

SHIRE OF WANDERING

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Our Vision:

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

ORDINARY MEETING OF COUNCIL

Agenda 17 June 2021

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Wandering will be held on 17 June 2021 in the Council Chambers, 22 Watts Street, Wandering, commencing at 3:30pm.

BELINDA KNIGHT
CHIEF EXECUTIVE OFFICER

We wish to acknowledge the traditional custodians of the land we are meeting on today. We acknowledge and respect their continuing culture and the contribution they make to the Shire of Wandering, and convey our respects to Elders past and present

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ORDINARY MEETING OF COUNCIL AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr I Turton	Shire President	Cr B Whitely	
Cr G Parsons	Deputy Shire President	Cr M Watts	
Cr J Price		Cr P Treasure	
		Belinda Knight	CEO

Apologies:

Cr G Curtis	Approved	leave	of
	absence		

3. DISCLOSURE OF INTERESTS

3.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision-making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long-standing personal friendship with the proponent). As a consequence, there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

3.2. DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS

4. PUBLIC QUESTION TIME

5. APPLICATIONS FOR LEAVE OF ABSENCE

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**6.1. ORDINARY MEETING OF COUNCIL HELD – 20/05/2021****COUNCIL DECISION**

That the Minutes of the Ordinary Meeting of Council held 20/05/2021 be confirmed as a true and correct record of proceedings without amendment.

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION**8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS****9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS**

10. CHIEF EXECUTIVE OFFICER'S REPORTS

10.1. 2021/2022 - DIFFERENTIAL GENERAL RATES AND GENERAL MINIMUM PAYMENTS

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	17/06/2021
Previous Reports	20/05/2021
Disclosure of any Interest	Nil
File Reference	03.031.03103
Attachments	Nil

BRIEF SUMMARY

The purpose of this report is to recommend to Council to seek approval from the Minister for the proposed 2021/2022 Differential General Rates and General Minimum Payments as required by s6.36 of *The Local Government Act 1995*.

BACKGROUND

20/05/2021: Council resolved to give local public notice of its intention to impose differential general rates for the 2021/2022 financial year. At the closing of submissions on 16/06/2021, there were (insert number) of submissions.

As the differential rate for the UV – Rural Residential category is more than double the minimum differential rate for UV – Rural, and the number of properties on UV – Rural Residential is more than 50% of the total class (104 total – 98 on minimum), Council must seek the approval of the Minister to impose these rates and minimum charges.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995:

56.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics –*
 - (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) *a purpose for which the land is held or used as determined by the local government; or*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.*
- (2) *Regulations may –*
 - (a) *specify the characteristics under subsection (1) which a local government is to use; or*
 - (b) *limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) *If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*
- (5) *A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation 1 is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.*

s6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) **If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.**
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

s6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
- (3) A notice referred to in subsection (1) —
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and
 - (b) is to contain —
 - (i) details of each rate or minimum payment the local government intends to impose; and
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
 - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and
 - (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government —
 - (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or

(b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4), it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

POLICY IMPLICATIONS

In accordance with the Department of Local Government Rating Policy – Differential Rates, Council must demonstrate that consideration has been given to the key values of Objectivity, Fairness and Equity, Consistency, Transparency and Administrative Efficiency.

FINANCIAL IMPLICATIONS

The differential rates model as endorsed by Council will directly influence Councils ability to fund expenditure requirements proposed to be included in the 2019/2020 budget. Expenses will be incurred in relation to advertising, which are accommodated within the current budget.

STRATEGIC IMPLICATIONS

IMPROVE OUR FINANCIAL POSITION

Our Goals	Our Strategies	Our Measurement
The Wandering Shire is financially sustainable	Improve accountability and transparency Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs Prudently manage our financial resources to ensure value for money	Rate review implemented over a staged process by 2020 Balanced budget delivered annually Annual external financial audit identifies no adverse issues Long Term Financial Plan updated annually Investment Strategy

CONSULTATION/COMMUNICATION

Via local public notice

COMMENT

The Shire of Wandering has adopted a differential general rate and general minimum rate payment model for a number of years.

In arriving at the proposed rates in the dollar, the need for revenue to fund the requirements of local government services, activities, maintenance of assets, financing costs and capital infrastructure requirements with the desire to limit any increase on the ratepayer to affordable levels has been established.

The following table outlines the proposed Differential General Rates and General Minimum Payments for the Shire of Wandering to be advertised for the 2021/2022 financial year, to be effective from the 1 July 2021.

Rate Category	Minimum Payment	Rate in the dollar (expressed as cents in the \$)	Yield \$
GRV Residential	\$1,166	11.601	\$100,528
GRV Special Use	\$1,166	13.739	\$24,014
UV Rural Residential	\$1,166	1.563	\$122,090
UV Rural	\$1,166	0.633	\$966,102
UV Mining Tenement	\$1,166	0.762	\$5,830

(Lowest differential rate in the \$) x 2 = 1.266 cents in the dollar

Rate Category	Minimum Payment	Total Properties	No of Minimums	% of Minimums
GRV Residential	\$1,166	80	40	50%
GRV Special Use	\$1,166	5	2	40%
UV Rural Residential	\$1,166	104	98	94%
UV Rural	\$1,166	221	88	40%
UV Mining Tenement	\$1,166	5	5	100%

Note: due to the closing date of the submission period being 16/06/2021 – the responses received will be tabled at the meeting.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 10.1 - 2021/2022– DIFFERENTIAL GENERAL RATES AND GENERAL MINIMUM PAYMENTS

That Council, pursuant to S6.33(3) and S6.35(5) of the *Local Government Act 1995*, and having due regard to the submissions received, authorises the Chief Executive Officer to seek the approval of the Minister for Local Government, the following proposed differential rates for the 2021/2022 financial year:

DIFFERENTIAL RATES CATEGORIES 2021/2022	PROPOSED RATE IN \$	MINIMUM RATE
GRV - Residential	0.11601	\$1,166
GRV - Special Use	0.13739	\$1,166
UV - Rural Residential	0.01563	\$1,166
UV -Rural	0.00633	\$1,166
UV - Mining	0.00762	\$1,166

AUTHOR'S SIGNATURE:



10.2.ASSET MANAGEMENT PLAN 2019-2029

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	17/06/2021
Previous Reports	20/05/2021 - 19/03/2020 - 15/08/2019
Disclosure of any Interest	Nil
File Reference	04/041.04117
Attachments	Asset Management Plan 2019-2029 (under separate cover)

BRIEF SUMMARY

To adopt the amended Asset Management Plan 2019-2029, in preparation for the 2021/2022 Annual Budget.

BACKGROUND

19/03/2020: Council adopted the Asset Management Plan 2019-2029 with the only item outstanding being the technical levels of service for Roads – performance measures which were to be developed, as are the Rural Road Hierarchies. These were presented at the General Planning Forum of 06/05/2021, and the Asset Management Plan has been updated accordingly.

A request came from the floor at the May Council meeting to defer the adoption of the Asset Management Plan until the financial data contained within the Plan had been updated. It should be pointed out that the data relating to assets is also contained within the Long-Term Financial Plan and Corporate Business Plan, which were adopted at the May Council meeting.

If it is still Council's desire that the Asset Management Plan be updated with current financial data, then the data in both the Long-Term Financial Plan and Corporate Business Plan will not reconcile with that contained in the Asset Management Plan.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s5.56

POLICY IMPLICATIONS

Policy 15 – Integrated Planning

FINANCIAL IMPLICATIONS

There has been no additional cost involved with the redrafting of this Plans, having being done in-house by the CEO.

STRATEGIC IMPLICATIONS

As set by the Plans

CONSULTATION/COMMUNICATION

Via General Planning Forum 06/05/2021

COMMENT

Bringing all the financial data together for all three Plans takes significant resources, and the decision made at the May 2021 Council meeting will require all three Plans be re-drafted and cross referenced to ensure data is accurate. Then this process will need to be undertaken again in 2022.

It is also important to note that this is an extremely busy time of year for the CEO, who has produced the Plans in-house. It will not be possible to even begin to update all three Plans until late in the calendar year.

It is therefore recommended that Council adopt the amendments to the Asset Management Plan 2019-2029 as distributed.

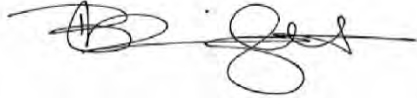
VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 10.2 - ASSET MANAGEMENT PLAN 2019-2029

That Council adopts the amendments relating to technical levels of service for Roads – performance measures, and Rural Road Hierarchies, as contained in the attached Asset Management Plan 2019-2029.

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be 'A. B. Jones', written over a horizontal line.

10.3. PROPOSED MINOR BOUNDARY REALIGNMENT – SHIRES OF WILLIAMS AND WANDERING

Proponent	Shire of Williams
Owner	
Location/Address	Lot 3122
Author of Report	Belinda Knight, CEO (Extract from Shire of Williams Report)
Date of Meeting	17/06/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	RA255:A48
Attachments	Nil

BRIEF SUMMARY

To consider a joint boundary realignment as outlined by Shire of Williams.

BACKGROUND

A request has been received by Shire of Williams, from Stuart Rintoul for the Shire of Williams and Shire of Wandering to support a minor boundary change in relation to his property and that belonging to Barry Hardie.

Stuart Rintoul has one parcel of land, being Location 3122, in the Shire of Wandering that is contiguous with the balance of his property in the Shire of Williams. Similarly, Barry Hardie has Location 4419 that is in the Shire of Williams and contiguous with other locations in the Shire of Wandering. Plans showing these locations are below:



Location 3122 – Shire boundaries marked in 'blue/green'



Location 3122 – Shire boundaries marked in 'blue/green'

Both locations are the same size, being 64.7ha. A boundary change could be progressed without a change to local government road responsibility.

The benefit for both landowners is the lots would then be rated with the other contiguous land, thereby avoiding a minimum rate. Also, they would only be subject to one Emergency Services Levy charge.

STATUTORY/LLEGAL IMPLICATIONS

The Local Government Advisory Board (the Board) is the body established by the *Local Government Act 1995* (the Act) to assess proposals for changes to local government district boundaries.

Schedule 2.1 of the Act states that a proposal may be made to the Board by —

- (a) *the Minister; or*
- (b) *an affected local government; or*
- (c) *2 or more affected local governments, jointly; or*
- (d) *affected electors who —*
 - (i) *are at least 250 in number; or*
 - (ii) *are at least 10% of the total number of affected electors.*

A proposal is to —

- (a) *set out clearly the nature of the proposal, the reasons for making the proposal and the effects of the proposal on local governments; and*
- (b) *be accompanied by a plan illustrating any proposed changes to the boundaries of a district; and*
- (c) *comply with any regulations about proposals.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

None known

STRATEGIC IMPLICATIONS**PROVIDE STRONG LEADERSHIP**

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

CONSULTATION/COMMUNICATION

Nil

COMMENT

The Shire of Williams is supportive of the proposal.

If Wandering Council is supportive of the idea, both Shires could put a joint proposal to the LG Advisory Board along with the landowner's support.

If not, the status quo remains.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 10.3 - PROPOSED MINOR BOUNDARY REALIGNMENT – SHIRES OF WILLIAMS AND WANDERING

That Council supports the minor Shire boundary realignment of Lot 3122 P112152 to the Shire of Williams, and Lot 4419 to the Shire of Wandering, as outlined above.

AUTHOR'S SIGNATURE:


11. OTHER OFFICER'S REPORTS

11.1.AUTHORISATION OF DUAL FIRE CONTROL OFFICERS – SHIRE OF PINGELLY

Proponent	Shire of Pingelly
Owner	Bushfire Brigades
Location/Address	Shire of Wandering
Author of Report	Maureen Mertyn
Date of Meeting	17/06/2021
Disclosure of any Interest	Nil
File Reference	BF166; 05.051.05110
Attachments	Nil

BRIEF SUMMARY

This report seeks Council's consideration to appointing Dual Fire Control Officers from the Shire of Pingelly.

BACKGROUND

In accordance with legislative requirements the Council is required to formally appoint its Bushfire Control Officers. This is done to ensure compliance, and lawfully legitimise the officer's authorisation under Bush Fires Act 1954 in fulfilling their duty.

STATUTORY/LEGAL IMPLICATIONS

The appointment of a Dual Fire Control Officer for the 2021/22 Bush Fire season is under taken in accordance with Section 40 of the Bush Fire Act 1954 which provides that two or more local governments may by agreement join in the appointment of bush fire control officers and that officers so appointed may exercise their power and authorities in each of the districts so appointed.

POLICY IMPLICATIONS

There are no plans or policies applicable to this proposal.

FINANCIAL IMPLICATIONS

There is no impost on the Shire's finances in relation to this matter.

STRATEGIC IMPLICATIONS

RETAIN AND GROW OUR POPULATION

Our Goals	Our Strategies
People feel safe, connected and actively involved in the community	Facilitate and support Emergency Services Planning

CONSULTATION/COMMUNICATION

Chief Bush Fire Control Officer – Peter Monk

COMMENT

Council has been requested by the Shire of Pingelly to appoint Dual Fire Control Officers under the Bush Fires Act 1954 to empower these volunteers to act in their appointed roles across the municipal boundary.

This includes the appointment of the following people in the capacity of Dual Fire Control Officers:

Shire of Pingelly

- Rodney Leonard Shaddick
- Sam MacNamara
- Brodie Cunningham
- Malcolm Leslie Cunningham
- Simon Parsons
- Anthony Turton
- Adam Lindsay Watts

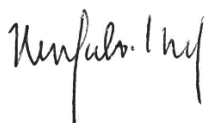
VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 11.1 - AUTHORISATION OF DUAL FIRE CONTROL OFFICERS

That Council appoints, pursuant to S40 of the *Bush Fires Act 1954*, the following people from the Shire of Pingelly as authorised officers in the capacity of Dual Fire Control Officers for 2021/22 Bush Fire Season:

- Rodney Leonard Shaddick
- Sam MacNamara
- Brodie Cunningham
- Malcolm Leslie Cunningham
- Simon Parsons
- Anthony Turton
- Adam Lindsay Watts

AUTHOR'S SIGNATURE:

11.2.FIVE YEAR FOOTPATH PLAN

Proponent	Shire of Wandering
Owner	Shire of Wandering
Location/Address	Wandering Town Area
Author of Report	Barry Gibbs, EMTS
Date of Meeting	Council Meeting – 17/06/2021
Previous Reports	General Planning Forum – 03/06/2021
Disclosure of any Interest	Nil
File Reference	12.122.12204
Attachments	Draft Path Network for Maintenance & Construction

BRIEF SUMMARY

For Council to consider a proposed Footpath and Dual Use Paths (DUP) within the Wandering Town Site and Walk/Bike Trails within the Shire for public consultation and submissions

BACKGROUND

The Shire of Wandering has no formal program for the maintenance and construction of paths within the Shire. Currently the work is done on an ad hoc basis which makes it difficult to fully comply with our current Asset Management Plan level of service. Grant funding without a community endorsed plan to improve our current path network would limit the possible success of any application.

FINANCIAL IMPLICATIONS

The condition of our current path network is fair to good for a small rural community, but the existing network needs increase maintenance work as little has been spent on the path network for at least the past 5 years.

The five-year maintenance and renewal programme along with installation of access new ramps is very manageable and will achieve a good outcome for the community. Funding may be available for DUP's and Bike Trails if Council has a community endorsed plan for future funding applications.

COMMENT

The proposed footpath, DUP and walking/Bike path plan need to be advertised for a reasonable period of time. This will give the community time to ask questions and fully understand the plan and propose any changes for Council to consider prior to endorsing the plan for inclusion in the Council's five (5) year works program.

OFFICERS RECOMMENDATION – ITEM 11.2 - FIVE YEAR FOOTPATH PLAN

That Council directs the CEO to undertake six (6) week community consultation on the proposed Five-Year Footpath Plan, and report the results back to Council at the first available opportunity.

AUTHOR'S SIGNATURE

Barry Gibbs



11.3.ACCESS & INCLUSION PLAN 2021-2026

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Lisa Boddy, Customer Service Coordinator
Date of Meeting	17/06/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	08.084.09402
Attachments	Access & Inclusion Plan 2021 – 2026 (under separate cover)

BRIEF SUMMARY

To adopt the Access & Inclusion Plan 2021-2026 as attached.

BACKGROUND

The Disability Access Inclusion Plan 2021-26 is a strategic document for the Shire of Wandering required by the Western Australian Government and registered with the Department of Communities. It is a public document which is implemented over five years and reported on annually to improve quality of life outcomes for all community members.

The Shire of Wandering has received approval from the Department of Communities that the Access and Inclusion Plan 2021-26 is compliant with legislative requirements. Following Council endorsement, a final version will be submitted for the Department to retain.

STATUTORY/LEGAL IMPLICATIONS

All public authorities in Western Australia are required under Part 5, sections 27-29 of the *Disability Services Act (1993)* to develop, implement, review and report on a Disability Access and Inclusion Plan (DAIP). On advice from the Department this plan has been revised to become more inclusive of all community members and will now be known as the Access Inclusion Plan (AIP).

Other legislation underpinning access and inclusion includes the *Western Australia Equal Opportunities Act 1984 (amended 1988)*, *Commonwealth Disability Discrimination Act 1992 (DDA)* and the United Nations Convention on the Rights of Persons with a Disability (2007).

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Any major tasks will need to be planned and costed through the Long Term Financial Plan and annual budgeting process.

STRATEGIC IMPLICATIONS

The development and implementation of this Plan aligns with the Shire's Strategic Community Plan 2018-28, particularly:

7. Our permanent and transient population grows

- 7.3 Wandering support Early Years and Youth - Children and Youth actively participate in the community
- 7.4 We encourage Aging in Place - Our Seniors can age confidently in Wandering

8. People feel safe, connected and actively involved in the community

- 8.1 Facilitate and support activities that optimise use of our facilities
 - o Our residents are engaged and actively participate in events and activities
 - o Our facilities and services can be accessed by everyone.

CONSULTATION/COMMUNICATION

In 2019 the Shire consulted with the Wandering Community to undertake a full and open review of the Council's Disability Access and Inclusion Plan (DAIP). In 2021 the results were incorporated with another invitation for community input on the Plan, which has been used for the outcomes of this Plan. This included the following:

- Desktop review of the Disability Access and Inclusion Plan 2014 – 2018 including achievements and required improvements.
- Advertising on the Shire Website, Wandering Echo newspaper, Facebook, front counter and notice board at the Shire Office about the review and an invitation to comment or make a submission via email, telephone or in person at a community consultation session held at the Community Resource Centre.
- In person feedback session in collaboration with the Community Resource Centre.
- Development has occurred in consultation with the Department of Communities and the Wandering Community. A review of the previous AIP has been undertaken to ensure that this latest plan continues to deliver the proposed outcomes and ensures continuity.

The community will be informed of the new Disability Access and Inclusion Plan through social media, The Wandering Echo, online via the Shire's website and at the Community Resource Centre. It will be made available upon request in a preferred format which may include large print, braille, audio, or accessible electronic format.

COMMENT

The review of the AIP included analysis of which tasks in the 2014 - 2018 DAIP were completed, incomplete and achieved.

A Community questionnaire was prepared based on the seven desired outcome areas of the Disability Services Act. The questionnaire was available online and hard copy from the Shire Office and Community Resource Centre. A community consultation session was held at the Community Resource Centre on 20 May 2021. The consultation period ran from 29 April to 28 May 2021, with a total of two written responses received.

Many of the results and comments from the survey were placed in the final draft 2018-2023 DAIP.

The draft AIP was sent to the Department of Communities for comment. The Department was very pleased with the draft AIP. Excerpt from email received:

The Plan reads very well, you've managed to capture a lot of information in a very concise and straightforward manner- which a lot of organisations have trouble with. It's really a credit, a very good document.

It sends clear messages and rationale to staff and the community, it gives a sense of where this plan fits into the Shire's role and that consultation has informed the priorities. I have no further suggestions to offer as everything is so clear. I can see this being a very workable and effective document.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 11.6 - ACCESS & INCLUSION PLAN 2021-2026

That Council adopts the Disability Access and Inclusion Plan 2021-26 as attached.

AUTHOR'S SIGNATURE:

Lisa Boddy

12. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED

12.1.COUNCILLOR'S MEETINGS ATTENDED

Nil

13. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14.1.COUNCILLORS AND /OR OFFICERS

Nil

15. CONFIDENTIAL ITEMS

15.1. ITEM FOR DISCUSSION - NIL

16. INFORMATION ITEMS**16.1.ACCOUNTS PAID FOR PERIOD – 01/05/2021 – 31/05/2021**

Proponent	Internal Report
Location/Address	
Author of Report	Sophie Marinoni, Finance Officer
Date of Meeting	17/06/2021
Disclosure of any Interest	Nil
File Reference	10.1.6
Attachments	List of Accounts Paid for Month

BRIEF SUMMARY

To ratify payments made during the month of May 2021

BACKGROUND

The listing of payments for the month of May 2021 through the Municipal and Trust accounts are attached.

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996 – r12 & r13

POLICY IMPLICATIONS

Policy 12 – Purchasing and Tenders

Policy 40 – Payment for Goods and Services

FINANCIAL IMPLICATIONS

Shire of Wandering

CERTIFICATE OF EXPENDITURE
17/06/2021



This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT6499 – EFT6557	\$148,600.17
Direct Debits	DD3465.1 – DD3672.6	\$17,195.52
	TOTAL	\$165,795.69

to the Municipal Account, totalling \$165,795.69 which were submitted to each member of the Council on 17/06/2021, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Belinda Knight

CHIEF EXECUTIVE OFFICER

STRATEGIC IMPLICATIONS**IMPROVE OUR FINANCIAL POSITION**

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	Improve accountability and transparency Prudently manage our financial resources to ensure value for money

OFFICER'S RECOMMENDATION – ITEM– SCHEDULE OF ACCOUNTS FOR 01/05/2021 – 31/05/2021

That Council in accordance with r12 and r13 of the *Local Government (Financial Management) Regulations 1996* receives the schedule of accounts for payment as presented.

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT6499	07/05/2021	Altus Planning			-\$ 398.75
	03/05/2021		Town Planning Consultant <i>Labour</i>	\$ 398.75	
EFT6500	07/05/2021	Best Office Systems			-\$ 348.30
	27/04/2021		Copier contract <i>Shire B&W copies, Shire Colour copies, CRC B&W copies, CRC colour copies, Echo colour copies</i>	\$ 348.30	
EFT6501	07/05/2021	Boddington News			-\$ 9.00
	23/04/2021		Boddington News <i>Edition 664</i>	\$ 9.00	
EFT6502	07/05/2021	Bunbury Settlement Services			-\$ 1,429.90
	03/05/2021		Title application - Fourteen Mile Brook Rd <i>Professional fees, Government & statutory charges, Miscellaneous expenses, Administration expenses</i>	\$ 1,429.90	
EFT6503	07/05/2021	Department of Mines, Industry Regulation & Safety			-\$ 59.39
	30/04/2021		BSL - Apr 2021 <i>Building permits, Collection fee</i>	\$ 59.39	
EFT6504	07/05/2021	Environmental Machinery Group			-\$ 4,724.50
	28/04/2021		Repair mulching head - WD.141 <i>Labour, Consumables</i>	\$ 4,724.50	
EFT6505	07/05/2021	Great Southern Fuel Supplies			-\$ 271.78
	30/04/2021		Fuel card purchases <i>WD.001</i>	\$ 271.78	
EFT6506	07/05/2021	Major Motors			-\$ 142.84
	08/04/2021		Parts - WD.458 <i>Fuel sender</i>	\$ 142.84	
EFT6507	07/05/2021	Mcleods			-\$ 429.07
	31/03/2021		Lease - WA Mower Racing Assoc. <i>Fees, Disbursements</i>	\$ 429.07	
EFT6508	07/05/2021	Perfect Computer Solutions			-\$ 127.50
	29/04/2021		Monthly IT maintenance <i>Labour, Monthly fee</i>	\$ 127.50	
EFT6509	07/05/2021	Pingelly IGA			-\$ 171.00
	31/03/2021		Purchase of The West Australian <i>Mar 2021</i>	\$ 171.00	
EFT6510	07/05/2021	Rhonie's Wandering Mop & Bucket			-\$ 2,587.20

	30/04/2021	Cleaning contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatotine, Public conveniences - Pumphreys Bridge, Community Centre, Travel</i>	\$ 2,587.20	
EFT6511	07/05/2021	Startrack Express		-\$ 49.25
	21/04/2021	Freight <i>Corsign</i>	\$ 49.25	
EFT6512	07/05/2021	VisiMax		-\$ 4,637.60
	30/04/2021	PPE - Fire fighting <i>BR9 Helmet</i>	\$ 4,637.60	
EFT6513	07/05/2021	WA Fuel Supplies		-\$ 37,918.11
	11/04/2021	Fuels <i>ULP, Diesel</i>	\$ 37,918.11	
EFT6514	07/05/2021	Wandering CWA		-\$ 100.00
	15/04/2021	Donation <i>ANZAC Day wreath</i>	\$ 100.00	
EFT6515	17/05/2021	Australian Taxation Office		-\$ 2,636.16
	06/05/2021	FBT instalment <i>Apr 2020 - Mar 2021</i>	\$ 2,636.16	
EFT6516	17/05/2021	BOC		-\$ 79.96
	28/04/2021	Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$ 79.96	
EFT6517	17/05/2021	Boddington Medical Centre		-\$ 176.00
	03/05/2021	Pre employment medical <i>Mark Perna</i>	\$ 176.00	
EFT6518	17/05/2021	Child Support Agency		-\$ 176.16
	12/05/2021	Payroll deductions	\$ 176.16	
EFT6519	17/05/2021	Construction Training Fund		-\$ 85.75
	05/05/2021	BCITF levy <i>700 Moramocking Rd, Collection fee</i>	\$ 85.75	
EFT6521	17/05/2021	Delineation Line Marking Services		-\$ 2,947.56
	27/04/2021	Line marking <i>North Wandering Rd</i>	\$ 2,947.56	
EFT6522	17/05/2021	Eureka Auto Electrical		-\$ 631.88
	03/05/2021	Plant repairs - Wiring <i>WD.1169, WD.1142, WD.422</i>	\$ 631.88	
EFT6523	17/05/2021	Fuel Distributors of WA		-\$ 645.02
	20/04/2021	Depot supplies <i>EcoBlue, Grease, Drum pump, Oil safe container</i>	\$ 645.02	
EFT6524	17/05/2021	G Carstairs & Co		-\$ 880.00
	11/04/2021	Footpath - Down St <i>Supply & lay</i>	\$ 880.00	
EFT6525	17/05/2021	LGISWA		-\$ 66.00
	16/04/2021	Workforce Risk Forum - 20/04/2021 <i>Belinda Knight</i>	\$ 66.00	
EFT6526	17/05/2021	Narrogin Auto Centre		-\$ 795.61
	23/04/2021	Materials - WS.011 <i>Seat cover, Floor mats</i>	\$ 395.12	
	30/04/2021	Service - WD.001 <i>Labour, Parts</i>	\$ 400.49	
EFT6527	17/05/2021	Narrogin Electrical Appliance Testing		-\$ 244.20
	05/05/2021	Testing & tagging <i>Depot</i>	\$ 244.20	
EFT6528	17/05/2021	Officeworks		-\$ 139.95

	05/05/2021	Supplies - Admin Office <i>Keyboard bundle, Freight</i>	\$ 139.95
EFT6529	17/05/2021	Perth McIntosh & Son WA	-\$ 2,129.52
	27/04/2021	Service - WD.1827 <i>Labour, Parts</i>	\$ 2,129.52
EFT6530	17/05/2021	Reinforced Concrete Pipes Australia	-\$ 643.50
	09/03/2021	Materials - Down St <i>Stormwater liner, Concrete base, Grate</i>	\$ 643.50
EFT6531	17/05/2021	Shire of Mundaring	-\$ 7,103.05
	15/04/2021	LSL Liability recoup <i>Toni Reitmajer</i>	\$ 7,103.05
EFT6532	17/05/2021	Payroll deductions	-\$ 390.00
	12/05/2021	Payroll deductions	\$ 390.00
EFT6533	17/05/2021	Payroll deductions	-\$ 20.00
	12/05/2021	Payroll deductions	\$ 20.00
EFT6534	17/05/2021	Startrack Express	-\$ 608.40
	28/04/2021	Freight <i>Library books, Visimax</i>	\$ 608.40
EFT6535	17/05/2021	Volt Air	-\$ 1,136.40
	05/05/2021	Powerpoint repairs - Caravan Park <i>Labour, Materials</i>	\$ 480.40
	05/05/2021	Electrical repairs <i>CRC, Council Chambers</i>	\$ 656.00
EFT6536	17/05/2021	WA Contract Ranger Services	-\$ 679.25
	24/04/2021	Contract Ranger Service <i>Labour</i>	\$ 679.25
EFT6537	17/05/2021	Wandering Smash Repairs	-\$ 1,007.42
	26/02/2021	Logo stickers - WD.422 <i>Supply & install</i>	\$ 281.42
	06/05/2021	Windscreen - WD.458 <i>Supply & install</i>	\$ 726.00
EFT6538	21/05/2021	Agquire Rural Holdings	-\$ 942.58
	01/04/2021	Materials - General road maintenance <i>Triclopyr</i>	\$ 942.58
EFT6539	21/05/2021	Armadale Mower World & Service Co	-\$ 108.88
	13/10/2020	Credit note	-\$ 368.12
	28/04/2021	Parts - Mower <i>Starter motor, Blades</i>	\$ 477.00
EFT6540	21/05/2021	Australian Taxation Office	-\$ 30,473.00
	30/04/2021	BAS - Apr 2021 <i>GST on Sales, Group Tax Clearing, GST on Purchases, Fuel Credits, Rounding</i>	\$ 30,473.00
EFT6541	21/05/2021	Avon Waste	-\$ 3,172.81
	30/04/2021	General waste services <i>Domestic & commercial general waste services, Fuel facility bin, North Bannister bins, General waste to landfill gate fee, Recycling Services, Recycle processing fee, Transfer Station general waste bins, General waste to landfill gate fee, Transfer Station recycle bins, Recycle processing fee</i>	\$ 3,172.81
EFT6542	21/05/2021	Bitutek	-\$ 26,903.18
	30/04/2021	Primerseal - Wandering Pingelly Rd <i>CRS emulsion</i>	\$ 26,903.18
EFT6543	21/05/2021	Boddington Hardware & Newsagency	-\$ 197.00
	15/04/2021	Materials - Wandering Pingelly Rd <i>Cement</i>	\$ 197.00
EFT6544	21/05/2021	Corsign WA	-\$ 142.45

	09/04/2021	Signs <i>Solar system warning</i>	\$ 18.15	
	22/04/2021	Signs <i>"Combustible liquid", "Hearing & eye protection", "AED"</i>	124.30	
EFT6545	21/05/2021	Crossman Hot Water & Plumbing		-\$ 214.50
	22/04/2021	Tap repair - Community Centre <i>Labour, Materials</i>	\$ 214.50	
EFT6546	21/05/2021	Dan Turner, Civil, Structural & Project Management		-\$ 792.00
	07/05/2021	Caravan Park - Soil testing <i>Labour, report & travel</i>	\$ 528.00	
	07/05/2021	Soil testing - Parks & gardens <i>Labour, report & travel</i>	\$ 264.00	
EFT6547	21/05/2021	Exteria Street & Park Outfitters		-\$ 1,053.80
	12/05/2021	Materials - North Bannister Rd <i>Bin post</i>	\$ 1,053.80	
EFT6548	21/05/2021	IT Vision		-\$ 2,722.50
	30/04/2021	Rates Processing Service 2020/21 <i>Apr 2021</i>	\$ 2,722.50	
EFT6549	21/05/2021	JR & A Hersey		-\$ 604.18
	29/04/2021	Supplies - Depot <i>Gloves, Marker spray, Rags, Window cleaner, Glove clip, Hat, Magic trees, Caution tags, Freight</i>	\$ 562.93	
	29/04/2021	Supplies - Depot <i>Super trigger</i>	\$ 41.25	
EFT6550	21/05/2021	Landgate		-\$ 132.38
	03/05/2021	Valuation rolls <i>Apr 2021, GST</i>	\$ 132.38	
EFT6551	21/05/2021	Local Government Professionals Australia WA		-\$ 400.00
	23/04/2021	Network forum <i>Belinda Knight</i>	\$ 400.00	
EFT6552	21/05/2021	Moore Australia		-\$ 385.00
	04/05/2021	Rates Comparison Report <i>2020/21</i>	\$ 385.00	
EFT6553	21/05/2021	Perfect Computer Solutions		-\$ 170.00
	13/05/2021	Monthly IT maintenance <i>Labour</i>	\$ 170.00	
EFT6554	21/05/2021	Quick Corporate Australia		-\$ 1,736.30
	04/05/2021	Office supplies <i>Footrest, Correction tape, Black pens, Paper Clips, Scourer, Blue pens, Laminating pouch, Hand towel, Milk, Sugar, Coffee, Packaging tape, Scotch tape, Post it notes, Toilet rolls, Toilet rolls</i>	\$ 1,736.30	
EFT6555	21/05/2021	Synergy		-\$ 745.83
	03/05/2021	Street lighting <i>Usage</i>	\$ 745.83	
EFT6556	21/05/2021	The Workwear Group		-\$ 978.80
	15/04/2021	Uniforms <i>Lisa Boddy, Lily Jeffery</i>	\$ 88.00	
	15/04/2021	Uniforms <i>Maureen Mertyn</i>	\$ 299.00	
	15/04/2021	Uniforms <i>Barry Gibbs, Brad Hunt</i>	\$ 244.80	
	21/04/2021	Uniforms <i>Annie Hardie</i>	\$ 299.00	
	26/04/2021	Uniforms <i>Belinda Knight</i>	\$ 48.00	

EFT6557	21/05/2021	WALGA		-\$ 99.00
	28/04/2021		Field tour - Bushfire preparedness <i>Barry Gibbs</i>	\$ 99.00
DD3645.1	03/05/2021	Telstra		-\$ 1,207.98
	18/04/2021		Phone charges <i>Admin office, Harvest ban, Fuel facility, CRC, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Phone plan, CRC Internet Connection, Office Internet Connection, Rounding</i>	\$ 1,207.98
DD3661.1	12/05/2021	Aware Super		-\$ 4,166.06
	12/05/2021		Payroll deductions	\$ 3,221.14
	12/05/2021		Payroll deductions	\$ 899.20
	12/05/2021		Payroll deductions	\$ 45.72
DD3661.2	12/05/2021	ANZ OnePath Masterfund		-\$ 391.48
	12/05/2021		Payroll deductions	\$ 100.38
	12/05/2021		Payroll deductions	\$ 291.10
DD3661.3	12/05/2021	Colonial First State		-\$ 458.02
	12/05/2021		Payroll deductions	\$ 117.44
	12/05/2021		Payroll deductions	\$ 340.58
DD3661.4	12/05/2021	Australian Super		-\$ 703.60
	12/05/2021		Payroll deductions	\$ 141.24
	12/05/2021		Payroll deductions	\$ 562.36
DD3661.5	12/05/2021	MobiSuper		-\$ 452.08
	12/05/2021		Payroll deductions	\$ 115.92
	12/05/2021		Payroll deductions	\$ 336.16
DD3661.6	12/05/2021	SuperWrap Personal Super Plan		-\$ 97.20
	12/05/2021		Payroll deductions	\$ 97.20
DD3661.7	12/05/2021	Bendigo SmartStart Super		-\$ 47.98
	12/05/2021		Payroll deductions	\$ 47.98
DD3663.1	01/05/2021	First Data Merchant Solutions		-\$ 198.32
	30/04/2021		Merchant Fee <i>Fuel facility</i>	\$ 198.32
DD3664.1	22/05/2021	Water Corporation		-\$ 399.30
	05/05/2021		CRC & Public Conveniences <i>Water use</i>	\$ 399.30
DD3664.2	23/05/2021	Water Corporation		-\$ 135.76
	05/05/2021		Community Centre <i>Water use</i>	\$ 135.76
DD3664.3	18/05/2021	Water Corporation		-\$ 62.45
	05/05/2021		14 Down St <i>Water use, Service charge</i>	\$ 62.45
DD3664.4	17/05/2021	Water Corporation		-\$ 581.13
	05/05/2021		1 Dowsett St <i>Water use, Service charge</i>	\$ 131.80
	05/05/2021		13 Dunmall Dr <i>Water use, Service charge</i>	\$ 449.33
DD3664.5	16/05/2021	Water Corporation		-\$ 614.42
	05/05/2021		19 Humes Wy <i>Water use, Service charge</i>	\$ 551.97
	05/05/2021		5 Dunmall Dr <i>Water use, Service charge</i>	\$ 62.45
DD3664.6	19/05/2021	Water Corporation		-\$ 274.19
	05/05/2021		Caravan Park <i>Water Use</i>	\$ 274.19
DD3664.7	20/05/2021	Water Corporation		-\$ 561.68

	05/05/2021	Depot Water use	\$ 561.68	
DD3664.8	21/05/2021	Water Corporation		-\$ 181.02
	05/05/2021	Administration building Water use	\$ 181.02	
DD3672.1	26/05/2021	Aware Super		-\$ 4,559.27
	26/05/2021	Payroll deductions	\$ 3,521.11	
	26/05/2021	Payroll deductions	\$ 1,038.16	
DD3672.2	26/05/2021	ANZ OnePath Masterfund		-\$ 378.85
	26/05/2021	Payroll deductions	\$ 97.14	
	26/05/2021	Payroll deductions	\$ 281.71	
DD3672.3	26/05/2021	Colonial First State		-\$ 458.02
	26/05/2021	Payroll deductions	\$ 117.44	
	26/05/2021	Payroll deductions	\$ 340.58	
DD3672.4	26/05/2021	Australian Super		-\$ 724.14
	26/05/2021	Payroll deductions	\$ 141.24	
	26/05/2021	Payroll deductions	\$ 582.90	
DD3672.5	26/05/2021	MobiSuper		-\$ 452.08
	26/05/2021	Payroll deductions	\$ 115.92	
	26/05/2021	Payroll deductions	\$ 336.16	
DD3672.6	26/05/2021	SuperWrap Personal Super Plan		-\$ 90.49
	26/05/2021	Payroll deductions	\$ 90.49	
		Total		-\$165,795.69

16.2.MONTHLY FINANCIAL REPORTS

Proponent	Internal Report
Author of Report	Belinda Knight, CEO
Date of Meeting	17/06/2021
Disclosure of any Interest	Nil
File Reference	14.145.14512
Attachments	Monthly Financial Reports

BRIEF SUMMARY

Consideration of the Monthly Financial Reports for the period ending 31 May 2021.

BACKGROUND

The following financial reports are included for your information:

- Monthly Summary Information
- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature or Type
- Note 1 Net Current Assets
- Note 2 Cash and Investments
- Note 3 Receivables – Debtors Report
- Note 4 Payables – Creditors Report
- Note 5 Rating Revenue
- Note 6 Disposal of Assets
- Note 7 Capital Acquisitions
- Note 8 Borrowings
- Note 9 Reserves
- Note 10 Grants and Contributions
- Note 11 Trust Fund
- Note 12 Explanation of Material Variances

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Section 6.4 Financial report

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to –*
 - (a) *be prepared and presented in the manner and form prescribed; and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor –*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.*

Local Government (Financial Management) Regulations 1996

Regulation 34 Financial activity statement required each month (Act s. 6.4)

- (1A) *In this regulation – **committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.*
- (1) *A local government is 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 in the following detail –*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional*

- purpose under section 6.8(1)(b) or (c); and*
- (b) budget estimates to the end of the month to which the statement relates; and*
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
- (e) the net current assets at the end of the month to which the statement relates.*
- (2) Each statement of financial activity is to be accompanied by documents containing —*
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and*
- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and*
- (c) such other supporting information as is considered relevant by the local government.*
- (3) The information in a statement of financial activity may be shown —*
- (a) according to nature and type classification; or*
- (b) by program; or*
- (c) by business unit.*
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
- (b) recorded in the minutes of the meeting at which it is presented.*
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

POLICY IMPLICATIONS

As contained in the attached Monthly Financial Reports

FINANCIAL IMPLICATIONS

As contained in the attached Monthly Financial Reports

STRATEGIC IMPLICATIONS

Provide Strong Leadership

Our Goals	Our Strategies
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan Service Level Plans detail operational roles, responsibilities and resources Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

CONSULTATION/COMMUNICATION

Nil

COMMENT

The CEO has compiled the accompanying Local Government special purpose financial statements for the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 May 2021. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.


VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 16.2 - MONTHLY FINANCIAL REPORTS

That Council in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996* receives the Statements of Financial activity for the period ended 31 May 2021

Disclaimer: The 31/05/2021 report has been prepared prior to the finalisation of the May financial transactions and as such may not be a true reflection of the financial position of the Shire at this time.

AUTHOR'S SIGNATURE:A handwritten signature in black ink, appearing to be 'A. B. Jones', written over a horizontal line.

SHIRE OF WANDERING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2021

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

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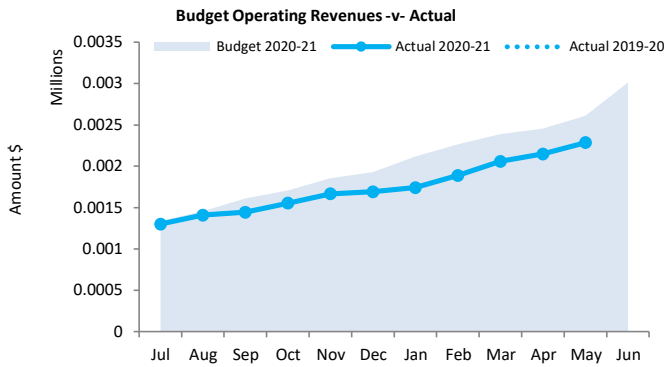
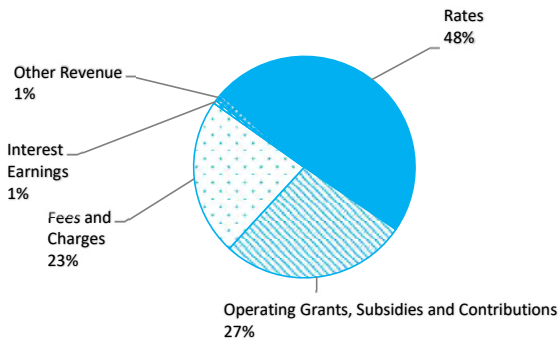
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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2021**

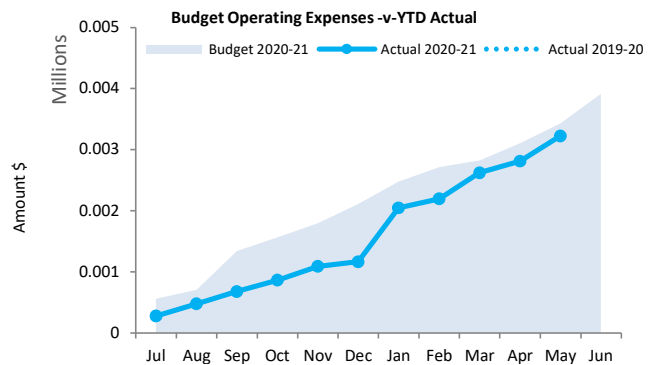
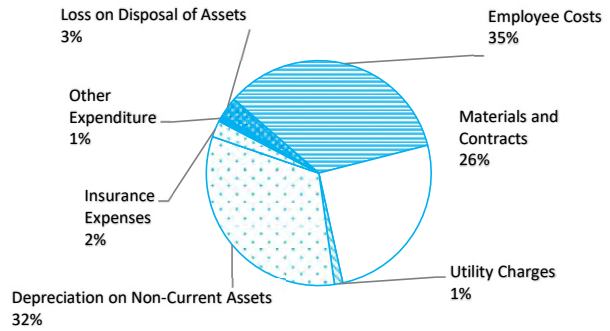
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

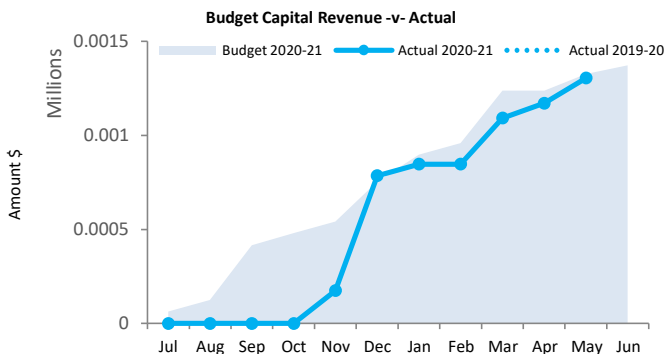


OPERATING EXPENSES

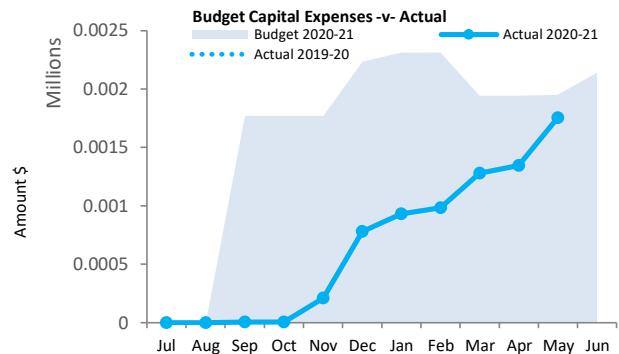


INVESTING ACTIVITIES

CAPITAL REVENUE



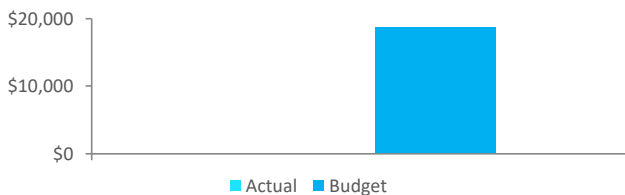
CAPITAL EXPENSES



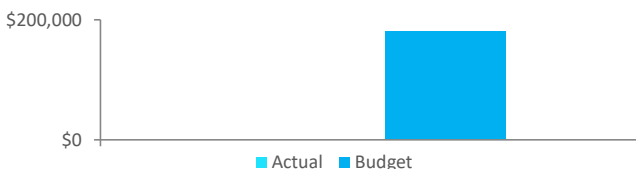
FINANCING ACTIVITIES

BORROWINGS

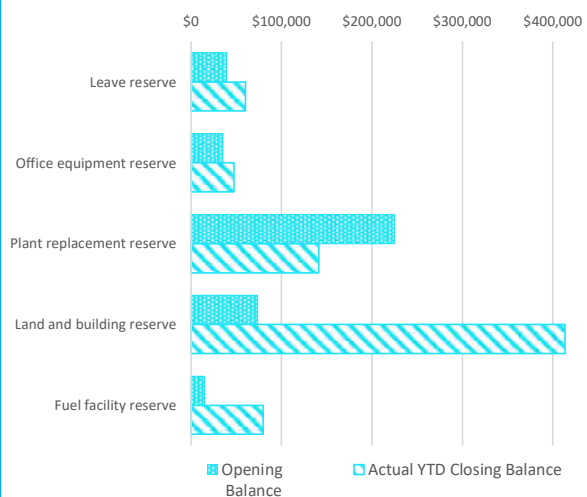
Principal Repayments



Principal Outstanding



RESERVES



**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2021**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.42 M	\$0.42 M	\$0.42 M	\$0.00 M
Closing	\$0.00 M	\$0.11 M	(\$0.16 M)	(\$0.27 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	Amount	% of total
Unrestricted Cash	\$0.18 M	19.7%
Restricted Cash	\$0.74 M	80.3%

Refer to Note 2 - Cash and Financial Assets

Payables

	Amount	% Outstanding
Trade Payables	\$0.37 M	
30 to 90 Days		80.0%
Over 90 Days		0.0%

Refer to Note 5 - Payables

Receivables

	Amount	% Collected
Rates Receivable	\$0.05 M	95.6%
Trade Receivable	\$0.09 M	
30 to 90 Days		0.0%
Over 90 Days		14.0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.30 M	\$0.26 M	\$0.22 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue

	YTD Actual	YTD Budget	% Variance
	\$1.10 M	\$1.10 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

	YTD Actual	YTD Budget	% Variance
	\$0.62 M	\$0.70 M	(10.8%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges

	YTD Actual	YTD Budget	% Variance
	\$0.52 M	\$0.75 M	(30.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.77 M)	(\$0.62 M)	(\$0.45 M)	\$0.17 M

Refer to Statement of Financial Activity

Proceeds on sale

	YTD Actual	Amended Budget	%
	\$0.28 M	\$0.29 M	97.5%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

	YTD Actual	Amended Budget	% Spent
	\$1.76 M	\$2.14 M	82.1%

Refer to Note 8 - Capital Acquisition

Capital Grants

	YTD Actual	Amended Budget	% Received
	\$1.02 M	\$1.08 M	94.4%

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.05 M	\$0.05 M	(\$0.35 M)	(\$0.40 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$0.74 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

To provide a decision making process for the efficient allocation of scarce resources.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

HEALTH

To provide services for community and environmental health.

EDUCATION AND WELFARE

To support services relating to youth, elderly and the disadvantaged.

HOUSING

Provision of shire housing and privately rented accommodation.

COMMUNITY AMENITIES

To provide amenities required by the community.

RECREATION AND CULTURE

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

TRANSPORT

To provide safe and effective transport services to the community.

ECONOMIC SERVICES

To help promote Wandering and its economic wellbeing.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

ACTIVITIES

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

Support school activities, aged care initiatives and disability inclusion plan.

Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.

Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.

Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.

Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

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)	418,979	418,979	418,979	0	0.00%	
Revenue from operating activities							
Governance		500	451	3,500	3,049	676.05%	
General purpose funding - general rates	6	1,101,272	1,101,272	1,101,341	69	0.01%	
General purpose funding - other		787,550	458,264	358,995	(99,269)	(21.66%)	▼
Law, order and public safety		43,250	43,641	42,181	(1,460)	(3.35%)	
Health		3,950	3,619	3,581	(38)	(1.05%)	
Education and welfare		1,520	1,386	0	(1,386)	(100.00%)	
Housing		45,500	41,701	38,421	(3,280)	(7.87%)	
Community amenities		48,820	47,446	43,471	(3,975)	(8.38%)	
Recreation and culture		1,370	1,243	1,627	384	30.89%	
Transport		58,650	58,620	56,775	(1,845)	(3.15%)	
Economic services		854,665	792,107	588,690	(203,417)	(25.68%)	▼
Other property and services		66,425	61,225	47,882	(13,343)	(21.79%)	▼
		3,013,472	2,610,975	2,286,464	(324,511)		
Expenditure from operating activities							
Governance		(123,040)	(115,482)	(80,432)	35,050	30.35%	▲
General purpose funding		(294,415)	(113,101)	(120,866)	(7,765)	(6.87%)	▼
Law, order and public safety		(134,050)	(123,916)	(108,469)	15,447	12.47%	▲
Health		(12,060)	(11,058)	(5,530)	5,528	49.99%	▲
Education and welfare		(3,065)	(2,783)	(2,093)	690	24.79%	
Housing		(47,900)	(44,923)	(65,637)	(20,714)	(46.11%)	▼
Community amenities		(185,520)	(170,159)	(169,012)	1,147	0.67%	
Recreation and culture		(250,520)	(232,844)	(208,200)	24,644	10.58%	▲
Transport		(1,876,445)	(1,694,683)	(1,600,134)	94,549	5.58%	▲
Economic services		(917,805)	(845,678)	(688,150)	157,528	18.63%	▲
Other property and services		(66,265)	(74,258)	(175,404)	(101,146)	(136.21%)	▼
		(3,911,085)	(3,428,885)	(3,223,927)	204,958		
Non-cash amounts excluded from operating activities	1(a)	1,196,330	1,079,749	1,160,540	80,791	7.48%	▲
Amount attributable to operating activities		298,717	261,839	223,077	(38,762)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,081,570	1,041,970	1,020,638	(21,332)	(2.05%)	
Proceeds from disposal of assets	7	291,770	285,770	284,596	(1,174)	(0.41%)	
Payments for property, plant and equipment and infrastructure	8	(2,140,560)	(1,950,960)	(1,756,336)	194,624	9.98%	▲
Amount attributable to investing activities		(767,220)	(623,220)	(451,102)	172,118		
Financing Activities							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	418,357	418,357	201,910	(216,447)	(51.74%)	▼
Repayment of debentures	9	(18,665)	(18,665)	0	18,665	100.00%	▲
Transfer to reserves	10	(550,168)	(550,168)	(556,320)	(6,152)	(1.12%)	
Amount attributable to financing activities		49,524	49,524	(354,410)	(403,934)		
Closing funding surplus / (deficit)	1(c)	0	107,122	(163,456)			

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 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

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)	\$ 418,979	\$ 418,979	\$ 418,979	\$ 0	% 0.00%	
Revenue from operating activities							
Rates	6	1,101,272	1,101,272	1,101,341	69	0.01%	
Operating grants, subsidies and contributions	12	1,031,660	699,279	623,935	(75,344)	(10.77%)	▼
Fees and charges		819,230	754,108	524,205	(229,903)	(30.49%)	▼
Interest earnings		15,810	14,476	10,887	(3,589)	(24.79%)	
Other revenue		43,700	40,040	26,096	(13,944)	(34.83%)	▼
Profit on disposal of assets	7	1,800	1,800	0	(1,800)	(100.00%)	
		3,013,472	2,610,975	2,286,464	(324,511)		
Expenditure from operating activities							
Employee costs		(1,306,555)	(1,191,890)	(1,116,422)	75,468	6.33%	▲
Materials and contracts		(1,228,970)	(965,651)	(824,351)	141,300	14.63%	▲
Utility charges		(56,410)	(51,656)	(37,663)	13,993	27.09%	▲
Depreciation on non-current assets		(1,112,530)	(1,016,949)	(1,047,097)	(30,148)	(2.96%)	
Interest expenses		(2,970)	(2,970)	0	2,970	100.00%	
Insurance expenses		(92,700)	(92,698)	(77,405)	15,293	16.50%	▲
Other expenditure		(46,350)	(42,471)	(28,367)	14,104	33.21%	▲
Loss on disposal of assets	7	(64,600)	(64,600)	(92,622)	(28,022)	(43.38%)	▼
		(3,911,085)	(3,428,885)	(3,223,927)	204,958		
Non-cash amounts excluded from operating activities	1(a)	1,196,330	1,079,749	1,160,540	80,791	7.48%	▲
Amount attributable to operating activities		298,717	261,839	223,077	(38,762)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,081,570	1,041,970	1,020,638	(21,332)	(2.05%)	
Proceeds from disposal of assets	7	291,770	285,770	284,596	(1,174)	(0.41%)	
Payments for property, plant and equipment and infrastructure	8	(2,140,560)	(1,950,960)	(1,756,336)	194,624	9.98%	▲
Amount attributable to investing activities		(767,220)	(623,220)	(451,102)	172,118		
Financing Activities							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	418,357	418,357	201,910	(216,447)	(51.74%)	▼
Repayment of debentures	9	(18,665)	(18,665)	0	18,665	100.00%	▲
Transfer to reserves	10	(550,168)	(550,168)	(556,320)	(6,152)	(1.12%)	
Amount attributable to financing activities		49,524	49,524	(354,410)	(403,934)		
Closing funding surplus / (deficit)	1(c)	0	107,122	(163,456)	(270,578)		

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.

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2021

BASIS OF PREPARATION

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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 June 2021

SIGNIFICANT ACCOUNTING POLICES

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies

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.

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(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	(1,800)	(1,800)	0
Less: Movement in liabilities associated with restricted cash		21,000	0	20,821
Add: Loss on asset disposals	7	64,600	64,600	92,622
Add: Depreciation on assets		1,112,530	1,016,949	1,047,097
Total non-cash items excluded from operating activities		1,196,330	1,079,749	1,160,540

(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 2020	This Time Last Year 31 May 2020	Year to Date 31 May 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(388,004)	(387,986)	(742,414)
Add: Provisions - employee		39,423	39,421	60,244
Total adjustments to net current assets		(348,581)	(348,565)	(682,170)

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

Current assets				
Cash and cash equivalents	2	1,434,005	1,591,212	924,442
Rates receivables	3	23,174	31,743	49,696
Receivables	3	17,592	27,173	88,953
Other current assets	4	59,572	74,980	65,331
Less: Current liabilities				
Payables	5	(149,081)	(180,527)	(485,547)
Contract liabilities	11	(546,460)	(640,828)	(60,022)
Provisions	11	(71,242)	(71,391)	(64,139)
Less: Total adjustments to net current assets	1(b)	(348,581)	(348,565)	(682,170)
Closing funding surplus / (deficit)		418,979	483,797	(163,456)

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Municipal Fund	Cash and cash equivalents	180,928	0	180,928		Bankwest	Variable	N/A
Reserves	Cash and cash equivalents	0	742,414	742,414		Bankwest	Variable	N/A
Cash on hand	Cash and cash equivalents	1,100	0	1,100		N/A	N/A	N/A
Total		182,028	742,414	924,442	0			
Comprising								
Cash and cash equivalents		182,028	742,414	924,442	0			
		182,028	742,414	924,442	0			

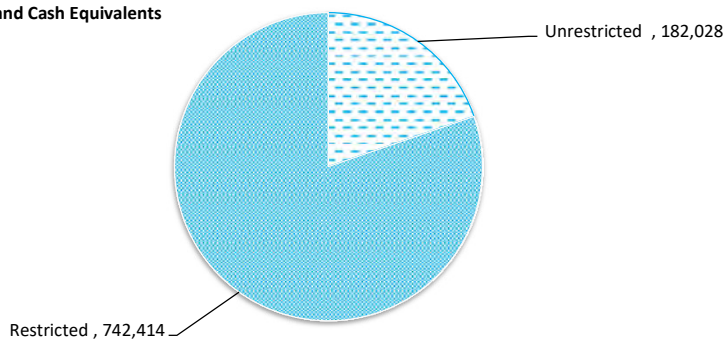
KEY INFORMATION

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

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

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

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

Cash and Cash Equivalents

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

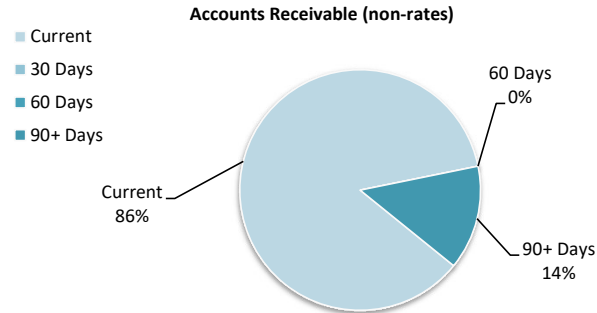
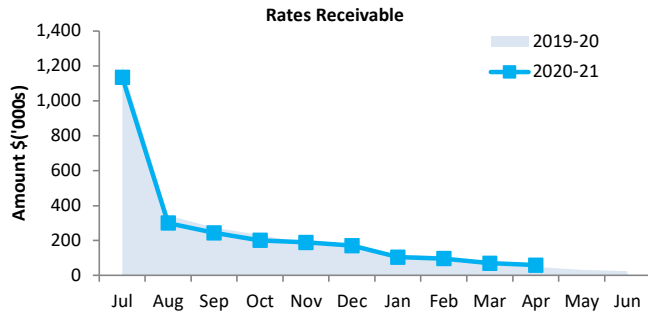
Rates receivable	30 June 2020	31 May 2021
	\$	\$
Opening arrears previous years	20,104	23,174
Rates, instalment charges and interest levied	1,106,019	1,101,341
Less - collections to date	(1,102,949)	(1,074,819)
Equals current outstanding	23,174	49,696
Net rates collectable	23,174	49,696
% Collected	97.9%	95.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(47)	38,411	0	15	6,254	44,633
Percentage		86.0%	0.0%	0.0%	14.0%	
Balance per trial balance						
Sundry receivable						44,633
GST receivable						42,936
Transport licensing						1,384
Total receivables general outstanding						88,953

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**FOR THE PERIOD ENDED 31 MAY 2021****OPERATING ACTIVITIES****NOTE 4****OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 May 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials	59,572	5,759	0	65,331
Total other current assets	59,572	5,759	0	65,331

KEY INFORMATION**Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**OPERATING ACTIVITIES
NOTE 5
Payables**

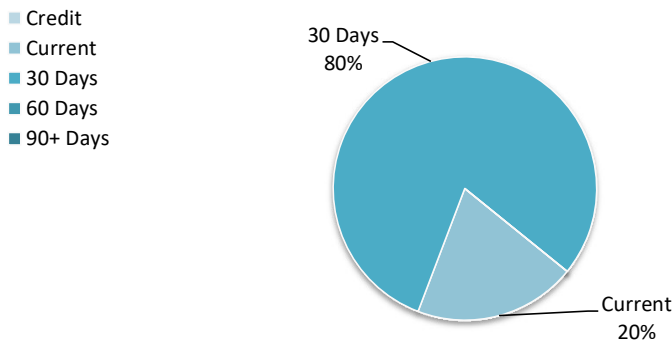
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,561	294,733	0	0	368,294
Percentage	0.0%	20.0%	80.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						368,294
ATO liabilities						38,677
Income Received in Advance						29,446
Accrued expenses						1,250
Gravel pit provision and levies						46,997
Unknown deposits						883
Total payables general outstanding						485,547

Amounts shown above include GST (where applicable)

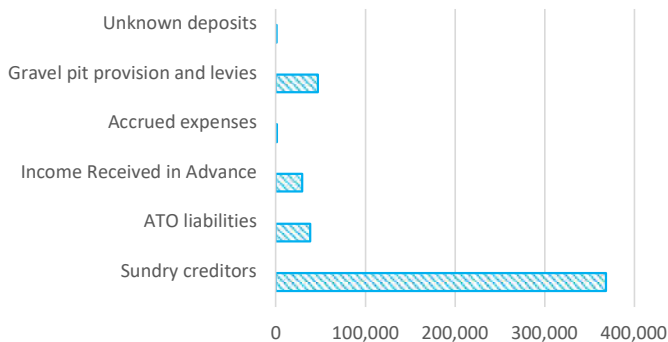
KEY INFORMATION

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.

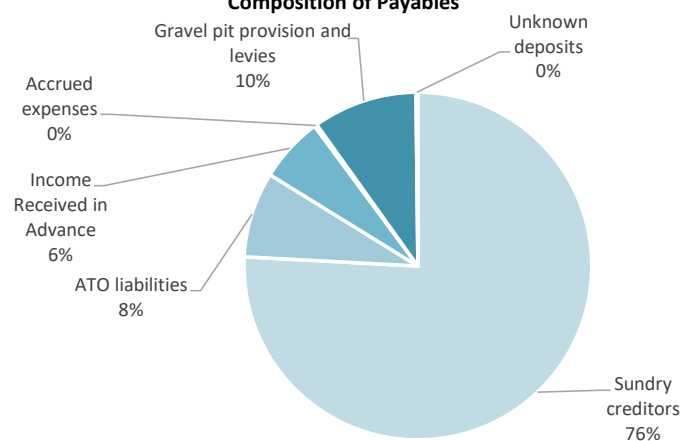
Composition of Payables



Payables



Composition of Payables



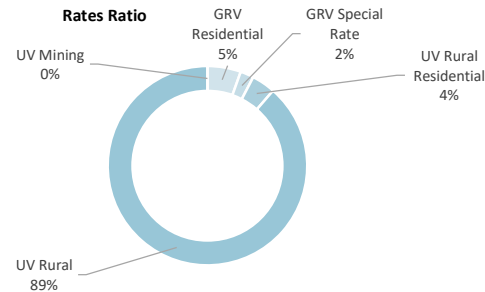
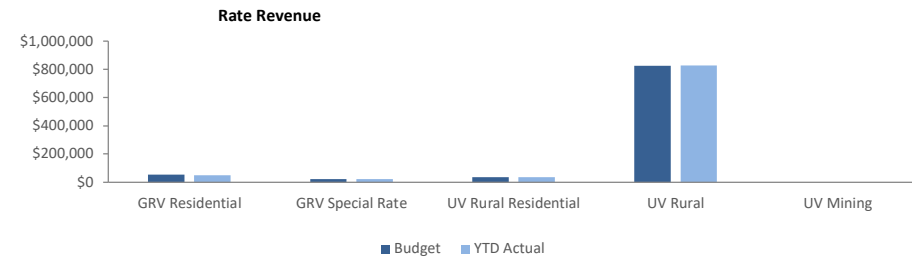
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**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 Residential	0.109440	41	478,296	52,345	0	0	52,345	52,345	(2,009)	0	50,336
GRV Special Rate	0.129610	3	157,820	20,455	0	0	20,455	20,455	0	0	20,455
Unimproved value											
UV Rural Residential	0.013740	34	2,591,000	35,600	0	0	35,600	35,600	137	279	36,016
UV Rural	0.006870	135	120,060,000	824,812	0	0	824,812	826,283	0	0	826,283
UV Mining	0.006870	0	0	0	0	0	0	0	0	0	0
Sub-Total		213	123,287,116	933,212	0	0	933,212	934,683	(1,872)	279	933,090
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,100	39	170,720	42,900	0	0	42,900	42,900	0	0	42,900
GRV Special Rate	1,100	2	6,705	2,200	0	0	2,200	2,200	0	0	2,200
Unimproved value											
UV Rural Residential	1,000	70	4,464,500	70,000	0	0	70,000	70,000	0	0	70,000
UV Rural	1,100	78	8,328,000	85,800	0	0	85,800	85,800	0	0	85,800
UV Mining	1,100	5	144,018	5,500	0	0	5,500	5,500	0	0	5,500
Sub-total		194	13,113,943	206,400	0	0	206,400	206,400	0	0	206,400
Discount							(41,540)				(41,288)
Amount from general rates							1,098,072				1,098,202
Ex-gratia rates							3,200				3,139
Total general rates							1,101,272				1,101,341

KEY INFORMATION

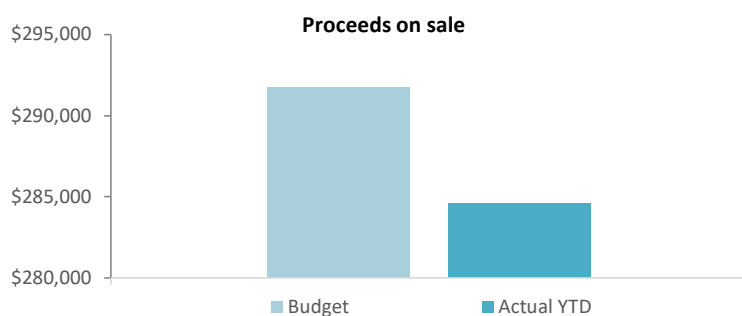
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	7 Gnowing Street	140,000	140,000	0	0	182,280	138,829	0	(43,451)
	Plant and equipment								
	Transport								
	Isuzu 2007 Truck	67,850	55,770	0	(12,080)	67,852	55,767	0	(12,085)
	Grader	142,520	90,000	0	(52,520)	123,411	90,000	0	(33,411)
	Utility	4,200	6,000	1,800	0	0	0	0	0
	SBS Satellite TV & Radio	0	0	0	0	3,675	0	0	(3,675)
		354,570	291,770	1,800	(64,600)	377,218	284,596	0	(92,622)



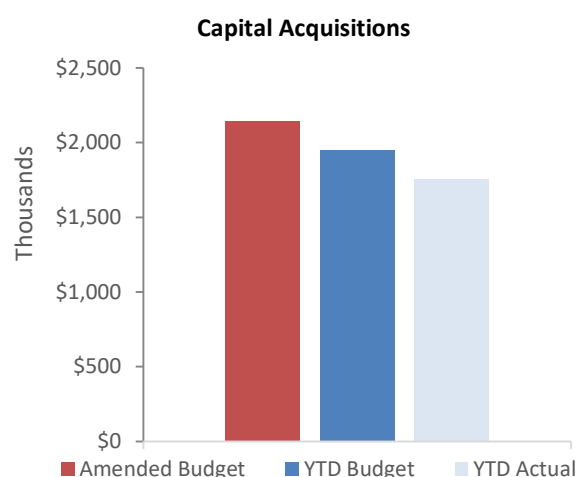
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land Held For Resale Non Current	200,000	50,000	0	(50,000)
Land & Buildings	34,115	34,115	30,042	(4,073)
Furniture & Equipment	20,000	20,000	10,052	(9,948)
Plant & Equipment	597,670	597,670	545,470	(52,200)
Roads & Bridges	1,260,675	1,221,075	1,166,547	(54,528)
Recreation	28,100	28,100	4,225	(23,875)
Payments for Capital Acquisitions	2,140,560	1,950,960	1,756,336	(194,624)
Total Capital Acquisitions	2,140,560	1,950,960	1,756,336	(194,624)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,081,570	1,041,970	1,020,638	(21,332)
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	291,770	285,770	284,596	(1,174)
Cash backed reserves				
Plant replacement reserve	209,810	201,910	201,910	0
Land and building reserve	181,547	0	0	0
Fuel facility reserve	27,000	0	0	0
Contribution - operations	148,863	221,310	249,192	27,882
Capital funding total	2,140,560	1,950,960	1,756,336	(194,624)

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.

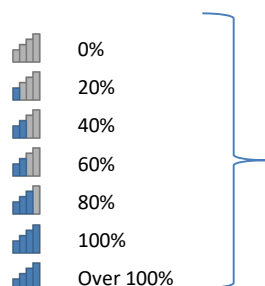


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

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

Capital expenditure total

Level of completion indicators



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

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

Account Description	Amended		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Capital Expenditure				
Land Held For Resale Non Current				
E14761 Land Held for Resale - Industrial Estate	200,000	50,000	0	(50,000)
Land Held For Resale Non Current Total	200,000	50,000	0	(50,000)
Land & Buildings				
E05109 LGGS - Purchase Land & Buildings	9,115	9,115	7,253	(1,862)
E14570 Purchase Land & Buildings	25,000	25,000	22,789	(2,211)
Land & Buildings Total	34,115	34,115	30,042	(4,073)
Furniture & Equipment				
E13450 CRC - Purchase Furniture & Equipment	5,000	5,000	1,823	(3,177)
E14560 Purchase Furniture & Equipment	15,000	15,000	8,228	(6,772)
Furniture & Equipment Total	20,000	20,000	10,052	(9,948)
Plant & Equipment				
E12360 Purchase Plant & Equipment	597,670	597,670	545,470	(52,200)
Plant & Equipment Total	597,670	597,670	545,470	(52,200)
Roads & Bridges				
E12102 Road Construction Regional Road Group Expenses	564,675	564,675	517,120	(47,555)
E12103 Road Construction Roads to Recovery Expenses	198,000	158,400	151,428	(6,972)
E12120 Bridges Construction Expenses	498,000	498,000	498,000	0
Roads & Bridges Total	1,260,675	1,221,075	1,166,547	(54,528)
Recreation				
E11382 Purchase Infrastructure - Recreation Park	28,100	28,100	4,225	(23,875)
Recreation Total	28,100	28,100	4,225	(23,875)
Grand Total	2,140,560	1,950,960	1,756,336	(194,624)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	Principal	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic services										
Industrial Estate		0	0	200,000	0	18,665	0	181,335	0	2,970
Total		0	0	200,000	0	18,665	0	181,335	0	2,970

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

OPERATING ACTIVITIES
NOTE 10
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	39,423	0	81	21,000	20,740	0	0	60,423	60,244
Office equipment reserve	35,140	0	72	12,500	12,270	0	0	47,640	47,482
Plant replacement reserve	224,737	0	457	111,645	118,065	(209,810)	(201,910)	126,572	141,349
Land and building reserve	73,703	0	160	340,023	339,543	(181,547)	0	232,179	413,406
Fuel facility reserve	15,001	0	32	65,000	64,900	(27,000)	0	53,001	79,933
	388,004	0	802	550,168	555,518	(418,357)	(201,910)	519,815	742,414

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 May 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	48,460	118,320	(147,241)	19,539
- non-operating	13	498,000	198,000	(655,517)	40,483
Total unspent grants, contributions and reimbursements		546,460	316,320	(802,758)	60,022
Provisions					
Annual leave		60,004	0	0	60,004
Long service leave		11,238	0	(7,103)	4,135
Total Provisions		71,242	0	(7,103)	64,139
Total other current liabilities		617,702	316,320	(809,861)	124,161
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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 identified specifications be constructed 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 2021**

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2021	Current Liability 31 May 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General	0	0	0	0	0	318,880	159,438	142,439
Grants Commission - Roads	0	0	0	0	0	262,710	131,354	110,134
Other Grants Income	0	91,345	(91,345)	0	0	182,610	146,088	91,345
Law, order, public safety								
LGGS Grant Income (ESL)	10,385	4,000	(14,385)	0	0	41,540	41,540	41,540
Education and welfare								
Age Friendly & Lighthouse Grant	0	0	0	0	0	1,520	1,386	0
Recreation and culture								
Movie Screen Hire Income	0	0	0	0	0	0	0	45
Transport								
Grant Income - MRWA Direct	0	0	0	0	0	56,600	56,600	56,275
Economic services								
Caravan Park Grants Income	0	0	0	0	0	0	0	682
CRC - Centrelink Income	0	0	0	0	0	5,200	5,200	5,219
CRC - Community Programs Grant Income	0	0	0	0	0	13,000	11,913	0
CRC - Trainee Grants	36,075	15,290	(36,294)	15,071	15,071	45,970	42,130	41,403
CRC - Operating Grants Income	0			0	0	99,550	99,550	104,545
CRC - Community Events & Programs Income	2,000	7,685	(5,217)	4,468	4,467	0	0	26,308
Other property and services								
Admin - Other Income	0	0	0	0	0	4,080	4,080	4,000
	48,460	118,320	(147,241)	19,539	19,538	1,031,660	699,279	623,935

NOTE 13

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2021	Current Liability 31 May 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
DFES Capital Grant Income	0	0	0	0	0	9,115	9,115	0
Transport								
Grant Income - Regional Road Group	0	0	0	0	0	376,455	376,455	365,121
Grant Income - Roads to Recovery	0	198,000	(157,517)	40,483	40,483	198,000	158,400	157,517
Grant Income - Bridges	498,000	0	(498,000)	0	0	498,000	498,000	498,000
	498,000	198,000	(655,517)	40,483	40,483	1,081,570	1,041,970	1,020,638

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**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		Opening surplus			(715,329)	(715,329)
E14506	Admin - Additional Repairs and new HWS		Operating Expenses		0	(1,500)	(716,829)
E10103	Refuse site - Additional costs, ramp, weed control & relief staff		Operating Expenses		0	(20,000)	(736,829)
E10705	Cemetery - Survey pickup, grave digging		Operating Expenses		0	(4,000)	(740,829)
E11300	Parks - Additional tree lopping		Operating Expenses		0	(2,500)	(743,329)
E11306	Playground - replacement of damaged shade sails		Operating Expenses		0	(3,000)	(746,329)
E12201	Town Streets - additional tree lopping		Operating Expenses		0	(5,600)	(751,929)
R14100	Private works - Additional works		Operating Expenses		8,000	0	(743,929)
E14204	PPE - due to COVID requirements		Operating Expenses		0	(750)	(744,679)
E13420	CRC Trainee expenses		Operating Expenses		0	(7,000)	(751,679)
E12203	Drainage/ Spraying Expenses		Operating Expenses		37,000	0	(714,679)
E12120	Bridge expenses - FAG Portion		Operating Expenses		252,000	0	(462,679)
R12203	Bridge Income - FAG Portion		Operating Expenses		0	(252,000)	(714,679)
E14514	Legal Expenses		Operating Expenses		0	(5,750)	(720,429)
R05202	Dog Registration fees		Operating Expenses		600	0	(719,829)
R07490	Health - Other income		Operating Expenses		1,500	0	(718,329)
	Incorrect treatment in adopted budget of Contract liabilities associated with restricted cash		Operating Revenue		533,782	0	(184,547)
	Adjustment or reserve transfers for opening deficit		Capital Revenue		181,547	0	(3,000)
E05109	Purchase Land and Buildings		Capital Expenses			(9,115)	(12,115)
R05105	Capital Grant Income		Capital Revenue		9,115	0	(3,000)
	Purchase of plant and equipment		Capital Expenses		82,330	0	79,330
	Transfer to plant reserve		Capital Revenue		7,900	0	87,230
R12395	Sale of plant and equipment - net adjustment		Capital Revenue		0	(87,230)	0
E13610	Fuel Facility Expenses		Operating Expenses		0	(27,000)	(27,000)
	Transfer from fuel reserve		Capital Revenue		27,000	0	0
				0	1,140,774	(1,140,774)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**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 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	(99,269)	(21.66%)	▼ Timing	Awaiting final FAG Allocation (June)
Economic services	(203,417)	(25.68%)	▼ Permanent	Fuel Facility Sales lower than expected
Other property and services	(13,343)	(21.79%)	▼ Timing	Allocations
Expenditure from operating activities				
Governance	35,050	30.35%	▲ Timing	Expenses lower than expected
General purpose funding	(7,765)	(6.87%)	▼ Timing	Expenses proportionally higher for May
Law, order and public safety	15,447	12.47%	▲ Timing	ESL Expenses lower than expected
Health	5,528	49.99%	▲ Timing	Expenses lower than expected
Housing	(20,714)	(46.11%)	▼ Timing	Loss on asset disposal
Recreation and culture	24,644	10.58%	▲ Timing	Community Centre Costs lower than expected
Transport	94,549	5.58%	▲ Timing	Expenses lower than expected
Economic services	157,528	18.63%	▲ Permanent	See Economic Services Revenue
Other property and services	(101,146)	(136.21%)	▼ Timing	Allocations
Investing activities				
Payments for property, plant and equipment and infrastructure	194,624	9.98%	▲ Timing	Expenses lower than expected
Financing activities				
Proceeds from new debentures	(200,000)	(100.00%)	▼ Permanent	Loan not drawn down
Transfer from reserves	(216,447)	(51.74%)	▼ Timing	To happen in June
Repayment of debentures	18,665	100.00%	▲ Permanent	Loan not drawn down

17. CLOSURE OF MEETING