.38
ESL	\$ 6,828.22
TOTAL	\$ 843,290.07
Outstanding rates for August 2019	\$7,732.93

