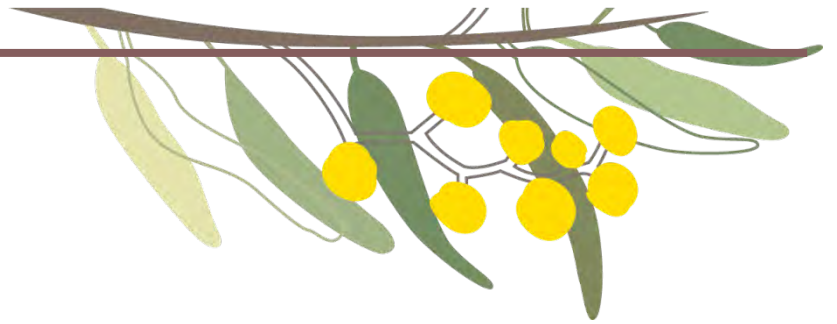


SHIRE OF WOODANILLING



ORDINARY MEETING OF COUNCIL Minutes 23 November 2021

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These Minutes of the meeting held 19 October 2021 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 23 November 2021 by the Presiding Member, Cr SJ Jefferies.

.....
Cr SJ Jefferies Presiding Member

23-Nov-21

ORDINARY MEETING OF COUNCIL MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting opened at 4.05pm Shire President Cr Jefferies welcomed Bev Smith and Ray Baxter JP to the meeting for the swearing in to Council of Mrs Bev Smith.

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 S Jefferies	Shire President	Cr D Douglas	
Cr HR Thomson	Deputy Shire President	Cr B Smith	
	By zoom link up	Mr Greg Smith	
		Mr Ray Baxter	JP
Cr P Morrell		Stephen Gash	Chief Executive Officer
Cr T Brown		Sue Dowson	Deputy CEO

Apologies:

Nil

SWEARING IN ON NEW COUNCILLOR

Beverly Smith to be sworn in a Councillor after being elected unopposed at the closure of nomination on 10 November for the Extra Ordinary Election.

New Councillor Mrs Bev Smith made her oath of allegiance and declaration to council and was witnessed by Mr Ray Baxter JP

Shire President Cr Jefferies thanked Mr Ray Baxter for attending and officiating and requested that the meeting be adjourned for 15 minutes so that Councillors could have a short break after the swearing in.

Moved Cr Douglas seconded Cr Brown.

Mr Greg Smith left the meeting at 4.22pm.

The meeting of Council was reconvened at 4.30pm

Moved Cr Smith seconded Cr Brown.

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

Nil

8. CONFIRMATION OF COUNCIL MEETING MINUTES:**8.1. ORDINARY AND SPECIAL MEETINGS OF COUNCIL HELD BETWEEN 14/09/2021 – 4/11/2021**

Moved En Bloc Cr Morrell, seconded Cr Douglas

RECOMMENDATION

That the Minutes of the Special Meeting of Council held 4 November 2021 be confirmed as a true and correct record of proceedings without amendment.

RECOMMENDATION

That the Minutes of the Council Meeting held 19 October 2021 for the swearing in of Council be confirmed as a true and correct record of proceedings without amendment.

RECOMMENDATION

That the Minutes of the Confidential Special Meeting of Council held 4th October 2021 to appoint the new CEO be confirmed as a true and correct record of proceedings without amendment.

RECOMMENDATION

That the Minutes of the Special Meetings of Council held 14 September and 22 September 2021 for the Shortlisting and Preferred Candidate for the CEO Recruitment be confirmed as a true and correct record of proceedings without amendment.

RECOMMENDATION

That the Minutes of the Ordinary Meeting of Council held 22 September 2021 be confirmed as a true and correct record of proceedings without amendment.

MOVED ENBLOC ORDINARY AND SPECIAL MEETINGS OF COUNCIL HELD BETWEEN THE 14/09/21 – 4/11/21

Moved Cr Douglas seconded Cr Thomson

That the meetings listed be confirmed as a true and correct record of proceedings without amendments.

CARRIED 6/0

9. CONFIRMATION OF OTHER MEETING MINUTES:

Nil

10. OFFICER'S REPORTS

10.1. OFFICERS REPORT LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS ENDORSEMENT

Proponent	Shire of Woodanilling
Owner	Shire of Woodanilling
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Sue Dowson, Deputy CEO
Date of Meeting	1 st November 2021
Previous Reports	
Disclosure of any Interest	Nil
File Reference	E40
Attachments	Draft LEMA under separate cover

BRIEF SUMMARY

The current Local Emergency Management Arrangements (LEMA) for the Shires of Woodanilling has been updated with the new Emergency Management Legislation and separated into one document per Local Government, it requires endorsement by Council.

BACKGROUND/COMMENT

The Shire of Woodanilling is part of a joint Local Emergency Management Committee (LEMC). In the past, one document covered the three local government areas of Woodanilling, Katanning and Kent.

The current LEMA has had its 5 year review as per the State Emergency Management Committee Guidelines and has been separated into three individual documents, being one for each Local Government.

The document was endorsed at the LEMC Meeting held in Nyabing on the 2nd September 2021. The LEMA incorporates a living document (Appendix 1) that is updated as information is forwarded through from agencies and stakeholder within this sector.

The LEMA has been separated into individual Local Governments to make the process of updating information easier as only one document per Local Government will require updating and not one document over three Local Governments.

On endorsement by the Council the document will be forwarded to the District Emergency Management Committee (DEMC) for endorsement and then sent through to the State Emergency Management Committee (SEMC) for endorsement.

STATUTORY/LEGAL IMPLICATIONS

State Emergency Management Policy 2.5.2 Local Arrangements

Ensure that effective LEMA are prepared and maintained for its district.

Manage recovery following an emergency affecting the community in its district (s. 36 b ME Act).

Perform other functions given to local governments under the EM Act (s. 36 c EM Act)

In addition, under section 20(4) of the EM Act, carry out other EM activities as directed by the SEMC or prescribed in the EM Regulations.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are no financial implications for this report.

STRATEGIC IMPLICATIONS

Theme 3

Law & Order

OBJECTIVES

To increase public awareness and empowerment of the community's role in crime prevention, animal control and fire management

GOALS**Short Term**

LO.6 Local Emergency Management to ensure preparedness for local emergencies

CONSULTATION/COMMUNICATION

Local Emergency Management Committee. Adam Smith, CESM

RISK MANAGEMENT

This item has been evaluated against the Shire of Woodanilling's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk.

VOTING REQUIREMENTS

Simple majority

COUNCIL DECISION – ITEM 10.1 LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS

Moved Cr Douglas seconded Cr Thomson

That Council endorses the Local Emergency Management Arrangements as proposed.

CARRIED 6/0

10.2.PLAN FOR ANIMAL WELFARE IN EMERGENCIES ENDORSEMENT

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road, Woodanilling
Author of Report	Sue Dowson DCEO
Date of Meeting	19/10/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	
Attachments	Under separate cover Plan for Animal Welfare in Emergencies

BRIEF SUMMARY

Each Local Government is required to have in place emergency arrangements for its area. The Animal Welfare Plan in Emergencies was produced from a funding grant obtained through the Department of Primary Industries and Regional Development. The Local Government once notified funding was successful engaging a consultant to produce the basic plan. This plan requires the endorsement of Council.

BACKGROUND/COMMENT

The Animal Welfare Plan in Emergencies has been produced to reduce risk to people and animals within our community. As the role of Recovery falls under Local Government, the early consideration of animal welfare in preparedness and response can greatly improve the recovery of the community. The connection between animals and people can be strong and diverse.

Emergency events that impact on animals can affect communities on a range of levels including socially, economically, psychologically and culturally.

STATUTORY/LEGAL IMPLICATIONS

The Local Government is to establish one or more Local Emergency Management Committees for the Local Government District (s.38(1) EM Act) 'Roles & Responsibilities' under the State Support Plan for Animal Welfare in Emergencies.

<https://semc.wa.gov.au/emergency-management/plans/state-supportplans/Documents/StateSupportPlanAnimalWelfareinEmergencies.pdf>

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

There are no financial implications for this report.

STRATEGIC IMPLICATIONS

Theme 3

Law & Order

OBJECTIVES

To increase public awareness and empowerment of the community's role in crime prevention, animal control and fire management

GOALS

Short Term

LO.6 Local Emergency Management to ensure preparedness for local emergencies

CONSULTATION/COMMUNICATION

CESM Cindy Pearce, Shire of Kent CESM, Adam Smith DFES, DCEO Shire of Woodanilling, Consultant Carolyn Webster.

OFFICERS COMMENT

The Plan supplies information so that better informed decisions can be made under emergency conditions which will lessen the impact on the community and its animals. The Plan incorporates each agencies responsibility before during and after an emergency event as well as including key stakeholder contact details and locations that can house animals during and after an emergency event. The appendix to the plan is a living document so it can evolve as information is included. The Plan once endorsed by Council will be forwarded to the District Emergency Management Committee (DEMC) and then sent through to the State Emergency Management Committee. (SEMC), as well as being placed on the Shire Website and promoted throughout the community. The plan was endorsed by the Local Emergency Management Committee meeting held in Nyabing on the 2 September 2021.

RISK MANAGEMENT

This item has been evaluated against the Shire of Woodanilling Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine

VOTING REQUIREMENTS

Simple majority

COUNCIL DECISION – ITEM 10.2 ANIMAL WELFARE PLAN IN EMERGENCIES

Moved Cr Douglas seconded Cr Thomson

That Council endorses the Animal Welfare Plan in Emergencies as proposed.

CARRIED 6/0

10.3. COUNCIL MEETING DATES 2022

Proponent	Shire of Woodanilling
Owner	
Location/Address	
Author of Report	Chief Executive Officer Stephen Gash
Date of Meeting	23/11/2021
Previous Reports	19/11/2020
Disclosure of any Interest	Nil
File Reference	
Attachments	Policy 21

BRIEF SUMMARY

Council is being asked to adopt Council Meeting dates for the second last Tuesday of each month for the year 2022.

BACKGROUND/COMMENT

In accordance with the Regulation 12 of the Local Government (Administration) Regulation 1996, Local Governments are required to give local public notice of the date, time and place with respect to ordinary council meetings and, committee meetings which are proposed to be open to members of the public and shall be held within the proceeding 12 month period. There are five Tuesdays in four months of 2021, by changing the date in Policy 21 to read :- *Councils meetings will be held on the second last Tuesday of each month and commence at 4:00pm, with the exception of January as there will be no meeting.*

This would then give the Finance department optimum time to ensure all reconciliations undertaken by the appropriate staff members and to ensure the preparation of a monthly activity statement and statutory monthly report. With the inclusion of the extra weeks prior to end of month this then gives the finance department the addition time at crucial periods of the year.

STATUTORY/LLEGAL IMPLICATIONS

Local Government Act 1995 - Section 5.25(1)(g). Regulations about council and committee meetings and committees.

Local Government (Administration) Regulations 1996 - Section 12. Publication of meeting details (Act s. 5.25(1)(g))

POLICY IMPLICATIONS

Policy No 21 states: Council meetings will be held on every third Tuesday of each month and commence at 4:00pm, with the exception of January of each year when there will be no meeting.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Theme 3

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

CEO Steve Gash, Accountant Cath Painter, DCEO Sue Dowson.

RISK MANAGEMENT

Insignificant 1: Low (1)

COMMENT

The proposed meeting schedule for 2022 is as follows:

15 February 2022

22 March 2022
19 April 2022
24 May 2022
21 June 2022
19 July 2022
23 August 2022
20 September 2022
18 October 2022
22 November 2022
20 December 2022

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION AND COUNCIL DECISION – 10.3 COUNCIL MEETING DATES 2022

Moved Cr Smith seconded Cr Brown

- 1) Ordinary Council Meetings be scheduled for the second last Tuesday of each month for 2022 commencing at 4.00pm with the following exception.
 - No scheduled meeting to be held in January.
- 2) The dates be approved for the 2022 year for Council Meetings.

Advise note – A venue to be confirmed within a community location for a Council meeting in October 2022.

10.4.SUBDIVISION (BOUNDARY RE-ALIGNMENT) - LOTS 6606 & 6686 FORBES ROAD GLENCOE – WAPC NO. 161571

PROPERTY DETAILS			
Assessment No:	A159	Owner:	P & H Crossley
Corresp. No:	BA720	Date Received:	4 November 2021
Lot/Location No(s):	6606 & 6686		
Street Name:	Forbes Road (known as)	Locality	Glencoe

PURPOSE:	
Description of Proposed Use:	Farming
Nature of any existing buildings and or/use:	N/A
Zoning:	Regional Rural
Heritage Listed:	N/A
Setback variation required:	N/A
Attachments: Yes	Plan of Subdivision, Proposed Variation to Lot Layout
Policy Applicable:	Nil.

BRIEF SUMMARY

Council has received a referral from the Department of Planning and Western Australian Planning Commission (WAPC) for a boundary realignment between Lots 6606 & 6686 Forbes Road Glencoe.

It is the officer's recommendation that this proposal be supported with advice to the WAPC regarding lot configuration.

COMMENT

The subdivision of the two properties is to facilitate the sale of the new proposed Lot A to an adjoin landowner for the continued contiguous broad acre farming of a much larger portfolio of land. In essence, the proposal does not present any change to the predominant land use (being rural purposes) and therefore does not offend the Scheme.

The only issue that comes to light is that through the boundary realignment (subdivision), a new lot will be provided without constructed road frontage. Whilst it appears that there is no difference to the current status of the lot, the historical configuration is not to set precedence to the creation of a new lot. Under today's requirements and the State Development Control Policies which require that all new lots have access to a constructed road frontage. This is to ensure that in the future event that the lot is released independent to the balance farming lot, that the property may be developed with formal legal access to Forbes Road.

There is the ability to seek a contribution to the construction of the unmade road however this in itself possesses a number of operational and logistical issues. Any financial contribution that is required as a condition of approval requires that the contribution is kept in a separate account and used solely for the purpose of the construction of that road. In addition to this a native title clearing permit would be required to be sought for the road reserve and as has been historically been found to be difficult, would present a challenge with the likelihood of refusal.

Taking these issue into account and in discussion with the consultant Land Surveyor, an alternative seeking a battleaxe access leg to Forbes Road along the boundary is now proposed. (see attachment).

STATUTORY/LEGAL IMPLICATIONS

Planning and Development Act 2005

Planning and Development Regulations 2009

State Planning Policy 2.5 – Rural Planning (2016)

Development Control Policy 3.4 – Subdivision of Rural Land (2016)

This development control Policy is that with which the WAPC will consider subdivision in rural areas of Western Australia. Specific to this proposal is the following clause;

6. Circumstances under which rural subdivision may be considered In considering applications under section 6, the WAPC will consider rural subdivision in the following exceptional circumstances:

(a) to realign lot boundaries with no increase in the number of lots, where the resultant lots will not adversely affect rural land uses;

Town Planning Scheme No.1. - The Town Planning Scheme guides the Local Government in relation to various matters within the Local Government Area. The following is an excerpt from the Scheme specific to lots abutting unconstructed roads;

5.14 Development on Lots Abutting Unconstructed Roads or with no Gazetted Road Access
Notwithstanding anything else appearing in the Scheme, planning approval is required for development of land abutting an unconstructed road or a lot which does not have frontage to a constructed road. In considering such an application the Council shall either:

(i) refuse the application until the road has been constructed or access by means of a constructed road is provided as the case may be; or

(ii) grant the application subject to a condition requiring the applicant to pay a sum of money in or towards payment of the cost or estimated cost of construction of the road or part thereof and any other conditions it thinks fit to impose; or

(iii) require such other arrangements are made for permanent access as shall be to the satisfaction of the Council

Note: In the context of this proposal and for the purpose of the Scheme, subdivision (creation of additional lots, boundary realignment and amalgamation) is considered to be defined as development.

Environmental Protection Act 1986

Environmental Protection (Clearing of Native Vegetation) Regulations 2004

A permit for clearing of vegetation for the purpose of road access and construction is required under the Act and subject to conditions under the Regulations.

POLICY IMPLICATIONS

There are no Town Planning Scheme Policies that specifically relate to subdivision of Regional Rural zoned land.

FINANCIAL IMPLICATIONS

Should Council seek to impose a condition for the unmade road to the north of the two properties subject to this proposal, a financial contribution may be sought from the developer to the construction of that unmade road. Council must however retain those funds in a separate trust account until such time as the road is constructed.

STRATEGIC IMPLICATIONS

There are no strategic implications.

CONSULTATION/COMMUNICATION

No consultation within the Community is required. Informal consultation has occurred with the land owner's consultant Land Surveyor regarding provision of access to a constructed road.

RISK MANAGEMENT

Insignificant 1: Low (1)

VOTING REQUIREMENTS

Simple Majority

COUNCIL DECISION – ITEM 10.4 SUBDIVISION (BOUNDARY RE-ALIGNMENT) – LOTS 6606 & 6686 FORBES ROAD GLENCOE – WAPC NO 161571

Moved Cr Smith seconded Cr Brown

That Council advise the WAPC that it supports the boundary realignment between Lots 6606 and 6686 Forbes Road (WAPC 161571) subject to a battleaxe access leg being incorporated into the survey of

proposed Lot A along the northern boundary with the unconstructed Road. This will ensure that future access is provided to proposed Lot A directly to Forbes Road, Glencoe.

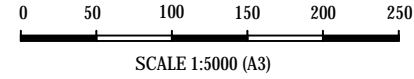
CARRIED 6/0

Cr Thomson left the meeting at 5.49pm and returned at 5.54pm

PROPOSED VARIATION TO LOT CONFIGURATION.

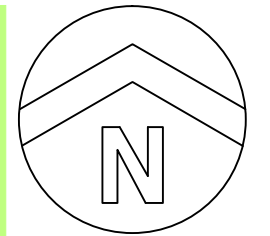
● PROPOSAL TO ADJUST THE BOUNDARY BETWEEN LOTS 6606 & 6686

Scale 1: 5000
Date Oct 2021
Job No. C996

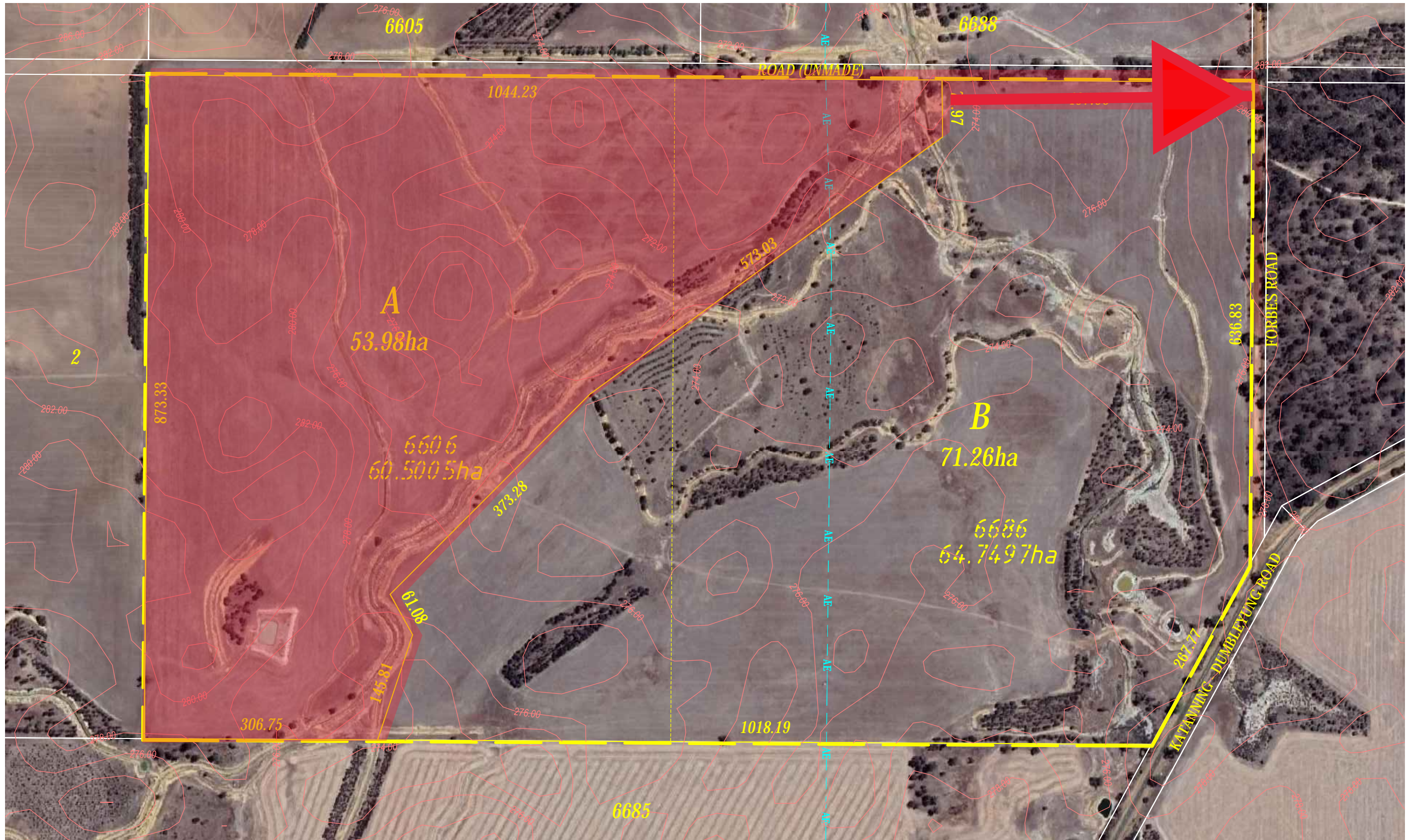


LEGEND

- Water Meter
- Telstra Pit/Pillar
- Sewer Connection
- Power Connection
- Subject Land Boundary
- Contour Line
- Sewer Line
- Water Main
- Underground Electrical
- Overhead Power Line



NOTE: DISTANCES AND AREAS SUBJECT TO SURVEY.



JOHN KINNEAR AND ASSOCIATES

Consulting Surveyors

45 COLLIE STREET
P.O. BOX 293, ALBANY, WA, 6330.
TELEPHONE (08) 9842 1353. FACSIMILE (08) 9842 1570.

JKA REF.G996

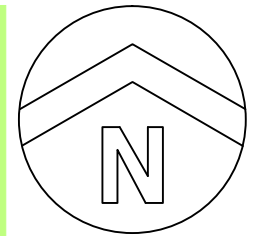
● PROPOSAL TO ADJUST THE BOUNDARY BETWEEN LOTS 6606 & 6686

PROPOSED BOUNDARY ADJUSTMENT

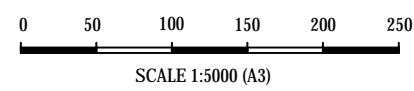
LOTS 6606 & 6686	PLAN DP124981 & DP124812	MAP SEE SMARTPLAN	Total Area 125.2502ha	Scale 1: 5000
C/T Volume/Folio 1126/846 & 1096/264	LOCAL AUTHORITY SHIRE OF WOODANILLING	No. of Exist Lots 2	Date Oct 2021	
LOCALITY GLENCOE	ZONING RURAL	OWNER H & P CROSSLEY	No. of Prop Lots 2	Job No. G996

LEGEND

- Water Meter
- Telstra Pit/Pillar
- Sewer Connection
- Power Connection
- Subject Land Boundary
- Contour Line
- Sewer Line
- Water Main
- Underground Electrical
- Overhead Power Line



NOTE: DISTANCES AND AREAS SUBJECT TO SURVEY.



11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED**11.1.COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD OCTOBER - NOVEMBER**

Great Southern Zone WALGA – Cr Thomson, Cr Jefferies, Cr Douglas, Cr Smith 19/11/2021

12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL****13.1.COUNCILLORS AND /OR OFFICERS****14. ITEMS FOR DISCUSSION****14.1. ITEM FOR DISCUSSION**

Local Government Reform request for submissions – CEO spoke on this to the Committee
Australia Day Councillor co-ordinators – Tim Brown to Coordinate the Australia Day Breakfast this year.
Golf Club Wind Up

COUNCIL DECISION GOLF CLUB WIND – UP

Moved Cr Smith seconded Cr Brown

That Council invite the Golf Club executive committee to the December Ordinary Council meeting to discuss a way forward for the Golf Club.

CARRIED 6/0

15. INFORMATION ITEMS**15.1.ADOPTION OF INFORMATION REPORTS****RECOMMENDATION – INFORMATION REPORT 01/09/2021 – 30/09/2021**

Moved Cr Douglas seconded Cr Thomson

That Council endorses the information contained in the following information reports.

CARRIED 6/0

15.2.MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/08/2021 – 30/09/2021

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

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

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

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

Members of Council
Administration

ACTIVITIES

Members of Council, civic reception, functions, public relations, electoral requirements and administration.

GENERAL PURPOSE FUNDING

Rates
General Purpose Revenue

Rates, General Purpose Government Grants, Interest on Investments.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention
Animal Control
Other

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Preventative Services
Community Health
Other

Food Control, meat inspection, water testing and health inspection services.

EDUCATION AND WELFARE

Disability Access & Inclusion
Care of Senior Citizens

Well aged housing and services for youth and aged.

HOUSING

Staff Housing

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Sanitation
Stormwater Drainage
Town Planning
Protection of Environment
Other

Refuse site, cemetery and public conveniences.

RECREATION AND CULTURE

Public Halls
Swimming areas
Libraries
Other

Maintenance of halls, parks, gardens and ovals. Library and heritage.

TRANSPORT

Road Construction
Road Maintenance
Road Plant Purchases
Transport Licensing Agency

Road construction and maintenance, footpaths and traffic signs.

ECONOMIC SERVICES

Rural Services
Tourism
Building Control
Other

Area promotion, pest control and building control.

OTHER PROPERTY AND SERVICES

Private Works
Public Works Overheads
Plant Operating Costs
Stock Control
Salaries and Wages

Private works, public works overheads and plant operation.

**STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 31 AUGUST 2021**

	Ref Note	Adopted Budget	YTD Actual (b)
		\$	\$
Opening funding surplus / (deficit)	1(c)	0	490,513
Revenue from operating activities			
General purpose funding - other		0	99,979
Law, order and public safety		0	(13,381)
Health		0	225
Education and welfare		0	9,090
Housing		0	3,725
Recreation and culture		0	414
Transport		0	22,803
Economic services		0	4,821
Other property and services		0	2,264
		0	129,941
Expenditure from operating activities			
Governance		0	(42,033)
General purpose funding		0	(3,133)
Law, order and public safety		0	(24,360)
Health		0	(10,023)
Education and welfare		0	(1,443)
Housing		0	(12,957)
Community amenities		0	(27,530)
Recreation and culture		0	(35,175)
Transport		0	(214,523)
Economic services		0	(9,142)
Other property and services		0	(2,493)
		0	(382,814)
Non-cash amounts excluded from operating activities	1(a)	0	0
Amount attributable to operating activities		0	(252,873)
Investing Activities			
Proceeds from non-operating grants, subsidies and contributions	10	0	23,575
Payments for property, plant and equipment and infrastructure	6	0	(19,110)
Amount attributable to investing activities		0	4,465
Financing Activities			
Transfer to reserves	7	0	(16)
Amount attributable to financing activities		0	(16)
Closing funding surplus / (deficit)	1(c)	0	242,084

KEY INFORMATION

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

The material variance adopted by Council for the 2021-22 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 31 AUGUST 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 BY NATURE & TYPE
FOR THE PERIOD ENDED 31 AUGUST 2021**

	Ref Note	Adopted Budget	YTD Actual (b)
		\$	\$
Opening funding surplus / (deficit)	1(c)	0	490,513
Revenue from operating activities			
Rates	5	0	0
Operating grants, subsidies and contributions	9	0	97,672
Fees and charges		0	42,061
Interest earnings		0	53
		0	129,940
Expenditure from operating activities			
Employee costs		0	(161,763)
Materials and contracts		0	(122,262)
Utility charges		0	(9,215)
Insurance expenses		0	(64,802)
Other expenditure		0	(24,770)
		0	(382,812)
Non-cash amounts excluded from operating activities	1(a)	0	0
Amount attributable to operating activities		0	(252,872)
Investing activities			
Proceeds from non-operating grants, subsidies and contributions	10	0	23,575
Payments for property, plant and equipment and infrastructure	6	0	(19,110)
Amount attributable to investing activities		0	4,465
Financing Activities			
Transfer to reserves	7	0	(16)
Amount attributable to financing activities		0	(16)
Closing funding surplus / (deficit)	1(c)	0	242,084

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted budget. 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 31 AUGUST 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 29 October 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	5	0	0	0
Add: Depreciation on assets		0	0	0
Total non-cash items excluded from operating activities		0	0	0

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

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

		Last Year Closing 30 June 2021	This Time Last Year 31 August 2020	Year to Date 31 August 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	7	(848,911)	(628,777)	(848,927)
Total adjustments to net current assets		(848,911)	(628,777)	(848,927)

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

Current assets				
Cash and cash equivalents	2	1,663,283	1,153,945	1,284,108
Rates receivables	3	73,177	60,638	69,659
Receivables	3	33,107	38,477	27,172
Other current assets	4	23,148	9,571	23,148
Less: Current liabilities				
Payables	5	(215,450)	(241,614)	(98,805)
Contract liabilities	8	(106,341)	(66,050)	(82,767)
Provisions	8	(131,500)	(147,531)	(131,500)
Less: Total adjustments to net current assets	1(b)	(848,911)	(628,777)	(848,927)
Closing funding surplus / (deficit)		490,513	178,659	242,084

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal - Cash at Bank	Cash and cash equivalents	434,732	0	434,732		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	848,926	848,926		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
Total		435,182	848,926	1,284,108	0			
Comprising								
Cash and cash equivalents		435,182	848,926	1,284,108	0			
		435,182	848,926	1,284,108	0			

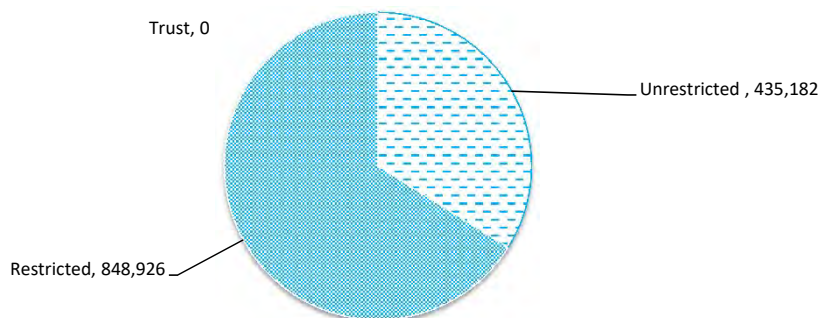
KEY INFORMATION

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

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

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

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



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

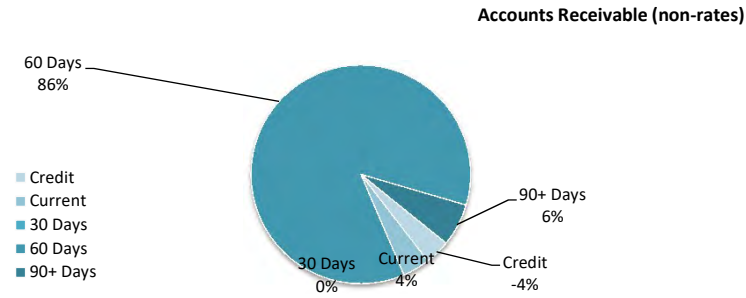
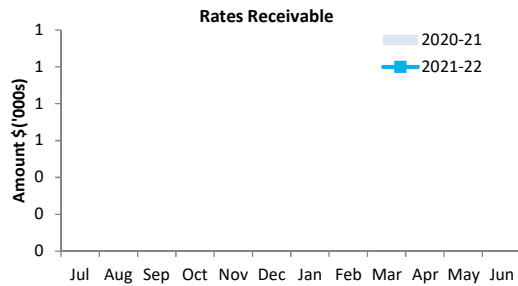
Rates receivable	30 Jun 2021	31 Aug 2021
	\$	\$
Opening arrears previous years	62,125	73,177
Levied this year	770,057	0
Less - collections to date	(759,005)	(3,518)
Equals current outstanding	73,177	69,659
Net rates collectable	73,177	69,659
% Collected	91.2%	4.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(911)	986	0	21,054	1,539	22,667
Percentage	(4.0%)	4.3%	0%	92.9%	6.8%	
Balance per trial balance						
GST receivable						4,505
Total receivables general outstanding						27,172

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 August 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and Materials	22,098	0	0	22,098
Prepayments				
Prepayments	1,050	0	0	1,050
Total other current assets	23,148	0	0	23,148
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventory and Prepayment balances are yet to be adjusted for EOFY 2020-2021

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

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

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

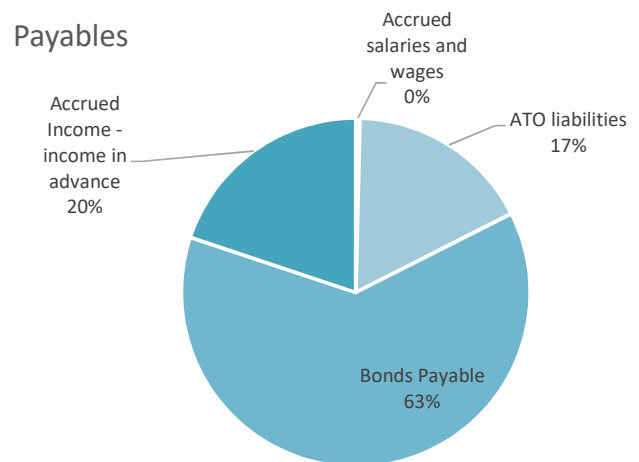
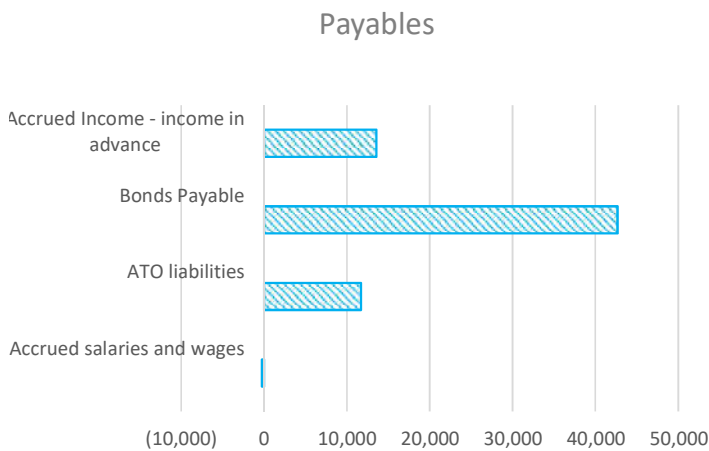
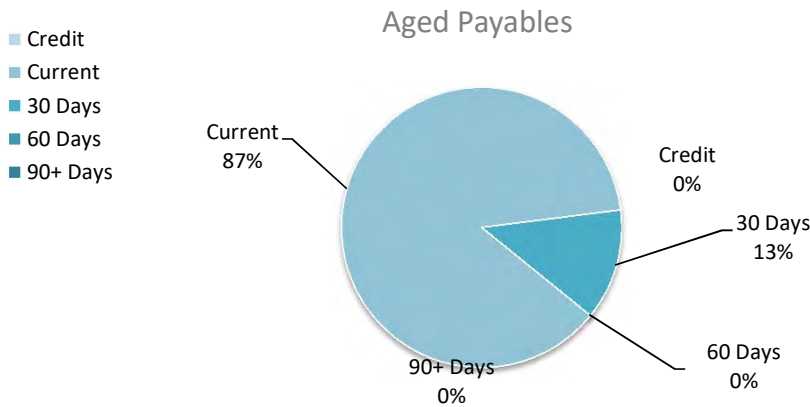
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	27,168	3,998	0	0	31,167
Percentage	0%	87.2%	12.8%	0%	0%	
Balance per trial balance						
Accrued salaries and wages						(263)
ATO liabilities						11,689
Bonds Payable						42,656
Accrued Income - income in advance						13,556
Total payables general outstanding						98,805

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.



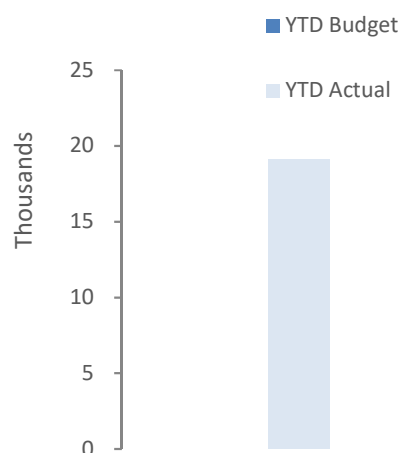
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital acquisitions	Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$
Furniture and equipment	0		0
Plant and equipment	0	443	443
Infrastructure - roads	0	18,667	18,667
Infrastructure - drainage	0	0	0
Infrastructure - footpaths	0	0	0
Payments for Capital Acquisitions	0	19,110	19,110
Right of use assets	0	0	0
Total Capital Acquisitions	0	19,110	19,110
Capital Acquisitions Funded By:			
	\$	\$	\$
Capital grants and contributions	0	23,575	23,575
Other (disposals & C/Fwd)	0	0	0
Cash backed reserves	0	0	0
Plant replacement reserve	0	0	0
Contribution - operations	0	(4,465)	(4,465)
Capital funding total	0	19,110	19,110

SIGNIFICANT ACCOUNTING POLICIES

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



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

OPERATING ACTIVITIES

NOTE 7

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	668,887		12		0		0		668,899
Building reserve	42,083		1		0		0		42,084
Affordable housing reserve	102,290		2		0		0		102,292
Office equipment reserve	14,028		0		0		0		14,028
Road construction reserve	21,623		1		0		0		21,624
	848,911	0	16	0	0	0	0	0	848,927

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

**OPERATING ACTIVITIES
NOTE 8
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 August 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	9	8,086	0	0	8,086
- non-operating	10	98,255	0	(23,574)	74,681
Total unspent grants, contributions and reimbursements		106,341	0	(23,574)	82,767
Provisions					
Annual leave		84,931	0	0	84,931
Long service leave		46,569	0	0	46,569
Total Provisions		131,500	0	0	131,500
Total other current liabilities		237,841	0	(23,574)	214,267
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 9 and 10. Please note that these figures may be adjusted/updated during the preparation of annual statements as reconciliation of grant income and project expenditure has not been fully completed.

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

NOTE 9

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2021	Current Liability 31 Aug 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General				0			0	59,010
Grants Commission - Roads				0			0	40,816
Law, order, public safety								
DFES - Bushfire Brigade	8,086		0	8,086	8,086		0	
ESL Grant				0			0	(3,684)
	8,086	0	0	8,086	8,086	0	0	96,141
Operating contributions								
Education and welfare							0	
Income relating to Well Aged Housing				0			0	63
Housing								
Staff Housing Reimbursements				0			0	67
Other property and services								
FBT Reimbursements				0				240
Diesel Fuel Rebates				0				1,161
	0	0	0	0	0	0	0	1,531
TOTALS	8,086	0	0	8,086	8,086	0	0	97,672

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

NOTE 10

NON-OPERATING GRANTS AND CONTRIBUTIONS

Unspent non operating grants, subsidies and contributions liability

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2021	Current Liability 31 Aug 2021
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
General purpose funding					
LCRI Phase 1	7,775		(4,907)	2,868	2,868
Transport					
Regional Road Group - Project Funding	67,981			67,981	67,981
LCRI Phase 2	22,499		(18,667)	3,832	3,832
	98,255	0	(23,574)	74,681	74,681

Non operating grants, subsidies and contributions revenue

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
		4,908
	0	18,667
0	0	23,575

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2021

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

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**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

Members of Council
Administration

ACTIVITIES

Members of Council, civic reception, functions, public relations, electoral requirements and administration.

GENERAL PURPOSE FUNDING

Rates
General Purpose Revenue

Rates, General Purpose Government Grants, Interest on Investments.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention
Animal Control
Other

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Preventative Services
Community Health
Other

Food Control, meat inspection, water testing and health inspection services.

EDUCATION AND WELFARE

Disability Access & Inclusion
Care of Senior Citizens

Well aged housing and services for youth and aged.

HOUSING

Staff Housing

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Sanitation
Stormwater Drainage
Town Planning
Protection of Environment
Other

Refuse site, cemetery and public conveniences.

RECREATION AND CULTURE

Public Halls
Swimming areas
Libraries
Other

Maintenance of halls, parks, gardens and ovals. Library and heritage.

TRANSPORT

Road Construction
Road Maintenance
Road Plant Purchases
Transport Licensing Agency

Road construction and maintenance, footpaths and traffic signs.

ECONOMIC SERVICES

Rural Services
Tourism
Building Control
Other

Area promotion, pest control and building control.

OTHER PROPERTY AND SERVICES

Private Works
Public Works Overheads
Plant Operating Costs
Stock Control
Salaries and Wages

Private works, public works overheads and plant operation.

**STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

	Ref Note	Adopted Budget	YTD Actual (b)
		\$	\$
Opening funding surplus / (deficit)	1(c)	0	490,512
Revenue from operating activities			
General purpose funding - other		0	100,296
Law, order and public safety		0	(13,226)
Health		0	225
Education and welfare		0	21,964
Housing		0	5,945
Recreation and culture		0	445
Transport		0	36,998
Economic services		0	5,163
Other property and services		0	6,445
		0	165,366
Expenditure from operating activities			
Governance		0	(24,949)
General purpose funding		0	(4,610)
Law, order and public safety		0	(38,683)
Health		0	(13,862)
Education and welfare		0	(1,803)
Housing		0	(23,400)
Community amenities		0	(39,998)
Recreation and culture		0	(63,564)
Transport		0	(341,735)
Economic services		0	(18,814)
Other property and services		0	22,723
		0	(548,697)
Non-cash amounts excluded from operating activities	1(a)	0	0
Amount attributable to operating activities		0	(383,331)
Investing Activities			
Proceeds from non-operating grants, subsidies and contributions	10	0	29,216
Payments for property, plant and equipment and infrastructure	6	0	(30,986)
Amount attributable to investing activities		0	(1,770)
Financing Activities			
Transfer to reserves	7	0	(22)
Amount attributable to financing activities		0	(22)
Closing funding surplus / (deficit)	1(c)	0	105,391

KEY INFORMATION

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

The material variance adopted by Council for the 2021-22 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 30 SEPTEMBER 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 BY NATURE & TYPE
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

	Ref Note	Adopted Budget	YTD Actual (b)
		\$	\$
Opening funding surplus / (deficit)	1(c)	0	490,512
Revenue from operating activities			
Rates	5	0	0
Operating grants, subsidies and contributions	9	0	110,304
Fees and charges		0	64,837
Interest earnings		0	71
		0	165,366
Expenditure from operating activities			
Employee costs		0	(264,913)
Materials and contracts		0	(134,951)
Utility charges		0	(10,353)
Depreciation on non-current assets		0	0
Insurance expenses		0	(95,771)
Other expenditure		0	(42,707)
		0	(548,695)
Non-cash amounts excluded from operating activities	1(a)	0	0
Amount attributable to operating activities		0	(383,329)
Investing activities			
Proceeds from non-operating grants, subsidies and contributions	10	0	29,216
Payments for property, plant and equipment and infrastructure	6	0	(30,986)
Amount attributable to investing activities		0	(1,770)
Financing Activities			
Transfer to reserves	7	0	(22)
Amount attributable to financing activities		0	(22)
Closing funding surplus / (deficit)	1(c)	0	105,391

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted budget. 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 30 SEPTEMBER 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 29 October 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	5	0	0	0
Add: Depreciation on assets		0	0	0
Total non-cash items excluded from operating activities		0	0	0

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 September 2020	Year to Date 30 September 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	7	(848,911)	(628,831)	(848,933)
Total adjustments to net current assets		(848,911)	(628,831)	(848,933)

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

Current assets				
Cash and cash equivalents	2	1,663,283	933,944	1,195,545
Rates receivables	3	73,177	63,270	69,479
Receivables	3	33,105	30,073	22,181
Other current assets	4	23,148	9,571	23,148
Less: Current liabilities				
Payables	5	(215,450)	(165,180)	(147,394)
Contract liabilities	8	(106,340)	(66,050)	(77,126)
Provisions	8	(131,500)	(147,531)	(131,500)
Less: Total adjustments to net current assets	1(b)	(848,911)	(628,831)	(848,933)
Closing funding surplus / (deficit)		490,512	29,266	105,391

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Municipal - Cash at Bank	Cash and cash equivalents	346,162	0	346,162		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	848,933	848,933		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
Total		346,612	848,933	1,195,545	0			
Comprising								
Cash and cash equivalents		346,612	848,933	1,195,545	0			
		346,612	848,933	1,195,545	0			

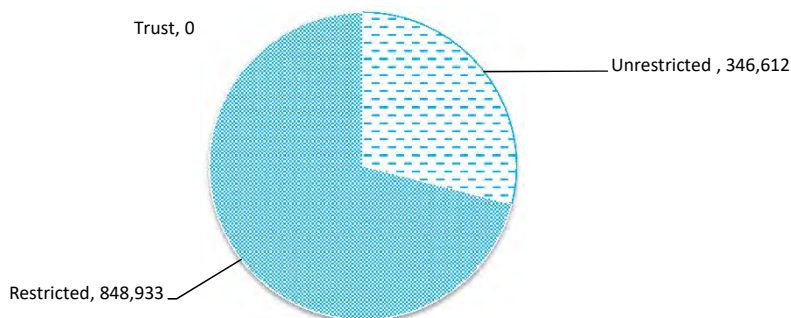
KEY INFORMATION

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

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

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

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



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

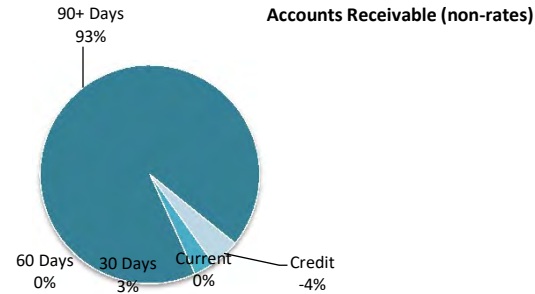
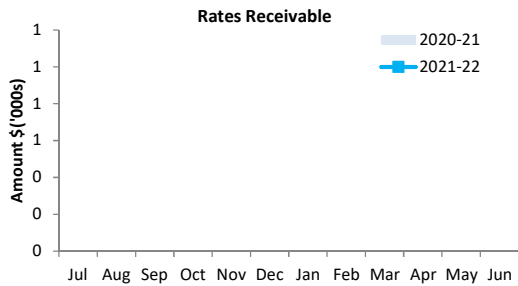
Rates receivable	30 Jun 2021	30 Sep 2021
	\$	\$
Opening arrears previous years	62,125	73,177
Levied this year	770,057	0
Less - collections to date	(759,005)	(3,698)
Equals current outstanding	73,177	69,479
Net rates collectable	73,177	69,479
% Collected	91.2%	5.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,061)	0	739	0	22,503	22,181
Percentage	(4.8%)	0%	3.3%	0%	101.5%	
Balance per trial balance						
GST receivable						0
Total receivables general outstanding						22,181

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 September 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and Materials	22,098	0	0	22,098
Prepayments				
Prepayments	1,050	0	0	1,050
Total other current assets	23,148	0	0	23,148
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventory and Prepayment balances are yet to be adjusted for EOFY 2020-2021

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

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

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

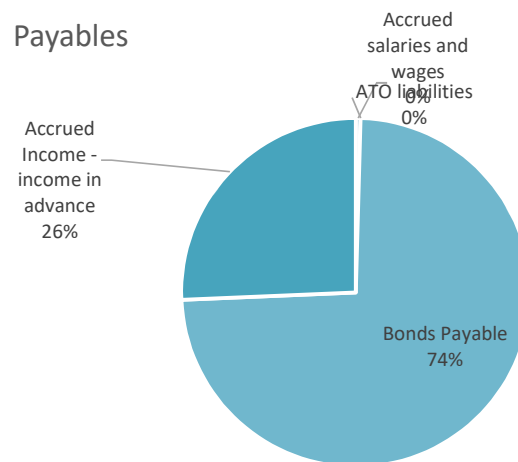
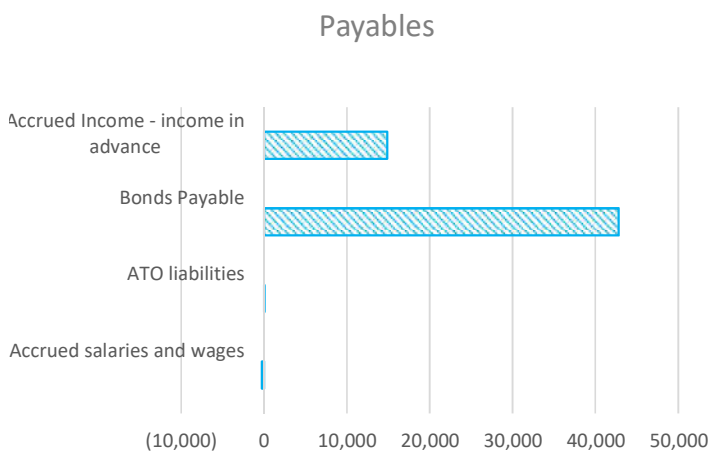
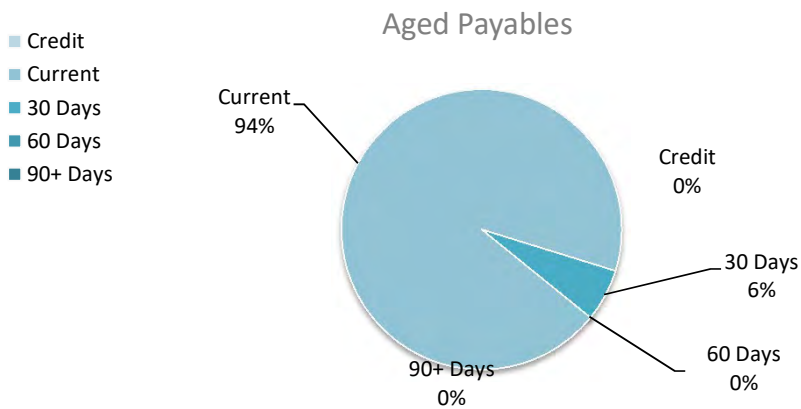
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	84,523	5,439	0	0	89,962
Percentage	0%	94%	6%	0%	0%	
Balance per trial balance						
Accrued salaries and wages						(263)
ATO liabilities						1
Bonds Payable						42,816
Accrued Income - income in advance						14,878
Total payables general outstanding						147,394

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.



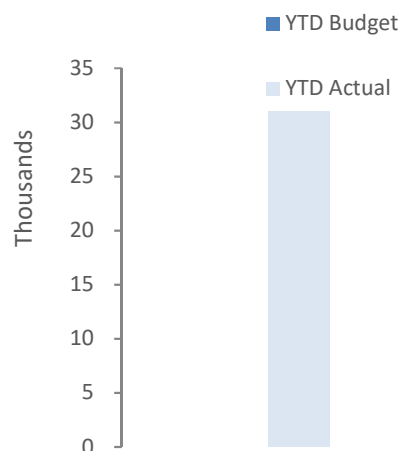
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital acquisitions	Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$
Furniture and equipment	0	1,732	1,732
Plant and equipment	0	443	443
Infrastructure - roads	0	28,811	28,811
Infrastructure - drainage	0	0	0
Infrastructure - footpaths	0	0	0
Payments for Capital Acquisitions	0	30,986	30,986
Right of use assets	0	0	0
Total Capital Acquisitions	0	30,986	30,986
Capital Acquisitions Funded By:			
	\$	\$	\$
Capital grants and contributions	0	29,216	29,216
Other (disposals & C/Fwd)	0	0	0
Cash backed reserves	0	0	0
Plant replacement reserve	0	0	0
Contribution - operations	0	1,770	1,770
Capital funding total	0	30,986	30,986

SIGNIFICANT ACCOUNTING POLICIES

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



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

OPERATING ACTIVITIES

NOTE 7

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	668,887		17		0		0		668,904
Building reserve	42,083		1		0		0		42,084
Affordable housing reserve	102,290		3		0		0		102,293
Office equipment reserve	14,028		0		0		0		14,028
Road construction reserve	21,623		1		0		0		21,624
	848,911	0	22	0	0	0	0	0	848,933

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

**OPERATING ACTIVITIES
NOTE 8
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 September 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	9	8,086	0	0	8,086
- non-operating	10	98,255	0	(29,215)	69,040
Total unspent grants, contributions and reimbursements		106,341	0	(29,215)	77,126
Provisions					
Annual leave		84,931	0	0	84,931
Long service leave		46,569	0	0	46,569
Total Provisions		131,500	0	0	131,500
Total other current liabilities		237,841	0	(29,215)	208,626
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 9 and 10. Please note that these figures may be adjusted/updated during the preparation of annual statements as reconciliation of grant income and project expenditure has not been fully completed.

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

NOTE 9

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2021	Current Liability 30 Sep 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General				0			0	59,010
Grants Commission - Roads				0			0	40,816
Law, order, public safety								
DFES - Bushfire Brigade	8,086	0	0	8,086	8,086		0	
ESL Grant				0			0	(3,684)
	8,086	0	0	8,086	8,086	0	0	96,141
Operating contributions								
Education and welfare							0	
Income relating to Well Aged Housing				0			0	8,854
Housing								
Staff Housing Reimbursements				0			0	67
Other property and services								
FBT Reimbursements				0				390
Diesel Fuel Rebates				0				4,851
	0	0	0	0	0	0	0	14,163
TOTALS	8,086	0	0	8,086	8,086	0	0	110,304

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

NOTE 10

NON-OPERATING GRANTS AND CONTRIBUTIONS

Unspent non operating grants, subsidies and contributions liability

Provider	Liability	Increase	Liability	Liability	Current
	1 July 2021	in Liability	Reduction (As revenue)	30 Sep 2021	Liability 30 Sep 2021
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
General purpose funding					
LCRI Phase 1	7,775	0	(6,716)	1,059	1,059
Transport					
Regional Road Group - Project Funding	67,981	0	0	67,981	67,981
LCRI Phase 2	22,499	0	(22,499)	0	0
	98,255	0	(29,215)	69,040	69,040

Non operating grants, subsidies and contributions revenue

Adopted Budget	YTD	YTD Revenue
Revenue	Budget	Actual
\$	\$	(b) \$
		6,717
	0	22,499
0	0	29,216

15.3.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD 10/09/2021 – 29/09/2021

FOR THE PERIOD 30 SEPTEMBER 2021

Transaction ID	Date	Name	Description	Amount
Municipal Account				
EFT Payments				
EFT5771	10/09/2021	Major Motors	parts	-112.52
EFT5772	10/09/2021	West Australian Newspaper	advertising	-2345.18
EFT5773	10/09/2021	Alexander Galt & Co	hardware	-22.45
EFT5774	10/09/2021	Corsign WA Pty Ltd	signage for roads	-3273.60
EFT5775	10/09/2021	Toll Transport	freight	-167.49
EFT5776	10/09/2021	Tutt Bryant Hire Pty Ltd	hire of roller	-4900.50
EFT5777	10/09/2021	Katanning Districts Carpet Care	cleaning contract	-367.50
EFT5778	10/09/2021	The Australian Local Government Job	advertising	-247.50
EFT5779	10/09/2021	Cindy Richards	refund-bond	-400.00
EFT5780	10/09/2021	Synergy	25/7 to 24/8	-699.02
EFT5781	10/09/2021	Great Southern Fuel Supplies	bulk diesel	-13521.62
EFT5782	10/09/2021	Winc	stationery	-60.94
EFT5783	10/09/2021	Katanning Hardware	hardware	-191.64
EFT5784	10/09/2021	Tyrepower Katanning	tyre repairs	-1315.00
EFT5785	10/09/2021	Staff Christmas Club	Payroll deductions	-594.00
EFT5786	10/09/2021	Advertiser Print	advertising	-343.00
EFT5787	10/09/2021	Widespread Contracting	gravel stockpiling	-3025.00
EFT5788	10/09/2021	Ambrose Electrical Contracting	tagging	-329.50
EFT5789	24/09/2021	Public Libraries WA	PLWA Membership 2021/2022	-110.00
EFT5790	24/09/2021	Toll Transport	freight	-132.91
EFT5791	24/09/2021	Katanning South Regional TAFE	staff training	-87.30
EFT5792	24/09/2021	Katanning Districts Carpet Care	cleaning contract	-630.00
EFT5793	24/09/2021	Betta Home Living	equipment	-1895.00
EFT5794	24/09/2021	Wagin Ag Centre Ltd atft Marley Trading Trust	parts	-397.49
		T/as Marleys Diesel & Ag		
EFT5795	24/09/2021	Keens Truck Driver Training	staff training	-1200.00
EFT5796	24/09/2021	Regional Retailers Pty Ltd	groceries	-157.32
EFT5797	24/09/2021	ATO	BAS- July 2021	-3741.00
EFT5798	24/09/2021	Woodanilling Store	groceries	-176.10
EFT5799	24/09/2021	Kleenheat Gas	yearly fee	-386.10
EFT5800	24/09/2021	Shire of Kojonup	annual subscription for Great Southern Treasures	-7700.00
EFT5801	24/09/2021	Katanning Hardware	hardware	-68.44
EFT5802	24/09/2021	Landgate Valuation & Property Analytics	rate enquiries	-150.95
EFT5803	24/09/2021	Albany Best Office Systems	copier contract	-643.90
EFT5804	24/09/2021	Great Southern Waste Disposal	rubbish removal	-2614.04
EFT5805	24/09/2021	Staff Christmas Club	Payroll deductions	-604.00
EFT Total Payments				- 52,611.01
Cheque Payments				
No Cheque Payments in September				
Total Cheque Payments				-
Direct Debit Payments				
DD3734.2	08/09/2021	Water Corporation	1/7/2021-31/8/2021	-2594.63
DD3734.4	01/09/2021	Westnet	monthly hosting	-4.99
DD3734.5	03/09/2021	Water Corporation	1/7/2021-31/8/021	-59.19
DD3737.2	13/09/2021	Telstra	25/8/2021-24/09/2021	-321.94
DD3743.1	01/09/2021	Aware Super	Superannuation contributions	-779.43
DD3743.2	01/09/2021	Australian Superannuation	Payroll deductions	-375.89
DD3743.3	01/09/2021	Hesta	Payroll deductions	-422.76
DD3743.4	01/09/2021	Colonial Select Personnel Super	Superannuation contributions	-102.63
DD3743.5	01/09/2021	REST	Superannuation contributions	-152.65
DD3743.6	01/09/2021	OnePath Custodians	Superannuation contributions	-85.69

FOR THE PERIOD 30 SEPTEMBER 2021

DD3757.1	08/09/2021	Aware Super	Superannuation contributions	-779.43
DD3757.2	08/09/2021	Australian Superannuation	Payroll deductions	-439.60
DD3757.3	08/09/2021	Hesta	Payroll deductions	-422.76
DD3757.4	08/09/2021	Colonial Select Personnel Super	Superannuation contributions	-102.63
DD3757.5	08/09/2021	REST	Superannuation contributions	-140.32
DD3757.6	08/09/2021	OnePath Custodians	Superannuation contributions	-85.69
DD3763.1	02/09/2021	NAB - Credit Card	card fee	-1382.85
DD3767.1	15/09/2021	Aware Super	Superannuation contributions	-779.43
DD3767.2	15/09/2021	Australian Superannuation	Superannuation contributions	-407.75
DD3767.3	15/09/2021	Hesta	Payroll deductions	-422.76
DD3767.4	15/09/2021	Colonial Select Personnel Super	Superannuation contributions	-111.61
DD3767.5	15/09/2021	REST	Superannuation contributions	-131.04
DD3767.6	15/09/2021	OnePath Custodians	Superannuation contributions	-85.69
DD3767.7	15/09/2021	BT Super for Life	Superannuation contributions	-55.40
DD3776.3	21/09/2021	ClickSuper	transaction fee	-8.47
DD3778.1	22/09/2021	Aware Super	Superannuation contributions	-835.26
DD3778.2	22/09/2021	Australian Superannuation	Superannuation contributions	-679.16
DD3778.3	22/09/2021	Hesta	Payroll deductions	-422.76
DD3778.4	22/09/2021	Colonial Select Personnel Super	Superannuation contributions	-111.61
DD3778.5	22/09/2021	REST	Superannuation contributions	-174.26
DD3778.6	22/09/2021	OnePath Custodians	Superannuation contributions	-85.69
DD3778.7	22/09/2021	BT Super for Life	Superannuation contributions	-91.10
DD3783.1	20/09/2021	SkyMesh	internet contract	-125.00
DD3785.1	29/09/2021	Aware Super	Superannuation contributions	-745.11
DD3785.2	29/09/2021	Australian Superannuation	Superannuation contributions	-441.68
DD3785.3	29/09/2021	Hesta	Payroll deductions	-422.76
DD3785.4	29/09/2021	Colonial Select Personnel Super	Superannuation contributions	-102.63
DD3785.5	29/09/2021	REST	Superannuation contributions	-152.65
DD3785.6	29/09/2021	OnePath Custodians	Superannuation contributions	-85.69
DD3785.7	29/09/2021	BT Super for Life	Superannuation contributions	-92.33

Total Direct Debit Payments	-	14,822.92
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Municipal Account List of Payments Total	-	<u>67,433.93</u>
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Cr Douglas advised an impartiality interest in Item 15.4 Rushy Swamp Grant however noted that there was no discussion or decision required on the item.

15.4.WWLZ INFORMATION REPORT – FOR THE PERIOD – JUL 2021 – AUG 2021

GLOSSARY

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

MANAGEMENT COMMITTEE MEETING

Last Meeting: AGM 11th August

Next Meeting: TBC

LANDCARE COORDINATION FUNDING 2021 / 2022

- SWCC Pollinator Project - \$55,500
- 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

STRATEGIC PLANNING

- Revision of constitution to make quorum requirements correct – currently some issues around wording
- New employee contract completed.
- MOU between organisation and Shires is under review.

NON-PROJECT COMMUNITY ACTIVITIES

- Shire of Wagin revegetation site has been planted. Was an issue with the nursery, so slightly fewer plants than planned went in, however plants are looking very good with the continued rain. May need some follow up weed control with a grass selective herbicide.
- A number of rabbit queries have arisen. Offering advice on equipment and poisons.
- Weed queries coming in – a number of people have complained about the gazanias is there a program to manage them. ***I have a suggestion for council as to how we could do some on-going weed management through their annual funding to this organisation***
- Tree planter hired out to several properties this year. Late season.
- Battery drop off for recycling
- Assisting CRC with advice on species selection for building improvements. (rising damp issues)
- Trying to assist local noongar people to aid in the development of Willemurra Aboriginal Corporation

COMPLETED EVENTS

- Hoggone pig control workshop
- Wagin DHS fauna education incursion
- Wagin DHS field trip

COMING EVENTS

- CRC Snake handling course – sponsored by fauna project 11th October
- Woodanilling Primary School – habitat walk – 24th November

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

- Revegetation has been completed. Sites are drying out enough for access, fencing has begun on 2 properties.

STATE NRM – WAGIN LAKE BOARDWALK - \$26,112

- Contractor had been scheduled to begin works just as the rain came through. Now the site is underwater, works are not going to be possible until it dries out. Have sent a request for a 6 month extension to the project. Still awaiting response from funders.

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

- Hoggone workshop completed. Some interest in utilising the boxes we have for hire later in the year when baiting will become possible. Overall project has proven how complex the management of feral pigs is proving to be.

STATE NRM – HELPING OUR WAGIN-WOODY COMMUNITY TO UNDERSTAND AND PROTECT OUR SPECIES - \$133,340 (OVER 3 YEARS)

- Currently completing licence application to undertake fauna surveys in spring.
- Fencing sites have all been contracted for works to take place this financial year.
- Sponsoring snake handling course
- Completed school incursion to Wagin DHS explaining about lesser known species. (years 7/8)

APPLICATION SUBMITTED

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

APPLICATIONS UNDERWAY

Nil

16. CLOSURE OF MEETING

Meeting closed at 6.30pm