



# SHIRE OF WILLIAMS AGENDA

ORDINARY COUNCIL MEETING  
WEDNESDAY 16 SEPTEMBER 2020



## NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member & Community Members,

You are respectfully advised the next Ordinary Meeting of the Shire of Williams will be held on Wednesday 16 September 2020, in the Shire of Williams Council Chambers, 9 Brooking Street, Williams, commencing at 3.30 pm.

A handwritten signature in black ink, appearing to read 'Geoff McKeown', is positioned above the printed name.

Geoff McKeown  
Chief Executive Officer

### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Williams for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Williams disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Williams during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Williams. The Shire of Williams warns that anyone who has any application lodged with the Shire of Williams must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Williams in respect of the application.

## 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, will declare the Meeting open at 3.30pm.

### 2.0 Record of Attendance / Apologies / Leave of Absence

#### Elected Members

Cr Jarrad Logie - President  
Cr Natalie Major - Deputy President  
Cr Moya Carne  
Cr Gil Medlen  
Cr Simon Harding  
Cr Alex Watt  
Cr Tracey Price  
Cr Bernie Panizza

#### Staff

Geoff McKeown - Chief Executive Officer  
Cara Ryan – Manager of Finance

Visitors – Nil  
Apologies - Nil  
Leave of Absence – Cr Bob Baker

### 3.0 Public Question Time

### 4.0 Petitions / Deputations / Presentations

### 5.0 Declarations of Interest

DECLARATION OF INTEREST	
Name / Position	
Item No. / Subject	
Type of Interest	

**6.0 Confirmation of Minutes of Previous Meetings**

**6.1 Ordinary Council Meeting Held 19 August 2020**

**Officer's Recommendation**

That the Minutes of the Ordinary Meeting held 19 August 2020, as previously circulated, be confirmed as a true and accurate record.

**7.0 Announcements by Presiding Member Without Discussion**

**8.0 Matters Which Require Decisions**

**8.1 Development and Regulatory Services**

**8.1.1 Modular Dwelling – Lot 16 (2) New Street Williams**

<b>File Reference</b>	13.34.10
<b>Statutory Reference</b>	<i>Town Planning and Development Act 2005</i>
<b>Author &amp; Date</b>	Trevor Brandy                      3 September 2020
<b>Attachments</b>	Nil

**Background**

Council is in receipt of an application to place a modular style dwelling on Lot 16 (2) New Street, Williams. The lot is zoned commercial and a house is an 'AA' use in the Shire of Williams Town Planning Scheme No.2, meaning the Council has discretionary powers to approve the application if it considers it to be reasonable.



**Comment**

The proponent currently owns the neighbouring commercial property to the west and the dwelling will be a new modular home. The dwelling is in a sewered area.

Council may wish to advertise the proposal in a local newspaper circulating within the area or notify adjoining land owners in writing. However, due to the fact that the proposed residence is located close to other residential dwellings, this may not be considered necessary.

As this development is already adjacent to residential property it is recommend that the development application submitted by Rennae Martin (landowner) be approved.

**Strategic Implications**

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

CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

**Financial Implications**

Building and Planning fees are applicable in this instance.

**Voting Requirements**

Simple Majority

**Officer's Recommendation**

That Council approves the development application submitted by Ms Rennae Martin to transport a new modular dwelling on Lot 16 (2) New Street, Williams, subject to the appropriate building approvals being obtained.



8.1.2 Building Permits

<b>File Reference</b>	13.34.10
<b>Statutory Ref.</b>	<i>Building Act 2011 Building Regulations 2012</i>
<b>Author &amp; Date</b>	Trevor Brandy                      8 September 2020
<b>Attachments</b>	Nil

**Background**

The Environmental Health Officer/ Building Surveyor undertakes a number of activities in accordance with legislation that require a decision by Council. This report includes details of these activities.

**Comment**

Building Permits issued for the Month of August 2020:

Permit Number	Owner	Address	Description
440	C & J Hogg	65 Sattler Road, Williams	Double Brick Dwelling Extension
441	TA Williams	14 Adam Street, Williams	Metal Re-roof

**Strategic Implications**

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Plan 2017 to 2032. Specifically, it relates to the following strategy(s);  
 CL 4.4                      Monitor and ensure compliance with regulatory framework for local government business.

**Financial Implications**

Fees are received for processing Building Permits in accordance with the Building Regulations 2012.

**Voting Requirements**

Simple Majority

<p><b>Officer's Recommendation</b>                  That Council endorse the issue of building permits for the month of August 2020.</p>
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**8.2 Office of the Chief Executive Officer**

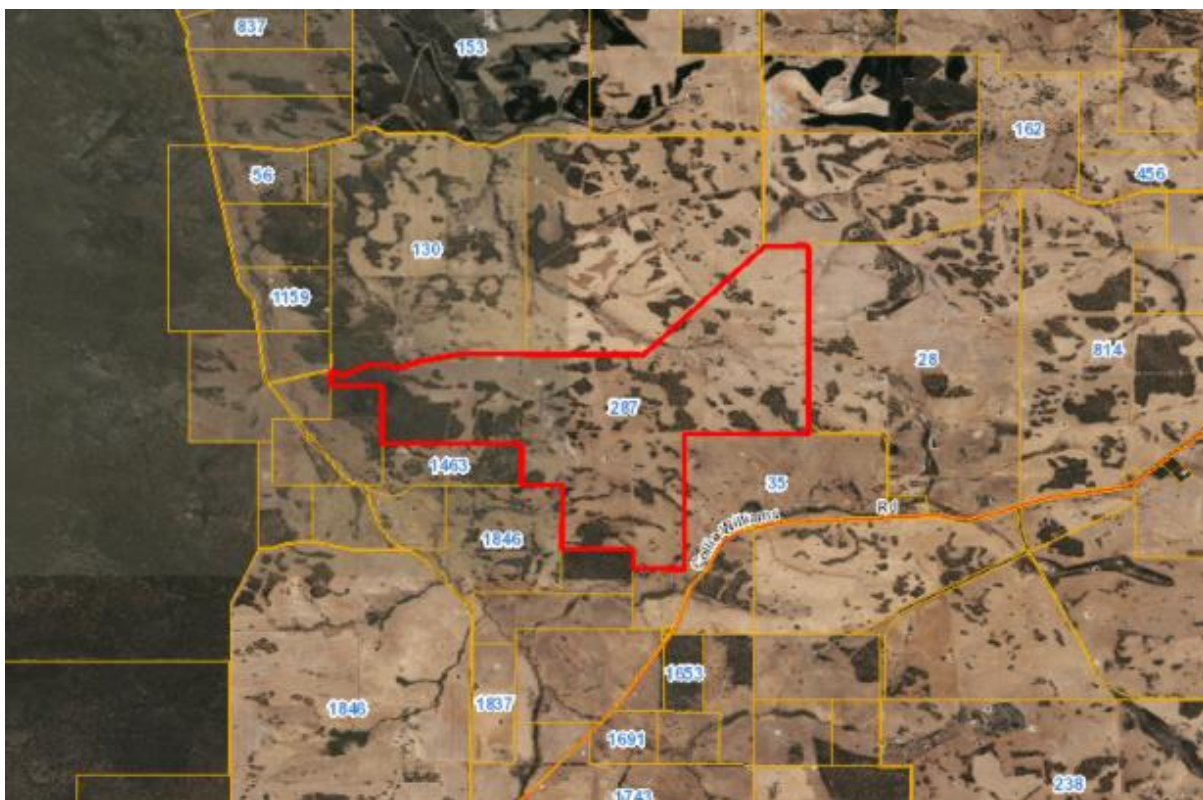
**8.2.1 Proposed Telecommunications Infrastructure, Lot 4893 (No 287) Kelly Rd, Williams**

<b>File Reference</b>	10.60.15
<b>Statutory Ref.</b>	Shire of Williams Town Planning Scheme No.2 and <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>
<b>Author &amp; Date</b>	Liz Bushby - Town Planning Innovations (TPI) - 9 September 2020
<b>Attachments</b>	Nil

**Background**

An application has been lodged by Tecon WA acting on behalf of CipherTel who have been chosen by the Department of Primary Industry and Regional Development (DPIRD) to build, construct and operate important telecommunications infrastructure as part of the Digital Farms Grant. CipherTel is a 100% Western Australian and privately owned company that is classified as a licenced carrier under the Telecommunications Act 1997 (Carrier #272).

Lot 4893 is used for farming and has an approximate area of 815.88 hectares.



## Comment

- Proposed Development

The proposal is to develop a 65 metre high communication tower, communication hut and solar array on Lot 4893.

The proposed footprint of the infrastructure includes:

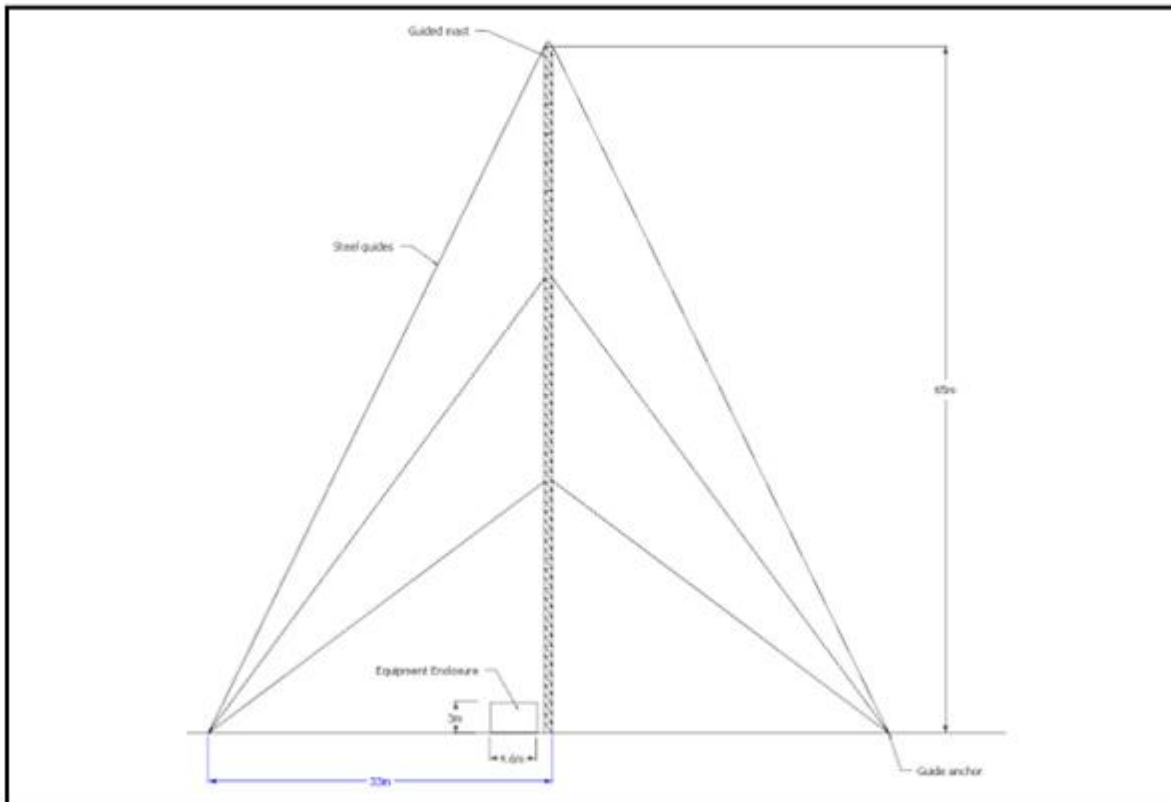
- 1 x telecommunications enclosure – 6m x 2.5m
- 1 x 65m high, steel trellis, guided mast.
- 1 x solar array – 9m x 3.5m

The infrastructure is proposed to be located in the eastern most corner of the property and setback 36m and 125m from the nearest lot boundaries.

The applicant has advised that the proposed infrastructure is some 1.2km from the nearest major road, being the Collie-Williams Road – refer to site plan below:



Site Plan



Elevation

The proposed network will cover an estimated 1,450km<sup>2</sup> with Point to Point and Fixed Wireless internet services to service the regional area. The site will be built to facilitate additional capacity and provide the ability for co-location services. Co-location availability on the mast and in the equipment room will be determined case by case to ensure the infrastructure is not overloaded. In the case where real estate is deemed available, the user will pay a hosting service fee to CipherTel.

Services which could be co-located include Emergency Services, Mobile Network Operators (MNO), the local government, private entities and community services.

- Landuse Permissibility

Lot 4893 is zoned 'Rural' under the Shire of Williams Town Planning Scheme No 2 ('the Scheme').

The proposal is construed as 'telecommunications infrastructure' which is not defined in the Shire's Scheme or listed in 'Table 1-Zoning Table' of the Scheme.

In accordance with Clause 4.3.2 of the Scheme, as the use of the land for telecommunications infrastructure is not specifically mentioned in the Zoning Table and cannot reasonably be determined as falling within the interpretation of one of the other existing use categories the Council may:

- Determine that the use is not consistent with the objectives and purposes of the particular zone and is therefore not permitted, or
- Determine by Absolute Majority that the proposed use may be consistent with the objectives and purpose of the zone and thereafter follow the advertising procedures of Clause 2.6 in considering an application for planning consent.

TPI recommends pursuing option (b) which requires the proposal to be advertised for public comment. It should be noted that there are no specific objectives listed in the Scheme for the Rural zone. The proposed development will allow for continued agricultural use of the land.

- Advertising

Shire Administration advertised the application for public comment and wrote to adjacent landowners to expedite processing of the application. Formal advertising closed on the 7 September 2020 and no submissions have been received.

### **Policy Requirements**

Not Applicable

### **Statutory Requirements**

Planning and Development (Local Planning Schemes) Regulations 2015

*The Regulations include 'deemed provisions' which automatically apply to the Shire, without the need to amend the Shires Scheme.*

*Regulation 67 of the deemed provisions outlines 'matters to be considered by Council' including but not limited to orderly and proper planning, the compatibility of the development with it's setting including the relationship to development on adjoining land, the amenity of the locality, the adequacy of proposed means of access to and from the site, the amount of traffic to be generated by the development, and any submission received.*

Planning Regulations Amendment Regulations 2020 – *It is important to note that the Western Australian Planning Commission is advertising proposed changes to the existing Planning and Development (Local Planning Schemes) Regulations 2015 until the 18 September 2020.*

*The amendment is part of the state governments planning reforms.*

*The main change proposed is to increase planning exemptions for site works/fill, flag poles, demolition, internal building works, water tanks, compliant residential development, temporary signs, water tanks, cubby houses, roof solar panels etc subject to certain criteria.*

*There may be further changes to the draft amendment following advertising.*

Shire of Williams Town Planning Scheme No 2 – *discussed in the body of this report.*

### **Sustainability Implications**

- Environment

There are no known significant environmental implications associated with this proposal.

- Economic

There are no quantified economic implications associated with this report.

- Social

There are no known significant social implications associated with this proposal.

### **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 4.4 Monitor and ensure compliance with regulatory framework for local government business.

### **Financial Implications**

A fee of \$384.00 was paid by the applicant for consideration of the development application. The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for advice.

### **Voting Requirements**

Absolute Majority required

### **Officer's Recommendation**

That Council:

1. In accordance with Clause 4.3.2 of the Scheme, determine by Absolute Majority that the proposed 'telecommunications infrastructure' use may be consistent with the objectives and purpose of the Rural zone and thereafter follow the advertising procedures of Clause 2.6 in considering an application for planning consent.
2. Note that application for telecommunication infrastructure has been advertised for public comment and no submissions have been received.
3. Approve the application for telecommunication infrastructure on Lot 4893 (No. 287) Kelly Road, Williams subject to the following conditions and footnotes:
  - a) The plans lodged with this application dated 5 July 2020 shall form part of this planning approval. All development shall be in accordance with the approved plans unless otherwise approve in writing by the Chief Executive Officer.
  - b) If the development the subject of this approval is not substantially commenced within a period of 3 years, the approval shall lapse and be of no further effect.
4. Advise the applicant that a separate Building Permit is required to be obtained before construction can commence.

**8.3 Corporate and Community Services**

**8.3.1 Payment Listing**

<b>File Reference</b>	4.23.15
<b>Statutory Ref.</b>	<i>Local Government (Financial Management) Regulations 1996</i>
<b>Author &amp; Date</b>	Cara Ryan 10 September 2020
<b>Attachments</b>	Payment listing for month ending 31 August 2020

**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 104835 – 104841 totalling \$346,698.13 approved by the Chief Executive Officer during the month of August 2020 be endorsed.

## SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 August 2020

DATE	NAME	DESCRIPTION	AMOUNT
<b>MUNICIPAL - EFT, BPAY, DIRECT DEBIT &amp; CHEQUES</b>			
07/08/2020	LENEHAN, J (EFT)	Reimbursement (Staff Uniform)	\$ 119.90
07/08/2020	ROURKE, CLAUDIA	Reimbursement (Pre-employment Medical)	\$ 126.00
06/08/2020	WA SUPER	Superannuation - July 2020	\$ 24,172.62
12/08/2020	FDC EDUCATORS	14 FDC Educators PE 12 August 2020	\$ 25,123.55
12/08/2020	NARROGIN CARPETS & CURTAINS (EFT)	11098 - Supply & Install 1 Roller Blind (Staff Housing)	\$ 264.00
12/08/2020	RAMM (EFT)	11567 - Annual service fee (supp. & mtce) 2020/21	\$ 6,629.87
12/08/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 12 August 2020	\$ 46,751.67
18/08/2020	BUILDING AND ENERGY (EFT)	BSL collection - July 2020	\$ 820.67
25/08/2020	AE4A	11552 - VMS (Message) Trailer	\$ 26,950.00
25/08/2020	MARTIN JAINE SCULPTURES	11578 - Half-Circle Bench (Roadwise Ribbon)	\$ 325.00
26/08/2020	FDC EDUCATORS	14 FDC Educators PE 26 August 2020	\$ 24,677.54
26/08/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 26 August 2020	\$ 48,698.50
28/08/2020	ACUMENTIS	11569 - Market Rental Valuations	\$ 990.00
28/08/2020	AGQUIRE RURAL HOLDINGS PTY LTD	11477, 11485, 11288, Hardware Account for August 2020	\$ 2,877.84
28/08/2020	AIR RESPONSE	11516 - Service/Repair Airconditioner (Art & Craft)	\$ 165.00
28/08/2020	AVON WASTE	11015 - Monthly Refuse Charges July 2020	\$ 10,255.02
28/08/2020	BCITF	BCITF Levy - July 2020	\$ 998.86
28/08/2020	BEAUREPAIRES (EFT)	11573 - 4 New Tyres (Mazda CX-5)	\$ 653.28
28/08/2020	BEST OFFICE SYSTEMS	11561 - Monthly Printing/Copying Charges	\$ 469.62
28/08/2020	BOC Ltd (EFT)	11566 - July 2020 Container Service Fee	\$ 91.50
28/08/2020	BOYA EQUIPMENT (EFT)	11299 - Service Kit (Generator)	\$ 197.01
28/08/2020	BP TRUST (EFT)	Monthly Fuel Account July 2020	\$ 246.90
28/08/2020	BW TRUCK PARTS (EFT)	11281, 11601 Parts (Tip Truck)	\$ 142.50
28/08/2020	CANNON HYGIENE	11214 - Hygiene Service 29/9/2020-28/3/2021	\$ 639.62
28/08/2020	CORNER'S AUTOMOTIVE ELECTRICS	11287, 11290 - Parts (Var. Vehicles)	\$ 330.00
28/08/2020	CORSIGN (EFT)	11475 - Guide Posts	\$ 6,710.00
28/08/2020	DFES (EFT)	ESL Quarterly	\$ 17,753.70
28/08/2020	DIAMOND LOCK & KEY (EFT)	11511 - Padlocks (Refuse Site)	\$ 139.65
28/08/2020	DUFF ELECTRICAL CONTRACTING	11512 - Replace Exit Light (RSL Hall)	\$ 250.80
28/08/2020	GREAT SOUTHERN FUELS (EFT)	11481 - Bulk Fuel	\$ 9,421.05
28/08/2020	GUARDIAN TACTILE SYSTEMS PTY LTD	11484 - Tactile Ground Surface (Lions Park)	\$ 154.15
28/08/2020	HARMONY SOFTWARE	Educators' Software Fees, Month of July 2020	\$ 188.10
28/08/2020	IKES HOME IMPROVEMENT & GLASS CENTRE	11059 - Supply & Fit Flyscreens to Childcare Building	\$ 244.16
28/08/2020	IN2BALANCE (EFT)	11369 - Annual S/ware Licences (Rates, Assets)	\$ 31,900.00
28/08/2020	LANDGATE (EFT)	Valuations	\$ 396.78
28/08/2020	LOCAL GOVERNMENT SUPERVISORS ASSOC	11488 - Registr. LGSA Conference/Expo 2020 (T Kett)	\$ 929.50
28/08/2020	M & J DYKE PTY LTD	11279, 11285 - Hydraulic Hoses (Loader & Posi-Trailer)	\$ 1,249.09
28/08/2020	MAKIT NARROGIN HARDWARE (EFT)	11557 - Shower Sealant (Housing)	\$ 13.00
28/08/2020	MARKET CREATIONS (EFT)	11568 - Narrogin Directory Advertising 2020/2021	\$ 776.00
28/08/2020	MELCHIORRE PLUMBING & GAS	11510, 11374 - Plumbing (Housing/Public Conveniences)	\$ 655.60
28/08/2020	NARROGIN BEARING SERVICE (EFT)	11296 - Part (Mower)	\$ 12.42
28/08/2020	NARROGIN MAZDA (EFT)	11371 - 50,000km Service (Mazda CX-5)	\$ 309.75
28/08/2020	NARROGIN TOYOTA (EFT)	11453 - Multi-tool Motor	\$ 650.00
28/08/2020	PRIME AG SERVICES - WILLIAMS (EFT)	11469 - Herbicides, Dust Mask	\$ 914.00
28/08/2020	R MUNNS ENGINEERING CONSULTING SERVICES	11553 - Consulting (Brooking St Upgrade)	\$ 2,670.72
28/08/2020	RJ SMITH ENGINEERING	11286 - Parts (Truck)	\$ 245.41
28/08/2020	SHIRE OF BROOKTON (EFT)	Chairperson Honorarium - Regional Road Group	\$ 100.00
28/08/2020	STAR TRACK EXPRESS	Freight (Various)	\$ 108.33
28/08/2020	T-QUIP (EFT)	11283, 11298 - Parts (Mower)	\$ 456.60
28/08/2020	THE GOODS (EFT)	11515 - Toilet Rolls (Various Conveniences)	\$ 467.41
28/08/2020	THE WILLIAMS WOOL SHED. (EFT)	11577 - Refreshments (Meeting 19/8/2020)	\$ 67.50
28/08/2020	TOLL TRANSPORT PTY LTD	Freight - Traffic Signs, Water Samples, Protect. Cloth.	\$ 56.43
28/08/2020	TUTT BRYANT HIRE PTY LTD	11468 - Hire of Multi-Roller	\$ 2,405.70
28/08/2020	WA CONTRACT RANGER SERVICES	11559 - Ranger Services, Jul/Aug 2020	\$ 444.12
28/08/2020	WALLIS COMPUTER SOLUTIONS	11370 - IT Support	\$ 536.34
28/08/2020	WALSH, KIM..	Reimbursement - Training Expenses (K Walsh)	\$ 117.12
28/08/2020	WESFARMERS KLEENHEAT GAS PTY LTD (EFT)	11565 - Bulk Gas (Pavilion)	\$ 436.03
28/08/2020	WEST OZ LINEMARKING	11445 - Line Marking (Lions Park Carpark)	\$ 2,356.20
28/08/2020	WESTRAC (EFT)	11295, 11490, 11294 - Parts (Grader)	\$ 2,673.03
28/08/2020	WILLIAMS BOWLING CLUB. (EFT)	1st 50% of contribution to greens, 2020/2021	\$ 5,000.00



## SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 August 2020

DATE	NAME	DESCRIPTION	AMOUNT
28/08/2020	WILLIAMS COMMUNITY RESOURCE CENTRE	Folding Charge - Rates Info	\$ 10.00
28/08/2020	WILLIAMS GENERAL STORE (EFT)	Monthly refreshments & consumables, July 2020	\$ 208.56
28/08/2020	WILLIAMS NEWSAGENCY	Monthly account July 2020	\$ 40.00
28/08/2020	HOST DIRECT (EFT)	11563 - Drinking Glasses (Pavilion)	\$ 316.80
06/08/2020	TELSTRA	Pool Telephone to 19/6/2020	\$ 32.31
21/08/2020	AUSTRALIAN TAXATION OFFICE	BAS - July 20	\$ 15,562.00
21/08/2020	WATER CORPORATION.	Water Service Application Fee - Mens Shed	\$ 226.87
25/08/2020	TELSTRA	Phone services (Various)	\$ 63.35
01/08/2020	WESTNET	Monthly CEO Internet Charges, August 2020	\$ 54.99
01/08/2020	CBA	CBA - Merchant Fees July 2020	\$ 233.30
14/08/2020	BOND ADMINISTRATOR	Pet Bond - Unit 2A Wandoo Cottages	\$ 200.00
17/08/2020	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 1,947.11
06/08/2020	WILLIAMS LICENSED POST OFFICE	Petty Cash Recoup 06/08/2020	\$ 117.00
07/08/2020	WATER CORPORATION.	Annual trade waste permit 2020/21	\$ 241.84
07/08/2020	WILLIAMS GOLF CLUB.	Reimbursement of 2019/20 Rates	\$ 1,142.79
07/08/2020	TELSTRA	Telephone Services (Various)	\$ 457.86
07/08/2020	SYNERGY	Electricity (Pool, Streetlights)	\$ 3,111.26
19/08/2020	TELSTRA	Mobile Phone Services to 1/8/2020	\$ 322.50
19/08/2020	WATER CORPORATION.	Water use, service & sewer (Various)	\$ 8,884.43
			<b>\$ 346,698.13</b>

8.3.2 Financial Statements

<b>File Reference</b>	4.23.15
<b>Statutory Ref.</b>	<i>Local Government (Financial Management) Regulations 1996</i>
<b>Author &amp; Date</b>	Cara Ryan 10 September 2020
<b>Attachments</b>	Financial Statements ending 31 July 2020 & 31 August 2020

**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 July 2020 and 31 August 2020 be received.



# SHIRE OF WILLIAMS

## MONTHLY FINANCIAL REPORT For the Period Ended 31 July 2020

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

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Note 7	Borrowings
Note 8	Grants and Contributions
Note 9	Trust Fund
Note 10	Budget Amendments

Prepared by : Manager of Finance  
Date prepared : All known transactions up to 31 August 2020

## **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 inconsistent 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 JULY 2020**

**STATUTORY REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	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.
<b>COMMUNITY AMENITIES</b>	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	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 JULY 2020**

	Note	Adopted Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPENING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	392,035	392,035	<b>386,912</b>	(5,123)	(1%)	
<b>Revenue from operating activities</b>							
Governance		500	0	<b>0</b>	0		
General Purpose Funding - Rates	5	1,966,047	0	<b>0</b>	0		
General Purpose Funding - Other		242,571	1,288	<b>317</b>	(971)	(75%)	
Law, Order and Public Safety		30,905	208	<b>338</b>	129	62%	
Health		400	33	<b>300</b>	267	799%	
Education and Welfare		332,801	22,563	<b>17,951</b>	(4,611)	(20%)	
Housing		243,611	15,554	<b>15,492</b>	(62)	(0%)	
Community Amenities		187,183	2,083	<b>744</b>	(1,340)	(64%)	
Recreation and Culture		44,474	2,940	<b>4,457</b>	1,517	52%	
Transport		111,690	1,338	<b>3,175</b>	1,838	137%	
Economic Services		115,154	7,575	<b>7,385</b>	(190)	(3%)	
Other Property and Services		64,230	6,186	<b>7,057</b>	871	14%	
		<b>3,339,566</b>	<b>59,768</b>	<b>57,216</b>	<b>(2,552)</b>		
<b>Expenditure from operating activities</b>							
Governance		(185,921)	(10,386)	<b>(10,120)</b>	266	3%	
General Purpose Funding		(90,051)	(2,563)	<b>(3,248)</b>	(685)	(27%)	
Law, Order and Public Safety		(107,247)	(27,829)	<b>(26,619)</b>	1,210	4%	
Health		(61,302)	(3,384)	<b>(2,288)</b>	1,096	32%	▲
Education and Welfare		(353,525)	(26,553)	<b>(25,414)</b>	1,139	4%	
Housing		(194,893)	(8,827)	<b>(8,470)</b>	357	4%	
Community Amenities		(295,076)	(20,962)	<b>(20,481)</b>	481	2%	
Recreation and Culture		(770,025)	(39,470)	<b>(38,230)</b>	1,241	3%	
Transport		(1,598,367)	(71,549)	<b>(73,869)</b>	(2,320)	(3%)	
Economic Services		(176,976)	(3,570)	<b>(3,421)</b>	149	4%	
Other Property and Services		(108,977)	(113,171)	<b>(117,466)</b>	(4,294)	(4%)	
		<b>(3,942,360)</b>	<b>(328,264)</b>	<b>(329,626)</b>	<b>(1,362)</b>		
<b>Non-Cash Amounts excluded from operating activities</b>							
Add back Depreciation		1,267,984	0	<b>0</b>	(0)	(100%)	
Adjust (Profit)/Loss on Asset Disposal	6	0	0	<b>0</b>	0		
Adjust Fair Value to financial assets		0	0	<b>0</b>	0		
Adjust Provisions and Accruals		5,144	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>670,334</b>	<b>(268,496)</b>	<b>(272,410)</b>	<b>(3,915)</b>		
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	8	805,568	0	<b>0</b>	0		
Proceeds from Disposal of Assets	6	52,000	0	<b>0</b>	0		
Proceeds from Self Supporting Loans		15,966	7,921	<b>7,921</b>	(0)	(0%)	
Capital Acquisitions	6	(2,082,757)	(41,000)	<b>(42,045)</b>	(1,045)	3%	
<b>Amount attributable to investing activities</b>		<b>(1,209,223)</b>	<b>(33,079)</b>	<b>(34,124)</b>	<b>(1,045)</b>		
<b>Financing Activities</b>							
Proceeds from New Borrowings		100,000	0	<b>0</b>	0		
Transfer from Reserves	3	240,856	0	<b>0</b>	0		
Repayment of Debentures		(102,462)	(7,921)	<b>(7,921)</b>	0	0%	
Transfer to Reserves	3	(91,540)	0	<b>0</b>	0		
<b>Amount attributable to financing activities</b>		<b>146,854</b>	<b>(7,921)</b>	<b>(7,921)</b>	<b>0</b>		
<b>NET OPERATIONS, CAPITAL, FINANCING</b>		<b>(392,035)</b>	<b>(309,496)</b>	<b>(314,456)</b>	<b>(4,960)</b>		
<b>CLOSING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	<b>0</b>	<b>82,539</b>	<b>72,456</b>	<b>(10,083)</b>		

**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 2020/21 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.

	Note	Year to Date Actual 31 Jul 2020	This Time Last Year 31 July 2019	This Years Opening 1 July 2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	455,284	125,729	854,072
Cash Restricted	3	764,857	958,766	764,857
Receivables - Rates	4	14,521	20,057	21,700
Receivables -Other	4	80,467	176,314	78,744
Accrued Revenue		3,608	186,643	3,608
Loans Receivable - clubs	7	8,045	7,677	15,966
Inventories		37,259	37,271	27,564
		<b>1,364,041</b>	<b>1,512,457</b>	<b>1,766,511</b>
<b>Less: Current Liabilities</b>				
Payables		(148,557)	(119,198)	(213,981)
Contract Liabilities	8	(34,200)	0	(48,870)
Provisions		(356,517)	(325,680)	(356,517)
Long Term Borrowings	7	(94,541)	(112,942)	(102,462)
		<b>(633,815)</b>	<b>(557,820)</b>	<b>(721,830)</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash Reserves	3	(764,857)	(958,766)	(764,857)
Less: Loans Receivables	7	(8,045)	(7,677)	(15,966)
Add: Leave Entitlements Cash Backed		20,591	15,473	15,473
Add: Movement in liabilities associated with Restricted Cash		0	0	5,118
Add: Long Term Borrowings	7	94,541	112,942	102,462
<b>Adjusted Net Current Assets</b>		<b>72,457</b>	<b>116,609</b>	<b>386,911</b>

**SIGNIFICANT ACCOUNTING POLICIES**

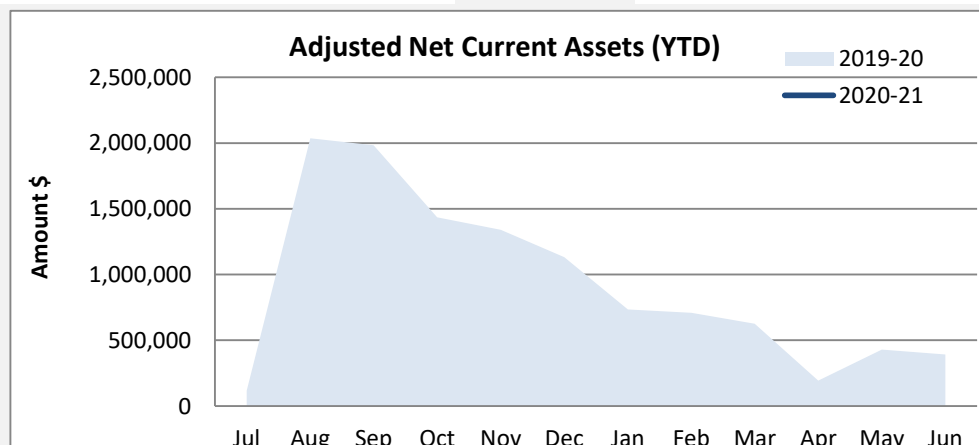
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

**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)  
\$72,457**

**Last Year YTD  
Surplus(Deficit)  
\$116,609**





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**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 2020/21 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	0				
General Purpose Funding - Rates	0				
General Purpose Funding - Other	(971)	(75%)			
Law, Order and Public Safety	129	62%			
Health	267	799%			
Education and Welfare	(4,611)	(20%)			
Housing	(62)	(0%)			
Community Amenities	(1,340)	(64%)			
Recreation and Culture	1,517	52%			
Transport	1,838	137%			
Economic Services	(190)	(3%)			
Other Property and Services	871	14%			
<b>Operating Expense</b>					
Governance	266	3%			
General Purpose Funding	(685)	(27%)			
Law, Order and Public Safety	1,210	4%			
Health	1,096	32%	▲	Timing	Medical services for July 20 waiting on invoice.
Education and Welfare	1,139	4%			
Housing	357	4%			
Community Amenities	481	2%			
Recreation and Culture	1,241	3%			
Transport	(2,320)	(3%)			
Economic Services	149	4%			
Other Property and Services	(4,294)	(4%)			
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	0				
Proceeds from Disposal of Assets	0				
Capital Expenses	(1,045)	3%			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

**CASH AND INVESTMENTS**

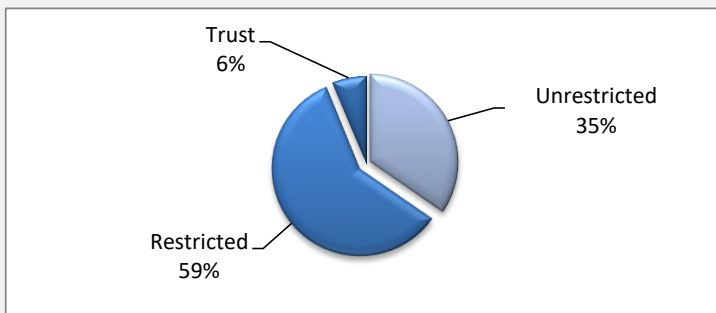
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash & Floats	600			600		0.00%	On Hand
<b>Cash Deposits</b>							
Municipal Bank Account	43,834			43,834	ANZ	0.00%	At Call
Municipal Cash Investment	100,035			100,035	ANZ	0.10%	At Call
Trust Bank Account			80,008	80,008	ANZ	0.00%	At Call
<b>Term Deposits</b>							
Reserves		764,857		764,857	ANZ	0.75%	24-Oct-20
<b>Treasury</b>							
Overnight Cash Deposit	303,319			303,319	Treasury	0.20%	Overnight
<b>Total</b>	<b>447,788</b>	<b>764,857</b>	<b>80,008</b>	<b>1,292,653</b>			

**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
<b>\$1.29 M</b>	<b>\$.45 M</b>

**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	20,591	144	0	5,000	0	0	0	25,735	20,591
Plant Reserve	179,117	1,254	0	40,000	0	(109,108)	0	111,263	179,117
Building Reserve	291,381	2,040	0	20,000	0	(90,000)	0	223,421	291,381
Joint Venture Housing Reserve	105,128	736	0	10,000	0	0	0	115,864	105,128
Recreation Facilities Reserve	122,825	860	0	10,000	0	(41,748)	0	91,937	122,825
Art Acquisition Reserve	8,783	61	0	0	0	0	0	8,844	8,783
Refuse Site Reserve	24,196	169	0	0	0	0	0	24,365	24,196
Community Chest Reserve	12,835	90	0	1,186	0	0	0	14,111	12,835
	<b>764,856</b>	<b>5,354</b>	<b>0</b>	<b>86,186</b>	<b>0</b>	<b>(240,856)</b>	<b>0</b>	<b>615,540</b>	<b>764,856</b>

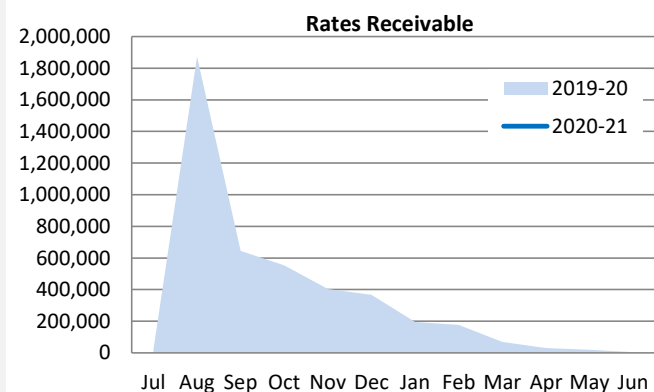
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Receivables - Rates Receivable	31 Jul 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	21,700	25,034
Rates - Levied this year	0	1,889,254
Rubbish - Levied this year	0	155,506
ESL - Levied this year	0	57,547
<u>Less</u> Collections to date	(7,179)	(2,105,641)
<b>Net Rates Collectable</b>	<b>14,521</b>	<b>21,700</b>
% Collected	33.08%	98.98%

**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.



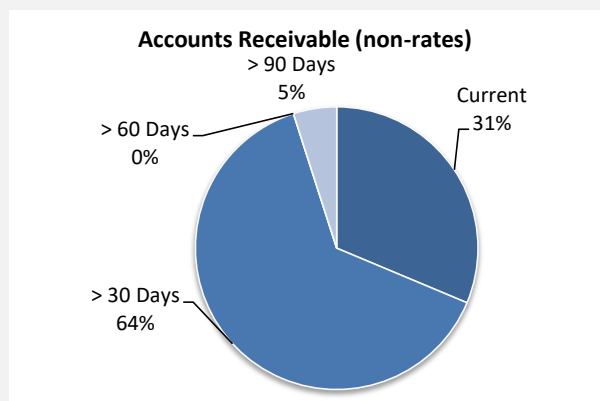
<b>Collected</b>	<b>Rates Due</b>
<b>33%</b>	<b>\$14,521</b>

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	25,198	51,282	0	3,987
Percentage	31.31%	63.73%	0.00%	4.96%
<b>Total Receivables General Outstanding</b>	<b>80,467</b>			

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.



<b>Debtors Due</b>
<b>\$80,467</b>
<b>Over 30 Days</b>
<b>68.69%</b>
<b>Over 90 Days</b>
<b>4.96%</b>

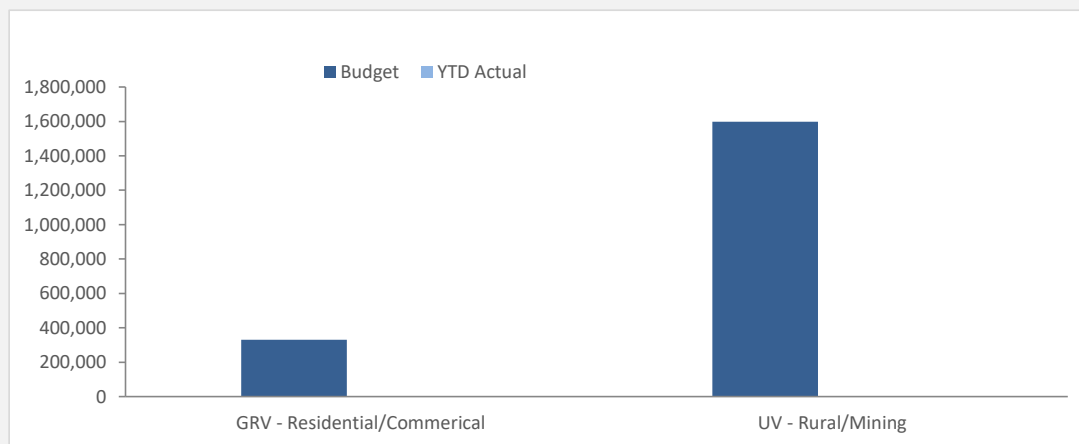
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE**

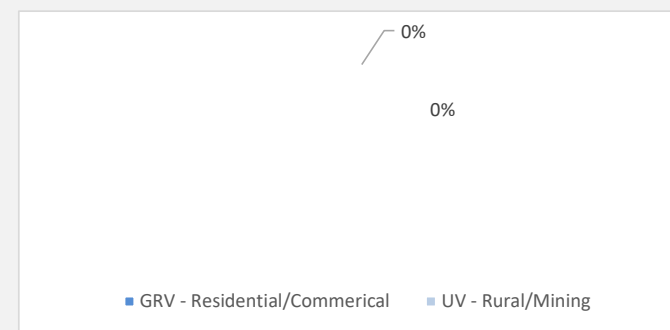
General Rate Revenue	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Residential/Commerical	0.074721	168	2,861,590	213,821	0	0	213,821	0	0	0	0
UV - Rural/Mining	0.006731	240	225,098,000	1,515,135	0	0	1,515,135	0	0	0	0
<b>Minimum Payment</b>	Minimum \$										
GRV - Residential/Commercial	734	159	722,845	116,706	0	0	116,706	0	0	0	0
UV - Rural/Mining	944	89	7,885,851	84,016	0	0	84,016	0	0	0	0
<b>Sub-Totals</b>		<b>656</b>	<b>236,568,286</b>	<b>1,929,678</b>	<b>0</b>	<b>0</b>	<b>1,929,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amount from General Rates</b>							<b>1,929,678</b>				-
Ex-Gratia Rates							36,370				-
<b>Total General Rates</b>							<b>1,966,048</b>				-

**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	%
<b>\$1.93 M</b>	<b>\$. M</b>	<b>0%</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS**

<b>Capital Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual Total</b>	<b>YTD Budget Variance</b>
	\$	\$	\$	\$
Land & Buildings	244,887	0	453	(453)
Plant & Equipment	564,500	0	0	0
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,138,333	41,000	41,295	(295)
Parks, Gardens, Recreation Facilities	135,037	0	297	(297)
<b>Capital Expenditure Totals</b>	<b>2,082,757</b>	<b>41,000</b>	<b>42,045</b>	<b>(1,045)</b>

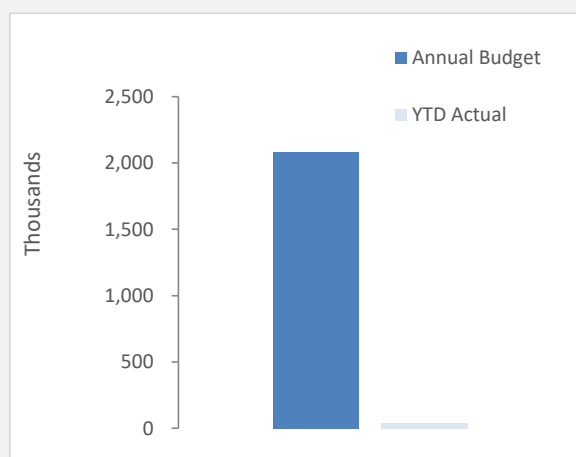
**Capital Acquisitions Funded By:**

	\$	\$	\$	\$
Capital grants and contributions	805,568	0	0	0
Borrowings	100,000	0	0	0
Other (Disposals & C/Fwd)	52,000	0	0	0
Cash Backed Reserves				0
Plant Replacement Reserve	109,108	0	0	0
Building Reserve	90,000	0	0	0
Recreation Facilities Reserve	41,748	0	0	0
Refuse Site Reserve	0	0	0	0
Contribution - operations	884,333	41,000	42,045	1,045
<b>Capital Funding Total</b>	<b>2,082,757</b>	<b>41,000</b>	<b>42,045</b>	<b>1,045</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$2.08 M</b>	<b>\$0.04 M</b>	<b>2%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$0.81 M</b>	<b>\$0 M</b>	<b>0%</b>

**CAPITAL DISPOSALS**

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Holden Colorado Ute - WL19	22,000	22,000	0	0	0	0
Isuzu Giga Tip Truck - WL128	30,000	30,000	0	0	0	0
	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CAPITAL ACQUISITIONS**

% of Completion	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
-	Refurbishment - 1 x Single Person Unit - New Street	33,129	0	0	0
-	Single Person Units - Carport	22,558	0	0	0
-	Mens Shed	149,200	0	453	(453)
-	Childcare Flooring	40,000	0	0	0
	<b>Land &amp; Buildings Total</b>	<b>244,887</b>	<b>0</b>	<b>453</b>	<b>(453)</b>
-	4x4 Dual Cab Ute - WL19	40,000	0	0	0
-	Multi-Tyre Road Roller - WL49	175,000	0	0	0
-	Mini Excavator 5-6 Tonne	77,000	0	0	0
-	Tandem Drive Truck - WL128	248,000	0	0	0
-	Variable Message Sign	24,500	0	0	0
	<b>Plant &amp; Equipment Total</b>	<b>564,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	PROJECT GRANT - Williams Darkan Rd - Reseal	103,950	0	0	0
-	PROJECT GRANT - Quindanning Darkan - Seal	315,540	0	0	0
-	RTR - York Williams Road - Reseal	69,319	0	0	0
-	RTR - Clayton Road - Seal Widening	77,399	0	0	0
-	RTR - Wangeling Gully Rd - Gravel Sheeting	49,654	0	0	0
-	COUNCIL FUNDED - Brooking Street	326,000	0	292	(292)
-	COUNCIL FUNDED - English Rd - Gravel Sheeting	30,399	0	0	0
-	COUNCIL FUNDED - Culbin Boranning - Gravel Sheeting	47,681	41,000	41,003	(3)
-	COUNCIL FUNDED - Petchell Rd - Seal	14,155	0	0	0
-	LRCI GRANT - Marradong Rd - Stablisng Pavement	52,075	0	0	0
-	COUNCIL FUNDED - Carne/Narrakine Rd - Tree Clearing	22,034	0	0	0
-	COUNCIL FUNDED - Townsite Drainage	30,127	0	0	0
	<b>Roads Total</b>	<b>1,138,333</b>	<b>41,000</b>	<b>41,295</b>	<b>(295)</b>
-	Lions Park Carpark & Landscaping	13,392	0	297	(297)
-	Town Hall Park - redevelopment	100,150	0	0	0
-	Cemetery Improvements - Marling	15,939	0	0	0
-	Shade Sale - Lions Park	5,556	0	0	0
	<b>Infrastructure - Other Total</b>	<b>135,037</b>	<b>0</b>	<b>297</b>	<b>(297)</b>
	<b>Capital Expenditure Total</b>	<b>2,082,757</b>	<b>41,000</b>	<b>42,045</b>	<b>(1,045)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS**

Information on Borrowings Particulars	Principal 30 June 20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loand #71 Mens Shed	0	0	100,000	0	0	0	100,000	0	0
<b>Transport</b>									
Loan #67 Grader	61,117	0	0	0	40,398	61,117	20,719	0	1,748
<b>Other Property and Services</b>									
Loan #65 Industrial Land	184,772	0	0	0	12,039	184,772	172,733	0	11,581
Loan #66 Industrial Land	140,546	0	0	0	12,336	140,546	128,210	0	5,733
Loan #70 Industrial Shed	193,460	0	0	0	21,723	193,460	171,737	0	5,679
	<b>579,895</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>86,496</b>	<b>579,895</b>	<b>593,399</b>	<b>0</b>	<b>24,741</b>
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan #69 Williams Bowling Club	122,989	0	0	7,921	15,966	115,068	107,023	1,937	3,749
	<b>122,989</b>	<b>0</b>	<b>0</b>	<b>7,921</b>	<b>15,966</b>	<b>115,068</b>	<b>107,023</b>	<b>1,937</b>	<b>3,749</b>
<b>Total</b>	<b>702,884</b>	<b>0</b>	<b>100,000</b>	<b>7,921</b>	<b>102,462</b>	<b>694,963</b>	<b>700,422</b>	<b>1,937</b>	<b>28,490</b>

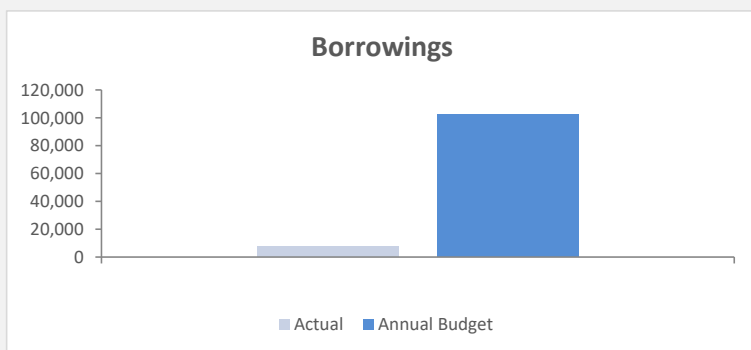
All debenture repayments were financed by general purpose revenue.

**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**  
**\$7,921**

**Interest Earned**  
**\$60**

**Interest Expense**  
**\$1,937**

**Reserves Bal**  
**\$764,856**

**Loans Due**  
**\$694,963**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020

NOTE 8  
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2020-21 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 31-Jul						
<b>GENERAL PURPOSE FUNDING</b>					\$	\$	\$	\$	\$	\$
Equalisation Grant	0	0	0	0	82,095	0	82,095	0	0	82,095
Local Road Grant	0	0	0	0	136,897	0	136,897	0	0	136,897
<b>LAW, ORDER, PUBLIC SAFETY</b>										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	0	4,000
ESL Maintenance Grant	0	0	0	0	23,205	0	23,205	0	0	23,205
Depart. Of Infrastructure	20,000	0	0	20,000	20,000	0	0	20,000	0	20,000
<b>EDUCATION &amp; WELFARE</b>										
Federal Sustainability Grant	0	0	0	0	43,000	0	43,000	0	0	43,000
The Williams - Photocopy	0	0	0	0	18,000	0	18,000	0	0	18,000
<b>HOUSING</b>										
NRAS - Contribution	0	0	0	0	55,961	0	55,961	0	0	55,961
<b>COMMUNITY AMENITIES</b>										
PHCC - Contribution to NRM Officer	0	0	0	0	1,100	0	1,100	0	0	1,100
<b>RECREATION AND CULTURE</b>										
(MAF RfR) 2019-20 Round 1	9,200	0	0	9,200	9,200	0	0	9,200	0	9,200
South 32	5,000	0	0	5,000	5,000	0	0	5,000	0	5,000
Mens Shed Contribution	0	0	0	0	40,000	0	0	40,000	0	40,000
Public Open Space Contribution	0	0	0	0	20,000	0	0	20,000	0	20,000
<b>TRANSPORT</b>										
Direct Grant	0	0	0	0	75,740	0	75,740	0	0	75,740
Road Project Grant	0	0	0	0	282,327	0	0	282,327	0	282,327
Local Roads and Community Projects	0	0	0	0	232,929	0	0	232,929	0	232,929
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	0	196,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
<b>TOTALS</b>	<b>34,200</b>	<b>0</b>	<b>0</b>	<b>34,200</b>	<b>1,251,266</b>	<b>0</b>	<b>445,698</b>	<b>805,568</b>	<b>0</b>	<b>1,251,266</b>

KEY INFORMATION

<b>Operating</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$.43 M</b>	<b>\$. M</b>	
<b>Non- Operating</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$.72 M</b>	<b>\$. M</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2020**

**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	Amount	Amount	Closing Balance
	1 Jul 20	Received	Paid	31 Jul 2020
	\$	\$	\$	\$
Building Retention	0	0	0	0
Sale of Land for rates	60,007	0	0	60,007
Public Open Space Contributions	20,000	0	0	20,000
	<b>80,007</b>	<b>0</b>	<b>0</b>	<b>80,007</b>





# SHIRE OF WILLIAMS

## MONTHLY FINANCIAL REPORT For the Period Ended 31 August 2020

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 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 Finance  
Date prepared : All known transactions up to 10 September 2020

## **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 inconsistent 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 AUGUST 2020**

**STATUTORY REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	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.
<b>COMMUNITY AMENITIES</b>	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	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 AUGUST 2020**

	Note	Adopted Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPENING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	392,035	392,035	<b>386,912</b>	(5,123)	(1%)	
<b>Revenue from operating activities</b>							
Governance		500	0	<b>0</b>	0		
General Purpose Funding - Rates	5	1,966,047	1,966,047	<b>1,963,709</b>	(2,338)	(0%)	
General Purpose Funding - Other		242,571	58,824	<b>59,949</b>	1,125	2%	
Law, Order and Public Safety		30,905	417	<b>1,151</b>	735	176%	
Health		400	67	<b>300</b>	233	350%	
Education and Welfare		332,801	45,125	<b>47,682</b>	2,557	6%	
Housing		243,611	30,676	<b>30,141</b>	(534)	(2%)	
Community Amenities		187,183	30,731	<b>30,266</b>	(465)	(2%)	
Recreation and Culture		44,474	5,579	<b>5,080</b>	(499)	(9%)	
Transport		111,690	78,415	<b>81,094</b>	2,679	3%	
Economic Services		115,154	14,251	<b>12,742</b>	(1,509)	(11%)	
Other Property and Services		64,230	12,372	<b>12,035</b>	(337)	(3%)	
		<b>3,339,566</b>	<b>2,242,502</b>	<b>2,244,149</b>	<b>1,648</b>		
<b>Expenditure from operating activities</b>							
Governance		(185,921)	(26,924)	<b>(10,541)</b>	16,383	61%	▲
General Purpose Funding		(90,051)	(3,292)	<b>(3,469)</b>	(177)	(5%)	
Law, Order and Public Safety		(107,247)	(30,635)	<b>(27,368)</b>	3,267	11%	▲
Health		(61,302)	(6,769)	<b>(3,648)</b>	3,121	46%	▲
Education and Welfare		(353,525)	(49,545)	<b>(47,515)</b>	2,030	4%	
Housing		(194,893)	(26,368)	<b>(29,661)</b>	(3,292)	(12%)	
Community Amenities		(295,076)	(35,674)	<b>(39,655)</b>	(3,981)	(11%)	
Recreation and Culture		(770,025)	(69,346)	<b>(72,080)</b>	(2,733)	(4%)	
Transport		(1,598,367)	(136,985)	<b>(155,360)</b>	(18,376)	(13%)	▼
Economic Services		(176,976)	(7,030)	<b>(7,305)</b>	(275)	(4%)	
Other Property and Services		(108,977)	(126,296)	<b>(127,397)</b>	(1,101)	(1%)	
		<b>(3,942,360)</b>	<b>(518,866)</b>	<b>(523,999)</b>	<b>(5,133)</b>		
<b>Non-Cash Amounts excluded from operating activities</b>							
Add back Depreciation		1,267,984	(0)	<b>0</b>	0	(100%)	
Adjust (Profit)/Loss on Asset Disposal	6	0	0	<b>0</b>	0		
Adjust Fair Value to financial assets		0	0	<b>0</b>	0		
Adjust Provisions and Accruals		5,144	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>670,334</b>	<b>1,723,636</b>	<b>1,720,150</b>	<b>(3,485)</b>		
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	8	805,568	20,000	<b>20,000</b>	0	0%	
Proceeds from Disposal of Assets	6	52,000	0	<b>0</b>	0		
Proceeds from Self Supporting Loans		15,966	7,921	<b>7,921</b>	(0)	(0%)	
Capital Acquisitions	6	(2,082,757)	(99,481)	<b>(113,563)</b>	(14,082)	14%	
<b>Amount attributable to investing activities</b>		<b>(1,209,223)</b>	<b>(71,560)</b>	<b>(85,642)</b>	<b>(14,082)</b>		
<b>Financing Activities</b>							
Proceeds from New Borrowings		100,000	0	<b>0</b>	0		
Transfer from Reserves	3	240,856	0	<b>0</b>	0		
Repayment of Debentures		(102,462)	(7,921)	<b>(7,921)</b>	0	0%	
Transfer to Reserves	3	(91,540)	0	<b>(25)</b>	(25)		
<b>Amount attributable to financing activities</b>		<b>146,854</b>	<b>(7,921)</b>	<b>(7,946)</b>	<b>(25)</b>		
<b>NET OPERATIONS, CAPITAL, FINANCING</b>		<b>(392,035)</b>	<b>1,644,155</b>	<b>1,626,562</b>	<b>(17,593)</b>		
<b>CLOSING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	<b>0</b>	<b>2,036,190</b>	<b>2,013,474</b>	<b>(22,716)</b>		

**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 2020/21 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 AUGUST 2020**

**OPERATING ACTIVITIES  
NOTE 1(b)  
ADJUSTED NET CURRENT ASSETS**

	Note	Year to Date Actual 31 Aug 2020	This Time Last Year 31 Aug 2019	This Years Opening 1 July 2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	763,137	312,378	854,072
Cash Restricted	3	764,882	958,766	764,857
Receivables - Rates	4	1,788,320	1,873,007	21,700
Receivables -Other	4	192,492	223,542	78,744
Accrued Revenue		3,608	186,643	3,608
Loans Receivable - clubs	7	8,045	7,677	15,966
Inventories		28,686	30,852	27,564
		<b>3,549,171</b>	<b>3,592,863</b>	<b>1,766,511</b>
<b>Less: Current Liabilities</b>				
Payables		(164,245)	(167,587)	(213,981)
Contract Liabilities	8	(262,599)	(112,653)	(48,870)
Provisions		(356,517)	(325,680)	(356,517)
Long Term Borrowings	7	(94,541)	(94,959)	(102,462)
		<b>(877,903)</b>	<b>(700,879)</b>	<b>(721,830)</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash Reserves	3	(764,882)	(958,766)	(764,857)
Less: Loans Receivables	7	(8,045)	(7,677)	(15,966)
Add: Leave Entitlements Cash Backed		20,592	15,473	15,473
Add: Movement in liabilities associated with Restricted Cash		1	0	5,118
Add: Long Term Borrowings	7	94,541	94,959	102,462
<b>Adjusted Net Current Assets</b>		<b>2,013,474</b>	<b>2,035,973</b>	<b>386,911</b>

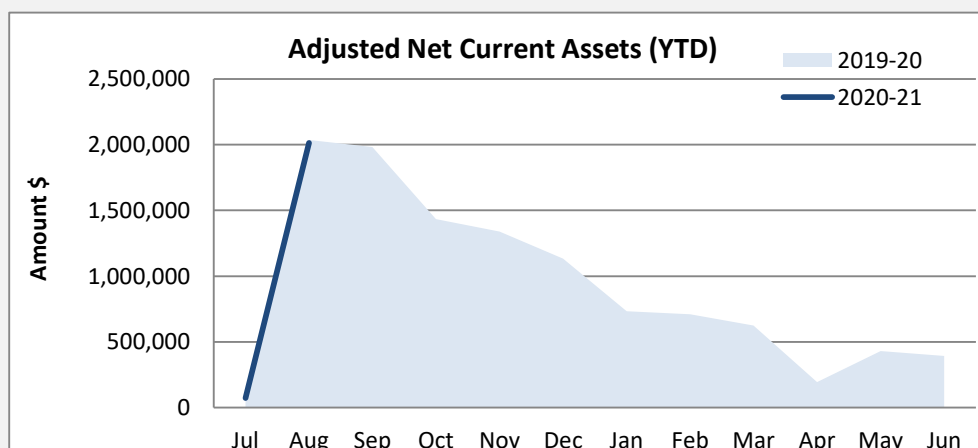
**SIGNIFICANT ACCOUNTING POLICIES**

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.

<b>This Year YTD</b>	<b>Last Year YTD</b>
<b>Surplus (Deficit)</b>	<b>Surplus(Deficit)</b>
<b>\$2,013,474</b>	<b>\$2,035,973</b>





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**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 2020/21 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	0				
General Purpose Funding - Rates	(2,338)	(0%)			
General Purpose Funding - Other	1,125	2%			
Law, Order and Public Safety	735	176%			
Health	233	350%			
Education and Welfare	2,557	6%			
Housing	(534)	(2%)			
Community Amenities	(465)	(2%)			
Recreation and Culture	(499)	(9%)			
Transport	2,679	3%			
Economic Services	(1,509)	(11%)			
Other Property and Services	(337)	(3%)			
<b>Operating Expense</b>					
Governance	16,383	61%	▲	Timing	Subscription invoices usually received by August are yet to be received.
General Purpose Funding	(177)	(5%)			
Law, Order and Public Safety	3,267	11%	▲	Timing	Expenditure on Fire Control still to be incurred.
Health	3,121	46%	▲	Timing	Medical services for July & Aug 20 waiting on invoice.
Education and Welfare	2,030	4%			
Housing	(3,292)	(12%)			
Community Amenities	(3,981)	(11%)			
Recreation and Culture	(2,733)	(4%)			
Transport	(18,376)	(13%)	▼	Timing	Maintenance road work being undertaken ahead of time. This will ease once capital works commence.
Economic Services	(275)	(4%)			
Other Property and Services	(1,101)	(1%)			
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	0	0%			
Proceeds from Disposal of Assets	0				
Capital Expenses	(14,082)	14%			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

**CASH AND INVESTMENTS**

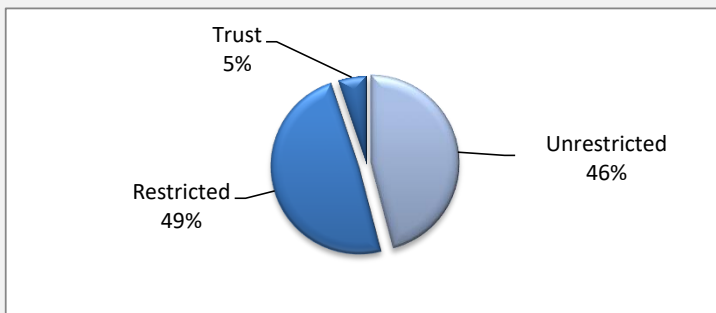
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash & Floats	600			600		0.00%	On Hand
<b>Cash Deposits</b>							
Municipal Bank Account	313,800			313,800	ANZ	0.00%	At Call
Municipal Cash Investment	100,040			100,040	ANZ	0.10%	At Call
Trust Bank Account			80,008	80,008	ANZ	0.00%	At Call
<b>Term Deposits</b>							
Reserves		764,882		764,882	ANZ	0.75%	24-Oct-20
<b>Treasury</b>							
Overnight Cash Deposit	303,370			303,370	Treasury	0.20%	Overnight
<b>Total</b>	<b>717,810</b>	<b>764,882</b>	<b>80,008</b>	<b>1,562,700</b>			

**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
<b>\$1.56 M</b>	<b>\$0.72 M</b>

**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	20,591	144	1	5,000	0	0	0	25,735	20,592
Plant Reserve	179,117	1,254	8	40,000	0	(109,108)	0	111,263	179,125
Building Reserve	291,381	2,040	8	20,000	0	(90,000)	0	223,421	291,389
Joint Venture Housing Reserve	105,128	736	3	10,000	0	0	0	115,864	105,131
Recreation Facilities Reserve	122,825	860	4	10,000	0	(41,748)	0	91,937	122,829
Art Acquisition Reserve	8,783	61	0	0	0	0	0	8,844	8,783
Refuse Site Reserve	24,196	169	1	0	0	0	0	24,365	24,197
Community Chest Reserve	12,835	90	0	1,186	0	0	0	14,111	12,835
	<b>764,856</b>	<b>5,354</b>	<b>25</b>	<b>86,186</b>	<b>0</b>	<b>(240,856)</b>	<b>0</b>	<b>615,540</b>	<b>764,881</b>

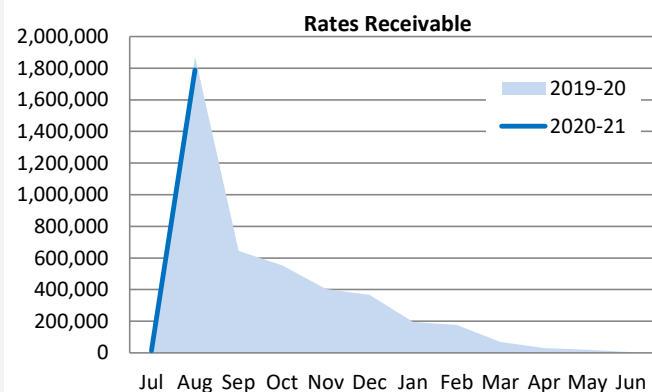
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Receivables - Rates Receivable	31 Aug 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	21,700	25,034
Rates - Levied this year	1,926,398	1,889,254
Rubbish - Levied this year	158,852	155,506
ESL - Levied this year	57,920	57,547
<u>Less</u> Collections to date	(376,550)	(2,105,641)
<b>Net Rates Collectable</b>	<b>1,788,320</b>	<b>21,700</b>
% Collected	17.39%	98.98%

**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.



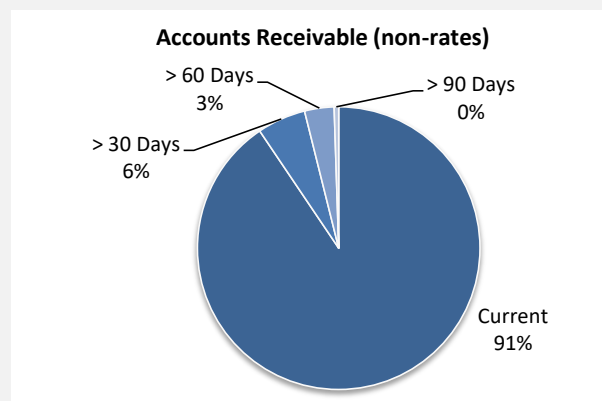
<b>Collected</b>	<b>Rates Due</b>
<b>17%</b>	<b>\$1,788,320</b>

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	174,315	10,690	6,491	996
Percentage	90.56%	5.55%	3.37%	0.52%
<b>Total Receivables General Outstanding</b>	<b>192,492</b>			

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.



<b>Debtors Due</b>
<b>\$192,492</b>
<b>Over 30 Days</b>
<b>9.44%</b>
<b>Over 90 Days</b>
<b>0.52%</b>

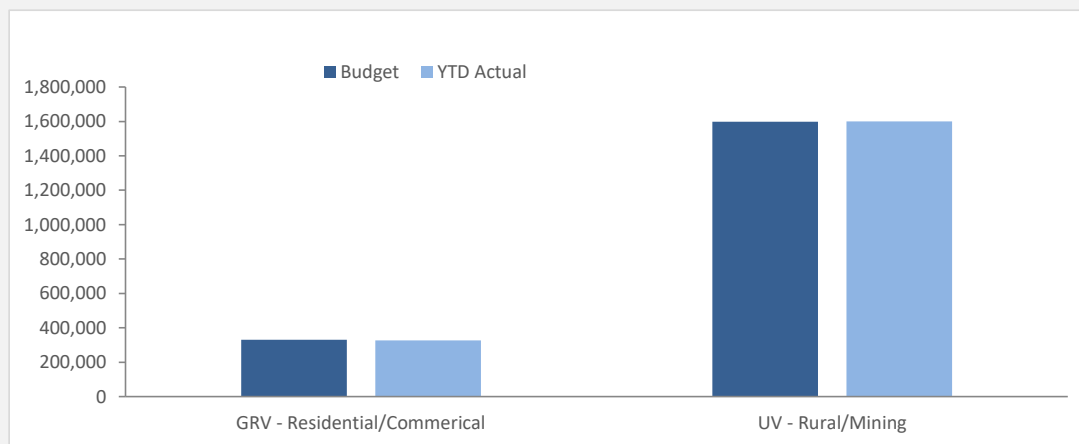
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE**

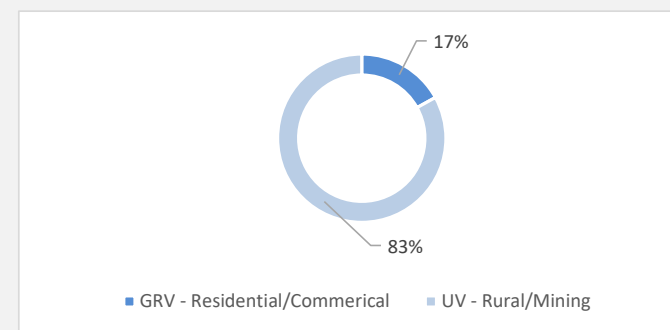
General Rate Revenue	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Residential/Commerical	0.074721	168	2,861,590	213,821	0	0	213,821	213,860	0	0	213,860
UV - Rural/Mining	0.006731	240	225,098,000	1,515,135	0	0	1,515,135	1,514,542	941	0	1,515,484
<b>Minimum Payment</b>	Minimum \$										
GRV - Residential/Commercial	734	159	722,845	116,706	0	0	116,706	113,036	0	0	113,036
UV - Rural/Mining	944	89	7,885,851	84,016	0	0	84,016	84,960		0	84,960
<b>Sub-Totals</b>		<b>656</b>	<b>236,568,286</b>	<b>1,929,678</b>	<b>0</b>	<b>0</b>	<b>1,929,678</b>	<b>1,926,398</b>	<b>941</b>	<b>0</b>	<b>1,927,340</b>
<b>Amount from General Rates</b>							<b>1,929,678</b>				<b>1,927,340</b>
Ex-Gratia Rates							36,370				36,370
<b>Total General Rates</b>							<b>1,966,048</b>				<b>1,963,710</b>

**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	%
<b>\$1.93 M</b>	<b>\$1.93 M</b>	<b>100%</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020

INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	244,887	12,000	11,893	107
Plant & Equipment	564,500	24,500	24,500	0
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,138,333	60,381	74,577	(14,196)
Parks, Gardens, Recreation Facilities	135,037	2,600	2,594	6
<b>Capital Expenditure Totals</b>	<b>2,082,757</b>	<b>99,481</b>	<b>113,563</b>	<b>(14,082)</b>

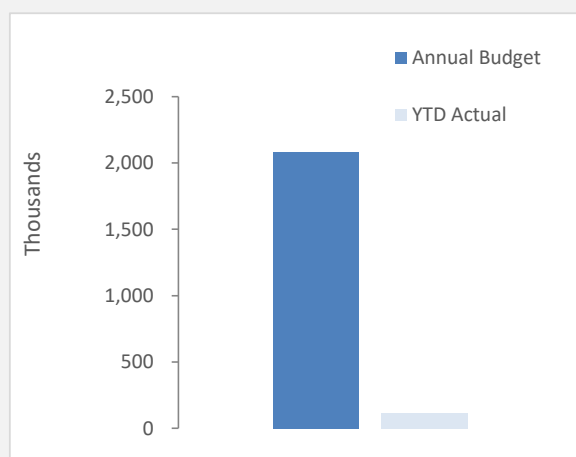
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	805,568	20,000	20,000	0
Borrowings	100,000	0	0	0
Other (Disposals & C/Fwd)	52,000	0	0	0
Cash Backed Reserves				0
Plant Replacement Reserve	109,108	0	0	0
Building Reserve	90,000	0	0	0
Recreation Facilities Reserve	41,748	0	0	0
Refuse Site Reserve	0	0	0	0
Contribution - operations	884,333	79,481	93,563	14,082
<b>Capital Funding Total</b>	<b>2,082,757</b>	<b>99,481</b>	<b>113,563</b>	<b>14,082</b>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$2.08 M</b>	<b>\$0.11 M</b>	<b>5%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$0.81 M</b>	<b>\$0.02 M</b>	<b>2%</b>

## CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Holden Colorado Ute - WL19	22,000	22,000	0	0	0	0
Isuzu Giga Tip Truck - WL128	30,000	30,000	0	0	0	0
	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
-	Refurbishment - 1 x Single Person Unit - New Street	33,129	0	0	0
-	Single Person Units - Carport	22,558	0	0	0
-	Mens Shed	149,200	12,000	11,893	107
-	Childcare Flooring	40,000	0	0	0
	<b>Land &amp; Buildings Total</b>	<b>244,887</b>	<b>12,000</b>	<b>11,893</b>	<b>107</b>
-	4x4 Dual Cab Ute - WL19	40,000	0	0	0
-	Multi-Tyre Road Roller - WL49	175,000	0	0	0
-	Mini Excavator 5-6 Tonne	77,000	0	0	0
-	Tandem Drive Truck - WL128	248,000	0	0	0
-	Variable Message Sign	24,500	24,500	24,500	0
	<b>Plant &amp; Equipment Total</b>	<b>564,500</b>	<b>24,500</b>	<b>24,500</b>	<b>0</b>
-	PROJECT GRANT - Williams Darkan Rd - Reseal	103,950	0	0	0
-	PROJECT GRANT - Quindanning Darkan - Seal	315,540	0	0	0
-	RTR - York Williams Road - Reseal	69,319	0	0	0
-	RTR - Clayton Road - Seal Widening	77,399	6,500	6,657	(157)
-	RTR - Wangeling Gully Rd - Gravel Sheeting	49,654	3,500	3,275	225
-	COUNCIL FUNDED - Brooking Street	326,000	2,700	2,720	(20)
-	COUNCIL FUNDED - English Rd - Gravel Sheeting	30,399	0	0	0
-	COUNCIL FUNDED - Culbin Boranning - Gravel Sheeting	47,681	47,681	61,925	(14,244)
-	COUNCIL FUNDED - Petchell Rd - Seal	14,155	0	0	0
-	LRCI GRANT - Marradong Rd - Stablising Pavement	52,075	0	0	0
-	COUNCIL FUNDED - Carne/Narrakine Rd - Tree Clearing	22,034	0	0	0
-	COUNCIL FUNDED - Townsite Drainage	30,127	0	0	0
	<b>Roads Total</b>	<b>1,138,333</b>	<b>60,381</b>	<b>74,577</b>	<b>(14,196)</b>
-	Lions Park Carpark & Landscaping	13,392	2,600	2,594	6
-	Town Hall Park - redevelopment	100,150	0	0	0
-	Cemetery Improvements - Marling	15,939	0	0	0
-	Shade Sale - Lions Park	5,556	0	0	0
	<b>Infrastructure - Other Total</b>	<b>135,037</b>	<b>2,600</b>	<b>2,594</b>	<b>6</b>
	<b>Capital Expenditure Total</b>	<b>2,082,757</b>	<b>99,481</b>	<b>113,563</b>	<b>(14,082)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS**

Information on Borrowings Particulars	Principal 30 June 20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loand #71 Mens Shed	0	0	100,000	0	0	0	100,000	0	0
<b>Transport</b>									
Loan #67 Grader	61,117	0	0	0	40,398	61,117	20,719	0	1,748
<b>Other Property and Services</b>									
Loan #65 Industrial Land	184,772	0	0	0	12,039	184,772	172,733	0	11,581
Loan #66 Industrial Land	140,546	0	0	0	12,336	140,546	128,210	0	5,733
Loan #70 Industrial Shed	193,460	0	0	0	21,723	193,460	171,737	0	5,679
	<b>579,895</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>86,496</b>	<b>579,895</b>	<b>593,399</b>	<b>0</b>	<b>24,741</b>
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan #69 Williams Bowling Club	122,989	0	0	7,921	15,966	115,068	107,023	1,937	3,749
	<b>122,989</b>	<b>0</b>	<b>0</b>	<b>7,921</b>	<b>15,966</b>	<b>115,068</b>	<b>107,023</b>	<b>1,937</b>	<b>3,749</b>
<b>Total</b>	<b>702,884</b>	<b>0</b>	<b>100,000</b>	<b>7,921</b>	<b>102,462</b>	<b>694,963</b>	<b>700,422</b>	<b>1,937</b>	<b>28,490</b>

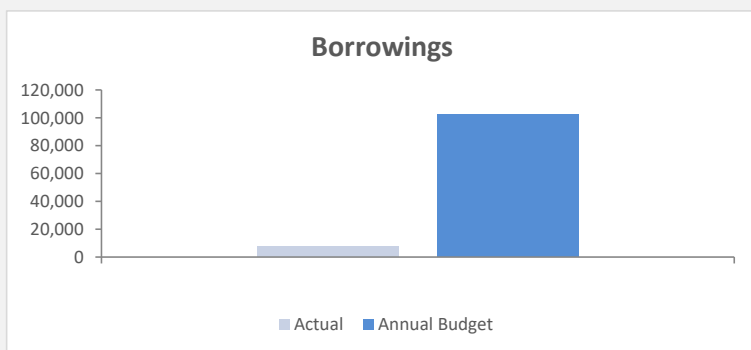
All debenture repayments were financed by general purpose revenue.

**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**  
**\$7,921**

**Interest Earned**  
**\$140**

**Interest Expense**  
**\$1,937**

**Reserves Bal**  
**\$764,881**

**Loans Due**  
**\$694,963**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020

NOTE 8  
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2020-21 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 31-Aug						
<b>GENERAL PURPOSE FUNDING</b>					\$	\$	\$	\$	\$	\$
Equalisation Grant	0	0	0	0	82,095	0	82,095	0	22,773	59,323
Local Road Grant	0	0	0	0	136,897	0	136,897	0	34,852	102,045
<b>LAW, ORDER, PUBLIC SAFETY</b>										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	0	4,000
ESL Maintenance Grant	0	0	0	0	23,205	0	23,205	0	0	23,205
Depart. Of Infrastructure	20,000	0	(20,000)	0	20,000	0	0	20,000	20,000	0
<b>EDUCATION &amp; WELFARE</b>										
Federal Sustainability Grant	0	0	0	0	43,000	0	43,000	0	0	43,000
The Williams - Photocopy	0	0	0	0	18,000	(18,000)	18,000	0	0	0
<b>HOUSING</b>										
NRAS - Contribution	0	0	0	0	55,961	0	55,961	0	0	55,961
<b>COMMUNITY AMENITIES</b>										
PHCC - Contribution to NRM Officer	0	0	0	0	1,100	0	1,100	0	0	1,100
<b>RECREATION AND CULTURE</b>										
(MAF RfR) 2019-20 Round 1	9,200	0	0	9,200	9,200	0	0	9,200	0	9,200
South 32	5,000	0	0	5,000	5,000	0	0	5,000	0	5,000
Mens Shed Contribution	0	0	0	0	40,000	0	0	40,000	0	40,000
Public Open Space Contribution	0	0	0	0	20,000	0	0	20,000	0	20,000
<b>TRANSPORT</b>										
Direct Grant	0	0	0	0	75,740	0	75,740	0	75,740	0
Road Project Grant	0	111,864	0	111,864	282,327	0	0	282,327	0	282,327
Local Roads and Community Projects	0	0	0	0	232,929	0	0	232,929	0	232,929
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	0	196,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
<b>TOTALS</b>	<b>34,200</b>	<b>111,864</b>	<b>(20,000)</b>	<b>126,064</b>	<b>1,251,266</b>	<b>(18,000)</b>	<b>445,698</b>	<b>805,568</b>	<b>153,364</b>	<b>1,079,902</b>

KEY INFORMATION

<b>Operating</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$ .43 M</b>	<b>\$ .13 M</b>	<b>31%</b>
<b>Non- Operating</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$ .72 M</b>	<b>\$ . M</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2020**

**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:

<b>Description</b>	<b>Opening Balance</b>	<b>Amount</b>	<b>Amount</b>	<b>Closing Balance</b>
	<b>1 Jul 20</b>	<b>Received</b>	<b>Paid</b>	<b>31 Aug 2020</b>
	\$	\$	\$	\$
Building Retention	0	0	0	0
Sale of Land for rates	60,007	0	0	60,007
Public Open Space Contributions	20,000	0	0	20,000
	<b>80,007</b>	<b>0</b>	<b>0</b>	<b>80,007</b>



8.3.3 Waiving Hire Fee

<b>File Reference</b>	4.1.65
<b>Statutory Ref.</b>	Local Government Act 1995 Section 6.12
<b>Author &amp; Date</b>	Cara Ryan & Geoff McKeown 8 September 2020
<b>Attachments</b>	Nil

**Background**

Dawsons Funeral Home has contacted the Shire Office with a request to consider waiving the hire fee for the RSL Hall for 11 September 2020.

The letter reads as follows:

*“We have made a booking on behalf of the Carroll family for the RSL Hall on Friday 11th September, for a Memorial Service for John Carroll to be held at 11am.*

*Given Mr Carroll's involvement in the Services, and being Williams' last WW2 Veteran, we will be having RSL involvement at the Memorial. Taking this into consideration, we were wondering if the Shire would be in a position to waive the hire fees for the venue on the day?”*

**Statutory Environment**

Section 6.12 of the Local Government Act 1995 states:

- 6.12. Power to defer, grant discounts, waive or write off debts
  - (1) Subject to subsection (2) and any other written law, a local government may —
    - (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
    - (b) waive or grant concessions in relation to any amount of money; or
    - (c) write off any amount of money, which is owed to the local government.

**Financial Implications**

The fee for hire of the RSL Hall is \$227.00, including GST.

**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.

**Voting Requirements**

Absolute Majority

<b>Officer's Recommendation</b>	That Council waive the hire fee of \$227.00, including GST, for the use of the RSL Hall on 11 September 2020 for the funeral service for the late John Carroll.
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8.3.4 Write Off Outstanding Debt

<b>File Reference</b>	4.1.65
<b>Statutory Ref.</b>	Local Government Act 1995 Section 6.12
<b>Author &amp; Date</b>	Cara Ryan 8 September 2020
<b>Attachments</b>	Nil

**Background**

This report is presented to advise Council of a non-collectable debt and seeks Council approval to write it off. The debt has been outstanding for an excessive period of time and is now considered unrecoverable.

The debt amounts to \$193.94 and is in relation to an account payment that was made to the wrong supplier in February 2016. The business had a change of ownership and the outgoing business owner was paid in error.

**Statutory Environment**

Section 6.12 of the *Local Government Act 1995* states:

6.12. *Power to defer, grant discounts, waive or write off debts*

- (1) *Subject to subsection (2) and any other written law, a local government may —*
  - (a) *when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or*
  - (b) *waive or grant concessions in relation to any amount of money; or*
  - (c) *write off any amount of money, which is owed to the local government.*

**Comment**

Every attempt to recover the funds was undertaken, with the outgoing business owner promising to pay the funds into the bank account provided to them. The business has now ceased operation and placing the debt in the hands of debt collectors would be uneconomical.

**Financial Implications**

There will be no effect to the year-end financial position should Council decide to write off \$193.94 as there is a provision of \$1,364.60 in the accounts for Doubtful Debts.

**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.

**Voting Requirements**

Absolute Majority

**Officer's Recommendation**

That Council agree to write off the debt of \$193.94, which was paid to an incorrect supplier in February 2016.

8.3.5 Fee for Mini Excavator

<b>File Reference</b>	414.10.10
<b>Statutory Ref.</b>	Local Government Act 1995 Section 6.16
<b>Author &amp; Date</b>	Cara Ryan 9 September 2020
<b>Attachments</b>	Nil

**Background**

Council, as part of the 2020/21 budget deliberations, approved the purchase of a new 5 tonne mini excavator. The new excavator is due to arrive by the 18 September 2020 and as well as being used to undertake the Shire's maintenance works it is anticipated that it will be required for private works.

At the time of adopting the fees and charges for 2020/21 a fee was not set for the new excavator as final costs and specifications were not formally agreed to until final quotes were received.

**Statutory Environment**

LOCAL GOVERNMENT ACT 1995 - SECTION 6.16

6.16 . *Imposition of fees and charges.*

(1) *A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*\* Absolute majority required.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

*(a) imposed\* during a financial year; and*

*(b) amended\* from time to time during a financial year.*

*\* Absolute majority required.*

**Comment**

As the Shire does not authorise the hire of plant without an operator, a "Wet" hire rate is all that is requested within this report. The current labour/operator rate set by Council is \$71.50 per hour and a review of dry hire rates from various contractors is around \$40 per hour. Therefore, it is recommended that Council adopt a plant hire rate of \$112.00 incl. GST, which would include the operator cost.

**Financial Implications**

There may be a slight increase in revenue for Private Works if the excavator is hired out.

**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.

**Voting Requirements**

Absolute Majority

**Officer's Recommendation**

That Council amend the 2020/2021 fees and charges and include a charge for the hire of the new 5 tonne Excavator at \$112.00 per hour inc. GST.

**9.0 Elected Members Motions of which Notice has been given**

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

**10.1 Elected Members**

**10.2 Officers**

**11.0 Application for Leave of Absence**

**12.0 Closure of Meeting**