



SHIRE OF WILLIAMS MINUTES

ORDINARY COUNCIL MEETING
WEDNESDAY 16 FEBRUARY 2022



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SHIRE OF WILLIAMS STRATEGIC COMMUNITY PLAN 2017-2032

ECONOMIC

To support industry and business development through the development of sustainable infrastructure and investment opportunities.

ED1. Develop infrastructure and investment that is sustainable and an ongoing legacy to the Shire.

ED2. To have appropriate levels of housing to cater for population retention and growth.

SOCIAL AND CULTURAL

To be a safe and welcoming community where everyone is valued and has the opportunity to contribute and belong.

SCD1. To provide community infrastructure and facilities that meet the needs of the population.

SCD2. To support a safe and healthy community with a strong sense of community pride.

SCD3. To recognise the vibrant history of the Shire and its rich, varied cultural heritage and natural environment is valued, respected, promoted and celebrated.

LAND USE & ENVIRONMENT

To have a balanced respect for our natural assets and built environment, retaining our lifestyle values and community split.

LUE1. To enhance, promote, rehabilitate and leverage the natural environment so it continues to be an asset to the community.

LUE2. Natural assets and public open spaces are accessible, well utilised and managed.
LUE3. Recognising and implementing sustainability measures.

LUE4. To have safe and well maintained transport network that supports local economy.

CIVIC LEADERSHIP

Strong civic leadership representing the whole of the Shire which engages in effective partnerships and reflects the aspirations of an engaged community.

CL1. The Shire is efficient in its operations, actively listens to the community and anticipates and responds to the community needs.

CL2. The revenue needs of the Shire are managed in an equitable, proactive and sustainable manner.

CL3. Effective collaboration and shared services with other relevant Local, State and Federal Government agencies, industry and community organisations.

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AGENDA

1.0 Declaration of Opening / Announcement of Visitors

The Presiding Member, President Jarrad Logie, declared the Meeting open at 4.11pm.

It was noted that Cr Macnamara made a Declaration by Elected Member in accordance with the *Local Government Act 1995* and *Local Government (Constitution) Regulations 1998* on 20 December 2021.

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members

- Cr Jarrad Logie - President
- Cr Natalie Major - Deputy President
- Cr Moya Carne
- Cr Simon Harding
- Cr Bob Baker
- Cr Tracey Price
- Cr Bernie Panizza
- Cr Christine Cowcher
- Cr John Macnamara

Staff

- Geoff McKeown - Chief Executive Officer
- Manuela Lenehan – Minute Taker

- Visitors – Nil
- Apologies - Nil
- Leave of Absence – Nil

3.0 Public Question Time

Nil

4.0 Petitions / Deputations / Presentations

Nil

5.0 Declarations of Interest

DECLARATION OF INTEREST	
Name / Position	Cr Christine Cowcher / Councillor
Item No. / Subject	8.2.6 Unallocated Road Construction Funds – Lavender Crossing
Type of Interest	Proximity

6.0 Confirmation of Minutes of Previous Meetings

6.1 Ordinary Council Meeting Held 15 December 2021

Officer's Recommendation

That the Minutes of the Ordinary Council Meeting held 15 December 2021, as previously circulated, be confirmed as a true and accurate record.

Council Resolution

Baker/Cowcher

That the Minutes of the Ordinary Council Meeting held 15 December 2021, as previously circulated, be confirmed as a true and accurate record.

**Carried 9/0
Resolution 81/22**

6.2 General Meeting of Electors Held 18 January 2022

Officer's Recommendation

That the Minutes of the General Meeting of Electors held 18 January 2022, as previously circulated, be received.

Council Resolution

Carne/Harding

That the Minutes of the General Meeting of Electors held 18 January 2022, as previously circulated, be received.

**Carried 9/0
Resolution 82/22**

7.0 Announcements by Presiding Member Without Discussion

Nil

8.0 Matters Which Require Decisions

8.1 Corporate and Community Services

8.1.1 Synthetic Cricket Pitch Replacement

File Reference	11.70.40
Statutory Ref.	Local Government Act 1995
Author & Date	Britt Logie 11 February 2022
Attachments	Nil

Background

The Williams Cricket Club has recently replaced the synthetic cricket pitch at the town oval. The Club have quite a large membership base of both senior and junior players. Each year, Williams hosts many games as well as school cricket carnivals. The Club received \$1,000 of the Live Local Love Local Community Chest funding to go towards the pitch replacement. On further consideration, the Club would like the Shire to consider contributing 70% of the \$5,445 incl GST replacement cost. As they have already received \$1,000, this would be an additional allocation of \$2,811 incl GST.

The Williams Cricket Club currently pay \$539.50 as a yearly ground hire fee, the grounds are also used by Kent Street and other schools around the district during carnivals. It is in the Shire's best interest to have these facilities maintained and in the best order. The Shire has contributed to other sporting clubs and groups in the past with capital projects.

Comment

This additional contribution has not been included in the 2021/2022 Budget. It is a requirement of the *Local Government Act 1995* that any expenditure incurred from the Municipal Fund, that is not included in the Annual Budget, is authorised by Council by absolute majority. Section 6.8 states:

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

- (1a) In subsection (1) —
additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.
- (2) Where expenditure has been incurred by a local government —
- (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
 - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- SCD 1.1 Provide, maintain and improve community infrastructure.
- ED 1.4 Encourage business and community groups' initiatives to promote the Shire as a place to live, work, play and invest.
- CL 2.1 Maximise and leverage grant funding opportunities to balance and support Council investment.

Financial Implications

An allocation of \$2,815 to the Williams Cricket Club can be approved by Council as unbudgeted expenditure.

Voting Requirements

Absolute Majority

Officer's Recommendation

That Council support the request for additional funding from the Williams Cricket Club for the cricket pitch replacement and agrees to make a further contribution of \$2,811 to the project, acknowledging it is unbudgeted expenditure in the 2021/22 financial year.

Council Resolution

Carne/Major

That Council support the request for additional funding from the Williams Cricket Club for the cricket pitch replacement and agrees to make a further contribution of \$2,811 to the project, acknowledging it is unbudgeted expenditure in the 2021/22 financial year.

**Carried by Absolute Majority 9/0
Resolution 83/22**

8.1.2 Payment Listing

File Reference	4.23.15
Statutory Ref.	<i>Local Government (Financial Management) Regulations 1996</i>
Author & Date	Alan Lamb 8 February 2022
Attachments	Payment listings for months ending 31 December 2021 and 31 January 2022

Background

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shires municipal or trust account. In exercising their authority, and in accordance with the Local Government (Financial Management) Regulation, it is a requirement to produce a list of payments made from Councils Municipal Fund and Trust Fund bank accounts to be presented to Council in the following month.

Statutory Implications

Local Government (Financial Management) Regulations 1996 - Reg 13

(1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*

- (a) *the payee's name; and*
- (b) *the amount of the payment; and*
- (c) *the date of the payment; and*
- (d) *sufficient information to identify the transaction.*

Comment

The list of accounts for payment is a separate attachment to this agenda.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

CL 2.2 Maintain accountability, transparency and financial responsibility

Financial Implications

As listed in the recommendation below.

Voting Requirements

Simple Majority

Officer's Recommendation

That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104910 – 104913 totalling \$872,846.63 approved by the Chief Executive Officer during the month of December 2021, and Municipal Fund EFT, Bpay, Direct Debits and Cheques 104914 – 104916 totalling \$354,007.59 approved by the Chief Executive Officer during the month of January 2022 be endorsed.

Council Resolution

Harding/Price

That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104910 – 104913 totalling \$872,846.63 approved by the Chief Executive Officer during the month of December 2021, and Municipal Fund EFT, Bpay, Direct Debits and Cheques 104914 – 104916 totalling \$354,007.59 approved by the Chief Executive Officer during the month of January 2022 be endorsed.

**Carried 9/0
Resolution 84/22**

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 DECEMBER 2021

DATE	NAME	DESCRIPTION	AMOUNT
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES			
01/12/2021	FDC EDUCATORS	FDC Educators PE 28/11/2021	\$ 19,267.89
01/12/2021	HALL, DOMENIQUE	Reimburse Pre-employment Medical (Childcare Staff)	\$ 126.00
01/12/2021	INNOVATIVE ENERGY SYSTEMS	12275 - 13kVA Generator (Men's Shed)	\$ 13,777.64
01/12/2021	LR & MD MARTIN & SON	Sand Royalties (Men's Shed)	\$ 126.00
01/12/2021	WA SUPER	Superannuation - November 2021	\$ 19,739.94
02/12/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 01/12/2021	\$ 49,575.05
08/12/2021	BUILDING AND ENERGY	BSL collection - November 2021	\$ 56.65
08/12/2021	VIZONA PTY LTD	12295 - Flood Lights, Mesh Guards (Pmt 2 of 2)	\$ 2,016.96
15/12/2021	FDC EDUCATORS	FDC Educators PE 12/12/2021	\$ 19,403.40
15/12/2021	ALBANY IRRIGATION & DRILLING PTY LTD	12376 - Pump & Fittings	\$ 2,450.46
15/12/2021	HALL ELECTRICAL AND DATA SERVICES	12310 - Upgrade to Data Cables & Server Room	\$ 8,313.11
15/12/2021	IRRI-TEC	12197 - Reset Irrigation (Oval/Lions Park)	\$ 4,515.50
15/12/2021	JUNCTION BROOK PTY LTD	12410 - Filters (Various)	\$ 1,162.70
15/12/2021	SNAP ELIZABETH QUAY	12387 - Print History Book (inc. Design Charges)	\$ 7,665.52
15/12/2021	SYSTEM MAINTENANCE	12096 - Remedial Work (Sewerage Pump System, Pavilion)	\$ 11,093.78
15/12/2021	WALLIS COMPUTER SOLUTIONS	12385, 12311, 12374 - IT Services (Various)	\$ 7,779.20
15/12/2021	WESTRAC	12279 - Caterpillar 140 (Grader)	\$ 256,080.00
16/12/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 15/12/2021	\$ 49,425.75
15/12/2021	STIRLING ASPHALT	12373, 12371 - Supply, Sweep, Seal & Kerbing (Various)	\$ 195,031.54
15/12/2021	T-QUIP.	12353 - Purchase Reelmaster Mower; 12402 - Blades, Toro Mower	\$ 43,620.20
22/12/2021	ALAN LAMB	Reimbursement - Medical (A Lamb)	\$ 130.00
22/12/2021	AUSTRALIA WIDE TAXATION & PAYROLL	12378 - Staff Training (Admin)	\$ 495.00
22/12/2021	AVON WASTE	11015 - Monthly Refuse Charges November 2021	\$ 10,391.80
22/12/2021	BELVEDERE NURSERY	12299 - Plants (Pavilion & Surrounds)	\$ 125.80
22/12/2021	BERTY BEE'S GARDENING	11883 - Contract Gardening Services - November 2021	\$ 2,244.00
22/12/2021	BEST OFFICE SYSTEMS	12087 - Monthly Printing/Copying Charges	\$ 73.43
22/12/2021	BOC Ltd	12091 - November 2021 Container Service Fee	\$ 41.91
22/12/2021	BODDINGTON CARPET CARE	12246, 12231 - Floor Cleaning (Various)	\$ 1,227.00
22/12/2021	BOYA EQUIPMENT	12420 - Filters (Kubota GenSet)	\$ 88.58
22/12/2021	BP TRUST	Monthly Fuel Account November 2021	\$ 535.80
22/12/2021	CONTRACT AQUATIC SERVICES	12369 - Monthly Swimming Pool Management December 2021	\$ 14,058.00
22/12/2021	CONWAY Highbury PTY LTD	12290 - Consultancy (Local Laws)	\$ 440.00
22/12/2021	CORSIGN WA PTY LTD	12195 - Traffic Signs (Rural Roads)	\$ 1,356.30
22/12/2021	DAVID GRAY & CO	12416 - Carmel Carrier (Mosquito Fogging)	\$ 588.72
22/12/2021	DAWSONS FUNERAL HOME.	12379 - Plaque for 150th Anniversary	\$ 1,118.00
22/12/2021	DICKSON DECALS	12393 - Banner for 150 Year Anniversary	\$ 250.80
22/12/2021	DUFF ELECTRICAL CONTRACTING	12236, 12237, 12242, 12300 - Electrical Works (Various)	\$ 7,476.83
22/12/2021	FARMERS CENTRE (1978) PTY LTD	12415 - Parts (Case Loader)	\$ 206.16
22/12/2021	GEOFF PERKINS FARM MACHINERY CENTRE	12412 - Parts (Case Loader)	\$ 441.41
22/12/2021	HARMONY SOFTWARE	Educators' Software Fees, Month of November 2021	\$ 277.30
22/12/2021	IYOGAPROPS	12377 - Yoga Equipment (S32 Grant)	\$ 2,208.91
22/12/2021	LG PROFESSIONALS WA	12267 - Job Vacancy Advertisement (Manager of Corporate Services)	\$ 150.00
22/12/2021	LGIS RISK MANAGEMENT	12396 - Regional Risk Coordinator Fee 2021/22 (1st Instalment)	\$ 3,516.02
22/12/2021	MAKIT NARROGIN HARDWARE	12192 - Stormwater Pipe (Brooking St)	\$ 270.00
22/12/2021	MARKETFORCE.	12366, 123678 - Advertising (Elections)	\$ 745.09
22/12/2021	McINTOSH & SON	12422 - Parts & Oil (Mini Excavator)	\$ 427.76
22/12/2021	MELCHIORRE PLUMBING & GAS	12196, 12243, 12245, 12389, 12200 - Plumbing Work (Various)	\$ 2,812.59
22/12/2021	MIRACLE RECREATION EQUIPMENT	12381 - Playground Equipment / Replacement	\$ 1,072.50
22/12/2021	MJB INDUSTRIES PTY LTD	12194, 12193 - Stormwater Components (Rosselloty St)	\$ 835.58
22/12/2021	NARROGIN BEARING SERVICE	12413 - Parts (Road Sweeper)	\$ 206.33
22/12/2021	NARROGIN BETTA HOME LIVING	12244 - Gas Stove (U5 Sandalwood Ct)	\$ 1,049.00
22/12/2021	NARROGIN HIRE SERVICE	12238, 12414 - Reticulation Components (Various)	\$ 575.60
22/12/2021	PRIME AG SERVICES - WILLIAMS	12184 - Herbicide & Insecticide	\$ 3,278.00
22/12/2021	R MUNNS ENGINEERING CONSULTING SERVICES	12199 - Consulting Work (Rosselloty St)	\$ 279.00
22/12/2021	REPCO	12403 - Parts (Nissan Fire Unit)	\$ 248.60
22/12/2021	SOUTH WEST ISUZU	12419, 12408 - Filters (Various)	\$ 870.84
22/12/2021	THE GOODS	12383 - Cleaning Products & Consumables (Various)	\$ 1,120.18
22/12/2021	THE WILLIAMS COMMUNITY NEWSPAPER.	12274 - Photocopy Charges for Shire Notes	\$ 142.50
22/12/2021	THE WILLIAMS WOOL SHED.	12314, 12391 - Refreshments (Various)	\$ 91.00
22/12/2021	TOLL TRANSPORT PTY LTD	Freight - Various	\$ 179.30
22/12/2021	TOWN PLANNING INNOVATIONS	12397 - General Planning Advice for November 2021	\$ 742.50
22/12/2021	WA CONTRACT RANGER SERVICES	12084 - Ranger Services - 6/11/2021, 29/11/2021	\$ 561.00
22/12/2021	WALLIS COMPUTER SOLUTIONS	12309 - IT Upgrade (Childcare & Shire Office)	\$ 4,961.74
22/12/2021	WESFARMERS KLEENHEAT GAS PTY LTD	12384 - Yearly Facility Fees In Advance	\$ 1,669.80
22/12/2021	WILLIAMS COMMUNITY RESOURCE CENTRE	Printing & Stationery (Signs, Calendar, Cardstock)	\$ 35.30
22/12/2021	WILLIAMS MENS SHED	12394 - Cook BBQ (150th Anniversary)	\$ 100.00
22/12/2021	WILLIAMS NEWSAGENCY	Monthly Account November 2021	\$ 65.50

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 DECEMBER 2021

DATE	NAME	DESCRIPTION	AMOUNT
22/12/2021	WILLIAMS RURAL SUPPLIES	12409, 12411, Monthly Hardware Account - November 2021	\$ 2,695.17
22/12/2021	WILLIAMS RUSTIC GROCER	Monthly Refreshments & Consumables, November 2021	\$ 130.29
23/12/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 29/12/2021	\$ 44,630.32
23/12/2021	FISHERS WELDING SERVICE	12249 - Fabricate & Fit Sliding Door (Depot)	\$ 1,732.50
01/12/2021	SYNERGY	Electricity - Communication Tower Bates Rd, to 26/11/2021	\$ 315.94
01/12/2021	TELSTRA	Pool Telephone to 19/11/2021	\$ 32.33
08/12/2021	SYNERGY	Electricity to Streetlights to 2/12/2021	\$ 2,781.14
08/12/2021	TELSTRA	Phone Usage to 19/11/2021	\$ 424.41
15/12/2021	TELSTRA	Mobile Phone Services to 1/12/2021	\$ 243.46
15/12/2021	TELSTRA	TIMS SMSs, Month to 6/12/2021	\$ 378.61
22/12/2021	TELSTRA	WS Home Phone to 7/12/2021	\$ 55.00
01/12/2021	WESTNET	Monthly CEO Internet Charges, December 2021	\$ 54.99
03/12/2021	CBA	CBA - Merchant Fees November 2021	\$ 357.64
17/12/2021	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 3,006.99
29/12/2021	WA TREASURY CORPORATION	Loan Repayment - #70 Industrial Land	\$ 13,701.24
02/12/2021	WATER CORPORATION.	Water Services - Various	\$ 8,847.13
07/12/2021	WILLIAMS LICENSED POST OFFICE	Petty Cash Recoup	\$ 143.85
21/12/2021	WATER CORPORATION.	Water Services - Various	\$ 11,959.68
21/12/2021	WILLIAMS LICENSED POST OFFICE	Postage & Stationery, November 2021	\$ 347.17
			<u>\$ 872,846.63</u>

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 JANUARY 2022

DATE	NAME	DESCRIPTION	AMOUNT
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES			
04/01/2022	FDC EDUCATORS	FDC Educators PE 26/12/2021	\$ 16,396.94
05/01/2022	BUILDING AND ENERGY	BSL collection - December 2021	\$ 56.65
06/01/2022	WA SUPER	Superannuation - December 2021	\$ 29,211.63
11/01/2022	BODDINGTON CARPET CARE	12239 - Carpet & Tile Cleaning (Various)	\$ 3,006.00
11/01/2022	REPLAS	12560 - Bollards & Sleeves (Public Events)	\$ 850.81
12/01/2022	FDC EDUCATORS	FDC Educators PE 09/01/2022	\$ 2,774.53
12/01/2022	BUBBLE VENTURES	12559 - Bubble Themed Event (Australia Day)	\$ 1,650.00
12/01/2022	CARO TELFER, PHOTOGRAPHER	12400 - Australia Day Photography	\$ 1,980.00
13/01/2022	SHIRE OF WILLIAMS	Salaries & Wages PE 12/01/2022	\$ 45,568.07
20/01/2022	WILLIAMS CRICKET CLUB	Community Chest Grant	\$ 1,000.00
21/01/2022	GRANDSTAND AGENCY	12388 - Live Entertainment (Australia Day Event)	\$ 2,750.00
21/01/2022	PERTH FACE PAINTER	12556 - Face Painting (Australia Day)	\$ 1,300.00
21/01/2022	SPINDIZZY TECHNOLOGIES PTY LTD	12555 - Bin Enclosures (50% Payment)	\$ 2,695.00
21/01/2022	TIMBECON	12567 - Planer/Thicknesser (Men's Shed)	\$ 3,591.98
25/01/2022	FDC EDUCATORS	FDC Educators PE 23/01/2022	\$ 13,299.39
25/01/2022	Lehman, Barry & Elizabeth	Dog Rego 21/12/21 - Adjustment (Sterilisation)	\$ 75.00
27/01/2022	SHIRE OF WILLIAMS	Salaries & Wages PE 26/01/2022	\$ 43,668.10
28/01/2022	AAA ASPHALT SURFACES	12454 - Coldmix (Rural Roads)	\$ 3,267.00
28/01/2022	ALBANY IRRIGATION & DRILLING PTY LTD	12554 - 2x Pumps	\$ 5,127.51
28/01/2022	AVON WASTE	11015 - Monthly Refuse Charges December 2021	\$ 10,245.88
28/01/2022	BERTY BEE'S GARDENING	11883 - Contract Gardening Services - December 2021	\$ 4,345.00
28/01/2022	BEST OFFICE SYSTEMS	12087 - Monthly Printing/Copying Charges	\$ 195.37
28/01/2022	BOC Ltd	12091 - December 2021 Container Service Fee	\$ 43.32
28/01/2022	BODDINGTON MEDICAL CENTRE	11866 - Support Doctor's Visit to Williams, 4th Qtr 2021	\$ 1,892.00
28/01/2022	BP TRUST	Monthly Fuel Account December 2021	\$ 446.20
28/01/2022	BW TRUCK PARTS	12427, 12428, 12429, 12433 - Parts (Various)	\$ 1,723.40
28/01/2022	EARL STREET SURGERY	Pre-employment Medica (D Green)	\$ 110.00
28/01/2022	EDWARDS ISUZU UTE	12382, 12116 - Parts & Service (Various)	\$ 1,373.82
28/01/2022	FUEL DISTRIBUTORS OF WA PTY LTD	12453 - Bulk Fuel	\$ 15,610.71
28/01/2022	HARMONY SOFTWARE	Educators' Software Fees, Month of December 2021	\$ 282.00
28/01/2022	JP UPHOLSTERY & CANVAS	12557 - Banner for 150 Year Celebration	\$ 541.50
28/01/2022	LANDGATE.	Title Search (5 Marjidin Way), Valuation Expenses	\$ 97.60
28/01/2022	LEWIS JOHNSTONE T/AS LUGWARDINE FARM	Gravel Extraction (Narrakine Rd)	\$ 531.70
28/01/2022	MAKIT NARROGIN HARDWARE	12417, 12247 - Parts & Materials (Lions Park & Office)	\$ 142.20
28/01/2022	MELCHIORRE PLUMBING & GAS	12501, 12245 - Plumbing Works (Various)	\$ 2,064.59
28/01/2022	NARROGIN BETTA HOME LIVING	12568 - Refrigerator (Men's Shed), Freezer (RSL Hall)	\$ 1,144.00
28/01/2022	NARROGIN GLASS	11966 - Repairs to Sliding Doors (Various)	\$ 2,953.50
28/01/2022	NARROGIN HIRE SERVICE	12504, 12562, 12505 - Reticulation Supplies (Various)	\$ 634.80
28/01/2022	PRICE'S FABRICATION AND STEEL	12553, 12351, 12563 - Water Tanks a.o. (Various)	\$ 49,261.77
28/01/2022	PUBLIC LIBRARIES WA INC	2021/22 Membership to Public Libraries WA	\$ 170.00
28/01/2022	RJ SMITH ENGINEERING	12430 - Drum Brake & Parts Cleaner	\$ 100.00
28/01/2022	SHIRE OF NARROGIN.	EHO Wages & Travel December 2021	\$ 348.00
28/01/2022	SOUTH WEST ISUZU	12421 - Part (Isuzu Truck)	\$ 258.16
28/01/2022	STAR TRACK EXPRESS	Freight ex Hersey Safety - Part (GenSet)	\$ 48.23
28/01/2022	STATE LIBRARY OF WA.	Freight for Library Exchange Books 2021-22	\$ 163.72
28/01/2022	T-QUIP.	12426 - Parts (Mower)	\$ 75.75
28/01/2022	THE GOODS	12503 - Hand Towels (Depot)	\$ 359.70
28/01/2022	THE WILLIAMS WOOL SHED.	12455 - Protective Clothing (Works)	\$ 270.00
28/01/2022	TOLL TRANSPORT PTY LTD	Freight (Various)	\$ 193.06
28/01/2022	TOWN PLANNING INNOVATIONS	General Planning Advice for December 2021	\$ 206.25
28/01/2022	WA CONTRACT RANGER SERVICES	12084 - Ranger Services - 16/12/2021	\$ 187.00
28/01/2022	WILLIAMS COMMUNITY RESOURCE CENTRE	Library Service at CRC	\$ 10,642.07
28/01/2022	WILLIAMS DISTRICT CLUB	12561 - Refreshments (Council & Staff Christmas Function)	\$ 3,112.00
28/01/2022	WILLIAMS NEWSAGENCY	Monthly Account December 2021	\$ 52.00
28/01/2022	WILLIAMS RURAL SUPPLIES	Monthly Hardware Account - December 2021	\$ 2,850.70
28/01/2022	WILLIAMS RUSTIC GROCER	Monthly Refreshments & Consumables, December 2021	\$ 484.42
28/01/2022	WORKWEAR GROUP	12364, 12304 - Staff Uniforms (G McKeown, C Barker)	\$ 602.40
05/01/2022	TELSTRA	Telephone Charges - Various	\$ 426.56
12/01/2022	SYNERGY	Electricity Charges - Bowling Club & Recreation House	\$ 2,110.25
19/01/2022	SYNERGY	Electricity to Swimming Pool 21/12/2021 to 18/1/2022	\$ 968.53
19/01/2022	TELSTRA	Telephone Charges - Mobiles, SMSs & Data (Various)	\$ 746.31
27/01/2022	AUSTRALIAN TAXATION OFFICE	BAS December 2021	\$ 46,961.00
01/01/2022	WESTNET	Monthly CEO Internet Charges, January 2022	\$ 54.99
04/01/2022	CBA	CBA - Merchant Fees December 2021	\$ 109.04
17/01/2022	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 2,318.13
24/01/2022	WA TREASURY CORPORATION	January 2022 GFEE	\$ 2,157.03
05/01/2022	SYNERGY	Electricity Charges (Various)	\$ 5,508.29
11/01/2022	SHIRE OF WILLIAMS	Vehicle Registration (Tipper Truck)	\$ 228.30
21/01/2022	WILLIAMS LICENSED POST OFFICE	Postage & Stationery, December 2021	\$ 387.73
			\$ 354,007.59

8.1.3 Financial Statements

File Reference	4.23.15
Statutory Ref.	<i>Local Government (Financial Management) Regulations 1996</i>
Author & Date	Alan Lamb 8 February 2022
Attachments	Financial Statements ending 31 December 2021 and 31 January 2022

Background

In accordance with the *Local Government Act 1995*, a statement of financial activity must be presented at an Ordinary Meeting of Council. This is required to be presented within two months, after the end of the month, to which the statement relates.

The statement of financial activity is to report on the revenue and expenditure as set out in the annual budget for the month, including explanations of any variances. *Regulation 34*, from the *Local Government (Financial Management) Regulations 1996* sets out the detail that is required to be included in the reports.

Statutory Implications

Local Government (Financial Management) Regulations 1996 - Regulation 34.

Comment

The attached monthly financial statements and supporting information have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

CL 2.2 Maintain accountability, transparency and financial responsibility

Financial Implications

As disclosed in the financial statements.

Voting Requirements

Simple Majority

Officer's Recommendation

That the financial statements presented for the periods ending 31 December 2021 and 31 January 2022 be received.

Council Resolution**Harding/Price**

That the financial statements presented for the periods ending 31 December 2021 and 31 January 2022 be received.

**Carried 9/0
Resolution 85/22**



SHIRE OF WILLIAMS

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Financial Activity by Program

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Prepared by : Manager of Finance
Date prepared : All known transactions up to 12 January 2022

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

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

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
HEALTH	To provide an operational framework for good community health.	Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.
EDUCATION AND WELFARE	To provide a framework that enables community needs in these areas are met.	Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide administration services for the Childcare centre.
HOUSING	To help ensure the availability of adequate housing for the community needs.	Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages, Jamtree Lane Units and New Street units.
COMMUNITY AMENITIES	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.	Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.
ECONOMIC SERVICES	Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.	Tourism services, area promotion, implementation of buildings controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.
OTHER PROPERTY AND SERVICES	Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.	Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

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

	Note	Adopted Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPENING FUNDING SURPLUS (DEFICIT)	1(b)	401,575	401,575	375,119	(26,456)	(7%)	
Revenue from operating activities							
Governance		1,000	0	0	0		
General Purpose Funding - Rates	5	2,028,853	2,028,853	2,030,620	1,767	0%	
General Purpose Funding - Other		268,372	137,719	195,118	57,399	42%	▲
Law, Order and Public Safety		37,448	15,516	21,419	5,903	38%	▲
Health		1,200	300	300	0	0%	
Education and Welfare		510,806	257,478	344,761	87,283	34%	▲
Housing		248,779	111,570	113,114	1,545	1%	
Community Amenities		211,630	123,400	104,029	(19,370)	(16%)	▼
Recreation and Culture		51,674	77,134	56,009	(21,125)	(27%)	▼
Transport		103,957	89,237	128,228	38,991	44%	▲
Economic Services		158,979	50,091	44,049	(6,042)	(12%)	▼
Other Property and Services		74,430	34,215	22,087	(12,128)	(35%)	▼
		3,697,128	2,925,512	3,059,735	134,222		
Expenditure from operating activities							
Governance		(209,500)	(120,299)	(93,453)	26,847	22%	▲
General Purpose Funding		(104,351)	(43,656)	(40,064)	3,592	8%	▲
Law, Order and Public Safety		(105,825)	(67,623)	(58,642)	8,981	13%	▲
Health		(60,204)	(31,317)	(26,537)	4,780	15%	▲
Education and Welfare		(521,951)	(260,449)	(227,301)	33,148	13%	▲
Housing		(196,366)	(102,256)	(107,864)	(5,608)	(5%)	▼
Community Amenities		(339,478)	(174,862)	(162,417)	12,445	7%	▲
Recreation and Culture		(824,929)	(433,457)	(411,346)	22,111	5%	▲
Transport		(1,518,285)	(758,994)	(882,080)	(123,087)	(16%)	▼
Economic Services		(238,875)	(147,706)	(76,224)	71,483	48%	▲
Other Property and Services		(128,007)	(122,564)	(105,064)	17,499	14%	▲
		(4,247,771)	(2,263,182)	(2,190,992)	72,190		
Non-Cash Amounts excluded from operating activities							
Add back Depreciation		1,264,609	632,305	632,118	(186)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	6	33,625	0	(37,559)	(37,559)		▼
Adjust Fair Value to financial assets		0	0	0	0		
Adjust Provisions and Accruals		5,128	0	0	0		
Amount attributable to operating activities		752,719	1,294,635	1,463,303	168,668		
Investing Activities							
Grants, Subsidies and Contributions	8	953,493	12,272	59,272	47,000	383%	▲
Proceeds from Disposal of Assets	6	136,000	0	183,617	183,617		▲
Proceeds from Self Supporting Loans		107,023	107,023	107,023	0	0%	
Capital Acquisitions	6	(2,412,193)	(181,155)	(1,072,758)	(891,603)	492%	
Amount attributable to investing activities		(1,215,677)	(61,860)	(722,846)	(660,986)		
Financing Activities							
Proceeds from New Borrowings		200,000	0	0	0		
Transfer from Reserves	3	236,955	0	0	0		
Repayment of Debentures		(195,514)	(129,533)	(160,404)	(30,871)	(24%)	▼
Transfer to Reserves	3	(180,058)	(30)	(215)	(185)	(616%)	
Amount attributable to financing activities		61,383	(129,563)	(160,619)	(31,056)		
NET OPERATIONS, CAPITAL, FINANCING		(401,575)	1,103,212	579,838	(523,374)		
CLOSING FUNDING SURPLUS (DEFICIT)	1(b)	0	1,504,787	954,957	(549,830)		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$5,000 or 5% whichever is the greater.

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

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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 DECEMBER 2021

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Note	Year to Date Actual 31 Dec 2021	This Time Last Year 31 Dec 2021	This Years Opening 1 July 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,411,527	1,787,196	862,396
Cash Restricted	3	747,328	764,882	747,113
Receivables - Rates	4	310,726	617,896	12,116
Receivables -Other	4	185,796	69,417	135,087
Accrued Revenue		37,972	3,608	43,567
Loans Receivable - clubs	7	0	8,045	107,023
Inventories		17,045	30,243	22,190
		2,710,394	3,281,288	1,929,492
Less: Current Liabilities				
Payables		(323,159)	(205,851)	(262,217)
Contract Liabilities	8	(369,571)	(249,362)	(122,634)
Provisions		(341,041)	(356,517)	(341,041)
Long Term Borrowings	7	(35,111)	(94,541)	(211,480)
		(1,068,882)	(906,271)	(937,372)
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves	3	(747,328)	(764,882)	(747,113)
Less: Loans Receivables	7	0	(8,045)	(107,023)
Add: Leave Entitlements Cash Backed		25,661	20,592	25,655
Add: Long Term Borrowings	7	35,111	94,541	211,480
Adjusted Net Current Assets		954,957	1,717,222	375,119

SIGNIFICANT ACCOUNTING POLICIES

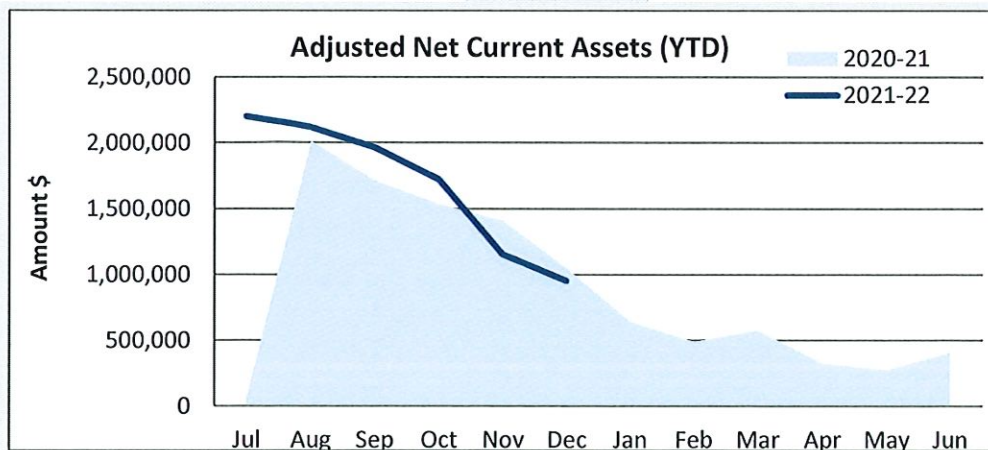
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is negative) as presented on the Rate Setting statement.

This Year YTD
Surplus (Deficit)
\$954,957

Last Year YTD
Surplus(Deficit)
\$1,717,222



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

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021/22 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	0				
General Purpose Funding - Rates	1,767	0%			
General Purpose Funding - Other	57,399	42%	▲	Permanent	Budget calculation of Financial Assistance Grant was based on advance payment paid in June 21. Actual amount to be allocated will be \$80,000 more by year end.
Law, Order and Public Safety	5,903	38%	▲	Permanent	DFES Operating Grant reimbursement of over expenditure from 2020-2021.
Health	0	0%			
Education and Welfare	87,283	34%	▲	Timing	Childcare Centre fees currently exceeding budget expectations.
Housing	1,545	1%			
Community Amenities	(19,370)	(16%)	▼	Timing	Income for Rural Tip Passes purchased at the beginning of year.
Recreation and Culture	(21,125)	(27%)	▼	Timing	
Transport	38,991	44%	▲	Timing	
Economic Services	(6,042)	(12%)	▼	Timing	
Other Property and Services	(12,128)	(35%)	▼	Timing	Private works currently below budget expectations.
Operating Expense					
Governance	26,847	22%	▲	Timing	
General Purpose Funding	3,592	8%	▲	Timing	
Law, Order and Public Safety	8,981	13%	▲	Timing	Delay in expenditure to be incurred.
Health	4,780	15%	▲	Timing	Delay in expenditure to be incurred.
Education and Welfare	33,148	13%	▲	Timing	Expenditure within Childcare services still to be incurred.
Housing	(5,608)	(5%)	▼	Timing	
Community Amenities	12,445	7%	▲	Timing	Delay in expenditure to be incurred.
Recreation and Culture	22,111	5%	▲	Timing	Expenditure in Parks & Gardens and at the Recreation Ground still to be incurred.
Transport	(123,087)	(16%)	▼	Timing	Maintenance road work being undertaken ahead of time. This will reduce as capital project works commence.
Economic Services	71,483	48%	▲	Permanent	Building permits exceeding budget expectations.
Other Property and Services	17,499	14%	▲	Timing	Salaries & Wages tracking below budget by one pay cycle. There are three pay runs scheduled for December so this should come back into line.
Investing Activities					
Grants, Subsidies and Contributions	47,000	383%	▲	Timing	
Proceeds from Disposal of Assets	183,617		▲	Timing	
Capital Expenses	(891,603)	492%			

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

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

CASH AND INVESTMENTS

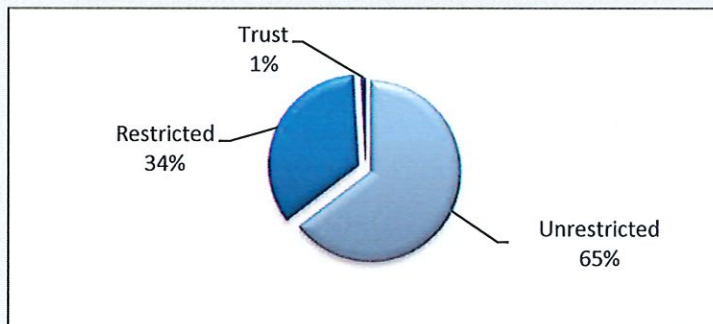
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash & Floats	600			600		0.00%	On Hand
Cash Deposits							
Municipal Bank Account	125,476			125,476	ANZ	0.00%	At Call
Municipal Cash Investment	421,009			421,009	ANZ	0.05%	At Call
Trust Bank Account			20,000	20,000	ANZ	0.00%	At Call
Term Deposits							
Reserves		747,328		747,328	ANZ	0.32%	03-Nov-21
Treasury							
Overnight Cash Deposit	854,111			854,111	Treasury	0.05%	Overnight
Total	1,401,196	747,328	20,000	2,168,524			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

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 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 financial position.



Total Cash	Unrestricted
\$2.17 M	\$1.4 M

CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	25,654	128	7	5,000	0	0	0	30,782	25,661
Plant Reserve	156,451	782	45	44,000	0	(60,840)	0	140,393	156,496
Building Reserve	282,393	1,412	81	45,000	0	(65,000)	0	263,805	282,474
Joint Venture Housing Reserve	119,927	600	33	10,000	0	(41,115)	0	89,412	119,960
Recreation Facilities Reserve	115,502	578	35	10,000	0	(5,000)	0	121,080	115,537
Art Acquisition Reserve	8,819	44	3	500	0	(25,000)	0	(15,637)	8,822
Refuse Site Reserve	24,294	121	7	0	0	0	0	24,415	24,301
Community Chest Reserve	14,073	70	4	1,822	0	0	0	15,965	14,077
Childcare	0	0	0	60,000	0	(40,000)	0	20,000	0
	747,113	3,736	215	176,322	0	(236,955)	0	690,216	747,328

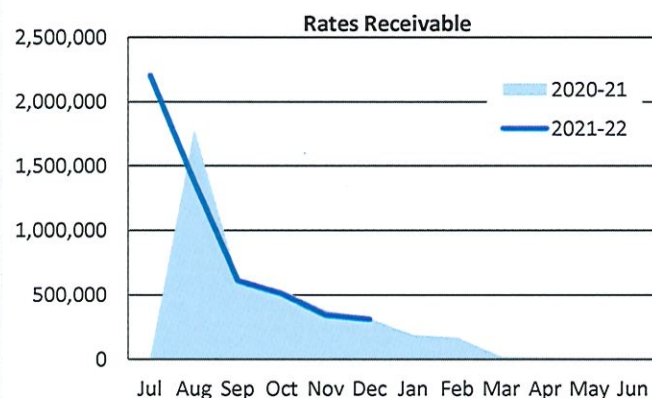
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Receivables - Rates Receivable	31 Dec 2021	30 June 2021
	\$	\$
Opening Arrears Previous Years	12,116	21,700
Rates - Levied this year	1,992,210	1,927,597
Rubbish - Levied this year	164,516	158,852
ESL - Levied this year	61,188	57,920
Less Collections to date	(1,919,305)	(2,153,953)
Net Rates Collectable	310,726	12,116
% Collected	86.07%	99.44%

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.



Collected
86%

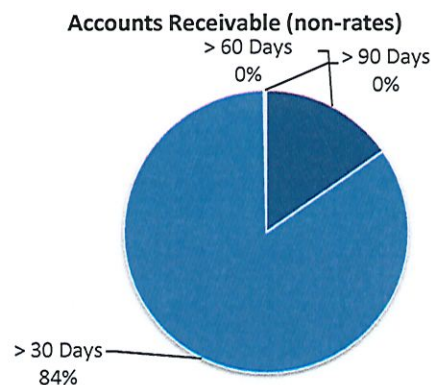
Rates Due
\$310,726

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	28,524	156,705	252	315
Percentage	15.35%	84.34%	0.14%	0.17%
Total Receivables General Outstanding				185,796

Amounts shown above include GST (where applicable)

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$185,796

Over 30 Days
84.65%

Over 90 Days
0.17%

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

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

General Rate Revenue

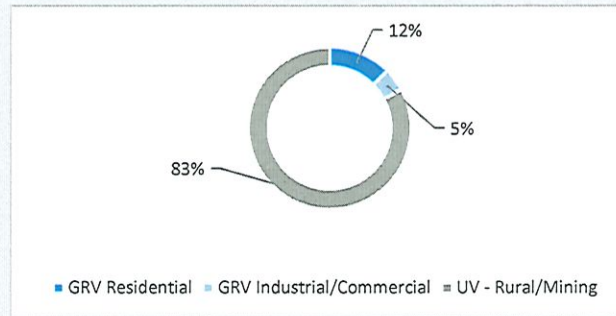
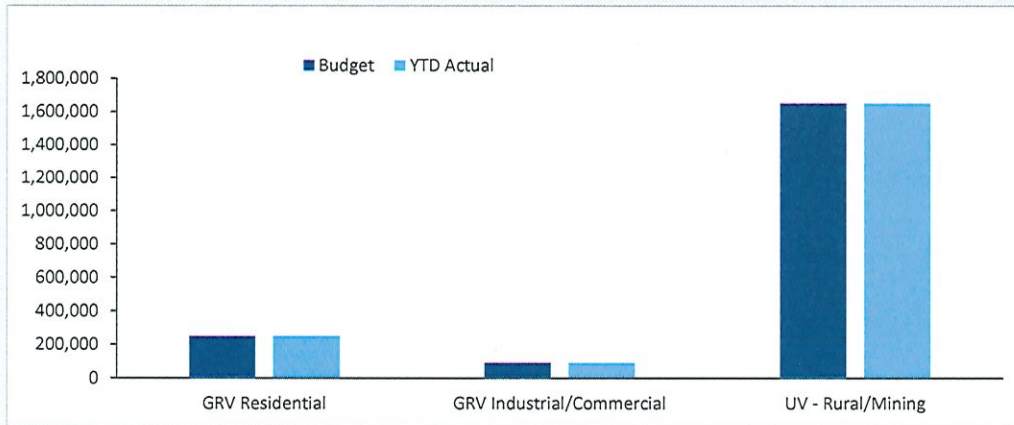
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Budget			YTD Actual			Total Revenue
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV Residential	0.077340	147	1,854,082	143,395	0	0	143,395	143,395	881	0	144,275
GRV Industrial/Commercial	0.077340	23	1,034,496	80,008	0	0	80,008	80,008	0	0	80,008
UV - Rural/Mining	0.006090	241	255,822,000	1,557,956	0	0	1,557,956	1,558,848	0	0	1,558,848
Minimum Payment	Minimum \$										
GRV Residential	760	140	663,340	106,400	0	0	106,400	106,400	0	0	106,400
GRV Industrial/Commercial	760	15	59,175	11,400	0	0	11,400	11,400	0	0	11,400
UV - Rural/Mining	960	96	8,768,193	92,160	0	0	92,160	92,160	0	0	92,160
Sub-Totals		662	268,201,286	1,991,319	0	0	1,991,319	1,992,210	881	0	1,993,091
Amount from General Rates							1,991,319				1,993,091
Ex-Gratia Rates							37,533				37,530
Total General Rates							2,028,852				2,030,621

SIGNIFICANT ACCOUNTING POLICIES

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

General Rates

Budget	YTD Actual	%
\$1.99 M	\$1.99 M	100%



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

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,483	36,000	87,669	(51,669)
Plant & Equipment	476,000	0	428,740	(428,740)
Furniture & Equipment	57,000	7,000	45,606	(38,606)
Infrastructure - Roads	1,063,510	22,300	235,706	(213,406)
Parks, Gardens, Recreation Facilities	631,199	115,855	275,037	(159,182)
Capital Expenditure Totals	2,412,193	181,155	1,072,758	(891,603)

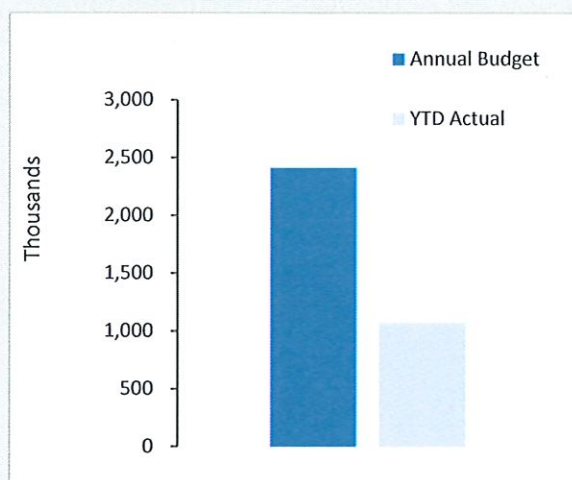
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	953,493	59,272	59,272	0
Borrowings	200,000	0	0	0
Other (Disposals & C/Fwd)	136,000	0	183,617	183,617
Cash Backed Reserves				0
Plant Replacement Reserve	60,840	0	0	0
Building Reserve	65,000	0	0	0
Recreation Facilities Reserve	5,000	0	0	0
Refuse Site Reserve	0	0	0	0
Contribution - operations	991,859	121,883	829,869	707,986
Capital Funding Total	2,412,193	181,155	1,072,758	891,603

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.41 M	\$1.07 M	44%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.95 M	\$.06 M	6%

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

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Mazda CX5 - WL16	21,910	18,000	(3,910)	19,085	27,117	8,032
Road Grader - WL61	124,795	100,000	(24,795)	117,918	142,000	24,082
Toro Reelmaster Mower	9,970	8,000	(1,970)	9,055	14,500	5,445
4 x 2 Single Cab Hi Rise Ute - WL5826	12,950	10,000	(2,950)	0	0	0
	169,625	136,000	(33,625)	146,058	183,617	37,559

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
-	Sandalwood Crt Refurbishment	25,000	0	0	0
-	Single Person Unit - Carport	20,000	0	0	0
-	Building Refurbishments	15,000	0	0	0
90%	Mens Shed	54,483	36,000	59,541	(23,541)
-	Archive Room	30,000	0	0	0
-	Childcare - (Foyer, Kitchen, Office)	40,000	0	0	0
				28,129	
	Land and Buildings Total	184,483	36,000	87,669	(23,541)
100%	Office Printer	7,000	7,000	5,000	2,000
-	Office Server Replacement	50,000	0	40,606	(40,606)
	Furniture and Equipment Total	57,000	7,000	45,606	(38,606)
-	Mazda CX5 - WL16	37,000	0	0	0
-	Road Grader - WL61	375,000	0	374,800	(374,800)
-	Toro Reelmaster Mower	37,000	0	53,940	(53,940)
-	4 x 2 Single Cab Hi Rise Ute - WL5826	27,000	0	0	0
	Plant & Equipment Total	476,000	0	428,740	(428,740)
-	Project Grant - Congelin Narrogin Rd	158,526	0	11,352	(11,352)
-	Project Grant - Quindanning Darkan Rd	281,700	0	0	0
-	RTR - York Williams Rd	103,298	0	8,151	(8,151)
-	RTR - Clayton Rd	92,814	500	508	(8)
10%	Council - Brooking Street	124,500	1,800	102,446	(100,646)
20%	LRCI - Rosselloty Street	140,000	20,000	113,249	(93,249)
-	Council - Narrakine Rd	15,900	0	0	0
-	Council - Pig Gully Rd	21,265	0	0	0
-	Council - Townsite Drainage	30,000	0	0	0
-	Council - Road Upgrades	95,506	0	0	0
	Roads Total	1,063,510	22,300	235,706	(213,406)
25%	Carpark - Lions Park	134,400	15,800	160,397	(144,597)
20%	Town Hall Park (Phase 1)	101,044	30,000	31,815	(1,815)
-	Town Hall Park (Phase 2)	30,000	0	0	0
100%	Eagle Sculpture (Final Payment)	20,455	20,455	20,455	0
100%	Cemetery Improvements - Marling	5,000	5,000	6,473	(1,473)
-	Cemetery Gazebo - Williams	15,000	0	0	0
10%	Townscape Brooking Street (Phase 1)	18,463	2,600	5,443	(2,843)
-	Entry Statements (Phase 2)	11,836	0	8,073	(8,073)
-	Playground Recreation Centre	20,000	0	0	0
-	Depot Fuel Facility	65,000	0	0	0
20%	Synthetic Bowling Green	210,000	42,000	42,381	(381)
	Infrastructure - Other Total	631,199	115,855	275,037	(159,182)
	Capital Expenditure Total	2,412,193	181,155	1,072,758	(863,474)

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

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Information on Borrowings Particulars	Principal 30 June 21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan #71 Mens Shed	100,000	0	0	9,840	19,715	90,160	80,285	358	681
Transport									
Loan #67 Grader	20,719	0	0	20,719	20,719	0	0	354	354
Other Property and Services									
Loan #65 Industrial Land	172,733	0	0	6,308	12,818	166,425	159,915	5,502	10,802
Loan #66 Industrial Land	128,210	0	0	6,362	12,856	121,848	115,354	2,673	5,214
Economic Services									
Loan #70 Industrial Shed	171,737	0	0	10,153	22,384	161,584	149,353	3,549	5,019
	593,399	0	0	53,381	88,492	540,018	504,907	12,436	22,070
Self supporting loans									
<u>Recreation and Culture</u>									
Loan #69 Williams Bowling Club	107,023	0	0	107,023	107,023	0	0	9,143	8,901
Loan #72 Williams Bowling Club	0	0	200,000	0	0	0	200,000	0	0
	107,023	0	200,000	107,023	107,023	0	200,000	9,143	8,901
Total	700,422	0	200,000	160,404	195,515	540,018	704,907	21,579	30,971

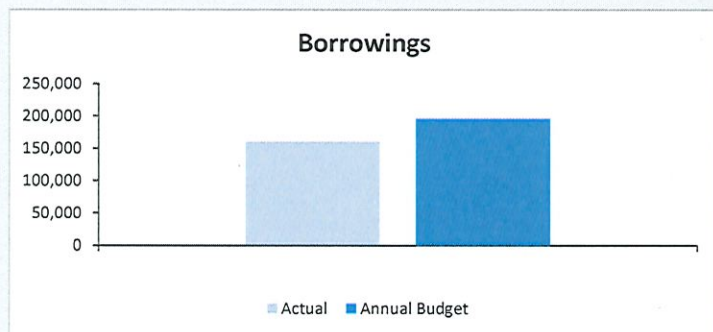
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Principal
Repayments
\$160,404

Interest Earned
\$375

Interest Expense
\$21,579

Reserves Bal
\$747,328

Loans Due
\$540,018

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

NOTE 8
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2021-22 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 31-Dec						
GENERAL PURPOSE FUNDING					\$	\$	\$	\$	\$	\$
Equalisation Grant	0	0	0	0	108,796	0	108,796	0	94,764	14,032
Local Road Grant	0	0	0	0	140,340	0	140,340	0	89,436	50,904
LAW, ORDER, PUBLIC SAFETY										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	27,348	0	27,348	0	15,817	11,531
EDUCATION & WELFARE										
Federal Sustainability Grant - Childcare	0	0	0	0	45,000	0	45,000	0	45,000	0
Trainee Incentive Program	0	0	0	0	13,500	0	13,500	0	0	13,500
Federal Sustainability Grant - Family Day Care	0	0	0	0	67,638	0	67,638	0	67,638	0
HOUSING										
NRAS - Contribution	0	0	0	0	56,240	0	56,240	0	14,088	42,152
COMMUNITY AMENITIES										
The Williams - Gazebo Cemetery	0	0	0	0	10,000	0	0	10,000	0	10,000
PHCC - Feral Pig Eradication Project	6,334	0	(6,334)	0	12,669	0	12,669	0	8,329	4,340
RECREATION AND CULTURE										
Mens Shed Contribution	0	0	0	0	40,000	0	0	40,000	0	40,000
Repertory Club Contribution to BBQ	0	0	0	0	5,000	0	0	5,000	0	5,000
Contribution to Eagle Sculpture	0	0	0	0	12,272	0	0	12,272	12,272	0
Public Open Space Contribution	0	0	0	0	20,000	0	0	20,000	0	20,000
TRANSPORT										
Direct Grant	0	0	0	0	80,207	0	80,207	0	80,207	0
Road Project Grant	0	117,394	0	117,394	293,481	0	0	293,481	0	293,481
Local Roads and Community Projects	0	0	0	0	260,328	0	0	260,328	0	260,328
Driver Reviver Grant - Lions Park	116,300	0	0	116,300	116,300	0	0	116,300	0	116,300
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	47,000	149,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
ECONOMIC SERVICES										
Community Water Supply Program	0	0	0	0	53,252	0	53,252	0	0	53,252
TOTALS	122,634	117,394	(6,334)	233,694	1,568,183	0	614,690	953,493	478,552	1,089,631

KEY INFORMATION

Operating	Annual Budget	YTD Actual	% Received
	\$.61 M	\$.42 M	68%
Non- Operating	Annual Budget	YTD Actual	% Received
	\$.95 M	\$.06 M	6%

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

**NOTE 9
TRUST FUND**

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 31 Dec 2021
	\$	\$	\$	\$
Building Retention	0	0	0	0
Sale of Land for rates	0	0	0	0
Public Open Space Contributions	20,000	0	0	20,000
	20,000	0	0	20,000

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

**NOTE 10
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						
			Opening Surplus				0
E042065	Contribution to Williams CRC for Projector Equipment	Res 25/22	Operating Expenses			(2,000)	(2,000)
A01119	Community Chest Reserve for Contribution to Williams CRC	Res 25/22	Cashback Reserves		2,000	0	0
I113030	Road Safety Community Grant Program	Res 39/22	Operating Revenue		4,460		4,460
E113005	Half Circle Bench Seat - Lions Park	Res 39/22	Operating Expenses			(2,955)	1,505
E053105	Road Safety Community Event	Res 39/22	Operating Expenses			(1,505)	0
I113030	CBH Grass Roots Community Grant - Mens Shed	Res 40/22	Operating Revenue		3,400		3,400
E116008	Mens Shed	Res 40/22	Operating Expenses			(3,400)	0
							0
							0
							0
				0	9,860	(9,860)	



SHIRE OF WILLIAMS

MONTHLY FINANCIAL REPORT For the Period Ended 31 January 2022

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

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Statement of Financial Activity by Program

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Note 2	Explanation of Material Variances
Note 3	Cash and Investments
Note 4	Receivables
Note 5	Rating Revenue
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Note 7	Borrowings
Note 8	Grants and Contributions
Note 9	Trust Fund
Note 10	Budget Amendments

Prepared by : Manager of Corporate Services
Date prepared : All known transactions up to 8 February 2022

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2022**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
HEALTH	To provide an operational framework for good community health.	Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.
EDUCATION AND WELFARE	To provide a framework that enables community needs in these areas are met.	Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide administration services for the Childcare centre.
HOUSING	To help ensure the availability of adequate housing for the community needs.	Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages, Jamtree Lane Units and New Street units.
COMMUNITY AMENITIES	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.	Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.
ECONOMIC SERVICES	Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.	Tourism services, area promotion, implementation of buildings controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.
OTHER PROPERTY AND SERVICES	Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.	Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

	Note	Adopted Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPENING FUNDING SURPLUS (DEFICIT)	1(b)	401,575	401,575	375,119	(26,456)	(7%)	
Revenue from operating activities							
Governance		1,000	0	2,997	2,997	100%	▲
General Purpose Funding - Rates	5	2,028,853	2,028,853	2,030,579	1,726	0%	
General Purpose Funding - Other		268,372	138,261	195,481	57,220	41%	▲
Law, Order and Public Safety		37,448	24,865	32,072	7,206	29%	▲
Health		1,200	350	350	0	0%	
Education and Welfare		510,806	289,296	348,777	59,481	21%	▲
Housing		248,779	127,273	128,972	1,699	1%	
Community Amenities		211,630	139,171	133,165	(6,006)	(4%)	▼
Recreation and Culture		51,674	79,949	100,631	20,682	26%	▲
Transport		103,957	90,570	121,231	30,660	34%	▲
Economic Services		158,979	59,064	64,545	5,481	9%	▲
Other Property and Services		74,430	39,632	33,924	(5,708)	(14%)	▼
		3,697,128	3,017,284	3,192,723	175,439		
Expenditure from operating activities							
Governance		(209,500)	(131,153)	(124,817)	6,336	5%	▼
General Purpose Funding		(104,351)	(52,498)	(56,323)	(3,825)	(7%)	▲
Law, Order and Public Safety		(105,825)	(74,057)	(71,156)	2,901	4%	
Health		(60,204)	(36,100)	(31,219)	4,880	14%	▲
Education and Welfare		(521,951)	(301,616)	(259,954)	41,662	14%	▲
Housing		(196,366)	(127,825)	(122,270)	5,555	4%	
Community Amenities		(339,478)	(201,340)	(180,584)	20,755	10%	▲
Recreation and Culture		(824,929)	(505,580)	(463,710)	41,870	8%	▲
Transport		(1,518,285)	(908,613)	(982,474)	(73,861)	(8%)	▼
Economic Services		(238,875)	(161,907)	(89,109)	72,798	45%	▲
Other Property and Services		(128,007)	(111,287)	(83,379)	27,909	25%	▲
		(4,247,771)	(2,611,975)	(2,464,995)	146,980		
Non-Cash Amounts excluded from operating activities							
Add back Depreciation		1,264,609	737,689	740,655	2,966	0%	
Adjust (Profit)/Loss on Asset Disposal	6	33,625	0	(37,559)	(37,559)		▼
Adjust Fair Value to financial assets		0	0	0	0		
Adjust Provisions and Accruals		5,128	0	0	0		
Amount attributable to operating activities		752,719	1,142,999	1,430,824	287,826		
Investing Activities							
Grants, Subsidies and Contributions	8	953,493	12,272	167,419	155,147	1264%	▲
Proceeds from Disposal of Assets	6	136,000	0	183,617	183,617	100%	▲
Proceeds from Self Supporting Loans		107,023	107,023	107,023	0	0%	
Capital Acquisitions	6	(2,412,193)	(181,155)	(1,118,453)	(937,298)	517%	▲
Amount attributable to investing activities		(1,215,677)	(61,860)	(660,393)	(598,533)		
Financing Activities							
Proceeds from New Borrowings		200,000	0	0	0		
Transfer from Reserves	3	236,955	0	0	0		
Repayment of Debentures		(195,514)	(129,533)	(161,360)	(31,827)	(25%)	▼
Transfer to Reserves	3	(180,058)	(30)	(219)	(189)	(632%)	▲
Amount attributable to financing activities		61,383	(129,563)	(161,579)	(32,016)		
NET OPERATIONS, CAPITAL, FINANCING		(401,575)	951,576	608,852	(342,724)		
CLOSING FUNDING SURPLUS (DEFICIT)	1(b)	0	1,353,151	983,971	(369,180)		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$5,000 or 5% whichever is the greater.

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

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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 JANUARY 2022

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Note	Year to Date Actual 31 Jan 2022	This Time Last Year 31 Jan 2022	This Years Opening 1 July 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,311,767	1,787,196	862,396
Cash Restricted	3	747,332	764,882	747,113
Receivables - Rates	4	198,205	617,896	12,116
Receivables -Other	4	43,255	69,417	135,087
Accrued Revenue		37,972	3,608	43,567
Loans Receivable - clubs	7	0	8,045	107,023
Inventories		26,001	30,243	22,190
		2,364,532	3,281,288	1,929,492
Less: Current Liabilities				
Payables		24,523	(205,851)	(262,217)
Contract Liabilities	8	(342,373)	(249,362)	(122,634)
Provisions		(341,041)	(356,517)	(341,041)
Long Term Borrowings	7	(34,155)	(94,541)	(211,480)
		(693,045)	(906,271)	(937,372)
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves	3	(747,332)	(764,882)	(747,113)
Less: Loans Receivables	7	0	(8,045)	(107,023)
Add: Leave Entitlements Cash Backed		25,662	20,592	25,655
Add: Long Term Borrowings	7	34,155	94,541	211,480
Adjusted Net Current Assets		983,971	1,717,222	375,119

SIGNIFICANT ACCOUNTING POLICIES

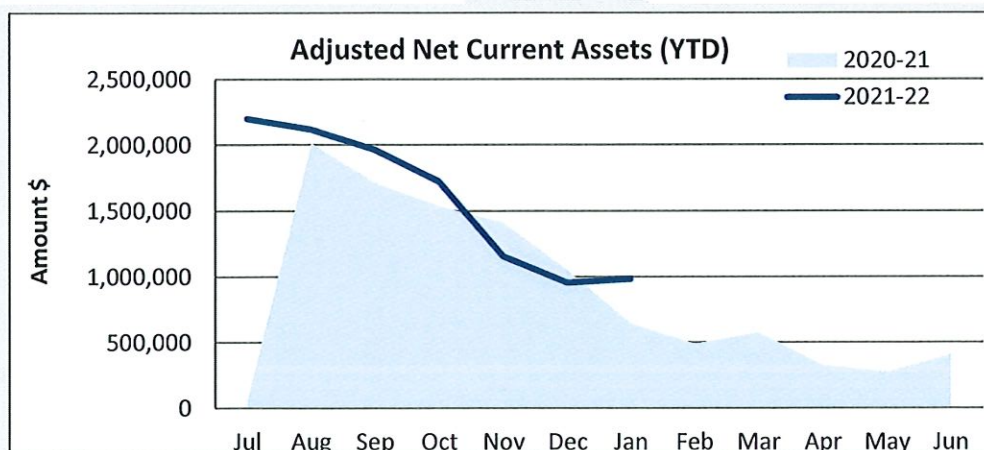
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is negative) as presented on the Rate Setting statement.

**This Year YTD
Surplus (Deficit)
\$983,971**

**Last Year YTD
Surplus(Deficit)
\$1,717,222**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 2
EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2021/22 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	2,997	100%	▲	Permanent	Increase in value of WALGA House Units x 3 @ \$999 CR
General Purpose Funding - Rates	1,726	0%			
General Purpose Funding - Other	57,220	41%	▲	Permanent	Budget calculation of Financial Assistance Grant was based on advance payment paid in June 21. Actual amount to be allocated will be \$80,000 more by year end.
Law, Order and Public Safety	7,206	29%	▲	Permanent	DFES Operating Grant reimbursement of over expenditure from 2020-2021.
Health	0	0%			
Education and Welfare	59,481	21%	▲	Timing	Childcare Centre fees currently exceeding budget expectations.
Housing	1,699	1%			
Community Amenities	(6,006)	(4%)	▼	Timing	Income for Rural Tip Passes purchased at the beginning of year.
Recreation and Culture	20,682	26%	▲	Timing	
Transport	30,660	34%	▲	Timing	
Economic Services	5,481	9%	▲	Timing	
Other Property and Services	(5,708)	(14%)	▼	Timing	Private works currently below budget expectations.
Operating Expense					
Governance	6,336	5%	▼	Timing	
General Purpose Funding	(3,825)	(7%)	▲	Timing	
Law, Order and Public Safety	2,901	4%		Timing	Delay in expenditure to be incurred.
Health	4,880	14%	▲	Timing	Delay in expenditure to be incurred.
Education and Welfare	41,662	14%	▲	Timing	Expenditure within Childcare services still to be incurred.
Housing	5,555	4%		Timing	
Community Amenities	20,755	10%	▲	Timing	Delay in expenditure to be incurred.
Recreation and Culture	41,870	8%	▲	Timing	Expenditure in Parks & Gardens and at the Recreation Ground still to be incurred.
Transport	(73,861)	(8%)	▼	Timing	Maintenance road work being undertaken ahead of time. This will reduce as capital project works commence.
Economic Services	72,798	45%	▲	Permanent	Building permits exceeding budget expectations.
Other Property and Services	27,909	25%	▲	Timing	Salaries & Wages tracking below budget by one pay cycle. There are three pay runs scheduled for December so this should come back into line.
Investing Activities					
Grants, Subsidies and Contributions	155,147	1264%	▲	Timing	
Proceeds from Disposal of Assets	183,617	1	▲	Timing	
Capital Expenses	(937,298)	517%			

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

CASH AND INVESTMENTS

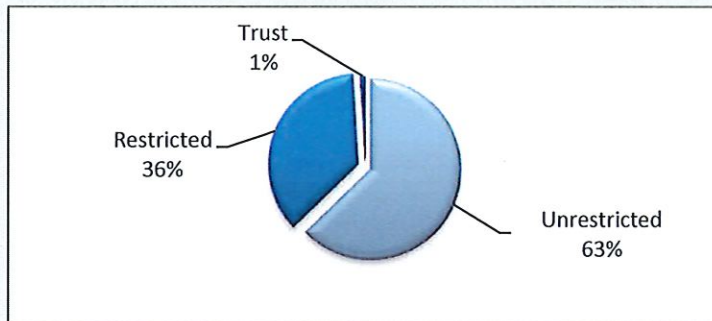
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash & Floats	600			600		0.00%	On Hand
Cash Deposits							
Municipal Bank Account	42,396			42,396	ANZ	0.00%	At Call
Municipal Cash Investment	401,012			401,012	ANZ	0.05%	At Call
Trust Bank Account			20,000	20,000	ANZ	0.00%	At Call
Term Deposits							
Reserves		747,332		747,332	ANZ	0.32%	03-Nov-21
Treasury							
Overnight Cash Deposit	854,219			854,219	Treasury	0.05%	Overnight
Total	1,298,227	747,332	20,000	2,065,560			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 financial position.

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 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 financial position.



Total Cash **Unrestricted**
\$2.07 M **\$1.3 M**

CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	25,654	128	8	5,000	0	0	0	30,782	25,662
Plant Reserve	156,451	782	46	44,000	0	(60,840)	0	140,393	156,497
Building Reserve	282,393	1,412	83	45,000	0	(65,000)	0	263,805	282,476
Joint Venture Housing Reserve	119,927	600	34	10,000	0	(41,115)	0	89,412	119,961
Recreation Facilities Reserve	115,502	578	35	10,000	0	(5,000)	0	121,080	115,537
Art Acquisition Reserve	8,819	44	3	500	0	(25,000)	0	(15,637)	8,822
Refuse Site Reserve	24,294	121	7	0	0	0	0	24,415	24,301
Community Chest Reserve	14,073	70	4	1,822	0	0	0	15,965	14,077
Childcare	0	0	0	60,000	0	(40,000)	0	20,000	0
	747,113	3,736	219	176,322	0	(236,955)	0	690,216	747,332

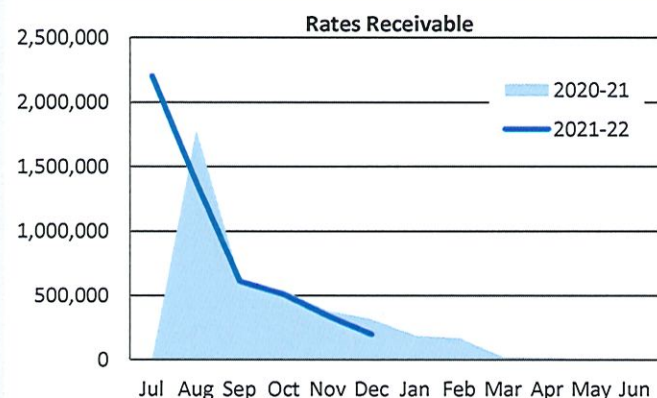
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Receivables - Rates Receivable	31 Jan 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	12,116	21,700
Rates - Levied this year	1,992,210	1,927,597
Rubbish - Levied this year	164,516	158,852
ESL - Levied this year	61,188	57,920
Less Collections to date	(2,031,826)	(2,153,953)
Net Rates Collectable	198,205	12,116
% Collected	91.11%	99.44%

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.

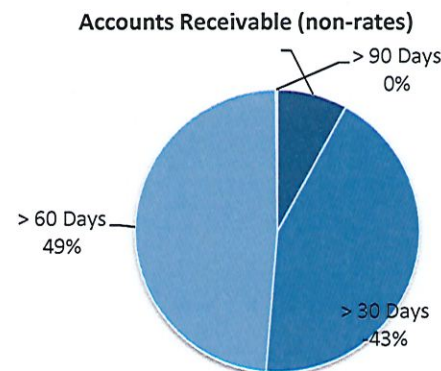


Collected	Rates Due
91%	\$198,205

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	25,718	(139,680)	156,625	591
Percentage	59.46%	-322.92%	362.10%	1.37%
Total Receivables General Outstanding				43,255
Amounts shown above include GST (where applicable)				

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$43,255
Over 30 Days
40.54%
Over 90 Days
1.37%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

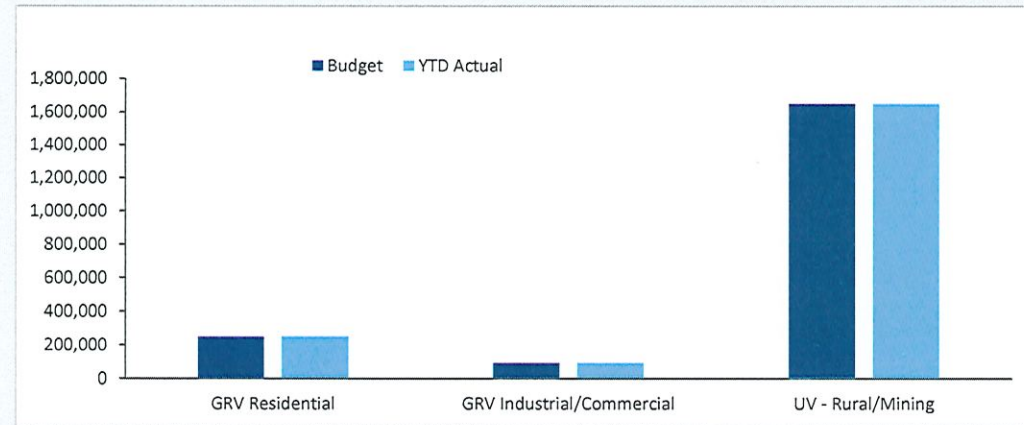
**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

General Rate Revenue

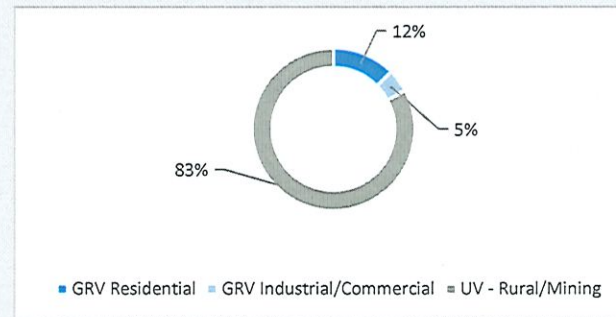
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Budget			YTD Actual			Total Revenue
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
General Rate											
GRV Residential	0.077340	147	1,854,082	143,395	0	0	143,395	143,395	964	0	144,358
GRV Industrial/Commercial	0.077340	23	1,034,496	80,008	0	0	80,008	80,008	(42)	0	79,966
UV - Rural/Mining	0.006090	241	255,822,000	1,557,956	0	0	1,557,956	1,558,848	(42)	0	1,558,806
Minimum Payment	Minimum \$										
GRV Residential	760	140	663,340	106,400	0	0	106,400	106,400	0	0	106,400
GRV Industrial/Commercial	760	15	59,175	11,400	0	0	11,400	11,400	0	0	11,400
UV - Rural/Mining	960	96	8,768,193	92,160	0	0	92,160	92,160	0	0	92,160
Sub-Totals		662	268,201,286	1,991,319	0	0	1,991,319	1,992,210	881	0	1,993,090
Amount from General Rates							1,991,319				1,993,090
Ex-Gratia Rates							37,533				37,530
Total General Rates							2,028,852				2,030,620

SIGNIFICANT ACCOUNTING POLICIES

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



General Rates		
Budget	YTD Actual	%
\$1.99 M	\$1.99 M	100%



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,483	36,000	91,827	(55,827)
Plant & Equipment	476,000	0	428,740	(428,740)
Furniture & Equipment	57,000	7,000	45,606	(38,606)
Infrastructure - Roads	1,063,510	22,300	257,893	(235,593)
Parks, Gardens, Recreation Facilities	631,199	115,855	294,386	(178,531)
Capital Expenditure Totals	2,412,193	181,155	1,118,453	(937,298)

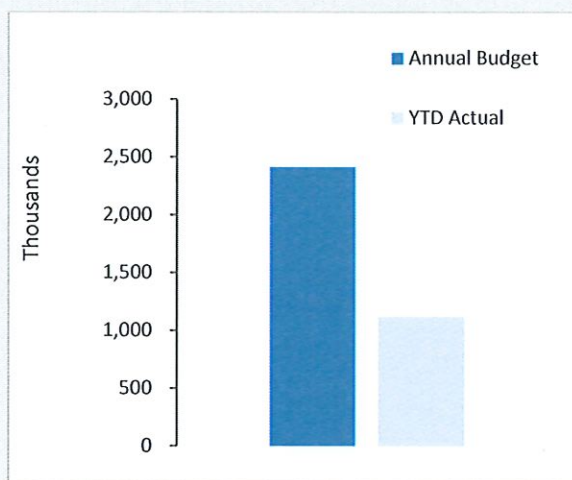
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	953,493	167,419	167,419	0
Borrowings	200,000	0	0	0
Other (Disposals & C/Fwd)	136,000	0	183,617	183,617
Cash Backed Reserves				0
Plant Replacement Reserve	60,840	0	0	0
Building Reserve	65,000	0	0	0
Recreation Facilities Reserve	5,000	0	0	0
Refuse Site Reserve	0	0	0	0
Contribution - operations	991,859	13,736	767,416	753,681
Capital Funding Total	2,412,193	181,155	1,118,453	937,298

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.41 M	\$1.12 M	46%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.95 M	\$.17 M	18%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Mazda CX5 - WL16	21,910	18,000	(3,910)	19,085	27,117	8,032
Road Grader - WL61	124,795	100,000	(24,795)	117,918	142,000	24,082
Toro Reelmaster Mower	9,970	8,000	(1,970)	9,055	14,500	5,445
4 x 2 Single Cab Hi Rise Ute - WL5826	12,950	10,000	(2,950)	0	0	0
	169,625	136,000	(33,625)	146,058	183,617	37,559

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
-	Sandalwood Crt Refurbishment	25,000	0	0	0
-	Single Person Unit - Carport	20,000	0	0	0
-	Building Refurbishments	15,000	0	0	0
90%	Mens Shed	54,483	36,000	59,541	(23,541)
-	Archive Room	30,000	0	0	0
-	Childcare - (Foyer, Kitchen, Office)	40,000	0	0	0
				32,287	
	Land and Buildings Total	184,483	36,000	91,827	(23,541)
100%	Office Printer	7,000	7,000	5,000	2,000
-	Office Server Replacement	50,000	0	40,606	(40,606)
	Furniture and Equipment Total	57,000	7,000	45,606	(38,606)
-	Mazda CX5 - WL16	37,000	0	0	0
-	Road Grader - WL61	375,000	0	374,800	(374,800)
-	Toro Reelmaster Mower	37,000	0	53,940	(53,940)
-	4 x 2 Single Cab Hi Rise Ute - WL5826	27,000	0	0	0
	Plant & Equipment Total	476,000	0	428,740	(428,740)
-	Project Grant - Congelin Narragin Rd	158,526	0	11,352	(11,352)
-	Project Grant - Quindanning Darkan Rd	281,700	0	0	0
-	RTR - York Williams Rd	103,298	0	8,365	(8,365)
-	RTR - Clayton Rd	92,814	500	508	(8)
10%	Council - Brooking Street	124,500	1,800	102,630	(100,830)
20%	LRCI - Rosselloty Street	140,000	20,000	135,038	(115,038)
-	Council - Narrakine Rd	15,900	0	0	0
-	Council - Pig Gully Rd	21,265	0	0	0
-	Council - Townsite Drainage	30,000	0	0	0
-	Council - Road Upgrades	95,506	0	0	0
	Roads Total	1,063,510	22,300	257,893	(235,593)
25%	Carpark - Lions Park	134,400	15,800	160,672	(144,872)
20%	Town Hall Park (Phase 1)	101,044	30,000	37,135	(7,135)
-	Town Hall Park (Phase 2)	30,000	0	0	0
100%	Eagle Sculpture (Final Payment)	20,455	20,455	20,455	0
100%	Cemetery Improvements - Marling	5,000	5,000	6,473	(1,473)
-	Cemetery Gazebo - Williams	15,000	0	12,912	(12,912)
10%	Townscape Brooking Street (Phase 1)	18,463	2,600	6,286	(3,686)
-	Entry Statements (Phase 2)	11,836	0	8,073	(8,073)
-	Playground Recreation Centre	20,000	0	0	0
-	Depot Fuel Facility	65,000	0	0	0
20%	Synthetic Bowling Green	210,000	42,000	42,381	(381)
	Infrastructure - Other Total	631,199	115,855	294,386	(178,531)
	Capital Expenditure Total	2,412,193	181,155	1,118,453	(905,011)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Information on Borrowings Particulars	Principal 30 June 21 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Annual Budget \$	Actual \$	Annual Budget \$	Actual \$	Annual Budget \$	Actual \$	Annual Budget \$
Recreation and Culture									
Loan #71 Mens Shed	100,000	0	0	9,840	19,715	90,160	80,285	358	681
Transport									
Loan #67 Grader	20,719	0	0	20,719	20,719	0	0	354	354
Other Property and Services									
Loan #65 Industrial Land	172,733	0	0	6,308	12,818	166,425	159,915	5,502	10,802
Loan #66 Industrial Land	128,210	0	0	6,362	12,856	121,848	115,354	2,673	5,214
Economic Services									
Loan #70 Industrial Shed	171,737	0	0	11,108	22,384	160,629	149,353	2,593	5,019
	593,399	0	0	54,337	88,492	539,062	504,907	11,480	22,070
Self supporting loans									
<u>Recreation and Culture</u>									
Loan #69 Williams Bowling Club	107,023	0	0	107,023	107,023	0	0	9,143	8,901
Loan #72 Williams Bowling Club	0	0	200,000	0	0	0	200,000	0	0
	107,023	0	200,000	107,023	107,023	0	200,000	9,143	8,901
Total	700,422	0	200,000	161,360	195,515	539,062	704,907	20,623	30,971

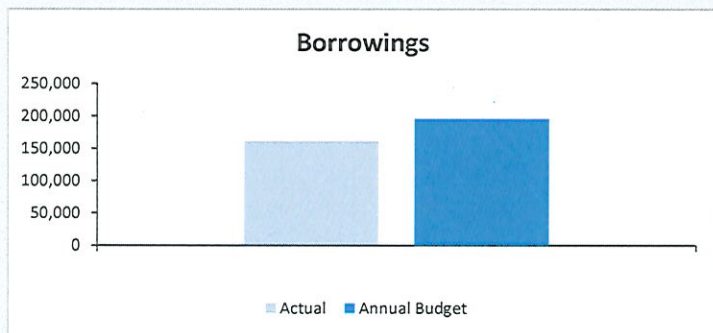
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Principal Repayments	\$161,360
Interest Earned	\$490
Interest Expense	\$20,623
Reserves Bal	\$747,332
Loans Due	\$539,062

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 8
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2021-22 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 31-Jan						
GENERAL PURPOSE FUNDING					\$	\$	\$	\$	\$	\$
Equalisation Grant	0	0	0	0	108,796	0	108,796	0	94,764	14,032
Local Road Grant	0	0	0	0	140,340	0	140,340	0	89,436	50,904
LAW, ORDER, PUBLIC SAFETY										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	27,348	0	27,348	0	24,933	2,415
EDUCATION & WELFARE										
Federal Sustainability Grant - Childcare	0	0	0	0	45,000	0	45,000	0	45,000	0
Trainee Incentive Program	0	0	0	0	13,500	0	13,500	0	0	13,500
Federal Sustainability Grant - Family Day Care	0	0	0	0	67,638	0	67,638	0	67,638	0
HOUSING										
NRAS - Contribution	0	0	0	0	56,240	0	56,240	0	14,088	42,152
COMMUNITY AMENITIES										
The Williams - Gazebo Cemetery	0	0	0	0	10,000	0	0	10,000	0	10,000
PHCC - Feral Pig Eradication Project	6,334	0	(6,334)	0	12,669	0	12,669	0	8,329	4,340
RECREATION AND CULTURE										
Mens Shed Contribution	0	0	0	0	40,000	0	0	40,000	0	40,000
Repertory Club Contribution to BBQ	0	0	0	0	5,000	0	0	5,000	0	5,000
Contribution to Eagle Sculpture	0	0	0	0	12,272	0	0	12,272	12,272	0
Public Open Space Contribution	0	0	0	0	20,000	0	0	20,000	0	20,000
TRANSPORT										
Direct Grant	0	0	0	0	80,207	0	80,207	0	80,207	0
Road Project Grant	0	117,394	0	117,394	293,481	0	0	293,481	0	293,481
Local Roads and Community Projects	0	0	0	0	260,328	0	0	260,328	0	260,328
Driver Reviver Grant - Lions Park	116,300	0	0	116,300	116,300	0	0	116,300	0	116,300
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	47,000	149,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
ECONOMIC SERVICES										
Community Water Supply Program	0	0	0	0	53,252	0	53,252	0	19,611	33,641
TOTALS	122,634	117,394	(6,334)	233,694	1,568,183	0	614,690	953,493	507,279	1,060,904

KEY INFORMATION

Operating	Annual Budget	YTD Actual	% Received
	\$.61 M	\$.45 M	73%
Non- Operating	Annual Budget	YTD Actual	% Received
	\$.95 M	\$.06 M	6%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 9
TRUST FUND**

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

Description	Opening Balance 1 Jul 21	Amount Received	Amount Paid	Closing Balance 31 Jan 2022
	\$	\$	\$	\$
Building Retention	0	0	0	0
Sale of Land for rates	0	0	0	0
Public Open Space Contributions	20,000	0	0	20,000
	20,000	0	0	20,000

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 10
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
E042065	Contribution to Williams CRC for Projector Equipment	Res 25/22	Operating Expenses			(2,000)	(2,000)
A01119	Community Chest Reserve for Contribution to Williams CRC	Res 25/22	Cashback Reserves		2,000	0	0
I113030	Road Safety Community Grant Program	Res 39/22	Operating Revenue		4,460		4,460
E113005	Half Circle Bench Seat - Lions Park	Res 39/22	Operating Expenses			(2,955)	1,505
E053105	Road Safety Community Event	Res 39/22	Operating Expenses			(1,505)	0
I113030	CBH Grass Roots Community Grant - Mens Shed	Res 40/22	Operating Revenue		3,400		3,400
E116008	Mens Shed	Res 40/22	Operating Expenses			(3,400)	0
							0
							0
							0
				0	9,860	(9,860)	

8.2 Office of the Chief Executive Officer

8.2.1 Matters Identified as Significant in the Audit Report 2020-2021

File Reference	4.22.00
Statutory Ref.	Local Government Act 1995 section 7.12A
Author & Date	Geoff McKeown 11 January 2022
Attachments	Attachment 1 - Independent Auditor's Report for 2020-21

Background

Changes to the *Local Government Act 1995*, which came into effect in 2017, introduced new requirements for local governments with respect to audits. The legislation requires local governments to examine an audit report it receives and implement appropriate action in respect to matters raised and to specifically report on matters identified as significant by the auditor.

The Auditor General's Independent Auditor's Report for 2020-21 identified two matters, including:

1. Significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio as reported in Note 27 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries basic standard for all 3 years reported in the annual financial report; and
2. Non-compliance with Part 6 of the *Local Government Act 1995*, the Regulations, or applicable financial controls of any other relevant written law, in that the following key reconciliations were not sufficiently evidenced as completed and reviewed: custom transaction detail report; rates receivable; and trade receivable. Also, reconciliations for trust and reserves bank accounts, and trade receivable account were not performed in a timely manner. It was noted however that there were no transactions in trust and reserves bank accounts during those months.

Local governments are required to prepare a report addressing any matters identified as significant by the auditor in the audit report, and state what action the local government has taken or intends to take with respect to the matters.

A copy of the report is to be provided to the Minister for Local Government within 3 months of receiving the audit report. It is also required to be published on the Shire's website. The content of this Agenda Item will form the basis of the report to go to the Minister.

Comment

➤ **Operating Surplus Ratio**

$$\text{Operating Surplus Ratio} = \frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{Own Source Operating Revenue}}$$

The purpose of this ratio is a measure of a local governments' ability to cover its operational costs and have revenues available for capital funding or other purposes. The Department has determined that a ratio below 0.01 (1%) is below the standard required.

The following table highlights the Shire's ratio as calculated for the last four (4) financial years, including the figure for the 2020/21 financial year:

	2017/18	2018/19	2019/20	2020/21
Operating surplus ratio	-0.20 (-20%)	-0.05 (-5%)	-0.05 (-5%)	-0.05 (-5%)

Own source operating revenue is made up of rates, fees and charges, interest income, profit on disposals of assets, reimbursements and recoveries, and other revenue. Small regional local governments are limited in their ability to increase own source revenue and are more reliant on grant funding for renewal of assets.

The Shire of Williams is disadvantaged by the amount it receives from the General Purpose Grant. Although higher than average increases in this grant have benefitted the Shire in recent years, it has come from a low base. Had the Shire received a grant equivalent to similar sized local governments, with comparable service requirements, it would have been in a better position to meet the ratio.

Depreciation expense is a significant factor in this ratio as it is included in operating expenses. The requirement to revalue road assets on a regular basis, and attribute an appropriate level of depreciation, has been a challenge for local governments. This process has matured in recent years and this Shire has systems to more accurately account for road asset depreciation expense.

Taking these factors into consideration, the trend for the Shire of Williams is steady and it has not moved in a negative direction away from achieving the minimum standard for this ratio.

➤ **Evidence of Key Reconciliations**

The audit report notes that several key reconciliations were not sufficiently evidenced as completed and reviewed.

Although reconciliations are taking place and copies are on file, they did not evidence who prepared and who reviewed them. In addition, it was noted that the Trust and Reserves bank accounts were not formally reconciled every month, but it was acknowledged that there were no transactions during the months that the reconciliations were not undertaken.

All reconciliations are now being undertaken and evidenced as completed and reviewed.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 2.2 Maintain accountability, transparency and financial responsibility.
- CL 2.3 Monitor revenue streams and implement opportunities where appropriate.
Consistently review rate income.

Financial Implications

The current trend indicates that the Shire is not moving negatively regarding the Operating Surplus Ratio.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council:

1. Notes the matters identified in the Auditor General's Independent Auditor's Report for 2020-21; and
2. Authorises a copy of this report to be forwarded to the Minister for Local Government and be published on the Shire's official website.

Council Resolution

Panizza/Cowcher

That Council:

1. Notes the matters identified in the Auditor General's Independent Auditor's Report for 2020-21; and
2. Authorises a copy of this report to be forwarded to the Minister for Local Government and be published on the Shire's official website.

**Carried 9/0
Resolution 86/22**

8.2.2 Proposed Bush Fire Brigades Local Law – Final Adoption

File Reference	4.1.50
Statutory Ref.	<i>Local Government Act 1995</i> section 3.12 <i>Bush Fires Act 1954</i> s.62
Author & Date	Geoff McKeown 7 February 2022
Attachments	Attachment 2 - Draft Bush Fire Brigades Local Law

Background

To finalise the adoption of a Bush Fire Brigades Local Law.

Comment

At its ordinary meeting held on 20 October 2021 the Council resolved to commence the process to make the Bush Fire Brigades Local Law.

The purpose of this report is –

- 1) consider the submissions received on the proposed local law and determine if any drafting amendment(s) are required as a result of the submissions received;
- 2) make the local law, incorporating all amendments as approved by Council;
- 3) authorise the affixing of the Common Seal to the local laws;
- 4) authorise the local laws publication in the *Government Gazette*; and
- 5) give local public notice, (after Gazettal), of the date the local laws will come into effect.

The procedure for making local laws requires Council to advertise its intention to make a local law, and invite submissions to be made on the proposed local law for a minimum six-week period. At the closure of the submission period, Council is to consider all submissions before making a local law.

The proposed local law was advertised for public comment in accordance with the requirements of the Act.

An advertisement was placed in *The Williams* on 6 December 2021, on the Shire website, social media and notice boards, with the submission period for public comment closing on 24 January 2022.

The Department of Local Government, Sporting and Cultural Industries advised of one minor matter relating to insertion of a commencement clause, and one formatting error.

Advice was also sent to the Minister for Emergency Service, and an amendment to one clause was suggested. The suggestion made by the Minister for Emergency Services was to replace the wording of clause 7(2) and substitute new wording as contained in the attached draft, for “further prescription of the duties of those lieutenants described above”.

No public submissions were received.

The suggested changes do not alter the intent of the local law nor place additional obligations on the community. Accordingly, it is considered that the amendments are not of a significant nature that requires re-advertising.

The attached draft has been amended from the proposed local law advertised for public submissions, in accordance with Department's comments.

Once formally adopted by Council,

- the local law is to be published in the Government Gazette,
- local public notice is to be given of adoption of the local laws (separate to previous advertising of proposals),
- signed copies are to be sent to Minister for Local Government; and
- copies sent to the Parliamentary Joint Standing Committee on Delegated Legislation (JSCDL) together with other required documentation, within 10 days of publication in the Government Gazette.

Please note –

- disallowance of the local law may be made by Parliament, and could take some time depending on sitting days,
- if a provision is not considered to be critical, the JSCDL may require an undertaking from Council to make an amendment,
- the local law takes effect on the day stipulated in the local law, generally 14 days after publication in the Government Gazette.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 1.3 Maintain, review and ensure relevance of Council's policies, local laws and operational plans.
- CL 2.2 Maintain accountability, transparency and financial responsibility.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

Cost of public notice. In addition, the Shire has engaged Conway Highbury Pty Ltd to assist with the administrative component of this work.

Voting Requirements

Absolute Majority

Officer's Recommendation

That Council:

1. resolves to make the Bush Fire Brigades Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries and Minister for Emergency Services;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

Council Resolution

Major/Carne

That Council:

1. resolves to make the Bush Fire Brigades Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries and Minister for Emergency Services;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

**Carried by Absolute Majority 9/0
Resolution 87/22**

8.2.3 Proposed Dogs Local Law – Final Adoption

File Reference	4.1.50
Statutory Ref.	<i>Local Government Act 1995</i> section 3.12 and <i>Dog Act 1976</i> sections 49 and 51
Author & Date	Geoff McKeown 7 February 2022
Attachments	Attachment 3 - Draft Dogs Local Law

Background

To finalise the adoption of a Dogs Local Law.

Comment

At its ordinary meeting held on 20 October 2021 the Council resolved to commence the process to make the Dogs Local Law.

The purpose of this report is –

- 1) consider the submissions received on the proposed local law and determine if any drafting amendment(s) are required as a result of the submissions received;
- 2) make the local law, incorporating all amendments as approved by Council;
- 3) authorise the affixing of the Common Seal to the local law;
- 4) authorise the local law's publication in the *Government Gazette*; and
- 5) give local public notice, (after Gazettal), of the date the local law will come into effect.

The procedure for making local laws requires Council to advertise its intention to make a local law, and invite submissions to be made on the proposed local law for a minimum six-week period. At the closure of the submission period, Council is to consider all submissions before making a local law.

The proposed local law was advertised for public comment in accordance with the requirements of the Act.

An advertisement was placed in *The Williams* on 6 December 2021, on the Shire website, social media and notice boards, with the submission period for public comment closing on 24 January 2022.

The Department of Local Government, Sporting and Cultural Industries advised of several minor matter relating formatting.

No public submission was received.

The suggested changes do not alter the intent of the local law nor place additional obligations on the community. Accordingly, it is considered that the amendments are not of a significant nature that requires re-advertising.

The attached draft has been amended from the proposed local law advertised for public submissions, in accordance with Department comments.

Once formally adopted by Council,

- the local law is to be published in the *Government Gazette*,
- local public notice is to be given of adoption of the local laws (separate to previous advertising of proposals),
- signed copies are to be sent to Minister for Local Government; and

- copies sent to the Parliamentary Joint Standing Committee on Delegated Legislation (JSCDL) together with other required documentation, within 10 days of publication in the Government Gazette.

Please note –

- disallowance of the local law may be made by Parliament, and could take some time depending on sitting days,
- if a provision is not considered to be critical, the JSCDL may require an undertaking from Council to make an amendment,
- the local law takes effect on the day stipulated in the local law, generally 14 days after publication in the Government Gazette.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 1.3 Maintain, review and ensure relevance of Council's policies, local laws and operational plans.
- CL 2.2 Maintain accountability, transparency and financial responsibility.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

Cost of public notice. In addition, the Shire has engaged Conway Highbury Pty Ltd to assist with the administrative component of this work.

Voting Requirements

Absolute Majority

Officer's Recommendation

That Council:

1. resolves to make the Dogs Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

Council Resolution

Major/Harding

That Council:

1. resolves to make the Dogs Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

**Carried by Absolute Majority 9/0
Resolution 88/22**

8.2.4 Proposed Repeal Local Law – Final Adoption

File Reference	4.1.50
Statutory Ref.	<i>Local Government Act 1995</i> section 3.12
Author & Date	Geoff McKeown 7 February 2022
Attachments	Attachment 4 - Draft Repeal Local Law

Background

To finalise the adoption of a Repeal Local Law.

Comment

At its ordinary meeting held on 20 October 2021 the Council resolved to commence the process to make the Repeal Local Law.

The local laws are well out of date, and no longer applicable. Some of the circumstances existing at the time of adoption of the local laws are no longer applicable.

The purpose of this report is –

1. consider the submissions received on the proposed local law and determine if any drafting amendment(s) are required as a result of the submissions received;
2. make the local law, incorporating all amendments as approved by Council;
3. authorise the affixing of the Common Seal to the local laws;
4. authorise the local laws publication in the *Government Gazette*; and
5. give local public notice, (after Gazettal), of the date the local laws will come into effect.

The procedure for making local laws requires Council to advertise its intention to make a local law, and invite submissions to be made on the proposed local law for a minimum six-week period. At the closure of the submission period, Council is to consider all submissions before making a local law.

The proposed local law was advertised for public comment in accordance with the requirements of the Act.

An advertisement was placed in *The Williams* on 6 December 2021, on the Shire website, social media and notice boards, with the submission period for public comment closing on 24 January 2022.

The Department of Local Government, Sporting and Cultural Industries advised of one minor matter relating to the current enabling legislation of one of the local laws.

Advice was also sent to both the Minister for Agriculture and Minister for Emergency Services, but no response has been received.

No public submissions were received.

The suggested changes do not alter the intent of the local law nor place additional obligations on the community. Accordingly, it is considered that the amendments are not of a significant nature that requires re-advertising.

The attached draft has been amended from the proposed local law advertised for public submissions, in accordance with Department comments.

Once formally adopted by Council,

- the local law is to be published in the Government Gazette,
- local public notice is to be given of adoption of the local laws (separate to previous advertising of proposals),
- signed copies are to be sent to Minister for Local Government; and
- copies sent to the Parliamentary Joint Standing Committee on Delegated Legislation (JSCDL) together with other required documentation, within 10 days of publication in the Government Gazette.

Please note –

- disallowance of the local law may be made by Parliament, and could take some time depending on sitting days,
- if a provision is not considered to be critical, the JSCDL may require an undertaking from Council to make an amendment,
- the local law takes effect on the day stipulated in the local law, generally 14 days after publication in the Government Gazette.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 1.3 Maintain, review and ensure relevance of Council's policies, local laws and operational plans.
- CL 2.2 Maintain accountability, transparency and financial responsibility.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

Cost of public notice. In addition, the Shire has engaged Conway Highbury Pty Ltd to assist with the administrative component of this work.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council:

1. resolves to make the Repeal Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

Council Resolution

Major/Baker

That Council:

1. resolves to make the Repeal Local Law 2022 as per the attached draft, incorporating amendments outlined by the Department of Local Government, Sport and Cultural Industries;
2. authorise the President and CEO to sign and affix the Common Seal to the Local Law;
3. authorise the CEO to –
 - publish the Local Law in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - forward a copy of the Gazetted Local Law, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

Carried 9/0
Resolution 89/22

8.2.5 Unauthorised Transportable Structure - Lot 106 Gull Street

File Reference	10.60.15
Statutory Ref.	Planning and Development Act 2005 and Building Act 2011
Author & Date	Geoff McKeown 7 February 2022
Attachments	Nil

Background

Correspondence has been received from a neighbour to Lot 106 Gull Street, Williams expressing concern at the positioning of a transportable structure adjacent to their boundary fence.

The Chief Executive Officer has been communicating with the owner of Lot 106 Gull Street for some time concerning this matter, and while certain assurances had been given, the property owner has not acted to address the issue.

Comment

Correspondence received from the neighbour to Lot 106 Gull Street is as follows:

"I would like to bring to your attention of a matter that has been ongoing for the last 12 month's to which the CEO is fully aware of regarding a Transportable Structure on a neighboring property. The person has been visited several times by the CEO with regards to this structure and has advised that he was making it into a mobile mechanics workshop

This has NOT happened. This structure is clearly in breach of the shire's policy on the use of Sea containers and Transportable Structures

Also as you can clearly see with the photo evidence that this structure is no more than 6 inches from the dividing boundry, it exceeds the 3 metre height, it is clearly NOT screened from public view

The owner never seeked councils approval for this structure within the Williams Townsite

I therefore am requesting that the shire consider the location and breach of the said structure

Kind Regards"

In March 2021 the Chief Executive Officer became aware of the transportable structure and visited the property. The owner explained that the skid mounted storage container was originally a refrigerated container fixed to a truck chassis. It was then converted to be a mobile racing driver's carrier, before being placed on skids. He explained his intention to mount it on a trailer to become a mobile mechanical workshop. He was also requested to move the structure from the property boundary to a more suitable location while this work was proceeding.

No action followed from this initial visit. A letter was sent to the owner in July 2021 reiterating the commitment given from the earlier visit. The Chief Executive Officer visited the property again and the owner showed the car trailer that would be used for the conversion. There was an expectation that the trailer conversion would be completed shortly thereafter. The transportable structure remains in the same location as shown in the photo below provided by the neighbour:



The Shire's Policy on the use sea containers and transportable structures indicates that their use for purposes other than the transportation of goods (e.g., storage, shed, workshop, etc.) has the potential to have a negative impact upon the visual amenity of areas in which they are located due to their general size and appearance.

The Policy goes on to provide the following guidance:

The use of sea containers or transportable structures within the Williams townsite for purposes other than the transportation of goods is generally not permitted.

Council may however issue its planning consent for the use of such structures for purposes other than the transportation of goods where all of the following circumstances apply:

- Where the land the subject of such an application is zoned Commercial, Industrial or Rural;
- Where the structure is located on the land so as to be effectively screened from public view;
- Where the height of such structures does not exceed 3 metres.

Given the lack of action by the owner regarding this matter it is recommended that Council now seek a timeline for conversion to a mobile trailer or seek planning consent to use it as a permanent structure.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- LUE 1.1 Ensure that the townsite is maintained to a high standard
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business

Financial Implications

Nil

Voting Requirements

Simple Majority

Officer's Recommendation

That Council advise the owner of Lot 106 Gull Street that the transportable structure located on the eastern boundary of their property does not have Council approval to remain on the property and request they:

- a.) complete the conversion of the structure to a trailer mounted mobile workshop within 2 months, or
- b.) seek planning consent for the permanent placement of the transportable structure on the property, or
- c.) immediately remove the transportable structure from the property.

Council Resolution

Baker/Harding

That Council advise the owner of Lot 106 Gull Street that the transportable structure located on the eastern boundary of their property does not have Council approval to remain on the property and request they:

- a.) complete the conversion of the structure to a trailer mounted mobile workshop within 2 months, or
- b.) seek planning consent for the permanent placement of the transportable structure on the property, or
- c.) immediately remove the transportable structure from the property.

**Carried 9/0
Resolution 90/22**

Cr Cowcher declared a proximity interest for the following item, 8.2.6 – Unallocated Road Construction Funds – Lavender Crossing.

The nature of her interest relates to being the owner of land that is adjacent to Mandiaking Road. Cr Cowcher left the Meeting at 4.42pm.

8.2.6 Unallocated Road Construction Funds – Lavender Crossing

File Reference	12.15.36
Statutory Ref.	Nil
Author & Date	Geoff McKeown 8 February 2022
Attachments	Nil

Background

At the time of adopting the 2021/22 Annual Budget, Council was considering the inclusion of the upgrade to the Marjidin Way intersection with the Narrogin Road on the road construction programme. Ultimately it was decided not to proceed with this project.

Council is asked to consider an alternative project to address damage to a flood crossing on Mandiaking Road known as Lavender’s Crossing over the Williams River.

Comment

The crossing infrastructure is ageing and during last winter incurred damage, as highlighted in the following photos:



A quote has been obtained to replace the existing ageing culvert with a 750mm pipe, 9.6m wide with precast headwalls. Included in the quote is a new concrete deck to match the existing approaches. The total cost of the work, which includes the above-mentioned components, along with removal of in-situ material, is estimated to cost \$15,000.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- LUE 4.1 Strive for high-quality, well-constructed and maintained local road network
- LUE 4.2 Ensure adequate and appropriate drainage is considered in all road upgrades and maintenance for both town and rural roads

Financial Implications

There are sufficient funds in the road construction budget to complete these works at a total cost of \$15,000.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council endorses the use of funds totalling \$15,000, allocated in the 2021/22 Road Construction Programme, to complete the replacement of ageing culvert and floodway infrastructure at Lavender's Crossing on Mandiaking Road.

Council Resolution

Price/Harding

That Council postpone a decision on incurring expenditure on replacement of an ageing culvert and floodway infrastructure at Lavender's Crossing on Mandiaking Road pending more detail on the scope of works and associated costings/quotes.

**Carried 8/0
Resolution 91/22**

The resolution differed from the recommendation as Council wished to have more information on the scope of works and cost before considering whether to proceed.

Cr Cowcher returned to the Meeting at 4.49pm.

8.2.7 General Meeting of Electors

File Reference	4.1.20
Statutory Ref.	Local Government Act 1995, section 5.27
Author & Date	Geoff McKeown 9 February 2022
Attachments	Nil

Background

The General Meeting of Electors of the Shire of Williams was held on Tuesday, 18 January 2022. A general meeting of the electors of a district is to be held once every financial year.

Comment

The Local Government Act 1955 and the Local Government (Administration) Regulations 1996 prescribe the matters to be discussed, including any 'Other General Business'. All decisions made at an electors' meeting are to be considered at the next ordinary Council Meeting.

While there were no decisions made at the Meeting held on the 18 January 2022, a number of matters were raised by electors, including:

- The idea of commercial/public buildings in Brooking Street being painted to brighten up the appearance of the area and make it more attractive to visitors.
- The parking bay opposite the BP Roadhouse needs refurbishment. The plants are looking tired, and kerbing has been damaged by trucks driving over it.
- The Brooking Street roundabouts could be revamped. Particularly the one at the intersection of Fry Street where the plants could be replaced with a 'dry' feature, i.e., gravel, rocks, feature structure. Currently the soil is poor and the plants require watering during summer.
- The Lions Park could do with more trees being planted in some of the open grassed areas between the Eagle Sculpture and the Toilets. There is room for more trees and play equipment, maybe for older children. Another suggestion is a fully covered shelter for rainy days.
- Encourage the Shire to continue tree pruning to address a backlog of roads where vegetation is encroaching onto the traffic lane.
- Ensuring that heavy vehicle operators adhere to designated speed restrictions that apply to their permit conditions.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- SCD 1.1 Provide, maintain and improve community infrastructure
- LUE 1.1 Ensure that the townsite is maintained to a high standard
- LUE 1.2 Maintenance of road reserves to be undertaken mindful of retention of natural vegetation where possible whilst ensuring safety of all road users
- LUE 4.1 Strive for high-quality, well-constructed and maintained local road network

Financial Implications

To be determined.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council note the matters raised in 'Other General Business' at the General Meeting of Electors held on 18 January 2022.

Council Resolution

Harding/Cowcher

That Council note the matters raised in 'Other General Business' at the General Meeting of Electors held on 18 January 2022.

**Carried 9/0
Resolution 92/22**

8.2.8 Use of Common Seal and Actions Performed Under Delegated Authority

File Reference	4.50.60
Statutory Ref.	Sections 5.42 and 9.49A Local Government Act 1995
Author & Date	Geoff McKeown 10 February 2022
Attachments	Nil

Background

The purpose of this Agenda Item is to report to Council for endorsement, the use of the Common Seal and actions performed under delegated authority requiring referral to Council.

There is a requirement under the *Local Government Act 1995* that the Delegations Register is reviewed annually by Council. A procedure included in the Delegations Register is to report to Council the activities or actions that have been performed under delegated authority. A report will be completed for Council at meetings that identifies: (1) use of the Common Seal, and (2) actions performed under the delegated authority requiring referral to Council as per the Delegations Register.

Comment

Actions performed under delegation during the preceding month is provided below:

- **Granting of Demolition Permits – Delegation 2.1.2**

Delegation - Powers to grant or refuse to grant a demolition permit under the *Building Act 2011*. The Council may delegate its powers or duties as a permit authority under provisions of this Act.

Action – Demolition Permit issued for the Month of December 2021:

Permit Number	Owner	Address	Description
475	M Tinley	31 Brooking Street, Williams	Outbuilding

- **Payment from the Municipal or Trust Funds – Delegation 1.1.19**

Delegation - Authority to make payments from the municipal or trust funds with the authority limited to making payments subject to annual budget limitations.

Action - Payments from the Municipal Fund and Trust Fund are as per the payments listing attached to this Agenda.

- **Power to Invest and Manage Investments – Delegation 1.1.21**

Delegation - Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose.

Action – The Chief Executive Officer approved a transfer of:

1. \$100,000.00 from the Cash Management Account to the Municipal Fund for the payment of creditors on the 2 December 2021.
2. \$500,000.00 from the Cash Management Account to the Municipal Fund for the payment of creditors on the 15 December 2021.
3. \$20,000.00 from the Cash Management Account to the Municipal Fund for the payment of creditors on the 28 January 2022.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 2.2 Maintain accountability, transparency and financial responsibility.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

Fees are received for the issue of Building and Demolition Permits.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority" for the months of December 2021 and January 2022.

Council Resolution

Price/Baker

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority" for the months of December 2021 and January 2022.

**Carried 9/0
Resolution 93/22**

8.2.9 Election of Committee Representatives

File Reference	4.1.20
Statutory Ref.	Sections 5.8 – 5.18 Local Government Act 1995
Author & Date	Geoff McKeown 11 February 2022
Attachments	Nil

Background

A local government may establish committees to assist the Council. Specific committees may be delegated powers to exercise and discharge the duties of the local government. A committee established in this way is confirmed by a resolution of Council requiring a decision by absolute majority.

Comment

Following the Local Government Elections, the Council routinely appoints elected members to several committees, although none of them exercise any powers or discharge any duties on behalf of the Council as mentioned above. It is appropriate to review the relevance of the committees and the nominated elected member representation.

At the October 2021 Ordinary Council Meeting a resolution was passed that made appointment to some committees, as follows:

Council Resolution**Panizza/Price**

That Council appoint the following Elected Members to the committees listed below:

WALGA Central Zone Delegates: Cr J Logie – Proxy: Cr M Carne;

Audit Committee: Cr J Logie, Cr T Price, Cr S Harding, Cr B Panizza;

*Hotham Williams Economic Development Alliance: Cr N Major – Proxy: Cr T Price; and
4WDL VROC – Cr M Carne, Proxy: Cr N Major.*

Further, that Council appoint Elected Members and Staff to the remainder of committees following completion of the Extraordinary Election process.

**Carried 7/0
Resolution 50/22**

The remaining committees are shown below. They include the most recent appointment of elected members and staff.

1. Narrogin Sub-Regional Road Group: Cr J Logie
2. Williams Landcare Inc.: Cr G Medlen **(no longer required)**
3. Community and Staff Housing: Cr N Major, Cr T Price and Sharon Wilkie (Staff)
4. Works and Plant Committee: Cr J Logie, Cr A Watt, Cr S Harding and Cr B Panizza
5. Art Acquisition Committee: Cr M Carne, Cr T Price and two community members
6. South 32 Community Liaison Committee (CLC) for Boddington Bauxite Mine: Geoff McKeown (Staff) - Proxy: Cr M Carne
7. Newmont Boddington Gold CLC – Geoff McKeown (Staff)
8. Premier's Australia Day Active Citizenship – Cr N Major, Cr B Baker
9. Civic Functions – Cr N Major and Cr T Price
10. Williams Driver Reviver Committee – Cr M Carne, Cr B Baker, Graham Prowse, Daphne Kett, Debbie Kemp and Ted Gillett **(no longer required)**.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 1.2 Ensure the community remains well informed, well connected and engaged and has the opportunity to actively participate.

- CL 3.1 Participate in, and actively collaborate with, the 4WDL VROC on resource sharing opportunities.
- CL 3.2 Foster, nurture and develop strategic alliances with local government, major industry and government agencies.

Financial Implications

Nil.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council appoint Elected Members and Staff to various committees as listed.

Council Resolution

Major/Panizza

That Council appoint Elected Members and Staff to various committees as listed below:

1. Narrogin Sub-Regional Road Group: Cr J Logie
2. Community and Staff Housing: Cr N Major, Cr T Price and Sharon Wilkie (Staff)
3. Works and Plant Committee: Cr J Logie, Cr Macnamara, Cr S Harding and Cr B Panizza
4. Art Acquisition Committee: Cr M Carne, Cr T Price and two community members
5. South 32 Community Liaison Committee (CLC) for Boddington Bauxite Mine: Geoff McKeown (Staff) - Proxy: Cr M Carne
6. Newmont Boddington Gold CLC – Geoff McKeown (Staff)
7. Premier's Australia Day Active Citizenship – Cr N Major, Cr B Baker
8. Live Local Love Local Committee - Cr N Major, Cr C Cowcher and Cr T Price

**Carried 9/0
Resolution 94/22**

The resolution differed from the recommendation to reflect the updates to committees and inclusion of newly elected Councillors.

9.0 Elected Members' Motions of which Notice has been given

Nil

10.0 New Business of an Urgent Nature introduced by Decision of Meeting

10.1 Elected Members

Nil

10.2 Officers

Nil

11.0 Application for Leave of Absence

Nil

12.0 Closure of Meeting

There being no further business for discussion the President, Cr Logie, declared the Meeting closed at 5.47pm.