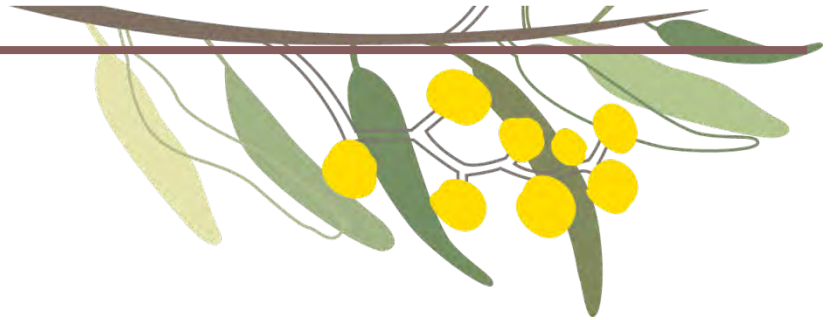




# SHIRE OF WOODANILLING

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## ORDINARY MEETING OF COUNCIL Minutes 23 March 2021

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*These Minutes of the meeting held 23 March 2021 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 22 June 2021 by the Presiding Member, Cr HR Thomson.*

.....  
Cr HR Thomson Presiding Member

27/04/2021

# ORDINARY MEETING OF COUNCIL MINUTES

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting opened at 4.30pm

### 1.1. 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".

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

#### Present:

|               |                        |                |                         |
|---------------|------------------------|----------------|-------------------------|
| Cr HR Thomson | Shire President        | Cr M trimming  |                         |
| Cr D Douglas  | Deputy Shire President | Cr S Jefferies |                         |
| Cr P Morrell  |                        | Stephen Gash   | Chief Executive Officer |
| Cr T Brown    |                        | Sue Dowson     | Deputy CEO              |

#### Apologies:

Nil

## 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

## 4. PUBLIC QUESTION TIME

Nil

## 5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

## 6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

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

Development Commission looking for best contact for Fletchers. CEO to ask

Dale Penny Griffin Regional Development DPIRD Telstra all shires to be applying for the Black Spot Funding. Round 6 opens towards the end of the year but applications need to be in letters from shire that Woodanilling and Bushfire emergency.

Richard George – lack of water out east of Woodanilling.

CEO to Rick and Peter cc'd

## 8. CONFIRMATION OF COUNCIL MEETING MINUTES:

### 8.1. ORDINARY MEETING OF COUNCIL HELD – 15/12/2020 AND 16/02/2021

#### **COUNCIL DECISION**

Moved Cr Douglas seconded Cr Morrell that the Minutes of the Ordinary Meeting of Council held 15 December 2020 and 16 February 2021 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0**

## 9. CONFIRMATION OF OTHER MEETING MINUTES:

Nil

## 10. OFFICER'S REPORTS

### 10.1. CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

|                                   |   |
|-----------------------------------|---|
| <b>Proponent</b>                  | Shire of Woodanilling   |
| <b>Owner</b>                      |   |
| <b>Location/Address</b>           | 3316 Robinson Road  |
| <b>Author of Report</b>           | Steve Gash  |
| <b>Date of Meeting</b>            | 23 <sup>rd</sup> March 2021   |
| <b>Previous Reports</b>           | nil   |
| <b>Disclosure of any Interest</b> |   |
| <b>File Reference</b>             | ADM0342 – CL1079  |
| <b>Attachments</b>                | Guidelines on the Model Code of Conduct for Council Members, Code of Conduct Breach Template. |

#### **BRIEF SUMMARY**

The following regulations took effect on 3 February 2021, implementing the remaining parts of the Local Government Legislation Amendment Act 2019:

- Local Government (Administration) Amendment Regulations 2021
- Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021
- Local Government (Model Code of Conduct) Regulations 2021

In regard to the Local Government (Model Code of Conduct) Regulations 2021 Local Governments are required to adopt a Code of Conduct for Council Members, Committee Members and Candidates within three (3) months of the Regulations taking effect. To account for any breaches occurring on and from the first day that the Regulations take effect, Local Governments must authorise at least one person to receive complaints.

#### **BACKGROUND**

The Department of Local Government, Sport and Cultural Industries (DLGSC) has produced Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates, which is an attachment to this item. It is expected that a Model Code will be developed in coming months to meet the three (3) month deadline and its adoption will be the subject of a separate approval by Council.

The guidelines indicate that local governments must authorise at least one person to receive complaints regarding members and candidates. The Regulations state that the Local Government must, in writing, authorise one or more persons to receive complaints and withdrawals of complaints, but they do not specify who that person(s) will be. The Complaints Officer could be:

- President,
- Deputy President (especially for complaints about the President),
- Chief Executive Officer, or
- External Consultant

The DLGSC has also produced a template complaints form as the Regulations state that complaints are to be made in writing in a form approved by the Local Government. The DLGSC template form is another attachment to this item.

While there is a requirement to appoint a Complaints Office by the 24 February 2021, the later adoption of a new Code of Conduct will outline how complaints will be dealt with. Local Governments can determine the most appropriate and effective process for dealing with complaints and how they are prioritised and managed.

#### **STATUTORY/LEGAL IMPLICATIONS**

Local Government (Model Code of Conduct) Regulations 2021

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Nil

#### **STRATEGIC IMPLICATIONS**

#### **OBJECTIVES**

- To promote continual improvement that is supported by efficient and effective governance structures and processes

#### **STRATEGIES**

- By ensuring legislation is used to effectively enable quality decision making

#### **CONSULTATION/COMMUNICATION**

4WDL Member CEO's

#### **RISK MANAGEMENT**

Consequence Category - Minor, likelihood - Possible. Overall Risk Rating - Moderate.

#### **VOTING REQUIREMENTS**

Simple Majority

#### **OFFICER'S RECOMMENDATION – ITEM 10.2 CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES**

Moved Cr Morrell seconded Cr Jefferies that Council appoints the following persons to receive complaints relating to Council Members, Committee Members and Candidates:

- 1) President; and
- 2) Deputy President (for complaints about the President).

Further, the template complaints form, provided by the Department of Local Government, Sport and Cultural Industries, be adopted as the approved form for receiving complaints.

**CARRIED 6/0**



LOCAL GOVERNMENT ACT REVIEW ►► DELIVERING FOR THE COMMUNITY

# Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates

**February 2021**

# Contents

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# Model Code of Conduct

## Introduction

Local government is vital for the delivery of key services and infrastructure in the community. Individuals who are, or seek to be, members of local councils and council committees are entrusted by their community to represent local views, make sound decisions, and utilise public funds effectively to deliver services and amenities for their community. As such, a high standard of professional and ethical conduct is expected of council members and committee members in local governments, as well as candidates in local government elections.

A review of the *Local Government Act 1995* (Act), including consultation with community and sector stakeholders, led to the implementation of priority reforms under the *Local Government Amendment Act 2019* (Amendment Act).

The Amendment Act was developed in response to stakeholder feedback that there was a need for governance reforms, including a Code of Conduct for council members, committee members and candidates that clearly reflects community expectations of behaviour and supports consistency between local governments in relation to the overall process for managing alleged breaches of that Code.

As a result, key reforms under the Amendment Act include the introduction of a Model Code of Conduct (Model Code) that must be adopted by local governments and applied to council members, committee members and candidates; as well as a separate Code of Conduct for Employees.

The Model Code replaces the previous statutory requirement for local governments to develop and implement an individual code of conduct for their council members, committee members and employees.

The *Model Code of Conduct Regulations 2021* (Regulations) have been developed to give effect to the Amendment Act, and provide for:

- overarching principles to guide behaviour;
- behaviours and complaints which are managed by local governments; and
- rules of conduct, contraventions of which are considered by the independent Local Government Standards Panel (Standards Panel) where appropriate.

## Definitions

The Model Code defines key terms to aid understanding and compliance. Where a term is not defined in either the Regulations or the Act, then the generally accepted meaning of the term applies. Some additional guidance is provided as follows:

**Candidate:** an individual is considered a candidate when their nomination for election is accepted by a Returning Officer under section 4.49 of the Act. The Model Code applies to the individual from that point. Any alleged breach of the Model Code may only be addressed if and when the individual is elected as a council member.



**Council member:** references to 'council member' in the Regulations mean an individual who has been elected as a council member under the Act. The requirements of the Regulations also apply to a council member who is a committee member on a council committee.

**Committee member:** under the Regulations, a 'committee member' includes any council member, local government employee or unelected member of the community who has been engaged by the council to participate in a council committee.

**Evidence:** references to 'evidence' in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other relevant information, to decide whether an alleged breach of the Model Code has occurred.

**Local government(s):** per the approach in the Act, references to 'local government' in the Regulations mean the body corporate that is the local governing body made up of the council, Chief Executive Officer (CEO) and administrative staff appointed and managed by the CEO.

Where a statutory function entails decision-making on governance matters, the council is responsible for making those decisions. This includes decisions on complaints regarding the conduct of council members, committee members and candidates, as set out in the Regulations.

Further guidance on certain terms in the Model Code is provided in these Guidelines.

## Purpose

The purpose of the Model Code is to guide the decisions, actions and behaviours of members, both in council and on council committees, and of candidates running for election as a council member.

Members must comply with the provisions in the Model Code in fulfilling their role and responsibilities in council and on council committees, as set out in the Act.

An individual who has nominated as a candidate for election as a council member is also required to demonstrate professional and ethical behaviour during their election campaign. If elected, the individual must continue to comply with the Model Code in council and on council committees.

It is the individual responsibility of council members, committee members and candidates to become familiar with the Model Code, these Guidelines and any relevant policies of their local government, and to follow the Code at all times.

Where the behaviour of a council member, committee member or candidate does not comply with the Code, it is intended that the local council address the behaviour through education and other remedial actions that the council considers appropriate, rather than formal sanctions.

Where an individual does not comply with any action required by the council, then the council may determine that the matter is to be referred to the Standards Panel as an

alleged contravention of a rule of conduct. The Standards Panel has the authority to make binding decisions regarding allegations of minor misconduct.

## Adoption

Section 5.104 of the Act requires that local governments adopt the Model Code as their Code of Conduct within three months of the Regulations coming into operation (by 3 May 2021). Note: The operational requirements of Division 3 require local governments to take certain initial actions within three weeks (by 24 February 2021).

In accordance with section 5.104(4), the Model Code applies until the local government adopts it as their Code. This means that the principles, behaviour requirements and rules of conduct of the Regulations apply to council members, committee members and candidates even if their local government has not yet adopted the Model Code.

While local governments may not amend Division 2 (Principles) or Division 4 (Rules of Conduct), additional behaviour requirements can be included in Division 3 (Behaviours) if deemed appropriate by the local government. Any additions must be consistent with the Model Code of Conduct (section 5.104(3) of the Act).

In preparing the Code for adoption, local governments are encouraged to review their existing Code and consider incorporating any additional behaviour requirements that are not represented in the Model Code. This may include specific dress standards or the appropriate use of technology.

To adopt the Code, a resolution passed by an absolute majority of the council is required. Once the Code is adopted, it must be published on the local government's official website (section 5.104(7)).

## Division 2 – General Principles

This section of the Regulations set out the fundamental rules that council members, committee members and candidates are expected to adhere to, promote and support. Adhering to these rules will assist individuals to comply with the behaviours outlined in Division 3 and 4.

The principles outline the overarching approach that members and candidates should demonstrate in their role as public representatives, or potential public representatives. Individuals should consider all behaviours in light of these principles, including any behaviour and conduct that is not covered specifically in Division 3 and 4.

The principles are grouped into three key areas: Personal Integrity; Relationships with others and Accountability. Additional guidance on these areas is provided as follows:

### **Integrity and conflicts of interest**

Members and candidates are generally active in their local area which may lead to a conflict between the public interests of the community and the personal interests of the individual, their family members and associates.

It is the individual responsibility of members and candidates to disclose any such conflicts and ensure that they are managed appropriately to comply with the Model Code and serve their community as expected by the local electors.

Individuals should also consider perceived and potential conflicts of interest. While an individual may be confident of the integrity of their actions, it is important to reflect on how their actions may appear to others, and/or how an action taken now could lead to a conflict of interest in future. If an interest is identified, the individual should disclose and manage this to avoid a conflict with the public interest.

### **Avoidance of reputational damage**

Elected members and candidates may hold strong concerns in relation to actions, or a lack of action, by their local government on certain matters.

It is the individual responsibility of members to ensure that they comply with the Model Code by raising concerns in a respectful and constructive manner and working effectively with their colleagues for their community, as expected by the local electors.

During an election campaign, it is the individual responsibility of candidates to ensure that any concerns they raise regarding the current local government is based on accurate information and expressed in a respectful and constructive manner that demonstrates to local electors their suitability as a potential public representative.

### **Decision-making and accountability**

Council and committee members regularly make decisions that impact on their local area. The community expects that members will make council and committee decisions based on information that is relevant and factually correct. This will vary according to the decision to be made and the information available to the council members and committee members at that time.

In general, individuals are responsible for ensuring their decisions are based on information that is accurate and pertinent to the matter at hand; and can be reasonably considered accurate and relevant by others.

As part of being accountable to their community, council members and committee members should accept responsibility for the decisions they make in the performance of their role.

## **Division 3 – Behaviour**

This section of the Regulations sets the standards of behaviour which reflect the general principles outlined in Division 2.

It is the individual responsibility of members and candidates to demonstrate, promote and support professional and ethical behaviour as provided in the Model Code.

Complaints regarding alleged breaches of the Model Code in Division 3 are managed by the local council as the decision-making body of the local governments. The division also provides a process for responding to alleged breaches. The emphasis is on

education and development, rather than punitive sanctions, with the aim of establishing or restoring positive working relationships and avoiding further breaches.

Failure to comply with this Division may give rise to a complaint regarding the conduct of a council member, committee member or candidate, which may lead to the council making a formal finding of a breach and requiring remedial action by the individual.

A local government may wish to develop further guidance on dealing with complaints through the introduction of a complementary policy and/or procedure on complaints management to the extent it is not provided for in the Regulations. There are resources on effective complaints management available on the Ombudsman WA's website at [www.ombudsman.wa.gov.au](http://www.ombudsman.wa.gov.au).

## Complaints

### Process for making a complaint

Clause 11 of the Regulations provides that a person can make a complaint alleging a breach of Division 2 within one month of the alleged breach occurring.

Local governments should ensure that making a complaint is a simple and accessible process so that any member of the local community can raise concerns about the conduct of council members, committee members and candidates.

Local governments should make it clear that it is important a complainant provides details in their complaint, with supporting information where feasible to do so, because the complaint will form part of the evidence considered by the council when deciding whether a breach of the Model Code has occurred.

#### **Action required**

Local governments must authorise at least one person to receive complaints regarding members and candidates. While the Regulations do not include specific requirements and a local government may decide that the complaints officer is appropriate, other options could include:

- President or Mayor,
- Deputy President or Mayor (especially for complaints about the President or Mayor),
- Chief Executive Officer, or
- External consultant

To account for any breaches occurring on the first day that the Regulations take effect, local governments must authorise at least one person within three weeks of the Regulations taking effect (by 24 February 2021).

The Regulations also provide that complaints are to be made in writing in a form approved by the local government.

#### **Action required**

Local governments must determine whether there will be a specific template for complaints and process for how they are to be lodged.

Local governments may choose to:

- establish a specific email address for conduct complaints
- provide a name/position to whom complaints should be addressed
- prepare a complaint form to allow the complainant.
- engaged an independent person to support the resolution of a complaint. Local governments may consider sharing the services of an independent person.

The Department has prepared a template form for complaints to assist local governments. The template is available on the department's website at [www.dlgsc.wa.gov.au](http://www.dlgsc.wa.gov.au).

The authorised person(s) should acknowledge the receipt of every written complaint in a timely manner. As part of the acknowledgment process, the complainant should be provided information on how the complaint will be progressed and an expected timeframe for the matter to be finalised. This may include providing the complainant with a copy of the complaint policy where available.

### **Dealing with a complaint**

The Regulations do not specify a timeframe by when complaints should be dealt with, however, a timeframe could be included in a local government's policy.

In the interests of procedural fairness, all complaints should be dealt with in a timely manner and allow all parties the opportunity to provide information regarding the alleged conduct.

Clause 12 of the Regulations outlines the process for dealing with complaints regarding the conduct of elected members and candidates. The Model Code leaves it open to local governments to determine the most appropriate and effective process for how this is undertaken. Options could include:

- The President/Mayor or Deputy consider all complaints
- Delegation of complaints to the CEO to prepare a report for the council
- Appointment of an independent/external consultant to review complaints and provide a report to the council
- Establish a committee to review complaints and report to the council. The committee may include independent members.

Local governments should consider how they are going to respond to complaints, and whether complaints are going to be addressed based on seriousness or impact of the allegation or on the order in which complaints are received.

### **Action required**

Local governments must determine who will be considering complaints received and how complaints will be prioritised and managed.

Clause 12(2) of the Regulations require that the person to whom the complaint relates is given a reasonable opportunity to be heard. This should include providing a copy of the complaint to that person in a timely manner and allowing them an opportunity to respond to the allegations in writing. The information provided by that person will assist the local government in forming a view as to whether a breach has occurred.

### **Making a finding**

Clause 12(1) requires the local council to consider whether the alleged matter which is the subject of a complaint, did occur and make a finding on whether the matter constituted a breach of the Code of Conduct.

The local council should use the same approach as the Standards Panel in their deliberations and decision-making; that is, based on the complaint and other evidence received by the council, the council must be satisfied that, on the balance of probabilities, it is more likely than not that a breach occurred.

Information provided by the complainant and information provided by the person to whom the complaint relates will assist the council to make a finding.

### **Action Plans**

Clause 12(4) provides that if the local council makes a finding that a breach of the Code of Conduct did occur, the council may determine that no further action is required; or that an action plan must be prepared and implemented.

An action plan should be designed to provide the member with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives.

The action plan does not need to be complex. The plan should outline:

- the behaviour(s) of concern;
- the actions to be taken to address the behaviour(s);
- who is responsible for the actions; and
- an agreed timeframe for the actions to be completed.

An action plan should not include measures that are intended to be a punishment, and instead should focus on mechanisms to encourage positive behaviour and prevent negative behaviour from occurring again in future.

The Code requires that in preparing the action plan, consultation must be undertaken with the elected member to whom the plan relates. This is designed to provide the member with the opportunity to be involved in matters such as the timing of meetings or training. Note: some members may not be willing to engage with the opportunity to participate in the process.

The council or a delegated person should monitor the actions and timeframes set out in the action plan. This is important because if the member does not comply with the

action/s within the agreed timeframe, then under the Regulations it is considered a contravention of a rule of conduct.

### **Dismissal of complaints**

While local governments are required to consider all complaints, they can be dismissed if:

- the behaviour occurred at a council or committee meeting and the behaviour was dealt with at that meeting (clause 13), or
- the complaint is withdrawn (clause 14).

Clause 13 allows a complaint to be dismissed if the behaviour occurred at a council or committee meeting, and that behaviour was addressed at the time. This could have been by the presiding member, or remedial action was taken in accordance with the local government's standing orders or local law.

### **Where agreement cannot be reached**

Circumstances may arise when a local council cannot agree on the resolution of a complaint or whether the complaint can be dismissed under clause 13.

In these situations, the local government may decide to engage an independent person to review the complaint and make recommendations on appropriate actions.

### **Withdrawal of a complaint**

Clause 14 provides the option for a complaint to be withdrawn before it is considered by the council.

Local governments may elect to include in their complaints policy the option for mediation between the complainant and the member. Mediation may resolve any specific issues before the council is required to make a finding and may lead to the complainant withdrawing the complaint. Clause 14 requires a withdrawal to be made in writing and provided to the person(s) authorised to receive complaints.

## **Division 4 – Rules of Conduct**

Contraventions of rules of conduct are matters that:

- negatively affect the honest or impartial performance of an elected member;
- involve a breach of trust placed in the elected member; or
- involve the misuse of information or material.

Division 4 sets out rules of conduct for elected members and candidates that relate to the principles in Division 2 and the behaviours in Division 3. This Division also introduces a new rule of conduct to address situations where an elected member does not undertake the actions required by the local council following a breach of the Model Code. A contravention of this rule of conduct is considered a minor breach, as defined in the Act.

The process for complaints under Division 4 is outlined in the Act. Complaints in the first instance are directed to the complaints officer at the local government. The Act provides that the complaints officer is the CEO or another officer with delegated responsibility.

A council may decide to refer an alleged contravention of Division 4 to the independent Standards Panel in accordance with the Act. As the Panel does not have investigative powers, decisions are made based on the information received by the Panel from the local government. The Standards Panel must be satisfied that, on the balance of probabilities, it is more likely than not that a breach has occurred for the Standards Panel to make a finding of breach.

Where the Standards Panel makes a finding against an elected member or candidate, sanctions will be imposed in accordance with the Part 5 Division 9 of the Act.

Nothing in this Division removes the obligations placed upon council members and employees (including the CEO) of the local government under the *Corruption, Crime and Misconduct Act 2003*.

Further information on the Standards Panel process is available on the Department's website.

### **Further information**

The aim of the Model Code of Conduct is to foster a high standard of professional and ethical conduct by council members and candidates, and to support consistency across local governments in relation to their response to complaints regarding conduct.

Local governments are encouraged to seek guidance and advice on specific matters whenever necessary. For queries, please contact: [actreview@dlgsc.wa.gov.au](mailto:actreview@dlgsc.wa.gov.au)





## Complaint About Alleged Breach Form - Code of conduct for council members, committee members and candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

**NOTE:** A complaint about an alleged breach must be made —  
 (a) in writing in the form approved by the local government  
 (b) to an authorised person  
 (c) within one month after the occurrence of the alleged breach.

### Name of person who is making the complaint:

Name:

\_\_\_\_\_

Given Name(s)

\_\_\_\_\_

Family Name

### Contact details of person making the complaint:

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Contact number: \_\_\_\_\_

### Name of the local government (city, town, shire) concerned:

### Name of council member, committee member, candidate alleged to have committed the breach:

### State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

|                                |
|--------------------------------|
|                                |
| <b>Date of alleged breach:</b> |
| _____ / _____ / 20_____        |

|   |
|---|
| <p><b>SIGNED:</b></p> <p><b>Complainant's signature:</b> .....</p> <p><b>Date of signing:</b> _____ / _____ / 20_____</p> |
|---|

|  |
|--|
| <p><b>Received by Authorised Officer</b></p> <p><b>Authorised Officer's Name:</b> .....</p> <p><b>Authorised Officer's Signature:</b> .....</p> <p><b>Date received:</b> _____ / _____ / 20_____</p> |
|--|

**NOTE TO PERSON MAKING THE COMPLAINT:**

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

**Signed complaint form is to be forwarded to: (insert email/postal address)**

## 11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED

### 11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 17/02/2021 – 12/03/2021

WALGA Zone & RRG Meeting at Tambellup 5/03/2021 – Cr Douglas, Cr Morrell

RRG meeting workshop on Regional Roads Cr Douglas and Cr Morrell spoke on this.

Cr Douglas spoke on the WALGA Zone meeting and the RRG meeting Tracey Culvert to come to Woodanilling and speak to the committee. To be arranged. Meeting between Kat CEO and Shire president Woodanilling CEO & Shire President to discuss Community Development links with Katanning and Woodanilling.

GSRRAG meeting in Albany on – Cr Douglas attended and spoke on the meeting. Wayfarer Project, linking seniors to doing jobs for the community. Sporting Association audits will take place soon. Child protection Safety officers for clubs. Outdoor Rec Sport Strategy ending 2021 shires will need to look at updating their own Strategy.

LEMC meeting in Woodanilling on – Cr Douglas attended.

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

Nil

## 13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL

### 13.1. RECEIPT OF COMPLIANCE AUDIT RETURN AND RECOMMENDATIONS FROM AUDIT COMMITTEE

Compliance Audit Return to be considered once it has been received by the Audit Committee and the Committee has made recommendations to Council. A special Audit Committee meeting will be held on Tuesday 30<sup>th</sup> March to present the CAR document.

## 14. ITEMS FOR DISCUSSION

Nil

## 15. INFORMATION ITEMS

### 15.1.ADOPTION OF INFORMATION REPORTS

#### **RECOMMENDATION – INFORMATION REPORT 23/03/2021**

Moved Cr Douglas seconded Cr Morrell that Council endorses the information contained in the following information reports.

**CARRIED 6/0**

**15.2.CHIEF EMERGENCY SERVICES MANAGER REPORT**

- Day to day activities that arise
- Animal Welfare Plan in Emergencies – progressing with Katanning and Kent with a number of meetings held.
- Processing Fire Reports
- Radio Interview – Fires / preparedness
- Ran the 1<sup>st</sup> pilot Rural Firefighting Awareness Training with another being run early March. Working on content.
- Ordering PPE.
- Logging Permits to Burn.
- Working on DFES Water Tank Funding Application x 3
- Conducted Ground Controller Training
- Organised Strike Team for Perth fire
- First On Call for the DFES Region 25 Feb – 4 March
- Attended Volunteer Recruitment Meeting DFES
- LGGs Paper work ready for sign off early March
- Mitigation works / meeting UCL and Burn paperwork.
- Completed Fire Investigation Course Assessments x5. Will complete practical in Perth next year
- Attended LEMC Meeting 18 Feb at Woodanilling with Exercise included
- Attended Emergency Management Forum Cranbrook
- Attended weekly DFES Staff Meeting and State Briefings
- Coordinating Training program for the area and scheduling courses.
- Bushfire Training Package update DFES. Ongoing when time permits.
- Radio maintenance – ongoing
- Attended Ledge Point Search for missing person 28 Feb in IMT as DFES Commander.

**15.3.WWLZ INFORMATION REPORT – FOR THE PERIOD – FEB 2021 – MAR 2021****GLOSSARY**

|              |  |
|--------------|--|
| <i>NLP</i>   | - <i>National Landcare Programme</i>             |
| <i>SWCC</i>  | - <i>South West Catchments Council</i>           |
| <i>SCNRM</i> | - <i>South Coast Natural Resource Management</i> |
| <i>GWL</i>   | - <i>Gondwana Link</i>                           |
| <i>GA</i>    | - <i>Greening Australia</i>                      |
| <i>EOI</i>   | - <i>Expression of Interest</i>                  |

**MANAGEMENT COMMITTEE MEETING**

Last Meeting: 14<sup>th</sup> Oct

Next Meeting: To be confirmed

**LANDCARE COORDINATION FUNDING 2020 / 2021**

- SWCC Pollinator Project - \$55,500
- Kent LCDC – 20MT - \$4,225
- Kent LCDC – Fox Management - \$6766
- State NRM – Increasing community capacity for feral pig management in the WWLZ - \$27,372
- State NRM – Boardwalk for bird hide – \$26,112
- Community Fauna Education Project - \$133,340

**COMPLETED EVENTS**

- Wagin CRC nature in art school holiday program
- Woolorama

**CURRENT/ONGOING PROJECTS:****SWCC – POLLINATOR PROJECT STAGE 2 \$218,000 (OVER 4 YEARS)**

- Monitoring in March, allocations for this years on ground works approved. Seedlings ordered.

**SHIRE OF KENT – 20 MILLION TREES \$4225**

- GA completed final monitoring, no more works to take place on site.

**SHIRE OF KENT – FOX CONTROL**

- Final bait program delivered in Feb

**STATE NRM – WAGIN LAKE BOARDWALK**

- Contracting underway

**STATE NRM – INCREASEING COMMUNITY CAPACITY FOR FERAL PIG MANAGEMENT IN WWLZ \$27,372**

- On-going monitoring of population at Dohle’s farm – feed has been readily available so pigs challenging to trap.

**SWCC – BLACK COCAKTOO NESTING SITES REHABILITATION - \$2000**

- Woodanilling site proved to be false record. No nesting sites in either Shires

**STATE NRM – HELPING OUR WAGIN-WOODY COMMUNITY TO UNDERSTAND AND PROTECT OUR SPECIES - \$133,340**

- Contracting underway
- Art program at CRC was an event for this project.
- Woolorama was promotion of this project
- Expressions of interest for revegetation/fencing and fauna surveys has been sent out.
- Surveyed some reserves to determine if nearby farms would be good locations to survey.

**APPLICATION SUBMITTED**

- Smart Farms Small Grants

Regenerative agriculture application similar to one listed above in the event it is not successful.

**STILL PENDING**

**APPLICATIONS UNDERWAY**

- State NRM Small Grant  
Bird Hide for Rushy Swamp in Woodanilling
- State NRM Large Grant  
Contract management for pig control

**15.4.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/02/2021 – 28/02/2021**

**SHIRE OF WOODANILLING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 28 February 2021**

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

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**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**STATUTORY REPORTING PROGRAMS**

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

| <b>PROGRAM NAME AND OBJECTIVES</b>  | <b>ACTIVITIES</b>  |
|---|--|
| <b>GOVERNANCE</b><br>Members of Council<br>Administration   | Members of Council, civic reception, functions, public relations, electoral requirements and administration. |
| <b>GENERAL PURPOSE FUNDING</b><br>Rates<br>General Purpose Revenue  | Rates, General Purpose Government Grants, Interest on Investments.   |
| <b>LAW, ORDER, PUBLIC SAFETY</b><br>Fire Prevention<br>Animal Control<br>Other  | Supervision of various by-laws, fire prevention and animal control.  |
| <b>HEALTH</b><br>Preventative Services<br>Community Health<br>Other   | Food Control, meat inspection, water testing and health inspection services.                                 |
| <b>EDUCATION AND WELFARE</b><br>Disability Access & Inclusion<br>Care of Senior Citizens  | Well aged housing and services for youth and aged.   |
| <b>HOUSING</b><br>Staff Housing   | Provision and maintenance of staff housing.  |
| <b>COMMUNITY AMENITIES</b><br>Sanitation<br>Stormwater Drainage<br>Town Planning<br>Protection of Environment<br>Other                        | Refuse site, cemetery and public conveniences.   |
| <b>RECREATION AND CULTURE</b><br>Public Halls<br>Swimming areas<br>Libraries<br>Other   | Maintenance of halls, parks, gardens and ovals. Library and heritage.  |
| <b>TRANSPORT</b><br>Road Construction<br>Road Maintenance<br>Road Plant Purchases<br>Transport Licensing Agency                               | Road construction and maintenance, footpaths and traffic signs.  |
| <b>ECONOMIC SERVICES</b><br>Rural Services<br>Tourism<br>Building Control<br>Other  | Area promotion, pest control and building control.   |
| <b>OTHER PROPERTY AND SERVICES</b><br>Private Works<br>Public Works Overheads<br>Plant Operating Costs<br>Stock Control<br>Salaries and Wages | Private works, public works overheads and plant operation.   |



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**STATUTORY REPORTING PROGRAMS**

|   | Ref<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening funding surplus / (deficit)</b>                      | 1(c)        | 361,121            | 361,121              | <b>365,773</b>       | 4,652              | 1.29%                 |      |
| <b>Revenue from operating activities</b>                        |             |                    |                      |                      |                    |                       |      |
| Governance  |             | 7,300              | 4,867                | <b>153</b>           | (4,714)            | (96.86%)              |      |
| General purpose funding - general rates                         | 6           | 772,376            | 514,917              | <b>770,484</b>       | 255,567            | 49.63%                | ▲    |
| General purpose funding - other                                 |             | 398,469            | 265,646              | <b>305,570</b>       | 39,924             | 15.03%                | ▲    |
| Law, order and public safety                                    |             | 58,309             | 38,873               | <b>58,287</b>        | 19,414             | 49.94%                | ▲    |
| Health  |             | 800                | 533                  | <b>0</b>             | (533)              | (100.00%)             |      |
| Education and welfare   |             | 92,500             | 61,667               | <b>77,314</b>        | 15,647             | 25.37%                | ▲    |
| Housing   |             | 17,200             | 11,467               | <b>14,965</b>        | 3,498              | 30.50%                |      |
| Community amenities   |             | 36,800             | 24,533               | <b>27,898</b>        | 3,365              | 13.72%                |      |
| Recreation and culture  |             | 1,800              | 1,200                | <b>3,596</b>         | 2,396              | 199.67%               |      |
| Transport   |             | 322,962            | 215,308              | <b>166,684</b>       | (48,624)           | (22.58%)              | ▼    |
| Economic services   |             | 53,500             | 35,667               | <b>9,467</b>         | (26,200)           | (73.46%)              | ▼    |
| Other property and services                                     |             | 57,593             | 38,395               | <b>24,884</b>        | (13,511)           | (35.19%)              | ▼    |
|   |             | <b>1,819,609</b>   | <b>1,213,073</b>     | <b>1,459,302</b>     | 246,229            |                       |      |
| <b>Expenditure from operating activities</b>                    |             |                    |                      |                      |                    |                       |      |
| Governance  |             | (136,313)          | (90,875)             | <b>(146,186)</b>     | (55,311)           | (60.86%)              | ▼    |
| General purpose funding   |             | (4,820)            | (3,213)              | <b>(9,244)</b>       | (6,031)            | (187.71%)             |      |
| Law, order and public safety                                    |             | (92,000)           | (61,333)             | <b>(104,365)</b>     | (43,032)           | (70.16%)              | ▼    |
| Health  |             | (38,737)           | (25,825)             | <b>(23,631)</b>      | 2,194              | 8.50%                 |      |
| Education and welfare   |             | (44,100)           | (29,400)             | <b>(27,588)</b>      | 1,812              | 6.16%                 |      |
| Housing   |             | (68,000)           | (45,333)             | <b>(40,289)</b>      | 5,044              | 11.13%                |      |
| Community amenities   |             | (93,526)           | (62,351)             | <b>(89,050)</b>      | (26,699)           | (42.82%)              | ▼    |
| Recreation and culture  |             | (155,000)          | (103,333)            | <b>(139,903)</b>     | (36,570)           | (35.39%)              | ▼    |
| Transport   |             | (1,762,711)        | (1,175,141)          | <b>(1,045,692)</b>   | 129,449            | 11.02%                | ▲    |
| Economic services   |             | (65,000)           | (43,333)             | <b>(71,481)</b>      | (28,148)           | (64.96%)              | ▼    |
| Other property and services                                     |             | (21,700)           | (14,467)             | <b>(177,950)</b>     | (163,483)          | (1130.04%)            | ▼    |
|   |             | <b>(2,481,907)</b> | <b>(1,654,604)</b>   | <b>(1,875,381)</b>   | (220,777)          |                       |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 817,345            | 544,897              | <b>561,491</b>       | 16,594             | 3.05%                 |      |
| <b>Amount attributable to operating activities</b>              |             | <b>155,047</b>     | <b>103,366</b>       | <b>145,412</b>       | 42,046             |                       |      |
| <b>Investing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Proceeds from non-operating grants, subsidies and contributions | 12          | 576,353            | 384,235              | <b>0</b>             | (384,235)          | (100.00%)             | ▼    |
| Proceeds from disposal of assets                                | 7           | 100,000            | 8,333                | <b>0</b>             | (8,333)            | (100.00%)             |      |
| Payments for property, plant and equipment and infrastructure   | 8           | (1,360,800)        | (226,800)            | <b>(32,891)</b>      | 193,909            | 85.50%                | ▲    |
| <b>Amount attributable to investing activities</b>              |             | <b>(684,447)</b>   | <b>165,768</b>       | <b>(32,891)</b>      | (198,659)          |                       |      |
| <b>Financing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Transfer from reserves  | 9           | 389,000            | 32,417               | <b>0</b>             | (32,417)           | (100.00%)             | ▼    |
| Transfer to reserves  | 9           | (220,000)          | (18,333)             | <b>(140)</b>         | 18,193             | 99.24%                | ▲    |
| <b>Amount attributable to financing activities</b>              |             | <b>169,000</b>     | <b>14,083</b>        | <b>(140)</b>         | (14,223)           |                       |      |
| <b>Closing funding surplus / (deficit)</b>                      | 1(c)        | <b>721</b>         | <b>644,338</b>       | <b>478,157</b>       |                    |                       |      |

**KEY INFORMATION**

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

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 28 FEBRUARY 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 28 FEBRUARY 2021**

**BY NATURE OR TYPE**

|   | Ref<br>Note | Adopted<br>Budget  | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
|   |             | \$                 | \$                   | \$                   | \$                 | %                     |      |
| <b>Opening funding surplus / (deficit)</b>                      | 1(c)        | 361,121            | 361,121              | <b>365,773</b>       | 4,652              | 1.29%                 |      |
| <b>Revenue from operating activities</b>                        |             |                    |                      |                      |                    |                       |      |
| Rates   | 6           | 772,376            | 514,917              | <b>770,484</b>       | 255,567            | 49.63%                | ▲    |
| Operating grants, subsidies and contributions                   | 11          | 590,443            | 393,629              | <b>465,725</b>       | 72,096             | 18.32%                | ▲    |
| Fees and charges  |             | 390,030            | 260,020              | <b>218,284</b>       | (41,736)           | (16.05%)              | ▼    |
| Interest earnings   |             | 5,200              | 3,467                | <b>2,229</b>         | (1,238)            | (35.71%)              |      |
| Other revenue   |             | 600                | 400                  | <b>2,580</b>         | 2,180              | 545.00%               |      |
| Profit on disposal of assets                                    | 7           | 60,960             | 40,640               | <b>0</b>             | (40,640)           | (100.00%)             | ▼    |
|   |             | <b>1,819,609</b>   | <b>1,213,073</b>     | <b>1,459,302</b>     | 246,229            |                       |      |
| <b>Expenditure from operating activities</b>                    |             |                    |                      |                      |                    |                       |      |
| Employee costs  |             | (1,078,324)        | (718,883)            | <b>(726,826)</b>     | (7,943)            | (1.10%)               |      |
| Materials and contracts   |             | (263,000)          | (175,333)            | <b>(345,550)</b>     | (170,217)          | (97.08%)              | ▼    |
| Utility charges   |             | (95,912)           | (63,941)             | <b>(63,632)</b>      | 309                | 0.48%                 |      |
| Depreciation on non-current assets                              |             | (878,305)          | (585,537)            | <b>(561,491)</b>     | 24,046             | 4.11%                 |      |
| Insurance expenses  |             | (91,366)           | (60,911)             | <b>(81,174)</b>      | (20,263)           | (33.27%)              | ▼    |
| Other expenditure   |             | (75,000)           | (50,000)             | <b>(96,705)</b>      | (46,705)           | (93.41%)              | ▼    |
|   |             | <b>(2,481,907)</b> | <b>(1,654,605)</b>   | <b>(1,875,378)</b>   | (220,773)          |                       |      |
| Non-cash amounts excluded from operating activities             | 1(a)        | 817,345            | 544,897              | <b>561,491</b>       | 16,594             | 3.05%                 |      |
| <b>Amount attributable to operating activities</b>              |             | <b>155,047</b>     | <b>103,365</b>       | <b>145,415</b>       | 42,050             |                       |      |
| <b>Investing activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Proceeds from non-operating grants, subsidies and contributions | 12          | 576,353            | 384,235              |                      | (384,235)          | (100.00%)             | ▼    |
| Proceeds from disposal of assets                                | 7           | 100,000            | 8,333                | <b>0</b>             | (8,333)            | (100.00%)             |      |
| Payments for property, plant and equipment and infrastructure   | 8           | (1,360,800)        | (226,800)            | <b>(32,891)</b>      | 193,909            | 85.50%                | ▲    |
| <b>Amount attributable to investing activities</b>              |             | <b>(684,447)</b>   | <b>165,768</b>       | <b>(32,891)</b>      | (198,659)          |                       |      |
| <b>Financing Activities</b>                                     |             |                    |                      |                      |                    |                       |      |
| Transfer from reserves  | 9           | 389,000            | 32,417               | <b>0</b>             | (32,417)           | (100.00%)             | ▼    |
| Payments for principal portion of lease liabilities             |             | 0                  | 0                    | <b>0</b>             | 0                  | 0.00%                 |      |
| Transfer to reserves  | 9           | (220,000)          | (18,333)             | <b>(140)</b>         | 18,193             | 99.24%                | ▲    |
| <b>Amount attributable to financing activities</b>              |             | <b>169,000</b>     | <b>14,083</b>        | <b>(140)</b>         | (14,223)           |                       |      |
| <b>Closing funding surplus / (deficit)</b>                      | 1(c)        | <b>721</b>         | <b>644,338</b>       | <b>478,157</b>       | (166,181)          |                       |      |

**KEY INFORMATION**

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

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

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28 FEBRUARY 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 18 March 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 28 FEBRUARY 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     | (60,960)       | (40,640)       | 0              |
| Add: Depreciation on assets                                    |       | 878,305        | 585,537        | 561,491        |
| <b>Total non-cash items excluded from operating activities</b> |       | <b>817,345</b> | <b>544,897</b> | <b>561,491</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<br>30 June 2020 | This Time Last Year<br>28 February 2020 | Year to Date<br>28 February 2021 |
|--|---|-----------------------------------|---|----------------------------------|
| <b>Adjustments to net current assets</b>       |   |                                   |   |                                  |
| Less: Reserves - restricted cash               | 9 | (628,751)                         | (628,268)                               | (628,891)                        |
| <b>Total adjustments to net current assets</b> |   | <b>(628,751)</b>                  | <b>(628,268)</b>                        | <b>(628,891)</b>                 |

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

|  |      |                  |                  |                  |
|--|------|------------------|------------------|------------------|
| <b>Current assets</b>                                |      |                  |                  |                  |
| Cash and cash equivalents                            | 2    | 1,248,273        | 1,057,270        | 1,325,726        |
| Rates receivables                                    | 3    | 62,125           | 81,190           | 115,354          |
| Receivables  | 3    | 116,023          | 100,670          | 24,077           |
| Other current assets                                 | 4    | 9,571            | 18,904           | 9,571            |
| <b>Less: Current liabilities</b>                     |      |                  |                  |                  |
| Payables   | 5    | (224,651)        | (98,740)         | (95,433)         |
| Contract liabilities                                 | 10   | (69,286)         | (150,706)        | (124,717)        |
| Provisions   | 10   | (147,531)        | (139,673)        | (147,531)        |
| <b>Less: Total adjustments to net current assets</b> | 1(b) | <b>(628,751)</b> | <b>(628,268)</b> | <b>(628,891)</b> |
| <b>Closing funding surplus / (deficit)</b>           |      | <b>365,773</b>   | <b>240,647</b>   | <b>478,157</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 28 FEBRUARY 2021**

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

| Description                          | Classification            | Unrestricted   | Restricted     | Total Cash       | Trust    | Institution | Interest Rate | Maturity Date |
|--------------------------------------|---------------------------|----------------|----------------|------------------|----------|-------------|---------------|---------------|
|                                      |                           | \$             | \$             | \$               |          |             |               |               |
| <b>Cash on hand</b>                  |                           |                |                |                  |          |             |               |               |
| Municipal - Cash at Bank             | Cash and cash equivalents | 696,385        | 0              | 696,385          |          | NAB         | 0.10%         | NA            |
| Cash on hand - Floats and Petty Cash | Cash and cash equivalents | 450            | 0              | 450              |          | Cash        | 0.00%         | NA            |
| Reserve - Cash at Bank               | Cash and cash equivalents | 0              | 628,891        | 628,891          |          | NAB         | 0.10%         | NA            |
| Trust - Cash at Bank                 | Cash and cash equivalents | 0              | 0              | 0                | 0        | NAB         | 0.00%         | NA            |
| <b>Total</b>                         |                           | <b>696,835</b> | <b>628,891</b> | <b>1,325,726</b> | <b>0</b> |             |               |               |
| <b>Comprising</b>                    |                           |                |                |                  |          |             |               |               |
| Cash and cash equivalents            |                           | 696,835        | 628,891        | 1,325,726        | 0        |             |               |               |
|                                      |                           | <b>696,835</b> | <b>628,891</b> | <b>1,325,726</b> | <b>0</b> |             |               |               |

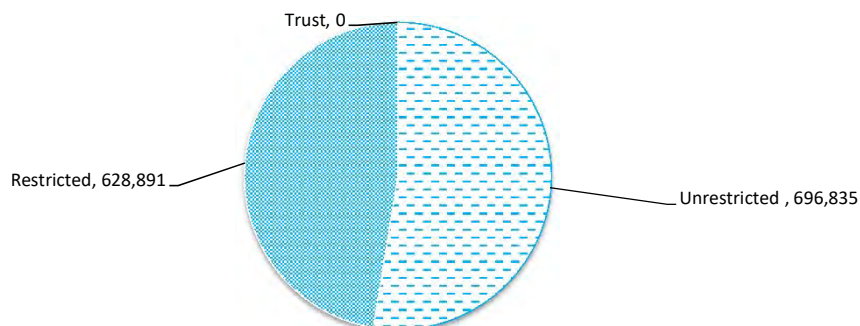
**KEY INFORMATION**

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

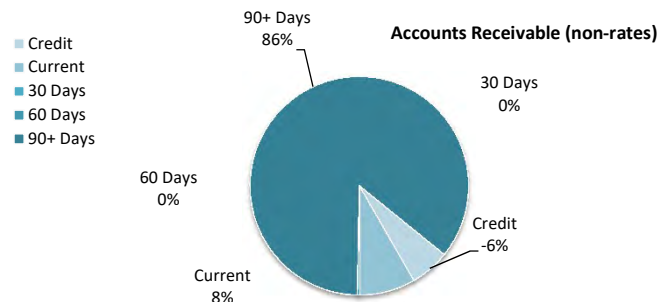
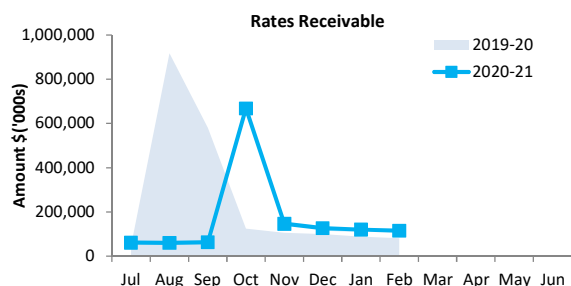
| Rates receivable               | 30 June 2020  | 28 Feb 2021    |
|--------------------------------|---------------|----------------|
|                                | \$            | \$             |
| Opening arrears previous years | 52,210        | 62,125         |
| Levied this year               | 771,494       | 770,484        |
| Less - collections to date     | (761,579)     | (717,255)      |
| Equals current outstanding     | <b>62,125</b> | <b>115,354</b> |
| <b>Net rates collectable</b>   | <b>62,125</b> | <b>115,354</b> |
| % Collected                    | 92.5%         | 86.1%          |

| Receivables - general                        | Credit  | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|---------|---------|---------|---------|----------|---------------|
|  | \$      | \$      | \$      | \$      | \$       | \$            |
| Receivables - general                        | (1,418) | 1,995   | 90      |         | 20,724   | 21,391        |
| Percentage                                   | (6.6%)  | 9.3%    | 0.4%    | 0%      | 96.9%    |               |
| <b>Balance per trial balance</b>             |         |         |         |         |          |               |
| Sundry receivable                            |         |         |         |         |          | 2,686         |
| GST receivable                               |         |         |         |         |          | 24,077        |
| <b>Total receivables general outstanding</b> |         |         |         |         |          | <b>24,077</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 28 FEBRUARY 2021**

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

|   | Opening<br>Balance<br>1 July 2020 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>28 February 2021 |
|---|-----------------------------------|-------------------|--------------------|--|
|   | \$                                | \$                | \$                 | \$                                     |
| <b>Other current assets</b>                               |                                   |                   |                    |  |
| <b>Inventory</b>  |                                   |                   |                    |  |
| Fuel and Materials  | 8,521                             | 0                 | 0                  | 8,521                                  |
| <b>Prepayments</b>  |                                   |                   |                    |  |
| Prepayments   | 1,050                             | 0                 | 0                  | 1,050                                  |
| <b>Total other current assets</b>                         | <b>9,571</b>                      | <b>0</b>          | <b>0</b>           | <b>9,571</b>                           |
| <b>Amounts shown above include GST (where applicable)</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 28 FEBRUARY 2021**

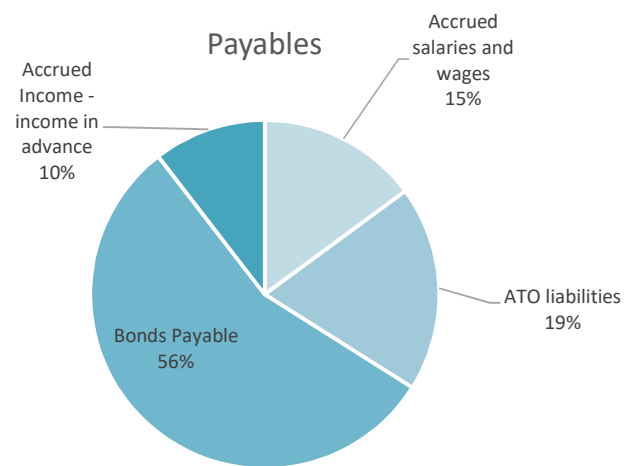
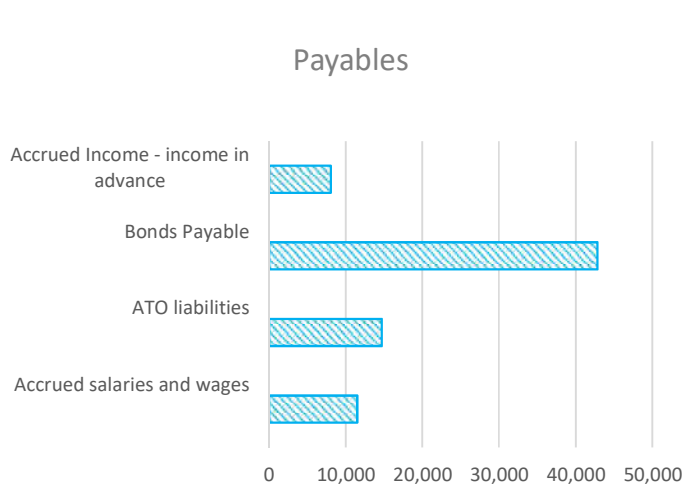
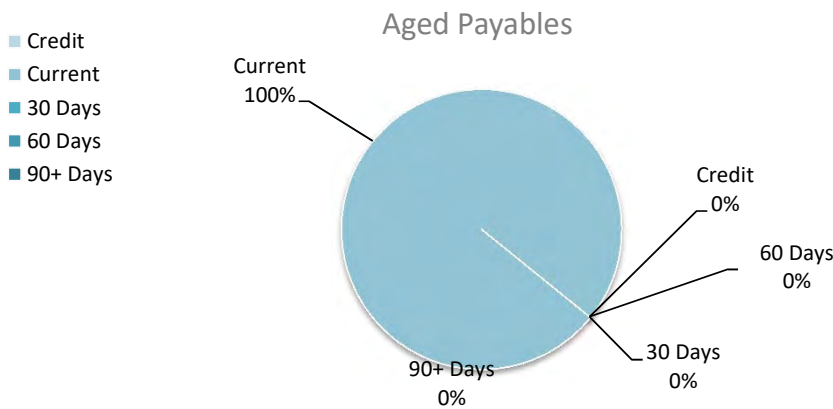
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

| Payables - general                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|---|--------|---------|---------|---------|----------|---------------|
|   | \$     | \$      | \$      | \$      | \$       | \$            |
| Payables - general                        | 0      | 18,365  | 0       | 0       | 0        | 18,365        |
| Percentage                                | 0%     | 100%    | 0%      | 0%      | 0%       |               |
| <b>Balance per trial balance</b>          |        |         |         |         |          |               |
| Accrued salaries and wages                |        |         |         |         |          | 11,488        |
| ATO liabilities                           |        |         |         |         |          | 14,688        |
| Bonds Payable                             |        |         |         |         |          | 42,836        |
| Accrued Income - income in advance        |        |         |         |         |          | 8,056         |
| <b>Total payables general outstanding</b> |        |         |         |         |          | <b>95,433</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.



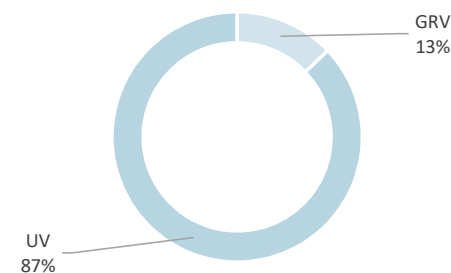
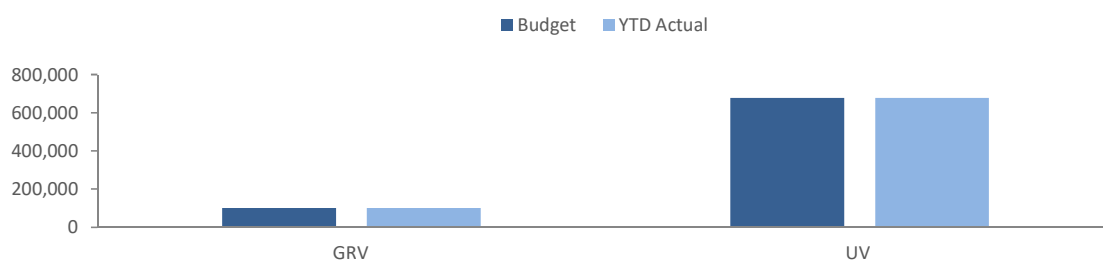
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE**

| General rate revenue       | Budget                |                         |                    |                 |                 |              |                  | YTD Actual      |                  |               |                  |
|----------------------------|-----------------------|-------------------------|--------------------|-----------------|-----------------|--------------|------------------|-----------------|------------------|---------------|------------------|
|                            | Rate in<br>\$ (cents) | Number of<br>Properties | Rateable<br>Value  | Rate<br>Revenue | Interim<br>Rate | Back<br>Rate | Total<br>Revenue | Rate<br>Revenue | Interim<br>Rates | Back<br>Rates | Total<br>Revenue |
| RATE TYPE                  |                       |                         |                    | \$              | \$              | \$           | \$               | \$              | \$               | \$            | \$               |
| <b>Gross rental value</b>  |                       |                         |                    |                 |                 |              |                  |                 |                  |               |                  |
| GRV                        | 0.1140                | 99                      | 880,800            | 100,438         |                 |              | 100,438          | 100,438         |                  |               | 100,438          |
| <b>Unimproved value</b>    |                       |                         |                    |                 |                 |              |                  |                 |                  |               |                  |
| UV                         | 0.0054                | 194                     | 125,612,000        | 677,300         |                 |              | 677,300          | 677,920         |                  | 0             | 677,920          |
| <b>Sub-Total</b>           |                       | <b>293</b>              | <b>126,492,800</b> | <b>777,738</b>  | <b>0</b>        | <b>0</b>     | <b>777,738</b>   | <b>778,358</b>  | <b>0</b>         | <b>0</b>      | <b>778,358</b>   |
| <b>Minimum payment</b>     | <b>Minimum \$</b>     |                         |                    |                 |                 |              |                  |                 |                  |               |                  |
| <b>Gross rental value</b>  |                       |                         |                    |                 |                 |              |                  |                 |                  |               |                  |
| GRV                        | 390                   | 65                      |                    | 25,350          |                 |              | 25,350           | 25,350          |                  | 0             | 25,350           |
| <b>Unimproved value</b>    |                       |                         |                    |                 |                 |              |                  |                 |                  |               |                  |
| UV                         | 390                   | 20                      |                    | 7,800           |                 |              | 7,800            | 7,800           |                  | 0             | 7,800            |
| <b>Sub-total</b>           |                       | <b>85</b>               | <b>0</b>           | <b>33,150</b>   | <b>0</b>        | <b>0</b>     | <b>33,150</b>    | <b>33,150</b>   | <b>0</b>         | <b>0</b>      | <b>33,150</b>    |
| Discount                   |                       |                         |                    |                 |                 |              | (31,087)         |                 |                  |               | (41,024)         |
| Concession                 |                       |                         |                    |                 |                 |              | (7,425)          |                 |                  |               | 0                |
| <b>Total general rates</b> |                       |                         |                    |                 |                 |              | <b>772,376</b>   |                 |                  |               | <b>770,484</b>   |

**KEY INFORMATION**

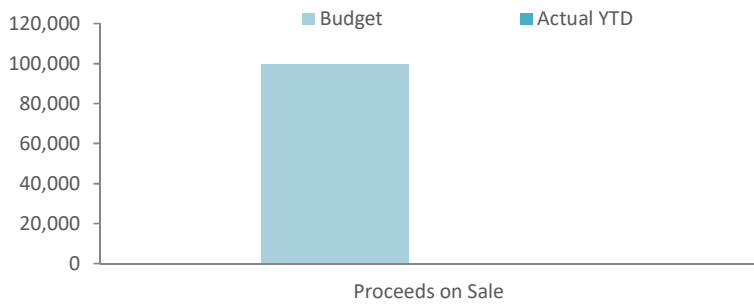
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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 28 FEBRUARY 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>Plant and equipment</b> |                |                |               |          |                |          |          |          |
|            | <b>Transport</b>           |                |                |               |          |                |          |          |          |
|            | John Deere Grader 670D     | 39,040         | 100,000        | 60,960        | 0        | 0              | 0        | 0        | 0        |
|            |                            | <b>39,040</b>  | <b>100,000</b> | <b>60,960</b> | <b>0</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |



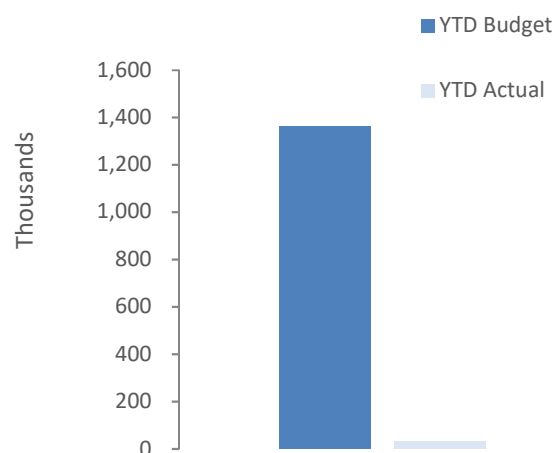
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

| Capital acquisitions                     | Budget           | YTD Budget     | YTD Actual    | YTD Actual<br>Variance |
|--|------------------|----------------|---------------|------------------------|
|  | \$               | \$             | \$            | \$                     |
| Furniture and equipment                  | 80,000           | 13,333         | 0             | (13,333)               |
| Plant and equipment                      | 489,000          | 81,500         | 0             | (81,500)               |
| Infrastructure - roads                   | 710,800          | 118,467        | 32,891        | (85,576)               |
| Infrastructure - drainage                | 61,000           | 10,167         | 0             | (10,167)               |
| Infrastructure - footpaths               | 20,000           | 3,333          | 0             | (3,333)                |
| <b>Payments for Capital Acquisitions</b> | <b>1,360,800</b> | <b>226,800</b> | <b>32,891</b> | <b>(193,909)</b>       |
| Right of use assets                      | 0                | 0              | 0             | 0                      |
| <b>Total Capital Acquisitions</b>        | <b>1,360,800</b> | <b>226,800</b> | <b>32,891</b> | <b>(193,909)</b>       |
| <b>Capital Acquisitions Funded By:</b>   |                  |                |               |                        |
|  | \$               | \$             | \$            | \$                     |
| Capital grants and contributions         | 576,353          | 384,235        | 0             | (384,235)              |
| Other (disposals & C/Fwd)                | 100,000          | 8,333          | 0             | (8,333)                |
| Cash backed reserves                     |                  |                |               |                        |
| Plant replacement reserve                | 389,000          | 32,417         | 0             | (32,417)               |
| Contribution - operations                | 295,447          | (198,185)      | 32,891        | 231,076                |
| <b>Capital funding total</b>             | <b>1,360,800</b> | <b>226,800</b> | <b>32,891</b> | <b>(193,909)</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 28 FEBRUARY 2021**

**OPERATING ACTIVITIES**

**NOTE 9**

**CASH RESERVES**

**Cash backed reserve**

| <b>Reserve name</b>        | <b>Opening Balance</b> | <b>Budget Interest Earned</b> | <b>Actual Interest Earned</b> | <b>Budget Transfers In (+)</b> | <b>Actual Transfers In (+)</b> | <b>Budget Transfers Out (-)</b> | <b>Actual Transfers Out (-)</b> | <b>Budget Closing Balance</b> | <b>Actual YTD Closing Balance</b> |
|----------------------------|------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|-------------------------------|-----------------------------------|
|                            | \$                     | \$                            | \$                            | \$                             | \$                             | \$                              | \$                              | \$                            | \$                                |
| Plant replacement reserve  | 448,772                |                               | 100                           | 220,000                        | 0                              | (389,000)                       | 0                               | 279,772                       | 448,872                           |
| Building reserve           | 42,073                 |                               | 9                             |                                | 0                              |                                 | 0                               | 42,073                        | 42,082                            |
| Affordable housing reserve | 102,264                |                               | 23                            |                                | 0                              |                                 | 0                               | 102,264                       | 102,287                           |
| Office equipment reserve   | 14,024                 |                               | 3                             |                                | 0                              |                                 | 0                               | 14,024                        | 14,027                            |
| Road construction reserve  | 21,618                 |                               | 5                             |                                | 0                              |                                 | 0                               | 21,618                        | 21,623                            |
|                            | <b>628,751</b>         | <b>0</b>                      | <b>140</b>                    | <b>220,000</b>                 | <b>0</b>                       | <b>(389,000)</b>                | <b>0</b>                        | <b>459,751</b>                | <b>628,891</b>                    |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES**

| Other current liabilities                                     | Note | Opening<br>Balance<br>1 July 2020 | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>28 February 2021 |
|---|------|-----------------------------------|-----------------------|------------------------|--|
|   |      | \$                                | \$                    | \$                     | \$                                     |
| <b>Contract liabilities</b>                                   |      |                                   |                       |                        |  |
| Unspent grants, contributions and reimbursements              |      |                                   |                       |                        |  |
| - operating   | 11   | 3,236                             | 0                     | (3,236)                | 0                                      |
| - non-operating   | 12   | 66,050                            | 58,667                | 0                      | 124,717                                |
| <b>Total unspent grants, contributions and reimbursements</b> |      | 69,286                            | 58,667                | (3,236)                | 124,717                                |
| <b>Provisions</b>   |      |                                   |                       |                        |  |
| Annual leave  |      | 85,120                            | 0                     | 0                      | 85,120                                 |
| Long service leave  |      | 62,411                            | 0                     | 0                      | 62,411                                 |
| <b>Total Provisions</b>                                       |      | 147,531                           | 0                     | 0                      | 147,531                                |
| <b>Total other current assets</b>                             |      | <b>216,817</b>                    | <b>58,667</b>         | <b>(3,236)</b>         | <b>272,248</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 11 and 12

**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 28 FEBRUARY 2021**

NOTE 11

**OPERATING GRANTS AND CONTRIBUTIONS**

| Provider                              | Unspent operating grant, subsidies and contributions liability |                             |  |                          |                                     | Operating grants, subsidies and contributions revenue |                |                       |
|---------------------------------------|--|-----------------------------|--|--------------------------|-------------------------------------|---|----------------|-----------------------|
|                                       | Liability<br>1 July 2020                                       | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>28 Feb 2021 | Current<br>Liability<br>28 Feb 2021 | Adopted Budget<br>Revenue                             | YTD<br>Budget  | YTD Revenue<br>Actual |
|                                       | \$   | \$                          | \$                                     | \$                       | \$                                  | \$  | \$             | \$                    |
| <b>Operating grants and subsidies</b> |  |                             |  |                          |                                     |   |                |                       |
| <b>General purpose funding</b>        |  |                             |  |                          |                                     |   |                |                       |
| Grants Commission Grants              |  |                             |  | 0                        |                                     | 397,869   | 265,246        | 297,651               |
| <b>Law, order, public safety</b>      |  |                             |  |                          |                                     |   |                |                       |
| ESL Grant                             |  |                             |  | 0                        |                                     | 31,279  | 20,853         | 19,882                |
| <b>Education and welfare</b>          |  |                             |  |                          |                                     |   |                |                       |
| Well Aged Housing Grants              |  |                             |  | 0                        |                                     | 40,000  | 26,667         | 42,607                |
| <b>Transport</b>                      |  |                             |  |                          |                                     |   |                |                       |
| RRG Direct Funding Grant              |  |                             |  | 0                        |                                     | 75,002  | 50,001         | 76,543                |
| <b>Other property and services</b>    |  |                             |  |                          |                                     |   |                |                       |
| Regional Traineeship Grant 2019       | 3,236  | 0                           | (3,236)                                | 0                        |                                     | 44,093  | 29,395         | 0                     |
|                                       | <b>3,236</b>   | <b>0</b>                    | <b>(3,236)</b>                         | <b>0</b>                 | <b>0</b>                            | <b>588,243</b>  | <b>392,162</b> | <b>436,683</b>        |
| <b>Operating contributions</b>        |  |                             |  |                          |                                     |   |                |                       |
| <b>Governance</b>                     |  |                             |  |                          |                                     |   |                |                       |
| Legal Fees Recoverable                |  |                             |  | 0                        |                                     | 1,000   | 667            | 4,339                 |
| <b>Housing</b>                        |  |                             |  |                          |                                     |   |                |                       |
| Staff Housing Reimbursements          |  |                             |  | 0                        |                                     | 1,200   | 800            | 227                   |
| <b>Other property and services</b>    |  |                             |  |                          |                                     |   |                |                       |
| FBT Reimbursements                    |  |                             |  | 0                        |                                     |   |                | 1,050                 |
| Paid Parental Leave                   |  |                             |  | 0                        |                                     |   |                | 13,570                |
| Diesel Fuel Rebates                   |  |                             |  | 0                        |                                     |   |                | 9,855                 |
|                                       | <b>0</b>   | <b>0</b>                    | <b>0</b>                               | <b>0</b>                 | <b>0</b>                            | <b>2,200</b>  | <b>1,467</b>   | <b>29,042</b>         |
| <b>TOTALS</b>                         | <b>3,236</b>   | <b>0</b>                    | <b>(3,236)</b>                         | <b>0</b>                 | <b>0</b>                            | <b>590,443</b>  | <b>393,629</b> | <b>465,725</b>        |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

| Provider                                  | Unspent non operating grants, subsidies and contributions liability |                             |  |                          |                                     |
|---|---|-----------------------------|--|--------------------------|-------------------------------------|
|   | Liability<br>1 July 2020  | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>28 Feb 2021 | Current<br>Liability<br>28 Feb 2021 |
|   | \$  | \$                          | \$                                     | \$                       | \$                                  |
| <b>Non-operating grants and subsidies</b> |   |                             |  |                          |                                     |
| <b>Transport</b>                          |   |                             |  |                          |                                     |
| Grant - RRG Project                       | 66,050  | 58,667                      |  | 124,717                  | 124,717                             |
|   | 0   | 0                           | 0                                      | 0                        | 0                                   |
| <b>TOTALS</b>                             | <b>66,050</b>   | <b>58,667</b>               | <b>0</b>                               | <b>124,717</b>           | <b>124,717</b>                      |

| Non operating grants, subsidies and contributions revenue |                |                              |
|---|----------------|------------------------------|
| Adopted Budget<br>Revenue                                 | YTD<br>Budget  | YTD Revenue<br>Actual<br>(b) |
| \$  | \$             | \$                           |
| 576,353   | 384,235        |                              |
| 0   | 0              | 0                            |
| <b>576,353</b>  | <b>384,235</b> | <b>0</b>                     |



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 13  
TRUST FUND**

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

| Description | Opening Balance | Amount   | Amount   | Closing Balance |
|-------------|-----------------|----------|----------|-----------------|
|             | 1 July 2020     | Received | Paid     | 28 Feb 2021     |
|             | \$              | \$       | \$       | \$              |
| NIL         | 0               | 0        | 0        | 0               |
|             | <b>0</b>        | <b>0</b> | <b>0</b> | <b>0</b>        |

**KEY INFORMATION**

| Trust fund (Year to date) |   |   |   |   |
|---------------------------|---|---|---|---|
| 1                         |   |   |   |   |
| 1                         |   |   |   |   |
| 1                         |   |   |   |   |
| 0                         |   |   |   |   |
| 0                         |   |   |   |   |
| 0                         |   |   |   |   |
|                           | 1 | 2 | 3 | 4 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 14  
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 \$10,000 or 10.00% whichever is the greater.

| Reporting Program   | Var. \$   | Var. %    | Timing/ Permanent | Explanation of Variance |
|---|-----------|-----------|-------------------|-------------------------|
|   | \$        | %         |                   |                         |
| <b>Revenue from operating activities</b>                        |           |           |                   |                         |
| General purpose funding - rates                                 | 255,567   | 49.63%    | ▲ Timing          |                         |
| General purpose funding - other                                 | 39,924    | 15.03%    | ▲ Timing          |                         |
| Law, order and public safety                                    | 19,414    | 49.94%    | ▲ Timing          |                         |
| Education and welfare   | 15,647    | 25.37%    | ▲ Timing          |                         |
| Transport   | (48,624)  | (22.58%)  | ▼ Timing          |                         |
| Economic services   | (26,200)  | (73.46%)  | ▼ Timing          |                         |
| <b>Expenditure from operating activities</b>                    |           |           |                   |                         |
| Governance  | (55,311)  | (60.86%)  | ▼ Timing          |                         |
| Recreation and culture  | (36,570)  | (35.39%)  | ▼ Timing          |                         |
| Transport   | 129,449   | 11.02%    | ▲ Timing          |                         |
| <b>Investing activities</b>                                     |           |           |                   |                         |
| Proceeds from non-operating grants, subsidies and contributions | (384,235) | (100.00%) | ▼ Timing          |                         |
| Payments for property, plant and equipment and infrastructure   | 193,909   | 85.50%    | ▲ Timing          |                         |
| <b>Financing activities</b>                                     |           |           |                   |                         |
| Transfer from reserves  | (32,417)  | (100.00%) | ▼ Timing          |                         |
| Transfer to reserves  | 18,193    | 99.24%    | ▲ Timing          |                         |

**15.5. MONTHLY RATES AND DEBTORS REPORT – FOR PERIOD ENDING 28/02/2021**

| <b>OUTSTANDING RATES</b> | <b>28/02/2021</b>   |
|--------------------------|---------------------|
| <b>Description</b>       | <b>Balance</b>      |
| Rates                    | \$ 76,296.68        |
| Legal charges            | \$ 5,644.53         |
| Penalty charges          | \$ 10,088.82        |
| Other Charges            | \$ -                |
| Instalment admin Fee     | \$ 7.22             |
| Instalment interest      | \$ 17.50            |
| Fire breaks              | \$ 2,928.29         |
| ESL Penalty              | \$ 569.64           |
| <b>Sub total</b>         | <b>\$ 95,552.68</b> |
| Rubbish removal          | \$ 3,794.20         |
| <b>Sub total</b>         | <b>\$ 3,794.20</b>  |
| ESL                      | \$ 7,217.33         |
| <b>Sub total</b>         | <b>\$ 7,217.33</b>  |
| Rates paid in advance    | -\$ 8,056.06        |
| <b>Sub total</b>         | <b>-\$ 8,056.06</b> |
| <b>Grand total</b>       | <b>\$ 98,508.15</b> |

**SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER**

| <b>CLIENT #</b> | <b>DETAILS</b>          | <b>AMOUNT</b>      |
|-----------------|-------------------------|--------------------|
| 120             | Standpipe Water Charges | \$39.38            |
| 504             | Funding                 | \$5400.00          |
| 90614           | Standpipe Water         | \$10.50            |
| 168             | Funding                 | \$14650.00         |
| 133             | Standpipe Water         | \$116.48           |
| 90519           | Standpipe Water         | \$107.00           |
| 47              | Standpipe Water         | \$15.41            |
| 21118           | Standpipe Water         | \$255.50           |
| 90415           | Reimbursement of Costs  | \$129.47           |
|                 | <b>Total</b>            | <b>\$20,723.74</b> |

**TOTAL SUNDRY DEBTORS OUTSTANDING**

| <b>30 DAYS AND LESS</b> | <b>60 DAYS</b> | <b>90 DAYS OR GREATER</b> | <b>CREDITS</b> | <b>TOTAL</b> |
|-------------------------|----------------|---------------------------|----------------|--------------|
| \$2,085.00              | \$0.00         | \$20,723.74               | (\$1417.84)    | \$21,390.90  |

**15.6. SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 05/02/2021 – 24/02/2021**

## FOR THE PERIOD 28 FEBRUARY 2021

| Transaction ID           | Date       | Name  | Description                    | Amount    |
|--------------------------|------------|---|--------------------------------|-----------|
| <b>Municipal Account</b> |            |   |                                |           |
| <b>EFT Payments</b>      |            |   |                                |           |
| EFT5375                  | 05/02/2021 | Wagin Truck Centre                              | maintenance                    | -83.00    |
| EFT5376                  | 05/02/2021 | IT Vision Australia                             | correct super issues           | -412.50   |
| EFT5377                  | 05/02/2021 | West Australian Newspaper                       | advertising                    | -387.60   |
| EFT5378                  | 05/02/2021 | Moore Australia Audit (WA)                      | staff training                 | -990.00   |
| EFT5379                  | 05/02/2021 | Total Eden                                      | parts                          | -111.56   |
| EFT5380                  | 05/02/2021 | McInerney Ford                                  | parts                          | -368.80   |
| EFT5381                  | 05/02/2021 | Automotive Electrical & 4WD Accessories         | parts                          | -138.03   |
| EFT5382                  | 05/02/2021 | QFH Multiparts                                  | parts                          | -95.81    |
| EFT5383                  | 05/02/2021 | Katanning Plumbing & Gas                        | maintenance                    | -1262.25  |
| EFT5384                  | 05/02/2021 | Airtools Australia P/L                          | hardware                       | -469.73   |
| EFT5385                  | 05/02/2021 | AFGRI Equipment                                 | parts                          | -1816.72  |
| EFT5386                  | 05/02/2021 | Toll Transport                                  | freight                        | -57.59    |
| EFT5387                  | 05/02/2021 | Katanning South Regional TAFE                   | staff training                 | -305.55   |
| EFT5388                  | 05/02/2021 | Katanning Districts Carpet Care                 | cleaning contract              | -945.00   |
| EFT5389                  | 05/02/2021 | Regional Retailers Pty Ltd                      | catering                       | -253.89   |
| EFT5390                  | 05/02/2021 | Diamond Edge Sharpening                         | parts                          | -2200.00  |
| EFT5391                  | 05/02/2021 | ATO   | BAS DECEMBER 2020              | -23669.00 |
| EFT5392                  | 05/02/2021 | Synergy   | 25 Dec 2020 to 24 Jan 2021     | -598.33   |
| EFT5393                  | 05/02/2021 | Great Southern Fuel Supplies                    | fuel card purchases            | -649.75   |
| EFT5394                  | 05/02/2021 | Cutting Edges Equipment Parts                   | parts                          | -1209.23  |
| EFT5395                  | 05/02/2021 | Beaurepaires Wagin                              | tyre repair                    | -32.40    |
| EFT5396                  | 05/02/2021 | Lotex Filter Cleaning Service                   | filter cleaning                | -59.35    |
| EFT5397                  | 05/02/2021 | Katanning Hardware                              | hardware                       | -227.35   |
| EFT5398                  | 05/02/2021 | Albany Best Office Systems                      | copier contract                | -242.95   |
| EFT5399                  | 05/02/2021 | Staff Christmas Club                            | Payroll deductions             | -494.00   |
| EFT5400                  | 05/02/2021 | Ambrose Electrical Contracting                  | maintenance                    | -141.50   |
| EFT5401                  | 05/02/2021 | T-Quip  | parts                          | -360.85   |
| EFT5402                  | 22/02/2021 | Major Motors                                    | parts                          | -550.56   |
| EFT5403                  | 22/02/2021 | Wagin Window & Carpet Cleaning                  | capret cleaning                | -616.00   |
| EFT5404                  | 22/02/2021 | Great Southern Regional Committee A Smart Start | finanical assistance 2020/2021 | -800.00   |
| EFT5405                  | 22/02/2021 | Public Libraries WA                             | PLWA Membership 2020/2021      | -110.00   |
| EFT5406                  | 22/02/2021 | Automotive Electrical & 4WD Accessories         | parts                          | -587.97   |
| EFT5407                  | 22/02/2021 | The Woodanilling Tavern                         | catering                       | -156.00   |
| EFT5408                  | 22/02/2021 | MultiSpares                                     | parts                          | -92.69    |
| EFT5409                  | 22/02/2021 | McGuffie Transport                              | freight                        | -44.00    |
| EFT5410                  | 22/02/2021 | AFGRI Equipment                                 | parts                          | -258.52   |
| EFT5411                  | 22/02/2021 | Toll Transport                                  | freight                        | -74.48    |
| EFT5412                  | 22/02/2021 | Katanning Districts Carpet Care                 | cleaning contract              | -630.00   |
| EFT5413                  | 22/02/2021 | Foodworks Wagin Co-op                           | refreshments                   | -17.98    |
| EFT5414                  | 22/02/2021 | WA Reticulation Supplies                        | parts                          | -40.66    |
| EFT5415                  | 22/02/2021 | Kewdale Statewide Bearings                      | parts                          | -174.44   |
| EFT5416                  | 22/02/2021 | ATO   | BAS January 2021               | -12618.00 |
| EFT5417                  | 22/02/2021 | Katanning Stock & Trading                       | hardware                       | -12.00    |
| EFT5418                  | 22/02/2021 | Synergy   | 12 Dec 2020 to 12 Feb 2021     | -2088.24  |
| EFT5419                  | 22/02/2021 | Woodanilling Store                              | groceries                      | -135.70   |
| EFT5420                  | 22/02/2021 | Edwards Motors                                  | parts                          | -347.15   |
| EFT5421                  | 22/02/2021 | Beaurepaires Wagin                              | tyre repair                    | -168.00   |
| EFT5422                  | 22/02/2021 | Perth McIntosh & Son                            | parts                          | -225.02   |
| EFT5423                  | 22/02/2021 | PCS   | computer equipment             | -195.00   |
| EFT5424                  | 22/02/2021 | Emerald Garden                                  | flowers for CEO                | -120.00   |
| EFT5425                  | 22/02/2021 | DFES  | ESL 3rd Qtr                    | -9198.00  |
| EFT5426                  | 22/02/2021 | Katanning Hardware                              | hardware                       | -111.49   |
| EFT5427                  | 22/02/2021 | Great Southern Waste Disposal                   | rubbish removal                | -2605.38  |
| EFT5428                  | 22/02/2021 | Staff Christmas Club                            | Payroll deductions             | -494.00   |

|   |            |                                 |                              |   |                  |
|---|------------|---------------------------------|------------------------------|---|------------------|
| <b>EFT Total Payments</b>                       |            |                                 |                              | - | 70,054.02        |
| <b>Cheque Payments</b>                          |            |                                 |                              |   |                  |
| 15334   | 22/02/2021 | Australia Post                  | PO Box renewal               |   | -95.00           |
| <b>Total Cheque Payments</b>                    |            |                                 |                              | - | 95.00            |
| <b>Direct Debit Payments</b>                    |            |                                 |                              |   |                  |
| DD3434.2  | 01/02/2021 | Westnet                         | monthly fee                  |   | -4.99            |
| DD3441.1  | 04/02/2021 | NAB - Credit Card               | card fee                     |   | -419.96          |
| DD3444.1  | 14/02/2021 | Telstra                         | 25 Jan to 24 feb             |   | -321.94          |
| DD3446.1  | 03/02/2021 | Aware Super                     | Superannuation contributions |   | -549.23          |
| DD3446.2  | 03/02/2021 | Hesta                           | Superannuation contributions |   | -404.49          |
| DD3446.3  | 03/02/2021 | Australian Superannuation       | Payroll deductions           |   | -672.11          |
| DD3446.4  | 03/02/2021 | MLC Navigator Retirement Plan   | Superannuation contributions |   | -182.48          |
| DD3446.5  | 03/02/2021 | Colonial Select Personnel Super | Superannuation contributions |   | -95.77           |
| DD3446.6  | 03/02/2021 | REST                            | Superannuation contributions |   | -138.35          |
| DD3446.7  | 03/02/2021 | OnePath Custodians              | Superannuation contributions |   | -52.25           |
| DD3462.1  | 10/02/2021 | Aware Super                     | Superannuation contributions |   | -549.23          |
| DD3462.2  | 10/02/2021 | Hesta                           | Superannuation contributions |   | -415.22          |
| DD3462.3  | 10/02/2021 | Australian Superannuation       | Payroll deductions           |   | -731.42          |
| DD3462.4  | 10/02/2021 | MLC Navigator Retirement Plan   | Superannuation contributions |   | -203.21          |
| DD3462.5  | 10/02/2021 | Colonial Select Personnel Super | Superannuation contributions |   | -95.77           |
| DD3462.6  | 10/02/2021 | REST                            | Superannuation contributions |   | -138.35          |
| DD3462.7  | 10/02/2021 | OnePath Custodians              | Superannuation contributions |   | -101.89          |
| DD3465.1  | 24/02/2021 | ClickSuper                      | transaction fee              |   | -6.27            |
| DD3467.1  | 17/02/2021 | Aware Super                     | Superannuation contributions |   | -549.23          |
| DD3467.2  | 17/02/2021 | Hesta                           | Superannuation contributions |   | -404.49          |
| DD3467.3  | 17/02/2021 | Australian Superannuation       | Payroll deductions           |   | -684.69          |
| DD3467.4  | 17/02/2021 | MLC Navigator Retirement Plan   | Superannuation contributions |   | -194.92          |
| DD3467.5  | 17/02/2021 | Colonial Select Personnel Super | Superannuation contributions |   | -99.96           |
| DD3467.6  | 17/02/2021 | REST                            | Superannuation contributions |   | -137.66          |
| DD3467.7  | 17/02/2021 | OnePath Custodians              | Superannuation contributions |   | -86.21           |
| DD3472.1  | 20/02/2021 | SkyMesh                         | internet contract            |   | -125.00          |
| DD3475.1  | 24/02/2021 | Aware Super                     | Superannuation contributions |   | -549.23          |
| DD3475.2  | 24/02/2021 | Hesta                           | Superannuation contributions |   | -400.92          |
| DD3475.3  | 24/02/2021 | Australian Superannuation       | Payroll deductions           |   | -684.69          |
| DD3475.4  | 24/02/2021 | MLC Navigator Retirement Plan   | Superannuation contributions |   | -182.48          |
| DD3475.5  | 24/02/2021 | Colonial Select Personnel Super | Superannuation contributions |   | -99.96           |
| DD3475.6  | 24/02/2021 | REST                            | Superannuation contributions |   | -138.35          |
| DD3475.7  | 24/02/2021 | OnePath Custodians              | Superannuation contributions |   | -79.42           |
| <b>Total Direct Debit Payments</b>              |            |                                 |                              | - | 9,500.14         |
| <b>Municipal Account List of Payments Total</b> |            |                                 |                              | - | <u>79,649.16</u> |

**16. CLOSURE OF MEETING**

Meeting Closed 5.50 Shire President thanked everyone for attending.