



Shire of
Koorda

Ordinary Meeting of Council

Attachments

Wednesday, 17 June 2020

5.00pm

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

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 4 June 2020

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

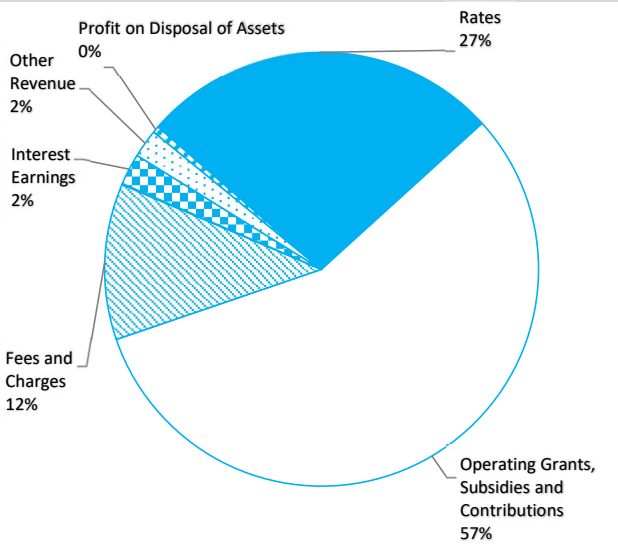
CRITICAL ACCOUNTING ESTIMATES

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

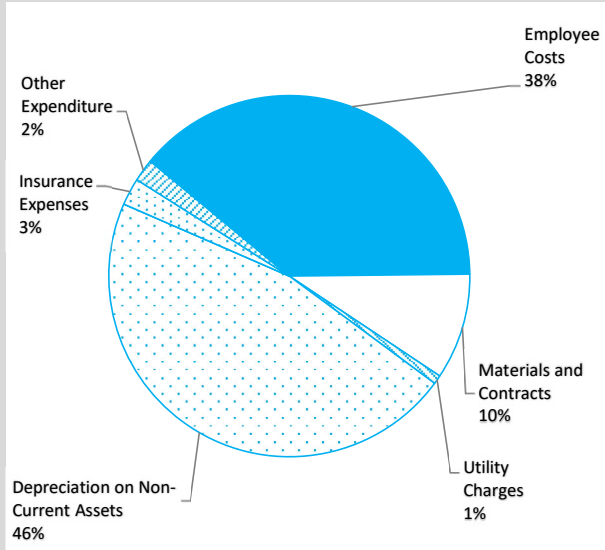
ROUNDING OFF FIGURES

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

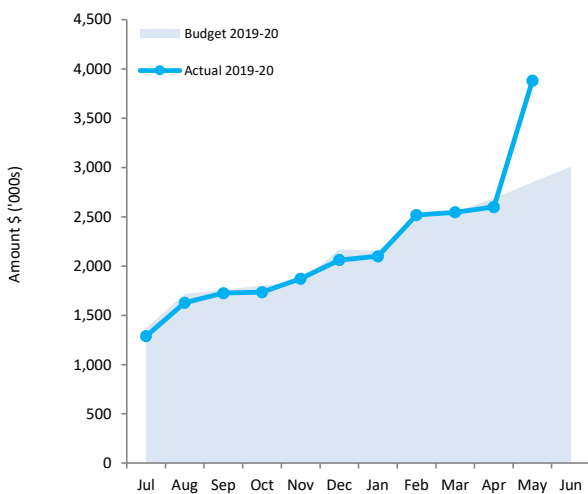
OPERATING REVENUE



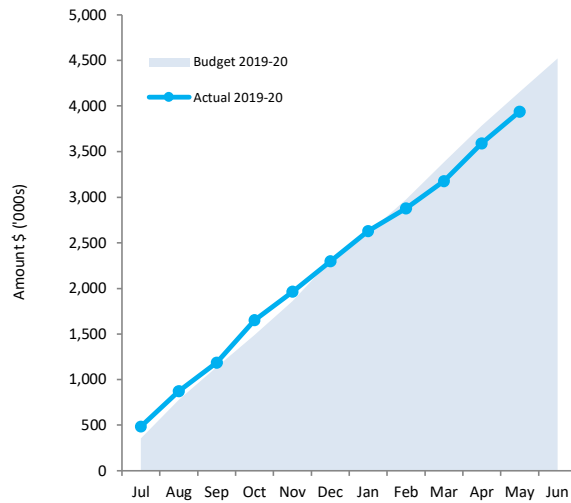
OPERATING EXPENSES



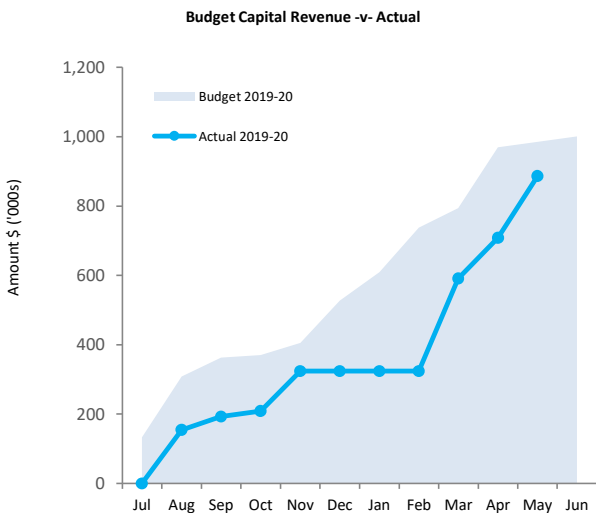
Budget Operating Revenues -v- Actual



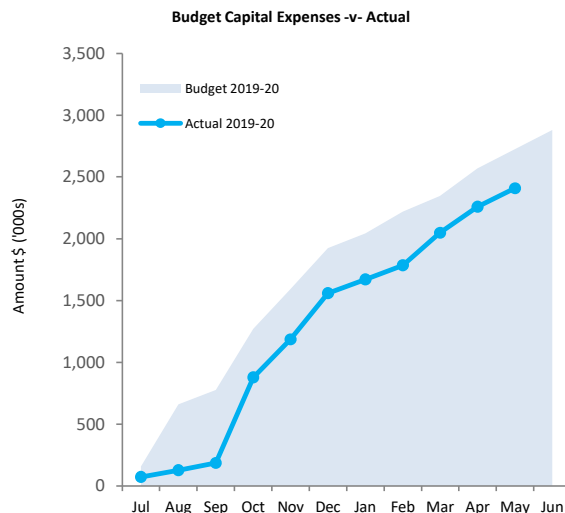
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.</p>
<p>HOUSING</p> <p>To provide and maintain elderly residents housing.</p>	<p>Provision and maintenance of elderly residents housing.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic well being.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Council's overheads operating accounts.</p>	<p>Private works operation, plant repair and operation costs and engineering operation costs.</p>

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,054,445	1,054,445	1,087,368	32,923	3.12%	
Revenue from operating activities							
Governance		84,952	70,793	72,105	1,312	1.85%	
General purpose funding - rates	6	1,066,030	1,066,030	1,062,833	(3,197)	(0.30%)	
General purpose funding - other		1,085,370	1,072,703	2,054,260	981,557	91.50%	▲
Law, order and public safety		17,707	17,581	19,756	2,175	12.37%	
Health		7,060	7,060	6,987	(73)	(1.03%)	
Housing		198,676	182,120	192,621	10,501	5.77%	
Community amenities		189,792	189,375	190,837	1,462	0.77%	
Recreation and culture		99,169	96,336	102,725	6,389	6.63%	
Transport		161,771	161,771	170,811	9,040	5.59%	
Economic services		30,740	28,156	31,400	3,244	11.52%	
Other property and services		68,003	63,586	49,853	(13,733)	(21.60%)	▼
		3,009,270	2,955,511	3,954,188	998,677		
Expenditure from operating activities							
Governance		(525,166)	(477,085)	(360,720)	116,365	24.39%	▲
General purpose funding		(109,923)	(101,221)	(95,254)	5,967	5.90%	
Law, order and public safety		(95,703)	(89,453)	(66,538)	22,915	25.62%	▲
Health		(171,075)	(131,873)	(117,265)	14,608	11.08%	▲
Education and welfare		(46,892)	(44,277)	(42,241)	2,036	4.60%	
Housing		(286,896)	(262,988)	(242,264)	20,724	7.88%	
Community amenities		(315,127)	(289,283)	(245,501)	43,782	15.13%	▲
Recreation and culture		(981,774)	(902,959)	(928,629)	(25,670)	(2.84%)	
Transport		(1,727,230)	(1,592,111)	(1,608,824)	(16,713)	(1.05%)	
Economic services		(252,828)	(231,966)	(223,078)	8,888	3.83%	
Other property and services		(10,786)	(9,804)	(8,328)	1,476	15.06%	
		(4,523,400)	(4,133,020)	(3,938,642)	194,378		
Non-cash amounts excluded from operating activities	1(a)	1,947,300	1,785,091	2,002,353	217,262	12.17%	▲
Amount attributable to operating activities		433,170	607,582	2,017,899	1,410,317		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	774,971	774,971	701,890	(73,081)	(9.43%)	
Proceeds from disposal of assets	7	225,727	225,727	184,408	(41,319)	(18.30%)	
Purchase of property, plant and equipment	8	(2,880,200)	(2,687,619)	(2,408,507)	279,112	10.39%	▲
Amount attributable to investing activities		(1,879,502)	(1,686,921)	(1,522,209)	164,712		
Financing Activities							
Transfer from reserves	9	1,093,000	0	0	0	0.00%	
Transfer to reserves	9	(635,295)	(74,069)	(74,069)	0	0.00%	
Amount attributable to financing activities		457,705	(74,069)	(74,069)	0		
Closing funding surplus / (deficit)	1(c)	65,818	(98,963)	1,508,989			

KEY INFORMATION

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

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

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

Please refer to the compilation report

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MAY 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening funding surplus / (deficit)	1(c)	1,054,445	1,054,445	1,087,368	32,923	3.12%	
Revenue from operating activities							
Rates	6	1,066,030	1,066,030	1,062,833	(3,197)	(0.30%)	
Operating grants, subsidies and contributions	11	1,204,333	1,187,007	2,233,231	1,046,224	88.14%	▲
Fees and charges		470,794	448,528	460,376	11,848	2.64%	
Service charges		3,450	3,450	3,450	0	0.00%	
Interest earnings		148,500	136,833	91,922	(44,911)	(32.82%)	▼
Other revenue		97,389	94,889	83,682	(11,207)	(11.81%)	▼
Profit on disposal of assets	7	18,774	18,774	18,694	(80)	(0.43%)	
		3,009,270	2,955,511	3,954,188	998,677		
Expenditure from operating activities							
Employee costs		(1,837,387)	(1,658,562)	(1,513,453)	145,109	8.75%	
Materials and contracts		(435,189)	(419,510)	(374,929)	44,581	10.63%	▲
Utility charges		(32,500)	(29,917)	(30,619)	(702)	(2.35%)	
Depreciation on non-current assets		(1,946,506)	(1,784,297)	(1,828,357)	(44,060)	(2.47%)	
Insurance expenses		(120,000)	(111,000)	(96,367)	14,633	13.18%	▲
Other expenditure		(132,250)	(110,166)	(79,597)	30,569	27.75%	▲
Loss on disposal of assets	7	(19,568)	(19,568)	(15,320)	4,248	21.71%	
		(4,523,400)	(4,133,020)	(3,938,642)	194,378		
Non-cash amounts excluded from operating activities	1(a)	1,947,300	1,785,091	2,002,353	217,262	12.17%	▲
Amount attributable to operating activities		433,170	607,582	2,017,899	1,410,317		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	774,971	774,971	701,890	(73,081)	(9.43%)	
Proceeds from disposal of assets	7	225,727	225,727	184,408	(41,319)	(18.30%)	▼
Payments for property, plant and equipment	8	(2,880,200)	(2,687,619)	(2,408,507)	279,112	(10.39%)	▲
Amount attributable to investing activities		(1,879,502)	(1,686,921)	(1,522,209)	164,712		
Financing Activities							
Transfer from reserves	9	1,093,000	0	0	0	0.00%	
Transfer to reserves	9	(635,295)	(74,069)	(74,069)	0	0.00%	
Amount attributable to financing activities		457,705	(74,069)	(74,069)	0		
Closing funding surplus / (deficit)	1(c)	65,818	(98,963)	1,508,989			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(18,774)	(18,774)	(18,694)
Less: Movement in liabilities associated with restricted cash		0	0	(21,773)
Add: Loss on asset disposals	7	19,568	19,568	15,320
Add: Depreciation on assets		1,946,506	1,784,297	1,828,357
Less: Contract liabilities not expected to be cleared at year end		0	0	199,143
Total non-cash items excluded from operating activities		1,947,300	1,785,091	2,002,353

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

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

		Last Year Closing 30 June 2019	This Year Opening 1 July 2019	This Time Last Year 31 May 2019	Year to Date 31 May 2020
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(5,623,122)	(5,623,122)	(5,434,613)	(5,697,191)
Add: Provisions - employee	10	220,118	220,118	213,977	198,345
Add: Change in accounting policy		1,196	1,196	0	1,196
Total adjustments to net current assets		(5,401,808)	(5,401,808)	(5,220,636)	(5,497,650)

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

Current assets					
Cash and cash equivalents	2	6,120,009	6,120,009	6,111,522	7,107,645
Financial assets at amortised cost		894,984	894,984	0	0
Rates receivables	3	102,623	102,623	112,656	133,710
Receivables	3	85,381	85,381	212,026	49,340
Other current assets	4	14,987	77,958	23,421	14,987
Less: Current liabilities					
Payables	5	(541,613)	(541,613)	(231,844)	(78,925)
Contract liabilities	10	0	(30,048)	0	0
Provisions	10	(220,118)	(220,118)	(213,977)	(220,118)
Less: Total adjustments to net current assets	1(b)	(5,401,808)	(5,401,808)	(5,220,636)	(5,497,650)
Closing funding surplus / (deficit)		1,054,445	1,087,368	793,168	1,508,989

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Municipal Fund	Trust Fund	Institution	Interest Rate	Maturity Date
				Cash \$	Cash \$			
Cash on hand								
Municipal Account	Cash and cash equivalents	1,291,542	0	1,291,542	0	Bendigo	Variable	Nil
Licensing Account	Cash and cash equivalents	10,511	0	10,511	0	Bendigo	Variable	Nil
Savings Account	Cash and cash equivalents	72,041	0	72,041	0	Bendigo	Variable	Nil
ATM Control Account	Cash and cash equivalents	15,200	0	15,200	0	Bendigo	Nil	Nil
ATM Cash Account	Cash and cash equivalents	19,800	0	19,800	0	Bendigo	Nil	Nil
Cash on Hand	Cash and cash equivalents	1,360	0	1,360	0	Cash on hand	Nil	Nil
Term Deposit XXXXX932	Cash and cash equivalents	0	4,790,513	4,790,513	0	Bendigo	1.20%	Jun-20
Term Deposit XXXXX965	Cash and cash equivalents	0	906,678	906,678	0	Bendigo	1.20%	Jun-20
Trust Account	Cash and cash equivalents	0	0	0	5,604	Bendigo	Variable	Nil
Total		1,410,454	5,697,191	7,107,645	5,604			
Comprising								
Cash and cash equivalents		1,410,454	5,697,191	7,107,645	5,604			
		1,410,454	5,697,191	7,107,645	5,604			

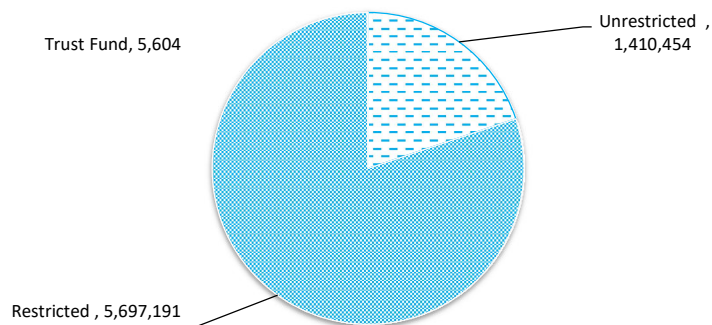
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$7.11 M	\$1,410,454

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

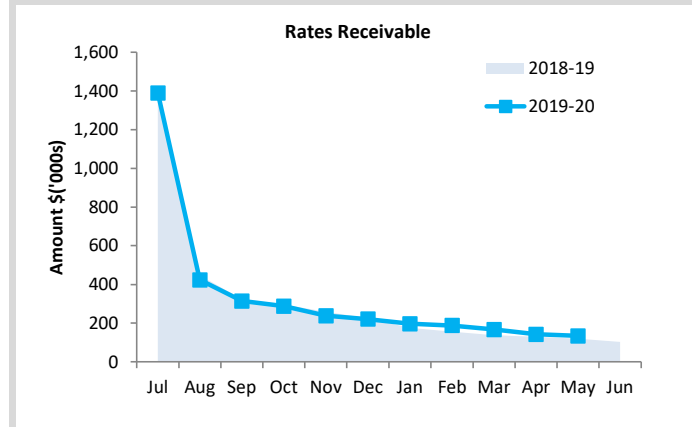
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2019	31 May 20
	\$	\$
Opening arrears previous years	107,650	102,623
Levied this year	1,041,439	1,062,833
Less - collections to date	(1,046,466)	(1,031,746)
Equals current outstanding	102,623	133,710
Net rates collectable	102,623	133,710
% Collected	91.1%	88.5%

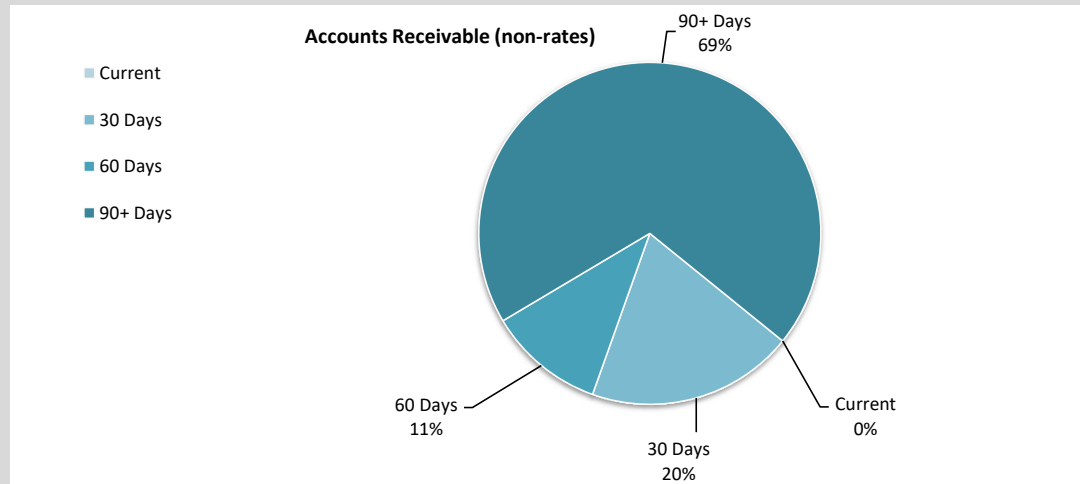
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2)	0	2,345	1,319	8,300	11,962
Percentage	0.0%	0%	19.6%	11%	69.4%	
Balance per trial balance						
Sundry receivable						11,962
GST receivable						26,128
Allowance for impairment of receivables						(2,676)
Sport club loan						2,500
Interest receivable						11,426
Total receivables general outstanding						49,340
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
88.5%	\$133,710



Debtors Due
\$49,340
Over 30 Days
100%
Over 90 Days
69.4%

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

KEY INFORMATION

Inventory

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

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

Contract assets

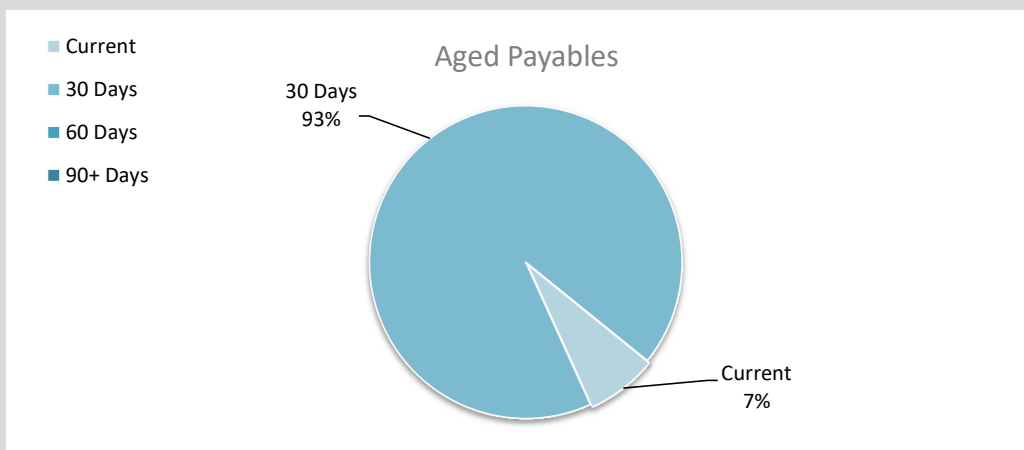
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(19)	863	10,855	0	0	11,699
Percentage	0%	7.4%	92.8%	0%	0%	
Balance per trial balance						
Sundry creditors						11,699
ATO liabilities						20,218
Credit card						2,065
Housing Bonds						18,564
Other payables						26,379
Total payables general outstanding						78,925

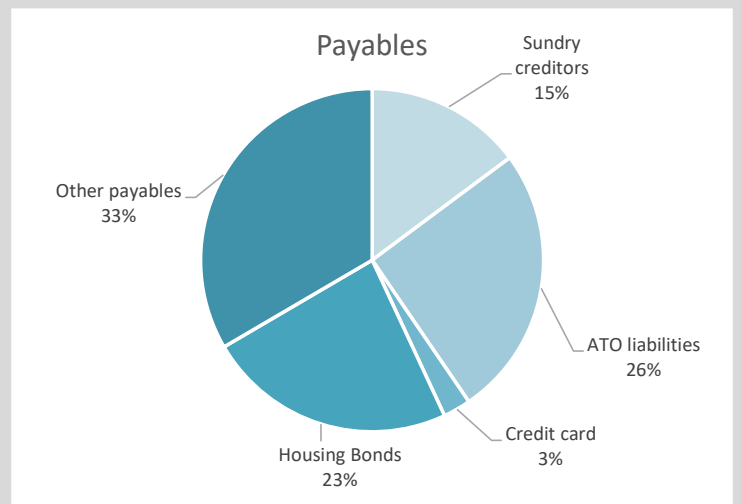
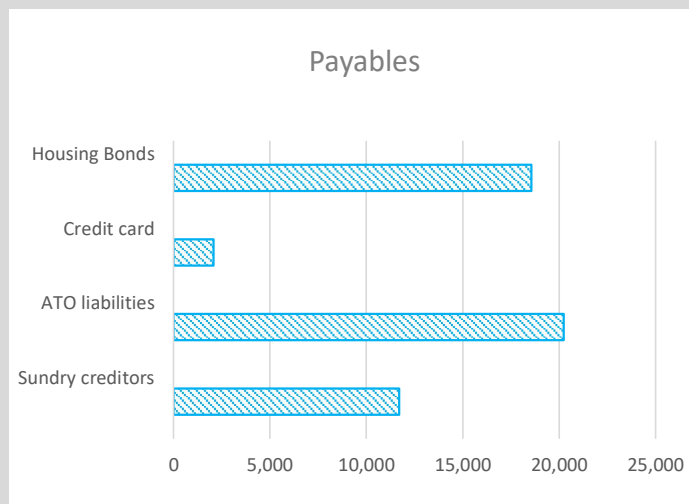
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due
\$78,925
Over 30 Days
93%
Over 90 Days
0%



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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

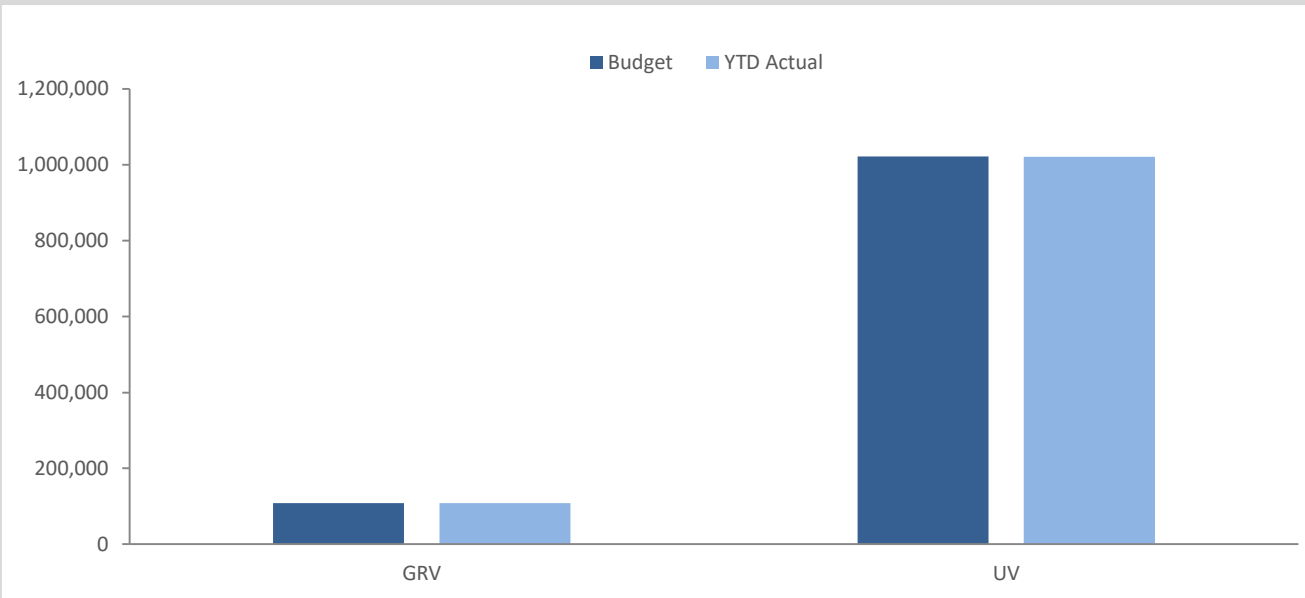
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV	0.113500	135	959,752	108,932	0	0	108,932	108,094	756	0	108,850
Unimproved value											
UV	0.019330	218	52,870,500	1,022,198	0	0	1,022,198	1,022,198	(337)	0	1,021,861
Sub-Total		353	53,830,252	1,131,130	0	0	1,131,130	1,130,292	419	0	1,130,711
Minimum payment	Minimum \$										
Gross rental value											
GRV	400	26	26,790	10,400	0	0	10,400	10,800	0	0	10,800
Unimproved value											
UV	400	25	231,348	10,000	0	0	10,000	10,400	0	0	10,400
Sub-total		51	258,138	20,400	0	0	20,400	21,200	0	0	21,200
Discount							(85,500)				(89,078)
Amount from general rates							1,066,030				1,062,833
Total general rates							1,066,030				1,062,833

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

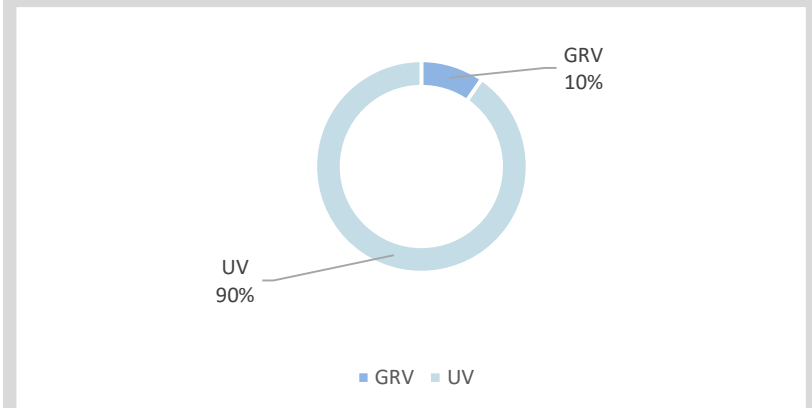
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

KEY INFORMATION

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

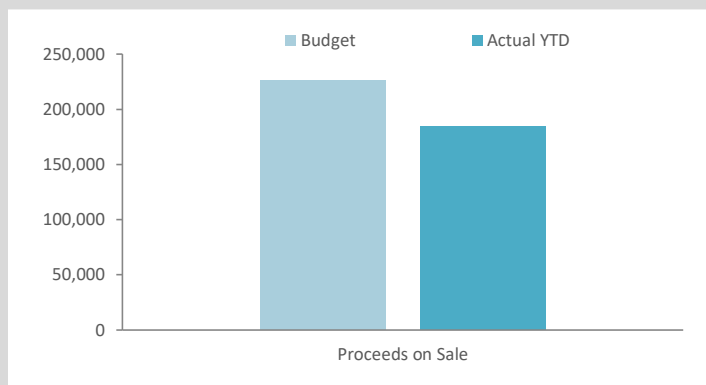


General Rates		
Budget	YTD Actual	%
\$1.07 M	\$1.06 M	99.70%



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
9542	WS Ute 1 (KD000)	39,719	40,000	281	0	39,540	36,364	0	(3,176)
244	Low Loader/Float (KD031)	22,019	10,000	0	(12,019)	22,153	16,364	0	(5,789)
270	Volvo Grader (KD019)	20,237	37,727	17,490	0	20,237	37,727	17,490	0
	Ranger Gardener Ute (KD058)	13,776	12,000	0	(1,776)	0	0	0	0
	Other property and services								
9541	CEO 1 (KD0)	33,997	35,000	1,003	0	34,112	35,316	1,204	0
9557	CEO 2 (KD0)	33,997	31,000	0	(2,997)	35,623	31,364	0	(4,259)
9544	DCEO 1 (OKD)	31,388	29,000	0	(2,388)	29,369	27,273	0	(2,096)
	DCEO 1 (OKD)	31,388	31,000	0	(388)	0	0	0	0
		226,521	225,727	18,774	(19,568)	181,034	184,408	18,694	(15,320)

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$225,727	\$184,408	82%

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

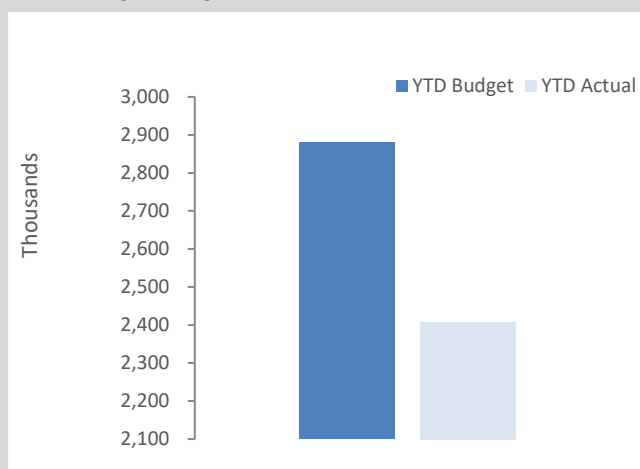
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	545,200	510,200	427,583	(82,617)
Plant and Equipment	675,000	675,000	615,227	(59,773)
Furniture and Equipment	157,000	157,000	0	(157,000)
Roads	1,378,000	1,267,502	1,340,029	72,527
Other Infrastructure	125,000	77,917	25,668	(52,249)
Capital Expenditure Totals	2,880,200	2,687,619	2,408,507	(279,112)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	774,971	774,971	701,890	(73,081)
Other (disposals & C/Fwd)	225,727	225,727	184,408	(41,319)
Cash backed reserves				
Plant and equipment	353,000	0	0	0
Building	520,000	0	0	0
Recreation	70,000	0	0	0
IT & Admin	150,000	0	0	0
Contribution - operations	786,502	1,686,921	1,522,209	(164,712)
Capital funding total	2,880,200	2,687,619	2,408,507	(279,112)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.88 M	\$2.41 M	84%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$774,971	\$701,890	91%

Capital Acquisitions	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Building and Improvements	\$	\$	\$	
Lot 282 Pearman (Aircon)	20,000	20,000	9,988	(10,012)
Lot 274 (Segond)	10,000	10,000	0	(10,000)
Yalambee Units	25,000	25,000	0	(25,000)
L550DEF Newcarlbeon UF	50,000	50,000	0	(50,000)
Lot 204 (GROH)	40,000	40,000	0	(40,000)
L164C Lodge Street (GROH)	350,000	350,000	386,545	36,545
Depot - New Ablutions	25,000	0	15,850	15,850
Admin - Auto sliding door	10,000	0	0	0
Net/Basket-ball Court Resurface	15,200	15,200	15,200	0
TOTAL - Building and Improvements	545,200	510,200	427,583	(82,617)
Plant & Equipment				
WS Ute 1 (Mar)	55,000	55,000	49,336	(5,664)
P31 L/Loader Float (Nov)	40,000	40,000	50,000	10,000
P19 Volvo Grader	345,000	345,000	358,000	13,000
P58 Garden Ford Ranger Tip Ute	30,000	30,000	0	(30,000)
Misc Plant	15,000	15,000	0	(15,000)
Exc. Vehicle 1 (Aug)	40,000	40,000	39,853	(147)
Exc. Vehicle 2 (Jan)	60,000	60,000	62,885	2,885
DCEO Vehicle	54,000	54,000	55,153	1,153
DCEO Vehicle	36,000	36,000	0	(36,000)
TOTAL - Plant & Equipment	675,000	675,000	615,227	(59,773)
Furniture & Equipment				
Depot	7,000	7,000	0	(7,000)
Servers/Computers	150,000	150,000	0	(150,000)
TOTAL - Furniture & Equipment	157,000	157,000	0	(157,000)
Roads				
Cooper Ref/Sheet	0	0	10,312	10,312
Koorda Kulja W/Seal (C4B)	150,000	137,500	57,250	(80,250)
Koorda Kulja W/Seal (C4A)	0	0	97,345	97,345
Koorda Kulja Reseal 9.00-12.50	90,000	82,500	30,255	(52,245)
Koorda Kulja Reseal 29.00-31.00	112,000	107,000	153,079	46,079
Burakin Wialki Reseal	150,000	137,500	154,099	16,599
Koorda Dowerin W/Seal	150,000	137,500	154,275	16,775
Koorda Dowerin Reseal	71,000	65,084	62,359	(2,725)
Cadoux Koorda Recon	150,000	137,500	162,440	24,940
Burakin Wialki W/Seal	150,000	137,500	182,482	44,982
Commonwealth Ref/Sheet	70,000	64,167	112,343	48,176
Kulja Central Ref/Sheet	56,000	51,334	0	(51,334)
Mollerin Rock Sth Ref/Sheet	90,000	82,500	78,988	(3,512)
Wilson Ref/Sheet	90,000	82,500	0	(82,500)
Koorda Kulja Shoulders	49,000	44,917	84,802	39,885
TOTAL - Roads	1,378,000	1,267,502	1,340,029	72,527
Other Infrastructure				
Main Street Revitalisation	40,000	0	0	0
Rec (Recycled Water System)	70,000	64,167	0	(64,167)
Footpaths	15,000	13,750	11,220	(2,530)
L550 Cement Group Driveway	0	0	14,448	14,448
TOTAL - Other Infrastructure	125,000	77,917	25,668	(52,249)
	2,880,200	2,687,619	2,408,507	(279,112)

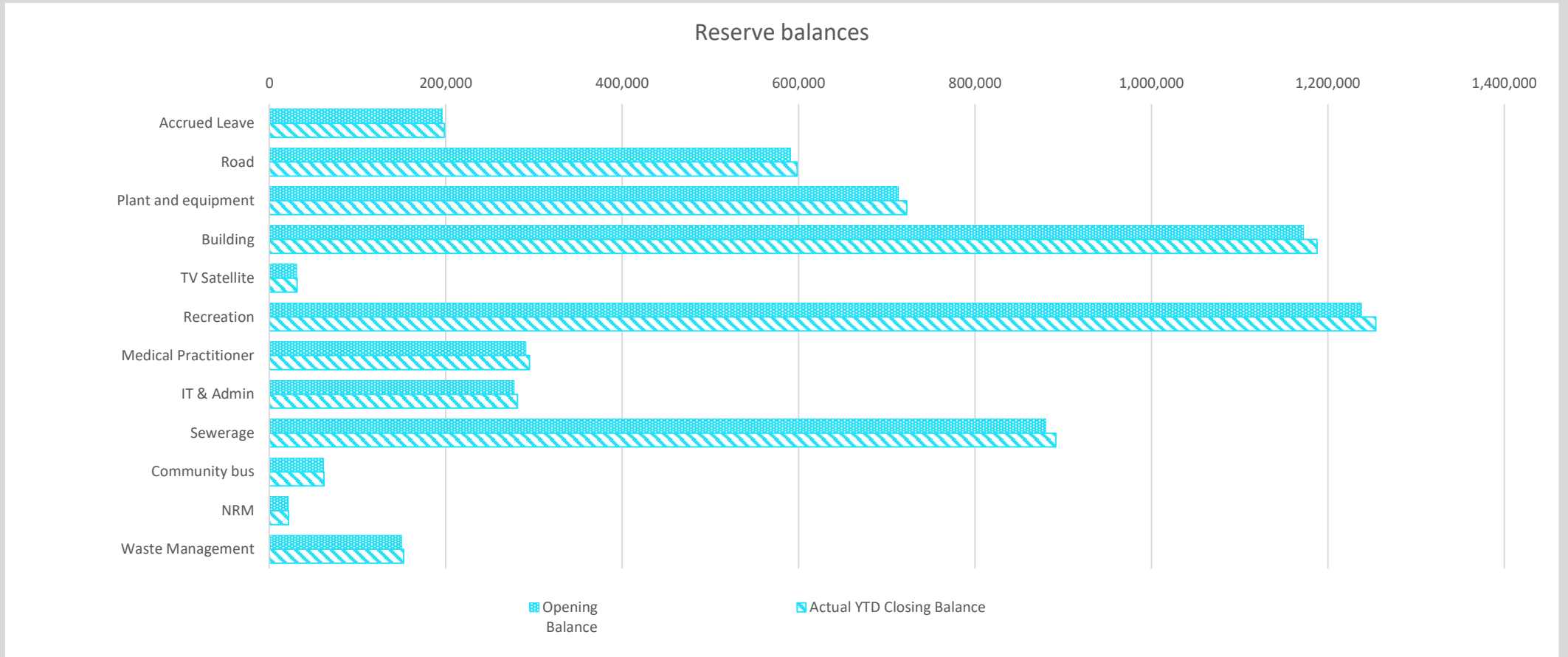
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

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

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 May 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements - operating		30,048	252,000	(82,905)	0
Total unspent grants, contributions and reimbursements		30,048	252,000	(82,905)	0
Provisions					
Annual leave		119,823	0	0	119,823
Long service leave		100,295	0	0	100,295
Total Provisions		220,118	0	0	220,118
Total other current assets		250,166			220,118
Amounts shown above include GST (where applicable)					

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

NOTE 11
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 31-May	Current Liability 31-May	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Grant Wheatbelt Secondary Freight Network	100,000	252,000	(71,905)	280,095	0	84,952	70,793	71,905
General purpose funding								
Grants Commission	0	0	0	0	0	620,000	620,000	1,286,972
Federal Road Grant	0	0	0	0	0	295,000	295,000	666,590
Law, order, public safety								
Subsidy - BFS	0	0	0	0	0	11,381	11,381	12,876
Recreation and culture								
Grant - Aus Sport (Netball Resurface)	11,000	0	(11,000)	0	0	11,000	11,000	11,000
Transport								
Grant - MRD Direct	0	0	0	0	0	144,000	144,000	153,321
Other property and services								
Grant - Diesel Fuel Rebate	0	0	0	0	0	38,000	34,833	30,567
	111,000	252,000	(82,905)	280,095	0	1,204,333	1,187,007	2,233,231
TOTALS	111,000	252,000	(82,905)	280,095	0	1,204,333	1,187,007	2,233,231

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 31-May	Current Liability 31-May	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Recreation and culture								
Grant - CSRFF Rec Ground	0	0	0	0	0	62,971	62,971	0
Transport								
Federal Roads to Recovery	0	0	0	0	0	402,000	402,000	402,890
Grant - Regional Road Group	0	0	0	0	0	310,000	310,000	299,000
	0	0	0	0	0	774,971	774,971	701,890
TOTALS	0	0	0	0	0	774,971	774,971	701,890

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

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 May 2020
	\$	\$	\$	\$
Swimming Pool Committee	300	0	0	300
RRG Chairman's Travel	910	0	0	910
Koorda SES	4,394	0	0	4,394
	5,604	0	0	5,604

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

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption	150320	Opening surplus		232,771		232,771
	Caravan Park ablution re-painting	150320	Capital Expenses		25,000		257,771
	Depot - New ablutions	150320	Capital Expenses			(25,000)	232,771
	Admin - sliding door	150320	Capital Expenses			(10,000)	222,771
	DCEO Vehicle changeover	150320	Capital Expenses			(18,000)	204,771
	DCEO Vehicle changeover	150320	Capital Revenue			(2,000)	202,771
	CEO Vehicle changeover	150320	Capital Expenses			(20,000)	182,771
	CEO Vehicle changeover	150320	Capital Revenue			(4,000)	178,771
	Consultancy Mainstreet Revitalisation	150320	Capital Expenses			(40,000)	138,771
C201902	Net/Basketball court resurface	150320	Capital Expenses			(15,200)	123,571
I113140	Contributions and donations	150320	Operating Revenue		61,519		185,090
I121210	Roads to Recovery Grant	150320	Capital Revenue		80,000		265,090
C301905	Koorda Kulja Widen,Seal (slk 12.20-13.20)	150320	Capital Expenses			(52,000)	213,090
E121010	Road Preservation	150320	Operating Expenses			(115,000)	98,090
I123150	Profit on sale of assets	150320	Non Cash Item	17,490			98,090
E122099	Loss on sale of assets	150320	Non Cash Item	62,917			98,090
	Proceeds on disposal of assets	150320	Capital Revenue			(32,273)	65,817
				80,407	399,290	(333,473)	65,817

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

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	981,557	91.50%	▲ Permanent	Pre-payment of 50% of 2020/2021 Federal Assistance Grant allocation received in May 2020.
Other property and services	(13,733)	(21.60%)	▼ Timing	Anticipated reimbursements less than anticipated at time of budget.
Expenditure from operating activities				
Governance	116,365	24.39%	▲ Timing	WSFN journal completed in June 2020 (\$60,000) and Conference, Training and Admin Allocation expenses lower than anticipated.
Law, order and public safety	22,915	25.62%	▲ Timing	Fire Control and Emergency Services expenses lower than anticipated.
Health	14,608	11.08%	▲ Timing	Doctor and Health Building expenses lower than anticipated.
Community amenities	43,782	15.13%	▲ Timing	Refuse Site, Sewerage and Refuse Collection expenditure lower than anticipated.
Investing activities				
Capital acquisitions	279,112	10.39%	▲ Timing	\$150,000 for accounting software carried forward to 2020/21 budget and other capital acquisitions slightly behind budgeted time frame.

**Monthly Report - List of Accounts Paid
Submitted to Council 17 June 2020**

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. **Municipal vouchers numbered from V746 to V833 and direct bank transactions totalling \$372,995.05** submitted to each member of the Council, on Wednesday the 17 June 2020 have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



Darren Simmons
Chief Executive Officer

Vouch No.	Payment Date	Supplier's Name	Description of purchase	Payment made by delegated authority
V746	14/05/2020	Synergy	L17933 19 Mar - 15 April 2020	432.10
V747	15/05/2020	Synergy	Bulk Accounts	7,233.12
V748	18/05/2020	Stallion Homes	Return 50% of retainer from Gym Construction Project	17,099.50
V749	20/05/2020	Av-Sec	Monitoring 1 April - 30 June 2020	120.00
V750	20/05/2020	AVN Northam Pty Ltd	P200 Light Bar	645.46
V751	20/05/2020	Avon Waste	Monthly Waste & Recycling Removal Account	5,460.76
V752	20/05/2020	BOC Gases	Service Charges	122.46
V753	20/05/2020	Wesfarmers Ltd (Bunnings)	L20135 Attach Signage	55.16
V754	20/05/2020	CJD Equipment Pty Ltd	P36 Scraper Rings, P43 Scraper Rings, P36 Dipstick, P19 Replace Hydraulic Pump, Repair Blade Shift Cylinder \$17642.14, P43 Remove Bucket Pin \$1025.30	19,138.19
V755	20/05/2020	Eastern Hills Saws & Mowers Pty Ltd	P92 Chainsaw Parts & Files	368.00
V756	20/05/2020	Elders Ltd	3 x 20L Roundup, 2 x 1L Cislín, L17933 50mm Ball Valve	913.17
V757	20/05/2020	Great Southern Fuels	10,000L Diesel, 210L Ad Blue, 20L Kero + Admin Cards	11,998.17
V758	20/05/2020	JR & A Hersey Pty Ltd	L05 2 x Fuel Pump Auto Nozzles, 1 x 20L Disinfectant	2,200.99
V759	20/05/2020	Hills Fire Equipment Service	Fire Equipment Service & Testing	1,701.70
V760	20/05/2020	JFC CFC Holdings Pty Ltd (JCB)	P63 1000Hr Service Kit	577.27
V761	20/05/2020	Cazour Pty Ltd	Courtesy Car Detailing - Lime from Roadworks	1,035.00
V762	20/05/2020	Koorda Ag Parts	P35 2 Tyres, L05 Acetylene, L17 Asbestos Removal, Skate Park Steel, Hockey Field Fence \$7568, Tennis Court Fence (North Side) \$3074.50, P35 Battery & Leads	13,993.90
V763	20/05/2020	Koorda Hotel	Refreshments Depot	115.00
V764	20/05/2020	Koorda IGA	Cleaning Products & Milk	214.54
V765	20/05/2020	KTY Electrical	L05 Replace Fluro, L204 Install Sensor Lights & Power Points	1,178.25
V766	20/05/2020	McIntosh & Son	P59 750Hr Service	426.46
V767	20/05/2020	Moore Stephens	Compilation Monthly Financial Statement	3,575.00
V768	20/05/2020	Officeworks Ltd	Various Stationery	179.10
V769	20/05/2020	Bruce Rock Shire Council	Monthly Reimbursement WSNF Project Manager	14,733.37
V770	20/05/2020	Shire of Mt Marshall	NEW Health EHO Recoup March 2020	2,230.17
V771	20/05/2020	Shire of Wyalkatchem	Contribution Medical Services July 2019 to Dec 2019	22,838.30
V772	20/05/2020	Steve's Transportables Group PL	New Depot Ablutions	17,435.00
V773	20/05/2020	The Honda Shop	Transfer Pump Sewerage Plant L35	595.00
V774	20/05/2020	WA Contract Ranger Services	Ranger Services 23/04, 28/04, 8/05 & 12/05	841.50
V775	20/05/2020	WALGA	2 Pallets Hand Sanitiser (NEWROC) Council Connect \$900	16,330.80
V776	20/05/2020	Wes Trac Pty Ltd	P20 5000Hr Service \$4457.18, P50 500Hr Lube Service \$1043.77	5,605.33
V777	20/05/2020	Wongan Hills Hardware	Tennis Club Building + 2 Screwdriver Sets	225.85
V778	22/05/2020	Synergy	Streetlights 25 Mar - 24 Apr	1,889.10
V779	26/05/2020	Department of Transport	P64 & P66 Works Crew Utes 12 month rego	772.20
V780	26/05/2020	Telstra	LH & SES Mobile Account	24.40
V781	26/05/2020	Telstra	WS, CEO & DCEO Mobile Account	177.20
V782	26/05/2020	Super Choice	Employee Superannuation Payments	9,038.70
V783	26/05/2020	Shire of Koorda	Employee Wages	36,808.56
V784	28/05/2020	Synergy	Swimming Pool Account	253.32
V785	28/05/2020	CJD Equipment Pty Ltd	P36 Loader Hydraulic Issues and 500hr Service (onsite)	7,834.37
V786	28/05/2020	Colas WA	Bitumen Sealing Work (KD-Kulja & KD-Dowerin Roads)	49,105.18
V787	28/05/2020	Hannah Cooper	Council and NEWROC Meeting Catering	146.00
V788	28/05/2020	Daves Tree Service	Trim and Shape Street Trees near Power Lines	8,580.00
			Sub Total	233,940.90

CASH FINANCIAL POSITION AS AT 10.06.2020**MUNICIPAL ACCOUNT****CASH AT BANK 10.06.2020**

Bendigo Municipal	172,526.56
Bendigo Licencing	17,427.95
Bendigo Savings Account	1,072,041.06
Bendigo ATM Account	22,760.00
Bendigo ATM Cash Account	12,240.00
SUB TOTAL	1,296,995.57

LESS SUNDRY CREDITORS	(98,101.67)
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<i>BALANCE</i>	1,198,893.90
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RESERVE FUNDS

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

TRUST FUNDS

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



TAX INVOICE

Shire of Koorda
PO Box 20
KOORDA WA 6475

Invoice Date
30 May 2020

Invoice Number
INV-0098

Reference
Land transfer

ABN
40 792 001 012

Central East Aged Care
Alliance (Inc)
The Garden Office Park,
Level 2 Building C,
355 Scarborough Beach
Road,
Osborne Park, WA 6017

Description	Quantity	Unit Price	GST	Amount AUD
Kott Gunning Legal fees re transfer of land from Shire of Koords to CEACA - Invoice 245339	1.00	1,606.40	10%	1,606.40
Landgate Registration fees - Invoice 245339	1.00	174.70	GST Free	174.70
Stamp duty on transfer of Land - AO191573	1.00	380.00	GST Free	380.00
			Subtotal	2,161.10
			TOTAL GST 10%	160.64
			TOTAL AUD	2,321.74

Due Date: 15 Jun 2020

Contact Details: nicholas.hopkin@ceaca.com.au

Banking Details:

Account name : Central East Aged Care Alliance (Inc.)

Bank : Westpac, Unit 3 45 Royal Str East Perth

BSB : 036-024

Account No : 218527

PAYMENT ADVICE

To: Central East Aged Care Alliance (Inc)
The Garden Office Park,
Level 2 Building C,
355 Scarborough Beach Road,
Osborne Park, WA 6017

Customer Shire of Koorda

Invoice Number INV-0098

Amount Due **2,321.74**

Due Date 15 Jun 2020

Amount Enclosed

Enter the amount you are paying above

26 February 2020
Account Ref 191573/AO
TAX INVOICE 245339
ABN 35 611 414 728

Central East Aged Care Alliance Inc
c/- 16 Seattle Court
QUINDALUP WA 6281

Dear Sir

RE: TRANSFER LOT 200 GREENHAM ST, KOORDA FROM SHIRE OF KOORDA

Summary of Amount Due:

Total Fees	\$1,554.00
Total Disbursements	\$227.10
GST applied	\$160.64
BILL TOTAL	\$1,941.74

Professional Fees & Disbursements Now Due **\$1,941.74**

Yours faithfully,



Kott Gunning

Your rights in relation to legal costs

The following avenues are available to you if you are not happy with this bill

- (1) Requesting an itemised bill
- (2) Discussing your concerns with us
- (3) Having our costs assessed, and
- (4) Applying to set aside our costs agreement.

For more information about your rights, please read the fact sheet titled Your right to challenge legal costs. You can ask us for a free copy, or obtain it from the Legal Practice Board (or download it from the website of the Legal Practice Board or the Law Society of Western Australia).



Level 8, AMP Building
140 St Georges Terrace
Perth WA 6000

GPO Box L890
Perth WA 6842
DX 110 Perth

T 08 9321 3755
F 08 9321 3465
E info@kottgunn.com.au

kottgunn.com.au


**> WHEN THERE'S
BUSINESS AT STAKE**
WE'RE YOUR LEGAL PARTNERS

Liability limited by a scheme approved under the Professional Standards Legislation.

This email may contain privileged and/or confidential information intended for the person addressed. If you receive this email and you are not the person addressed, please call our office on (08) 9321-3755 immediately. The sender does not waive any confidentiality or lawyer-client privilege by your inadvertent receipt of this material.

PROFESSIONAL FEES

			Value	Units
17 Sep 19	AO	E-mail to and from CEACA, Ralton Benn re transfer of Koorda and Mukinbudin properties and request for CT details, peruse DPs provided by Ralton and check Lgate for CTs, email to Ralton re Shires appointing agent to act	\$63.00	3.00
17 Sep 19	AO	E-mail to and from BAFC re new instructions from Shire of Koorda, draft docs	\$42.00	2.00
18 Sep 19	AO	Preparing docs for transfer, Stat Dec, auth and FTDD from Shire to CEACA, Search CT, t/a to Nick, email to BAFC, prep letter by email to CEACA with instructions enc docs for signing, email all docs to Nick	\$441.00	21.00
23 Sep 19	AO	Perusal of e-mail from BAFC, reply re transfers as instrument/no mins or contract	\$42.00	2.00
08 Oct 19	AO	Checking signed Transfer/stat dec & Foreign transfer DD form with auth docs rcvd from CEACA, scan, prep letter to OSR re duties assessment, submit duties assessment on line with OSR, upload docs for assessmt, prep letter to BAFC enc TOL	\$147.00	7.00
10 Dec 19	AO	Perusing & checking signed Transfer/stat dec and auth docs, draft amended stat dec for new secretary & treasurer, email to Jo/Nick for officers to re-sign	\$84.00	4.00
20 Dec 19	AJS	Perusing statutory declaration received. Email to Jo	\$42.00	2.00
14 Jan 20	AJS	Telephone call to OSR regarding requisition notice. Email to OSR	\$21.00	1.00
14 Jan 20	AO	Perusal of e-mail from Jo re property address in Koorda for Water Corp conc for tenant, check schedule, call Jo to advise of Lot no/ for address and CT details	\$42.00	2.00
15 Jan 20	AO	Perusing & checking signed Stat Dec from CEACA	\$21.00	1.00
20 Jan 20	AJS	Telephone call from OSR-Adrian, needs copy of the fully signed Transfer of Land prior to issuing assessment notice. Telephone call to BAFC Settlements chasing fully signed TOL. Email to OSR with fully signed TOL	\$42.00	2.00
29 Jan 20	AO	Perusing duties assessment, download, email to Nick & Jo for payment of duty with trust a/c details	\$42.00	2.00
29 Jan 20	AO	Perusal of e-mail from Jo and update schedule, reply email	\$42.00	2.00
05 Feb 20	AJS	Perusal of e-mail from Jo-CEACA. Response - numerous	\$42.00	2.00
05 Feb 20	AO	Attending to arrange for payment of duties at OSR	\$21.00	1.00
07 Feb 20	AJS	Perusal of e-mail from Jo-CEACA, response (numerous)	\$42.00	2.00

PROFESSIONAL FEES

			Value	Units
11 Feb 20	AO	Checking signed TOL & stat dec docs, t/a to BAFC to book sett, prep VOI Statements, sett prep with Landgate rego chq & lodgment forms	\$84.00	4.00
12 Feb 20	AO	Conducting search of Title for sett, attend settlement with BAFC and email to Jo/Nick to confirm Sett and that we will lodge Transfer at Landgate, prep all docs to lodge @ Landgate, submit Advice of Sale (EAS) on Landgate for rating agencies, update schedule of properties re status, email to BAFC with EAS	\$189.00	9.00
13 Feb 20	AJS	Attending Landgate to lodge documents	\$42.00	2.00
19 Feb 20	AO	Checking CT issued from Landgate, scan & email to Jo/Nick @ CEACA re instructions for safekeeping, arrange for Title to be stored in Deed Safe, and finalise file	\$63.00	3.00
Total Fees			\$1,554.00	74.00
GST applied			\$155.40	
Total Fees including GST			\$1,709.40	

Disbursements subject to GST

13 Feb 20	Landgate - Search Fee	\$52.40
Total		\$52.40
GST		\$5.24
Total Disbursements including GST		\$57.64

Disbursements not subject to GST

11 Feb 20	Landgate - Registration fee	\$174.70
Total Disbursements not subject to GST		\$174.70

Total Disbursements **\$232.34**

Trust Account Statement

RE: TRANSFER LOT 200 GREENHAM ST, KOORDA FROM SHIRE OF KOORDA

Date	Details	Debit	Credit	Balance
04 Feb 20	Central East Aged Care Alliance Inc On account of costs and disbursements Received by Alison de Grussa		380.00	380.00
05 Feb 20	Office of State Revenue Transfer duty	380.00		
Balance of Trust Account		\$380.00	\$380.00	\$0.00

REMITTANCE ADVICE

Invoice Date: 26 February 2020
Due Date: 27 March 2020
Our Ref: AO:191573:245339
Client: Central East Aged Care Alliance Inc
Tax Invoice 245339

Please choose a payment method and return this advice to our office.

1. CHEQUE

Please return this advice with your cheque payable to Kott Gunning for **\$1,941.74**

Kott Gunning
GPO Box L890
PERTH WA 6842

Please quote invoice number 245339

2. BANK TRANSFER

Transfer Amount:	\$1,941.74	Swift Code (overseas transfer only):	ANZBAU3M
Bank:	ANZ Bank	BSB:	016-002
		Account No:	257672611
		Account Name:	Kott Gunning

**Please quote reference: Invoice 245339 and fax this advice to (08) 9321 3465, or
Email: accounts@kottgunn.com.au**

3. CREDIT CARD

Please fax this advice with credit card details to (08) 9321 3465, or
Email: accounts@kottgunn.com.au
*surcharge fee may apply

Card Number:	_____	Please circle one:	Visa / MasterCard /
Expiry Date:	_____		
Amount Due:	\$1,941.74		
Name on Card:	_____		
Signature:	_____		

Please quote reference: Invoice 245339



43848753

DUTIES ASSESSMENT NOTICE

IMPORTANT

Penalty Tax equal to 20% of the duty payable will be imposed if payment is not received by the due date

Page 1 of 2

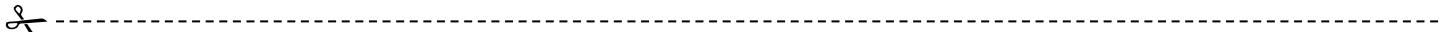
**KOTT GUNNING LAWYERS T/A KOTT GUNNING
 AMP BUILDING FI 8
 140 ST GEORGES TCE
 PERTH WA 6000**

Bundle ID: 192817330
Amount Payable: \$380.00
Date due: 26-SEP-2020
 Date Issued: 28-JAN-2020
 Agent/Client ID: 2823426
 Your Reference: AO191573
 Enquiries: Mr Adrian Veldkamp
 Telephone: (08) 9262 1138

Parties to Transaction(s): SHIRE OF KOORDA | CENTRAL EAST AGED CARE ALLIANCE INC

No.	Transaction	Dated	Value \$	Duty \$	Total \$
001	Transfer	26-SEP-2019	20,000.00	380.00	380.00



Total Amount Payable	\$380.00
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Please do NOT detach if paying in person

Duties Assessment Notice Payment Slip

Bundle ID: 192817330 **Payment due by: 26-SEP-2020** **Amount Payable: \$380.00**

PREFERRED PAYMENT METHODS	
Payment due by: 26-SEP-2020	
 <p>Bill code: 969139 Reference: 0438487533 Amount Payable: \$380.00</p>	<p>BPAY® Contact your participating Financial Institution to pay from your cheque or savings account. More info: www.bpay.com.au</p>
 <p>via our website www.osr.wa.gov.au/dutiespayments or phone 1300 936 105 A credit or debit card administration fee will apply. Please visit our website for more information. Your Payment reference number is: 0438487533</p>	

Please see overleaf for other payment methods



43848753

CONTACT THE OFFICE OF STATE REVENUE

Please Quote Bundle ID: 192817330

Website: www.osr.wa.gov.auWeb Enquiry: www.osr.wa.gov.au/DutiesEnquiry

Phone: (08) 9262 1100

1300 368 364 (WA country callers only - local call charge)

OBJECTION TO ASSESSMENT

A person who is dissatisfied with an assessment may, within a period of 60 days after the date of issue of the assessment, object to the assessment by forwarding to the Commissioner a statement, in writing, of the grounds for the objection to the assessment.

The statement must be explicit in relation to the grounds of objection and be accompanied by relevant supporting evidence.

The fact that an objection has been lodged does not affect the liability to pay the duty by the due date on the assessment notice.

CANCELLED TRANSACTIONS

Where dutiable transaction(s) the subject of this duty assessment have not or will not be carried into effect an '**Application for Exemption for Cancelled Transactions**' must be lodged with this Office. In the absence of a completed application form, a determination cannot be made to exempt the transaction and the duty remains payable until the completed application form is received.

Application forms can be obtained from www.finance.wa.gov.au

Failure to lodge an application may result in the instigation of legal action to recover the total amount payable together with legal costs from the liable party.



Please do NOT detach if paying in person

OTHER PAYMENT METHODS		Bundle ID: 192817330
CIPA	For registered Revenue Online Clients Pay using your Customer Initiated Payment Account.	
<input checked="" type="checkbox"/>	By Post: Send this Assessment notice payment slip with your cheque made payable to: "COMMISSIONER OF STATE REVENUE", Office of State Revenue, GPO Box T1600, Perth 6845	
	In Person: Present this Assessment Notice intact with your cash or cheque made payable to "COMMISSIONER OF STATE REVENUE" between 8.30am to 4.30pm, Monday to Friday, 3 rd Floor, 200 St Georges Terrace, PERTH	