



AGENDA

ORDINARY MEETING OF COUNCIL

25th September 2019
Commencing at 3:30pm

Council Chambers
28 Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

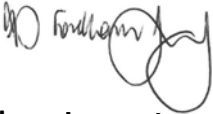
Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

Shire of Gnowangerup

NOTICE OF AN ORDINARY MEETING OF COUNCIL

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 25th September 2019, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

Signed: 

Vin Fordham Lamont
ACTING CHIEF EXECUTIVE OFFICER

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.



DISCLAIMER


No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

Signed: 

Vin Fordham Lamont
ACTING CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

To: Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

I,(1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) _____

Agenda Item(3) _____

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

The **nature** of my interest is (5) _____

The **extent** of my interest is (6) _____

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

Signed

Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 & 5.69 of the Act)..

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
- 4. If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
 - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

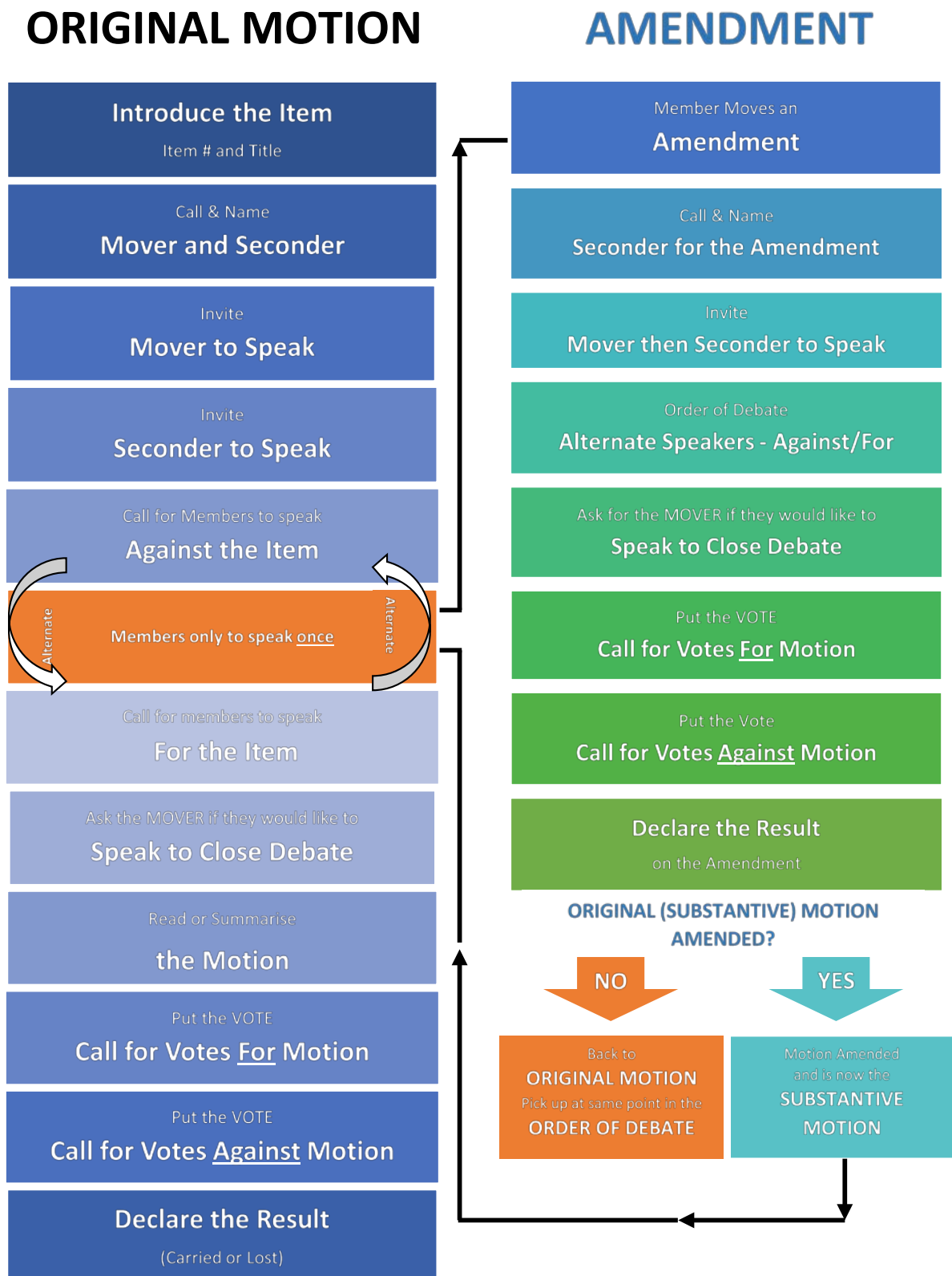
INTERESTS AFFECTING IMPARTIALITY

DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest; (a) in a written notice given to the Chief Executive Officer before the Meeting; or
(b) at the Meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

Process of Motions



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Seconder. The Minor amendment must be minuted.

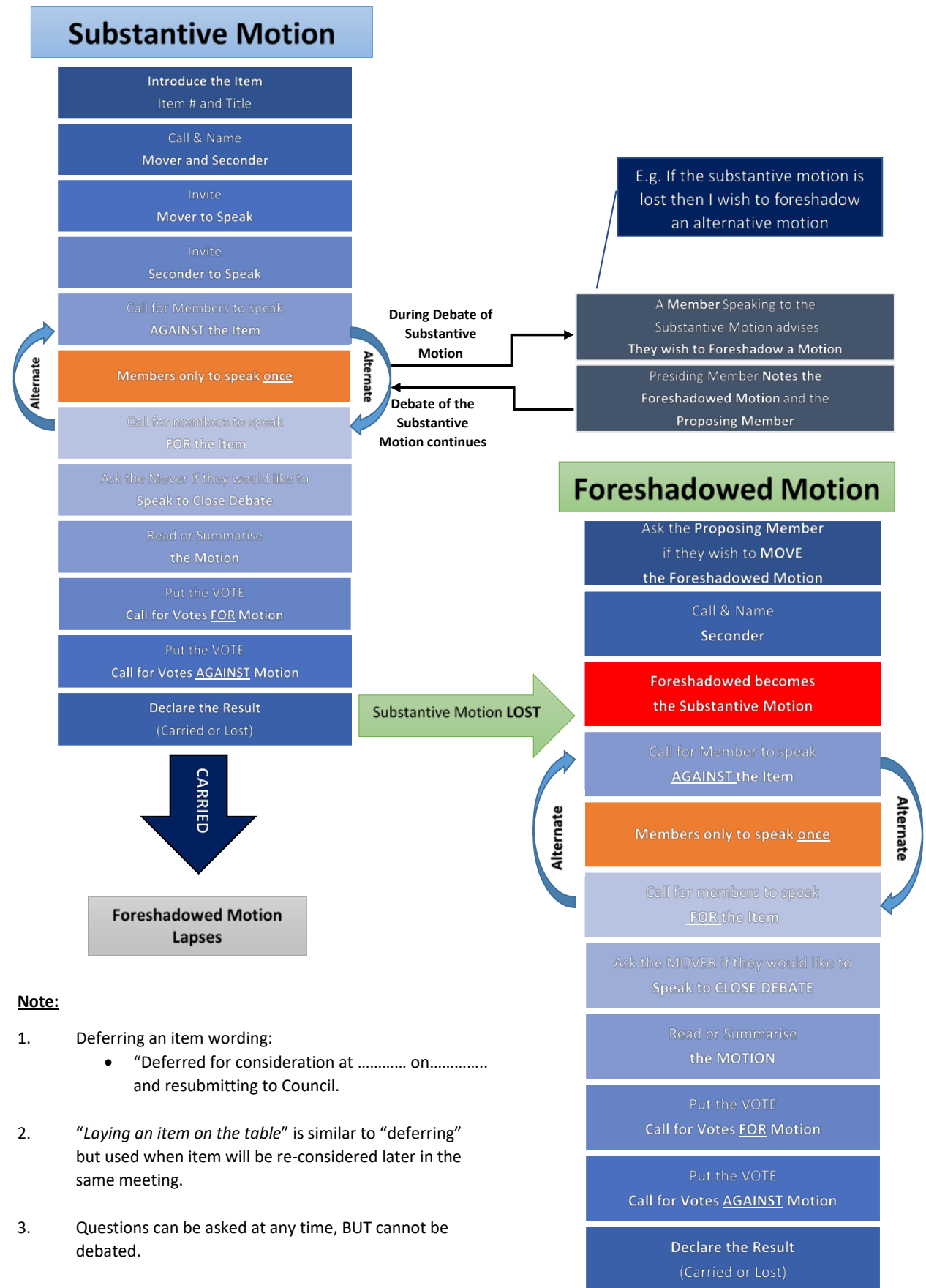


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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Keith House welcomed Councillors, staff and visitors and opened the meeting at _____pm.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

3.2 APOLOGIES

3.3 APPROVED LEAVE OF ABSENCE

Cr L Martin

4. APPLICATION FOR LEAVE OF ABSENCE

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

8.2 DEPUTATIONS

8.3 PRESENTATIONS

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 28TH AUGUST 2019

OFFICER RECOMMENDATION:

0919. That the minutes of the Ordinary Council Meeting held on 28th August 2019 be confirmed as a true record of proceedings.

9.2 SPECIAL MEETING OF COUNCIL MINUTES 11TH SEPTEMBER 2019

OFFICER RECOMMENDATION:

0919. That the minutes of the Special Council Meeting held on 11th September 2019 be confirmed as a true record of proceedings.

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 25th September 2019

Councillors: Various

Attended the following meetings/events

Cr F Gaze:

Cr C Thomas:

Cr R House:

Cr L Martin:

Cr F Hmeljak:

Cr G Stewart:

Cr S Hmeljak:

Cr K House:

REPORTS FOR DECISION

11. COMMITTEES OF COUNCIL

12. STRATEGY AND GOVERNANCE

12.1 APPLICATION TO WAIVE HALL HIRE FEES

Location:	N/A
Proponent:	Edith Robertson and Tara McDonald
File Ref:	ADM0022
Date of Report:	12 th September 2019
Business Unit:	Strategy and Governance
Officer:	V Fordham Lamont – Acting CEO
Disclosure of Interest:	Nil

ATTACHMENTS

1. Invoice to Proponents

PURPOSE OF THE REPORT

For Council to consider waiving the hire fee for the Gnowangerup Town Hall on Saturday, 19th October 2019 in relation to the proponent's Garage Sale event.

BACKGROUND

Edith Robertson and Tara McDonald are coordinating the Garage Sale on the 19th October 2019. They have coordinated this event on previous occasions. On 10th September 2019, Edith submitted a Customer Service form to the Shire requesting that the hall hire fee of \$204.55 (incl. GST) be waived. The CEO has no delegation from Council to waive fees over \$200 so the request has been brought to Council to determine.

This matter was brought to the attention of Council at its Councillor & Executive Workshop on 11th September 2019 for discussion.

COMMENTS

The Garage Sale Trail is an annual recycling initiative which is happening right across Australia on Saturday 19th & Sunday 20th October 2019. The Shire of Gnowangerup initially ran this event for a couple of years but declined to continue doing so due to the escalating costs associated with being part of the program.

The proponents then decided to coordinate a similar event that is not under the Garage Sale Trail umbrella, and the hall hire fees have been waived since that time.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

(1) Subject to subsection (2) and any other written law, a local government may —

(a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or

(b) waive or grant concessions in relation to any amount of money; or

(c) write off any amount of money, which is owed to the local government.

* *Absolute Majority required.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

By waiving this fee, Council will forgo income of \$195.95 (\$204.55 less GST). The 2019/2020 budget includes an income allocation of \$300 (GL account 31003), of which \$78.82 has already been received. Any potential shortfall in the annual budget allocation is considered immaterial.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Community

Objective: Build proud and active residents who participate in local activities and services for the betterment of the community.

Strategic Initiative: Facilitate a program of community-based events that encourage social interaction within our three communities.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Decline the request to waive the hall hire fees. Council would receive additional income but could suffer reputational loss as this is a community not for profit event.

CONCLUSION

Waiving the fees as requested is consistent with Council's strategic initiative to facilitate a program of community-based events that encourage social interaction within our three communities.

VOTING REQUIREMENTS

Absolute majority

OFFICER RECOMMENDATION:

0919. That Council:

- 1. Pursuant to s 6.12(1)(b) of the Local Government Act 1995, waive the \$204.55 fee for the hire of the Gnowangerup Town Hall on Saturday 19 October in relation to the Garage Sale event.**

- 2. Authorise the CEO to advise the proponents that the fee has been waived subject to:**
 - there being no advertising or signage that links the event to the Garage Sale Trail; and**
 - any stallholder fees generated from the event are to be donated to a charity approved by the CEO.**

Shire of Gnowangerup

Council Office: 28 Yougenup Road
 Gnowangerup WA 6335
 Telephone: (08) 9827 1007
 Facsimile: (08) 9827 1377
 Office Hours: Mon - Fri 9.00am - 4.30pm

ABN: 71 892 627 607



TAX INVOICE

DATE 30/09/2019
Customer Number 90231
Page No 1

EDITH ROBERTSON
 PO BOX 296
 GNOWANGERUP WA 6335

INVOICE NUMBER	DESCRIPTION	AMOUNT
5629	0015 Gnowangerup Memorial Hall Hire Fees	
	Gnowangerup Memorial Hall Hire Fees HIRE OF MEMORIAL HALL SATURDAY 19TH OCTOBER 1.00 @ 204.55 ea	204.55 *
	Gnowangerup Memorial Hall Hire Fees BOND TO BE APPLIED 1.00 @ 56.00 ea	56.00
	* Local Govt. Charge \$241.95 GST charge \$18.60	
* indicates item includes GST.		
TOTAL PAYABLE		\$260.55

Payment Due in 14 Days Thank You



Shire of Gnowangerup

REMITTANCE ADVICE

NAME: EDITH ROBERTSON

CUSTOMER NO 90231

BALANCE DUE: \$ 260.55

INVOICE NO.: 5629

	In person	Council Offices Between the hours of 9.00am and 4.30pm Monday to Friday
	By Mail	Make cheques payable to Shire of Gnowangerup Mail to: 28 Yougenup Road, GNOWANGERUP WA 6335
	By Direct Credit	BSB: 086-746 Account Number: 508327151 Reference: 90231

12.2	PALLINUP BRIDGE GNOWANGERUP-TAMBELLUP ROAD DEDICATION – COMPENSATION REQUEST
Location:	Lots 1 and 3049 and Unallocated Crown Land Gnowangerup-Tambellup Road, Pallinup
Proponent:	PGD Developments Pty Ltd
File Ref:	A6302
Date of Report:	8 th September 2019
Business Unit:	Strategy & Governance
Officer:	Phil Shephard - Planning Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

To consider the request from PGD Developments Pty Ltd for compensation for additional land acquired through the dedication of the Pallinup River Bridge/Gnowangerup-Tambellup Road.

BACKGROUND

The Shire has been pursuing the acquisition of the Pallinup River Bridge/Gnowangerup-Tambellup Road since it became aware in 2018 that the bridge/road had not been resumed/dedicated as a road even though the bridge had been there since the 1970's.

The Shire has now received WA Planning Commission approval for the resumption.

COMMENTS

The WA Planning Commission approval for the resumption is subject to a condition that requires PGD Developments Pty Ltd to surrender 2 additional parcels of land totalling 1,784m² above previously agreed to by the Shire with the former landowner. The proponent has requested compensation of \$857.31 for the additional land and based the amount of compensation as a percentage of the purchase price for the farm.

Given the importance of the bridge/road to the overall transport network in the Shire and the relatively small amount of compensation requested, it is recommended that it be paid.

The additional land will become part of the Gnowangerup-Tambellup Road.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

August 2019 Councillor Briefing Session.

LEGAL AND STATUTORY REQUIREMENTS

Planning and Development Act 2005 - The Act controls planning within the state including the WA Planning Commission in approving/refusing subdivisions.

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

Strategic Risk Category	Financial
Consequence Rating	Insignificant
Likelihood Rating	Unlikely
Acceptance Rating	Low
Risk Acceptance Criteria	Acceptable. Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

The payment of the compensation will be taken from Land Development GL account 29072 in the 2019/20 Budget.

STRATEGIC IMPLICATIONS

The report impacts on the following item in the Strategic Community Plan 2017 – 2027 as follows:

Strategic Focus	Built Environment and Infrastructure
Goals:	A built environment and infrastructure that supports the community and the economy
Outcome 3.1:	<ul style="list-style-type: none"> Appropriate planning and development
Strategy 3.1.2	Provide planning and development advice on land developments.

Strategic Focus	Governance and Organisation
Goals:	Proactive leadership, good governance and efficient service delivery
Outcome 5.1:	<ul style="list-style-type: none"> Strategic governance and leadership
Strategy 5.1.5	Ensure compliance with Local Laws and statutory requirements.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

1 *Not support the compensation request*

The Local Government can choose to not support the request. If this was supported, the resumption may not proceed, and Council would not have secured the bridge/road in public ownership.

2 *Support the compensation request*

The Local Government can choose to support the request and pay the compensation, in part or whole.

3 *Defer the request*

The Local Government may elect to defer the request for a period and seek additional information or comment, if deemed necessary, before proceeding to make a decision.

CONCLUSION

The Shire has been pursuing the acquisition of the Pallinup River Bridge/Gnowangerup-Tambellup Road since it became aware in 2018 that the bridge/road had not been resumed/dedicated as a road even though the bridge had been there since the 1970's.

The WA Planning Commission approval for the resumption requires PGD Developments Pty Ltd to surrender 2 additional parcels of land totalling 1,784m² above that previously agreed and the requested compensation of \$857.31 should be paid to finalise the subdivision and secure the bridge/road in the Shire's ownership.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION:

0919. That Council

Pay the compensation amount of \$857.31 (plus GST) to PGD Developments Pty Ltd to compensate for surrendering the 2 additional parcels of land totalling 1,784m² to finalise the subdivision and secure the bridge/road in the Shire's ownership.

12.3 APPLICATION TO WRITE OFF OUTSTANDING RATES

Location: N/A
Proponent: Beau Algeri
File Ref: A1114
Date of Report: 17th September 2019
Business Unit: Strategy and Governance
Officer: V Fordham Lamont – Acting CEO
Disclosure of Interest: Nil

ATTACHMENTS

2. Request from owner to write off portion of outstanding rates
3. Settlement statement from Woodbridge Settlements

PURPOSE OF THE REPORT

For Council to consider writing off a portion of the outstanding rates on 27-29 Denny Street, Gnowangerup (A1114) to enable the property to be sold.

BACKGROUND

The property has outstanding rates to the value of \$13,408.34. The interest portion of this debt is \$1,728.23 and, while rates remain outstanding, interest is accruing at \$6.38 per day from 17th September 2019. As the settlement date is expected to be 1st October 2019, the total amount outstanding at that time would be \$13,504.04.

The owner has advised the Shire that an offer of \$55,000 on the property has been received, but that the sale proceeds would not be enough to pay off the outstanding rates debt. The mortgage payout figure is approximately \$44,500, and there are also outstanding water rates to the Water Corporation of \$6,500.

The owner has requested that the Shire accept \$7,500 in full payment of his rates debt, \$6,500 from the settlement proceeds and \$1,000 from his own funds. This would leave \$6,004.04 needing to be written off by the Shire.

COMMENTS

The owner purchased the property in 2006 for \$95,000 and has had problems paying the rates ever since. Collection activities have been instigated by the Shire on several occasions. A great deal of officer's time has gone into following up on the outstanding debt, and this has resulted in expenditure of \$1,492.60 in collection fees.

If Council agrees to the owner's request, there will still be a shortfall at settlement of about \$2,300. The owner has confirmed that he will taking out a loan to cover this outstanding amount.

The house on the property is somewhat run down due to lack of maintenance and there would be a limited number of prospective purchasers. The buyer in this case is a local tradesman who intends renovating the house to either live in or on-sell. This would benefit the Shire by increasing the value of the property, and increasing the quality of housing stocks in the town.

It is not considered likely that the Shire would ever be able to fully recoup its costs from collection activities or proceeds from the sale of the property.

A search of Landgate records has revealed that the owner does not own any other property outside Gnowangerup.

For these reasons, it is recommended that Council approve the owner's request.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

6.12. Power to defer, grant discounts, waive or write off debts

(1) Subject to subsection (2) and any other written law, a local government may —

(a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or

(b) waive or grant concessions in relation to any amount of money; or

(c) write off any amount of money, which is owed to the local government.

* *Absolute Majority required.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The amount to be written off is \$6,004.04 and will have the following effect on the adopted 2019/2020 budget:

- Rates income will be reduced by \$6,004.04.
- A corresponding budget amendment will be considered as part of the half yearly budget review.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Financial Sustainability

Objective: Effective management to conduct business in a financially sustainably manner.

Strategic Initiative: Manage liabilities and assets through a planned, long-term approach.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council can choose not to approve the owner's request. This is not recommended as there is little chance of recouping any of the outstanding debt without the settlement proceeds.

CONCLUSION

Based on the points raised in the Comments section above, it is recommended that Council agree to the owner's request to write off \$6,004.04 from the outstanding rates debt for 27-29 Denny Street, Gnowangerup.

VOTING REQUIREMENTS

Absolute majority

OFFICER RECOMMENDATION:

0919. That Council:

- 1. Approve the request from the owner to pay the Shire the following sums against the outstanding rates on 27-29 Denny St Gnowangerup (A1114) in relation to the sale of the property:**
 - \$1,000 prior to settlement; and**
 - \$6,500 at settlement from the sale proceeds.**
- 2. After settlement, authorise the CEO to write off the remaining outstanding rates for assessment A1114, estimated to be \$6,004.04.**
- 3. Consider a corresponding budget amendment as part of its Budget Review as at 31 December 2019.**

From: [Beau Algeri](#)
To: [Vin Fordham Lamont](#)
Subject: 27 and 29 denny street
Date: Tuesday, 17 September 2019 9:10:31 AM

Hi Vincent

Thankyou for taking the time to talk with me yesterday.

i would like to resolve the rate with the council and move on with this mater.

i currently have a offer on the property that i have accepted, i have resolved and come up with a agreement with the water corp to settle on an amount of \$6500 that will be paid out with settlement.

i would like to propose we do the same with the shire \$6500 from settlement that will eat up all the equity in the property and i will come up with another \$1000. to pay today to show that im willing to resolve the bill.

i hope you under stand that this was not my intention when i purchased the property, i had intentions of restoring the property to its former glory, but i suffered a back injury and i have been un able to work in my trade and have struggled with earning money, over the last couple of years the work has been terrible and i have been in and out of work.

i am hoping to resolve the rates in one go please let me know if the council will accept my offer of \$7500 total for the rates of the property and we can move on and i hope the new owner will be able to restore the property to its former glory.

This is the best offer i could possibly offer and i am grateful someone is willing to buy the property.

i have taken a massive loss on the house of almost \$60,000 and i understand thats mainly my fault due to circumstances.

again please accept my apology and i hope you will under stand my position.

Regards,

Beau Algeri
0423388299



17 September 2019

Our ref: 2019/0221

AMENDED STATEMENT
**SALE OF 27 & 29 DENNY STREET, GNOWANGERUP
B S ALGERI**

	Debit	Credit
Sale Price		55,000.00
Costs & Disbursements (see attached Tax Invoice)	1,518.26	
Discharge of Mortgage J741149 from Cba- approximate payout at this time	44,500.00	
ADJUSTMENT OF RATES/TAXES AS AT 01-10-2019		
Water Corp 01-09-2019 to 31-10-2019 Rates \$243.86 Your share 31/ 61 days \$123.93 Add \$6,256.14 Arrears		
Balance due	6,380.07	
Water Consumption - Held in Trust	100.00	
Shire Of Gnowangerup 2019/2020 Rates \$1,834.00 Your share 93 days \$466.02 Add \$11,663.56 Arrears		
Balance due	12,129.58	
Land Tax 2019/2020 , monies held in trust pending receipt of rates.	200.00	
Shortfall due by you prior to settlement		9,827.91
E & O E	<u>\$64,827.91</u>	<u>\$64,827.91</u>



1 October 2019

Our ref: 2019/0221

B S Algeri
 47 Grassy View
 GIDGEGANNUP WA 6083

TAX INVOICE (ABN: 66 009 071 667)

SALE OF 27 & 29 DENNY STREET, GNOWANGERUP
 B S ALGERI

Description	Price	GST	Total
Our Professional Fee (incl GST)	800.00	80.00	880.00
Disbursements			
PEXA Fee	118.80	11.88	130.68
Postage & Couriers	14.00	1.40	15.40
Telephone & Facsimile	10.00	1.00	11.00
Misc. Expenses & Photocopying	15.00	1.50	16.50
Government & Statutory Charges			
Landgate Title Document Search Fee	104.80	10.48	115.28
Discharge of Mortgage Registration Fee	174.70	0.00	174.70
Discharge of Mortgage Registration Fee	174.70	0.00	174.70
Totals	\$1,412.00	\$106.26	\$1,518.26
TOTAL INCLUDING GST \$1,518.26			

13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

Nil

14. INFRASTRUCTURE AND ASSET MANAGEMENT

Nil

15. STATUTORY COMPLIANCE

Nil

16. FINANCE

16.1 ACCOUNTS FOR PAYMENT AND AUTHORISATION – AUGUST 2019

Location: Shire of Gnowangerup
Proponent: N/A
File Ref: ADM0451
Date of Report: 13th September 2019
Business Unit: Corporate and Community Services
Officer: CA Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- August 2019 Cheque Listing

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of August 2019.

BACKGROUND

Nil

COMMENTS

The August 2019 cheque list for the period 01/08/2019 to 31/08/2019 is attached as follows:

FUND	AMOUNT
Municipal Fund	\$ 337,626.03
Trust Fund	\$ 7,913.62
Credit Card	\$ 2,397.22
TOTAL	\$ 347,936.87

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

Regulation 12 states that:

- (1) *A payment may only be made from the municipal fund or the trust fund*
-
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
 - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.7

FINANCIAL IMPLICATIONS

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

0919. That Council:

Approve the Schedule of Accounts:

Municipal Fund Cheques 27546 - 27566, EFT 15079 – EFT 15179, Superannuation and Direct Deposits totalling \$337,626.03 and Trust Fund Cheques 940 - 949 totalling \$7,913.62 and Corporate Credit Card totalling \$2,397.22.

Chq/EFT	Date	Name	Description	Amount
940	2/08/2019	DEPT MINES, INDUSTRY REGULATION AND SAFETY	BUILDING APPLICATIONS FOR JULY 2019	\$ 1,625.65
941	2/08/2019	BCITF	BUILDING APPLICATIONS FOR JULY 2019	\$ 2,371.31
942	2/08/2019	SHIRE OF GNOWANGERUP	COMMISSIONS TO SHIRE	\$ 26.50
943	30/08/2019	SHIRE OF GNOWANGERUP	TRANSFER HOLLOW LOG DONATIONS TO MUNI ACCOUNT GL 93062	\$ 3,732.39
944-946	30/08/2019	CHEQUES CANCELLED - WRITTEN FOR INCORRECT AMOUNT CANCELLED		\$ 0.00
947	30/08/2019	DEPT MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY FOR AUGUST 2019	\$ 59.14
948	30/08/2019	BCITF	BUILDING APPLICATIONS FOR AUGUST 2019	\$ 85.38
949	30/08/2019	SHIRE OF GNOWANGERUP	BUILDING COMMISSIONS FOR AUGUST 2019	\$ 13.25
TOTAL TRUST ACCOUNT				\$ 7,913.62
EFT15079	7/08/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PARTS FOR JOHN DEERE 997 MOWER GN.0029	\$ 737.53
EFT15080	7/08/2019	ARMADILLO PRODUCTS	IVECO STRALIS AS500 - GN.0044 HYDRAULIC HOSE AND FITTINGS	\$ 313.39
EFT15081	7/08/2019	ATRATUS PROPERTY	BUILDING SURVEYOR SERVICES JULY 2019	\$ 1,190.20
EFT15082	7/08/2019	BECKS TRANSPORT	FREIGHT - GRADER BLADES	\$ 409.04
EFT15083	7/08/2019	BEST OFFICE SYSTEMS	DEPOT PHOTO COPY READING FROM 28/6/2019 TO 28/7/2019	\$ 345.75
EFT15084	7/08/2019	BULLSEYE PLUMBING & GAS	DRAINAGE TRUCK TO CLEAR PIPE ACROSS WATER CATCHMENT CULVERT ON MAGITUP ROAD	\$ 869.00
EFT15085	7/08/2019	COLEMAN CONSULTING	ASSIST WITH KWOBURUP ROAD RRG SUBMISSION FOR 2020-2021	\$ 601.00
EFT15086	7/08/2019	CONWAY HIGHBURY PTY LTD	REVIEW OF SHIRE OF GNOWANGERUP BUSH FIRE BRIGADES LOCAL LAW 2016.	\$ 440.00
EFT15087	7/08/2019	CS LEGAL	LEGAL CHARGES A1114 - FILING FEE (GPC)	\$ 1,218.20
EFT15088	7/08/2019	DA & KJ MURRAY	MEALS AND ACCOMODATION FOR EHO 04/07-31/07-01/08	\$ 210.00
EFT15089	7/08/2019	DEREK WOODS	NOONGAR DANCERS - NAIDOC WEEK	\$ 120.00
EFT15090	7/08/2019	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFF FEE - NAIDOC WEEK HIRE SMALL MEETING ROOM & INTERNET - DIGITAL AWARENESS PROJECT	\$ 598.50
EFT15091	7/08/2019	GNOWANGERUP FUEL SUPPLIES	FUEL FOR ADMIN FLEET	\$ 701.82

EFT15092	7/08/2019	GNOWANGERUP SMASH REPAIRS	REMOVE ABANDONED CAR (WHITE CAMRY TOYOTA) ON BROOMEHILL JERRAMUNGUP RD	\$ 495.00 R
EFT15093	7/08/2019	GNOWANGERUP VOLUNTEER SES UNIT INC	FIRST QUARTER INSTALMENT 2019/20 OPERATING GRANT	\$ 5,665.00
EFT15094	7/08/2019	GRAZE GREAT SOUTHERN	SWEET AND SAVORY GRAZING TABLE FOR NAIDOC CELEBRATIONS	\$ 500.00
EFT15095	7/08/2019	IAN DAVID BEATON	REPAIRS TO BROKEN WATER LINE AT OLD SWIMMING POOL. FLUSH SAND AND SEAL	\$ 869.00
EFT15096	7/08/2019	JR & A HERSEY PTY LTD	2010 LO-LOADER PLANT TRAILER GN.0057 2 X CHAIN SLING 10MM 4LEG GRADE 80	\$ 1,425.73
EFT15097	7/08/2019	KOJONUP AUTO ELEC SERVICES	ISUZU 500 SHORT TIPPER GN.0019 - SEPTIC TRUCK BATTERY ISOLATOR CABLES	\$ 117.80
EFT15098	7/08/2019	LANDGATE	GRV VALUATION CHANGES G2019/1	\$ 67.85
EFT15099	7/08/2019	LEASEIT LTD	METER READINGS OVER CONTRACT ADMIN PHOTOCOPIER	\$ 56.51
EFT15100	7/08/2019	LO-GO APPOINTMENTS	SERVICE & OTHER FEES RECRUITMENT CEO	\$ 10,327.17
EFT15101	7/08/2019	MARKETFORCE	GREAT SOUTHERN HERALD DISPOSITION OF PROPERTY (CEO CAR)	\$ 261.24
EFT15102	7/08/2019	OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT JULY 2019	\$ 11,000.00
EFT15103	7/08/2019	ONGERUP CARAVAN PARK	ONGERUP HALL & PUBLIC CONVENIENCES CLEANING FOR JULY	\$ 335.88
EFT15104	7/08/2019	ONGERUP TYRES & AUTOMOTIVE	JOHN DEERE 2011 315SJ BACKHOE LOADER - GN.0089 REPAIR PUNCTURE	\$ 114.25
EFT15105	7/08/2019	ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE HYBRID LEVEL 2 FOR AUGUST 2019	\$ 528.00
EFT15106	7/08/2019	RAMM SOFTWARE PTY LTD	RAMM ANNUAL SUPPORT AND MAINTENANCE FEE FOR 1 JULY 2019 TO 30 JUNE 2020	\$ 8,999.82
EFT15107	7/08/2019	RAY FORD SIGNS	SIGNS FOR GNP DEPOT YARD AGREGATE STOCK PILES AND OFFICE SIGNS	\$ 613.36
EFT15108	7/08/2019	CANCELLED	CANCELLED	\$ 0.00
EFT15109	7/08/2019	THE WOOLY SHEEP CAFE & GIFT SHOP	CATERING FOR COUNCIL FUNCTIONS JULY 2019	\$ 504.00
EFT15110	7/08/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 74.92
EFT15111	7/08/2019	TOPAZ GLOBAL	CANVAS COVER FOR CASE LOADER AND AIR COMPRESSOR	\$ 415.80
EFT15112	7/08/2019	WATERMAN IRRIGATION PTY LTD	GNOWANGERUP STANDPIPE REMOTE ACCESS WI-SP CLOUD SERVER ACCESS	\$ 639.65
EFT15113	7/08/2019	WHEATBELT BUSINESS NETWORK	DIGITAL PROJECT - SHIRE OF GNOWANGERUP	\$ 1,552.50
EFT15114	7/08/2019	WORKWEAR GROUP	ADMIN CORPORATE UNIFORMS	\$ 365.00

EFT15115	7/08/2019	YONGERGNOW-ONGERUP CRC	QUARTER PAGE ADVERTISING- EOI DISPOSITION OF PROPERTY 04-07-2019	\$	18.00
EFT15116	8/08/2019	CITY OF ALBANY	ANNUAL SPYDUS LICENCE 2019/20 - GNOWANGERUP	\$	4,978.60
EFT15117	8/08/2019	STATE LIBRARY OF WESTERN AUSTRALIA	BETTER BEGINNINGS PROGRAM	\$	99.00
EFT15118	15/08/2019	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT15119	15/08/2019	ADRIENNE JOYCE	RENT 26 JAEKEL ST 29/08/2019 - 25/09/2019	\$	520.00
EFT15120	15/08/2019	ALBANY LOCK SERVICE SUPERIOR SECURITY	SALTO PRO ACCESS SPACE SOFTWARE - BASIC PACKAGE	\$	841.00
EFT15121	15/08/2019	ALEXANDER EDGAR MARTIN	ACCOMODATION AND MEALS FOR CONFERENCE ATTENDANCE	\$	380.83
EFT15122	15/08/2019	ASHLEIGH ANNE NUTTALL	RENT 22 GROCOCK ST 26/08/2019 - 22/09/2019	\$	1,000.00
EFT15123	15/08/2019	AUSTRALIA POST	POSTAGE FOR JULY 2019	\$	517.13
EFT15124	15/08/2019	B P HARRIS & SON	2019 CASE WHEEL LOADER 721F GN.008 FABRICATE ROUND PLATES/ ANGEL BAR CUT AND BEND 5.0MM PLATE - 1 @ 1700 X 500	\$	318.23
EFT15125	15/08/2019	BGL SOLUTIONS	CONTRACT GARDENING JULY 2019	\$	10,429.53
EFT15126	15/08/2019	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	140.00
EFT15127	15/08/2019	DEPARTMENT OF WATER AND ENVIRONMENTAL REG	GREASE TRAP CLEANING GEN TRACKING FORM NUMBER: 6079891	\$	44.00
EFT15128	15/08/2019	G & M DETERGENTS	CLEANING PRODUCTS - GNOWANGERUP DEPOT	\$	97.00
EFT15129	15/08/2019	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFFING FOR LIBRARY JULY, CLEANING, TELEPHONE & ELECTRICITY ADVERTISING	\$	947.13 \$ 60.50
EFT15130	15/08/2019	GNOWANGERUP PHARMACY	SUPPLIES FOR NAIDOC WEEK FASHION SHOW	\$	31.89
EFT15131	15/08/2019	GNOWANGERUP TYRE SERVICE	KOMATSU 2013 MOTOR GRADER - GN.0021 TYRE NEEDS REPLACING D'COIN REM1 GRADER	\$	1,270.00
EFT15132	15/08/2019	IAN DAVID BEATON	CHECK FOR LEAKS AND CLEAN GAS HEATERS ONGERUP HALL CLEAR BLOCKED SEWER AT COMMUNITY PARK	\$	583.00 \$ 143.00
EFT15133	15/08/2019	JERRAMUNGUP ELECTRICAL SERVICE	REPAIR LIGHTS AT ADMIN GARDEN CHECK POWER POINTS IN KITCHEN ONGERUP COMMUNITY CENTRE	\$	438.39 \$ 114.40
EFT15134	15/08/2019	KATANNING BETTA HOME LIVING	REPLACEMENT FRIDGE FOR DEPOT STAFF ROOM - WESTINGHOUSE TOP MOUNT	\$	999.00

EFT15135	15/08/2019	KOJONUP AUTO ELEC SERVICES	2019 CASE WHEEL LOADER 721F GN.008 3 PRUNING MACHINE CONTROL SYSTEM LABOUR: CONTROL BOX - COPY SUPPLIED CONTROL UNIT AND FIT INTO BOX. SUPPLY AND WIRE NEW DOOR SWITCH AND EXTENSION LEAD	\$	1,228.45
EFT15136	15/08/2019	LGIS INSURANCE BROKING	ADJUSTMENT PLANT INSURANCE ON NEW LOADER	\$	3,823.22
EFT15137	15/08/2019	LGRCEU	PAYROLL DEDUCTIONS	\$	184.50
EFT15138	15/08/2019	OFFICEWORKS	BINDING COMBS	\$	63.57
EFT15139	15/08/2019	ONGERUP FARM SUPPLIES	ONGERUP HARDWARE ITEMS ONGERUP	\$	351.73
EFT15140	15/08/2019	ONGERUP TYRES & AUTOMOTIVE	JOHN DEERE 2011 315SJ BACKHOE - (ONG) REPAIR TYRE - 16.9.28 BACKHOE TYRE	\$	85.00
EFT15141	15/08/2019	PRIMARIES GNOWANGERUP	HARDWARE ITEMS GNOWANGERUP DEPOT	\$	381.24
EFT15142	15/08/2019	QUREMED PTY LTD	SERVICE OXY VIVA - MEDICAL PRACTICE	\$	328.87 R
EFT15143	15/08/2019	SADLERS BUTCHERS	FAREWELL DEPOT EMPLOYEE	\$	140.00
EFT15144	15/08/2019	TRUCKLINE	IVECO STRALIS AD500 - GN.0014 3X OIL FILTERS 2 X FUEL FILTERS	\$	324.49
EFT15145	15/08/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES 31/07, 07/08	\$	1,782.00
EFT15146	15/08/2019	WA HINO SALES & SERVICE	HINO DIESEL FIRE TRUCK - ONGERUP LUBE KITE 500# FG, GH, FM EURO 5	\$	297.46
EFT15147	15/08/2019	WARREN BLACKWOOD WASTE	BINS PICKUP 04/07, 11/07, 18/07, 25/07	\$	7,260.10
EFT15148	15/08/2019	WALGA	LOCAL RECOVER COORDINATOR TRAINING	\$	1,045.00
EFT15149	21/08/2019	ALBANY AUTOS	ISUZU D-MAX GN.051- REPLACE WIPER BLADES	\$	76.34
EFT15150	21/08/2019	ALBANY WORLD OF CARS	MINI COOPER S GN.004 WEATHER SHIELD KIT	\$	184.00
EFT15151	21/08/2019	BECKS TRANSPORT	FREIGHT FOR PURPLE BENCH	\$	148.61
EFT15152	21/08/2019	DL CONSULTING	DRAFT BUDGET PREPERATIONS	\$	4,633.20
EFT15153	21/08/2019	GNOWANGERUP COMMUNITY RESOURCE CENTRE	BOOKING CONFERENCE ROOM INCLUDING HIRE OF EQUIPMENT FOR COMMUNITY DIGITAL AWARENESS PROJECT PREPARATION	\$	265.50
EFT15154	21/08/2019	GREAT SOUTHERN ZONE OF WALGA	GREAT SOUTHERN ZONE WALGA - ANNUAL SUBSCRIPTION 2019/2020	\$	935.00
EFT15155	21/08/2019	OFFICEWORKS	LAMP FOR BACK OFFICE	\$	69.98
EFT15156	21/08/2019	STAR SALES & SERVICE	HUSQVARNA MOWER GN.0034 MOWER BLADES 12 PCS.	\$	685.00

EFT15157	21/08/2019	STATE LIBRARY OF WESTERN AUSTRALIA	LOST AND DAMAGED STATE-OWNED PUBLIC LIBRARIES MATERIALS FOR 2019-2020	\$	220.00
EFT15158	21/08/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$	10.73
EFT15159	21/08/2019	TRUCKLINE	IVECO STRALIS AD500 - GN.0014 REPLACE PARTS - PRESSURE SWITCH - BUYAC	\$	257.38
EFT15160	22/08/2019	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT15161	22/08/2019	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	140.00
EFT15162	22/08/2019	LGRCEU	PAYROLL DEDUCTIONS	\$	184.50
EFT15163	29/08/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	JOHN DEERE 997 MOWER GN.0029 2X MOWER V BELTS PART NUMBER: TCU16036	\$	1,105.04
EFT15164	29/08/2019	ALBANY LOCK SERVICE SUPERIOR SECURITY	SHIRE ADMIN BUILDING: RED KEY. PROVISION OF 7 BARRELS AND 10 KEYS REQUIRED TO CHANGE EXISTING LOCKS. SHIRE STAFF WILL REPLACE THE BARRELS.	\$	793.35
EFT15165	29/08/2019	CASTLEDEX	ALPHA LABEL STICKERS	\$	34.08
EFT15166	29/08/2019	CORPORATE ENERGY AUSTRALIA PTY LTD	2016 AA 12M MOTOR GRADER GN.0020 1 X 205 LITRE LIQUIMATIC JDF UNIVERSAL TRACTOR TRANSMISSION OIL PART NO: JDF 205	\$	1,415.89
EFT15167	29/08/2019	CORPORATE FIRST AID AUSTRALIA	FIRST AID TRAINING: 20 PARTICIPANTS, ACCOMMODATION AND TRAVELLING	\$	4,200.00
EFT15168	29/08/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2019/20 ESL 1ST QUARTER CONTRIBUTION	\$	25,811.20
EFT15169	29/08/2019	DEPARTMENT OF WATER AND ENVIRONMENTAL REG	CARRIER LICENCE NUMBER : T00176 - EXPIRY DATE 25TH SEPTEMBER 2020	\$	269.00
EFT15170	29/08/2019	GNOWANGERUP COMMUNITY RESOURCE CENTRE	HIRE LGE CONFERENCE ROOM, PROJECTOR & SCREEN, LAPTOP FOR COURSE PLANNING.	\$	264.00
EFT15171	29/08/2019	GNOWANGERUP TYRE SERVICE	ISUZU D-MAX (MECHANIC UTILITY) - REPLACING 4 X TYRES 265 / 70 REPLACE TRUCK TYRE GN.17003 JD MOWER PUNCTURE REPAIR	\$ \$ \$	2,480.00 596.00 60.00
EFT15172	29/08/2019	JH COMPUTER SERVICES PTY LTD	SUPPORT PACK LABOUR HOURS	\$	1,759.95
EFT15173	29/08/2019	MOORE STEPHENS	2018/2019 ANNUAL FINANCIALS TEMPLATE	\$	1,045.00
EFT15174	29/08/2019	OFFICEWORKS	IPHONE SCREEN PROTECTOR AND COMPUTER SCREEN WIPES	\$	38.89
EFT15175	29/08/2019	SHELLEY PIKE	SECONDHAND FRIDGE FOR USE AT THE SWIMMING POOL	\$	650.00
EFT15176	29/08/2019	SOUTH REGIONAL TAFE	OHS REPRESENTATIVES (5 DAYS) TRAINING	\$	994.40
EFT15177	29/08/2019	STAR SALES & SERVICE	HUSQVARNA MOWER GN.0034 1 X ELECTRIC CLUTCH(IZ)	\$	695.00

EFT15178	29/08/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$	339.85
EFT15179	29/08/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES 13/8, 21/08	\$	1,881.00
27546	7/08/2019	COMPU-STOR	FOR SCANNING OF RURAL STREET ADDRESSING MAPS	\$	189.28
27547	7/08/2019	GNOWANGERUP IGA	CONSUMABLES	\$	898.32
27548	7/08/2019	GNOWANGERUP SHIRE MEDICAL PRACTICE	OCC HEALTH & SAFETY GEN PRE PLACEMENT MEDICAL NEW STAFF MEMBERS	\$	750.00
27549	7/08/2019	IMPACT SERVICE PTY LTD	TRAINEE HOURS WEEK ENDING 28/7 - 7.5 HOURS	\$	116.08
27550	7/08/2019	ROBERTO MADELA LLAVE	REFUND BOND FOR HALL HIRE 27/07/2019	\$	56.00
27551	7/08/2019	SYNERGY	31 DAYS SUPPLY PERIOD STREET LIGHTING	\$	3,581.60
27552	7/08/2019	WATER CORPORATION	ANNUAL TRADE WASTE CHARGES	\$	237.10
27553	15/08/2019	AUSTRALIAN TAXATION OFFICE	JULY BAS	\$	5,125.00
27554	15/08/2019	AUSTRALIAN TAXATION OFFICE	UNPAID SUPERANNUATION ON LEAVE LOADING PLUS ADMINISTRATION FEE 2009-2019	\$	11,904.06
27555	15/08/2019	SYNERGY	SUPPLY PERIOD 55 DAYS	\$	133.15
27556	15/08/2019	TELSTRA	USAGE, SERVICE, EQUIPMENT AND DIRECTORY CHARGES	\$	1,314.90
27557	21/08/2019	ALBANY LEADING EDGE HI-FI	2019 CASE WHEEL LOADER 721F GN.008 - ANTENNA (WHIP) GME AE4018	\$	147.65
27558	21/08/2019	SYNERGY	SUPPLY PERIOD 59 DAYS	\$	135.05
27559	21/08/2019	T & C SUPPLIES	REPLACE LADDER ALUM STEP D/S PRO 6 1.8M FS13388 BAILEY	\$	418.10
27560	21/08/2019	TELSTRA	PHONE PLANS AND DATA PLANS	\$	582.21
27561	21/08/2019	WATER CORPORATION	WATER USAGE	\$	288.87
27562	21/08/2019	WAUTERS ENTERPRISES	PROGRESS CLAIM 1 HOUSING PROJECT	\$	136,323.26
27563	22/08/2019	AUSTRALIAN TAXATION OFFICE	BAS ADJUSTMENT FEBRUARY RETURN - SALE OF FORMBY ST	\$	1,591.00
27564	29/08/2019	DEPARTMENT OF TRANSPORT	REGISTRATION 12 MONTHS	\$	447.05
27565	29/08/2019	SYNERGY	SUPPLY PERIOD 45 DAYS - FINAL ACCOUNT READING	\$	68.08
27566	29/08/2019	WATER CORPORATION	WATER USAGE	\$	12.67

DD4378.1	7/08/2019 WALGS PLAN	PAYROLL DEDUCTIONS	\$ 7,779.95
DD4378.2	7/08/2019 REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 166.93
DD4378.3	7/08/2019 CBUS	SUPERANNUATION CONTRIBUTIONS	\$ 474.67
DD4378.4	7/08/2019 OASIS SUPERANNUATION MASTER TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 142.50
DD4378.5	7/08/2019 SMSF	PAYROLL DEDUCTIONS	\$ 836.03
DD4378.6	7/08/2019 WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 325.54
DD4378.7	7/08/2019 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 780.66
DD4378.8	7/08/2019 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 864.96
DD4378.9	7/08/2019 CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 709.14
DD4386.1	21/08/2019 WALGS PLAN	PAYROLL DEDUCTIONS	\$ 7,072.41
DD4386.2	21/08/2019 REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 166.93
DD4386.3	21/08/2019 CBUS	SUPERANNUATION CONTRIBUTIONS	\$ 466.20
DD4386.4	21/08/2019 OASIS SUPERANNUATION MASTER TRUST	SUPERANNUATION CONTRIBUTIONS	\$ 71.25
DD4386.5	21/08/2019 SMSF	SUPERANNUATION CONTRIBUTIONS	\$ 869.17
DD4386.6	21/08/2019 WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 349.94
DD4386.7	21/08/2019 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 780.66
DD4386.8	21/08/2019 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 890.61
DD4386.9	21/08/2019 CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 829.00
DD4391.1	30/08/2019 LEASEIT LTD	PHOTOCOPIER LEASE FOR AUGUST	\$ 1,196.25
DD4391.2	30/08/2019 NATIONAL AUSTRALIA BANK	ITEMISED LISTING BELOW	\$ 0.00
DD4394.1	30/08/2019 WALGS PLAN	PAYROLL DEDUCTIONS	\$ 1,093.39
DD4378.10	7/08/2019 PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 240.69
DD4378.11	7/08/2019 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 89.98

DD4378.12	7/08/2019	MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$	210.52
DD4386.10	21/08/2019	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$	224.22
DD4386.11	21/08/2019	BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$	92.42
DD4386.12	21/08/2019	MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$	210.52
TOTAL MUNICIPAL ACCOUNT				\$	337,626.03
22/07/2019	DROPBOX PROGRAM		DCEO COMPUTER	\$	18.69
8/08/2019	TELSTRA		DCEO HOME INTERNET (REIMBURSEMENT \$139.00)	\$	209.00
17/07/2019	SNAPFISH		PRINTS ON CANVAS FOR AUSTRALIA DAY AWARDS	\$	208.80
23/07/2019	RIVERSIDE ROADHOUSE		FUEL FOR GN.00	\$	57.75
26/07/2019	WOTIF		ACCOMODATION FOR COUNCIL CONFERENCE ATTENDEES	\$	971.15
2/08/2019	DOUBLE TREE HILTON NORTHBRIDGE		ACCOMODATION LIBRARY CONFERENCE ATTENDEE	\$	450.50
2/08/2019	WESTNET		ADMIN AND CEO HOME INTERNET	\$	232.83
6/08/2019	TRYBOOKING PUBLIC LIBRARY		REGISTRATION FOR LIBRARY CONFERENCE	\$	230.50
9/08/2019	NAB		CORPORATE CARD FEES	\$	18.00
CORPORATE CREDIT CARD				\$	2,397.22

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT 15079 -15179, Cheque 27546 - 27566, DD Super Clearing House = \$337,626.03
TOTAL FOR TRUST FUND: Cheque 940 - 949 \$7,913.62
TOTAL FOR CREDIT CARD: \$2,397.22

CHIEF EXECUTIVE OFFICER

F Fully Grant Funded
P Partial Grant Funded
R Other Funding (Reimbursements)

16.2	JULY 2019 MONTHLY FINANCIAL REPORT
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM0451
Date of Report:	18 th SEPTEMBER 2019
Business Unit:	Corporate and Community Services
Officer:	D. Long – Finance Consultant C. Shaddick – Senior Finance Officer
Disclosure of Interest:	NIL

ATTACHMENTS

Monthly Financial Statements for period 31st July 2019 including:

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

PURPOSE OF THE REPORT

For Council to receive and accept the Monthly Financial Report to 31st July 2019, note that figures are subject to change as a result of end of year procedures and the audit process.

BACKGROUND

Nil

COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996
Reg. 34 Financial activity statement required each month

POLICY IMPLICATIONS

Reporting Material Differences Policy 4.2
Investment Policy 4.5

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

- 0919. That Council:
Receive and accept the Monthly Financial Report for July 2019.**

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31-Jul-19

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 JULY 2019

	NOTES	2019-20 ANNUAL BUDGET	2019-20 YTD BUDGET	2019-20 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(81,604)	(5,162)	(9,960)
Governance		(937,524)	(50,166)	(61,410)
Law, Order, Public Safety		(377,637)	(61,315)	(47,863)
Health		(372,745)	(38,440)	(29,973)
Education and Welfare		(47,261)	(4,807)	(2,395)
Housing		(54,508)	(3,418)	-3,452.33
Community Amenities		(570,367)	(58,443)	-21,854.56
Recreation and Culture		(1,407,164)	(145,718)	(87,675)
Transport		(3,112,232)	(225,093)	(144,652)
Economic Services		(278,899)	(12,102)	(7,052)
Other Property and Services		(585,290)	(143,618)	(90,436)
		(7,825,231)	(748,284)	(506,724)
REVENUE				
General Purpose Funding		4,649,831	2,154	(7,926)
Governance		0	0	0
Law, Order, Public Safety		69,260	41	294
Health		300	0	0
Education and Welfare		11,800	981	0
Housing		86,598	7,794	7,853
Community Amenities		283,139	700	918
Recreation and Culture		17,999	0	1,082
Transport		140,886	9	0
Economic Services		52,340	494	2,836
Other Property & Services		119,610	9,679	22,642
		5,431,763	21,851	27,700
<i>Increase/Decrease</i>		(2,393,468)	(726,433)	(479,024)
FINANCE COSTS				
General Purpose Funding		0		0
Housing		(24,568)	0	0
Community Amenities		0	0	0
Recreation & Culture		(23,471)	0	0
Transport		0	0	0
Other Property & Services		(2,015)	0	0
Total Finance Costs		(50,054)	0	0
NON-OPERATING REVENUE				
General Purpose Funding		0	0	0
Law, Order & Public Safety		0	0	0
Housing		367,500	0	0
Community Amenities		300,000		
Recreation & Culture		0	0	0
Transport		699,558	0	0
Economic Services		0	0	0
Total Non-Operating Revenue		1,367,058	0	0
PROFIT/(LOSS) ON SALE OF ASSETS				
Law, Order & Public Safety		0	0	0
Health		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture Profit		0	0	0
Recreation & Culture Loss		0	0	0
Transport Profit		0	0	0
Transport Loss		(115,943)	0	0
Other Property & Services Profit		7,521	0	0
Other Property & Services Loss		0	0	0
Total Profit/(Loss)		(108,422)	0	0
NET RESULT		(1,184,886)	(726,433)	(479,024)
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,184,886)	(726,433)	(479,024)

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 JULY 2019

	2019-20 BUDGET	2019-20 ACTUAL	
Expenses			
Employee Costs	(2,597,413)	(195,230)	
Materials and Contracts	(2,222,641)	(169,331)	
Utility Charges	(180,080)	(15,615)	
Depreciation on Non-Current Assets	(2,182,615)	0	
Interest Expenses	(50,054)	0	
Insurance Expenses	(232,304)	(126,457)	
Other Expenditure	(410,178)	(92)	
	(7,875,285)	(506,724)	
Revenue			
Rates	4,085,295	(12,922)	
Operating Grants, Subsidies and Contributions	852,667	0	
Fees and Charges	337,229	6,937	
Service Charges	0	0	
Interest Earnings	68,470	3,677	
Other Revenue	88,102	30,008	
	5,431,763	27,700	
	(2,443,522)	(479,024)	
Non-Operating Grants, Subsidies & Contributions	1,367,058	0	
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	
Profit on Asset Disposals	7,521	0	
Loss on Asset Disposals	(115,943)	0	
	1,258,636	0	
Net Result	(1,184,886)	(479,024)	
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	
Total Other Comprehensive Income	0	0	40,621
TOTAL COMPREHENSIVE INCOME	(1,184,886)	(479,024)	4,960,396 4,919,775
			\$0

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 JULY 2019

	Note	2018-19 ACTUAL \$	2019-20 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		584,969	1,394,934	809,966
Restricted Cash & Cash Equivalents		1,994,946	1,758,176	-236,770
Trade and other receivables		2,476,324	535,806	-1,940,518
Inventories		29,548	33,151	3,602
Other assets		0	0	0
Total current assets		5,085,788	3,722,067	-1,363,721
Non-current assets				
Trade and other receivables		216,796	181,612	-35,184
LG House Unit Trust		6,186	61,867	55,681
Property, infrastructure, plant and equipment		30,268,914	29,844,632	-424,282
Infrastructure Assets		89,714,587	89,734,490	19,903
Total non-current assets		120,206,483	119,822,601	-383,882
Total assets		125,292,271	123,544,668	-1,747,603
Current liabilities				
Trade and other payables		233,000	108,565	124,435
Interest-bearing loans and borrowings		1,163,537	163,630	999,906
Provisions		324,814	447,391	-122,576
Total current liabilities		1,721,351	719,586	1,001,765
Non-current liabilities				
Interest-bearing loans and borrowings		749,852	586,221	163,630
Provisions		104,800	54,321	50,479
Total non-current liabilities		854,651	640,542	214,109
Total liabilities		2,576,003	1,360,129	1,215,874
Net assets		122,716,268	122,184,539	-531,728
Equity				
Retained surplus		43,260,431	42,330,657	-929,774
Net Result		-628,654	-479,024	149,630
Reserve - asset revaluation		78,094,181	78,604,821	510,640
Reserve - Cash backed		1,990,309	1,728,085	-262,224
Total equity		122,716,268	122,184,539	-531,728

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JULY 2019**

Cash Flows from operating activities

	Note	2018-19 ACTUAL \$	2019-20 BUDGET \$	2019-20 ACTUAL \$
Payments				
Employee Costs		(2,322,997)	(2,110,373)	(208,863)
Materials & Contracts		(9,288,820)	(5,497,574)	(256,702)
Utilities (gas, electricity, water, etc)		(152,816)	(173,500)	(15,615)
Insurance		(169,375)	(56,054)	(126,457)
Interest Expense		(47,253)	(211,068)	0
Goods and Services Tax Paid		(300,000)	0	0
Other Expenses		(194,954)	(371,689)	(92)
		(12,476,215)	(8,420,258)	(607,729)
Receipts				
Rates		3,856,106	4,005,853	4,692
Operating Grants & Subsidies		1,216,396	746,003	0
Contributions, Reimbursements & Donations		0	0	0
Fees and Charges		223,463	346,222	6,937
Interest Earnings		103,186	67,420	3,677
Goods and Services Tax		189,811	109,879	(449)
Other		6,759,854	5,591,971	344,508
		12,348,816	10,867,348	359,364
Net Cash flows from Operating Activities	9	(127,399)	2,447,090	(248,365)
Cash flows from investing activities				
Payments				
Purchase of Land		(250,688)	(510,000)	0
Purchase of Buildings		(93,045)	(954,930)	0
Purchase Plant and Equipment		(327,274)	(732,000)	0
Purchase Furniture and Equipment		(18,739)	(5,000)	0
Purchase Road Infrastructure Assets		(1,218,668)	(1,300,381)	0
Purchase of Footpath Assets		0	(5,000)	0
Purchase Aerodrome Assets		(3,099)	0	0
Purchase Drainage Assets		0	(9,000)	0
Purchase Sewerage Assets		(45,775)	(50,000)	0
Purchase Parks & Ovals Assets		(4,700)	(4,858)	0
Purchase Solid Waste Assets		0	0	0
Purchase Infrastructure Other Assets		0	(8,000)	0
		77,809	223,000	0
Receipts		654,212	1,095,672	0
		(1,229,968)	(2,260,497)	0
Cash flows from financing activities				
Repayment of Debentures		(163,109)	(1,163,539)	0
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		26,352	27,433	0
Proceeds from New Debentures		1,000,000	367,500	0
		863,243	(768,606)	0
Net increase/(decrease) in cash held		(494,124)	(582,013)	(248,365)
Cash at the Beginning of Reporting Period		3,074,039	2,579,916	3,401,475
Cash at the End of Reporting Period	9	2,579,915	1,997,903	3,153,110

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JULY 2019**

Notes

	2018-19 ACTUAL \$	2019-20 BUDGET \$	2019-20 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	587,764	1,996,061	1,393,134
Cash at Bank Reserves - Restricted	1,990,309		1,758,176
Cash on Hand	1,842	1,842	1,800
TOTAL CASH	2,579,915	1,997,903	3,153,110
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	-923,476	-1,184,886	-479,024
Add back Depreciation	2,932,726	2,182,615	0
(Gain)/Loss on Disposal of Assets	23,298	108,422	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	-654,212	-1,367,058	0
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	-8,345	0	-12,156
(Increase)/Decrease in Receivables	-1,555,399	2,248,147	317,368
Increase/(Decrease) in Accounts Payable	-28,471	5,642	-74,553
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	86,480	47,299	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	-127,399	2,040,181	-248,365

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 JULY 2019**

	2019-20 ANNUAL BUDGET	2019-20 YTD BUDGET	2019-20 YTD ACTUAL	MATERIAL VARIANCES %
OPERATING REVENUE	\$	\$	\$	
General Purpose Funding	772,982	2,154	(7,926)	(468.05%)
Governance	0	0	0	0.00%
Law, Order Public Safety	69,260	41	294	624.75%
Health	300	0	0	0.00%
Education and Welfare	11,800	981	0	(100.00%)
				Variance within
Housing	86,598	7,794	7,853	% Threshold
Community Amenities	283,139	700	918	31.16%
Recreation and Culture	17,999	0	1,082	0.00%
Transport	148,407	9	0	(100.00%)
Economic Services	52,340	494	2,836	473.85%
Other Property and Services	119,610	9,679	22,642	133.93%
	1,562,435	21,851	27,700	
LESS OPERATING EXPENDITURE				
General Purpose Funding	(81,604)	(5,162)	(9,960)	(92.94%)
Governance	(937,524)	(50,166)	(61,410)	22.41%
Law, Order, Public Safety	(377,637)	(61,315)	(47,863)	(21.94%)
Health	(372,745)	(38,440)	(29,973)	(22.03%)
Education and Welfare	(47,261)	(4,807)	(2,395)	50.17%
				Variance within
Housing	(79,076)	(3,418)	(3,452)	% Threshold
Community Amenities	(570,367)	(58,443)	(21,855)	62.61%
Recreation and Culture	(1,430,635)	(145,718)	(87,675)	39.83%
Transport	(3,228,175)	(225,093)	(144,652)	(35.74%)
Economic Services	(278,899)	(12,102)	(7,052)	41.73%
Other Property & Services	(587,305)	(143,618)	(90,436)	37.03%
	(7,991,228)	(748,284)	(506,724)	
<i>Increase(Decrease)</i>	(6,428,793)	(726,433)	(479,024)	
ADD				
Movement in Employee Benefits (Non-current)	50,764	0	0	0.00%
Movement in Deferred Pensioners (Non-current)	0	0	0	
Movement in SS Loan (Non-current)	0	0	0	
Loss on the disposal of assets	115,943			
(Profit)/ Loss on the disposal of assets	(7,521)	0	0	0.00%
Depreciation Written Back	2,182,615	181,812	0	100.00%
	2,341,801	181,812	0	
<i>Sub Total</i>	(4,086,992)	(544,621)	(479,024)	
LESS CAPITAL PROGRAMME				
Purchase of Land	0			
Purchase Buildings	(839,840)	0	0	0.00%
Infrastructure Assets - Roads	(1,374,436)	0	0	0.00%
Infrastructure Assets - Footpaths	(5,000)	0	0	0.00%
Infrastructure Assets - Aerodromes	0	0	0	0.00%
Infrastructure Assets - Drainage	(9,000)	0	0	0.00%
Infrastructure Assets - Sewerage	(10,000)	0	0	0.00%
Infrastructure Assets - Parks & Ovals	(5,570)	0	0	0.00%
Infrastructure Assets - Solid Waste	(308,000)	0	0	0.00%
Infrastructure Assets - Other	(58,000)	0	0	0.00%
Purchase Plant and Equipment	(787,000)	0	0	0.00%
Purchase Furniture and Equipment	0	0	0	0.00%
Proceeds from Sale of Assets	256,500	0	0	0.00%
Contributions for the Development of Assets	1,367,058	0	0	0.00%
Repayment of Debt - Loan Principal	(194,184)	0	0	0.00%
Self Supporting Loan Principal Income	28,557	0	0	0.00%
Transfer to Reserves	(396,991)	(2,337)	(1,278)	45.32%
	(2,335,906)	(2,337)	(1,278)	
Plus Rounding				
<i>Sub Total</i>	(6,422,898)	(546,957)	(480,302)	
FUNDING FROM				
Transfer from Reserves	330,000	0	0	0.00%
Loans Raised	404,520	0	0	0.00%
				Variance within
Estimated Opening Surplus at 1 July	1,811,529	1,811,529	1,889,438	% Threshold
Amount Raised from General Rates	3,876,849	0	0	0.00%
	6,422,898	1,811,529	1,889,438	
NET SURPLUS/(DEFICIT)	0	1,264,572	1,409,136	

NOTE 1			
CURRENT RATIO	Current Assets	2,875,577	3.28
	Current Liabiliti	877,088	
Ratios greater than one indicate that Council has sufficient current assets to meet it's short term current liabilities.			
NOTE 2 - VARIANCES EXPLAINED			
OPERATING REVENUE		\$ VARIANCE	% VARIANCE
General Purpose Funding			
Rates received in advance deducted from income for reporting period		(10,080)	(468.05%)
Governance			
		0	0.00%
Law Order & Public Safety -			
Animal registrations higher than anticipated for reporting period		254	624.75%
Health			
		0	0.00%
Education & Welfare			
Education Dept mowing contract received annually not monthly as anticipated		(981)	(100.00%)
Housing			
Variance within 10% Materiality Threshold		60	Variance within % Threshold
Community Amenities			
Planning approvals higher than anticipated for reporting period		218	31.16%
Recreation & Culture			
Library Grant not anticipated for reporting period		1,082	0.00%
Transport			
Sale of plates not received as anticipated		(9)	####
Economic Service			
Building applications higher than anticipated for reporting period		2,342	473.85%
Other Property and Services			
Sale of scrap metal, private works, fuel rebates and insurance dividend higher than anticipated		12,963	133.93%
OPERATING EXPENDITURE		\$ VARIANCE	% VARIANCE
General Purpose funding			
Admin costs higher than anticipated, no monetary impact		(4,797)	(92.94%)
Governance			
WALGA Subscriptions paid earlier than anticipated for reporting period		(11,244)	22.41%
Law Order & Public Safety -			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		13,452	-21.94%
Health			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		8,467	(22.03%)
Education & Welfare			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		2,411	50.17%
Housing			
Variance within 10% materiality threshold		(34)	within %
Community Amenities			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		36,589	62.61%
Recreation & Culture			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		58,043	39.83%
Transport			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		80,441	(35.74%)
Economic Service			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		5,050	41.73%
Other Property & Services			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		53,182	37.03%

CAPITAL REVENUE		
<u>Proceeds on Sale of Assets</u>		
Sale of Vehicle GN00	0	
Sale of Vehicle GN002	0	
Sale of Utility (GN0048)	0	
Sale of Utility GN.037	0	
Sale of Utility GN.0004	0	
Sale of Loader GN.0040	0	
Sale of Backhoe GN.0089	0	
Proceeds - Sale of Land	0	
	<u>0</u>	0.00%
<u>Non-Operatina Revenue</u>		
<u>Housing</u>		
Commonwealth Grants BBR Funding	0	
<u>Transport</u>		
Regional Road Group Grants	0	
Roads To Recovery Grants	0	
	<u>0</u>	0.00%
<u>Transfers from Reserve</u>		
Transfer from Reserve Fund	0	0

CAPITAL EXPENDITURE		
<u>Transfers to Reserve</u>		
Transfers To Reserve Funds - (Inc Interest Earned) - Offset by interest earned on Reserve Term Deposit	TIMING <u>1,059</u>	
	<u>1,059</u>	45.32%
<u>Furniture & Equipment</u>		
Administration - Computers and monitor replacements	0	
Total (Over)/Under Budget	<u>0</u>	0.00%
<u>Land & Buildings</u>		
<u>Housing</u>		
Construction of 2 houses on cnr Quinn & Whitehead Sts	<i>OTCOMMENCE</i> 0	
20 McDonald St Renewals	0	
2 Cecil Street Bathroom Renewal	0	
<u>Community Amenities</u>		
Land Development Cuneo Close - Project expenses higher than anticipated for the reporting period	0	
<u>Recreation & Culture</u>		
Swimming Pool Capital Expenditure	0	
Yougenup Community Centre	0	
Gnp Town Hall Capital	0	
Ongerup Town Hall Renewals	0	
Old Swimming Pool Redevelopment	0	
Ongerup Community Centre Capital	0	
Ongerup CWA Building Capital	0	
Ongerup Museum Capital	0	
Gnowangerup Star Building Capital	0	
<u>Transport</u>		
Gnowangerup Works Depot Capital	0	
Ongerup Works Depot Capital	0	
<u>Other Property & Services</u>		
Administration Centre Building Capital	0	
Total (Over)/Under Budget	<u>0</u>	0.00%

CAPITAL EXPENDITURE		
<u>Plant & Equipment</u>		
<u>Recreation & Culture</u>		
Purchase Pump and Water Tank - Ongerup oval	0	
<u>Transport</u>		
Purchase Loader GN0040	0	
Purchase Backhoe GN.0089	0	
Minor Plant Purchases	0	
4 Tonne Multi Roller	0	
Purchase of Utility GN.0048	0	
Purchase of Utility GN.037	0	
Purchase of Utility GN.004	0	
Purchase Canopy for Utility (Ranger)	0	
<u>Other Property & Services</u>		
CEO Vehicle - DECEMBER DELIVERY	0	
MCS Vehicle - DECEMBER DELIVERY	0	
Total (Over)/Under Budget	0	0.00%
<u>Road Construction</u>		
<u>Roads to Recovery</u>		
Rabbit Proof Fence Rd - Gravel Sheet	0	
Salt River Road	0	
Gleeson Road Gravel Sheet SLk 5.00 - 9.00	0	
<u>Regional Road Group</u>		
Tieline Road Reseal	0	
Borden - Bremer Road	0	
Ongerup-Pingrup Road	0	
<u>Municipal Fund Roads</u>		
Sandalwood Road Reseal	0	
Borden Bremer Bay Road	0	
Tieline Rd Resheet	0	
Nightwell Rd	0	
Highdenup Rd Gravel Sheet	0	
Total (Over)/Under Budget	0	0.00%
<u>Footpath Construction</u>		
Footpath Construction	0	
Total (Over)/Under Budget	0	0.00%
<u>Drainage Infrastructure</u>		
Drainage Renewals	0	
Total (Over)/Under Budget	0	0.00%
<u>Sewerage Infrastructure</u>		
Ongerup Waste Water Ponds	0	
Total (Over)/Under Budget	0	0.00%
<u>Parks, Ovals & Reserves Infrastructure</u>		
Community Park Capital	0	
Total (Over)/Under Budget	0	0.00%
<u>Other Infrastructure</u>		
Caravan Park Other Infrastructure	0	
Street Banners & Banner Poles	0	
Total (Over)/Under Budget	0	0.00%
Note: (NB) = No Budget Provision Made		

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 JULY 2019

CURRENT ASSET		ACTUAL 31-Jul-19	ACTUAL 30 JUNE 2019
91000	Municipal Fund Bank Account	\$1,393,134	\$1,642,777
91003	Gnp Office Till Float	\$200	\$200
91004	Gnp Office Petty Cash	\$300	\$300
91005	Swimming Pool Float	\$300	\$300
91008	SWIMMING POOL VENDING MACHINE	\$0	\$0
91009	CASH ON HAND - BANKING CHANGE	\$1,000	\$1,000
91010	Restricted Cash - Long Service Leave Reserve	\$115,827	\$115,741
91011	Restricted Cash - Plant Reserve	\$852,296	\$851,666
91014	Restricted Cash - Ongerup Effluent Line Reserve	\$26,793	\$26,773
91017	Restricted Cash - Area Promotion Reserve	\$30,224	\$30,202
91020	Restricted Cash - Borden Community Development Reserve	\$0	\$0
91023	Restricted Cash - Swimming Pool Upgrade Reserve	\$209,329	\$209,174
91025	Restricted Cash - Land Development Reserve	\$190,653	\$190,512
91026	Restricted Cash - Unspent Grants Reserve	\$0	\$0
91027	Restricted Cash - Computer Replacement Reserve	\$7,979	\$7,973
91029	Restricted Cash - Waste Disposal Reserve	\$247,361	\$247,178
91030	Restricted Cash - Royalties for Regions Unspent Grant	\$0	\$0
91031	Restricted Cash - Futures Fund Reserve	\$16,242	\$16,230
91034	RESTRICTED CASH - LIQUID WASTE FACILITY	\$31,382	\$31,359
91070	Restricted Cash - Kidz Sports Grant	\$0	\$0
91071	Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0
91072	Restricted Cash - ICCWA Stay on Your Feet Grant	\$0	\$0
91073	Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0
91074	Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0
91075	Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0
91076	Restricted Cash - Club Development Officer Grant (DSR)	\$0	\$0
91077	RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$5,150	\$5,150
91078	RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$15,464	\$15,464
91079	RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$0	\$0
91080	RESTRICTED CASH - CAT TRAP BONDS	\$100	\$100
91081	RESTRICTED CASH - TENANCY HOUSING BONDS	\$9,376	\$9,376
91100	Rates Debtor - Rates	\$107,235	\$111,155
91101	Rates Debtor - Specified Area Rates	\$6,384	\$6,450
91102	Rates Debtor - Rubbish Collection	\$5,585	\$5,596
91103	Rates Debtor - Health Act Rate	\$15,116	\$15,531
91104	Rates Debtor - Legal Charges	\$13,004	\$12,286
91105	Rates Debtor - Interest/Admin Charges	\$16,898	\$16,209
91106	Rates Debtor - ESL	\$5,578	\$5,685
91107	Rates Debtor - Sundry Charges	\$0	\$0
91108	Rates Debtor - Recycling Charges	\$4,430	\$4,637
91110	Sundry Debtors Control	\$331,521	\$646,020
91111	Pensioner Rebate Claims - General Rates	\$1,306	\$1,306
91112	Pensioner Rebate Claims - ESL Levy	\$75	\$75
91120	GST Receivable	\$0	\$0
93040	GST Payable	\$0	\$0
93041	GST Claimable	\$0	(\$449)
91130	Accrued Interest on SSL's	(\$216)	(\$216)
91140	Self Supporting Loans (Current)	\$28,890	\$28,890
55022	Less Allocated To Works	\$0	\$0
55032	Fuel & Oils Purchased	\$26,935	\$199,324
55042	Less Fuel & Oils Allocated	(\$14,779)	(\$207,878)
91200	Stock On Hand - Fuel & Oils	\$20,994	\$29,548
91201	Stock On Hand - Materials	\$0	\$0
		3,722,067	4,275,644
LESS CURRENT LIABILITIES			
93000	Sundry Creditors Control	(\$82,320)	(\$157,535)
93001	ESL Payable	\$4,722	\$4,722
93002	ACCRUED EXPENSES	\$0	\$0
93003	Part Proceeds - Sale of Land	\$0	\$0
93010	Accrued Interest On Loans	(\$5,348)	(\$5,348)
93020	Accrued Salaries & Wages	\$0	(\$13,634)
	Net Gst Payable/Receivable	\$0	\$0
93004	GRANT REVENUE RECEIVED IN ADVANCE	(\$1,847)	(\$1,847)
93030	Rate Payments Received In Advance	(\$14,296)	\$0
93043	Net Gst Payable/Receivable	\$0	\$0
93050	Net Salaries & Wages	\$0	\$0
93042	GST Liability (Payable)	\$0	\$0
93061	ANIMAL TRAP BONDS	\$0	(\$100)
93064	TENANCY HOUSING BONDS	\$0	(\$9,376)
xx2x	Lease Liability	\$0	\$0
xx3x	Lease Payment	\$0	\$0
93110	Loan Liability (Current)	(\$163,630)	(\$1,163,630)
80025	WATC SHORT TERM LOAN	\$0	\$0
93200	Provision For Annual Leave (Current)	(\$233,472)	(\$233,472)
93210	Provision For Long Service Leave (Current)	(\$155,803)	(\$155,803)
93220	Provision for Sick Leave Bonus (Current)	(\$58,116)	(\$58,116)
xxxx1	Suspense - Trust	(\$9,476)	\$0
80004	Principal Repayments on Loans	\$0	\$0
80014	WATC SHORT TERM LOAN Principal	\$0	\$1,000,000
		-719,586	-794,139
SUB-TOTAL		3,002,480.86	3,481,505
ADJUSTMENTS		-	-
95100	Reserves Cash backed	(\$1,728,085)	(\$1,726,808)
	Add Back Loan Liability	\$163,630	\$163,630
	Deduct Off Self Supporting Loan Repayments	(\$28,890)	(\$28,890)
	Rounding	\$0	\$0
		\$0	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES		\$ 1,409,136	\$ 1,889,438

16.3	AUGUST 2019 MONTHLY FINANCIAL REPORT
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	ADM0451
Date of Report:	18 th SEPTEMBER 2019
Business Unit:	Corporate and Community Services
Officer:	D. Long – Finance Consultant C. Shaddick – Senior Finance Officer
Disclosure of Interest:	NIL

ATTACHMENTS

Monthly Financial Statements for period 31st August 2019 including:

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

PURPOSE OF THE REPORT

For Council to receive and accept the Monthly Financial Report to 31st August 2019, note that figures are subject to change as a result of end of year procedures and the audit process.

BACKGROUND

Nil

COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996
Reg. 34 Financial activity statement required each month

POLICY IMPLICATIONS

Reporting Material Differences Policy 4.2
Investment Policy 4.5

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

- 0919. That Council:**
Receive and accept the Monthly Financial Report for August 2019.

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31-Aug-19

**SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 AUGUST 2019**

	NOTES	2019-20 ANNUAL BUDGET	2019-20 YTD BUDGET	2019-20 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(81,604)	(16,685)	(13,555)
Governance		(937,524)	(117,929)	(200,105)
Law, Order, Public Safety		(377,637)	(81,073)	(57,039)
Health		(372,745)	(70,644)	(50,825)
Education and Welfare		(47,261)	(13,711)	(4,595)
Housing		(54,508)	(6,625)	-4,261.86
Community Amenities		(570,367)	(117,671)	-45,242.77
Recreation and Culture		(1,407,164)	(283,113)	(147,319)
Transport		(3,112,232)	(452,808)	(326,076)
Economic Services		(278,899)	(22,536)	(23,365)
Other Property and Services		(585,290)	(162,992)	(100,620)
		(7,825,231)	(1,345,787)	(973,004)
REVENUE				
General Purpose Funding		4,649,831	0	174,840
Governance		0	363,624	327
Law, Order, Public Safety		69,260	0	649
Health		300	0	299
Education and Welfare		11,800	0	0
Housing		86,598	363,624	15,061
Community Amenities		283,139	(776,324)	1,992
Recreation and Culture		17,999	0	1,753
Transport		140,886	0	54
Economic Services		52,340	0	3,026
Other Property & Services		119,610	0	32,231
		5,431,763	(49,077)	230,233
<i>Increase(Decrease)</i>		(2,393,468)	(1,394,864)	(742,771)
FINANCE COSTS				
General Purpose Funding		0		0
Housing		(24,568)	0	0
Community Amenities		0	0	0
Recreation & Culture		(23,471)	0	0
Transport		0	0	0
Other Property & Services		(2,015)	0	0
Total Finance Costs		(50,054)	0	0
NON-OPERATING REVENUE				
General Purpose Funding		0	0	0
Law, Order & Public Safety		0	0	0
Housing		367,500	0	0
Community Amenities		300,000		
Recreation & Culture		0	0	0
Transport		699,558	0	0
Economic Services		0	0	0
Total Non-Operating Revenue		1,367,058	0	0
PROFIT/(LOSS) ON SALE OF ASSETS				
Law, Order & Public Safety		0	0	0
Health		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture Profit		0	0	0
Recreation & Culture Loss		0	0	0
Transport Profit		0	0	0
Transport Loss		(115,943)	0	0
Other Property & Services Profit		7,521	0	0
Other Property & Services Loss		0	0	0
Total Profit/(Loss)		(108,422)	0	0
NET RESULT		(1,184,886)	(1,394,864)	(742,771)
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,184,886)	(1,394,864)	(742,771)

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 AUGUST 2019

	2019-20 BUDGET	2019-20 ACTUAL	
Expenses			
Employee Costs	(2,597,413)	(535,856)	
Materials and Contracts	(2,222,641)	(268,744)	
Utility Charges	(180,080)	(21,491)	
Depreciation on Non-Current Assets	(2,182,615)	0	
Interest Expenses	(50,054)	0	
Insurance Expenses	(232,304)	(129,932)	
Other Expenditure	(410,178)	(16,980)	
	(7,875,285)	(973,004)	
Revenue			
Rates	4,085,295	(12,922)	
Operating Grants, Subsidies and Contributions	852,667	0	
Fees and Charges	337,229	11,289	
Service Charges	0	0	
Interest Earnings	68,470	6,913	
Other Revenue	88,102	45,423	
	5,431,763	50,704	
	(2,443,522)	(922,300)	
Non-Operating Grants, Subsidies & Contributions	1,367,058	179,530	
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	
Profit on Asset Disposals	7,521	0	
Loss on Asset Disposals	(115,943)	0	
	1,258,636	179,530	
Net Result	(1,184,886)	(742,771)	
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	
Total Other Comprehensive Income	0	0	
TOTAL COMPREHENSIVE INCOME	(1,184,886)	(742,771)	63,626
			4,960,39
			4,896,77 \$0

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 AUGUST 2019

	Note	2018-19 ACTUAL \$	2019-20 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		584,969	1,383,559	798,590
Restricted Cash & Cash Equivalents		1,994,946	1,759,241	-235,705
Trade and other receivables		2,476,324	203,456	-2,272,868
Inventories		29,548	21,036	-8,513
Other assets		0	0	0
Total current assets		5,085,788	3,367,292	-1,718,496
Non-current assets				
Trade and other receivables		216,796	181,612	-35,184
LG House Unit Trust		6,186	61,867	55,681
Property, infrastructure, plant and equipment		30,268,914	29,976,420	-292,494
Infrastructure Assets		89,714,587	89,731,796	17,209
Total non-current assets		120,206,483	119,951,695	-254,788
Total assets		125,292,271	123,318,987	-1,973,284
Current liabilities				
Trade and other payables		233,000	140,011	92,990
Interest-bearing loans and borrowings		1,163,537	163,630	999,906
Provisions		324,814	454,011	-129,197
Total current liabilities		1,721,351	757,652	963,700
Non-current liabilities				
Interest-bearing loans and borrowings		749,852	586,221	163,630
Provisions		104,800	54,321	50,479
Total non-current liabilities		854,651	640,542	214,109
Total liabilities		2,576,003	1,398,194	1,177,809
Net assets		122,716,268	121,920,793	-795,475
Equity				
Retained surplus		43,260,431	42,329,592	-930,839
Net Result		-628,654	-742,771	-114,117
Reserve - asset revaluation		78,094,181	78,604,821	510,640
Reserve - Cash backed		1,990,309	1,729,151	-261,159
Total equity		122,716,268	121,920,793	-795,475

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 AUGUST 2019**

Cash Flows from operating activities

Note	2018-19 ACTUAL \$	2019-20 BUDGET \$	2019-20 ACTUAL \$
Payments			
Employee Costs	(2,322,997)	(2,110,373)	(542,870)
Materials & Contracts	(9,288,820)	(5,497,574)	(326,331)
Utilities (gas, electricity, water, etc)	(152,816)	(173,500)	(21,491)
Insurance	(169,375)	(56,054)	(129,932)
Interest Expense	(47,253)	(211,068)	0
Goods and Services Tax Paid	(300,000)	0	0
Other Expenses	(194,954)	(371,689)	(5,284)
	(12,476,215)	(8,420,258)	(1,025,908)
Receipts			
Rates	3,856,106	4,005,853	18,149
Operating Grants & Subsidies	1,216,396	746,003	0
Contributions, Reimbursements & Donations	0	0	0
Fees and Charges	223,463	346,222	11,289
Interest Earnings	103,186	67,420	6,913
Goods and Services Tax	189,811	109,879	(449)
Other	6,759,854	5,591,971	680,896
	12,348,816	10,867,348	716,797
Net Cash flows from Operating Activities	(127,399)	2,447,090	(309,111)
Cash flows from investing activities			
Payments			
Purchase of Land			0
Purchase of Buildings	(250,688)	(510,000)	0
Purchase Plant and Equipment	(93,045)	(954,930)	(129,094)
Purchase Furniture and Equipment	(327,274)	(732,000)	0
Purchase Road Infrastructure Assets	(18,739)	(5,000)	0
Purchase of Footpath Assets	(1,218,668)	(1,300,381)	0
Purchase Aerodrome Assets	0	(5,000)	0
Purchase Drainage Assets	(3,099)	0	0
Purchase Sewerage Assets	0	(9,000)	0
Purchase Parks & Ovals Assets	(45,775)	(50,000)	0
Purchase Solid Waste Assets	(4,700)	(4,858)	0
Purchase Infrastructure Other Assets	0	0	0
	0	(8,000)	0
Receipts			
Proceeds from Sale of Assets	77,809	223,000	0
Non-Operating grants used for Development of Assets	654,212	1,095,672	179,530
	(1,229,968)	(2,260,497)	50,436
Cash flows from financing activities			
Repayment of Debentures			0
Advances to Community Groups	(163,109)	(1,163,539)	0
Revenue from Self Supporting Loans	0	0	0
Proceeds from New Debentures	26,352	27,433	0
	1,000,000	367,500	0
	863,243	(768,606)	0
Net increase/(decrease) in cash held	(494,124)	(582,013)	(258,675)
Cash at the Beginning of Reporting Period	3,074,039	2,579,916	3,401,475
Cash at the End of Reporting Period	2,579,915	1,997,903	3,142,800

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 AUGUST 2019**

Notes

	2018-19 ACTUAL \$	2019-20 BUDGET \$	2019-20 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	587,764	1,996,061	1,381,758
Cash at Bank Reserves - Restricted	1,990,309		1,759,242
Cash on Hand	1,842	1,842	1,800
TOTAL CASH	2,579,915	1,997,903	3,142,800
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	-923,476	-1,184,886	-742,771
Add back Depreciation	2,932,726	2,182,615	0
(Gain)/Loss on Disposal of Assets	23,298	108,422	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	-654,212	-1,367,058	-179,530
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	-8,345	0	-41
(Increase)/Decrease in Receivables	-1,555,399	2,248,147	649,718
Increase/(Decrease) in Accounts Payable	-28,471	5,642	-43,107
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	86,480	47,299	6,620
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM(USED) IN OPERATING ACTIVITIES	-127,399	2,040,181	-309,111

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 AUGUST 2019**

	2019-20 ANNUAL BUDGET	2019-20 YTD BUDGET	2019-20 YTD ACTUAL	MATERIAL VARIANCES %
OPERATING REVENUE	\$	\$	\$	
General Purpose Funding	772,982	158,331	174,840	10.43%
Governance	0	0	327	0.00%
Law, Order Public Safety	69,260	81	649	699.63%
Health	300	0	299	0.00%
Education and Welfare	11,800	1,914	0	(100.00%) Variance within % Threshold
Housing	86,598	15,588	15,061	(26.93%)
Community Amenities	283,139	2,727	1,992	0.00%
Recreation and Culture	17,999	0	1,753	171.15%
Transport	148,407	20	54	267.75%
Economic Services	52,340	823	3,026	22.29%
Other Property and Services	119,610	26,356	32,231	
	1,562,435	205,840	230,233	
LESS OPERATING EXPENDITURE				
General Purpose Funding	(81,604)	(16,685)	(13,555)	18.76%
Governance	(937,524)	(117,929)	(200,105)	69.68%
Law, Order, Public Safety	(377,637)	(81,073)	(57,039)	(29.64%)
Health	(372,745)	(70,644)	(50,825)	(28.05%)
Education and Welfare	(47,261)	(13,711)	(4,595)	66.49%
Housing	(79,076)	(6,625)	(4,262)	(35.67%)
Community Amenities	(570,367)	(117,671)	(45,243)	61.55%
Recreation and Culture	(1,430,635)	(283,113)	(147,319)	47.96%
Transport	(3,228,175)	(452,808)	(326,076)	(27.99%)
Economic Services	(278,899)	(22,536)	(23,365)	Variance within % Threshold
Other Property & Services	(587,305)	(162,992)	(100,620)	38.27%
	(7,991,228)	(1,345,787)	(973,004)	
<i>Increase(Decrease)</i>	(6,428,793)	(1,139,948)	(742,771)	
ADD				
Movement in Employee Benefits (Non-current)	50,764	0	0	0.00%
Movement in Deferred Pensioners (Non-current)	0	0	0	
Movement in SS Loan (Non-current)	0	0	0	
Loss on the disposal of assets	115,943			
(Profit)/ Loss on the disposal of assets	(7,521)	0	0	0.00%
Depreciation Written Back	2,182,615	(776,324)	0	100.00%
	2,341,801	(776,324)	0	
<i>Sub Total</i>	(4,086,992)	(1,916,271)	(742,771)	
LESS CAPITAL PROGRAMME				
Purchase of Land	0			
Purchase Buildings	(839,840)	0	(129,094)	0.00%
Infrastructure Assets - Roads	(1,374,436)	0	0	0.00%
Infrastructure Assets - Footpaths	(5,000)	0	0	0.00%
Infrastructure Assets - Aerodromes	0	0	0	0.00%
Infrastructure Assets - Drainage	(9,000)	0	0	0.00%
Infrastructure Assets - Sewerage	(10,000)	0	0	0.00%
Infrastructure Assets - Parks & Ovals	(5,570)	0	0	0.00%
Infrastructure Assets - Solid Waste	(308,000)	0	0	0.00%
Infrastructure Assets - Other	(58,000)	0	0	0.00%
Purchase Plant and Equipment	(787,000)	0	0	0.00%
Purchase Furniture and Equipment	0	0	0	0.00%
Proceeds from Sale of Assets	256,500	0	0	0.00%
Contributions for the Development of Assets	1,367,058	0	0	0.00%
Repayment of Debt - Loan Principal	(194,184)	(4,673)	0	(100.00%)
Self Supporting Loan Principal Income	28,557	0	0	0.00%
Transfer to Reserves	(396,991)	(4,673)	(2,343)	49.86%
	(2,335,906)	(9,346)	(131,437)	
Plus Rounding				
<i>Sub Total</i>	(6,422,898)	(1,925,618)	(874,208)	
FUNDING FROM				
Transfer from Reserves	330,000	0	0	0.00%
Loans Raised	404,520	0	0	0.00%
Estimated Opening Surplus at 1 July	1,811,529	0	1,889,438	0.00%
Amount Raised from General Rates	3,876,849	3,876,849	0	(100.00%)
	6,422,898	3,876,849	1,889,438	
NET SURPLUS/(DEFICIT)	0	1,951,231	1,015,230	

NOTE 1			
CURRENT RATIO	Current Assets	2,875,577	3.28
	Current Liabilities	877,088	
Ratios greater than one indicate that Council has sufficient current assets to meet its short term current liabilities.			
NOTE 2 - VARIANCES EXPLAINED			
OPERATING REVENUE		\$ VARIANCE	% VARIANCE
General Purpose Funding			
FAG Grant income more than anticipated for reporting period		16,509	10.43%
Governance			
Anglicare Contribution to the Purple Bench		327	0.00%
Law Order & Public Safety -			
Animal registrations higher than anticipated for reporting period		568	699.63%
Health			
Reimbursement of Medical Centre expenditure		299	0.00%
Education & Welfare			
Education Dept mowing contract received annually not monthly as anticipated		(1,914)	(100.00%)
Housing			
Variance within 10% materiality threshold		(527)	Variance within % Threshold
Community Amenities			
Planning approvals higher than anticipated for reporting period		(734)	(26.93%)
Recreation & Culture			
Ongerup Complex reimbursement power costs, Library Grant not anticipated		1,753	0.00%
Transport			
Sale of plates higher than anticipated for reporting period		34	171.15%
Economic Service			
Building applications higher than anticipated for reporting period		2,203	267.75%
Other Property and Services			
Sale of scrap metal and insurance dividend higher than anticipated		5,875	22.29%
OPERATING EXPENDITURE		\$ VARIANCE	% VARIANCE
General Purpose funding			
Rates Notice printing not fully expended for reporting period		3,130	18.76%
Governance			
WALGA Subscriptions paid earlier than anticipated for reporting period. Admin costs higher than anticipated		(82,176)	69.68%
Law Order & Public Safety -			
Depreciation on plant and buildings to be applied after Audit in October, no monetary impact		24,034	-29.64%
Health			
EHO Salary less than anticipated, depreciation to be applied following audit, no monetary impact		19,819	(28.05%)
Education & Welfare			
Mowing costs less than anticipated, depreciation to be applied following Audit, no monetary impact		9,116	66.49%
Housing			
Depreciation to be applied after Audit in October, no monetary impact		2,363	(35.67%)
Community Amenities			
Depreciation to be applied following Audit in October, no monetary impact		72,428	61.55%
Recreation & Culture			
Depreciation to be applied following Audit in October, no monetary impact		135,794	47.96%
Transport			
Depreciation to be applied following Audit in October, no monetary impact		126,732	(27.99%)
Economic Service			
Variance within 10% materiality threshold		(829)	within % Threshold
Other Property & Services			
Depreciation to be applied following Audit in October, no monetary impact		62,372	38.27%

CAPITAL REVENUE		
<u>Proceeds on Sale of Assets</u>		
Sale of Vehicle GN00	0	
Sale of Vehicle GN002	0	
Sale of Utility (GN0048)	0	
Sale of Utility GN.037	0	
Sale of Utility GN.0004	0	
Sale of Loader GN.0040	0	
Sale of Backhoe GN.0089	0	
Proceeds - Sale of Land	0	
	<u>0</u>	0.00%
<u>Non-Operating Revenue</u>		
<u>Housing</u>		
Commonwealth Grants BBR Funding	0	
<u>Transport</u>		
Regional Road Group Grants	0	
Roads To Recovery Grants	0	
	<u>0</u>	0.00%
<u>Transfers from Reserve</u>		
Transfer from Reserve Fund	0	0

CAPITAL EXPENDITURE		
<u>Transfers to Reserve</u>		
Transfers To Reserve Funds - (Inc Interest Earned) - Offset by interest earned on Reserve Term Deposit	TIMING	
		2,330
		<u>2,330</u>
		49.86%
<u>Furniture & Equipment</u>		
Administration - Computers and monitor replacements		0
	Total (Over)/Under Budget	<u>0</u> 0.00%
<u>Land & Buildings</u>		
<u>Housing</u>		
Construction of 2 houses on cnr Quinn & Whitehead Sts	OTCOMMENCE	(129,094)
20 McDonald St Renewals		0
2 Cecil Street Bathroom Renewal		0
<u>Community Amenities</u>		
Land Development Cuneo Close - Project expenses higher than anticipated for the reporting period		0
<u>Recreation & Culture</u>		
Swimming Pool Capital Expenditure		0
Yougenup Community Centre		0
Gnp Town Hall Capital		0
Ongerup Town Hall Renewals		0
Old Swimming Pool Redevelopment		0
Ongerup Community Centre Capital		0
Ongerup CWA Building Capital		0
Ongerup Museum Capital		0
Gnowangerup Star Building Capital		0
<u>Transport</u>		
Gnowangerup Works Depot Capital		0
Ongerup Works Depot Capital		0
<u>Other Property & Services</u>		
Administration Centre Building Capital		0
	Total (Over)/Under Budget	<u>(129,094)</u> 0.00%

CAPITAL EXPENDITURE		
<u>Plant & Equipment</u>		
<u>Recreation & Culture</u>		
Purchase Pump and Water Tank - Ongerup oval	0	
<u>Transport</u>		
Purchase Loader GN0040	0	
Purchase Backhoe GN.0089	0	
Minor Plant Purchases	0	
4 Tonne Multi Roller	0	
Purchase of Utility GN.0048	0	
Purchase of Utility GN.037	0	
Purchase of Utility GN.004	0	
Purchase Canopy for Utility (Ranger)	0	
<u>Other Property & Services</u>		
CEO Vehicle - DECEMBER DELIVERY	0	
MCS Vehicle - DECEMBER DELIVERY	0	
Total (Over)/Under Budget	0	0.00%
<u>Road Construction</u>		
<u>Roads to Recovery</u>		
Rabbit Proof Fence Rd - Gravel Sheet	0	
Salt River Road	0	
Gleeson Road Gravel Sheet SLk 5.00 - 9.00	0	
<u>Regional Road Group</u>		
Tieline Road Reseal	0	
Borden - Bremer Road	0	
Ongerup-Pingrup Road	0	
<u>Municipal Fund Roads</u>		
Sandalwood Road Reseal	0	
Borden Bremer Bay Road	0	
Tieline Rd Resheet	0	
Nightwell Rd	0	
Highdenup Rd Gravel Sheet	0	
Total (Over)/Under Budget	0	0.00%
<u>Footpath Construction</u>		
Footpath Construction	0	
Total (Over)/Under Budget	0	0.00%
<u>Drainage Infrastructure</u>		
Drainage Renewals	0	
Total (Over)/Under Budget	0	0.00%
<u>Sewerage Infrastructure</u>		
Ongerup Waste Water Ponds	0	
Total (Over)/Under Budget	0	0.00%
<u>Parks, Ovals & Reserves Infrastructure</u>		
Community Park Capital	0	
Total (Over)/Under Budget	0	0.00%
<u>Other Infrastructure</u>		
Caravan Park Other Infrastructure	0	
Street Banners & Banner Poles	0	
Total (Over)/Under Budget	0	0.00%
Note: (NB) = No Budget Provision Made		

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 JULY 2019

CURRENT ASSET		ACTUAL 31-Aug-19	ACTUAL 30 JUNE 2019
91000	Municipal Fund Bank Account	\$1,381,759	\$1,642,777
91003	Gnp Office Till Float	\$200	\$200
91004	Gnp Office Petty Cash	\$300	\$300
91005	Swimming Pool Float	\$300	\$300
91008	SWIMMING POOL VENDING MACHINE	\$0	\$0
91009	CASH ON HAND - BANKING CHANGE	\$1,000	\$1,000
91010	Restricted Cash - Long Service Leave Reserve	\$115,898	\$115,741
91011	Restricted Cash - Plant Reserve	\$852,822	\$851,666
91014	Restricted Cash - Ongerup Effluent Line Reserve	\$26,810	\$26,773
91017	Restricted Cash - Area Promotion Reserve	\$30,243	\$30,202
91020	Restricted Cash - Borden Community Development Reserve	\$0	\$0
91023	Restricted Cash - Swimming Pool Upgrade Reserve	\$209,458	\$209,174
91025	Restricted Cash - Land Development Reserve	\$190,771	\$190,512
91026	Restricted Cash - Unspent Grants Reserve	\$0	\$0
91027	Restricted Cash - Computer Replacement Reserve	\$7,984	\$7,973
91029	Restricted Cash - Waste Disposal Reserve	\$247,513	\$247,178
91030	Restricted Cash - Royalties for Regions Unspent Grant	\$0	\$0
91031	Restricted Cash - Futures Fund Reserve	\$16,252	\$16,230
91034	RESTRICTED CASH - LIQUID WASTE FACILITY	\$31,401	\$31,359
91070	Restricted Cash - Kidz Sports Grant	\$0	\$0
91071	Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0
91072	Restricted Cash - ICCWA Stay on Your Feet Grant	\$0	\$0
91073	Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0
91074	Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0
91075	Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0
91076	Restricted Cash - Club Development Officer Grant (DSR)	\$0	\$0
91077	RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$5,150	\$5,150
91078	RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$15,464	\$15,464
91079	RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$0	\$0
91080	RESTRICTED CASH - CAT TRAP BONDS	\$100	\$100
91081	RESTRICTED CASH - TENANCY HOUSING BONDS	\$9,376	\$9,376
91100	Rates Debtor - Rates	\$96,751	\$111,155
91101	Rates Debtor - Specified Area Rates	\$6,293	\$6,450
91102	Rates Debtor - Rubbish Collection	\$5,458	\$5,596
91103	Rates Debtor - Health Act Rate	\$14,521	\$15,531
91104	Rates Debtor - Legal Charges	\$12,778	\$12,286
91105	Rates Debtor - Interest/Admin Charges	\$17,732	\$16,209
91106	Rates Debtor - ESL	\$4,980	\$5,685
91107	Rates Debtor - Sundry Charges	\$0	\$0
91108	Rates Debtor - Recycling Charges	\$4,341	\$4,637
91110	Sundry Debtors Control	\$10,548	\$646,020
91111	Pensioner Rebate Claims - General Rates	\$1,306	\$1,306
91112	Pensioner Rebate Claims - ESL Levy	\$75	\$75
91120	GST Receivable	\$0	\$0
93040	GST Payable	\$0	\$0
93041	GST Claimable	\$0	(\$449)
91130	Accrued Interest on SSL's	(\$216)	(\$216)
91140	Self Supporting Loans (Current)	\$28,890	\$28,890
55022	Less Allocated To Works	\$0	\$0
55032	Fuel & Oils Purchased	\$26,935	\$199,324
55042	Less Fuel & Oils Allocated	(\$26,894)	(\$207,878)
91200	Stock On Hand - Fuel & Oils	\$20,994	\$29,548
91201	Stock On Hand - Materials	\$0	\$0
		3,367,292	4,275,644
LESS CURRENT LIABILITIES			
93000	Sundry Creditors Control	(\$125,801)	(\$157,535)
93001	ESL Payable	\$30,533	\$4,722
93002	ACCRUED EXPENSES	\$0	\$0
93003	Part Proceeds - Sale of Land	\$0	\$0
93010	Accrued Interest On Loans	(\$5,348)	(\$5,348)
93020	Accrued Salaries & Wages	\$0	(\$13,634)
	Net Gst Payable/Receivable	\$0	\$0
93004	GRANT REVENUE RECEIVED IN ADVANCE	(\$1,847)	(\$1,847)
93030	Rate Payments Received In Advance	(\$16,376)	\$0
93043	Net Gst Payable/Receivable	\$0	\$0
93050	Net Salaries & Wages	\$0	\$0
93042	GST Liability (Payable)	\$0	\$0
93061	ANIMAL TRAP BONDS	(\$200)	(\$100)
93062	HOLLOW LOG TOURNAMENT	(\$6,332)	\$0
93064	TENANCY HOUSING BONDS	(\$5,164)	(\$9,376)
xx2x	Lease Liability	\$0	\$0
xx3x	Lease Payment	\$0	\$0
93110	Loan Liability (Current)	(\$163,630)	(\$1,163,630)
80025	WATC SHORT TERM LOAN	\$0	\$0
93200	Provision For Annual Leave (Current)	(\$233,472)	(\$233,472)
93210	Provision For Long Service Leave (Current)	(\$162,424)	(\$155,803)
93220	Provision for Sick Leave Bonus (Current)	(\$58,116)	(\$58,116)
xxxx1	Suspense - Trust	(\$9,476)	\$0
80004	Principal Repayments on Loans	\$0	\$0
80014	WATC SHORT TERM LOAN Principal	\$0	\$1,000,000
		-757,652	-794,139
SUB-TOTAL		2,609,640.28	3,481,505
ADJUSTMENTS			
95100	Reserves Cash backed	(\$1,729,151)	(\$1,726,808)
	Add Back Loan Liability	\$163,630	\$163,630
	Deduct Off Self Supporting Loan Repayments	(\$28,890)	(\$28,890)
	Rounding	\$0	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES		\$ 1,015,230	\$ 1,889,438

17. CONFIDENTIAL ITEMS

Nil

OTHER BUSINESS AND CLOSING PROCEDURES

18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

20. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the 23th October 2019.

21. CLOSURE

The Shire President thanked council and staff for their time and declared the meeting closed at _____ pm.