

# 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

## Minutes

21 May 2020

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*These Minutes of the meeting held 21 May 2020 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 18 June 2020 by the Presiding Member, Cr I Turton.*

.....  
Cr Turton Presiding Member

18-Jun-20

# ORDINARY MEETING OF COUNCIL MINUTES

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting declared open at 3:35pm

## 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 J Price		Cr P Treasure	
Cr G Curtis		Belinda Knight	CEO
		Barry Gibbs	EMTS
		Alana Rosenthal	CRC Coord

### Apologies:

Cr M Watts

## 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

Nil

## 4. PUBLIC QUESTION TIME

No members of public present, and no submissions prior to the meeting.

## 5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

**6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****6.1. ORDINARY MEETING OF COUNCIL HELD – 16/04/2020****COUNCIL DECISION**

Moved Cr Treasure

Seconded Cr Price

That the Minutes of the Ordinary Meeting of Council held 16/04/2020 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0**

**7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION**

Nil

**8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

**9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS**

LEMC (Pingelly/Wandering) has met weekly, and will now go to three weekly.

UNCONFIRMED

## 10. CHIEF EXECUTIVE OFFICER'S REPORTS

### 10.1. PERMITTED USES – DISCUSSION REPORT AND DRAFT POLICY

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	10.106.10605
<b>Attachments</b>	Draft Local Planning Policy 2 – Permitted Uses

#### BRIEF SUMMARY

The purpose of this item is to consider the need for development approval for permitted uses as defined in the Shire of Wandering Town Planning Scheme No. 3. In particular, it promotes that a dwelling in the Rural Residential or Rural zones does not need an approval where it complies with the Scheme provisions.

#### BACKGROUND

##### Development Approval

All development within the Shire requires a development / planning approval unless specifically exempted by the Town Planning Scheme.

The introduction of the *Planning and Development (Local Planning Scheme) Regulations* in October 2015 introduced the Deemed Provisions which automatically apply to all Planning Schemes. These take precedence of the existing provisions of the Scheme and address a number of issues including “permitted development” which are exempt from requiring a Planning Approval from Council. One of the exemptions is where there is a Local Planning Policy defines a use or development that does not require development approval.

##### Local Planning Policy

The Shire of Wandering does not have a Local Planning Policy to define a use or development that does not require development approval.

Any new Local Planning Policy or modifications to an existing Policy are required to be advertised for public comment for a period of 21 days.

#### SCHEME OBJECTIVES

The objectives of the relevant zones are:

##### Residential Zone

- a. to provide for the predominant form of residential development to be single houses
- b. to provide for diversity of lifestyle choice with a range of residential densities where possible.
- c. to achieve a high standard of residential development having regard to the economic importance of tourism to the district.
- d. to allow for the establishment of non-residential uses which are compatible with the predominant residential use and which will not adversely affect local amenities.

##### Rural - Residential Zones

- a. to select areas wherein closer subdivision will be permitted to provide for such uses as hobby farms, horse breeding, rural-residential retreats, and rural-based commercial uses that are consistent with a rural residential zone.
- b. to generally select areas that are within approximately 8 kilometres of the town of Wandering to facilitate the provision of services to residents.
- c. to make provision for retention of the rural landscape and amenity in a manner consistent with the orderly and proper planning of such areas.

- d. having regard for the size of the district, the fragile nature of the environment in many places, and the difficulties faced by the local government in providing services away from the town of Wandering, the local government will generally favour Rural-Residential zones be located close to the town of Wandering and then only where the environmental impacts are manageable.

### **Rural Zone**

- a. to ensure the continuation of broad-hectare agriculture in the district encouraging where appropriate the retention and expansion of agricultural activities.
- b. to provide for diversification and intensive agricultural uses in suitable areas.
- c. to consider non-rural uses where they can be shown to be of benefit to the district and not detrimental to the natural resources or the environment.
- d. to allow for facilities for tourists and travellers, and for recreation uses.
- e. to have regard to use of adjoining land at the interface of the Rural zone with other zones to avoid adverse effects on local amenities.

### **DEFINITIONS**

The provisions of the Residential Design Codes do not apply in the Rural or Rural Residential zones but they give an indication of the acceptable residential standards.

### **CURRENT SITUATION**

Currently any single residential dwelling:

- Does not require approval in the Residential zone where it complies with the R Codes; and
- Requires a development approval under the Scheme even where it is a Permitted (P) use in the Rural or Rural Residential zones.

Concern has been expressed that requiring development approval in the Rural or Rural Residential zones is potentially causing delays to development.

### **ISSUES**

#### **Development setbacks**

Within the Residential zone the minimum development setbacks are in accordance with the "R Codes".

Within the Rural Residential zone the minimum development setbacks are:

- Front boundary: 30.0m;
- Rear boundary: 10.0m; and
- Side boundary: 10.0m.

Within the Rural zone the minimum development setbacks are:

- Front boundary: 20.0m;
- Rear boundary: 20.0m; and
- Side boundary: 20.0m.

In practice the majority of development has larger setbacks.

#### **Bushfire Prone Land**

Bushfire prone land includes the vegetation plus a 100m buffer from that vegetation.

Under the Local Planning Scheme Regulations, any structure on bushfire prone land used by people for living or working, is required to have a Bushfire Attack Level (BAL) Assessment undertaken.

The purpose of the BAL Assessment is help inform Council's decision making on any development application as a high BAL rating may indicate that the development site is not suitable for the proposal or that additional fire management measures need to be undertaken.

The proposed Local Planning Policy does not exempt the need for a BAL Assessment. Nor does it exempt the requirement for a development approval when the site has a BAL-40/FZ rating.

#### **Bush Fire Notice**

Council's Bush Fire Notice requires that on rural land (> 80ha) that any buildings are to have a firebreak:

- a. Bare mineral earth firebreaks, not less than 3 metres wide, within 20 metres of the perimeter of all buildings on the land. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

Council's Bush Fire Notice requires that on rural and rural residential land (< 80ha) that any buildings, are to have a firebreak:

- a. Bare mineral earth 3 metre firebreaks around all buildings. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

The provision of a firebreak around an outbuilding may potentially lower any BAL rating.

#### **DELEGATION**

The Council has not until now, delegated to the CEO the power to approve (P) permitted uses. Council indicated its desire to implement such delegated authority at the April Council meeting, and as such this Local Planning Policy was developed.

#### **Exclusions**

Any proposed Policy would be subject to the exclusions listed in this document, meaning that where any of these apply then a development application is required.

#### **TIMING**

Subject to an indication of which options Council wish to adopt a draft/ revised Local Planning Policy would be advertised for a minimum of 21 days.

At the June Council Meeting any submissions must be considered by Council. It can then resolve to adopt the Policy for final approval with or without modifications. It becomes operational once a notice of the adoption is published in a local newspaper.

#### **VOTING REQUIREMENTS**

Absolute Majority

#### **OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.1 – PERMITTED USES – DISCUSSION REPORT AND DRAFT POLICY**

Moved Cr Curtis

Seconded Cr Price

That Council:

- Pursuant to Schedule 2 Clause 4 of the *Planning and Development (Local Planning Scheme) Regulations 2015* Council endorses the attached draft Local Planning Policy No 2 – Permitted Uses;
- Pursuant to Schedule 2 Clause 4(1)(a) of the *Planning and Development (Local Planning Scheme) Regulations 2015* Council advertise draft Local Planning Policy No 2 (as attached) for a minimum of 21 days; and
- That following advertising Council consider any submissions and determined whether to adopt the Policy.

**CARRIED BY AN ABSOLUTE MAJORITY OF 6/0**



<b>POLICY TYPE:</b>	<b>LOCAL PLANNING POLICY</b>	<b>POLICY NO:</b>	<b>2</b>
<b>DATE ADOPTED:</b>		<b>DATE LAST REVIEWED:</b>	
<b>LEGAL (PARENT):</b>	<i>Shire of Wandering Town Planning Scheme No. 3</i>	<b>LEGAL (SUBSIDIARY):</b>	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i>
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>	Nil	<b>DELEGATION NO.</b>	

<b>ADOPTED POLICY</b>	
<b>TITLE:</b>	<b>Permitted Uses</b>
<b>OBJECTIVE:</b>	<b>To clarify what development requires Council Planning Approval. This policy applies to the whole Shire.</b>

### **BACKGROUND**

The Scheme Zoning Table sets out the land use permissibility for different zones. A permitted (P) use means that the use is permitted by the Scheme providing the use complies with the relevant development standards and requirements of the Scheme.

The Zoning Table is attached and the permitted uses are highlighted.

Clause 8.1 of the Scheme requires that all development requires approval except as provided for in Clause 8.2. Clause 8.2(b) applies to the erection on a lot of a single house including any extension, ancillary outbuildings and swimming pools, except where the proposal:

- (a) necessitates the exercise of a discretion by the local government under the Scheme to vary the provisions of the Residential Planning Codes;
- (b) is located in a Heritage Area designated under the Scheme;
- (c) is for land in a Rural Residential Zone under the Scheme;
- (d) is for development of a lot abutting an unconstructed road or a lot which does not have frontage to a constructed road.

The Planning and Development (Local Planning Schemes) Regulations 2015 were gazetted on 25 August and take effect on 19 October 2015. The Regulations introduced a set of mandatory provisions which will apply to all planning schemes in the State. These are referred to as "Deemed Provisions."

The Deemed Provisions supersede Part 8 of the Scheme relating to the Development of Land.

Clause 60 of the Deemed Provisions sets out the requirement for development of land and states that a person must not commence or carry out any works on, or use, land in the Scheme area unless:

- (a) the person has obtained the development approval of the local government under Part 8; or
- (b) the development is of a type referred to in clause 61.

Clause 61 then defines development for which development approval is not required.

A use that is **permitted** in the zone in which the development is located and the development has no works component; or development approval is not required for the works component of the development;

- (a) The erection or extension of a single house on a lot if the R-Codes apply to the development and the development satisfies the deemed-to-comply requirements of the R-Codes
- (b) The erection or extension of an ancillary dwelling, outbuilding, external fixture, boundary wall or fence, patio, pergola, veranda, garage, carport or swimming pool on the same lot as a single house or a grouped dwelling if the R-Codes apply to the development and the development satisfies the deemed-to-comply requirements of the R-Codes
- (c) The demolition of a single house, ancillary dwelling, outbuilding, external fixture, boundary wall or fence, patio, pergola, veranda, garage, carport or swimming pool.

The above provisions relating to a single dwelling do not apply in a Heritage area.



In addition, Clauses 61(1)(i) and 61(2)(e) also exempt any works or use specified in a local planning policy as not requiring development approval.

Use Class	Residential	Commercial	Industrial	Rural Residential	Rural
abattoir	X	X	X	X	A
aged or dependent persons dwelling	D	X	X	X	X
agroforestry	X	X	X	X	P
ancillary accommodation	D	X	X	D	X
animal establishment	X	X	X	X	A
animal husbandry - intensive	X	X	X	X	A
aquaculture	X	X	D	D	P
caravan park	X	X	X	X	X
caretaker's dwelling	X	D	D	X	D
club premises	X	D	X	X	D
consulting room(s)	A	P	X	X	X
dwelling	P	X	X	P	P
education establishment	A	X	X	X	A
fuel depot	X	X	P	X	X
holiday accommodation	A	X	X	X	D
home business	D	X	X	D	D
home occupation	D	X	X	D	D
hotel	X	D	X	X	X
industry - extractive	X	X	X	X	D
industry - general	X	X	D	X	X
industry - light	X	X	P	X	X
industry - rural	X	X	X	X	D
intensive agriculture	X	X	X	A	A
motel	X	D	X	X	X
motor vehicle, boat and caravan sales	X	D	P	X	X
motor vehicle repair	X	X	P	X	X
office	X	P	X	X	X
plantation	X	X	X	X	D
plant nursery	A	X	P	D	D
public amusement	X	D	D	X	X
public utility	D	D	D	D	D
residential building	D	X	X	X	D
Restaurant	X	D	X	X	A
rural home business	X	X	X	D	D
rural pursuit	X	X	X	A	P
Roadhouse	X	D	X	X	D
service station	X	A	D	X	D
shop	X	D	X	X	X
showroom	X	D	D	X	X
transport depot	X	X	P	X	A
veterinary hospital	X	A	P	D	D
winery	X	A	X	A	D
workers accommodation	X	X	X	A	D
worship - place of	D	P	X	X	X

### **POLICY STATEMENT**

This Local Planning Policy is adopted to use for development which does not require a development approval in accordance with Clauses 61(1)(i) and 61(2)(e) of the Deemed Provisions.

A dwelling does not require a development approval where it is a permitted (P) use in the Zoning Table provided that:

- It does not necessitate the exercise of a discretion by the local government under the Scheme to vary the provisions of the Residential Planning Codes;
- It is not located in a Heritage Area designated under the Scheme;
- It is not on a lot abutting an unconstructed road or a lot which does not have frontage to a constructed road (Clause 5.12);

- (d) It is not a transported building (Clause 5.9); and
- (e) The development site does not have a BAL-40 or BAL-FZ rating (Part 10A Deemed Provisions).

An outbuilding/shed does not require a development approval where it complies with Local Planning Policy No 1. Minor and ancillary works as determined by Council.

**EXPLANATORY NOTE**

**The main function of this policy is to confirm that a dwelling does not need a development approval in the Rural Residential or Rural zone where it complies with the Scheme provisions.**

**ADOPTION**

Adopted by Council at its meeting of the \_\_\_\_\_ 2020

UNCONFIRMED

## 10.2.STANDPIPE – FEES & CHARGES

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	
<b>Location/Address</b>	Sewell Street, Standpipe
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	21/11/2019
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	13.135.13503
<b>Attachments</b>	Nil

### BRIEF SUMMARY

To review the fees and charges associated with the purchase of standpipe key cards.

### BACKGROUND

21/11/2019 – Council resolved to set the fees and charges for the sale of water from the Sewell Street, Standpipe.

This report sets out the proposed amendments to the fees and charges associated with keycards.

### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995*

*Division 5 – Financing local government activities Subdivision 2 – Fees and charges*

*6.16. Imposition of fees and charges –*

*6.19. Local government to give notice of fees and charges*

### POLICY IMPLICATIONS

No policy applies

### FINANCIAL IMPLICATIONS

The 2019/2020 Schedule of Fees and Charges states:

Sale of Water		
Per Kilolitre from standpipe - residential and stock watering	(ex-GST)	\$4.00
Per Kilolitre from standpipe - Non-residential	(ex-GST)	\$10.00
Per Kilolitre from standpipe - Firefighting and other approved emergency	(ex-GST)	Free
Keycard - first card		\$50.00
Keycard - replacement card		\$65.00
Keycard - Bond	(ex-GST)	\$50.00

The actual cost of keycards is \$17.60 each including GST.

It is proposed that the new schedule of fees be set at:

Keycard - first card		\$22.00
Keycard – replacement or additional card		\$33.00
Keycard – Bond (not applicable)	(ex-GST)	NIL

### STRATEGIC IMPLICATIONS

#### IMPROVE OUR FINANCIAL POSITION

Our Goals	Our Strategies
<b>The Wandering Shire is financially sustainable</b>	<p>Improve accountability and transparency</p> <p>Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs</p> <p>Prudently manage our financial resources to ensure value for money</p>

**CONSULTATION/COMMUNICATION**

Via Council, and staff

**COMMENT**

The following FAQ's have been prepared for staff:

- Where is the software for the standpipes going to be housed?
  - a. *The system is web-based and access online, specific staff will be provided with login & passwords.*
- How often are we going to do readings?
  - a. *Once a month*
- Do we want to specify a minimum monthly spend on any keycard?
  - a. *No minimum spend, no maximum spend. If the system is managed correctly by invoicing monthly, then this is not an issue.*
- Purchasing Cards:
  - a. *All cards will be invoiced on a monthly basis. If they do not pay, their card will be cancelled.*
- What if someone wants to come and get 10,000kl as a one off – how are we going to manage that?
  - a. *They will need to purchase a key card like everyone else.*
- What will the keycards cost?
  - a. *\$22 for the first card and \$33 for the second (including GST). Everyone must purchase a card.*

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.2 - STANDPIPE – FEES & CHARGES**

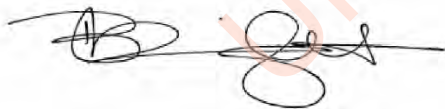
Moved Cr Parsons

Seconded Cr Whitely

That Council amend its 2019/2020 adopted Fees and Charges by replacing the cost of Standpipe Keycards with the following:

- Standpipe Keycard – first card - \$22.00 (incl GST)
- Standpipe Keycard – replacement or additional card - \$33.00 (incl GST)

**CARRIED BY AN ABSOLUTE MAJORITY OF 6/0**

**AUTHOR'S SIGNATURE:**

### 10.3.2020 COUNCIL ORDINARY MEETING DATES

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	04.041.04115
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

To advertise meeting dates for the forthcoming financial year.

#### BACKGROUND

Council normally advertises its meeting dates at its October meeting, however this appears to have been missed in 2019. It has been duly noted for the compliance calendar.

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government (Administration) Regulations 1996:*

*r12. Meetings, public notice of (Act s. 5.25(1)(g))*

*(1) At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*

- a) The ordinary council meetings; and*
- b) The committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to the members of the public, are to be held in the next 12 months.*

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

#### PROVIDE STRONG LEADERSHIP

<b>Our Goals</b>	<b>Our Strategies</b>
<b>A well informed Community</b>	Foster Opportunities for connectivity between Council and the Community

#### CONSULTATION/COMMUNICATION

Nil

#### COMMENT

Nothing further

#### VOTING REQUIREMENTS

Simple Majority

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.3 - 2020 COUNCIL ORDINARY MEETING****DATES**

Moved Cr Price

Seconded Cr Parsons

That Council adopts the following meeting dates for the remainder of 2020:

- 18/06/2020
- 16/07/2020
- 20/08/2020
- 17/09/2020
- 15/10/2020
- 19/11/2020
- 17/12/2020

Note: Each meeting is held on the third Thursday of the month commencing at 3:30pm unless otherwise advertised.

**CARRIED 6/0**

**AUTHOR'S SIGNATURE:**

UNCONFIRMED

## 10.4.POLICY AMENDMENT – POLICY 12 – PURCHASING AND TENDERS

<b>Proponent</b>	Department of Local Government, Sport & Cultural Industries
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	04.041.04111
<b>Attachments</b>	Amended Policy & Delegation

### BRIEF SUMMARY

To review Council's Purchasing Policy in line with new Regulations.

### BACKGROUND

Following amendments to increase the tender threshold to \$250,000, further regulations will be gazetted on Friday 8 May 2020 to update the provisions for local government purchasing policies in the Local Government (Functions and General) Regulations 1996.

In accordance with Regulation 11A(1), local governments must prepare, adopt and implement a purchasing policy in relation to contracts for other persons to supply goods or services under \$250,000.

### STATUTORY/LEGAL IMPLICATIONS

*Local Government (Functions and General) Regulations 1996*

### POLICY IMPLICATIONS

As attached.

### FINANCIAL IMPLICATIONS

Nil

### STRATEGIC IMPLICATIONS

#### IMPROVE OUR FINANCIAL POSITION

Our Goals	Our Strategies
<b>The Wandering Shire is financially sustainable</b>	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

#### PROVIDE STRONG LEADERSHIP

Our Goals	Our Strategies
<b>We plan for the future and are strategically focused</b>	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

Via Department of Local Government, Sport and Cultural Industries

### COMMENT

All amendments are highlighted in the attached Policy and Delegation.

### VOTING REQUIREMENTS

Absolute Majority

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.4 - POLICY AMENDMENT – POLICY 12 – PURCHASING AND TENDERS**

Moved Cr Whitely

Seconded Cr Curtis

That Council adopt the attached and amended:

- Policy 12 – Purchasing and Tenders; and
- Delegation 09 – Tenders and Expression of Interest

**CARRIED BY AN ABSOLUTE MAJORITY OF 6/0**

**AUTHOR'S SIGNATURE:**

UNCONFIRMED



<b>POLICY TYPE:</b>	<b>LEGISLATIVE</b>	<b>POLICY NO:</b>	<b>12</b>
<b>DATE ADOPTED:</b>	18/07/2019	<b>DATE LAST REVIEWED:</b>	15/08/2019 21/05/2020
<b>LEGAL (PARENT):</b>	Local Government Act 1995	<b>LEGAL (SUBSIDIARY):</b>	Local Government (Functions and General) Regulations 1996 r11A(1)
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>	Yes	<b>DELEGATION NO.</b>	9, 10, 13, 17 & 19

<b>ADOPTED POLICY</b>	
<b>TITLE:</b>	Purchasing and Tenders
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>The objective of this purchasing policy is to ensure that goods and services are supplied to Council in the most efficient and effective way, ensuring value for money, good management practices and support local businesses; and</li> <li>To provide compliance with the Local Government Act, 1995 and the Local Government (Functions and General) Regulations, 1996.</li> </ul>

### **POLICY STATEMENT**

The Shire of Wandering is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities.

This Policy:

- (f) Provides the Shire of Wandering with a more effective way of purchasing goods and services.
- (g) Ensures that purchasing transactions are carried out in a fair and equitable manner.
- (h) Strengthens integrity and confidence in the purchasing system.
- (i) Ensures that the Shire of Wandering receives value for money in its purchasing.
- (j) Ensures that the Shire of Wandering considers the environmental impact of the procurement process across the life cycle of goods and services.
- (k) Ensures the Shire of Wandering is compliant with all regulatory obligations.
- (l) Promotes effective governance and definition of roles and responsibilities.
- (m) Upholds respect from the public and industry for the Shire of Wandering's purchasing practices that withstand probity.

#### **1. ETHICS & INTEGRITY**

All officers and employees of the Shire of Wandering shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Wandering.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- (a) Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- (b) All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Wandering policies and code of conduct;
- (c) Purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- (d) All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- (e) Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed and
- (f) Any information provided to the Shire of Wandering by a supplier shall be treated as commercial in confidence and should not be released unless authorised by the supplier or relevant legislation.

## 2. VALUE FOR MONEY

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Wandering.

It is important to note that compliance with the specification is more important than obtaining the lowest price particularly taking into account user requirements, quality standards quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- (g) All relevant whole of life costs life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- (h) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- (i) Financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- (j) A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining enough competitive quotations wherever practicable. Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

## 3. PURCHASING THRESHOLDS

Council has resolved that the following limits and arrangements apply:

Amount of Purchase	Number of Quotations required
Up to \$3,000	Direct purchase from suppliers not requiring any quotations, although one verbal quote is considered best practice.
\$3,001 - \$5,000	Two verbal or written quotations
\$5,001 - \$49,999	Two written quotations.
\$50,000 - \$249,999	Three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations). Quotations must be received in writing and offers made in writing, and all quotations and offers must be recorded in the Shire's Central Records System.
Above \$250,000	Conduct a public tender process or WALGA Preferred Supplier E-Quote

**NOTE:** To reduce the number of quotations for items up to value of \$49,999, refer to item "Sole Source of Supply" criteria.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$250,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$250,000 all the procedures for tendering outlined in this policy must be followed in full.

**NOTE:** The general principles relating to written quotations are;

- (k) An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
- (l) The request for written quotation should include as a minimum:
  - Written Specification
  - Selection Criteria to be applied
  - Price Schedule
  - Conditions of responding
  - Validity period of offer
  - Shire of Wandering OSH requirements for Contractors
- (m) Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- (n) Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- (o) Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- (p) Respondents should be advised in writing as soon as possible after the final determination is made and approved.

The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

#### **4. REGULATORY COMPLIANCE**

##### **4.1 TENDER EXEMPTION**

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- (q) An emergency situation as defined by the Local Government Act 1995;
- (r) The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- (s) The purchase is under auction which has been authorised by Council;
- (t) The contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- (u) Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

##### **4.2 SOLE SOURCE OF SUPPLY (MONOPOLY SUPPLIERS)**

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations if there must genuinely be only one source of supply.

Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

**NOTE:** The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

##### **4.3 ANTI AVOIDANCE**

The Shire of Wandering shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$250,000 thereby avoiding the need to publicly tender.

#### **5. ADVERTISING TENDERS**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper. There is no requirement to advertise E-quotes in a newspaper. The tender must remain open for at least 14 days as a minimum.

The notice request must include:

- (v) A brief description of the goods or services required;
- (w) Information as to where and how tenders may be submitted;
- (x) The date and time after which tenders cannot be submitted;
- (y) Particulars identifying a person from who more detailed information as to tendering may be obtained;
- (z) Detailed information shall include:
  - Such information as the Shire of Wandering decides should be disclosed to those interested in submitting a tender;
  - Detailed specifications of the goods or services required;
  - The criteria for deciding which tender should be accepted;
  - Whether or not the Shire of Wandering has decided to submit a tender; and
  - Tenders cannot be submitted by facsimile or other electronic means, as confidentiality cannot be guaranteed by these processes.

#### **6. TENDER DEADLINE**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

#### **7. OPENING OF TENDERS**

No tenders are to be removed from the tender box or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Council Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in confidence to the Shire of Wandering. Members of the public are entitled to be present.

#### **8. TENDER EVALUATION**

Tenders that have not been rejected shall be assessed by the Shire of Wandering by means of a written evaluation against the pre-determined criteria.

The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

**9. ADDENDUM TO TENDER**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Wandering may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

**10. MINOR VARIATION**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Wandering and tenderer have entered into a Contract, a minor variation may be made by the Shire of Wandering. A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

**11. RECORDS MANAGEMENT**

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Wandering's internal records management policy.

**12. BUY LOCAL**

The Shire of Wandering encourages the development of competitive local businesses within its boundary first, and secondly within its broader region. As much as practicable, the Shire of Wandering will:

- (aa) Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- (bb) Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (cc) Ensure that procurement plans address local business capability and local content;
- (dd) Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (ee) Avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- (ff) Provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire of Wandering, or substantially demonstrate a benefit or contribution to the local economy.

These criteria will relate to local economic benefits that result from Tender processes.

The Shire of Wandering will provide a regional price preference of up to 15% (excluding GST) for local suppliers of goods and services.

**13. PURCHASING FROM DISABILITY ENTERPRISES**

An Australian Disability Enterprise may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, where a value for money assessment demonstrates benefits for the Shire of Wandering's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.

**14. PURCHASING FROM WA ABORIGINAL BUSINESSES**

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, only where:

- (gg) The contract value is worth \$250,000 or less, and
- (hh) A best and sustainable value assessment demonstrates benefits for the Shire of Wandering's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to businesses registered in the current Aboriginal Business Directory WA, in instances where not directly contracted.

**15. PURCHASING FROM ENVIRONMENTALLY SUSTAINABLE BUSINESSES**

The Shire of Wandering will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefits for the Shire of Wandering's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to suppliers which:

- (ii) Demonstrate policies and practices that have been implemented by the business as part of its operations;
- (jj) Generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (kk) Encourage waste prevention, recycling, market development and use of recycled/recyclable materials

UNCONFIRMED

DELEGATION NO: 09		TENDERS AND EXPRESSIONS OF INTEREST	
DATE ADOPTED:	15/08/2019	DELEGATE:	CEO
DATE LAST REVIEWED:	21/05/2020	SUB-DELEGATED:	No
POLICY REFERENCE:	Policy 12	SUB-DELEGATED TO:	Cannot be subdelegated
PREVIOUS DELEGATION:	References DA05-1 - DA05-6 & DA06-1		
LEGAL (PARENT): POWER TO DELEGATE <i>Local Government Act 1995 s5.42</i>		LEGAL (SUBSIDIARY): POWER OR DUTY DELEGATED <i>Local Government (Functions and General) Regulations 1996 r11, r11A(1), 14(2a); r18(4), (5); r20(1), (2); r21(1); r23(3), r24G</i>	
Conditions	<p><i>Must comply with relevant policies</i></p> <p><i>Specify selection criteria for all tenders called in accordance with r14 and r18 of the Local Government (Functions and General) Regulations 1996.</i></p> <p><i>Accept tenders, negotiate and execute tender contracts up to</i></p> <ul style="list-style-type: none"> <li><i>• Plant – each item of plant up to \$300,000.00</i></li> <li><i>• Services –for each item up to \$300,000.00 and multi-year contracts up to \$1,000,000</i></li> <li><i>• Infrastructure – for each item up to \$300,000.00</i></li> </ul> <p><i>where there is a budget provision approved, or in the case of a multiple year contract (including extensions thereof) up to a total contract value not exceeding \$300,000 in accordance with s5.43 (b).</i></p> <p><i>Must have regard to the requirements of r15 Local Government (Functions and General) Regulations 1996</i></p>		

#### POWER OR DUTY DELEGATED

The Chief Executive Officer is delegated authority to invite tenders for works and services in the relevant financial year adopted budget, where required in accordance with s3.57 of the Local Government Act 1995.

The Chief Executive Officer is delegated authority pursuant to Local Government Act and Local Government (Functions and General) Regulations 1996:

- to determine that the Shire has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$250,000.
- r14(2a) to determine in writing the criteria for deciding which tender should be accepted.
- r18(4) and (5) to consider any tender that has not been rejected and decide which one to accept or decline to accept any tender.
- r.16(3) Receiving and opening tenders, procedure for - Authority to appoint one person (other than employees) to be present with an employee of the Local Government to open tenders, when two employees are unable to attend then tender opening.
- r20(1) power, with the approval of the tenderer, to make a minor variation in a contract for goods or services before the Shire enters the contract with the successful tenderer. Minor variations before entering a contract are limited to a maximum value of aggregated variations which remain under 10% of the total contract value and remain within the relevant adopted Budget allocation.

- r20(2) to select the next most advantageous tender if the successful tenderer does not want to accept the contract with the variation, or the local government and the tenderer cannot reach agreement.
- r21 to seek expressions of interest with respect to the supply of goods or services, if there is good reason to make a preliminary selection from amongst prospective tenderers.
- r21(1) to seek expressions of interest with respect to the supply of the goods or services before entering the tender process.
- r23(3) to consider any submissions of interest that have not been rejected and decide which ones could satisfactorily supply the goods or services.
- 24G to decide when not to apply the regional price preference policy to a particular future tender  
Note: *This Delegation **cannot** be made unless the Council has adopted a Policy (Regional Price Preference) in accordance with [Functions and General Regulation 24E](#).*

#### REVIEW REQUIREMENTS

At least once every financial year.

#### AUTHORITY

- \_\_\_\_\_ *Date: 21/05/2020*
- *Cr Ian Turton*
- *Shire President*

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**ITEM 10.5 POLICY AMENDMENT - RELATED PARTY TRANSACTIONS**

Moved Cr Parsons  
 Seconded Cr Treasure  
 That Council move behind closed doors to consider Item 10.4

**CARRIED 5/1**

*Mr Barry Gibbs and Ms Alana Rosenthal left the meeting at 4:00pm.*

**10.5.POLICY AMENDMENT – POLICY 16 – RELATED PARTIES**

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	04.041.04111
<b>Attachments</b>	Amended Policy 16 – Related Parties

**BRIEF SUMMARY**

To review Council's Related Parties Policy.

**BACKGROUND**

Related Party Disclosures can be done as often as Council chooses, however it is suggested that one is completed on appointment of new councillors or key management personnel. Then all forms should be reviewed at least annually and updated as required.

Additionally, Elected Members and key management personnel should be aware that if there is a change in their circumstances, that they should submit an updated form.

Council's current Policy states: Disclosure Requirements For the purposes of determining relevant transactions above, elected Council members and key management personnel as identified above, will be required to complete a Related Party Disclosures - Declaration form annually.

Amendments to the Policy are highlighted in yellow. No change has been made to the associated forms, and as a consequence are not attached.

**STATUTORY/LEGAL IMPLICATIONS**

AASB 24

**POLICY IMPLICATIONS**

As attached.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****IMPROVE OUR FINANCIAL POSITION**

<b>Our Goals</b>	<b>Our Strategies</b>
<b>The Wandering Shire is financially sustainable</b>	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

**PROVIDE STRONG LEADERSHIP**

<b>Our Goals</b>	<b>Our Strategies</b>
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**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**

All amendments are highlighted in the attached Policy.

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.5 POLICY AMENDMENT – POLICY 16 –****RELATED PARTIES**

Moved Cr Whitely

Seconded Cr Curtis

That Council adopt the attached, amended Policy 16 – Related Parties

**CARRIED BY AN ABSOLUTE MAJORITY OF 6/0**

**AUTHOR'S SIGNATURE:**

**ITEM 10.5 POLICY AMENDMENT - RELATED PARTY TRANSACTIONS**

Moved Cr Treasure

Seconded Cr Whitely

That Council move behind closed doors to consider Item 10.4

**CARRIED 6/0**

*Mr Barry Gibbs and Ms Alana Rosenthal returned to the meeting at 4:22pm and returned at 4:35pm.*

<b>POLICY TYPE:</b>	<b>LEGISLATIVE</b>	<b>POLICY NO:</b>	<b>16</b>
<b>DATE ADOPTED:</b>	18/07/2019	<b>DATE LAST REVIEWED:</b>	
<b>LEGAL (PARENT):</b>	<i>Local Government Act 1995</i>	<b>LEGAL (SUBSIDIARY):</b>	
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>		<b>DELEGATION NO.</b>	

ADOPTED POLICY	
<b>TITLE:</b>	Related Parties
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>The objective of this policy is to provide guidance on the application of AASB 124 to the Shire of Wandering's financial statements.</li> <li>The objective of AASB 124 is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions and outstanding balances, including commitments, with such parties.</li> <li>The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the Shire must make an informed judgement as to who is considered to be a related party and what transactions need to be considered, when determining if disclosure is required.</li> <li>This policy stipulates the information requested from related parties to enable an informed judgement to be made.</li> </ul>

## DEFINITIONS

**AASB 124** - the Australian Accounting Standards Board - Related Party Disclosures Standard under Section 334 of the *Corporations Act 2001*

**The Act** - the *Local Government Act 1995*

**Key Management Personnel (KMP)** see AASB 124.

**Material (materiality)** - means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements.

**Ordinary Citizen Transaction** - means a transaction that an ordinary citizen of the community would undertake in the ordinary course of business with Council.

**Related Party** – see AASB 124.

**Related Party Transaction** – see AASB 124.

**Significant (significance)** - means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/taxpayer relationship.

**Remuneration** - means remuneration package and includes any money, consideration or benefit received or receivable by the person but excludes reimbursement of out-of-pocket expenses, including any amount received or receivable from a Related Party Transaction

## POLICY STATEMENT

### 1. PRINCIPLES

#### 1.1 OBJECTIVES

The scope of AASB 124 Related Party Disclosures was extended in March 2015 to include application by not-for-profit entities, including local governments. The operative date for Local Government is 1 July 2016, with the first disclosures to be made in the Financial Statements for year ended 30 June 2017.

This procedure outlines required mechanisms to meet the disclosure requirements of AASB 124.

The objective of the standard is to ensure that an entity's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the Shire must make an informed judgement as to who is a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

## 1.2 IDENTIFICATION OF RELATED PARTIES

AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties include a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of Related Party:

- (ll) A council member
- (mm) Key management personnel being a person employed under s5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Senior Employee
- (nn) Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- (oo) Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire will therefore be required to assess all transactions made with these persons or entities.

## 2. IDENTIFICATION OF RELATED PARTY TRANSACTIONS

A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criterion:

- (pp) Paying rates
- (qq) Fines
- (rr) Use of Shire owned facilities such as [Wandering Community Centre and Sporting Grounds, Wandering Community Resource Centre, Library, Wandering Fuel Facility, parks, ovals and other public open spaces (whether charged a fee or not)]
- (ss) Attending Council functions that are open to the public
- (tt) Employee compensation whether it is for KMP or close family members of KMP
- (uu) Application fees paid to the Shire for licences, approvals or permits
- (vv) Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent)
- (ww) Lease agreements for commercial properties
- (xx) Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement)
- (yy) Sale or purchase of any property owned by the Shire, to a person identified above.
- (zz) Sale or purchase of any property owned by a person identified above, to the Shire
- (aaa) Loan Arrangements
- (bbb) Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the Shire can determine that an OCT was provided at arm's length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

## 2.1 DISCLOSURE REQUIREMENTS

For the purposes of determining relevant transactions above, elected Council members and key management personnel as identified above, will be required to complete a Related Party Disclosure declaration form on appointment of their position with the Council. A new declaration is only required where there is a change in circumstances of the elected Council member or key management personnel.

## **2.2 ORDINARY CITIZEN TRANSACTIONS (OCTS)**

The following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the yearly Related Party Disclosures - Declaration form will be required.

(ccc) Paying rates

(ddd) Fines

(eee) Use of Shire owned facilities such as [Wandering Community Centre and Sporting Grounds, Wandering Community Resource Centre, Library, Wandering Fuel Facility, parks, ovals and other public open spaces (whether charged a fee or not)]

(fff) Attending council functions that are open to the public

Where these services were not provided at arm's length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form about the nature of any discount or special terms received.

## **2.3 ALL OTHER TRANSACTIONS**

For all other transactions listed in point 2.3 above, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form.

## **2.4 FREQUENCY OF DISCLOSURES**

Elected Council members and KMP will be required to complete a Related Party Disclosures - Declaration form each year. Disclosures must be made by all elected Council members immediately prior to any ordinary or extraordinary election. Disclosures must be made immediately prior to the termination of employment of/by a KMP.

## **2.5 CONFIDENTIALITY**

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified.

Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

## **2.6 MATERIALITY**

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

## **ASSOCIATED DOCUMENTS**

*ASB124 Related Party Disclosures*

*Local Government Act 1995 – PART 6 Financial Management*

*Local Government (Financial Management) Regulations 1996 – Regulation 5A)*

## 11. OTHER OFFICER'S REPORTS

### 11.1. BUSH FIRE ADVISORY COMMITTEE MINUTES AND BUSHFIRE NOTICE 2020/21

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	Chief Fire Control Officer – Peter Monk
<b>Location/Address</b>	22 Watts Street, Wandering
<b>Author of Report</b>	Barry Gibbs, EMTS
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	12/04/2019
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	05.051.05108
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

Council is requested to consider the Minutes of the meeting of the Wandering Bush Fire Advisory Committee held on the 12 May 2020.

#### BACKGROUND

The Wandering Bush Fire Advisory Committee would normally meet in early April to advise Council on matters relating to its responsibilities under the Bush Fire Act 1954. Due to Covid19 the original meeting was cancelled but a scaled down meeting was convened with only limited attendance including the Chief Fire Control Office, Deputy Chief Fire Control Officer of the Brigade Bush Fire Captains to comply with the Covid 19 requirement for separation.

#### STATUTORY/LEGAL IMPLICATIONS

*Bush Fires Act 1954*

#### POLICY IMPLICATIONS

Policy 62 - Bush Fire Brigade – Roles and Qualifications of Officers

#### FINANCIAL IMPLICATIONS

There are no known financial implication relating to this item.

#### STRATEGIC IMPLICATIONS

#### COMMUNITY STRATEGIC PLAN 2018-2028

#### PROVIDE STRONG LEADERSHIP

<b>Our Goals</b>	<b>Our Strategies</b>
<b>We plan for the future and are strategically focused</b>	Ensure accountable, ethical and best practice governance

#### CONSULTATION/COMMUNICATION

Belinda Knight – CEO

Peter Monk – Chief Fire Control Officer

#### COMMENT

The Shire of Wandering Chief Fire Control Officer has recommended to Council the following changes to the Bush Fire Notice 2020/21 Fire Season, as indicated below:

- Properties in Blackboy Springs, Wandering Downs Estate and Properties Less Than 10 hectares:
  - Bare mineral earth firebreaks, not less than 3 metres wide, inside and within 20 metres of the road reserve.
  - Bare mineral earth 3 metre firebreaks around all buildings. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

**Are to have all flammable matter slashed, mowed or trimmed down by other means to a height of no greater than 150mm across the entire property (living trees, shrubs, plants and agricultural crops under cultivation are excepted) or approved stock management of pasture by Local Brigade Fire Control Officer.**

2. All other Small Rural Holdings with an area of 10 – 80 hectares:

- Bare mineral earth firebreaks, not less than 3 metres wide, inside and
- within 20 metres of the entire boundary.
- Bare mineral earth 3 metre firebreaks around all buildings. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

3. Emergency Number

- Shaun Brand as FCO Permit to Burn Issuing Officer for Blackboy Springs,
- Amend CEO contact
- All other items and concerns that is contained within the minutes will be actioned by Shire Staff as part of the normal day to day work of the Shire.

### VOTING REQUIREMENTS

Simple Majority

*The CEO left the meeting at 4:25pm*

### **OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 11.1 – BUSH FIRE ADVISORY COMMITTEE**

#### **MINUTES**

Moved Cr Parsons

Seconded Cr Price

That Council:

Receives the Minutes of the Bush Fire Advisory Committee held on the 12 May 2020, and endorses the proposed change to the 2020/21 Bushfire Notice with the change to the following updates to be enforceable for the 2020/21 Fire Season.

**1. Properties in Blackboy Springs, Wandering Downs Estate and Properties Less Than 10 hectares:**

- Bare mineral earth firebreaks, not less than 3 metres wide, inside and within 20 metres of the road reserve.
- Bare mineral earth 3 metre firebreaks around all buildings. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

**Are to have all flammable matter slashed, mowed or trimmed down by other means to a height of no greater than 150mm across the entire property (living trees, shrubs, plants and agricultural crops under cultivation are excepted) or approved stock management of pasture by Local Brigade Fire Control Officer.**

**2. All other Small Rural Holdings with an area of 10 – 80 hectares or less:**

- Bare mineral earth firebreaks, not less than 3 metres wide, inside and within 20 metres of the entire boundary.
- Bare mineral earth 3 metre firebreaks around all buildings. It is recommended that all flammable material be removed for a distance of 3 metres immediately adjacent to all buildings.

#### **Emergency Number**

Shaun Brand as FCO Permit to Burn Issuing Officer for Blackboy Springs, and amend the CEO contact

**CARRIED 6/0**

**AUTHOR'S SIGNATURE:**



**12. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED****12.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 17/04/2020 – 15/05/2020**

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.DIFFERENTIAL RATES – 2020/2021**

This matter was dealt with at the end of the meeting at 5:40pm

**ITEM 14.1 – COUNCIL DECISION - DIFFERENTIAL RATES – 2020/2021**

Moved Cr Parsons

Seconded Cr Treasure

That Council directs the CEO to seek the approval of the Minister, pursuant to S6.33(3) Local Government Act 1995 to impose a differential general rate which is more than twice the lowest differential general rate imposed by it, in order to balance the fluctuation occurring due to the 2019/2020 UV revaluations, in order to achieve an increase in the amount raised from rates in each differential rating category by no more than 2%.

**CARRIED 6/0**

UNCONFIRMED

**15. CONFIDENTIAL ITEMS**

*Local Government Act 1995 – s5.23(2)(c)*

*5.23. Meetings generally open to public*

*(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following –*

*(a) a matter affecting an employee or employees; and*

*(b) the personal affairs of any person; and*

*(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;*

**15.1. CONFIDENTIAL - CHANGEOVER OF CEO VEHICLE**

<b>Proponent</b>	Edwards Motors
<b>Owner</b>	
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Previous Reports</b>	18/07/2019
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	
<b>Attachments</b>	Nil

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 15.1 CONFIDENTIAL - CHANGEOVER OF HOLDEN TRAILBLAZER**

Moved Cr Whitely

Seconded Cr Parsons

That Council

- 1) Not accept the quote from Edwards Holden for a Holden Trailblazer LTZ (White) at a net cost of \$4,090; and
- 2) Resolve to retain the current vehicle until 50,000km and review quotes at that time.

**CARRIED 6/0**

*Cr Whitely left the meeting at 5:05pm and returned at 5:07pm*



**16. INFORMATION ITEMS****16.1.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD – 01/04/2020 – 30/04/2020**

<b>Proponent</b>	Internal Report
<b>Location/Address</b>	
<b>Author of Report</b>	Sophie Marinoni, Finance Officer
<b>Date of Meeting</b>	21/05/2020
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	14.145.14512
<b>Attachments</b>	List of Accounts Paid

**BRIEF SUMMARY**

To ratify payments made during the month of April 2020

**BACKGROUND**

The listing of payments for the month of April 2020 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 of Creditors

**FINANCIAL IMPLICATIONS****Shire of Wandering****CERTIFICATE OF EXPENDITURE  
April 2020**

This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
Trust Account	Nil	\$0.00
<b>Municipal Fund:</b>		
Electronic Funds Transfers	EFT5575 – EFT5644	\$406,574.49
Cheques	Nil	\$0.00
Direct Debits	DD3332.2 – DD3383.1	\$22,712.63
	<b>TOTAL</b>	<b>\$429,287.12</b>

to the Municipal and Trust Accounts, totalling \$429,287.12 which were submitted to each member of the Council on 21 May 2020, have been checked and fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing's and the amounts shown are due for payment.

Belinda Knight

**CHIEF EXECUTIVE OFFICER**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT5575	03/04/20	BOC			-\$ 81.53

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	29/03/20		Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$ 81.53	
<b>EFT5576</b>	<b>03/04/20</b>	<b>Ben Pike Carpentry</b>			<b>-\$ 143.00</b>
	30/03/20		Reception desk alterations <i>Materials, Labour</i>	\$ 143.00	
<b>EFT5577</b>	<b>03/04/20</b>	<b>CJD Equipment</b>			<b>-\$ 6,019.50</b>
	14/02/20		Vehicle repairs - WD.141 <i>Vehicle recovery, Travel, Parts, Consumables, Labour</i>	\$ 6,019.50	
<b>EFT5578</b>	<b>03/04/20</b>	<b>Champion Music</b>			<b>-\$ 1,375.00</b>
	25/02/20		CRC program - Entertainment <i>International Women's Day</i>	\$ 1,375.00	
<b>EFT5579</b>	<b>03/04/20</b>	<b>Fuji Xerox</b>			<b>-\$ 117.90</b>
	31/03/20		Copier Contract - CRC <i>Colour printing</i>	\$ 117.90	
<b>EFT5580</b>	<b>03/04/20</b>	<b>IT Vision</b>			<b>-\$ 3,850.00</b>
	31/03/20		Rates Health Check <i>Corrective Action</i>	\$ 1,650.00	
	31/03/20		Rates Health Check <i>Corrective Action</i>	\$ 2,200.00	
<b>EFT5581</b>	<b>03/04/20</b>	<b>Josh Wilkie</b>			<b>-\$ 2,955.26</b>
	18/03/20		Driveway repairs - 5 Dunmall Dr <i>Labour, Materials, Travel</i>	\$ 2,955.26	
<b>EFT5582</b>	<b>03/04/20</b>	<b>Mcpest Pest Control</b>			<b>-\$ 1,320.00</b>
	22/02/20		Termite Inspections - Bridges <i>Labour</i>	\$ 1,320.00	
<b>EFT5583</b>	<b>03/04/20</b>	<b>Robert George Curtis</b>			<b>-\$ 764.50</b>
	01/04/20		Operating Waste Transfer Station <i>22/03/20 - 30/03/20, Clearing roadside bins</i>	\$ 764.50	
<b>EFT5584</b>	<b>03/04/20</b>	<b>Shire of Narrogin</b>			<b>-\$ 561.00</b>
	30/03/20		Senior Health Officer <i>Labour, Travel</i>	\$ 561.00	
<b>EFT5585</b>	<b>03/04/20</b>	<b>Payroll Deductions</b>			<b>-\$ 290.00</b>
	01/04/20		Payroll deductions	\$ 290.00	
<b>EFT5586</b>	<b>03/04/20</b>	<b>Payroll Deductions</b>			<b>-\$ 50.00</b>
	01/04/20		Payroll deductions	\$ 50.00	
<b>EFT5587</b>	<b>03/04/20</b>	<b>Volt Air</b>			<b>-\$ 1,155.00</b>
	20/03/20		Electrical repairs <i>Admin building lights, CRC flood lights, Caravan Park power point</i>	\$ 1,155.00	
<b>EFT5588</b>	<b>09/04/20</b>	<b>Armadale Mower World &amp; Service</b>			<b>-\$ 425.00</b>
	30/03/20		Plant purchase <i>Auger</i>	\$ 425.00	
<b>EFT5589</b>	<b>09/04/20</b>	<b>Beacon Equipment</b>			<b>-\$ 123.50</b>
	30/03/20		Repair upright plate compactor <i>Labour, Consumables</i>	\$ 123.50	
<b>EFT5590</b>	<b>09/04/20</b>	<b>Boddington Hardware &amp; Newsagency</b>			<b>-\$ 330.70</b>
	30/03/20		Materials <i>Steel Fence Post, Paint, Cement</i>	\$ 330.70	
<b>EFT5591</b>	<b>09/04/20</b>	<b>Boddington IGA</b>			<b>-\$ 16.00</b>
	27/03/20		Plant consumables <i>Air fresheners</i>	\$ 16.00	
<b>EFT5592</b>	<b>09/04/20</b>	<b>Boral Construction Materials</b>			<b>-\$27,905.02</b>
	17/03/20		Bitumen sealing <i>Wandering Narrogin Rd</i>	\$ 27,905.02	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
<b>EFT5593</b>	<b>09/04/20</b>	<b>Colas WA</b>			<b>-\$54,350.70</b>
	11/03/20		Bitumen sealing <i>York Williams Rd</i>	\$ 17,864.28	
	11/03/20		Bitumen sealing <i>Pennington Rd</i>	\$ 36,486.42	
<b>EFT5594</b>	<b>09/04/20</b>	<b>Exurban Rural &amp; Regional Planning</b>			<b>-\$ 1,600.55</b>
	04/04/20		Town Planner <i>Stage 2 - Industrial Estate, Consumables</i>	\$ 1,600.55	
<b>EFT5595</b>	<b>09/04/20</b>	<b>Fuel Distributors of WA</b>			<b>-\$ 153.85</b>
	08/04/20		Materials - Depot <i>Truck Wash, AdBlue</i>	\$ 153.85	
<b>EFT5596</b>	<b>09/04/20</b>	<b>IT Vision</b>			<b>-\$ 1,650.00</b>
	05/04/20		Rates Service - Monthly Fee <i>March 2020</i>	\$ 1,650.00	
<b>EFT5597</b>	<b>09/04/20</b>	<b>JR &amp; A Hersey</b>			<b>-\$ 71.50</b>
	23/03/20		Consumables - Depot <i>Rags</i>	\$ 71.50	
<b>EFT5598</b>	<b>09/04/20</b>	<b>Liberty Rural</b>			<b>-\$26,596.80</b>
	03/04/20		Fuels <i>ULP, Diesel</i>	\$ 26,596.80	
<b>EFT5599</b>	<b>09/04/20</b>	<b>Quickfit Windscreens &amp; Narrogin Glass</b>			<b>-\$ 494.77</b>
	18/03/20		Flyscreen - 7 Gnowing St <i>Supply &amp; install, Travel</i>	\$ 494.77	
<b>EFT5600</b>	<b>09/04/20</b>	<b>RK Roach</b>			<b>-\$ 1,254.00</b>
	02/04/20		Surveyor <i>New drainage line</i>	\$ 1,254.00	
<b>EFT5601</b>	<b>09/04/20</b>	<b>Rynat Industries Australia</b>			<b>-\$ 76.99</b>
	27/03/20		Materials - Public Conveniences <i>Mounted soap dispenser</i>	\$ 76.99	
<b>EFT5602</b>	<b>09/04/20</b>	<b>Startrack Express</b>			<b>-\$ 113.15</b>
	25/03/20		Freight <i>Rynat</i>	\$ 113.15	
<b>EFT5603</b>	<b>09/04/20</b>	<b>Synergy</b>			<b>-\$ 691.89</b>
	01/04/20		Street Lighting <i>Usage</i>	\$ 691.89	
<b>EFT5604</b>	<b>17/04/20</b>	<b>Avon Waste</b>			<b>-\$ 3,409.77</b>
	31/03/20		General waste services <i>Domestic &amp; commercial general waste services, 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, Fuel facility bin</i>	\$ 3,409.77	
<b>EFT5605</b>	<b>17/04/20</b>	<b>Best Office Systems</b>			<b>-\$ 8,745.00</b>
	25/03/20		Digital Colour Copier - CRC <i>IMC4500 Digital Colour Copier</i>	\$ 8,745.00	
<b>EFT5606</b>	<b>17/04/20</b>	<b>Boddington Hardware &amp; Newsagency</b>			<b>-\$ 29.90</b>
	07/04/20		Materials - Depot <i>Cold Galvanising Aero</i>	\$ 29.90	
<b>EFT5607</b>	<b>17/04/20</b>	<b>Crossman Hot Water &amp; Plumbing</b>			<b>-\$ 366.30</b>

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	29/03/20		Plumbing repairs <i>Remove bubbler drink fountain - CRC, Clear blocked storm water drain - Community Oval, Relocate HWS - Admin Office, Materials</i>	\$ 366.30	
<b>EFT5608</b>	<b>17/04/20</b>	<b>Fuji Xerox</b>			<b>-\$ 136.70</b>
	29/02/20		Copier Contract - CRC <i>Colour printing</i>	\$ 136.70	
<b>EFT5609</b>	<b>17/04/20</b>	<b>G Carstairs &amp; Co</b>			<b>-\$ 797.50</b>
	02/04/20		Concrete Slurry <i>North Wandering Rd</i>	\$ 797.50	
<b>EFT5610</b>	<b>17/04/20</b>	<b>Hotham Mechanical</b>			<b>-\$ 1,685.20</b>
	09/04/20		Adjust brakes - WD.1169 <i>Labour, Tyre, Tyre disposal</i>	\$ 561.00	
	09/04/20		Service Grader - WD.300 <i>Labour, Parts, Consumables</i>	\$ 900.90	
	09/04/20		Battery <i>Mower</i>	\$ 113.30	
	09/04/20		Taillight <i>Trailer</i>	\$ 110.00	
<b>EFT5611</b>	<b>17/04/20</b>	<b>Katanning Department of Primary Industries &amp; Regional Development</b>			<b>-\$ 252.10</b>
	09/04/20		SoW Property map <i>A0 Hard Copy Map, Laminating, Postage, Labour</i>	\$ 252.10	
<b>EFT5612</b>	<b>17/04/20</b>	<b>Metrocount</b>			<b>-\$ 928.40</b>
	02/04/20		Materials - Road maintenance <i>Road Nails, Centreline Flap</i>	\$ 928.40	
<b>EFT5613</b>	<b>17/04/20</b>	<b>Officeworks</b>			<b>-\$ 148.00</b>
	26/02/20		Projector - Council chambers	\$ 148.00	
<b>EFT5614</b>	<b>17/04/20</b>	<b>Perfect Computer Solutions</b>			<b>-\$ 1,785.00</b>
	19/03/20		Repair point link - CRC <i>Labour, Travel, Parts</i>	\$ 1,615.00	
	26/03/20		Monthly IT Support <i>Labour, Monthly fee</i>	\$ 170.00	
<b>EFT5615</b>	<b>17/04/20</b>	<b>Pingelly Tyre Service</b>			<b>-\$ 915.00</b>
	31/03/20		Grader materials - WD.300 <i>Tyre</i>	\$ 915.00	
<b>EFT5616</b>	<b>17/04/20</b>	<b>Quick Corporate Australia</b>			<b>-\$ 426.75</b>
	02/04/20		Stationery <i>Garbage Bags, Hand Towel Dispenser, Hand Towels, A4 Paper, Hand Towels, Coffee, Tea, Toilet paper, Milk, Tissues, Sheet Protectors, A4 folders, Laminating Pouches</i>	\$ 426.75	
<b>EFT5617</b>	<b>17/04/20</b>	<b>Rhonie's Wandering Mop &amp; Bucket</b>			<b>-\$ 2,970.00</b>
	09/03/20		Cleaning contract <i>Watts St Public Conveniences, Caravan park conveniences</i>	\$ 2,970.00	
<b>EFT5618</b>	<b>17/04/20</b>	<b>Robert George Curtis</b>			<b>-\$ 819.50</b>
	13/04/20		Operating Waste Transfer Station <i>05/04/20 - 13/04/20, Clearing roadside bins</i>	\$ 819.50	
<b>EFT5619</b>	<b>17/04/20</b>	<b>Payroll deductions</b>			<b>-\$ 290.00</b>
	15/04/20		Payroll deductions	\$ 290.00	
<b>EFT5620</b>	<b>17/04/20</b>	<b>Payroll deductions</b>			<b>-\$ 55.00</b>
	15/04/20		Payroll deductions	\$ 55.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
<b>EFT5621</b>	<b>17/04/20</b>	<b>Startrack Express</b>			<b>-\$ 44.56</b>
	01/04/20		Freight <i>Microcom</i>	\$ 44.56	
<b>EFT5622</b>	<b>17/04/20</b>	<b>The Williams Community Newspaper</b>			<b>-\$ 30.00</b>
	03/03/20		Full Page Advertisement <i>International Women's Day 2020</i>	\$ 30.00	
<b>EFT5623</b>	<b>17/04/20</b>	<b>Volt Air</b>			<b>-\$ 1,710.00</b>
	18/03/20		Replace aircon - Caravan Park <i>Labour &amp; Materials</i>	\$ 1,710.00	
<b>EFT5624</b>	<b>17/04/20</b>	<b>WA Contract Ranger Services</b>			<b>-\$ 420.75</b>
	10/04/20		Contract Ranger Service <i>Labour</i>	\$ 420.75	
<b>EFT5625</b>	<b>17/04/20</b>	<b>WALGA</b>			<b>-\$11,859.50</b>
	09/04/20		Council website refresh plus modules <i>Website refresh plus modules, CouncilConnect Councillor Portal</i>	\$ 11,859.50	
<b>EFT5626</b>	<b>17/04/20</b>	<b>Wandering CWA</b>			<b>-\$ 100.00</b>
	12/04/20		Donation <i>Anzac Day wreath</i>	\$ 100.00	
<b>EFT5627</b>	<b>23/04/20</b>	<b>AMPAC</b>			<b>-\$ 55.00</b>
	16/04/20		Debt collections costs <i>Judgment professional fee</i>	\$ 55.00	
<b>EFT5628</b>	<b>23/04/20</b>	<b>Air Response</b>			<b>-\$ 4,817.70</b>
	16/04/20		Air conditioner servicing <i>1 Dowsett St, 14 Down St, 19 Humes Wy, 7 Gnowing St, 13 Dunmall Dr, 5 Dunmall Dr, CRC, Admin Office, Community Centre, Depot Building</i>	\$ 2,220.39	
	17/04/20		Air conditioner repairs - Consulting Room <i>Labour, Travel, Freight, Travel, Parts</i>	\$ 1,135.07	
	17/04/20		Air conditioner repairs - 13 Dunmall Dr <i>Labour, Travel, Parts, Freight, Travel</i>	\$ 1,462.24	
<b>EFT5629</b>	<b>23/04/20</b>	<b>Boddington Hardware &amp; Newsagency</b>			<b>-\$ 20.45</b>
	20/04/20		Materials - Bowling Green <i>Drainage fitting, Drainage fitting, PVC solvent cement</i>	\$ 20.45	
<b>EFT5630</b>	<b>23/04/20</b>	<b>Gilbarco Veeder-Root Australia</b>			<b>-\$ 3,047.53</b>
	03/04/20		Fuel facility repairs <i>Labour</i>	\$ 246.92	
	03/04/20		Fuel facility repairs <i>Labour, Travel, Parts</i>	\$ 2,800.61	
<b>EFT5631</b>	<b>23/04/20</b>	<b>Hotham Mechanical</b>			<b>-\$ 3,027.20</b>
	17/04/20		Tyres - WD.458 <i>Tyres, Tyre disposal</i>	\$ 1,676.40	
	17/04/20		Tyres - WD.6 <i>Tyres, Tyre disposal</i>	\$ 1,350.80	
<b>EFT5632</b>	<b>23/04/20</b>	<b>Landgate</b>			<b>-\$ 6,134.37</b>
	16/04/20		UV Revaluation 2020	\$ 6,134.37	
<b>EFT5633</b>	<b>23/04/20</b>	<b>MJ &amp; C Cornish</b>			<b>-\$ 2,909.50</b>
	14/04/20		Gravel - North Wandering Road <i>Supply</i>	\$ 1,452.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	14/04/20		Various charges <i>Freight pick up, Water cart hire</i>	\$ 1,457.50	
<b>EFT5634</b>	<b>23/04/20</b>	<b>Perfect Computer Solutions</b>			<b>-\$ 460.00</b>
	27/02/20		Office materials <i>Monitor Arm</i>	\$ 205.00	
	16/04/20		Monthly IT maintenance <i>Labour</i>	\$ 255.00	
<b>EFT5635</b>	<b>23/04/20</b>	<b>Perth McIntosh &amp; Son WA</b>			<b>-\$205,942.00</b>
	31/03/20		Plant purchase - Case Loader 721F <i>Case Loader 721F, Trade Caterpillar Loader 928H</i>	\$205,942.00	
<b>EFT5636</b>	<b>23/04/20</b>	<b>PharmAust Manufacturing</b>			<b>-\$ 128.54</b>
	11/04/20		Disinfectant <i>WD.821, WD.270, Freight</i>	\$ 128.54	
<b>EFT5637</b>	<b>23/04/20</b>	<b>Pingelly IGA</b>			<b>-\$ 414.00</b>
	31/10/19		Credit Note Incorrect invoice amount	-\$ 43.20	
	29/02/20		Purchase of The West Australian <i>Dec 2019, Jan 2020, Feb 2020, Nov 2019</i>	\$ 457.20	
<b>EFT5638</b>	<b>23/04/20</b>	<b>Protector Fire Services</b>			<b>-\$ 2,550.96</b>
	29/02/20		Fire Equipment servicing <i>Office, Depot, Community Centre, Fire Shed, Fuel Facility, Vehicles &amp; machinery, CRC</i>	\$ 2,550.96	
<b>EFT5639</b>	<b>23/04/20</b>	<b>Quick Corporate Australia</b>			<b>-\$ 547.22</b>
	03/03/20		Stationery <i>Dish drainer, Tea towels, Facial tissues, Batteries, Whiteboard cleaner, Whiteboard marker, Milk, Blu Tack, Hand towels, Cleaning cloth, A4 paper, A4 paper, Dishwashing liquid, Milk, Sugar</i>	\$ 344.22	
	18/03/20		Stationery <i>Binder A5</i>	\$ 15.66	
	23/03/20		Stationery <i>Hand towel dispenser</i>	\$ 22.65	
	23/03/20		Stationery <i>Hand towel dispenser</i>	\$ 45.30	
	16/04/20		Stationery <i>Cleaning cloth, Hand Towel Dispenser, Latex Gloves, Hand Towel Dispenser</i>	\$ 119.39	
<b>EFT5640</b>	<b>23/04/20</b>	<b>Startrack Express</b>			<b>-\$ 140.98</b>
	08/04/20		Freight <i>Library books</i>	\$ 140.98	
<b>EFT5641</b>	<b>23/04/20</b>	<b>Steve Davis Builder</b>			<b>-\$ 1,540.00</b>
	14/04/20		Footing repairs - CRC <i>Labour</i>	\$ 1,540.00	
<b>EFT5642</b>	<b>23/04/20</b>	<b>Strike Point Graphic Design &amp; Printing</b>			<b>-\$ 1,210.00</b>
	14/04/20		Stationery Design Project <i>Labour</i>	\$ 1,210.00	
<b>EFT5643</b>	<b>23/04/20</b>	<b>Susan Margaret De Lacy</b>			<b>-\$ 150.00</b>
	21/04/20		Bond refund <i>Cat trap</i>	\$ 150.00	
<b>EFT5644</b>	<b>23/04/20</b>	<b>Volt Air</b>			<b>-\$ 1,017.00</b>

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	14/04/20		Install data point - Consulting Room <i>Labour, Apprentice, Parts</i>	\$ 316.00	
	15/04/20		Install lighting - Archive storeroom <i>Labour, Apprentice, Parts</i>	\$ 701.00	
<b>DD3332.2</b>	<b>02/04/20</b>	<b>Water Corporation</b>			<b>-\$ 425.96</b>
	05/03/20		Standpipe <i>Usage</i>	\$ 425.96	
<b>DD3347.1</b>	<b>01/04/20</b>	<b>WA Super</b>			<b>-\$ 4,246.21</b>
	01/04/20		Payroll deductions	\$ 3,390.92	
	01/04/20		Payroll deductions	\$ 855.29	
<b>DD3347.2</b>	<b>01/04/20</b>	<b>I &amp; T Brown Family Super Fund</b>			<b>-\$ 663.50</b>
	01/04/20		Payroll deductions	\$ 170.13	
	01/04/20		Payroll deductions	\$ 493.37	
<b>DD3347.3</b>	<b>01/04/20</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 812.72</b>
	01/04/20		Payroll deductions	\$ 547.90	
	01/04/20		Payroll deductions	\$ 264.82	
<b>DD3347.4</b>	<b>01/04/20</b>	<b>Colonial First State</b>			<b>-\$ 450.15</b>
	01/04/20		Payroll deductions	\$ 115.42	
	01/04/20		Payroll deductions	\$ 334.73	
<b>DD3347.5</b>	<b>01/04/20</b>	<b>SuperWrap Personal Super Plan</b>			<b>-\$ 89.26</b>
	01/04/20		Payroll deductions	\$ 89.26	
<b>DD3347.6</b>	<b>01/04/20</b>	<b>Prime Super</b>			<b>-\$ 259.49</b>
	01/04/20		Payroll deductions	\$ 259.49	
<b>DD3347.7</b>	<b>01/04/20</b>	<b>Retail Employees Superannuation</b>			<b>-\$ 61.15</b>
	01/04/20		Payroll deductions	\$ 61.15	
<b>DD3347.8</b>	<b>01/04/20</b>	<b>Australian Super</b>			<b>-\$ 118.30</b>
	01/04/20		Payroll deductions	\$ 118.30	
<b>DD3349.1</b>	<b>01/04/20</b>	<b>WA Super</b>			<b>-\$ 32.85</b>
	15/04/20		Payroll deductions	\$ 32.85	
<b>DD3349.2</b>	<b>15/04/20</b>	<b>WA Super</b>			<b>-\$ 17.29</b>
	15/04/20		Payroll deductions	\$ 17.29	
<b>DD3359.1</b>	<b>15/04/20</b>	<b>WA Super</b>			<b>-\$ 4,231.98</b>
	15/04/20		Payroll deductions	\$ 3,359.10	
	15/04/20		Payroll deductions	\$ 872.88	
<b>DD3359.2</b>	<b>15/04/20</b>	<b>I &amp; T Brown Family Super Fund</b>			<b>-\$ 718.15</b>
	15/04/20		Payroll deductions	\$ 184.14	
	15/04/20		Payroll deductions	\$ 534.01	
<b>DD3359.3</b>	<b>15/04/20</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 808.33</b>
	15/04/20		Payroll deductions	\$ 544.94	
	15/04/20		Payroll deductions	\$ 263.39	
<b>DD3359.4</b>	<b>15/04/20</b>	<b>Colonial First State</b>			<b>-\$ 450.15</b>
	15/04/20		Payroll deductions	\$ 115.42	
	15/04/20		Payroll deductions	\$ 334.73	
<b>DD3359.5</b>	<b>15/04/20</b>	<b>SuperWrap Personal Super Plan</b>			<b>-\$ 106.83</b>
	15/04/20		Payroll deductions	\$ 106.83	
<b>DD3359.6</b>	<b>15/04/20</b>	<b>Prime Super</b>			<b>-\$ 143.40</b>
	15/04/20		Payroll deductions	\$ 143.40	
<b>DD3359.7</b>	<b>15/04/20</b>	<b>Retail Employees Superannuation</b>			<b>-\$ 26.33</b>
	15/04/20		Payroll deductions	\$ 26.33	
<b>DD3359.8</b>	<b>15/04/20</b>	<b>Australian Super</b>			<b>-\$ 118.30</b>
	15/04/20		Payroll deductions	\$ 118.30	
<b>DD3365.1</b>	<b>27/04/20</b>	<b>ClickSuper</b>			<b>-\$ 5.06</b>
	31/03/20		Transaction fee <i>Mar 2020</i>	\$ 5.06	
<b>DD3365.2</b>	<b>01/04/20</b>	<b>Telstra</b>			<b>-\$ 1,977.95</b>

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	18/03/20		Phone charges <i>Administration Office, Harvest Ban line, Administration Office, Fuel Facility, CRC, Administration Office, Administration Office, Community Resource Centre, Administration Office, Treatment Room, Caravan Park, Cleaner, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, CRC, Office Internet Connection, Office Internet Connection, New Phone System, Rounding, Directory charges</i>	\$ 1,977.95	
<b>DD3370.1</b>	<b>01/04/20</b>	<b>First Data Merchant Solutions</b>			<b>-\$ 188.64</b>
	31/03/20		Merchant Fee <i>Fuel facility</i>	\$ 188.64	
<b>DD3372.1</b>	<b>29/04/20</b>	<b>WA Super</b>			<b>-\$ 4,208.93</b>
	29/04/20		Payroll deductions	\$ 3,348.25	
	29/04/20		Payroll deductions	\$ 860.68	
<b>DD3372.2</b>	<b>29/04/20</b>	<b>I &amp; T Brown Family Super Fund</b>			<b>-\$ 761.86</b>
	29/04/20		Payroll deductions	\$ 195.35	
	29/04/20		Payroll deductions	\$ 566.51	
<b>DD3372.3</b>	<b>29/04/20</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 858.60</b>
	29/04/20		Payroll deductions	\$ 578.83	
	29/04/20		Payroll deductions	\$ 279.77	
<b>DD3372.4</b>	<b>29/04/20</b>	<b>Colonial First State</b>			<b>-\$ 450.15</b>
	29/04/20		Payroll deductions	\$ 115.42	
	29/04/20		Payroll deductions	\$ 334.73	
<b>DD3372.5</b>	<b>29/04/20</b>	<b>SuperWrap Personal Super Plan</b>			<b>-\$ 124.40</b>
	29/04/20		Payroll deductions	\$ 124.40	
<b>DD3372.6</b>	<b>29/04/20</b>	<b>Prime Super</b>			<b>-\$ 145.11</b>
	29/04/20		Payroll deductions	\$ 145.11	
<b>DD3372.7</b>	<b>29/04/20</b>	<b>Australian Super</b>			<b>-\$ 118.30</b>
	29/04/20		Payroll deductions	\$ 118.30	
<b>DD3376.1</b>	<b>29/04/20</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 3.82</b>
	13/05/20		Payroll deductions	\$ 3.82	
<b>DD3381.1</b>	<b>26/04/20</b>	<b>Telstra</b>			<b>-\$ 64.46</b>
	07/04/20		TIMS Messaging <i>Fire Control</i>	\$ 64.46	
<b>DD3383.1</b>	<b>01/04/20</b>	<b>HICAPS</b>			<b>-\$ 25.00</b>
	31/03/20		Terminal rental fee <i>Consulting Room</i>	\$ 25.00	
				<b>Total</b>	<b>\$429,287.12</b>



**STRATEGIC IMPLICATIONS*****Provide Strong Leadership***

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

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM– SCHEDULE OF ACCOUNTS FOR  
01/04/2020 – 30/04/2020**

Moved Cr Curtis

Seconded Cr Treasure

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.

**CARRIED 6/0**

UNCONFIRMED

## 16.2.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD - 01/07/2019 – 30/04/2020

<b>Proponent</b>	Internal Report
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	21/05/2020
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	14.145.14512
<b>Attachments</b>	Monthly Financial Reports

### BRIEF SUMMARY

Consideration of the Monthly Financial Reports for the period ending 30 April 2020

### BACKGROUND

The following financial reports to 30 April 2020 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***

<b>Our Goals</b>	<b>Our Strategies</b>
<b>We plan for the future and are strategically focused</b>	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 Finance Coordinator 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 30 April 2020. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

**VOTING REQUIREMENTS**

Simple Majority

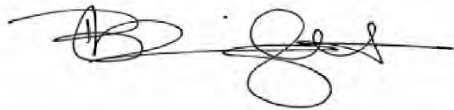
**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 16.2 - MONTHLY FINANCIAL REPORTS**

Moved Cr Price

Seconded Cr Treasure

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 30 April 2020

*Disclaimer: The 30 April 2020 report has been prepared prior to the finalisation of the April financial transactions and as such may not be a true reflection of the financial position of the Shire at this time.*

**CARRIED 6/0****AUTHOR'S SIGNATURE:****ADJOURNEMENT OF MEETING**

Cr Parsons

Seconded Cr Curtis

That the Meeting adjourn at 5:31pm and resume at 5:40pm.

**CARRIED 6/0**

UNCONFIRMED

# SHIRE OF WANDERING

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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***Disclaimer: Please note this report has been prepared prior to finalisation of month end processes and may not be an accurate reflection of the Shire's financial position at the time.***

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 APRIL 2020

## INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 May 2020

Prepared by: Belinda Knight

Reviewed by: Belinda Knight

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

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

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

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

#### CRITICAL ACCOUNTING ESTIMATES

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

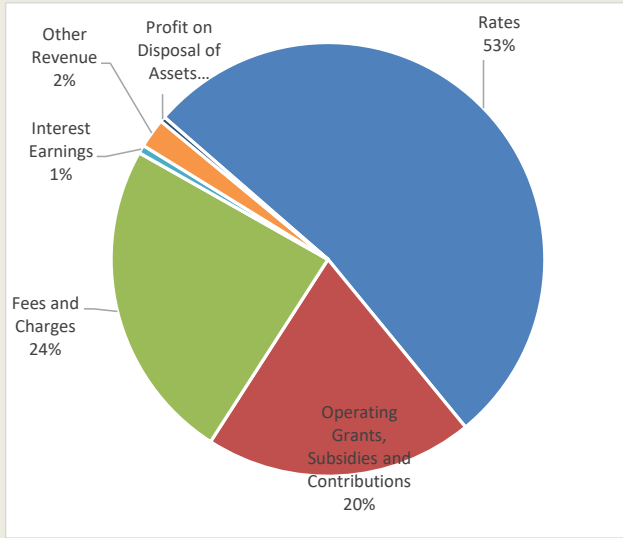
#### ROUNDING OFF FIGURES

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

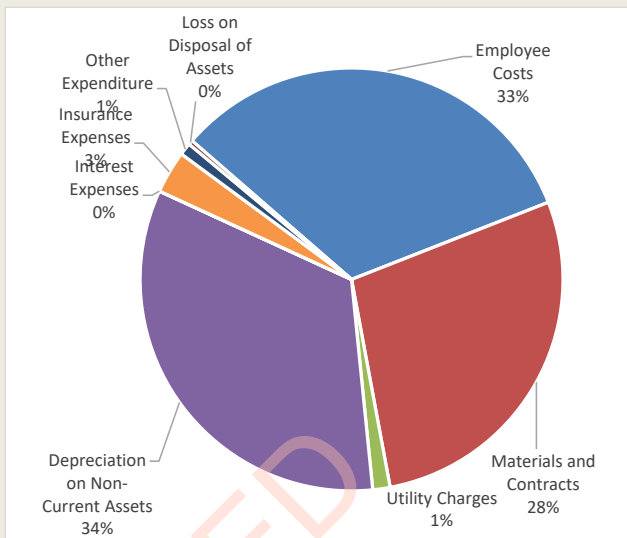
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2020**

**SUMMARY GRAPHS**

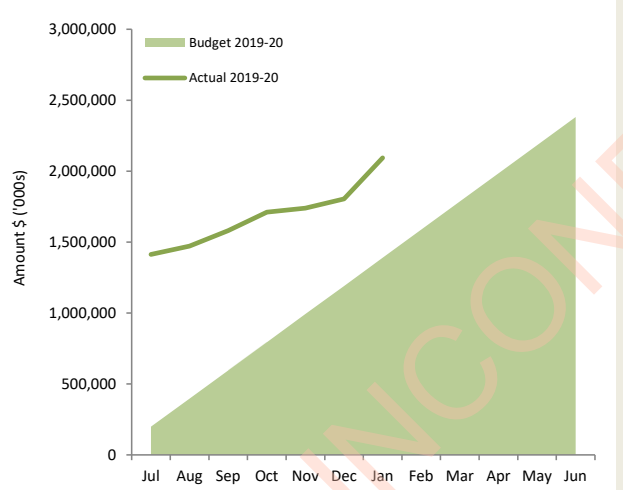
**OPERATING REVENUE**



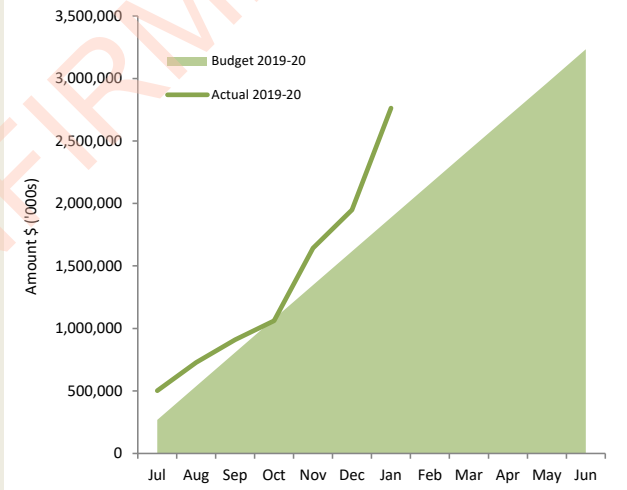
**OPERATING EXPENSES**



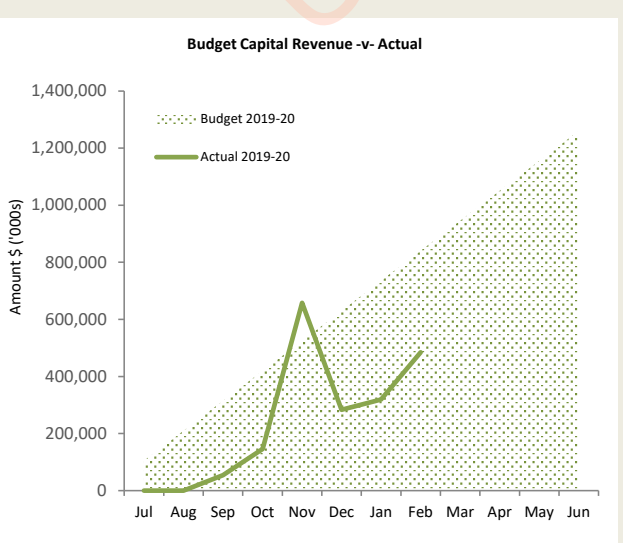
**Budget Operating Revenues -v- Actual**



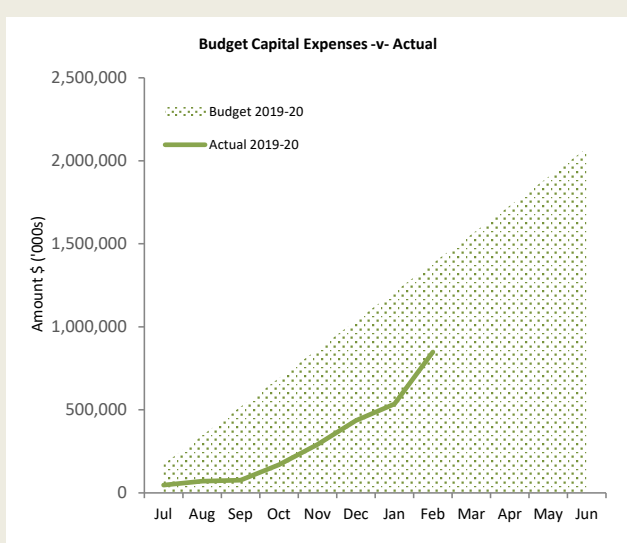
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

**Note: Capital Revenue in November included WANDRRA funds incorrectly allocated.**

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 APRIL 2020**

**STATUTORY REPORTING PROGRAMS**

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

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provision of services.</p>	<p>Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to ensure a safer community.</p>	<p>Community safety initiatives, fire prevention and control and animal control.</p>
<p><b>HEALTH</b></p> <p>To provide services for community and environmental health.</p>	<p>Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To support services relating to youth, elderly and the disadvantaged.</p>	<p>Support school activities, aged care initiatives and disability inclusion plan.</p>
<p><b>HOUSING</b></p> <p>Provision of shire housing and privately rented accommodation.</p>	<p>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.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>To provide amenities required by the community.</p>	<p>Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.</p>	<p>Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe and effective transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote Wandering and its economic wellbeing.</p>	<p>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.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control operating accounts.</p>	<p>Provisions of private work operations, plant repairs, operation costs and all administration costs.</p>



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,220,361	1,220,361	<b>1,220,361</b>	(0)	(0.00%)	
<b>Revenue from operating activities</b>							
Governance		0	0	<b>1,850</b>	1,850	0.00%	
General Purpose Funding - Rates	6	1,102,342	1,102,342	<b>1,102,823</b>	481	0.04%	
General Purpose Funding - Other		301,150	250,958	<b>217,454</b>	(33,504)	(13.35%)	▼
Law, Order and Public Safety		35,260	29,383	<b>32,186</b>	2,803	9.54%	
Health		2,800	2,333	<b>1,108</b>	(1,225)	(52.51%)	
Housing		47,500	39,583	<b>38,893</b>	(690)	(1.74%)	
Community Amenities		49,100	40,917	<b>42,211</b>	1,294	3.16%	
Recreation and Culture		1,300	1,083	<b>1,265</b>	182	16.77%	
Transport		58,066	48,388	<b>58,688</b>	10,300	21.29%	▲
Economic Services		779,195	649,329	<b>545,050</b>	(104,279)	(16.06%)	▼
Other Property and Services		35,150	29,292	<b>50,507</b>	21,215	72.43%	▲
		<b>2,413,383</b>	<b>2,194,623</b>	<b>2,093,555</b>	(101,068)		
<b>Expenditure from operating activities</b>							
Governance		(207,842)	(173,202)	<b>(139,435)</b>	33,767	19.50%	▲
General Purpose Funding		(127,201)	(106,001)	<b>(98,218)</b>	7,783	7.34%	
Law, Order and Public Safety		(147,515)	(122,929)	<b>(102,669)</b>	20,260	16.48%	▲
Health		(23,432)	(19,527)	<b>(12,572)</b>	6,955	35.62%	▲
Education and Welfare		(2,975)	(2,479)	<b>(709)</b>	1,770	71.40%	▲
Housing		(38,914)	(32,428)	<b>(23,013)</b>	9,415	29.03%	▲
Community Amenities		(209,131)	(174,276)	<b>(167,684)</b>	6,592	3.78%	
Recreation and Culture		(219,591)	(182,993)	<b>(180,037)</b>	2,956	1.62%	
Transport		(1,367,418)	(1,139,515)	<b>(1,212,705)</b>	(73,190)	(6.42%)	
Economic Services		(933,857)	(778,214)	<b>(661,818)</b>	116,396	14.96%	▲
Other Property and Services		(988)	(823)	<b>(163,887)</b>	(163,064)	(19805.30%)	▼
		<b>(3,278,864)</b>	<b>(2,732,387)</b>	<b>(2,762,747)</b>	(30,360)		
Non-cash amounts excluded from operating activities	1(a)	969,400	807,833	<b>872,952</b>	65,118	8.06%	
<b>Amount attributable to operating activities</b>		<b>103,919</b>	<b>270,069</b>	<b>203,760</b>	(66,310)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,260,439	295,910	<b>397,276</b>	101,366	34.26%	▲
Proceeds from disposal of assets	7	207,500	88,000	<b>87,632</b>	(368)	(0.42%)	
Purchase of property, plant and equipment	8	(2,170,767)	(712,500)	<b>(848,616)</b>	(136,116)	(19.10%)	▼
<b>Amount attributable to investing activities</b>		<b>(702,828)</b>	<b>(328,590)</b>	<b>(363,708)</b>	(35,118)		
<b>Financing Activities</b>							
Transfer from Reserves	10	200,000	0	<b>0</b>	0	0.00%	
Repayment of Debentures	9	(473,507)	(473,507)	<b>(473,507)</b>	0	0.00%	
Transfer to Reserves	10	(347,187)	(110)	<b>(108)</b>	2	(1.79%)	
<b>Amount attributable to financing activities</b>		<b>(620,694)</b>	<b>(473,617)</b>	<b>(473,615)</b>	2		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>758</b>	<b>688,223</b>	<b>586,798</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 APRIL 2020

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	\$ 1,220,361	\$ 1,220,361	\$ 1,220,361	\$ (0)	% (0.00%)
<b>Revenue from operating activities</b>						
Rates	6	1,102,342	1,102,342	1,102,823	481	0.04%
Operating grants, subsidies and contributions	12(a)	527,713	439,507	419,634	(19,873)	(4.52%)
Fees and charges		734,635	612,196	503,956	(108,240)	(17.68%)
Interest earnings		16,000	13,333	12,901	(432)	(3.24%)
Other revenue		32,639	27,199	46,057	18,858	69.33%
Profit on disposal of assets	7	54	45	8,184	8,139	18086.67%
		<b>2,413,383</b>	<b>2,194,622</b>	<b>2,093,555</b>	(101,067)	
<b>Expenditure from operating activities</b>						
Employee costs		(994,401)	(828,668)	(902,490)	(73,823)	(8.91%)
Materials and contracts		(1,133,693)	(944,744)	(774,111)	170,633	18.06%
Utility charges		(40,100)	(33,417)	(36,532)	(3,115)	(9.32%)
Depreciation on non-current assets		(969,400)	(807,833)	(924,332)	(116,499)	(14.42%)
Interest expenses		(2,976)	(2,480)	(119)	2,361	95.20%
Insurance expenses		(89,013)	(74,178)	(89,895)	(15,718)	(21.19%)
Other expenditure		(42,825)	(35,688)	(26,001)	9,687	27.14%
Loss on disposal of assets	7	(6,456)	(5,380)	(9,267)	(3,887)	(72.25%)
		<b>(3,278,864)</b>	<b>(2,732,387)</b>	<b>(2,762,747)</b>	(30,360)	
Non-cash amounts excluded from operating activities	1(a)	969,400	807,833	872,952	65,118	8.06%
<b>Amount attributable to operating activities</b>		<b>103,919</b>	<b>270,069</b>	<b>203,760</b>	(66,309)	
<b>Investing activities</b>						
Non-operating grants, subsidies and contributions	12(b)	1,260,439	295,910	397,276	101,366	34.26%
Proceeds from disposal of assets	7	207,500	88,000	87,632	(368)	(0.42%)
Payments for property, plant and equipment	8	(2,170,767)	(712,500)	(848,616)	(136,116)	19.10%
<b>Amount attributable to investing activities</b>		<b>(702,828)</b>	<b>(328,590)</b>	<b>(363,708)</b>	(35,118)	
<b>Financing Activities</b>						
Transfer from reserves	10	200,000	0	0	0	0.00%
Repayment of debentures	9	(473,507)	(473,507)	(473,507)	0	0.00%
Transfer to reserves	10	(347,187)	(110)	(108)	2	(1.79%)
<b>Amount attributable to financing activities</b>		<b>(620,694)</b>	<b>(473,617)</b>	<b>(473,615)</b>	2	
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>758</b>	<b>688,223</b>	<b>586,798</b>		

**KEY INFORMATION**

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

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

**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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(54)	(36)	(8,184)
Less: Movement in liabilities associated with restricted cash	1,171	195	(52,463)
Add: Loss on asset disposals	6,456	4,304	9,267
Add: Depreciation on assets	969,400	924,332	924,332
<b>Total non-cash items excluded from operating activities</b>	<b>976,973</b>	<b>928,795</b>	<b>872,952</b>

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

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

	Last Year Closing 30 Jun 2019	This Year Opening 01 Jul 2019	This Time Last Year 01 May 2019	Year to Date 30 Apr 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10 (341,396)	(341,396)	(201,341)	(341,504)
Add: Borrowings	9 473,507	473,507	400,000	0
Add: Employee Leave Provisions held in Reserves	39,173	39,173	39,167	39,185
<b>Total adjustments to net current assets</b>	<b>171,284</b>	<b>171,284</b>	<b>237,826</b>	<b>(302,319)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	802,553	831,440	307,551	1,257,320
Rates receivables	3	22,124	20,104	23,962	48,204
Receivables	3	154,680	154,680	17,230	24,573
Other current assets	4	807,814	807,814	67,588	54,246
<b>Less: Current liabilities</b>					
Payables	5	(187,834)	(170,923)	(150,291)	(180,150)
Borrowings	9	(473,507)	(473,507)	(400,000)	0
Contract liabilities	11	0	(45,796)	0	(485,381)
Provisions	11	(74,735)	(74,735)	(105,869)	(71,391)
<b>Less: Total adjustments to net current assets</b>	<b>1(c)</b>	<b>171,284</b>	<b>171,284</b>	<b>237,826</b>	<b>(302,319)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>1,222,379</b>	<b>1,220,361</b>	<b>(2,003)</b>	<b>345,102</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date	
					YTD Actual				
		\$	\$	\$	\$				
<b>Cash on hand</b>									
Petty Cash and Floats	Cash and cash equivalents	1,100	0	0	1,100				
Municipal Bank Account	Cash and cash equivalents	914,717	0	0	914,717	BankWest	0.10%	At Call	
Reserve Funds	Cash and cash equivalents	0	341,503	0	341,503	BankWest	0.15%	At Call	
Trust	Cash and cash equivalents	0	0	270	270	BankWest	0.00%	At Call	
<b>Total</b>		<b>915,817</b>	<b>341,503</b>	<b>270</b>	<b>1,257,590</b>				
<b>Comprising</b>									
Cash and cash equivalents		915,817	341,503	270	1,257,590				
Financial assets at amortised cost		0	0	0	0				
		<b>915,817</b>	<b>341,503</b>	<b>270</b>	<b>1,257,590</b>				

**KEY INFORMATION**

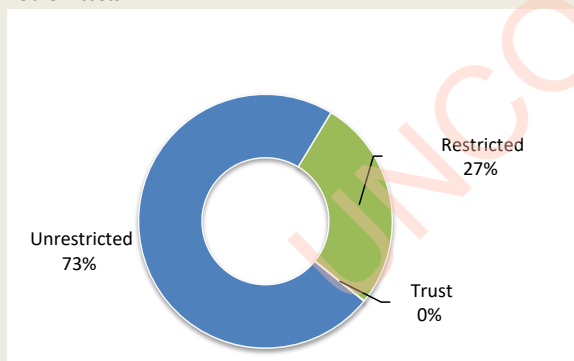
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in

Note 4 - Other Assets



<b>Total Cash</b>
<b>\$1.26 M</b>
<b>Unrestricted</b>
<b>\$.92 M</b>

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

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

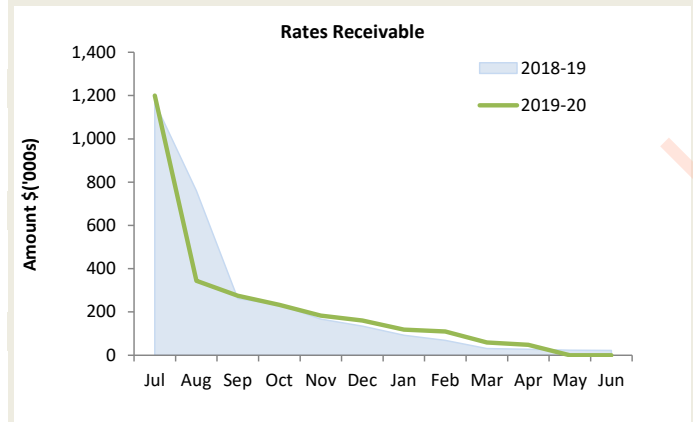
Rates Receivable	30 June 2019	30 Apr 20
	\$	\$
Opening Arrears Previous Years	28,773	22,124
RATES - levied this year	1,076,237	1,102,823
RUBBISH - levied this year	32,908	33,352
ESL - levied this year	32,882	34,104
<b>TOTAL - RATES/RUBBISH/ESL</b>	<b>1,142,027</b>	<b>1,170,279</b>
Discounts Given	(38,202)	(40,592)
Less - Collections to date	(1,110,474)	(1,103,607)
<b>Net Rates Collectable</b>	<b>22,124</b>	<b>48,204</b>
% Collected	98%	95.8%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	0	4,689	4,314	10	3,777	12,790
Percentage	0%	36.7%	33.7%	0.1%	29.5%	
<b>Balance per Trial Balance</b>						
Sundry Receivables						12,790
GST receivable						11,783
Allowance for impairment of receivables						0
<b>Total Receivables General Outstanding</b>						<b>24,573</b>

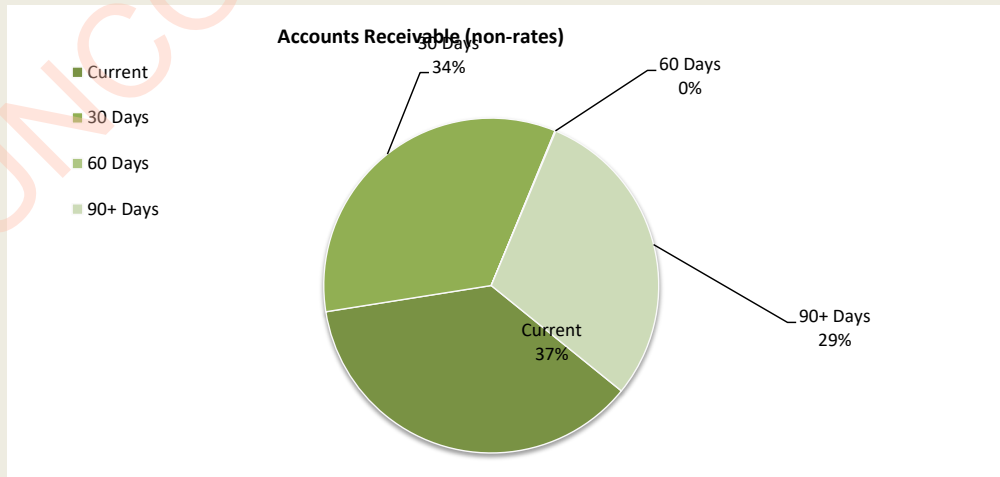
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



Collected	Rates Due
<b>95.8%</b>	<b>\$48,204</b>



<b>Debtors Due</b>
<b>\$24,573</b>
<b>Over 30 Days</b>
<b>63%</b>
<b>Over 90 Days</b>
<b>29.5%</b>

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

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

<b>Other Current Assets</b>	<b>Opening Balance 1 July 2019</b>	<b>Movement Increase/ (Decrease)</b>	<b>Closing Balance 30 April 2020</b>
	\$	\$	\$
<b>Inventory</b>			
Stock on Hand - Depot Fuel	5,165	(3,400)	1,765
Stock on Hand - Fuel Facility ULP	6,684	(1,246)	5,438
Stock on Hand - Fuel Facility Diesel	21,290	(7,680)	13,610
Stock on Hand - Materials	3,533	0	3,533
Stock on Hand - Gravel	29,900	0	29,900
<b>Accrued Revenue</b>			
Accrued Revenue - WANDRAA	741,242	(741,242)	0
<b>Total Other Current assets</b>			<b>54,246</b>
<b>Amounts shown above include GST (where applicable)</b>			

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire 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.

**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.

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**CONTRACT ASSETS**

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

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

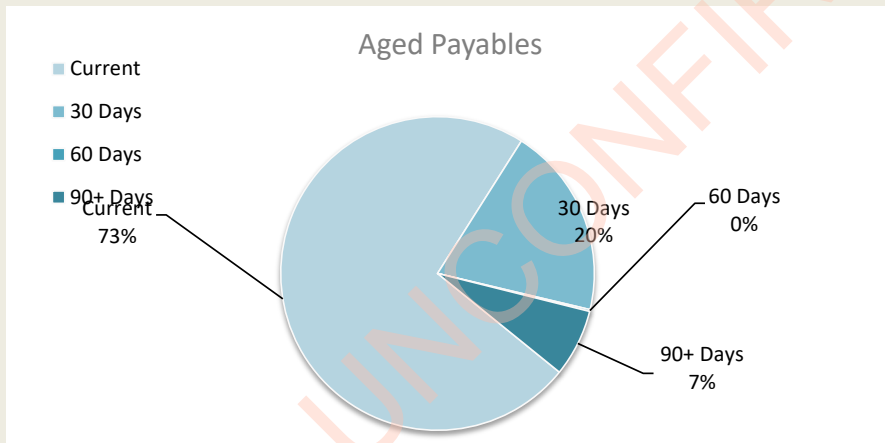
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	52,740	14,215	139	5,000	72,094
Percentage	0%	73.2%	19.7%	0.2%	6.9%	
<b>Balance per Trial Balance</b>						
Sundry creditors						72,094
Other Liabilities/Payables						50,375
ATO liabilities						29,144
Accrued Interest On Loans						0
Income rec'd in advance incl Bonds						18,445
GST Payable						10,092
<b>Total Payables General Outstanding</b>						<b>180,150</b>

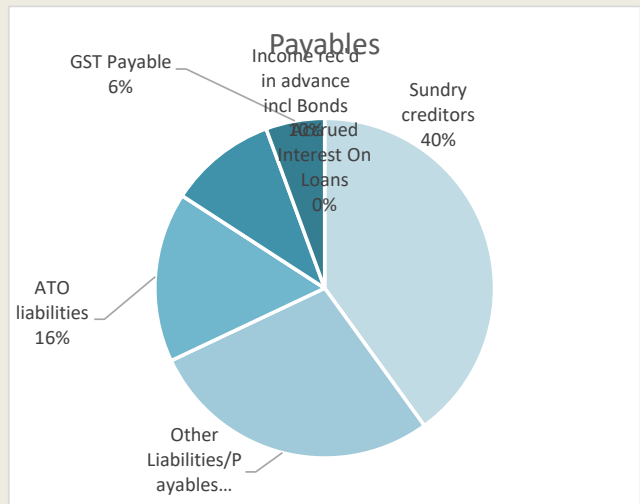
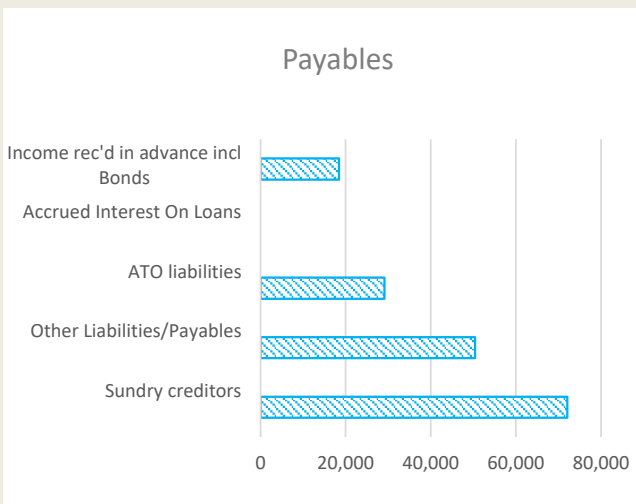
**Amounts shown above include GST (where applicable)**

**KEY INFORMATION**

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



<b>Creditors Due</b>	<b>\$180,150</b>
<b>Over 30 Days</b>	<b>27%</b>
<b>Over 90 Days</b>	<b>6.9%</b>





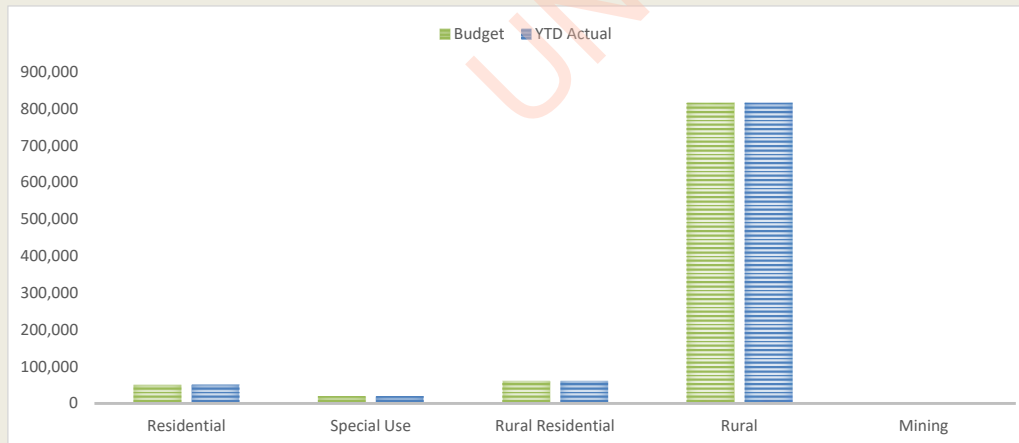
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

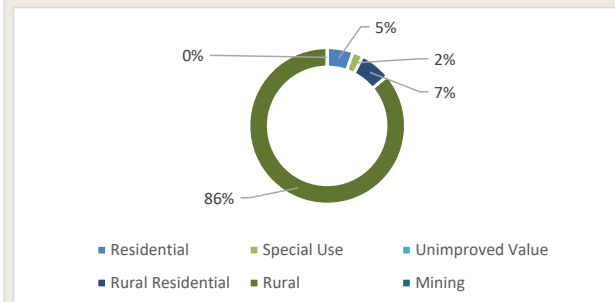
General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Residential	0.10944	40	464,516	50,837	0	0	50,837	50,836	408	0	51,244
Special Use	0.12961	3	157,820	20,455	0	0	20,455	20,455	0	0	20,455
<b>Unimproved Value</b>											
Rural Residential	0.01421	52	4,310,500	61,252	0	0	61,252	61,252	0	0	61,252
Rural	0.00719	136	113,619,000	816,921	0	0	816,921	816,921	(57)	0	816,864
Mining	0.00719	0	0	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>231</b>	<b>118,551,836</b>	<b>949,465</b>	<b>0</b>	<b>0</b>	<b>949,465</b>	<b>949,464</b>	<b>351</b>	<b>0</b>	<b>949,815</b>
<b>Minimum Payment</b>		<b>Minimum \$</b>									
<b>Gross Rental Value</b>											
Residential	1,100	40	171,800	44,000	0	0	44,000	44,000	0	0	44,000
Special Use	1,100	2	6,705	2,200	0	0	2,200	2,200	0	0	2,200
<b>Unimproved Value</b>											
Rural Residential	1,100	52	3,515,500	57,200	0	0	57,200	57,200	0	0	57,200
Rural	1,100	77	8,184,700	84,700	0	0	84,700	84,700	0	0	84,700
Mining	1,100	5	143,710	5,500	0	0	5,500	5,500	0	0	5,500
<b>Sub-Total</b>		<b>176</b>	<b>12,022,415</b>	<b>193,600</b>	<b>0</b>	<b>0</b>	<b>193,600</b>	<b>193,600</b>	<b>0</b>	<b>0</b>	<b>193,600</b>
Discount							(45,723)				(40,592)
<b>Amount from General Rates</b>							<b>1,097,342</b>				<b>1,102,823</b>
<b>Total General Rates</b>							<b>1,097,342</b>				<b>1,102,823</b>

**KEY INFORMATION**

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



General Rates		
Budget	YTD Actual	%
<b>\$1.1 M</b>	<b>\$1.1 M</b>	<b>1.00499</b>

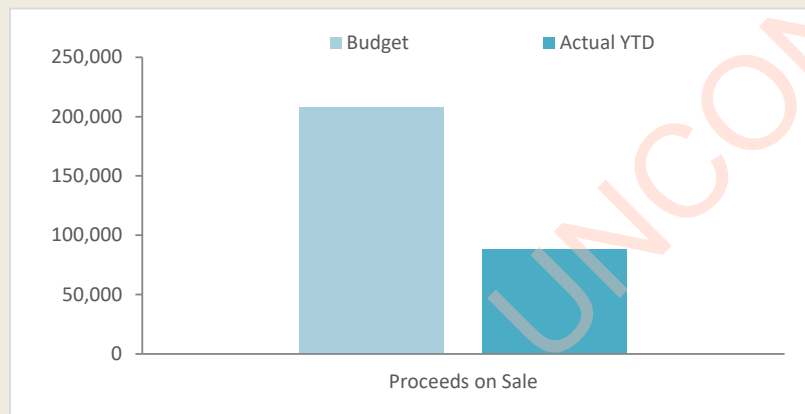


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	OWD - Replacement	125,368	119,500	0	(5,868)	37,674	28,407	0	(9,267)
	OWD - Replacement					35,029	35,589	560	0
	<b>Transport</b>								
	WD001 - Toyota Hilux	21,946	22,000	54	0	18,895	23,636	4,741	0
	Loader	66,588	66,000	0	(588)	0	0	0	0
		<b>213,902</b>	<b>207,500</b>	<b>54</b>	<b>(6,456)</b>	<b>91,598</b>	<b>87,632</b>	<b>5,301</b>	<b>(9,267)</b>

**KEY INFORMATION**



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$207,500</b>	<b>\$87,632</b>	<b>42%</b>

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

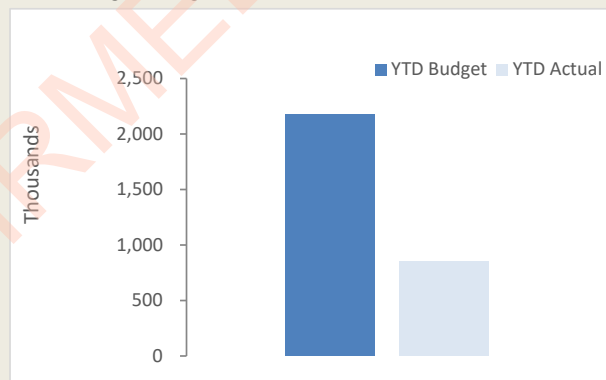
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings - specialised	20,500	0	0	0
Furniture and equipment	40,000	33,000	33,015	(15)
Plant and equipment	510,000	156,500	155,281	1,219
Infrastructure - Roads	850,267	523,000	660,319	(137,319)
Infrastructure - Bridges	750,000	0	0	0
<b>Capital Expenditure Totals</b>	<b>2,170,767</b>	<b>712,500</b>	<b>848,616</b>	<b>(136,116)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,260,439	840,293	397,276	(443,017)
Other (Disposals & C/Fwd)	207,500	88,000	87,632	(368)
Cash Backed Reserves				
Plant Replacement Reserve	200,000	0	0	0
Contribution - operations	502,828	83,805	363,708	279,903
<b>Capital Funding Total</b>	<b>2,170,767</b>	<b>1,012,098</b>	<b>848,616</b>	<b>(163,482)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



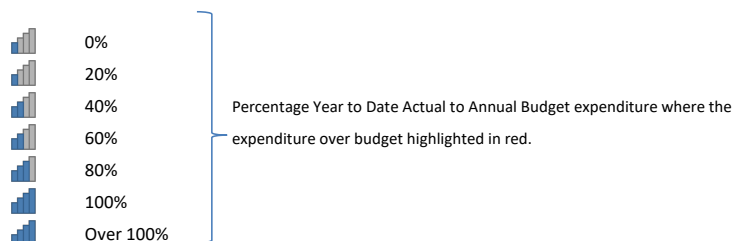
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$2.17 M</b>	<b>\$.85 M</b>	<b>39%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$1.26 M</b>	<b>\$.4 M</b>	<b>32%</b>

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

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

**Capital Expenditure Total**

**Level of Completion Indicators**



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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
<b>Land &amp; Buildings</b>					
E14570	Solarpower (CRC Building, Office, Dunmall Drive)	20,500	0	0	0
<b>Plant &amp; Equipment</b>					
E14550	0.WD - Replacement	135,000	73,000	73,457	(457)
E12360	WD.001 - Toyota Crew Cab Ute	37,000	37,000	37,752	(752)
E12360	Loader	280,000	0	0	0
E12360	Utility	40,000	40,000	37,297	2,703
E13585	Fixed Standpipe Water Controller	18,000	6,500	6,776	(276)
<b>Furniture &amp; Equipment</b>					
E14560	Office IT Server	40,000	33,000	33,015	(15)
E13450	CRC Photocopier & Desk	11,800	0	7,950	(7,950)
<b>Roads</b>					
RRG201	RRG - York Williams Rd - Reconstruct & Seal - Slk15.62 To Slk 20.62	352,677	355,000	354,582	418
RRG202	RRG - 14 Mile Brook Road - Reconstruction - Slk11.75 To Slk13.79	182,598	35,000	84,983	(49,983)
E12103	Roads To Recovery 2019-2020	146,917	98,000	173,642	(75,642)
E12101	Municipal Roads Construction 2019/2020	168,075	35,000	47,112	(12,112)
0001FD	Flood Damage 1	0	0	1,399	(1,399)
0002SFD	Flood Damage 2	0	0	13,600	(13,600)
<b>Bridge</b>					
E12120	Fourteen Mile Brook Rd	750,000	0	0	0
<b>Grand Total</b>		<b>2,182,567</b>	<b>712,500</b>	<b>871,565</b>	<b>(159,065)</b>

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

**FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS**

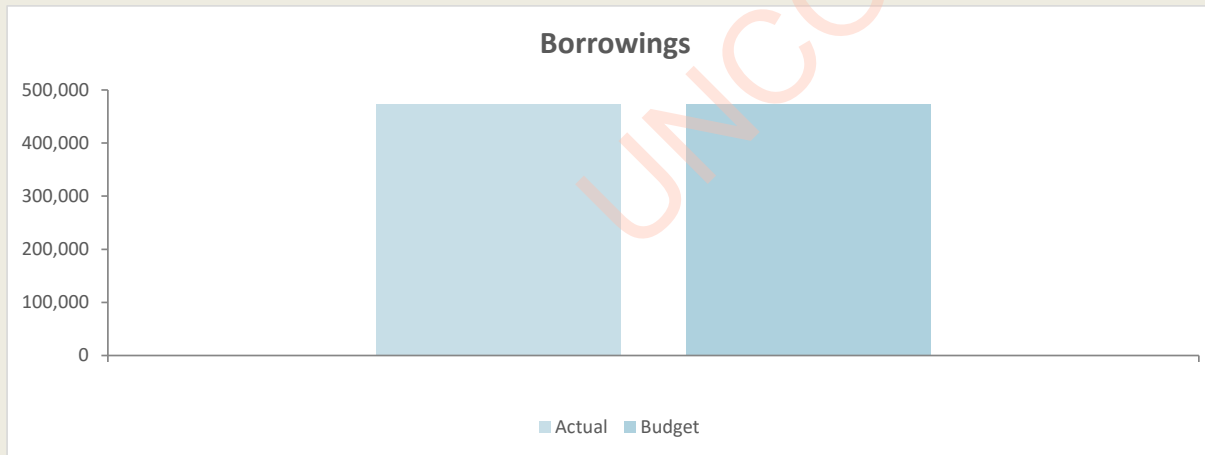
**Repayments - Borrowings**

Information on Borrowings Particulars	1 July 2019 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>General purpose funding</b>									
Short Term Lending Facility	400,000	0	0	436,981	400,000	-36,981	0	119	1,600
<b>Housing</b>									
5 Dunmall Drive	73,507	0	0	36,526	73,507	36,981	0	0	1,376
	<u>473,507</u>	<u>0</u>	<u>0</u>	<u>473,507</u>	<u>473,507</u>	<u>0</u>	<u>0</u>	<u>119</u>	<u>2,976</u>
<b>Total</b>	<u>473,507</u>	<u>0</u>	<u>0</u>	<u>473,507</u>	<u>473,507</u>	<u>0</u>	<u>0</u>	<u>119</u>	<u>2,976</u>
Current borrowings	<u>473,507</u>					<u>0</u>			
	<u>473,507</u>					<u>0</u>			

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.



<b>Principal Repayments</b>	<b>\$473,507</b>
<b>Interest Earned</b>	<b>\$12,901</b>
<b>Interest Expense</b>	<b>\$119</b>
<b>Reserves Bal</b>	<b>\$.34 M</b>
<b>Loans Due</b>	<b>\$. M</b>

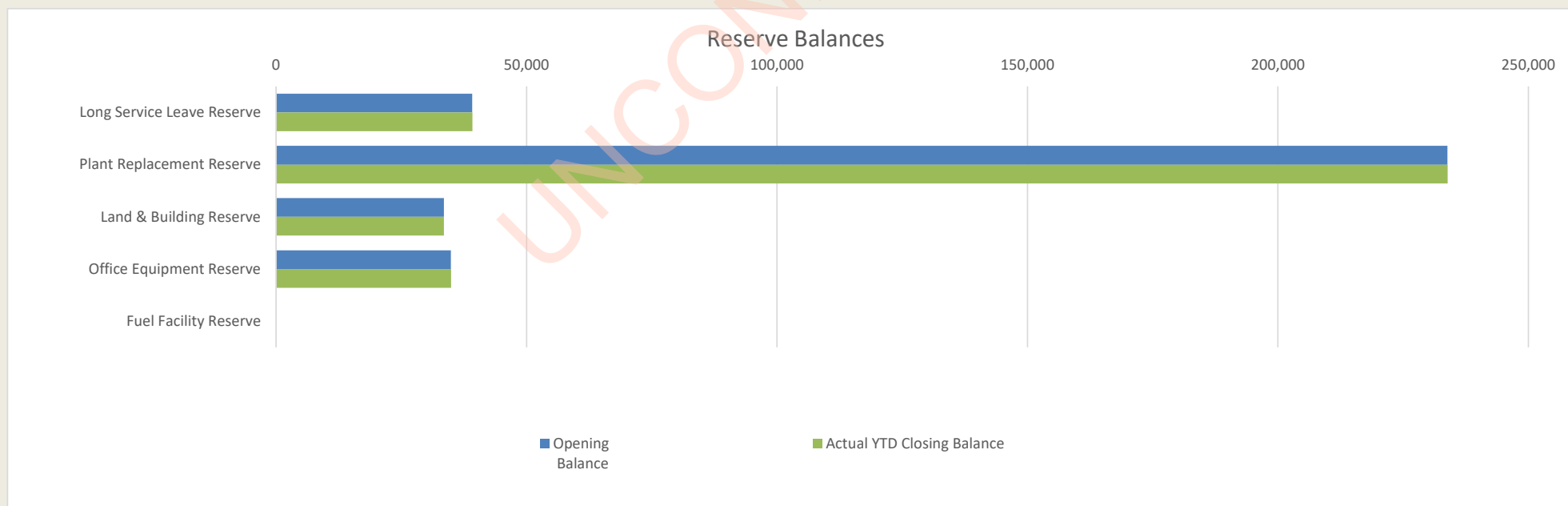
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	39,173	171	12	1,000	0	0	0	40,344	39,185
Plant Replacement Reserve	233,817	835	74	290,000	0	(200,000)	0	324,652	233,891
Land & Building Reserve	33,488	28	11	40,000	0	0	0	73,516	33,499
Office Equipment Reserve	34,918	153	11	0	0	0	0	35,071	34,929
Fuel Facility Reserve	0	0	0	15,000	0	0	0	15,000	0
	<b>341,396</b>	<b>1,187</b>	<b>108</b>	<b>346,000</b>	<b>0</b>	<b>(200,000)</b>	<b>0</b>	<b>488,583</b>	<b>341,504</b>

**KEY INFORMATION**



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

**OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES**

Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 April 2020
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		55,707	0	0	55,707
Long service leave		19,028	0	(3,344)	15,684
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements		45,796	439,585	0	485,381
<b>Amounts shown above include GST (where applicable)</b>					

**A breakdown of contract liabilities and associated movements is provided on the followign pages at 11(a) and 11(b)**

**KEY INFORMATION**

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

NOTE 12(a)

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Amended Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>General purpose funding</b>											
Grants Commission - General	0	0	0	0	0	147,777	98,518	147,777	0	147,777	114,128
Grants Commission - Roads	0	0	0	0	0	127,234	84,823	127,234	0	127,234	79,441
<b>Law, order, public safety</b>											
DFES Operating Grant	6,796	0	0	6,796	0	31,260	20,840	31,260	0	31,260	31,518
<b>Transport</b>											
Direct Grant - Main Roads WA	0	0	0	0	0	55,512	37,008	55,512	0	55,512	55,512
<b>Economic services</b>											
Feral Pig Funding	6,000	0	0	6,000	0	6,000	4,000	6,000	0	6,000	0
CRC - Centrelink	0	0	0	0	0	5,104	3,403	5,104	0	5,104	5,104
CRC - Project Funding	0	0	0	0	0	3,000	2,000	3,000	0	3,000	2,000
CRC - Traineeship Funding	33,000	0	0	33,000	0	33,000	32,400	48,600	15,600	64,200	26,535
CRC - Service Delivery Funding	0	0	0	0	0	97,706	65,137	97,706	0	97,706	99,877
<b>Other property and services</b>											
Other Income						0	3,680	4,000	4,000	8,000	4,000
Lighthouse Grant						0	0	1,520	1,520	3,040	1,520
	<b>45,796</b>	<b>0</b>	<b>0</b>	<b>45,796</b>	<b>0</b>	<b>506,593</b>	<b>351,809</b>	<b>527,713</b>	<b>21,120</b>	<b>548,833</b>	<b>419,634</b>
<b>TOTALS</b>	<b>45,796</b>	<b>0</b>	<b>0</b>	<b>45,796</b>	<b>0</b>	<b>506,593</b>	<b>351,809</b>	<b>527,713</b>	<b>21,120</b>	<b>548,833</b>	<b>419,634</b>



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

NOTE 12(b)

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Contributions</b>											
<b>Transport</b>											
Grant - Regional Road Group Projects	0	0	0	0	0	355,067	260,000	355,067	0	355,067	261,642
Grant - Roads to Recovery Projects	0	0	0	0	0	145,872	28,000	145,872	0	145,872	121,500
Grant - Bridge Project	0	0	0	0	0	750,000	0	750,000	0	750,000	0
<b>Economic services</b>											
Grant - CRC Solarpower	0	0	0	0	0	2,500	2,080	2,500	0	2,500	0
<b>Other property and services</b>											
Grant - Admin Solarpower	0	0	0	0	0	7,000	5,830	7,000	0	7,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,260,439</b>	<b>295,910</b>	<b>1,260,439</b>	<b>0</b>	<b>1,260,439</b>	<b>383,142</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,260,439</b>	<b>295,910</b>	<b>1,260,439</b>	<b>0</b>	<b>1,260,439</b>	<b>383,142</b>

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

**NOTE 13  
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Apr 2020
	\$	\$	\$	\$
Town Planning Bonds	17,000	3,050	(17,000)	3,050
Fire Brigade Donations	3,340	(3,000)	(3,000)	(2,660)
Cleaning Bonds	1,070	(50)	(1,070)	(50)
Key Deposit Bonds	250	0	(50)	200
Cat Trap Bonds	150	0	(150)	0
Unallocated Funds	703	4,265	(4,968)	(0)
Declared Species Group	5,770	0	(5,770)	0
Housing Rental Bond	600	0	0	600
Council Nominations	0	160	(160)	0
	<b>28,883</b>	<b>4,425</b>	<b>(32,168)</b>	<b>1,140</b>

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## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

NOTE 14

## FOR THE PERIOD ENDED 30 APRIL 2020

## EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2019-20 year is \$5,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General Purpose Funding - Other	(33,504)	(13.35%)	▼ Timing	FAG quarterly cycle ending May
Transport	10,300	21.29%	▲ Permanent	Storm damage over estimate Post Office Commission down
Economic Services	(104,279)	(16.06%)	▼ Timing	Fuel sales down
Other Property and Services	21,215	72.43%	▲ Timing	To be reallocated at year end.
<b>Expenditure from operating activities</b>				
Governance	33,767	19.50%	▲ Timing	Expenses lower than expected - Training & Sitting fees
Law, Order and Public Safety	20,260	16.48%	▲ Timing	Expenses lower than expected - LGGS (ESL)
Health	6,955	35.62%	▲ Timing	Expenses lower than expected
Housing	9,415	29.03%	▲ Timing	Maintenance costs higher than expected Fuel facility not operational for 2 months - fewer purchases
Economic Services	116,396	14.96%	▲ Timing	
Other Property and Services	(163,064)	(19805.30%)	▼ Timing	Leave expenses to be reallocated at year end. Additional depreciation
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	101,366	34.26%	▲ Timing	Dependent upon timing of Capital Expenses
Capital Acquisitions	(136,116)	(19.10%)	▼	

**17. CLOSURE OF MEETING**

Meeting closed at 5:45pm

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