

# SHIRE OF WANDERING

22 Watts Street, Wandering WA 6308  
Ph: 08 9884 1056  
www.wandering.wa.gov.au



## *Our Vision:*

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

# ORDINARY MEETING OF COUNCIL

## Agenda 15 July 2021

*Dear Elected Member*

*The next Ordinary Meeting of Council of the Shire of Wandering will be held on 15 July 2021 in the Council Chambers, 22 Watts Street, Wandering, commencing at 3:30pm.*

**BELINDA KNIGHT**  
**CHIEF EXECUTIVE OFFICER**

# CONTENTS

<b>1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS/ACKNOWLEDGEMENT OF COUNTRY</b>	<b>2</b>
<b>2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)</b>	<b>2</b>
<b>3. DISCLOSURE OF INTERESTS</b>	<b>2</b>
3.1. <i>DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY</i>	2
3.2. <i>DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS</i>	2
<b>4. PUBLIC QUESTION TIME</b>	<b>2</b>
<b>5. APPLICATIONS FOR LEAVE OF ABSENCE</b>	<b>2</b>
<b>6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS</b>	<b>3</b>
6.1. <i>ORDINARY MEETING OF COUNCIL HELD – 17/06/2021</i>	3
<b>7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION</b>	<b>3</b>
<b>8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS</b>	<b>3</b>
<b>9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS</b>	<b>3</b>
9.1. <i>AUDIT COMMITTEE 17/06/2021</i>	3
<b>10. CHIEF EXECUTIVE OFFICER'S REPORTS</b>	<b>4</b>
10.1. <i>2021-2022 BUDGET</i>	4
10.2. <i>WORKFORCE PLAN 2021-2024</i>	7
10.3. <i>POLICY 79 – ACTING &amp; TEMPORARY CEO APPOINTMENT</i>	9
10.4. <i>POLICY 80 – CEO CONFLICTS OF INTEREST</i>	13
10.5. <i>HIRE OF CRC &amp; COFFEE MACHINE – WANDERING CAMPOUT WEEKEND</i>	18
<b>11. OTHER OFFICER'S REPORTS</b>	<b>20</b>
11.1. <i>NAMING OF UNNAMED ROAD RESERVE - PUMPHREY'S BRIDGE DISTRICT</i>	20
11.2. <i>ROAD CLOSURE AND AMALGAMATION - PUMPHREY'S BRIDGE DISTRICT</i>	23
<b>12. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED</b>	<b>26</b>
12.1. <i>COUNCILLOR'S MEETINGS ATTENDED SINCE THE PREVIOUS COUNCIL MEETING</i>	26
<b>13. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>	<b>26</b>
<b>14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING</b>	<b>26</b>
14.1. <i>COUNCILLORS AND /OR OFFICERS</i>	26
<b>15. CONFIDENTIAL ITEMS</b>	<b>26</b>
<b>16. INFORMATION ITEMS</b>	<b>27</b>
16.1. <i>ACCOUNTS PAID FOR PERIOD – 01/06/2021 – 30/06/2021</i>	27
16.2. <i>MONTHLY FINANCIAL REPORTS</i>	34
<b>17. CLOSURE OF MEETING</b>	<b>63</b>

# ORDINARY MEETING OF COUNCIL AGENDA

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS/ACKNOWLEDGEMENT OF COUNTRY

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

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

### Present:

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

### Apologies:

Nil

## 3. DISCLOSURE OF INTERESTS

### 3.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

#### DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

### 3.2. DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS

## 4. PUBLIC QUESTION TIME

## 5. APPLICATIONS FOR LEAVE OF ABSENCE

**6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****6.1. ORDINARY MEETING OF COUNCIL HELD – 17/06/2021****COUNCIL DECISION**

That the Minutes of the Ordinary Meeting of Council held 17/06/2021 be confirmed as a true and correct record of proceedings without amendment.

**7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION****8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

**9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS****9.1. AUDIT COMMITTEE 17/06/2021**

No actions requiring Council endorsement.

**COUNCIL DECISION**

That Council receives the Minutes of the Audit Committee meeting held 17/06/2021.

## 10. CHIEF EXECUTIVE OFFICER'S REPORTS

### 10.1.2021-2022 BUDGET

<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>	15/07/2020
<b>Previous Reports</b>	17/06/2021 - 03/06/2021 General Planning Forum – 20/05/2021
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	14.145.14512
<b>Attachments</b>	2021-2022 Draft Budget – Statutory Format under separate attachment.

#### BRIEF SUMMARY

To consider and adopt the Budget for the 2021/2022 financial year, together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges and other consequential matters arising from the budget papers.

#### BACKGROUND

The draft 2021/2022 budget has been compiled based on the principles contained within the Strategic Community Plan and the Long-Term Financial Plan. The 2021/2022 draft budget has been prepared in accordance with the presentations made to Councillors at the budget workshop held in June 2021.

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Waste Avoidance and Resource Recovery Act 2007 S66*

*Local Government (COVID-19 Response) Order 2020*

#### POLICY IMPLICATIONS

The Budget is based on the broad principals contained within the Strategic Community Plan, Corporate Business Plan and Long-Term Financial Plan.

#### FINANCIAL IMPLICATIONS

The budget implications are outlined in the Executive Summary to the Budget.

#### STRATEGIC IMPLICATIONS

#### PROVIDE STRONG LEADERSHIP

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

#### CONSULTATION/COMMUNICATION

Consultation has occurred during Council workshops held during the year.

*Disclaimer: The 2021/2022 Budget as presented has been prepared on the basis that approval pursuant to s6.33(3) of the Local Government Act 1995. Should that approval not be forthcoming, then Council will need to revisit the amount to be raised from rates, prior to adoption.*

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER'S RECOMMENDATION – ITEM 10.1 - 2021/2022 BUDGET**

That Council, in accordance with the provisions of Section 6.2 of the *Local Government Act 1995*, adopts the budget for the financial year ending 30 June 2022 as presented:

Council imposes the following rates on all rateable property in the Shire of Wandering for the 2021/2022 financial year:

**Differential Rates**

- GRV- Special Use 14.192 cents in the dollar
- GRV- Residential 12.531 cents in the dollar
- UV – Rural Residential 1.597 cents in the dollar
- UV – Rural / Mining 0.669 cents in the dollar

**Minimum Payments**

- GRV- Special Use \$1,100
- GRV- Residential \$1,100
- UV – Rural Residential \$1,000
- UV – Rural / Mining \$1,100

**Rubbish Collection Charges**

That the following rubbish rate be imposed for all homes and businesses in the rubbish collection district for the 2021/2022 financial year:

- Domestic/Commercial (includes recycling)
- Once per week single bin pickup and once per fortnight recycling bin pickup = \$471.40 per annum

**Rate Instalments – Payment Options**

That in accordance with the provisions of Section 6.45(1) of the *Local Government Act 1995*, Council offers to ratepayers the opportunity to pay rates and rubbish charges in instalments as follows:

Four (4) instalments due on	35 days from date of issue
	29/10/2021
	07/01/2022
	04/03/2022
Two (2) instalments due on	35 days from date of issue
	07/01/2022

**Fees for Rate Instalments**

Pursuant to section 6.45(3) and (4) of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge of \$10.00 per instalment for those ratepayers who elect to pay their rates by instalments, charged on instalments 2, 3 and 4.

Pursuant to section 6.45(3) and (4) of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option. (Calculated on simple interest basis from date of first instalment to the due date of each subsequent instalment)

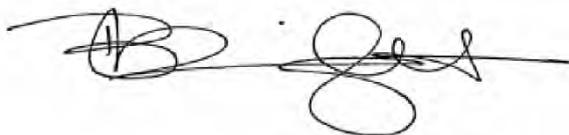
**Interest on Outstanding Rates and Other Services**

That in accordance with the provisions of Section 6.51 of the *Local Government Act 1995* and Regulations 70 and 71 of the *Local Government (Financial Management) Regulations 1996*, Council imposes interest on outstanding rates and service charges as follows:

- On outstanding rates and service charges where no Instalment election has been made: 7% (Imposed from the due date until the day before the day on which a payment is received by the local government.)
  - On outstanding instalments of rates and service charges = 7% (Imposed from when each instalment becomes due and payable)
  - On other monies owing to Council = 7% (Imposed after a period of 35 days from the date issued.)
- NOTE: Interest on outstanding rates is in addition to any Instalment interest that may be applicable.*

**Discount closing dates:**

Council offers to its ratepayers a discount of 5.0% on general rates only, on the condition that all rates (including arrears, rubbish rates & FESA Levy) and all arrears are paid in full on or before 35 days from date of issue.

**AUTHOR'S SIGNATURE:**A handwritten signature in black ink, consisting of a stylized 'B' followed by a series of loops and a horizontal line extending to the right.

## 10.2.WORKFORCE PLAN 2021-2024

<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>	20/05/2021
<b>Previous Reports</b>	General Planning Forum 03/06/2021 & 01/07/2021
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	04/041.04117
<b>Attachments</b>	Workforce Plan 2021-2024 (distributed separately)

### BRIEF SUMMARY

To consider the Workforce Plan 2021-2024, in preparation for the 2021/2022 Annual Budget

### BACKGROUND

The Workforce Plan is an informing strategy that:

- Allows the Shire to set its priorities within its resourcing capability and deliver short term, medium term and long-term community priorities and aspirations.
- Have an interdependent nature throughout the Integrated Planning and Reporting Framework. This means they can inform other strategies, be informed by other components and be continually developed after other components are finalised. As they are managed somewhat separately to the Corporate Business Plan, local governments can explore options and pursue innovative solutions to resourcing issues.

### WHAT HAS TO BE SOURCED

The following information is gathered when developing and progressively updating the workforce strategy:

- The Strategic Community Plan provides the enduring aspirations of the community. This needs to be considered when assessing how the workforce will need to change over the long term.
- The immediate strategic priorities set by Council. This provides information about how the workforce will need to change over the short term.
- The Corporate Business Plan outlines the short-term operations of the local government identifying what it will deliver and who is responsible.
- Collect information about the external factors that would impact the workforce including current and projected economic factors, market factors, competitor factors and the level of supply.
- Data about the current workforce needs to be sourced. This can include demographics, skills, position requirements, succession plans etc.

### WHAT DO I DO WITH IT?

During the development of the workforce strategy, the following key processes are used:

- Workforce analysis - determine how capable the workforce currently is (in terms of achieving Corporate Business Plan objectives).
- Risk analysis - identify and assess the risks that are currently facing the workforce. This establishes a baseline for sensitivity analysis and allows for mitigation strategies to be included in the Workforce Plan.
- Forecasting - analyse how the workforce will need to change over time to deliver the objectives in the Corporate Business Plan.
- Strategy development - identify how the local government will build workforce capability to deliver the Corporate Business Plan (with the view to achieving long term community priorities).

### WHAT DO I END UP WITH?

The following are outputs of the workforce strategy processes:

- Workforce plan - A coordinated approach addressing the human resourcing requirements to deliver local government operations.

**STATUTORY/LEGAL IMPLICATIONS**

*Local Government Act 1995 s5.56*

**POLICY IMPLICATIONS**

Policy 15 – Integrated Planning

**FINANCIAL IMPLICATIONS**

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

**STRATEGIC IMPLICATIONS**

As set by the Plans

**CONSULTATION/COMMUNICATION**

Via General Planning Forum 06/05/2021 – Plan presented to Councillors, however no discussion occurred due to time constraints.

**COMMENT**

Nothing further

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 10.2 - WORKFORCE PLAN 2021-2024**

That Council adopts the Workforce Plan 2021-2024 as attached.

**AUTHOR'S SIGNATURE:**

### 10.3.POLICY 79 – ACTING & TEMPORARY CEO APPOINTMENT

<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>	15/07/2021
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	04.041.04104
<b>Attachments</b>	Draft Policy 79

#### BRIEF SUMMARY

To create a policy that addresses the requirements of s5.39C of the *Local Government Act 1995*.

#### BACKGROUND

This policy addresses the requirements of section 5.39C of the Local Government Act 1995 that require a Local Government to adopt, by absolute majority, a policy that sets out the process to be followed in relation to:

- Employment of a person in the position of CEO for a term not exceeding 1 year;
- Appointment of an employee to act in the position of CEO for a term not exceeding 1 year.

WALGA provided the template policy as a guide for Local Governments to consider when developing or amending a Policy. The template policy provides suggested wording only and Local Governments should consider, develop and implement policy suitable to their operational requirements.

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995 s5.39C*

*5.39C. Policy for temporary employment or appointment of CEO*

- 1) *A local government must prepare and adopt\* a policy that sets out the process to be followed by the local government in relation to the following –*
  - a. *the employment of a person in the position of CEO for a term not exceeding 1 year;*
  - b. *the appointment of an employee to act in the position of CEO for a term not exceeding 1 year.*

*\* Absolute majority required.*

- 2) *A local government may amend\* the policy.*

*\* Absolute majority required.*

- 3) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- 4) *The CEO must publish an up to date version of the policy on the local government's official website.*

#### POLICY IMPLICATIONS

As per attached.

#### FINANCIAL IMPLICATIONS

Nil

**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  Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

**CONSULTATION/COMMUNICATION**

Nil

**COMMENT**

Policy implementation is given effect through appropriate induction, ongoing training and operational procedures that evidence Council Members and Employees have been made aware of and are accountable for their obligations and responsibilities.

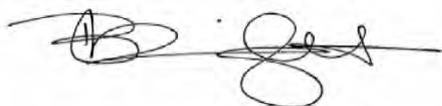
**VOTING REQUIREMENTS**

Absolute Majority Required

**OFFICER'S RECOMMENDATION – ITEM 10.3 - POLICY 79 – ACTING & TEMPORARY CEO APPOINTMENT**

That Council:

- Adopts Policy 79 – Acting & Temporary CEO Appointment as attached; and
- Deletes Delegation 02 – Appointment of Acting CEO

**AUTHOR'S SIGNATURE:**

<b>POLICY TYPE:</b>	<b>GOVERNANCE</b>	<b>POLICY NO:</b>	<b>DRAFT - 79</b>
<b>DATE ADOPTED:</b>		<b>DATE LAST REVIEWED:</b>	
<b>LEGAL (PARENT):</b>	<p><i>Local Government Act 1995:</i>  <i>s.5.39 Contracts for CEO and senior employees</i>  <i>s.5.39C Policy for temporary employment or appointment of CEO</i>  <i>s.5.40 Principles affecting employment by Local Governments</i></p>	<b>LEGAL (SUBSIDIARY):</b>	
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>		<b>DELEGATION NO.</b>	

<b>ADOPTED POLICY</b>	
<b>TITLE:</b>	Acting and Temporary CEO Appointment
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>To establish policy, in accordance with s5.39C of the <i>Local Government Act 1995</i> ('the Act'), that details the Shire of Wandering's processes for appointing an Acting or Temporary Chief Executive Officer (CEO) for periods of less than 12 months of planned or unplanned leave or an interim vacancy in the substantive office.</li> </ul>

### 1. **DEFINITIONS**

- Acting CEO means a person employed or appointed to fulfil the statutory position of CEO during a period where the substantive CEO remains employed, but is on planned or unplanned leave.
- Temporary CEO means a person employed or appointed to fulfil the statutory position of CEO for the period of time between the end of the substantive CEO's employment and the appointment and commencement of a newly appointed substantive CEO.

### **POLICY SCOPE**

This policy applies to the statutory position of Chief Executive Officer (CEO) of the Shire of Wandering.

### **POLICY STATEMENT**

#### 2. **ACTING AND TEMPORARY CEO REQUIREMENTS AND QUALIFICATION**

- When the CEO is on planned or unplanned leave, or the CEO's employment with the Local Government has ended, an Acting or Temporary CEO is to be appointed in accordance with this Policy to fulfil the functions of CEO as detailed in s5.41 of the *Local Government Act 1995*, and other duties as set out in the *Act* and associated *Regulations*.
- Through this policy and in accordance with section 5.36(2)(a) of the *Act*, the Council determines that persons appointed to the substantive position of Executive Manager Technical Services are considered suitably qualified to perform the role of Acting or Temporary CEO.
- A person appointed to act in the position of Executive Manager Technical Services is not included in the determination set out in Clause 3 (2).

#### 3. **APPOINT ACTING CEO – PLANNED AND UNPLANNED LEAVE FOR PERIODS UP TO FIVE (5) WEEKS**

- The CEO is authorised to appoint the Executive Manager Technical Services, in writing as Acting CEO, where the CEO is on planned or unplanned leave for periods not exceeding five (5) weeks, subject to the CEO's consideration of the Executive Manager Technical Service's performance, availability, operational requirements and where appropriate, the equitable access to the professional development opportunity.
- The CEO must appoint an Acting CEO for any leave periods greater than 48 hours and less than five (5) weeks.
- The CEO is to immediately advise all Council Members when and for what period of time the Executive Manager Technical Services is appointed as Acting CEO.
- If the CEO is unavailable or unable to make the decision to appoint an Acting CEO in accordance with (2), then the following line of succession shall apply:
  - The Executive Manager Technical Services will be appointed as Acting CEO; or

(b) If the Executive Manager Technical Services is unable to act, Council will conduct an external recruitment process in accordance with s5.40 of the Act.

5. Council may, by resolution, extend an Acting CEO period under subclause (4) beyond five (5) weeks if the substantive CEO remains unavailable or unable to perform their functions and duties.

#### **4. APPOINT ACTING CEO FOR EXTENDED LEAVE PERIODS GREATER THAN FIVE (5) WEEKS BUT LESS THAN 12 MONTHS.**

1. This clause applies to the following periods of extended leave:

- Substantive CEO's Extended Planned Leave which may include accumulated annual leave, long service leave or personal leave; and
- Substantive CEO's Extended Unplanned Leave which may include any disruption to the substantive CEO's ability to continuously perform their functions and duties.

2. The Council will, by resolution, appoint an Acting CEO for periods greater than five (5) weeks but less than 12 months, as follows:

- (a) Appoint one employee, or multiple employees for separate defined periods, as Acting CEO to ensure the CEO position is filled continuously for the period of extended leave; or
- (b) Conduct an external recruitment process in accordance with clause 5(1)(c).

3. The President will liaise with the CEO, or in their unplanned absence the Executive Manager Technical Services to coordinate Council reports and resolutions necessary to facilitate an Acting CEO appointment.

4. Subject to Council's resolution, the President will execute in writing the Acting CEO appointment with administrative assistance from the Executive Manager Technical Services.

#### **5. APPOINT TEMPORARY CEO – SUBSTANTIVE VACANCY**

1. In the event that the substantive CEO's employment with the Shire of Wandering is ending, the Council when determining to appoint a Temporary CEO may either:

- (a) by resolution, appoint Executive Manager Technical Services as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or
- (b) by resolution, appoint Executive Manager Technical Services as the Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or
- (c) following an external recruitment process in accordance with the principles of merit and equity prescribed in s5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.

2. The President will liaise with the Executive Manager Technical Services to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.

3. The President is authorised to execute in writing the appointment of a Temporary CEO in accordance with Councils resolution/s, with administrative assistance from the Executive Manager Technical Services.

#### **6. REMUNERATION AND CONDITIONS OF ACTING OR TEMPORARY CEO**

1. Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at 100 % of the cash component only of the substantive CEO's total reward package.

2. Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of s5.39(1) and (2)(a) of the Act.

3. Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO appointment.

#### **7. DELEGATION**

Delegation 02 – has been deleted, and replaced by this Policy.

#### 10.4.POLICY 80 – CEO CONFLICTS OF INTEREST

<b>Proponent</b>	Civic Legal
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	15/07/2021
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Impartiality interest - CEO – as this policy relates to her.
<b>File Reference</b>	04.041.04111:LE75
<b>Attachments</b>	Draft Policy 80

#### BRIEF SUMMARY

To create a policy that manages CEO's conflicts of interest.

#### BACKGROUND

01/07/2021: Correspondence from Civic Legal:

*The draft policy has been prepared by Civic Legal with reference to the Interim Employee Code of Conduct, the CEO1.1.14 Employment Conflicts of Interest Policy, the Purchasing and Tenders Policy (Policy 12) and the CEO Contract of Employment. The approach taken in drafting the policy has been to achieve consistency with these documents.*

*The scope of the draft policy has been limited to conflicts of interest relating to the CEO. It has not been written to cover employees generally. This is in line with the original request and subsequent phone conversations between Civic Legal and the CEO.*

*Please bear in mind that the principles in this policy would apply to all other employees as they apply to the CEO.*

*Civic Legal can assist the Shire to develop a process that the CEO can comply with when disclosing an interest, to work in conjunction with this policy.*

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995 s5.51A – Code of conduct for employees:*

*5.51A. Code of conduct for employees*

- 1) The CEO must prepare and implement a code of conduct to be observed by employees of the local government.*
- 2) The CEO may amend the code of conduct.*
- 3) The CEO must publish an up to date version of the code of conduct on the local government's official website.*
- 4) Regulations may prescribe the content of, and other matters in relation to, codes of conduct under this section.*
- 5) A code of conduct under this section is of no effect to the extent that it is inconsistent with regulations made for the purposes of subsection (4).*

This Policy is in interim form at present, and is undergoing consultation with staff prior to finalisation.

*Local Government (Model Code of Conduct) Regulations 2021*

#### POLICY IMPLICATIONS

As per attached.

#### FINANCIAL IMPLICATIONS

The Policy cost \$1,000 to prepare.

**STRATEGIC IMPLICATIONS****PROVIDE STRONG LEADERSHIP**

Our Goals	Our Strategies
We plan for the future and are strategically focused	<p>Ensure accountable, ethical and best practice governance</p> <p>Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships</p>

**CONSULTATION/COMMUNICATION**

Nil

**COMMENT**

Some minor changes were made by the CEO to the Policy, these include:

- Amending the definition of “closely associated person” to reflect the definition in s5.62 of the *Local Government Act 1995*. *REASON: To have definitions that are not consistent can lead to confusion, and the Act always takes precedence.*
- Amending “upholding the Shire’s principles.” to “maintaining public confidence and ensuring objective decision making.” *REASON: The Shire does not have stated “principles” as such.*
- Amending: “not participate in the process of selecting a preferred supplier; and - not submit or authorise a purchase requisition for the goods or services involved without the express approval of the Council.” to read “not participate in the process of selecting a preferred supplier, but may authorise another suitably qualified employee to determine the matter; or - if no suitably qualified employee is available, then the CEO must seek the approval of the Council to determine the matter.” *REASON: To ensure that the purchasing process is not unduly delayed by only being able to approve a purchase with the approval of Council. The disclosure would have been made by the CEO, and the action taken likewise.*
- Adding “and make a recommendation to the CEO” into the paragraph regarding Recruitment. *REASON: To make it clear that the CEO must make the appointment pursuant to the Act, but will be doing so on the recommendation of the panel.*
- In Secondary Employment – replacing “Unless otherwise specified in the relevant employment contract, the CEO must devote the whole of his or her professional effort to his or her employment at the Shire. The CEO must not hold any position or take on any activities which may in any way be seen to conflict with the CEO's obligations under his or her employment by the Shire, unless approved by the Council.” with “While on duty, the CEO will give their whole time and attention to the Shire's business and ensure that their work is carried out efficiently, economically, and effectively, and that their standard of work reflects favourably both on them and on the Shire. - The CEO must not engage in secondary employment (including paid and unpaid work) without receiving the prior approval of the Council. Such approval will not be unreasonably denied where it is community or service club based and there is no remuneration for services.” *REASON: To be consistent with the Employee Code of Conduct, and to clarify the purpose of secondary employment, and to allow participation in a community or service club.*

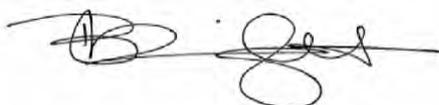
The Policy is now presented to Council for their consideration.

**VOTING REQUIREMENTS**

Absolute Majority Required

**OFFICER’S RECOMMENDATION – ITEM 10.4 - POLICY 80 – CEO CONFLICTS OF INTEREST**

That Council Adopts Policy 80 – CEO Conflicts of Interest as attached.

**AUTHOR’S SIGNATURE:**


<b>POLICY TYPE:</b>	<b>GOVERNANCE</b>	<b>POLICY NO:</b>	<b>DRAFT - 80</b>
<b>DATE ADOPTED:</b>		<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>	Managing CEO's Conflicts of Interest		
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>To ensure that all management decisions made by the CEO (Chief Executive Officer) are based on merit and all work conducted by the CEO is carried out in an impartial, ethical and professional manner.</li> </ul>		

## DEFINITIONS

**'The Shire'**: The Shire of Wandering

**'Conflict of interest'**: Occurs when an individual's performance of a public duty may be compromised due to that individual's personal interests. A conflict of interest may be actual or potential or where the situation can reasonably be seen to create an apprehension of bias.

**'Apprehension of bias'**: Arises where there is a real possibility that a reasonable person, properly informed and viewing the circumstances realistically and practically, could conclude that the decision-maker might well be prone to bias.

**'Personal interest'**: Includes the private, professional or business interests of a person, or of an individual or groups with whom they are closely associated. Personal interests may be financial or non-financial.

**'Closely Associated Persons'**: is defined by s5.62 of the *Local Government Act 1995*, as:

(1) For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —

- (a) the person is in partnership with the relevant person; or
- (b) the person is an employer of the relevant person; or
- (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or
  - (ca) the person belongs to a class of persons that is prescribed; or
- (d) the person is a body corporate —
  - (i) of which the relevant person is a director, secretary or executive officer; or
  - (ii) in which the relevant person holds shares having a total value exceeding —
    - (I) the prescribed amount; or
    - (II) the prescribed percentage of the total value of the issued share capital of the company, whichever is less; or
- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or
  - (ea) the relevant person is a Council member and the person —
    - (i) gave an electoral gift to the relevant person in relation to the election at which the relevant person was last elected; or
    - (ii) has given an electoral gift to the relevant person since the relevant person was last elected; or
  - (eb) the relevant person is a Council member and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last elected; or
  - (ec) the relevant person is a CEO and the person has given a gift to which this paragraph applies to the relevant person since the relevant person was last employed (or appointed to act) in the position of CEO; or
- (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.

The following also meets the definition of "closely associated persons" for the purposes of this Policy:

55.74 of the Local Government Act 1995 defines a “**relative**” as:

**relative**, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person’s spouse or de facto partner;
- (b) the relevant person’s spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person’s birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

Also for the purposes of this Policy, and in addition to the above, “relative and/or family” can be: fiancé or life partner of the CEO.

### **POLICY STATEMENT**

The Shire’s approach to managing conflicts of interest is based on the following principles:

- Conflicts of interest, where they exist, even where small and considered inconsequential, are to be disclosed as soon as practicable, and be transparent and documented.
- Conflicts of interest in themselves are not necessarily wrong or unethical, however identifying and managing the conflict of interest is critical to maintaining public confidence and ensuring objective decision making.
- Conflicts of interest cannot always be avoided; however, conflicts of interest must be appropriately and efficiently managed.
- The CEO has a responsibility to minimise creating or entering into situations which may result in a conflict of interest for themselves, or other people. However, no person should be excluded from the opportunity to apply for a position of employment with the Shire simply because it might result in a situation involving a conflict of interest.

Where possible, the CEO will ensure that there is no actual or potential conflict of interest between her or his personal interests and the interests of the Shire. This will assist to ensure the impartial fulfilment of her or his professional duties.

#### **Tendering and Purchasing**

A situation may arise where the Shire is looking to purchase goods or services, and a prospective supplier is closely associated person of the CEO.

In order to avoid any actual or potential conflict of interest in such a situation, the CEO must:

- disclose to the Council that they are closely associated with a prospective supplier, prior to selecting a preferred supplier;
- not participate in the process of selecting a preferred supplier, but may authorise another suitably qualified employee to determine the matter; or
- if no suitably qualified employee is available, then the CEO must seek the approval of the Council to determine the matter.

This does not prevent a person who is closely associated with the CEO from being selected for the supply of goods or services, where the following are satisfied:

- the supply would be the most advantageous to the Shire when compared to the alternatives;
- the Shire’s Code of Conduct has been complied with; and
- the Shire’s Purchasing and Tender Policy has been complied with.

#### **Employee Management**

Except where it is operationally unavoidable, an employee who is closely associated with the CEO, must not report directly to the CEO.

Where the closely associated person reports directly to the CEO, all performance and salary reviews, termination and/or disciplinary matters must be undertaken by an independent HR Consultant, or another employee qualified to do so. Other matters, such as leave applications, may be determined by another employee qualified to do so. Any opportunity for promotion falls under the scope of recruitment, under the guidance of Operational Policy CEO-I-14.

#### **Recruitment**

When dealing with recruitment where a closely associated person is an applicant, a panel of three persons is a minimum requirement to undertake the recruitment processes and make a recommendation to the CEO, at least two of whom

must have no interest in the matter. Further information regarding conflicts of interest in the recruitment process can be found in Operational Policy CEO-I-14.

#### Secondary employment

While on duty, the CEO will give their whole time and attention to the Shire's business and ensure that their work is carried out efficiently, economically, and effectively, and that their standard of work reflects favourably both on them and on the Shire.

The CEO must not engage in secondary employment (including paid and unpaid work) without receiving the prior approval of the Council. Such approval will not be unreasonably denied where it is community or service club based and there is no remuneration for services.

#### Stages for Managing a conflict of interest

The stages of managing a conflict of interest are:

1. Identifying that there may be an actual or potential conflict of interest and/or a situation that could reasonably give rise to an apprehension of bias.
2. Declaring the conflict of interest to the Council prior to the start of any decision-making or assessment process, or as soon as a conflict is identified.
3. Documenting the conflict of interest and/or situations that could reasonably give rise to an apprehension of bias.
4. Ensuring that there are appropriate mechanisms in place to manage the conflict of interest or situation that could reasonably give rise to an apprehension of bias, for example, engaging staff, external consultants, or former local government CEO(s).

#### **ASSOCIATED DOCUMENTS**

Draft Employee Code of Conduct 2021

Operational Policy CEO-I-14

Purchasing and Tenders (Council Policy 12)

Local Government Act 1995

Local Government (Administration) Regulations 1996

### 10.5.HIRE OF CRC & COFFEE MACHINE – WANDERING CAMPOUT WEEKEND

<b>Proponent</b>	Wandering CWA
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	CRC Building
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	15/07/2021
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	13.134.13406:CR56
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

To consider request for use of CRC kitchen and coffee machine during Wandering Campout Weekend.

#### BACKGROUND

08/06/2021: Correspondence from CWA:

*I am writing to you about the upcoming "Wandering Camp Out Weekend" in October.*

*The CWA would like to hold their stall at the CRC, so visitors get to see the whole of the town, by wandering from venue to venue on Saturday 23rd October.*

*We are asking, can we please use the CRC kitchen & coffee machine. We will have tables & chairs outside under gazebos, and use no other indoor area of the CRC. Visitors will use the rear entrance to order their "Devonshire Tea", which will be consumed in the outdoor area.*

*We will be mainly providing "Devonshire Tea", although we would also like to have a gazebo set up outside to sell CWA products, Jams, Plants, Cakes & Bric-a-brac.*

#### STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

#### POLICY IMPLICATIONS

Policy 30 – Use of Shire Facilities and Property

#### FINANCIAL IMPLICATIONS

The CWA make no reference to any payment for their request, and the following needs to be considered:

- Cost of coffee - \$29.50 per bag (30 cups per bag) - \$0.98 per cup
- Cost of coffee cups – 0.30 cents per cup (with lid and spoon)
- Total - \$1.28 per cup

The CRC does not have a specific fee or charge for the hire of it. Wandering Community Groups may hire the Community Centre for \$10 per 24 hours or part thereof.

#### STRATEGIC IMPLICATIONS

##### IMPROVE THE ECONOMIC GROWTH OF OUR COMMUNITY

Our Goals	Our Strategies
Capture tourism opportunities locally	Encourage tourists, longer stays and repeat visitation Provide for and maintain infrastructure that grows tourism

##### RETAIN AND GROW OUR POPULATION

Our Goals	Our Strategies
People feel safe, connected and actively involved in the community	Facilitate and support activities that optimise use of our facilities Assist Community and sporting organisations to remain sustainable and active Engage and celebrate local culture, both indigenous and non-indigenous

**CONSULTATION/COMMUNICATION**

Via Regional Risk Coordinator

**COMMENT**

Risk Management Advice regarding the coffee machine:

- Prior to any such use, a Safe Work Method Statement (SWMS) needs to be developed for the machine and then a list of authorised people that can use it.
- Those authorised will require to be inducted and trained to use the machine and sign off that they have understood the SWMS and that only authorised people are allowed to use the machine.
- Then the authorised people must be observed using the machine to ensure they are competent.

Access to CRC building:

- With the new universal access there is no way to separate out the kitchen from the remainder of the building. The CWA will need to advise the Shire how they will prevent people from accessing the building, including the kitchen.

Food Stall:

- To operate a food stall to sell CWA goods, will be subject of an approval by the Environmental Health Officer.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 10.5 - HIRE OF CRC & COFFEE MACHINE – WANDERING****CAMPOUT WEEKEND**

That Council authorises the use of the Wandering Community Resource Centre kitchen and coffee machine by the Wandering CWA during the Wandering Campout Weekend, subject to:

- There being no hire fee for the use of the CRC kitchen area;
- The CWA paying a \$300 bond to cover any damage or cleaning required;
- Only authorised CWA members be permitted to use the coffee machine;
- The CWA satisfying the Shire on how the CWA will prevent unauthorised access to the CRC building including the kitchen;
- The CWA reimbursing the Shire \$1.28 per cup of coffee sold to cover the cost of the coffee, cups, lids and spoons; and
- The CWA providing all other supplies such as milk, sugar, tea, drinking chocolate, etc at their own cost.

**AUTHOR'S SIGNATURE:**

## 11. OTHER OFFICER'S REPORTS

### 11.1.NAMING OF UNNAMED ROAD RESERVE - PUMPHREY'S BRIDGE DISTRICT

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	Unnamed road reserve from York Williams Road
<b>Author of Report</b>	Barry Gibbs - EMTS
<b>Date of Meeting</b>	17 July 2021
<b>Previous Reports</b>	20 May 2021
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	12.122.12200
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

The purpose of this Report is for Council to:

1. Consider the suggestions for the naming of the unnamed section of road reserve accessing from York Williams Road at straight line kilometre (SLK) 17.24.; and
2. Provide the selected road name to the Geographic Names Committee.

#### BACKGROUND

This Report relates to the dedication and naming of the unnamed road reserve accessing from York Williams Road at straight line kilometre (SLK) 17.24 and more specifically to the Report that Council considered at its Ordinary Meeting on 20 May 2021. This Report is presented for Council consideration in accordance with the Resolution and Council Decision.

#### **ITEM 11.1 - NAMING AN UNNAMED ROAD - PUMPHREY'S BRIDGE DISTRICT**

Moved Cr Parsons

Seconded Cr Whitely

That Council:

- Directs the CEO to seek community input for a suitable name for the unnamed section of road reserve in the Pumphreys Bridge District accessed from York Williams Road at SLK17.24; and
- Considers all submissions prior to making a submission to the Geographic Names Committee.

**CARRIED 7/0**

#### CONSULTING WITH THE COMMUNITY

Any proposal requesting the renaming of an approved name or any new naming proposal considered to be of significance to the immediate or extended community, must include evidence of consultation with the community. Local governments must ensure that the level and form of consultation undertaken reflects the significance of the naming proposal.

The immediate community is defined as including residents, ratepayers and businesses within the immediate area who are directly affected by the submission.

The extended community includes residents, ratepayers and businesses surrounding the area directly affected by the proposal, any visitor groups to the area, and government or non-government organisations with an interest in the area.

The Shire of Wandering sent a letter to land owners whose properties are abutting the unnamed road reserve requesting submissions for a suitable name for this road reserve and also advertised on the Shire Website, Shire Facebook and the Local Monthly Community Newspaper (The Echo).

From this process the Shire received four (4) submissions, all requesting that the road be named Kelly Road.

No	Reason	Preliminary Assessment
1	Our suggestion is that the name should be officially known as Kelly Road.	Passed preliminary assessment
2	I would like to ensure this road continues to be called Kelly Road. Mr Kelly owned a block of land fronting onto this road on the northern side. Mr Kelly was one of the earliest settlers on this land in the early 1900's. The locals knew the junction between Kelly Road and the York Williams Rd as Kelly's Hill. The Marshalls (the neighbours next door) who purchased it later used to refer to the area as Kelly's block. I strongly believe that the name for this road should be Kelly Road	Passed preliminary assessment
3	The road has informally been known by this name since 2006 when the land on either side of it was sold to a range of new owners. It was given the name "Kelly Road" to honour an early settler called Mr Kelly who developed the land on the north side of the road. A search of old lithographs will show the name "Kelly" on the block of land that he owned. Residents in the Pumphreys Bridge district (and further afield) have known this road as "Kelly Road" for the past 15 years. It would be a shame to change its name at this late stage.	Passed preliminary assessment
4	My reason being, that JOE KELLY was a pioneer farmer during the early 1900's in the Pumphrey's Bridge district. Locally this road is referred to as 'Kelly Road' and has been for a number of years. Please consider the name KELLY ROAD, thereby acknowledging one of our early pioneers.	Passed preliminary assessment

### STATUTORY ENVIRONMENT

#### Policies and Standards for Geographical Naming in Western Australia

The Policies and Standards for Geographical Naming in Western Australia includes a number of fundamental requirements for the naming of roads, administrative boundaries, cultural and topographical features.

Applications for road names must be submitted by the LGA, not developers, and cannot be commercial names. For origin purposes the Committee requires a spreadsheet detailing the proposed road name, details and the source of the name.

#### **POLICY IMPLICATIONS:**

There are no policy implications associated with this proposal.

#### **FINANCIAL IMPLICATIONS**

Cost to notify the residents and advertise locally for the formalize the road road with Landgate – Internal staff time only.

Cost to supply and install street name sign and post \$250.00 which will be allocated to Rural Road General Ledger Account.

#### **COMMENT**

The name of Kelly Road seems to have wide community support from the Pumphrey's Bridge community.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 11.1 - NAMING AN UNNAMED ROAD IN THE PUMPHREY'S BRIDGE DISTRICT**

That Council directs the CEO to seek approval from the Geographic Names Committee to allocate the road name "Kelly Road" to the section of unnamed road from the York Williams Road at Straight Line Kilometre (SLK17.24) to the Hotham River Reserve.

**AUTHOR'S SIGNATURE**A handwritten signature in blue ink, appearing to be 'B J G', is written over a light blue rectangular background.

## 11.2.ROAD CLOSURE AND AMALGAMATION - PUMPHREY'S BRIDGE DISTRICT

<b>Proponent</b>	Max Watts – Gnowing Park
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	Unnamed road reserve from Wandering Pingelly Road
<b>Author of Report</b>	Barry Gibbs - EMTS
<b>Date of Meeting</b>	17 July 2021
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Cr Watts as he is the land owner
<b>File Reference</b>	12.122.12200
<b>Attachments</b>	Map

### BRIEF SUMMARY

The purpose of this Report is for Council to:

1. Consider the request for the closure of a non-constructed road reserve between two properties owned by Gnowing Park under the management of Max Watts and;
2. Amalgamation of the proposed closed road reserve with Lot 1 – 155 Pumphrey's Narrogin Road, Wandering.

### BACKGROUND

The land owner of Lot 1 155 Pumphrey's Narrogin has approached the Shire of Wandering to consider the closure of a non-constructed road reserve adjacent this property. The land owner owns properties on both sides of the road reserve and would like to work both properties together for improved productivity. The road closure will turn the road reserve into vacant crown land which the adjoining land owner can then purchase from the state

### CONSULTING WITH THE COMMUNITY

The closure of the road reserve will require that the proposed closure is advertised in the local media for community submissions.

### STATUTORY ENVIRONMENT

In accordance with section 58 of the *Land Administration Act 1997* (LAA), local government authorities may request the Minister for Lands, through DPLH, to close a public road permanently. The local government authority must comply with section 58 of the LAA and regulation 9 of the LAR before submitting a request for closure of road with following:

1. A copy of Council resolution to request the closure of the road
2. A copy the advertisement to close the road
3. Copies of any submissions and objections to the advertisement as well as comments which address any comments or objections
4. Copies of correspondence with service authorities and other government departments
5. Plan of survey, sketch plan or document showing the location of the road and the proposed future disposition of the land comprising the road after it has been closed
6. Written confirmation that the local government authority has complied with section 58(2) and (3) of the LAA

Proposed road closures are assessed on their individual merits and DPLH acts on the advice of the relevant local government authority, and in consultation with the DPLH Land Use Planning Division. For a wide range of reasons, a road closure may not necessarily be undertaken. For example, because the road closure would deny formal access to an adjoining or nearby property.

Depending on the circumstances of a proposed road closure and the proposed future disposition, a service authority may require relocation of its facilities at the proponent's expense, or request a LAA easement to protect its installation in situ.

Subject to LAA requirements being met and there being no impediment to closure, the local government authority will resolve whether to proceed with a permanent road closure or not and will advise DPLH in writing.

**58. Closing roads (Land Administration Act 1997)**

- (1) *When a local government wishes a road in its district to be closed permanently, the local government may, subject to subsection (3), request the Minister to close the road.*
- (2) *When a local government resolves to make a request under subsection (1), the local government must in accordance with the regulations prepare and deliver the request to the Minister.*
- (3) *A local government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the local government has considered any objections made to it within that period concerning the proposals set out in that notice.*
- (4) *On receiving a request delivered to him or her under subsection (2), the Minister may, if he or she is satisfied that the relevant local government has complied with the requirements of subsections (2) and (3) —*
  - (a) *by order grant the request; or*
  - (b) *direct the relevant local government to reconsider the request, having regard to such matters as he or she thinks fit to mention in that direction; or*
  - (c) *refuse the request.*
- (5) *If the Minister grants a request under subsection (4) —*
  - (a) *the road concerned is closed on and from the day on which the relevant order is registered; and*
  - (b) *any rights suspended under section 55(3)(a) cease to be so suspended.*
- (6) *When a road is closed under this section, the land comprising the former road —*
  - (a) *becomes unallocated Crown land; or*
  - (b) *if a lease continues to subsist in that land by virtue of section 57(2), remains Crown land.*

**POLICY IMPLICATIONS:**

There are no policy implications associated with this proposal.

**FINANCIAL IMPLICATIONS**

Survey costs and Landgate fee and charges for the road reserve closure and amalgamation is exclusively that of the applicant.

**COMMENT**

All lots surrounding this proposed closure have road reserve access, even if they are not constructed.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION – ITEM 11.2 - CLOSURE OF AN UNCONSTRUCTED ROAD RESERVE AND AMALGAMATION**

That Council directs the CEO to seek community submissions for a period of 35 days in accordance with section 58 of the *Land Administration Act 1997*, for the closure the road reserve adjacent Lot 101 P300203 and Lot 5031 P110313 on the Wandering Pingelly Road.

**AUTHOR'S SIGNATURE**




**12. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED**

**12.1.COUNCILLOR'S MEETINGS ATTENDED SINCE THE PREVIOUS COUNCIL MEETING**

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

Nil

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

**14.1.COUNCILLORS AND /OR OFFICERS**

**15. CONFIDENTIAL ITEMS**

Nil

**16. INFORMATION ITEMS****16.1. ACCOUNTS PAID FOR PERIOD – 01/06/2021 – 30/06/2021**

<b>Proponent</b>	Internal Report
<b>Location/Address</b>	
<b>Author of Report</b>	Sophie Marinoni, Finance Officer
<b>Date of Meeting</b>	15/07/2021
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	10.1.6
<b>Attachments</b>	List of Accounts Paid for Month

**BRIEF SUMMARY**

To ratify payments made during the month of June 2021

**BACKGROUND**

The listing of payments for the month of June 2021 through the Municipal account are attached.

**STATUTORY/LEGAL IMPLICATIONS**

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

**POLICY IMPLICATIONS**

Policy 12 – Purchasing and Tenders

Policy 40 – Payment for Goods and Services

**FINANCIAL IMPLICATIONS**

Shire of Wandering

**CERTIFICATE OF EXPENDITURE**  
**15/07/2021**



This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
<b>Municipal Fund:</b>		
Electronic Funds Transfers	EFT6558 – EFT6644	\$565,956.95
Direct Debits & Chq	DD3674.1 – DD3707.3 – 1000004	\$25,663.45
	<b>TOTAL</b>	<b>\$591,620.40</b>

to the Municipal and Trust Accounts, totalling \$591,620.40 which were submitted to each member of the Council on 15/07/2021, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Belinda Knight

**CHIEF EXECUTIVE OFFICER**

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

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

**OFFICER'S RECOMMENDATION – ITEM 16.1 – ACCOUNTS PAID FOR PERIOD – 01/06/2021 – 30/06/2021**

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

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Payment Amount</b>
EFT6558	03/06/2021	Acres of Taste			-\$265.00
	07/04/2021		Catering - CRC Café <i>Melting moments, Cheescake, Pear crumble, Orange cake</i>	\$265.00	
EFT6559	03/06/2021	Boddington IGA			-\$240.07
	14/04/2021		Youth Week <i>Groceries, Groceries - GST free</i>	\$175.12	
	27/04/2021		<i>Groceries</i>	\$64.95	
EFT6560	03/06/2021	Brookton Plumbing			-\$840.00
	27/05/2021		Pump out dump point - Caravan Park <i>Labour, Tracking form, Dumping fees, Travel</i>	\$840.00	
EFT6561	03/06/2021	Child Support Agency			-\$176.16
	26/05/2021		Payroll deductions	\$176.16	
EFT6562	03/06/2021	Hammond Woodhouse Advisory			-\$3,575.00
	21/05/2021		CEO Performance Review <i>Labour</i>	\$3,575.00	
EFT6563	03/06/2021	Quick Corporate Australia			-\$15.17
	12/05/2021		Office supplies <i>Paper clips, Scourer, Bin liner</i>	\$15.17	
EFT6564	03/06/2021	Payroll deductions			-\$390.00
	26/05/2021		Payroll deductions	\$390.00	
EFT6565	03/06/2021	Payroll deductions			-\$60.00
	26/05/2021		Payroll deductions	\$60.00	
EFT6566	03/06/2021	State Library of Western Australia			-\$318.91
	03/05/2021		Freight recoup <i>2020/21</i>	\$318.91	
EFT6567	03/06/2021	Volt Air			-\$117.00
	21/05/2021		Repair retic - Oval <i>Labour</i>	\$117.00	
EFT6568	03/06/2021	WA Fuel Supplies			-\$31,766.90
	07/05/2021		Fuels - Fuel Facility <i>ULP</i>	\$9,397.18	
			<i>Diesel</i>	\$22,369.72	
EFT6569	03/06/2021	Westrac			-\$297,498.96
	09/04/2021		Caterpillar grader, Trade-in	\$294,228.00	
	05/05/2021		Labour, Parts, Mobilisation, Environmental	\$3,270.96	
EFT6570	11/06/2021	Altus Planning			-\$382.25
	31/05/2021		Town Planning Consultant <i>Senior Planner, Planning Assistant</i>	\$382.25	
EFT6571	11/06/2021	Beacon Equipment			-\$13.20

	01/06/2021		Parts - Sundry plant <i>Bolt</i>	\$13.20	
EFT6572	11/06/2021	Ben Pike Carpentry			-\$671.28
	24/05/2021		New door - CRC <i>Labour, Materials</i>	\$448.58	
	30/05/2021		<i>Labour</i>	\$222.70	
EFT6573	11/06/2021	Best Office Systems			-\$829.66
	27/05/2021		Copier contract - Shire <i>B&amp;W copies, Colour copies</i>	\$693.85	
	31/05/2021		Copier contract - CRC <i>B&amp;W Copies, Colour Copies, Echo</i>	\$135.81	
EFT6574	11/06/2021	Boddington IGA			-\$136.76
	04/05/2021		Raw Food Workshops	\$58.30	
	11/05/2021		<i>Groceries, Reusable shopping bags</i>	\$78.46	
EFT6575	11/06/2021	Boddington News			-\$9.00
	21/05/2021		Boddington News <i>Edition 666</i>	\$9.00	
EFT6576	11/06/2021	Child Support Agency			-\$176.16
	09/06/2021		Payroll deductions	\$176.16	
EFT6577	11/06/2021	Clockwork Print			-\$896.50
	12/05/2021		Bushfire notice brochures <i>2021/22</i>	\$896.50	
EFT6578	11/06/2021	Cutting Edges Equipment			-\$2,265.12
	18/05/2021		Materials - WD.920 <i>Grader blades</i>	\$2,265.12	
EFT6579	11/06/2021	Ecowater Services			-\$360.80
	21/05/2021		Aquarius Quarterly Service <i>19 Humes Wy, Chlorine</i>	\$180.40	
	21/05/2021		Aquarius Quarterly Service <i>5 Dunmall Dr, Chlorine</i>	\$180.40	
EFT6580	11/06/2021	Fuel Distributors of WA			-\$136.00
	18/05/2021		Parts - Fuel facility <i>Fuel nozzle</i>	\$136.00	
EFT6581	11/06/2021	Great Southern Fuel Supplies			-\$31.19
	31/05/2021		Fuel card purchases <i>0. WD</i>	\$31.19	
EFT6582	11/06/2021	Jozef Majko			-\$600.00
	31/05/2021		Rent payment <i>20 Down St</i>	\$600.00	
EFT6583	11/06/2021	Keith the Maintenance Man			-\$242.00
	30/05/2021		Install sign - Fire shed <i>Labour, Travel</i>	\$242.00	
EFT6584	11/06/2021	LGISWA			-\$5,878.26
	19/05/2021		Insurances <i>Workers' Compensation Adjustment</i>	\$5,878.26	
EFT6585	11/06/2021	Landgate			-\$6,272.00
	17/05/2021		UV Valuation rolls	\$6,272.00	
EFT6586	11/06/2021	Modular WA			-\$15,000.00
	04/06/2021		Contract JS418 - Caravan Park <i>Disabled Unit 1</i>	\$7,500.00	
	04/06/2021		Contract JS418 - Caravan Park <i>Disabled Unit 2</i>	\$7,500.00	
EFT6587	11/06/2021	Office of Regional Architecture			-\$8,845.25

	08/05/2021		Community Centre Upgrade Design - Progress Payment	\$6,560.00	
	11/05/2021		Community Centre Upgrade Design - Progress Payment	\$1,716.00	
	31/05/2021		Disbursements	\$569.25	
EFT6588	11/06/2021	Perfect Computer Solutions			-\$85.00
	27/05/2021		Monthly IT maintenance <i>Monthly fee</i>	\$85.00	
EFT6589	11/06/2021	Payroll deductions			-\$390.00
	09/06/2021		Payroll deductions	\$390.00	
EFT6590	11/06/2021	Payroll deductions			-\$60.00
	09/06/2021		Payroll deductions	\$60.00	
EFT6591	11/06/2021	Startrack Express			-\$34.20
	26/05/2021		Freight <i>Visimax</i>	\$34.20	
EFT6592	11/06/2021	Volt Air			-\$2,551.42
	10/06/2021		Install switchboard cover - Roads Board Building <i>Labour, Parts</i>	\$1,445.42	
	10/06/2021		<i>Labour, Parts</i>	\$1,106.00	
EFT6593	11/06/2021	WA Contract Ranger Services			-\$396.00
	23/05/2021		Contract Ranger Service <i>Labour</i>	\$396.00	
EFT6594	11/06/2021	Yahava Koffeeworks Wholesale			-\$254.00
	06/05/2021		Supplies - CRC Café <i>Coffee, Freight</i>	\$254.00	
EFT6595	15/06/2021	Agquire Rural Holdings			-\$806.50
	31/05/2021		Supplies - Road maintenance <i>Glyphosate, Wetter, Ammonium Sulphate, Metsulfuron Methyl</i>	\$806.50	
EFT6596	15/06/2021	BOC			-\$82.60
	29/05/2021		Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$82.60	
EFT6597	15/06/2021	IT Vision			-\$2,722.50
	25/05/2021		Rates Processing Service 2020/2021 <i>May 2021</i>	\$2,722.50	
EFT6598	15/06/2021	Landgate			-\$198.50
	25/05/2021		Valuation expenses <i>Valuation rolls, Mining tenements</i>	\$198.50	
EFT6599	15/06/2021	Marketforce			-\$1,202.11
	25/05/2021		Advertising <i>Differential Rates - Narrogin Observer</i>	\$527.45	
	25/05/2021		<i>Differential Rates - West Australian</i>	\$674.66	
EFT6600	15/06/2021	Marsh			-\$649.00
	24/05/2021		Training - Contracts Risk Workshop <i>Barry Gibbs, Lisa Boddy</i>	\$649.00	
EFT6601	15/06/2021	Moore Australia			-\$7,590.00
	24/05/2021		Financial Reporting <i>April &amp; May</i>	\$7,590.00	
EFT6602	15/06/2021	Quest Payment Systems			-\$21,537.77
	17/05/2021		Materials - Fuel facility <i>Payment terminal, Canopy kit, Freight</i>	\$21,537.77	
EFT6603	15/06/2021	Shire of Narrogin			-\$1,339.50
	21/05/2021		Final Account - Planning Officer <i>Labour, Travel</i>	\$1,339.50	
EFT6604	15/06/2021	Synergy			-\$93.98

	18/05/2021		2 Dunmall Dr <i>Account establishment fee</i>	\$93.98	
EFT6605	15/06/2021	Wandering Smash Repairs			-\$1,393.92
	10/06/2021		Repairs - Fuel trailer <i>Labour</i>	\$1,393.92	
EFT6606	18/06/2021	Belinda Kaye Knight			-\$185.25
	12/04/2021		Reimbursement <i>95% - CEO Mobile Phone</i>	\$61.75	
	12/05/2021		Reimbursement <i>95% - CEO Mobile Phone</i>	\$61.75	
	13/06/2021		Reimbursement <i>95% - CEO Mobile Phone</i>	\$61.75	
EFT6607	18/06/2021	Boddington News			-\$9.00
	04/06/2021		Boddington News <i>Edition 667</i>	\$9.00	
EFT6608	18/06/2021	Narrogin Auto Centre			-\$28,411.20
	22/04/2021		Plant purchase <i>Purchase Mitsubishi Triton GLX, Trade-in Holden Colorado</i>	\$28,411.20	
EFT6609	18/06/2021	RK Roach			-\$2,970.00
	04/06/2021		Survey pick up - Wandering Pingelly Rd	\$2,970.00	
EFT6610	18/06/2021	Rhonie's Wandering Mop & Bucket			-\$2,481.60
	31/05/2021		Cleaning Contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatotine, Public conveniences - Pumphreys Bridge, Community Centre, Travel</i>	\$2,481.60	
EFT6611	18/06/2021	Volt Air			-\$234.00
	10/06/2021		Repair power circuit - 19 Humes Wy	\$234.00	
EFT6612	22/06/2021	Allwest Plant Hire			-\$4,246.00
	31/05/2021		Dry Hire Roller <i>York Williams Rd</i>	\$4,246.00	
EFT6613	22/06/2021	Avon Waste			-\$3,515.82
	31/05/2021		General Waste Services <i>Domestic &amp; commercial general waste services, Fuel facility bin, North Bannister bins, General waste to landfill gate fee, Recycling Services, Recycle processing fee, Transfer Station general waste bins, General waste to landfill gate fee, Transfer Station recycle bins, Recycle processing fee</i>	\$3,515.82	
EFT6614	22/06/2021	Boddington Hardware & Newsagency			-\$669.90
	05/05/2021		<i>Tie downs</i>	\$22.80	
	05/05/2021		<i>Glyphosate, Toilet seat, PVC pipe, PVC elbow, PVC junction</i>	\$390.70	
	14/05/2021		<i>Concrete</i>	\$237.00	
	24/05/2021		<i>Gas bottle refill</i>	\$60.00	
EFT6615	22/06/2021	Corsign WA			-\$635.80
	04/05/2021		<i>Shed name sign</i>	\$635.80	
EFT6616	22/06/2021	Down To Earth Training & Assessing			-\$1,786.15
	01/06/2021		Training - Communicating in the Workplace <i>Charlie Black, Mark Penna, Jordan Annesley, Angela Martin, Laura Whitfield</i>	\$1,786.15	
EFT6617	22/06/2021	Fire and Safety WA			-\$1,243.55

	26/05/2021		Materials - Fire Fighting <i>Torch, Torch holder</i>	\$1,243.55	
EFT6618	22/06/2021	Fremantle Enzed			-\$181.86
	27/05/2021		Repair oil leak - WD.1827 <i>Labour, Travel, Parts</i>	\$181.86	
EFT6619	22/06/2021	Marsh			-\$253.00
	22/04/2021		Training - Fraud Awareness <i>Barry Gibbs, Lisa Boddy</i>	\$253.00	
EFT6620	22/06/2021	Quest Payment Systems			-\$434.50
	16/06/2021		Fleet Cards, Freight	\$434.50	
EFT6621	22/06/2021	StrataGreen			-\$59.91
	18/05/2021		Fuel Facility Garden <i>Coir mesh matting 400gsm, Coir mesh matting 700gsm</i>	\$59.91	
EFT6622	22/06/2021	The Workwear Group			-\$714.06
	14/05/2021		Uniforms <i>Belinda Knight, Jenni Curtis</i>	\$498.00	
	27/05/2021		Uniforms <i>Maureen Mertyn</i>	\$119.48	
	28/05/2021		Uniforms <i>Annie Hardie</i>	\$96.58	
EFT6623	22/06/2021	Volt Air			-\$382.00
	18/06/2021		Electrical repair - Caravan Park	\$382.00	
EFT6624	22/06/2021	WA Fuel Supplies			-\$36,024.15
	28/05/2021		Fuel Delivery <i>ULP</i>	\$8,021.22	
			<i>Diesel</i>	\$28,002.93	
EFT6625	22/06/2021	WA Reticulation Supplies			-\$158.65
	04/05/2021		Retic controller oval	\$158.65	
EFT6626	30/06/2021	Asphalt in a Bag			-\$88.00
	10/06/2021		Red asphalt - office	\$88.00	
EFT6627	30/06/2021	Best Office Systems			-\$268.50
	25/06/2021		Copier Contract - Shire <i>B&amp;W copies, Service Contract - Colour copies</i>	\$268.50	
EFT6628	30/06/2021	Bob Rado Trapping Services			-\$11,601.15
	20/05/2021		Numbat Neighbourhood Project <i>Trapping, Travel, Trap construction</i>	\$11,601.15	
EFT6629	30/06/2021	Boddington News			-\$9.00
	18/06/2021		Boddington News <i>Edition 688</i>	\$9.00	
EFT6630	30/06/2021	Brookton Plumbing			-\$800.00
	25/06/2021		Pump out dump point Caravan park	\$800.00	
EFT6631	30/06/2021	Child Support Agency			-\$176.16
	23/06/2021		Payroll Deductions	\$176.16	
EFT6632	30/06/2021	Crossman Hot Water & Plumbing			-\$7,964.00
	11/06/2021		<i>Roof repairs 20 Down St</i>	\$330.00	
	11/06/2021		<i>Repairs - Public Toilets</i>	\$418.00	
	11/06/2021		<i>19 Humes Wy, 1 Dowsett St - Roof Repairs</i>	\$792.00	
	11/06/2021		Fire Shed Tanks <i>Labour, Materials, Electrofusion machine hire, Disconnect old tank</i>	\$6,424.00	
EFT6633	30/06/2021	Dews Mini Excavations & Earthworks			-\$7,293.00
	06/06/2021		Reshape road shoulder - Wandering Pingelly Rd	\$7,293.00	
EFT6634	30/06/2021	Perfect Computer Solutions			-\$212.50

	24/06/2021		Monthly IT maintenance	\$212.50	
EFT6635	30/06/2021		Perth Redink Homes		-\$1,000.00
	28/06/2021		Refund infrastructure bond	\$1,000.00	
EFT6636	30/06/2021		Pingelly Times		-\$60.00
	31/12/2020		Advertising <i>Grader/Plant Operator</i>	\$60.00	
EFT6637	30/06/2021		Payroll deductions		-\$390.00
	23/06/2021		Payroll deductions	\$390.00	
EFT6638	30/06/2021		Payroll deductions		-\$55.00
	23/06/2021		Payroll deductions	\$55.00	
EFT6639	30/06/2021		South Regional Tafe		-\$64.80
	16/06/2021		Training - Trim & cut felled trees	\$64.80	
EFT6640	30/06/2021		Sprayline Spraying Equipment		-\$21,270.77
	04/06/2021		Purchase Spray unit	\$21,270.77	
EFT6641	30/06/2021		Startrack Express		-\$45.07
	16/06/2021		Corsign	\$45.07	
EFT6642	30/06/2021		SuperSealing		-\$5,731.00
	08/06/2021		Crack sealing - Narrogin Wandering Rd	\$5,731.00	
EFT6643	30/06/2021		WA Contract Ranger Services		-\$396.00
	20/06/2021		Labour	\$396.00	
EFT6644	30/06/2021		WALGA		-\$4,540.00
	14/06/2021		CEO Performance Review Training	\$4,400.00	
	14/06/2021		Trainer accommodation	\$140.00	
DD3674.1	01/06/2021		Telstra		-\$1,216.38
	18/05/2021		Phone Charges <i>Admin office, Harvest ban, Admin office, Fuel facility, CRC, Admin office, Admin office, CRC, CRC, Admin office, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Phone plan, CRC Internet Connection, Office Internet Connection, Rounding</i>	\$1,216.38	
DD3677.2	01/06/2021		Pivotel		-\$60.00
	15/05/2021		Satellite Sleeves, Bushfire radios	\$60.00	
DD3681.1	09/06/2021		Aware Super		-\$4,743.15
	09/06/2021		Payroll deductions	\$3,664.42	
	09/06/2021		Payroll deductions	\$1,078.73	
DD3681.2	09/06/2021		ANZ OnePath Masterfund		-\$346.02
	09/06/2021		Payroll deductions	\$88.72	
	09/06/2021		Payroll deductions	\$257.30	
DD3681.3	09/06/2021		Colonial First State		-\$458.02
	09/06/2021		Payroll deductions	\$117.44	
	09/06/2021		Payroll deductions	\$340.58	
DD3681.4	09/06/2021		Australian Super		-\$702.31
	09/06/2021		Payroll deductions	\$141.24	
	09/06/2021		Payroll deductions	\$561.07	
DD3681.5	09/06/2021		MobiSuper		-\$452.08
	09/06/2021		Payroll deductions	\$115.92	
	09/06/2021		Payroll deductions	\$336.16	
DD3681.6	09/06/2021		SuperWrap Personal Super Plan		-\$126.24
	09/06/2021		Payroll deductions	\$126.24	
DD3689.1	09/06/2021		Synergy		-\$3,478.26
	19/05/2021		<i>Community Centre</i>	\$554.97	
	19/05/2021		<i>Depot</i>	\$427.68	
	19/05/2021		<i>Administration Office</i>	\$767.28	
	19/05/2021		<i>Fuel Facility</i>	\$271.23	

	19/05/2021		19 Humes Way	\$473.74	
	19/05/2021		13 Dunmall Drive	\$560.15	
	19/05/2021		Caravan Park, Fire Station	\$423.21	
DD3689.2	10/06/2021	Synergy			-\$443.18
	20/05/2021		CRC, Public conveniences	\$443.18	
DD3689.3	22/06/2021	ClickSuper			-\$8.14
	31/05/2021		Transaction fee, Return fee	\$8.14	
DD3693.1	01/06/2021	HICAPS			-\$25.00
	31/05/2021		Consulting Room	\$25.00	
DD3694.1	22/06/2021	Synergy			-\$721.77
	01/06/2021		Street lighting	\$721.77	
DD3698.1	01/06/2021	First Data Merchant Solutions			-\$277.38
	31/05/2021		Fuel facility Merchant Fees	\$277.38	
DD3698.2	22/06/2021	Bankwest			-\$1,381.29
	15/06/2021		Credit Card purchases <i>Credit Card Fees, Fuel - 0.WD, Service - 0.WD, Registration - WD.300, Milk, Groceries - Council meetings, Groceries - Council meetings, Title Searches - Rate Review, Coffee pods, Adobe Licenses, Adobe Licenses</i>	\$1,381.29	
DD3701.1	23/06/2021	Aware Super			-\$4,578.51
	23/06/2021		Payroll deductions	\$3,533.70	
	23/06/2021		Payroll deductions	\$1,044.81	
DD3701.2	23/06/2021	ANZ OnePath Masterfund			-\$368.75
	23/06/2021		Payroll deductions	\$94.55	
	23/06/2021		Payroll deductions	\$274.20	
DD3701.3	23/06/2021	Colonial First State			-\$458.02
	23/06/2021		Payroll deductions	\$117.44	
	23/06/2021		Payroll deductions	\$340.58	
DD3701.4	23/06/2021	Australian Super			-\$571.38
	23/06/2021		Payroll deductions	\$141.24	
	23/06/2021		Payroll deductions	\$430.14	
DD3701.5	23/06/2021	MobiSuper			-\$452.08
	23/06/2021		Payroll deductions	\$115.92	
	23/06/2021		Payroll deductions	\$336.16	
DD3701.6	23/06/2021	SuperWrap Personal Super Plan			-\$82.67
	23/06/2021		Payroll deductions	\$82.67	
DD3703.1	01/06/2021	St.George Bank			-\$141.49
	31/05/2021		Fuel facility Merchant Fees	\$141.49	
DD3707.2	21/06/2021	Telstra			-\$58.56
	07/06/2021		TIMS messaging Councillors, Fire Control, Fuel facility	\$58.56	
DD3707.3	22/06/2021	Synergy			-\$721.77
	01/06/2021		Street lighting	\$721.77	
1000004	08/06/2021	Bankwest			-\$3,791.00
	08/06/2021		Lodgement Fee-Ind Estate Subdivision	\$3,791.00	

## 16.2.MONTHLY FINANCIAL REPORTS

<b>Proponent</b>	Internal Report
<b>Author of Report</b>	Belinda Knight, CEO
<b>Date of Meeting</b>	15/07/2021
<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 Jun 2021.

## BACKGROUND

The following financial reports to 30 Jun 2021 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 CEO has compiled the accompanying Local Government special purpose financial statements for the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30/06/2021. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

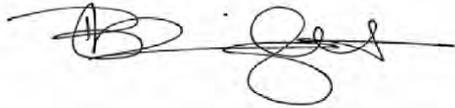
**VOTING REQUIREMENTS**

Simple Majority

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

That Council in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 receives the Statements of Financial activity for the period ended 30/06/2021

*Disclaimer: The 30/06/2021 report has been prepared prior to the finalisation of the June financial transactions and as such may not be a true reflection of the financial position of the Shire at this time.*

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

**SHIRE OF WANDERING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2021**

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

**TABLE OF CONTENTS**

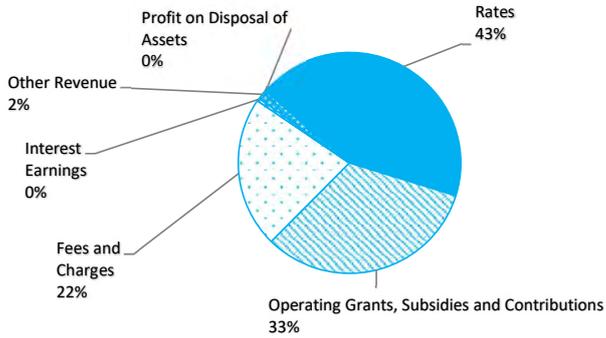
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rate Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Borrowings	18
Note 10 Cash Reserves	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Budget Amendments	23
Note 15 Explanation of Material Variances	24

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2021**

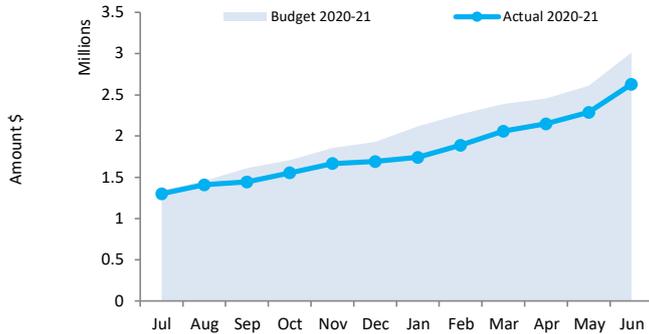
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

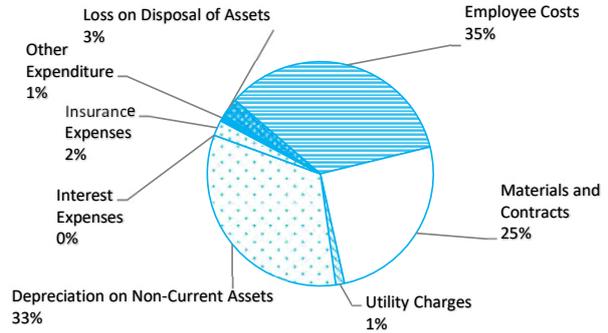
**OPERATING REVENUE**



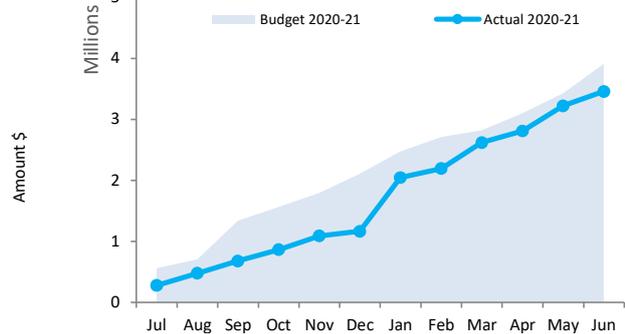
**Budget Operating Revenues -v- Actual**



**OPERATING EXPENSES**



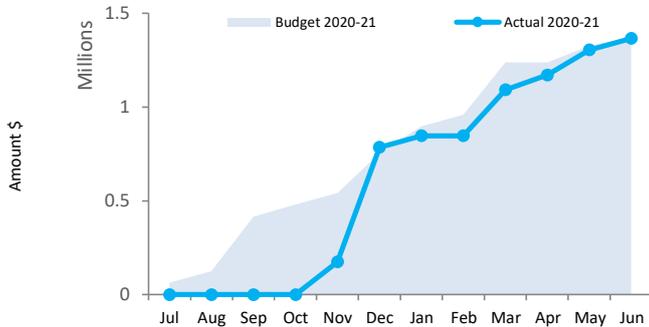
**Budget Operating Expenses -v- YTD Actual**



**INVESTING ACTIVITIES**

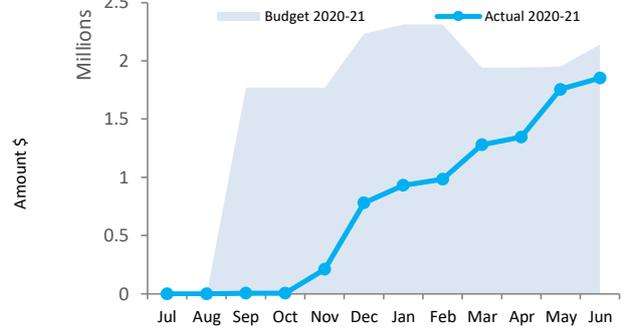
**CAPITAL REVENUE**

**Budget Capital Revenue -v- Actual**



**CAPITAL EXPENSES**

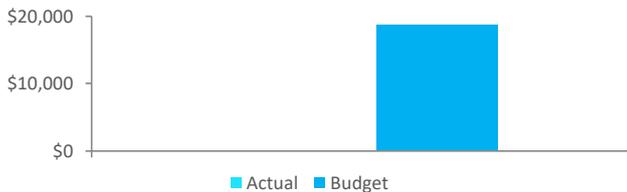
**Budget Capital Expenses -v- Actual**



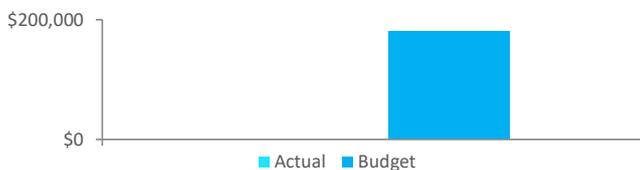
**FINANCING ACTIVITIES**

**BORROWINGS**

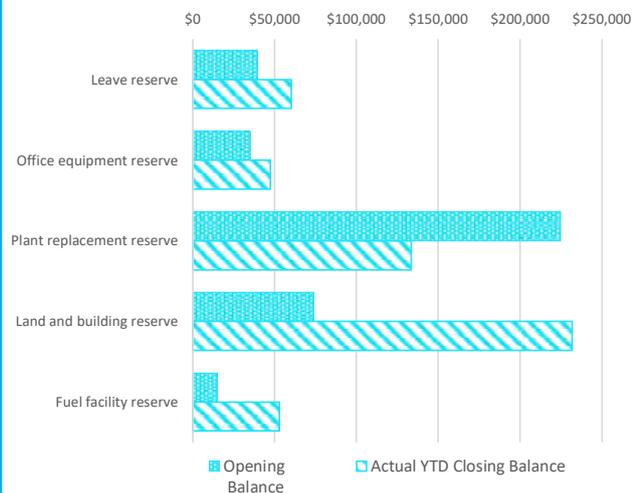
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 JUNE 2021**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

**Funding surplus / (deficit)**

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.42 M	\$0.42 M	\$0.42 M	\$0.00 M
Closing	\$0.00 M	\$0.00 M	\$0.17 M	\$0.17 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	Amount	% of total
Unrestricted Cash	\$0.32 M	37.6%
Restricted Cash	\$0.53 M	62.4%

Refer to Note 2 - Cash and Financial Assets

**Payables**

	Amount	% Outstanding
Trade Payables	\$0.10 M	
30 to 90 Days	\$0.05 M	0.8%
Over 90 Days		0.1%

Refer to Note 5 - Payables

**Receivables**

	Amount	% Collected
Rates Receivable	\$0.05 M	96.6%
Trade Receivable	\$0.04 M	
30 to 90 Days	\$0.05 M	0.7%
Over 90 Days		21.2%

Refer to Note 3 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.30 M	\$0.30 M	\$0.29 M	(\$0.01 M)

Refer to Statement of Financial Activity

**Rates Revenue**

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

Refer to Note 6 - Rate Revenue

**Operating Grants and Contributions**

	YTD Actual	YTD Budget	% Variance
	\$0.83 M	\$0.85 M	(2.6%)

Refer to Note 12 - Operating Grants and Contributions

**Fees and Charges**

	YTD Actual	YTD Budget	% Variance
	\$0.56 M	\$0.82 M	(31.6%)

Refer to Statement of Financial Activity

**Key Investing Activities**

**Amount attributable to investing activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.77 M)	(\$0.77 M)	(\$0.39 M)	\$0.37 M

Refer to Statement of Financial Activity

**Proceeds on sale**

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

Refer to Note 7 - Disposal of Assets

**Asset Acquisition**

	YTD Actual	Adopted Budget	% Spent
	\$1.85 M	\$2.14 M	86.5%

Refer to Note 8 - Capital Acquisition

**Capital Grants**

	YTD Actual	Adopted Budget	% Received
	\$1.17 M	\$1.08 M	108.4%

Refer to Note 8 - Capital Acquisition

**Key Financing Activities**

**Amount attributable to financing activities**

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.05 M	\$0.05 M	(\$0.14 M)	(\$0.19 M)

Refer to Statement of Financial Activity

**Borrowings**

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

Refer to Note 9 - Borrowings

**Reserves**

Reserves balance	\$0.53 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 2021

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

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

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.

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

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.

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

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

#### HEALTH

To provide services for community and environmental health.

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

#### EDUCATION AND WELFARE

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

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

#### HOUSING

Provision of shire housing and privately rented accommodation.

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.

#### COMMUNITY AMENITIES

To provide amenities required by the community.

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

#### RECREATION AND CULTURE

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

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

#### TRANSPORT

To provide safe and effective transport services to the community.

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

#### ECONOMIC SERVICES

To help promote Wandering and its economic wellbeing.

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.

#### OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	418,979	418,979	<b>418,979</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		500	500	<b>3,500</b>	3,000	600.00%	
General purpose funding - general rates	6	1,101,272	1,101,272	<b>1,101,341</b>	69	0.01%	
General purpose funding - other		787,550	787,550	<b>559,494</b>	(228,056)	(28.96%)	▼
Law, order and public safety		43,250	43,250	<b>42,181</b>	(1,069)	(2.47%)	
Health		3,950	3,950	<b>3,906</b>	(44)	(1.11%)	
Education and welfare		1,520	1,520	<b>0</b>	(1,520)	(100.00%)	
Housing		45,500	45,500	<b>42,224</b>	(3,276)	(7.20%)	
Community amenities		48,820	48,820	<b>46,240</b>	(2,580)	(5.28%)	
Recreation and culture		1,370	1,370	<b>1,645</b>	275	20.07%	
Transport		58,650	58,650	<b>64,957</b>	6,307	10.75%	▲
Economic services		854,665	854,665	<b>620,253</b>	(234,412)	(27.43%)	▼
Other property and services		66,425	66,425	<b>50,595</b>	(15,830)	(23.83%)	▼
		<b>3,013,472</b>	<b>3,013,472</b>	<b>2,536,336</b>	(477,136)		
<b>Expenditure from operating activities</b>							
Governance		(123,040)	(123,040)	<b>(88,288)</b>	34,752	28.24%	▲
General purpose funding		(294,415)	(294,415)	<b>(149,352)</b>	145,063	49.27%	▲
Law, order and public safety		(134,050)	(134,050)	<b>(122,325)</b>	11,725	8.75%	▲
Health		(12,060)	(12,060)	<b>(6,244)</b>	5,816	48.23%	▲
Education and welfare		(3,065)	(3,065)	<b>(2,159)</b>	906	29.56%	
Housing		(47,900)	(47,900)	<b>(23,845)</b>	24,055	50.22%	▲
Community amenities		(185,520)	(185,520)	<b>(184,845)</b>	675	0.36%	
Recreation and culture		(250,520)	(250,520)	<b>(219,362)</b>	31,158	12.44%	▲
Transport		(1,876,445)	(1,876,445)	<b>(1,768,328)</b>	108,117	5.76%	▲
Economic services		(917,805)	(917,805)	<b>(770,716)</b>	147,089	16.03%	▲
Other property and services		(66,265)	(66,265)	<b>(125,390)</b>	(59,125)	(89.23%)	▼
		<b>(3,911,085)</b>	<b>(3,911,085)</b>	<b>(3,460,854)</b>	450,231		
Non-cash amounts excluded from operating activities	1(a)	1,196,330	1,196,330	<b>1,212,103</b>	15,773	1.32%	
<b>Amount attributable to operating activities</b>		<b>298,717</b>	<b>298,717</b>	<b>287,585</b>	(11,132)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,081,570	1,081,570	<b>1,172,913</b>	91,343	8.45%	▲
Proceeds from disposal of assets	7	291,770	291,770	<b>284,596</b>	(7,174)	(2.46%)	
Payments for property, plant and equipment and infrastructure	8	(2,140,560)	(2,140,560)	<b>(1,852,401)</b>	288,159	13.46%	▲
<b>Amount attributable to investing activities</b>		<b>(767,220)</b>	<b>(767,220)</b>	<b>(394,892)</b>	372,328		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	<b>0</b>	(200,000)	(100.00%)	▼
Transfer from reserves	10	418,357	418,357	<b>300,292</b>	(118,065)	(28.22%)	▼
Repayment of debentures	9	(18,665)	(18,665)	<b>0</b>	18,665	100.00%	▲
Transfer to reserves	10	(550,168)	(550,168)	<b>(438,255)</b>	111,913	20.34%	▲
<b>Amount attributable to financing activities</b>		<b>49,524</b>	<b>49,524</b>	<b>(137,963)</b>	(187,487)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>173,709</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 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 JUNE 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	418,979	418,979	<b>418,979</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	1,101,272	1,101,272	<b>1,101,341</b>	69	0.01%	
Operating grants, subsidies and contributions	12	1,031,660	1,031,660	<b>826,792</b>	(204,868)	(19.86%)	▼
Fees and charges		819,230	819,230	<b>560,013</b>	(259,217)	(31.64%)	▼
Interest earnings		15,810	15,810	<b>11,201</b>	(4,609)	(29.15%)	
Other revenue		43,700	43,700	<b>36,989</b>	(6,711)	(15.36%)	▼
Profit on disposal of assets	7	1,800	1,800	<b>0</b>	(1,800)	(100.00%)	
		<b>3,013,472</b>	<b>3,013,472</b>	<b>2,536,336</b>	(477,136)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,306,555)	(1,306,555)	<b>(1,203,854)</b>	102,701	7.86%	▲
Materials and contracts		(1,228,970)	(1,228,970)	<b>(879,021)</b>	349,949	28.47%	▲
Utility charges		(56,410)	(56,410)	<b>(43,378)</b>	13,032	23.10%	▲
Depreciation on non-current assets		(1,112,530)	(1,112,530)	<b>(1,134,484)</b>	(21,954)	(1.97%)	
Interest expenses		(2,970)	(2,970)	<b>0</b>	2,970	100.00%	
Insurance expenses		(92,700)	(92,700)	<b>(77,405)</b>	15,295	16.50%	▲
Other expenditure		(46,350)	(46,350)	<b>(30,090)</b>	16,260	35.08%	▲
Loss on disposal of assets	7	(64,600)	(64,600)	<b>(92,622)</b>	(28,022)	(43.38%)	▼
		<b>(3,911,085)</b>	<b>(3,911,085)</b>	<b>(3,460,854)</b>	450,231		
Non-cash amounts excluded from operating activities	1(a)	1,196,330	1,196,330	<b>1,212,103</b>	15,773	1.32%	
<b>Amount attributable to operating activities</b>		<b>298,717</b>	<b>298,717</b>	<b>287,585</b>	(11,132)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,081,570	1,081,570	<b>1,172,913</b>	91,343	8.45%	▲
Proceeds from disposal of assets	7	291,770	291,770	<b>284,596</b>	(7,174)	(2.46%)	
Payments for property, plant and equipment and infrastructure	8	(2,140,560)	(2,140,560)	<b>(1,852,401)</b>	288,159	13.46%	▲
<b>Amount attributable to investing activities</b>		<b>(767,220)</b>	<b>(767,220)</b>	<b>(394,892)</b>	372,328		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	<b>0</b>	(200,000)	(100.00%)	▼
Transfer from reserves	10	418,357	418,357	<b>300,292</b>	(118,065)	(28.22%)	▼
Repayment of debentures	9	(18,665)	(18,665)	<b>0</b>	18,665	100.00%	▲
Transfer to reserves	10	(550,168)	(550,168)	<b>(438,255)</b>	111,913	20.34%	▲
<b>Amount attributable to financing activities</b>		<b>49,524</b>	<b>49,524</b>	<b>(137,963)</b>	(187,487)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>173,709</b>	173,709		

**KEY INFORMATION**

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

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

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2021

## BASIS OF PREPARATION

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 July 2021

### SIGNIFICANT ACCOUNTING POLICES

#### CRITICAL ACCOUNTING ESTIMATES

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

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	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	7	(1,800)	(1,800)	0
Less: Movement in liabilities associated with restricted cash		21,000	21,000	20,821
Movement in employee benefit provisions (non-current)		0	0	(35,824)
Add: Loss on asset disposals	7	64,600	64,600	92,622
Add: Depreciation on assets		1,112,530	1,112,530	1,134,484
<b>Total non-cash items excluded from operating activities</b>		<b>1,196,330</b>	<b>1,196,330</b>	<b>1,212,103</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 June 2020	This Time Last Year 30 June 2020	Year to Date 30 June 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(388,004)	(388,004)	(525,967)
Add: Provisions - employee		39,423	39,423	60,244
<b>Total adjustments to net current assets</b>		<b>(348,581)</b>	<b>(348,581)</b>	<b>(465,723)</b>

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

**Current assets**

Cash and cash equivalents	2	1,434,004	1,434,257	842,309
Rates receivables	3	23,174	23,174	38,548
Receivables	3	17,593	17,592	47,508
Other current assets	4	59,572	59,572	83,617
<b>Less: Current liabilities</b>				
Payables	5	(149,081)	(149,333)	(104,122)
Contract liabilities	11	(546,460)	(546,460)	(187,247)
Provisions	11	(71,242)	(71,242)	(81,181)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(348,581)</b>	<b>(348,581)</b>	<b>(465,723)</b>
<b>Closing funding surplus / (deficit)</b>		<b>418,979</b>	<b>418,979</b>	<b>173,709</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 operational cycle.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>							
Municipal Fund	Cash and cash equivalents	315,242	0	315,242	Bankwest	Variable	N/A
Reserves	Cash and cash equivalents	0	525,967	525,967	Bankwest	Variable	N/A
Cash on hand	Cash and cash equivalents	1,100	0	1,100	N/A	N/A	N/A
<b>Total</b>		<b>316,342</b>	<b>525,967</b>	<b>842,309</b>			
<b>Comprising</b>							
Cash and cash equivalents		316,342	525,967	842,309			
		<b>316,342</b>	<b>525,967</b>	<b>842,309</b>			

**KEY INFORMATION**

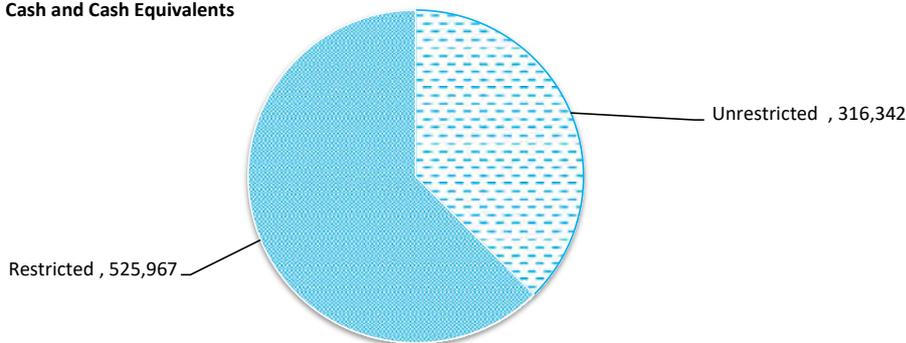
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to 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.

**Cash and Cash Equivalents**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

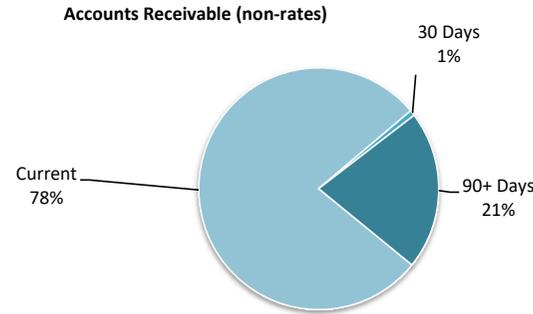
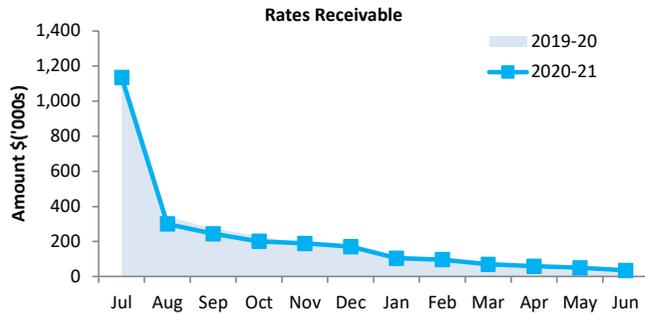
Rates receivable	30 June 2020	30 Jun 2021
	\$	\$
Opening arrears previous years	20,104	23,174
Rates, instalment charges and interest levied	1,106,019	1,101,341
Less - collections to date	(1,102,949)	(1,085,967)
Equals current outstanding	<b>23,174</b>	<b>38,548</b>
<b>Net rates collectable</b>	<b>23,174</b>	<b>38,548</b>
% Collected	97.9%	96.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	22,224	209	0	6,044	28,477
Percentage		78.0%	0.7%	0.0%	21.2%	
<b>Balance per trial balance</b>						
Sundry receivable						28,477
GST receivable						12,213
Accrued Income/Payments in Advance						6,818
<b>Total receivables general outstanding</b>						<b>47,508</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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD ENDED 30 JUNE 2021****OPERATING ACTIVITIES****NOTE 4****OTHER CURRENT ASSETS**

<b>Other current assets</b>	<b>Opening Balance 1 July 2020</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 30 June 2021</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Inventory</b>				
Fuel, oil and materials	59,572	24,045	0	83,617
<b>Total other current assets</b>	<b>59,572</b>	<b>24,045</b>	<b>0</b>	<b>83,617</b>

**KEY INFORMATION****Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES  
NOTE 5  
Payables**

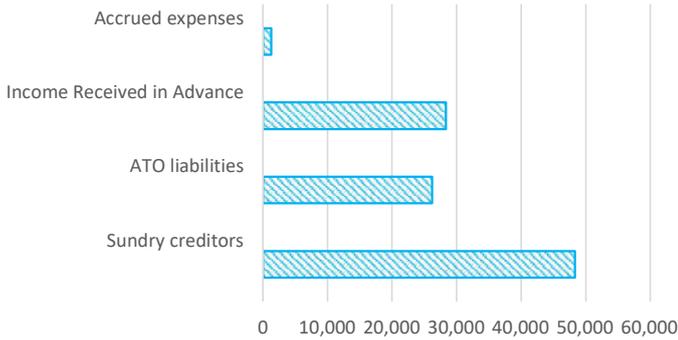
<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
Payables - general	0	47,898	0	374	60	48,332
Percentage	0.0%	99.1%	0.0%	0.8%	0.1%	
<b>Balance per trial balance</b>						
Sundry creditors						48,332
ATO liabilities						26,195
Income Received in Advance						28,345
Accrued expenses						1,250
<b>Total payables general outstanding</b>						<b>104,122</b>

Amounts shown above include GST (where applicable)

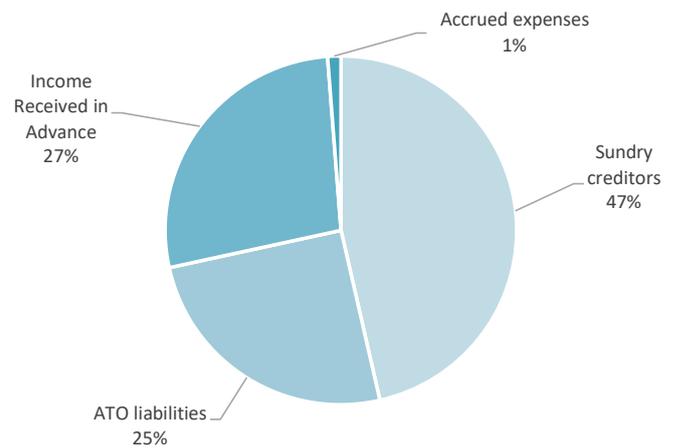
**KEY INFORMATION**

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.

**Payables**



**Composition of Payables**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

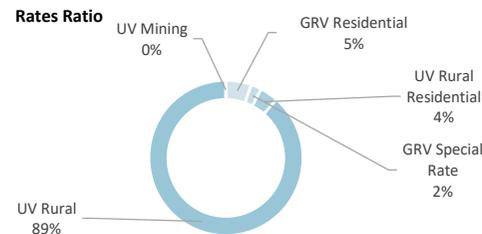
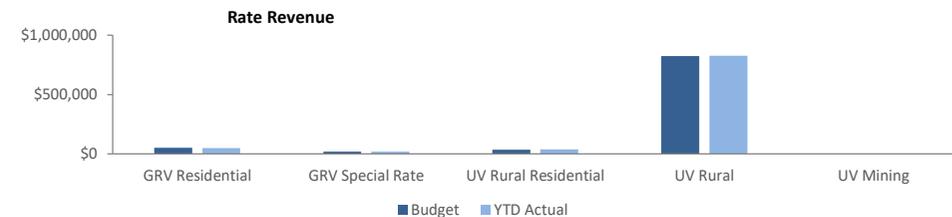
**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

**General rate revenue**

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

**KEY INFORMATION**

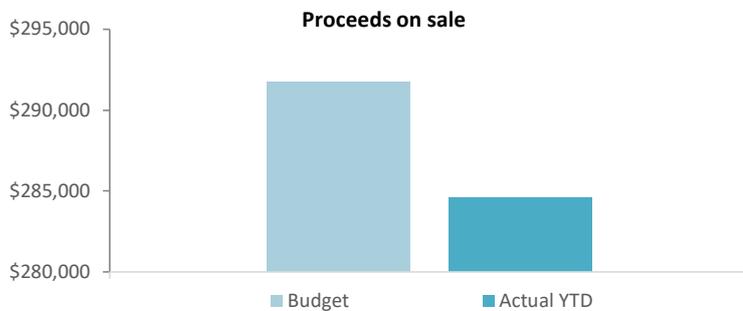
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

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



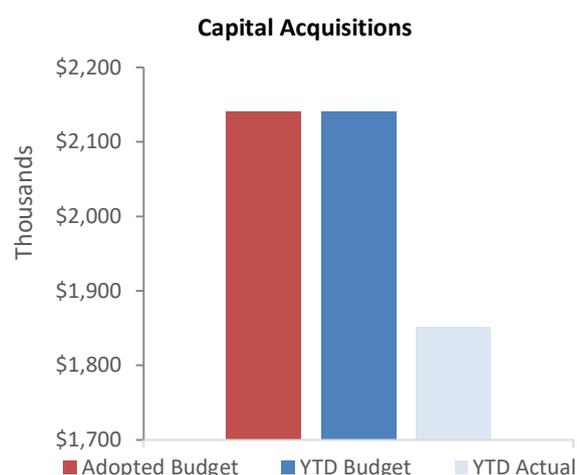
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land Held For Resale Non Current	200,000	200,000	0	(200,000)
Land & Buildings	34,115	34,115	30,042	(4,073)
Furniture & Equipment	20,000	20,000	10,052	(9,948)
Plant & Equipment	597,670	597,670	599,271	1,601
Roads & Bridges	1,260,675	1,260,675	1,208,811	(51,864)
Recreation	28,100	28,100	4,225	(23,875)
<b>Payments for Capital Acquisitions</b>	<b>2,140,560</b>	<b>2,140,560</b>	<b>1,852,401</b>	<b>(288,159)</b>
<b>Total Capital Acquisitions</b>	<b>2,140,560</b>	<b>2,140,560</b>	<b>1,852,401</b>	<b>(288,159)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,081,570	1,081,570	1,172,913	91,343
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	291,770	291,770	284,596	(7,174)
Cash backed reserves				
Plant replacement reserve	209,810		91,745	91,745
Land and building reserve	181,547		181,547	181,547
Fuel facility reserve	27,000		27,000	27,000
Contribution - operations	148,863	567,220	94,600	(472,620)
<b>Capital funding total</b>	<b>2,140,560</b>	<b>2,140,560</b>	<b>1,852,401</b>	<b>(288,159)</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.

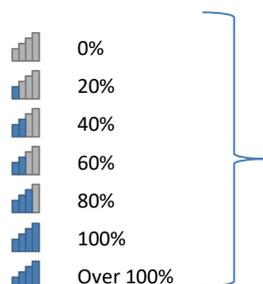


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

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

**Capital expenditure total**

**Level of completion indicators**



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

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

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
<b>Furniture &amp; Equipment</b>						
	E13450	CRC - Purchase Furniture & Equipment	5,000	5,000	1,823	(3,177)
	E14560	Purchase Furniture & Equipment	15,000	15,000	8,229	(6,771)
	<b>Furniture &amp; Equipment Total</b>		<b>20,000</b>	<b>20,000</b>	<b>10,052</b>	<b>(9,948)</b>
<b>Land Held For Resale Non Current</b>						
	E14761	Land Held for Resale - Industrial Estate	200,000	200,000	0	(200,000)
	<b>Land Held For Resale Non Current Total</b>		<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>(200,000)</b>
<b>Land &amp; Buildings</b>						
	E05109	LGGS - Purchase Land & Buildings	9,115	9,115	7,253	(1,862)
	E14570	Purchase Land & Buildings	25,000	25,000	22,789	(2,211)
	<b>Land &amp; Buildings Total</b>		<b>34,115</b>	<b>34,115</b>	<b>30,042</b>	<b>(4,073)</b>
<b>Plant &amp; Equipment</b>						
	E12360	Purchase Plant & Equipment	597,670	597,670	599,271	1,601
	<b>Plant &amp; Equipment Total</b>		<b>597,670</b>	<b>597,670</b>	<b>599,271</b>	<b>1,601</b>
<b>Roads &amp; Bridges</b>						
	E12102	Road Construction Regional Road Group Expenses	564,675	564,675	526,190	(38,485)
	E12103	Road Construction Roads to Recovery Expenses	198,000	198,000	184,621	(13,379)
	E12120	Bridges Construction Expenses	498,000	498,000	498,000	0
	<b>Roads &amp; Bridges Total</b>		<b>1,260,675</b>	<b>1,260,675</b>	<b>1,208,811</b>	<b>(51,864)</b>
<b>Recreation</b>						
	E11382	Purchase Infrastructure - Recreation Park	28,100	28,100	4,225	(23,875)
	<b>Recreation Total</b>		<b>28,100</b>	<b>28,100</b>	<b>4,225</b>	<b>(23,875)</b>
	<b>Grand Total</b>		<b>2,140,560</b>	<b>2,140,560</b>	<b>1,852,401</b>	<b>(288,159)</b>

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

## Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

## KEY INFORMATION

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

## OPERATING ACTIVITIES

## NOTE 10

## CASH RESERVES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021

## Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	39,423	0	81	21,000	20,740	0	0	60,423	60,244
Office equipment reserve	35,140	0	72	12,500	12,270	0	0	47,640	47,482
Plant replacement reserve	224,737	0	457	111,645	0	(209,810)	(91,745)	126,572	133,449
Land and building reserve	73,703	0	160	340,023	339,543	(181,547)	(181,547)	232,179	231,859
Fuel facility reserve	15,001	0	32	65,000	64,900	(27,000)	(27,000)	53,001	52,933
	<b>388,004</b>	<b>0</b>	<b>802</b>	<b>550,168</b>	<b>437,453</b>	<b>(418,357)</b>	<b>(300,292)</b>	<b>519,815</b>	<b>525,967</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES**

<b>Other current liabilities</b>	<b>Note</b>	<b>Opening Balance 1 July 2020</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 30 June 2021</b>
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	48,460	66,116	(93,463)	187,247
- non-operating	13	498,000	455,479	(787,345)	0
<b>Total unspent grants, contributions and reimbursements</b>		<b>546,460</b>	<b>521,595</b>	<b>(880,808)</b>	<b>187,247</b>
<b>Provisions</b>					
Annual leave		60,004	5,164	0	65,168
Long service leave		11,238	4,775	0	16,013
<b>Total Provisions</b>		<b>71,242</b>	<b>9,939</b>	<b>0</b>	<b>81,181</b>
<b>Total other current assets</b>		<b>617,702</b>	<b>531,534</b>	<b>(880,808)</b>	<b>268,428</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

NOTE 12

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Grants Commission - General	0	0	0	0	0	318,880	318,880	294,617
Grants Commission - Roads	0	0	0	0	0	262,710	262,710	249,158
<b>Law, order, public safety</b>								
LGGS Grant Income (ESL)	10,385	8,703	(14,385)	4,703	4,703	41,540	41,540	41,540
<b>Education and welfare</b>								
Age Friendly & Lighthouse Grant	0	0	0	0	0	1,520	1,520	0
<b>Recreation and culture</b>								
Movie Screen Hire Income	0	0	0	0	0	0	0	45
<b>Transport</b>								
Grant Income - MRWA Direct	0	0	0	0	0	56,600	56,600	56,275
<b>Economic services</b>								
Caravan Park Grants Income	0	0	0	0	0	0	0	682
CRC - Centrelink Income	0	0	0	0	0	5,200	5,200	5,219
CRC - Community Programs Grant Income	0	0	0	0	0	13,000	13,000	0
CRC - Trainee Grants	36,075	23,778	(48,393)	11,460	11,460	45,970	45,970	41,403
CRC - Operating Grants Income				0	0	99,550	99,550	107,545
CRC - Community Events & Programs Income	2,000	33,635	(30,685)	4,950	4,950	0	0	26,308
<b>Other property and services</b>								
Admin - Other Income	0	0	0	0	0	4,080	4,080	4,000
	<b>48,460</b>	<b>66,116</b>	<b>(93,463)</b>	<b>21,113</b>	<b>21,113</b>	<b>849,050</b>	<b>849,050</b>	<b>826,792</b>

## NOTE 13

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
Other Grants Income	0	257,479	(91,345)	166,134	166,134	182,610	182,610	91,345
<b>Law, order, public safety</b>								
DFES Capital Grant Income	0	0	0	0	0	9,115	9,115	9,114
<b>Transport</b>								
Grant Income - Regional Road Group	0	0	0	0	0	376,455	376,455	376,454
Grant Income - Roads to Recovery	0	198,000	(198,000)	0	0	198,000	198,000	198,000
Grant Income - Bridges	498,000	0	(498,000)	0	0	498,000	498,000	498,000
	<b>498,000</b>	<b>455,479</b>	<b>(787,345)</b>	<b>166,134</b>	<b>166,134</b>	<b>1,264,180</b>	<b>1,264,180</b>	<b>1,172,913</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening surplus	(715,329)			418,979
E14506	Admin - Additional Repairs and new HWS		Operating Expenses		0	(1,500)	417,479
E10103	Refuse site - Additional costs, ramp, weed control & relief staff		Operating Expenses		0	(20,000)	397,479
E10705	Cemetery - Survey pickup, grave digging		Operating Expenses		0	(4,000)	393,479
E11300	Parks - Additional tree lopping		Operating Expenses		0	(2,500)	390,979
E11306	Playground - replacement of damaged shade sails		Operating Expenses		0	(3,000)	387,979
E12201	Town Streets - additional tree lopping		Operating Expenses		0	(5,600)	382,379
R14100	Private works - Additional works		Operating Expenses		8,000	0	390,379
E14204	PPE - due to COVID requirements		Operating Expenses		0	(750)	389,629
E13420	CRC Trainee expenses		Operating Expenses		0	(7,000)	382,629
E12203	Drainage/ Spraying Expenses		Operating Expenses		37,000	0	419,629
E12120	Bridge expenses - FAG Portion		Operating Expenses		252,000	0	671,629
R12203	Bridge Income - FAG Portion		Operating Expenses		0	(252,000)	419,629
E14514	Legal Expenses		Operating Expenses		0	(5,750)	413,879
R05202	Dog Registration fees		Operating Expenses		600	0	414,479
R07490	Health - Other income		Operating Expenses		1,500	0	415,979
	Incorrect treatment in adopted budget of Contract liabilities associated with restricted cash		Operating Revenue	533,782		0	415,979
	Adjustment or reserve transfers for opening deficit		Capital Revenue	181,547		0	415,979
E05109	Purchase Land and Buildings		Capital Expenses			(9,115)	406,864
R05105	Capital Grant Income		Capital Revenue		9,115	0	415,979
	Purchase of plant and equipment		Capital Expenses		82,330	0	498,309
	Transfer to plant reserve		Capital Revenue		7,900	0	506,209
R12395	Sale of plant and equipment - net adjustment		Capital Revenue		0	(87,230)	418,979
E13610	Fuel Facility Expenses		Operating Expenses		0	(27,000)	391,979
	Transfer from fuel reserve		Capital Revenue		27,000	0	418,979
				<b>0</b>	<b>425,445</b>	<b>(425,445)</b>	<b>0</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	(228,056)	(28.96%)	▼	Permanent - LRCIP Grant in Budget not actuals
Transport	6,307	10.75%	▲	Permanent - profit & loss
Economic services	(234,412)	(27.43%)	▼	Permanent - fuel facility (see also expenses)
Other property and services	(15,830)	(23.83%)	▼	Timing - Allocations
<b>Expenditure from operating activities</b>				
Governance	34,752	28.24%	▲	Timing - Councillor allowances to be paid
General purpose funding	145,063	49.27%	▲	Permanent - LRCIP not fully expended
Law, order and public safety	11,725	8.75%	▲	Timing - ESL expenses to be allocated
Health	5,816	48.23%	▲	Permanent - expenses lower than expected
Housing	24,055	50.22%	▲	Permanent - expenses lower than expected
Recreation and culture	31,158	12.44%	▲	Permanent - expenses lower than expected
Transport	108,117	5.76%	▲	Timing - allocations to occur
Economic services	147,089	16.03%	▲	Permanent - fuel facility
Other property and services	(59,125)	(89.23%)	▼	Timing - Allocations
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	91,343	8.45%	▲	Permanent - includes LRCIP
Payments for property, plant and equipment and infrastructure	288,159	13.46%	▲	Timing - Road program costs yet to be allocated
<b>Financing activities</b>				
Proceeds from new debentures	(200,000)	(100.00%)	▼	Permanent - loan not drawn down
Transfer from reserves	(118,065)	(28.22%)	▼	Permanent - reserve transfers have occurred
Repayment of debentures	18,665	100.00%	▲	Permanent - loan not drawn down
Transfer to reserves	111,913	20.34%	▲	Permanent - reserve transfers have occurred

Ordinary Meeting of Council Agenda  
**Shire of Wandering**  
**Management Information Report**

17 July 2021  
**Period Ending**  
**30 June 2021**

Topic	Item	First Identified	Explanation	Action Required	Priority
Allocations	Year-end allocations	June 2021	The end of year allocations have not been done as at the date of preparing the monthly financial statements.	Allocations will be prepared when all year end transactions have been processed	Low

Approval:  Russell Barnes, Director

**17. CLOSURE OF MEETING**