



# SHIRE OF WILLIAMS AGENDA

ORDINARY COUNCIL MEETING  
WEDNESDAY 17 FEBRUARY 2021



## 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 17 February 2021,  
in the Shire of Williams Council Chambers, 9 Brooking Street, Williams,  
commencing at 3.30 pm.

Geoff McKeown  
Chief Executive Officer

### DISCLAIMER

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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 Bob Baker  
Cr Tracey Price  
Cr Bernie Panizza

#### Staff

Geoff McKeown - Chief Executive Officer  
Trevor Brandy - Environmental Health Officer/Building Surveyor  
Cara Ryan - Manager of Finance  
Manuela Lenehan - Minute Taker

Visitors – Nil  
Apologies - Nil  
Leave of Absence – Nil

### 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 16 December 2020**

#### **Officer's Recommendation**

That the Minutes of the Ordinary Council Meeting held 16 December 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 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 February 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 detail of these activities.

**Comment**

Building Permits issued for the months of December 2020 and January 2021:

Permit Number	Owner	Address	Description
450	R & N Pearce	24 Fry Street	Timber Framed Carport
451	T Dawson	20 Albany Highway	Consulting Room
452	Star Opal Holdings	24 Albany Highway	Shed Extension

**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

**Officer's Recommendation**

That Council endorse the issue of building permits for the months of December 2020 and January 2021.

## 8.2 Office of the Chief Executive Officer

### 8.2.1 Matters Identified as Significant in the Audit Report 2019-2020

<b>File Reference</b>	4.22.00
<b>Statutory Ref.</b>	<i>Local Government Act 1995</i> section 7.12A
<b>Author &amp; Date</b>	Geoff McKeown 13 January 2021
<b>Attachments</b>	Independent Auditor's Report for 2019-20

#### Background

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

The Auditor General's Independent Auditor's Report for 2019-20 identified two 'material' matters, including:

1. Significant adverse trends in the financial position of the Shire as the Operating Surplus Ratio, as reported in Note 28 of the annual financial report, is below the Department of Local Government, Sport and Cultural Industries' basic standard of 0.01 for the last three financial years; and
2. Non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulation 1996*, or applicable financial controls of any other written law, in identifying that more employees than necessary at the Shire of Williams had the ability to make modifications in the system to the supplier records. Also, there was no evidence of independent review of amendments made to supplier records. This increased the risk of unauthorised changes to key information, although sampling did not identify any.

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

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

#### Comment

##### ➤ Operating Surplus Ratio

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

The purpose of this ratio is a measure of a local governments' ability to cover its operational costs and have revenues available for capital funding or other purposes. The Department has determined that a ratio below 0.01 (1%) is below the standard required. The following table highlights the Shire's ratio as calculated for the last four (4) financial years, including the figure for the 2019/20 financial year:



	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
Operating surplus ratio	-0.29 (-29%)	-0.20 (-20%)	-0.05 (-5%)	-0.05 (-5%)

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

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

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

Taking these factors into consideration, the trend for the Shire of Williams is moving towards achieving a ratio above the minimum standard.

#### ➤ **Modifications to Supplier Records**

The audit report notes that more employees than necessary had the ability to make modifications in the system to the supplier records. Also, that there was no evidence of independent review of amendments made to supplier records.

The Chief Executive Officer had the opportunity to provide comment on this matter when it was initially raised in the interim audit. The following comments were made:

*"There are currently limitations within the accounting software for the ability to restrict certain areas within the system, however controls have been put in place requiring that all new supplier details and amendments are to be authorised independently to the officer acquiring and checking the authenticity of the details. Secondly, the officer who enters and pays suppliers is not authorised to input new suppliers or change suppliers within the software system."*

*Although there is no audit trail report to identify changes to supplier records, due to the limitations with the accounting software, a review of online banking reports will highlight any bank detail changes."*

#### **Strategic Implications**

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

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

**Financial Implications**

Current trend indicate that the Shire is moving towards achieving a ratio above the minimum standard.

**Voting Requirements**

Simple Majority

**Officer's Recommendation**

That Council:

1. Notes the material matters identified in the Auditor General's Independent Auditor's Report for 2019-20; and
2. Authorises a copy of this report to be forwarded to the Minister for Local Government and be published on the Shire's official website.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Williams

#### Report on the Audit of the Financial Report

##### **Opinion**

I have audited the annual financial report of the Shire of Williams which comprises the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Williams:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Notes 1 and 11 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of this matter:

- (i) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 of the Regulations did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

##### **Responsibilities of the Chief Executive Officer and Council for the Financial Report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

***Auditor's Responsibility for the Audit of the Financial Report***

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

**Report on Other Legal and Regulatory Requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
  - a. The Operating Surplus Ratio as reported in Note 28 of the annual financial report is below the DLGSCI's basic standard of 0.01 for the last three financial years.
- (ii) The following material matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
  - a. More employees than necessary at the Shire of Williams had the ability to make modifications in the system to the supplier records. Also, there was no evidence of independent review of amendments made to supplier records. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**Other Matter**

The financial ratios for 2018 in Note 28 of the financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the financial report for that year.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Williams for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



SUBHA GUNALAN  
ACTING SENIOR DIRECTOR FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
4 December 2020



8.2.2 Development Application – Multiple Dwellings on Lot 1882 (761) Zilko Road

<b>File Reference</b>	10.60.15
<b>Statutory Ref.</b>	Shire of Williams Town Planning Scheme No.2
<b>Author &amp; Date</b>	Geoff McKeown 13 January 2021
<b>Attachments</b>	Nil

**Background**

A development application has been received from Mitchell Cavanagh to construct a second dwelling on his 'rural' zoned property at Lot 1882 (761) Zilko Road, Williams.

The Shire of Williams Town Planning Scheme No.2 is not specific in giving direction on multiple dwellings in the 'rural' zone. However, the following wording is relevant:

**2.1 APPLICATION OF THE SCHEME**

*After the gazettal date of the Scheme:-*

- (1) Council permission shall be required for any development undertaken within the Scheme Area.*
- (2) Unless otherwise provided in the Scheme the following operations or uses of land shall not be taken for the purpose of this Scheme to involve development:-*
  - (a) The use of land in a Reserve where such land is held by the Council or vested in a public authority;*
    - (i) for the purpose for which the land is Reserved under the Scheme; or*
    - (ii) in the case of land vested in a public authority, for any purpose for which such land may be lawfully used by that authority;*
  - (b) the carrying out of works for the maintenance, improvement or other alteration of any building, being works which affect only the interior of the building or which do not materially affect the external appearance of the building;*
  - (c) the carrying out by a public authority of any works for the purpose of inspecting, repairing or renewing any sewers, mains, pipes, cables or other apparatus, including the breaking open of any street or other land for that purpose;*
  - (d) the use of any building or other land within the curtilage of a dwelling for any purpose incidental to the enjoyment of the dwelling as such;*
  - (e) the construction of, or extension to, a single house except:*
    - (i) in the Rural Residential Zone as provided in Clause 4.5(2)(a); or*
    - (ii) where the lot on which the single house is proposed does not have frontage access to a constructed road in a dedicated road reserve in either of which cases a development application shall be made to Council in accordance with the provisions of this Part of the Scheme.*
- (3) For the avoidance of doubt it is hereby declared that:-*
  - (a) the use of two or more separate dwellings of any building previously used as a single house involves a material change in the use of the building;*
  - (b) the deposit of refuse or waste materials on land involves a material change in the use thereof, where the land has not previously been used for that purpose;*
  - (c) the keeping of horses, cattle, sheep, pigs or goats is not a purpose incidental to the enjoyment of a dwelling as stated in 2.1(2)(e) above.*

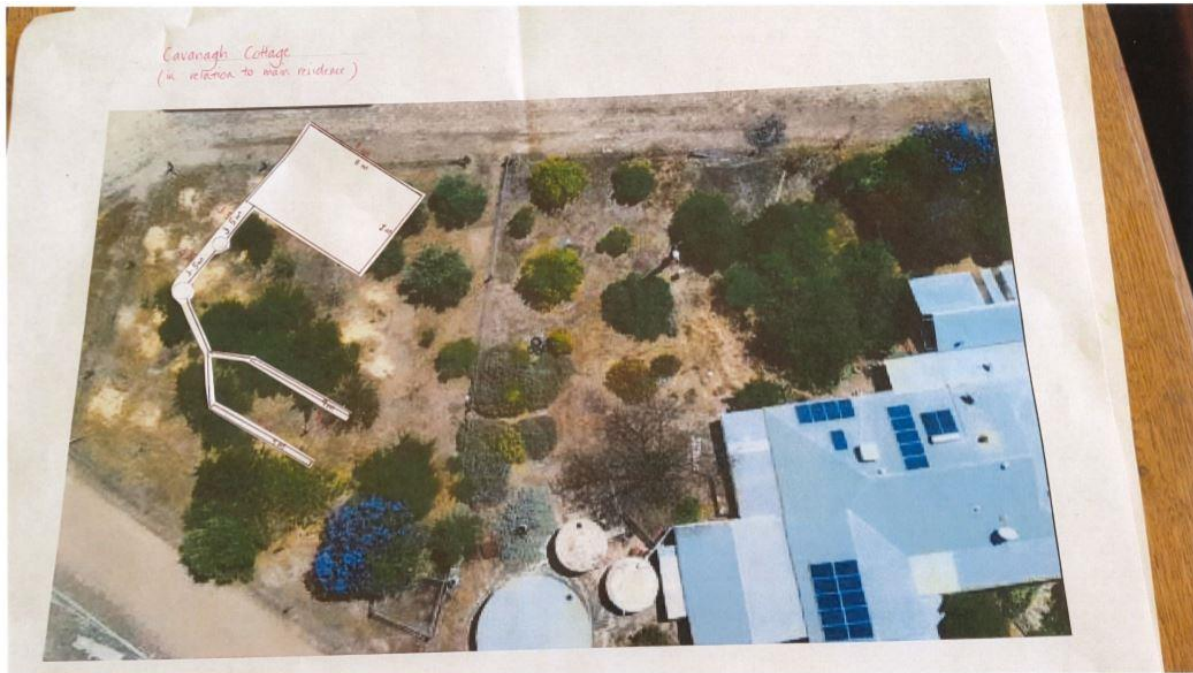
Earlier advice from Council's Town Planning Consultant on the subject of multiple dwellings is that a proposal for a second dwelling on a 'rural' zoned lot should be dealt with as a development application.

### **Comment**

The applicant has indicated that the second dwelling will be approximately 94m<sup>2</sup> in size and comprise of two (2) bedrooms, bathroom, kitchen and living area. Further, it will be used for visiting family.

Plans showing the proposed site of the dwelling follow:





The property is located in a Bush Fire Prone Area. The applicant has been advised that a Bushfire Attack Level Assessment Report will have to be prepared to accompany an application for a building permit.

### **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**

The Shire will receive a development application fee based on the value of the development.

### **Voting Requirements**

Simple Majority

### **Officer's Recommendation**

That Council grants development approval to Mitchell Cavanagh to construct a second dwelling on Lot 1882 (761) Zilko Road, Williams subject to the following conditions:

1. The building and effluent disposal systems having the necessary clearance from the lot boundaries as required under relevant legislation;
2. The additional dwelling is to provide accommodation for an employee/farm worker; and
3. The applicant is to meet all Health and Building requirements to the satisfaction of the Shire.



## 8.2.3 Waste Collection Contract Variation - Change in Recycling Processing Rate

<b>File Reference</b>	10.10.40
<b>Statutory Ref.</b>	<i>Local Government Act 1995 section 3.57, Local Government (Functions and General) Regulations 1996 r11 and Waste Avoidance Resource Recovery (WARR) Act 2007</i>
<b>Author &amp; Date</b>	Geoff McKeown 13 January 2021
<b>Attachments</b>	Nil

**Background**

In July 2019, Council resolved to enter into a contract with Avon Waste for a waste and recycling collection service. The contract period commenced shortly thereafter with a term of 5 years.

Avon Waste has written to all its local government clients regarding the significant increase in the processing rates for recycled materials. It is seeking agreement to vary the contracted rates to cover the increased cost from processing companies.

**Comment**

Avon Waste advised that it has been absorbing an increased cost resulting from a number of factors, including the decision by China to stop accepting Australian product. Also, the fire and total loss of the Cleanaway site twelve months ago took out Perth's largest and newest material recovery facility.

Avon Waste has now signed a three year contract with the Southern Metropolitan Regional Council with an initial processing gate fee at \$154 per tonne, incl GST. It would like to pass on the higher cost to its local government clients. This will take the Shire's cost from \$91.89 to \$154.00 per tonne. The annual cost is estimated to increase by \$3,354. Offsetting this will be some income generated from the new Container Deposit Scheme (CDS). It is expected that income derived from the CDS will be shared evenly between the local government and the operator of the Material Recovery Facility (less costs).

Avon Waste would like to adjust its pricing on 1 March 2021.

The contract with Avon Waste includes a clause dealing with a Price Adjustment Event. It states:

**4. Price Adjustment Event**

- 4.1 *The parties agree that the Contract Price may be adjusted by agreement of the Parties at any time if a Price Adjustment Event occurs.*
- 4.2 *A Party must provide written notice to the other Party if it reasonably considered that a Price Adjustment Event has occurred.*
- 4.3 *Such a notice must:*
  - (a) *provide a description of the Price Adjustment Event;*
  - (b) *be accompanied by supporting evidence of the anticipated impacts of the Price Adjustment Event on the costs of providing the Goods and/or Services;*
  - (c) *set out the proposed adjustment to the Contract Price; and*
  - (d) *specify the date upon which the proposed adjustment to the Contract Price should be effective.*
- 4.4 *Following the receipt of the notice under item 4.2 and if the Parties, acting reasonably, agree that the Price Adjustment Event has occurred, the Parties must*

*use reasonable endeavours to negotiate in good faith any reasonably necessary adjustments to the Contract Price. To avoid doubt, a Party shall not unreasonably withhold its agreement regarding the occurrence of a Price Adjustment Event or to an adjustment of the Contract Price as a result of such an event.*

- 4.5 *Any agreement between the Parties relating to an adjustment of the Contract Price reached under item 4.4 must be recorded in writing and signed by the Parties before it becomes effective.*
- 4.6 *Notwithstanding item 4.5, the agreed adjusted Contract Price shall be applied retrospectively on and from the date that the Contract Adjustment Event took place should that event have occurred prior to the date of the agreement referred to in item 4.5.*

In a recent review by the Office of the Auditor General, on the subject of Local Government Contract Extensions and Variations, it was recommended that local governments “ensure that contract variations are supported by adequate documentation describing the nature and reasons for the variations, including the associated cost, time and scope implications. The cumulative impact of variations on a contract should also be reviewed and an assessment made of whether a separate procurement process should be undertaken.”

### **Strategic Implications**

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

- LUE 3.5 Support and advocate for a regional waste approach to waste management including transfer station, recycling and waste reduction education.
- CL 3.2 Foster, nurture and develop strategic alliances with local government, major industry and government agencies.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

### **Financial Implications**

The increased cost for the 2020-21 financial year is anticipated to be approximately \$1,118, less any rebate from the CDS. The increase that will apply for next financial can be considered when setting future waste charges.

### **Voting Requirements**

Simple Majority

### **Officer's Recommendation**

That Council acknowledges the increase in the processing rates for recycled materials and agrees to vary the current waste services contract with Avon Waste to increase the processing gate fee for recycled materials from \$91.89 to \$154.00 per tonne, incl GST, commencing on the 1 March 2021.

## 8.2.4 Driver Reviver Committee

<b>File Reference</b>	4.1.20
<b>Statutory Ref.</b>	<i>Local Government Act 1995</i> sections 5.8-5.18
<b>Author &amp; Date</b>	Geoff McKeown 29 January 2021
<b>Attachments</b>	Nil

**Background**

A local government may establish committees to assist the Council. Some committees can be delegated powers to exercise and discharge the duties of the local government.

At the December 2020 Ordinary Council Meeting correspondence was tabled from the Friends of the Williams Medical Centre indicating that its members had decided not to continue to be involved in operating the Driver Reviver Van. As a consequence Council resolved to disband the Williams Driver Reviver Committee ("the Committee") and revoke its elected member and community member representation.

**Comment**

Following that decision there has been new interest from the local community to volunteer to continue to operate the Driver Reviver Van. With this level of support Council can re-establish the Committee under the similar terms of reference.

Establishing the Committee in accordance with the provisions of the *Local Government Act 1995* ensures that the volunteers will be covered by the Shire's Personal Accident Volunteers Policy as a Shire approved/authorised activity. Similarly, the Public Liability Protection Policy will also cover the activity.

An important point is reference to a Shire approved/authorised activity. The volunteers will undertake the driver reviver activity with support of the RoadWise Program which in turn is supported by the Road Safety Council of WA and WALGA. The Shire of Williams provides the van, the location and access to power. As such there is a clear association between the Shire and its volunteer group.

If Council supports the re-establishment of the Committee, Terms of Reference for its operation are outlined on the following pages:

**Strategic Implications**

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

- SCD 2.4 Continue to promote community events, initiatives and programs  
CL 1.2 Ensure the community remains well informed, well connected and engaged and has the opportunity to actively participate.

**Financial Implications**

The Shire provides assistance to the Driver Reviver volunteers through the provision of a van and access to power during scheduled events.

**Voting Requirements**

Absolute Majority

**Officer's Recommendation**

That Council approves the establishment of the Williams Driver Reviver Committee in accordance with Section 5.8 *Local Government Act 1995* to operate under the approved terms of reference. Further, Council appoints Cr.....and/or the Chief Executive Officer as a member of the committee along with the following community members:  
Britt Logie

# Terms of Reference – Williams Driver Reviver Committee



## Establishment

The Williams Driver Reviver Committee (“the Committee”) is established in accordance with Section 5.8 of the *Local Government Act 1995* to assist the Council and where approved to exercise the powers and discharge the duties of the local government that can be delegated to committees.

These Terms of Reference outline the Committee’s objectives, powers, membership, meetings, reporting, appointed legislation and delegated authority.

## Objectives

The primary objective of the Committee is to provide an opportunity for the Williams community to contribute to the Driving Change – Road Safety Strategy for Western Australia 2020 – 2030 by addressing fatigue related road trauma.

The Committee will establish a ‘Williams Driver Reviver’ presence on land managed by the Shire of Williams using a caravan supplied by the Shire. Drivers are encouraged to take a break in their journey for a free cup of coffee or tea, a biscuit and most importantly, a chance to stop and revive so they reach their destination safely.

The secondary objective of the Committee is to redirect any donations received to community projects funded by the Shire of Williams.

## Powers

The Williams Driver Reviver Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its objectives.

## Membership

The Committee will consist of representatives of the Williams Community appointed by the Council along with at least one council member and/or the CEO of the Shire, or an employee representative of the CEO. The members of the Committee are to be appointed by an absolute majority decision of Council. All members have full voting rights.

The Committee can co-opt other community members to assist with driver reviver events and will induct them on the procedures for the activity.

## Meetings

The Committee shall meet as required. The Presiding Member shall ensure that notes of all meetings are kept and shall provide Committee members with a copy of such notes.

## Reporting

All Committee outcomes requiring action on the part of the Council or requiring Council commitment will be listed as a report on the Agenda for the next ordinary Council Meeting.

## Appointed Legislation

Not applicable.

## Delegated Authority

The Committee has no delegated power and has no authority to implement its recommendations without approval of Council.

## 8.2.5 Code of Conduct for Council Members, Committee Members and Candidates

<b>File Reference</b>	4.50.10
<b>Statutory Ref.</b>	<i>Local Government (Model Code of Conduct) Regulations 2021</i>
<b>Author &amp; Date</b>	Geoff McKeown 4 February 2021
<b>Attachments</b>	Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates Code of Conduct Breach Template

### Background

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

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

In regard to the *Local Government (Model Code of Conduct) Regulations 2021*, Local Governments are required to adopt a Code of Conduct for Council Members, Committee Members and Candidates within three (3) months of the Regulations taking effect.

To account for any breaches occurring on and from the first day that the Regulations take effect, Local Governments must authorise at least one person to receive complaints. This has to be done by the 24 February 2021.

### Comment

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

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

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

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

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

### **Strategic Implications**

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

CL 2.2 Maintain accountability, transparency and financial responsibility.

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

### **Financial Implications**

Nil

### **Voting Requirements**

Simple Majority

### **Officer's Recommendation**

That Council appoints the following persons to receive complaints relating to Council Members, Committee Members and Candidates:

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

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





Department of  
Local Government, Sport  
and Cultural Industries



*Local Government  
Act 1995 Review*  
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# **Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates**

February 2021



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# Model Code of Conduct

## Introduction

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

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

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

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

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

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

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

## Definitions

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

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

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

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

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

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

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

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

## **Purpose**

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

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

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

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

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

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

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

## **Adoption**

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

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

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

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

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

## **Division 2 – General Principles**

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

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

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

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

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

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

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

### **Avoidance of reputational damage**

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

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

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

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

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

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

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

## **Division 3 – Behaviour**

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

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

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

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

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

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

## Complaints

### Process for making a complaint

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

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

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

#### Action required

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

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

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

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

#### Action required

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

Local governments may choose to:

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

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

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

### **Dealing with a complaint**

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

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

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

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

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

### **Action required**

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

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

### **Making a finding**

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

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

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

### **Action Plans**

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

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

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

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

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

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

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



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

### **Dismissal of complaints**

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

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

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

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

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

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

### **Withdrawal of a complaint**

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

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

## **Division 4 – Rules of Conduct**

Contraventions of rules of conduct are matters that:

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

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

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

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

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

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

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

### **Further information**

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

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

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

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

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

<b>Name of person who is making the complaint:</b>
<div style="height: 100px; border: 1px solid black; position: relative;"><div style="position: absolute; top: 10px; left: 10px;">Name:</div><div style="position: absolute; bottom: 10px; width: 100%; border-top: 1px solid black; display: flex; justify-content: space-between;"><div style="width: 60%; text-align: center;"><u>Given Name(s)</u></div><div style="width: 35%; text-align: center;"><u>Family Name</u></div></div></div>

<b>Contact details of person making the complaint:</b>
<div style="height: 100px; border: 1px solid black; position: relative;"><div style="position: absolute; top: 10px; left: 10px;">Address: _____</div><div style="position: absolute; top: 40px; left: 10px;">Email: _____</div><div style="position: absolute; top: 70px; left: 10px;">Contact number: _____</div></div>

<b>Name of the local government (city, town, shire) concerned:</b>

<b>Name of council member, committee member, candidate alleged to have committed the breach:</b>

<b>State the full details of the alleged breach. Attach any supporting evidence to your complaint form.</b>

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

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

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

**NOTE TO PERSON MAKING THE COMPLAINT:**

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

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

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

## 8.2.6 Use of Common Seal and Actions Performed Under Delegated Authority

<b>File Reference</b>	4.50.60
<b>Statutory Ref.</b>	Sections 5.42 and 9.49A <i>Local Government Act 1995</i>
<b>Author &amp; Date</b>	Geoff McKeown 11 February 2021
<b>Attachments</b>	Nil

### Background

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

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

### Comment

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

- **Investment of Shire Monies – Delegation LGA4**

**Delegation** - The Chief Executive Officer has delegated authority, subject to Part 3 of the *Trustees Act 1962*, to invest money held in the Municipal Fund or the Trust Fund that is not, for the time being, required by the local government for any other purpose.

**Action** - The Chief Executive Officer approved a transfer of:

1. \$250,000.00 from the Municipal Fund Cash Management Account to the Municipal Fund for payment of creditors.
2. \$500,000.00 from the WA Treasury Corporation Overnight Cash Facility to the Municipal Fund Cash Management Account to earn interest.
3. \$200,000.00 from the Municipal Fund Cash Management Account to the Municipal Fund for payment of creditors.

- **Common Seal – Delegation LGA7**

**Delegation** - The Chief Executive Officer has delegated authority to affix the common seal of the Shire of Williams to any document which requires the affixing of the common seal to be validly executed.

**Action** - The President and Chief Executive Officer affixed the common seal to the Deed of Termination – Building Grant Agreement with Lotterywest to remove the caveat on Lot 101 (1) Growse Street, Williams.

- **Debt, Write-Off, Waiver or Concession – Delegation LGA9**

**Delegation** - The Chief Executive Officer has delegated authority to write-off debts and grant concessions in relation to any amount of money, up to an amount of \$200.00.

**Action** - The Chief Executive Officer authorised a journal entry to write-off \$152.74 of fuel stock that could not be accounted for due to fuel usage data not located.

- **Payment of Creditors – Delegation FMR1**

**Delegation** - Under section 5.42 of the *Local Government Act 1995*, the Chief Executive Officer is delegated to exercise the powers or discharge the duties of the Council under

Regulation 12 of the *Local Government (Financial Management) Regulations 1996*, in regard to the making of payments from the municipal and trust funds.

**Action** - Payments from the Municipal Fund and Trust Fund as per financial report attached 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.

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

**Financial Implications**

Nil

**Voting Requirements**

Simple Majority

**Officer's Recommendation**

That Council accepts the report "Use of Common Seal and Actions Performed under Delegated Authority" for the months of November and December 2020 and January 2021.

### 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 February 2021
<b>Attachments</b>	Payment listing for months ending 31 December 2020 and 31 January 2021

#### 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 104859 – 104865 totalling \$649,608.20 approved by the Chief Executive Officer during the month of December 2020, and Municipal Fund EFT, Bpay, Direct Debits and Cheques 104866 – 104868 totalling \$531,838.86 approved by the Chief Executive Officer during the month of January 2021 be endorsed.

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

DATE	NAME	DESCRIPTION	AMOUNT
<b>MUNICIPAL - EFT, BPAY, DIRECT DEBIT &amp; CHEQUES</b>			
02/12/2020	Main Roads Bunbury	Overpayment Inv 4996 Pd \$6.81 instead of \$6.31	\$ 0.50
02/12/2020	FDC EDUCATORS	FDC Educators PE 02 December 2020	\$ 19,643.28
02/12/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 02 December 2020	\$ 44,442.03
10/12/2020	DAVIS, PHOEBE ROSE	Reimbursement Pre-employment Medical	\$ 42.25
10/12/2020	JORDAN SPRIGG	Part Payment - Eagle Sculpture 50%	\$ 22,500.00
10/12/2020	LOGIE, BRITT E. (EFT)	Reimbursement - Various	\$ 353.54
10/12/2020	WESTRAC (EFT)	11571 - Purchase of CAT Roller	\$ 181,148.00
16/12/2020	FDC EDUCATORS	FDC Educators PE 16 December 2020	\$ 20,434.27
16/12/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 16 December 2020	\$ 44,779.13
18/12/2020	AIR & POWER	11679 - Service & Test Air Compressor	\$ 381.32
18/12/2020	AVON WASTE	11015 - Monthly Refuse Charges November 2020	\$ 8,858.15
18/12/2020	BABIC, PAUL.	11556 - Shadesail Posts (Lions Park)	\$ 3,356.00
18/12/2020	BENARA NURSERIES (EFT)	11729, 11385 - Landscaping Plants (Lions Park)	\$ 2,288.97
18/12/2020	BEST OFFICE SYSTEMS	11561 - Printing Costs	\$ 882.60
18/12/2020	BOC Ltd (EFT)	11566 - November 2020 Container Service Fee & Gas	\$ 90.13
18/12/2020	BOYA EQUIPMENT (EFT)	11644 - Parts (Generator)	\$ 88.58
18/12/2020	BP TRUST (EFT)	Monthly Account November 2020	\$ 397.93
18/12/2020	BROWN McALLISTER SURVEYORS	11722 - Townsite Drainage	\$ 3,014.00
18/12/2020	CONTRACT AQUATIC SERVICES	11713,5 & 11735 - Pool Management December 2020	\$ 17,831.00
18/12/2020	CORSIGN (EFT)	11680 - Traffic Signs	\$ 704.00
18/12/2020	DICKSON DECALS (EFT)	11721 - Australia Day Banners	\$ 627.00
18/12/2020	DUFF ELECTRICAL CONTRACTING	Electrical Work (Various)	\$ 3,622.43
18/12/2020	HIMAC ATTACHMENTS (EFT)	11688 - Slasher (For Skidsteer)	\$ 6,423.95
18/12/2020	JOONDALUP GOLF MANAGEMENT	11672 - Accommodation (LGSA Conference)	\$ 507.00
18/12/2020	JR & A HERSEY PTY LTD (EFT)	11642 - Cleaning & Safety Products	\$ 494.34
18/12/2020	LANDGATE (EFT)	Land Valuations - Rating	\$ 213.65
18/12/2020	LG PROFESSIONALS WA	11705, 11526 - Staff Training	\$ 360.00
18/12/2020	LGIS RISK MANAGEMENT (EFT)	11748 - Regional Risk Coordinator Program	\$ 3,447.08
18/12/2020	LIBERTY RURAL	11690 - Bulk Fuel (Diesel)	\$ 10,219.69
18/12/2020	MELCHIORRE PLUMBING & GAS	Plumbing Work (Lions Park)	\$ 140.25
18/12/2020	MJB INDUSTRIES PTY LTD (EFT)	11678 - Concrete Pipes & Headwalls	\$ 11,289.30
18/12/2020	MOORE AUSTRALIA (WA) PTY LTD	11391 - Strategic Resource Plan Template 2020/21	\$ 550.00
18/12/2020	NARROGIN CARPETS & CURTAINS (EFT)	11533 - Install Cord Safety Clips (New St)	\$ 237.60
18/12/2020	NARROGIN GLASS	11727 - Glass Repair (Pavilion)	\$ 552.04
18/12/2020	NARROGIN HIRE SERVICE (EFT)	11675, 11687, 11737 - Reticulation Components	\$ 590.60
18/12/2020	NARROGIN MAZDA (EFT)	11747 - Service (SUV - WL16)	\$ 338.66
18/12/2020	NARROGIN TOYOTA (EFT)	11645 - Parts (Edger)	\$ 275.88
18/12/2020	QUALITY PRESS (EFT)	11728 - DFES Vehicle Stickers	\$ 93.50
18/12/2020	R MUNNS ENGINEERING CONSULTING SERVICES	11553 - Consulting Work (Var. Roads)	\$ 574.64
18/12/2020	SHIRE OF WAGIN (EFT)	EHO Expenses	\$ 4,370.70
18/12/2020	SOUTH WEST ISUZU (EFT)	11641, 11648 - Parts (Trucks)	\$ 658.36
18/12/2020	STAR TRACK EXPRESS	Freight - Fire Protective Clothing	\$ 86.68
18/12/2020	STEWART & HEATON CLOTHING CO P/L (EFT)	11751 - Fire Protective Clothing	\$ 6,274.40
18/12/2020	THE GOODS (EFT)	11531, 11377 - Cleaning Products	\$ 2,124.70
18/12/2020	THE WILLIAMS COMMUNITY NEWSPAPER. (EFT)	11597 - Printing Costs	\$ 48.00
18/12/2020	THE WILLIAMS WOOL SHED. (EFT)	11730 - Refreshments (HWEDA)	\$ 115.00
18/12/2020	TOLL TRANSPORT PTY LTD	Freight - Various	\$ 376.43
18/12/2020	TOWN PLANNING INNOVATIONS	11732 - General Planning Advice for November 2020	\$ 247.50
18/12/2020	WESFARMERS KLEENHEAT GAS PTY LTD (EFT)	11734 - Yearly Cylinder Fees (Various)	\$ 1,669.80
18/12/2020	WHEATBELT BUSINESS NETWORK (EFT)	11740 - Annual Membership 2020/21	\$ 220.00
18/12/2020	WILLIAMS BOWLING CLUB. (EFT)	11851 - Contribution to Bowling Green, Catering	\$ 5,784.00
18/12/2020	WILLIAMS COMMUNITY RESOURCE CENTRE	Cleaner's Calendar	\$ 14.40
18/12/2020	WILLIAMS HOTEL - STRICKO'S (EFT)	11719 - Refreshments (Community Event)	\$ 866.83
18/12/2020	WILLIAMS NEWSAGENCY	Monthly account November 2020	\$ 54.80
18/12/2020	WILLIAMS RURAL SUPPLIES	Monthly Hardware Account - November 2020	\$ 3,892.77
18/12/2020	WILLIAMS RUSTIC GROCER	Monthly Refreshments & Consumables, November 2020	\$ 423.97
18/12/2020	WOODLANDS DISTRIBUTORS & AGENCIES (EFT)	11539 - Dog Waste Bags	\$ 137.50
18/12/2020	WORKWEAR GROUP (EFT)	11587 - Staff Uniforms	\$ 299.00
23/12/2020	HARMONY SOFTWARE	Educators' Software Fees, Month of November 2020	\$ 231.00
23/12/2020	RT & CC THOMPSON (EFT)	11703 - Garage Door Opener	\$ 1,165.00
23/12/2020	STEVE'S TRANSPORTABLES	11855 - Disabled Toilet (Men's Shed) 50%	\$ 7,111.50



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

DATE	NAME	DESCRIPTION	AMOUNT
23/12/2020	STIRLING ASPHALT	11714 - Sealing & Kerbing (Brooking St)	\$ 102,937.78
30/12/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 30 December 2020	\$ 43,395.74
09/12/2020	SYNERGY	Electricity Consumption (Public Facilities)	\$ 1,638.43
10/12/2020	TELSTRA	Monthly Phone Usage to 19/11/2020	\$ 442.87
16/12/2020	WATER CORPORATION.	Water - Office & Surrounds	\$ 1,133.47
29/12/2020	WA TREASURY CORPORATION	Loan Repayment - #70 Industrial Land	\$ 13,701.24
01/12/2020	WESTNET	Monthly CEO Internet Charges, December 2020	\$ 54.99
03/12/2020	CBA	CBA - Merchant Fees Nov 2020	\$ 252.01
17/12/2020	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 2,226.56
01/12/2020	TELSTRA	Pool Telephone to 19/11/2020	\$ 33.13
01/12/2020	WILLIAMS LICENSED POST OFFICE	11731 - Postage & Stationery, October 2020	\$ 796.88
09/12/2020	WATER CORPORATION.	Water Use & Supply - Housing & Parks	\$ 8,656.33
16/12/2020	WILLIAMS LICENSED POST OFFICE	11739 - Postage & Stationery, November 2020	\$ 494.70
17/12/2020	SYNERGY	Electricity to Streetlights, Month to 2/12/2020	\$ 2,699.35
17/12/2020	TELSTRA	Telephone Charges (Various)	\$ 1,081.40
18/12/2020	WATER CORPORATION.	Water Charges (Various)	\$ 22,097.69
Total			\$ 649,608.20

## SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 JANUARY 2021

DATE	NAME	DESCRIPTION	AMOUNT
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES			
05/01/2021	FDC EDUCATORS	FDC Educators PE 27 December 2020	\$ 16,103.09
07/01/2021	BUILDING AND ENERGY (EFT)	BSL collection - December 2020	\$ 630.92
13/01/2021	FDC EDUCATORS	FDC Educators PE 10 January 2021	\$ 6,580.04
13/01/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 13 January 2021	\$ 41,503.93
14/01/2021	BP TRUST (EFT)	11739 - Refreshments (Christmas Function)	\$ 1,155.00
14/01/2021	OFFICE OF THE AUDITOR GENERAL	11398 - Attest Audit YE 30 June 2020	\$ 18,700.00
15/01/2021	AWARE SUPER	Superannuation - November 2020	\$ 18,156.17
19/01/2021	AWARE SUPER	Superannuation - December 2020	\$ 26,025.86
20/01/2021	TRUCK CENTRE (WA) PTY LTD	11572, 11867 - Purchase & Registration (Isuzu Truck)	\$ 187,684.50
21/01/2021	WORKWEAR GROUP (EFT)	11592 - Staff Uniforms	\$ 248.00
27/01/2021	FDC EDUCATORS	FDC Educators PE 24 January 2021	\$ 12,215.34
27/01/2021	A BONZA BOUNCE	11864 - Bouncy Castle, Water Slide (Australia Day)	\$ 1,680.00
27/01/2021	AMPAC DEBT RECOVERY	Legal Costs - Rate Recovery	\$ 672.03
27/01/2021	AVON WASTE	11015 - Monthly Refuse Charges December 2020	\$ 11,133.30
27/01/2021	BCITF	BCITF Levy - December 2020	\$ 331.75
27/01/2021	GOODYEAR DUNLOP TYRES P/L (BEAUREPAIRES)	11803, 11804, 11807 - Tyres & Repairs (Various)	\$ 402.80
27/01/2021	BEST OFFICE SYSTEMS	11561 - Monthly Printing/Copying Charges	\$ 267.28
27/01/2021	BOC Ltd (EFT)	11566 - December 2020 Container Service Fee	\$ 42.75
27/01/2021	BODDINGTON CARPET CARE	11541, 11542 - Flooring Cleaned (Various)	\$ 3,150.00
27/01/2021	BODDINGTON MEDICAL CENTRE	11250 - Support Doctor's Visit to Williams, 4 Qtr 2020	\$ 1,944.00
27/01/2021	BP TRUST (EFT)	Monthly Fuel Account December 2020	\$ 328.77
27/01/2021	CHAMDEN FARMING	11906 - Concrete Driveway (to be reimbursed)	\$ 6,875.00
27/01/2021	CORNER'S AUTOMOTIVE ELECTRICS	11643 - Repair Air Conditioners (Var. Vehicles)	\$ 684.20
27/01/2021	CORSIGN (EFT)	11695 - Traffic Signs	\$ 338.80
27/01/2021	DUFF ELECTRICAL CONTRACTING	11249, 11532, 11543 Electrical Works (Various)	\$ 1,557.51
27/01/2021	DX PRINT GROUP (EFT)	11750 - Stationery	\$ 242.00
27/01/2021	ESSENTIAL COFFEE PTY LTD	11534 - Service Pool Coffee Machine	\$ 759.27
27/01/2021	GRANDSTAND AGENCY	11862 - Live Music (Australia Day)	\$ 2,750.00
27/01/2021	GREAT SOUTHERN FUELS (EFT)	11908 - Bulk Fuel	\$ 10,872.02
27/01/2021	HARMONY SOFTWARE	Educators' Software Fees, Month of December 2020	\$ 184.80
27/01/2021	IMOGEN MORGAN	Live Music (Australia Day)	\$ 250.00
27/01/2021	LANDGATE (EFT)	Land Valuations - Rating	\$ 139.70
27/01/2021	M & M CONTRACTORS	11693 - 5 Loads of Sand (Brooking St, Cemetery)	\$ 1,391.50
27/01/2021	MAKIT NARROGIN HARDWARE (EFT)	11692 - Stormwater Pipe (Brooking St)	\$ 258.00
27/01/2021	MELCHIORRE PLUMBING & GAS	11538 - Repairs (Public Conveniences)	\$ 572.00
27/01/2021	NARROGIN GLASS	11646 - Parts (Multi-Roller)	\$ 77.02
27/01/2021	NARROGIN HIRE SERVICE (EFT)	11852, 11856 - Reticulation Controllers & Parts	\$ 472.00
27/01/2021	NARROGIN MAZDA (EFT)	Service (FDC Vehicle)	\$ 309.49
27/01/2021	POWERVAC PTY LTD (EFT)	11756, 11868 - Vacuum Cleaner Parts	\$ 146.90
27/01/2021	PRIME AG SERVICES - WILLIAMS (EFT)	11902 - Insecticide - Parks & Gardens	\$ 698.00
27/01/2021	RABIA UMER	11861 - Face Painting & Balloons (Aust. Day)	\$ 800.00
27/01/2021	RJ SMITH ENGINEERING	11802 - Repairs (Isuzu Truck)	\$ 431.20
27/01/2021	REGIONAL FIRE & SAFETY	11755 - Install Extinguishers (Plant & Machinery)	\$ 809.60
27/01/2021	SCAVENGER SUPPLIES	11754 - Eyewash Nozzles (Pool)	\$ 174.35
27/01/2021	SHIRE OF NARROGIN (EFT).	11697 - Sweep Brooking St	\$ 272.40
27/01/2021	SHIRE OF WAGIN (EFT)	EHO Expenses 11/12/2020 - 21/1/2021	\$ 3,740.43
27/01/2021	SIGNS PLUS (EFT)	11749 - Staff Name Badge	\$ 18.10
27/01/2021	SIMS CIVIL	11694 - Replace Culvert (Quindanning-Darkan Rd)	\$ 29,891.40
27/01/2021	SOUTH WEST ISUZU (EFT)	11650 - Parts (Isuzu Truck)	\$ 93.47
27/01/2021	STAR TRACK EXPRESS	Freight (Various)	\$ 84.87
27/01/2021	STEWART & HEATON CLOTHING CO P/L (EFT)	11751 - Fire Protective Jackets	\$ 282.48
27/01/2021	SWAT PEST CONTROL	11537, 11540 - Pest Control (Public & Residential)	\$ 1,848.00
27/01/2021	THE GOODS (EFT)	11857, 11544 - Cleaning Products	\$ 917.84
27/01/2021	THE WILLIAMS COMMUNITY NEWSPAPER. (EFT)	11597 - Printing Costs	\$ 48.00
27/01/2021	TOLL TRANSPORT PTY LTD	Freight Costs (Various)	\$ 210.39
27/01/2021	TOWN PLANNING INNOVATIONS	11863 - General Planning Advice for December 2020	\$ 247.50
27/01/2021	WA CONTRACT RANGER SERVICES	11559 - Ranger Services, December 2020	\$ 561.00
27/01/2021	WA LOCAL GOVERNMENT ASSOCIATION (EFT)	11716 - Website Update	\$ 11,325.00
27/01/2021	WALLIS COMPUTER SOLUTIONS	11753 - IT Support	\$ 546.70
27/01/2021	WANDERING WHEATBELT WINE AWARDS (INC)	Area Promotion - Wine Awards Support	\$ 400.00

**SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 31 JANUARY 2021**

DATE	NAME	DESCRIPTION	AMOUNT
27/01/2021	WEST OZ LINEMARKING	11744 - Line Marking (Brooking St)	\$ 3,380.30
27/01/2021	WESTRAC (EFT)	11810 - Hydraulic Oil (CAT Grader)	\$ 166.23
27/01/2021	WILLIAMS COMMUNITY RESOURCE CENTRE	11871 - Library Services, Marketing Materials	\$ 11,319.13
27/01/2021	WILLIAMS MENS SHED	Refurbish Park Benches	\$ 300.00
27/01/2021	WILLIAMS NEWSAGENCY	Monthly Account incl. Seniors' Lunch Items	\$ 116.05
27/01/2021	WILLIAMS RURAL SUPPLIES	Monthly Hardware Account (December 2020)	\$ 2,096.79
27/01/2021	WILLIAMS RUSTIC GROCER	Monthly Consumables, December 2020	\$ 462.97
27/01/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 27 January 2021	\$ 40,162.99
07/01/2021	TELSTRA	Pool Telephone to 19/12/2020	\$ 33.47
13/01/2021	SYNERGY	Electricity to Swimming Pool 24/11/2020 to 22/12/2020	\$ 1,314.51
13/01/2021	TELSTRA	Monthly Phone Usage to 19/12/2020	\$ 437.48
14/01/2021	TELSTRA	Mobile Phone Services to 1/1/2021	\$ 333.50
20/01/2021	AUSTRALIAN TAXATION OFFICE	BAS December 2020	\$ 20,041.00
21/01/2021	TELSTRA	Phone Services (Various)	\$ 590.22
01/01/2021	WESTNET	Monthly CEO Internet Charges, January 2021	\$ 54.99
04/01/2021	CBA	CBA - Merchant Fees December 2020	\$ 395.87
05/01/2021	WA TREASURY CORPORATION	Loan#69 Synthetic Bowling Green	\$ 9,857.78
18/01/2021	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 1,950.24
25/01/2021	WA TREASURY CORPORATION	January 2021 GFEE Loan	\$ 2,435.20
15/01/2021	WILLIAMS LICENSED POST OFFICE	17/8/2020-15/1/2021 Petty Cash Recoup	\$ 154.15
14/01/2021	WILLIAMS LICENSED POST OFFICE	Postage & Stationery, December 2020	\$ 157.96
21/01/2021	SYNERGY	Electricity (Various)	\$ 5,841.56
			<b>\$ 531,838.86</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 February 2021
<b>Attachments</b>	Financial Statements ending 31 December 2020 and 31 January 2021

#### Background

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

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

#### Statutory Implications

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

#### Comment

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

#### Strategic Implications

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

CL 2.2 Maintain accountability, transparency and financial responsibility

#### Financial Implications

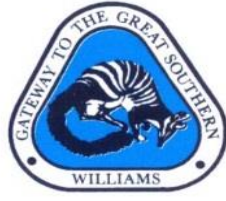
As disclosed in the financial statements.

#### Voting Requirements

Simple Majority

#### Officer's Recommendation

That the financial statements presented for the periods ending 31 December 2020 and 31 January 2021 be received.



# SHIRE OF WILLIAMS

## MONTHLY FINANCIAL REPORT For the Period Ended 31 December 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 2	Explanation of Material Variances
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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 27 January 2021

## **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 DECEMBER 2020

## STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<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 DECEMBER 2020**

	Note	Adopted Budget (d)	Amended 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	250	<b>0</b>	(250)	(100%)	
General Purpose Funding - Rates	5	1,966,047	1,966,047	<b>1,965,241</b>	(806)	(0%)	
General Purpose Funding - Other		242,571	125,348	<b>128,449</b>	3,101	2%	
Law, Order and Public Safety		30,905	14,185	<b>21,115</b>	6,930	49%	▲
Health		400	200	<b>773</b>	573	286%	
Education and Welfare		332,801	157,376	<b>198,454</b>	41,078	26%	▲
Housing		243,611	107,826	<b>107,095</b>	(731)	(1%)	
Community Amenities		187,183	92,292	<b>104,492</b>	12,201	13%	▲
Recreation and Culture		44,474	35,887	<b>45,189</b>	9,302	26%	▲
Transport		111,690	83,765	<b>85,725</b>	1,960	2%	
Economic Services		115,154	57,577	<b>65,385</b>	7,808	14%	▲
Other Property and Services		64,230	33,115	<b>41,424</b>	8,309	25%	▲
		<b>3,339,566</b>	<b>2,673,867</b>	<b>2,763,342</b>	<b>89,475</b>		
<b>Expenditure from operating activities</b>							
Governance		(185,921)	(98,244)	<b>(93,436)</b>	4,808	5%	
General Purpose Funding		(90,051)	(42,842)	<b>(43,225)</b>	(382)	(1%)	
Law, Order and Public Safety		(107,247)	(67,442)	<b>(77,431)</b>	(9,989)	(15%)	▼
Health		(61,302)	(30,651)	<b>(25,976)</b>	4,675	15%	▲
Education and Welfare		(353,525)	(179,125)	<b>(171,379)</b>	7,747	4%	
Housing		(194,893)	(109,766)	<b>(101,190)</b>	8,576	8%	▲
Community Amenities		(295,076)	(144,453)	<b>(144,006)</b>	447	0%	
Recreation and Culture		(770,025)	(405,131)	<b>(423,147)</b>	(18,017)	(4%)	
Transport		(1,598,367)	(808,762)	<b>(775,527)</b>	33,234	4%	
Economic Services		(176,976)	(96,547)	<b>(84,203)</b>	12,344	13%	▲
Other Property and Services		(108,977)	(128,337)	<b>(136,782)</b>	(8,446)	(7%)	▼
		<b>(3,942,360)</b>	<b>(2,111,301)</b>	<b>(2,076,303)</b>	<b>34,998</b>		
<b>Non-Cash Amounts excluded from operating activities</b>							
Add back Depreciation		1,267,984	643,993	<b>634,018</b>	(9,975)	(2%)	
Adjust (Profit)/Loss on Asset Disposal	6	0	0	<b>2,000</b>	2,000		
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>1,206,559</b>	<b>1,323,057</b>	<b>116,498</b>		
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	8	805,568	198,874	<b>198,874</b>	0	0%	
Proceeds from Disposal of Assets	6	52,000	22,000	<b>20,000</b>	(2,000)	(9%)	
Proceeds from Self Supporting Loans		15,966	7,921	<b>7,921</b>	(0)	(0%)	
Capital Acquisitions	6	(2,082,757)	(809,498)	<b>(833,069)</b>	(23,571)	(3%)	
<b>Amount attributable to investing activities</b>		<b>(1,209,223)</b>	<b>(580,703)</b>	<b>(606,273)</b>	<b>(25,570)</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)	(50,500)	<b>(50,758)</b>	(258)	(1%)	
Transfer to Reserves	3	(91,540)	(2,677)	<b>(1,471)</b>	1,206	45%	▲
<b>Amount attributable to financing activities</b>		<b>146,854</b>	<b>(53,177)</b>	<b>(52,229)</b>	<b>948</b>		
<b>NET OPERATIONS, CAPITAL, FINANCING</b>		<b>(392,035)</b>	<b>572,679</b>	<b>664,555</b>	<b>91,875</b>		
<b>CLOSING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	<b>0</b>	<b>964,714</b>	<b>1,051,467</b>	<b>86,752</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 DECEMBER 2020**

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

	Note	Year to Date Actual 31 Dec 2020	This Time Last Year 31 Dec 2019	This Years Opening 1 July 2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,379,133	1,161,483	854,072
Cash Restricted	3	766,328	962,860	764,857
Receivables - Rates	4	320,337	366,874	21,700
Receivables -Other	4	69,043	72,603	78,744
Accrued Revenue		3,608	2,085	3,608
Loans Receivable - clubs	7	8,045	7,677	15,966
Inventories		34,344	14,683	27,564
		2,580,838	2,588,265	1,766,511
<b>Less: Current Liabilities</b>				
Payables		(184,327)	(117,901)	(213,981)
Contract Liabilities	8	(236,124)	(57,333)	(48,870)
Provisions		(355,197)	(325,680)	(356,517)
Long Term Borrowings	7	(51,704)	(49,831)	(102,462)
		(827,352)	(550,745)	(721,830)
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash Reserves	3	(766,328)	(962,860)	(764,857)
Less: Loans Receivables	7	(8,045)	(7,677)	(15,966)
Add: Leave Entitlements Cash Backed		20,621	15,518	15,473
Add: Movement in liabilities associated with Restricted Cash		30	0	5,118
Add: Long Term Borrowings	7	51,704	49,831	102,462
<b>Adjusted Net Current Assets</b>		<b>1,051,467</b>	<b>1,132,332</b>	<b>386,911</b>

**SIGNIFICANT ACCOUNTING POLICIES**

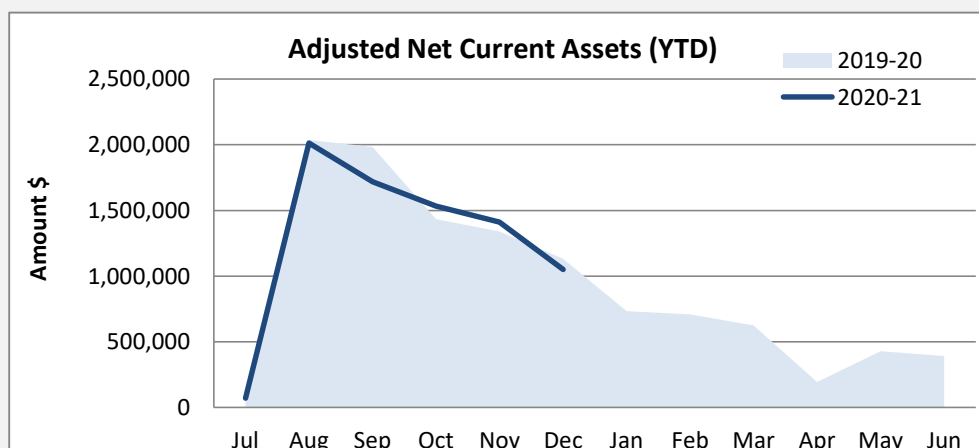
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

**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)  
\$1,051,467**

**Last Year YTD  
Surplus(Deficit)  
\$1,132,332**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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	(250)	(100%)			
General Purpose Funding - Rates	(806)	(0%)			
General Purpose Funding - Other	3,101	2%			
Law, Order and Public Safety	6,930	49%	▲	Permanent	Road Safety Grant \$4,159, received outside of Budget.
Health	573	286%			
Education and Welfare	41,078	26%	▲	Timing	Childcare Fees received exceeding budget expectations.
Housing	(731)	(1%)			
Community Amenities	12,201	13%	▲	Timing	Rural Tip passes purchased at beginning of year. This variance should reduce over the remainder of the year.
Recreation and Culture	9,302	26%	▲	Permanent	Mowing of Golf Club generated \$5,000 more in income.
Transport	1,960	2%			
Economic Services	7,808	14%	▲	Permanent	Building permits exceeding budget expectations.
Other Property and Services	8,309	25%	▲	Permanent	Paid Parental Leave reimbursements not budgeted for.
<b>Operating Expense</b>					
Governance	4,808	5%			
General Purpose Funding	(382)	(1%)			
Law, Order and Public Safety	(9,989)	(15%)	▼	Timing	Over by \$5,000 on "Other Fire Control" due to Shire Staff and Equipment attendance to fires.
Health	4,675	15%	▲	Timing	Mosquito Control expenses still to be incurred.
Education and Welfare	7,747	4%	▲	Permanent	Allocation for purchase of photocopier has now been purchased directly by "The Williams" newspaper.
Housing	8,576	8%	▲	Permanent	Depreciaiton on Joint Venture Housing below budget estimates, due to change to fair value of asset.
Community Amenities	447	0%			
Recreation and Culture	(18,017)	(4%)		Permanent	Required to mow at Golf Club more than previous years. Golf Club have reimbursed the extra of \$5,000.
Transport	33,234	4%			
Economic Services	12,344	13%	▲	Permanent	COVID-19 Stimulus relief takeup less than required.
Other Property and Services	(8,446)	(7%)	▼	Permanent	Allocation for Paid Parental Leave higher than expected.
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	0	0%			
Proceeds from Disposal of Assets	(2,000)	(9%)			
Capital Expenses	(23,571)	(3%)	▼	Permanent	Overbudget on Gravel Sheetting undertaken on Culbin-Boranning Rd.

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

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

**CASH AND INVESTMENTS**

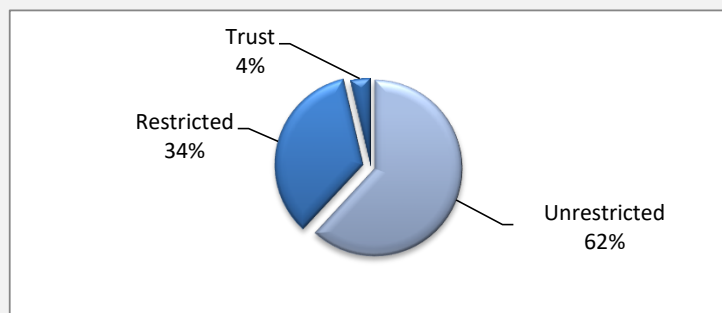
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash & Floats	600			600		0.00%	On Hand
<b>Cash Deposits</b>							
Municipal Bank Account	70,962			70,962	ANZ	0.00%	At Call
Municipal Cash Investment	500,100			500,100	ANZ	0.05%	At Call
Trust Bank Account			80,008	80,008	ANZ	0.00%	At Call
<b>Term Deposits</b>							
Reserves		766,328		766,328	ANZ	0.40%	24-Jan-21
<b>Treasury</b>							
Overnight Cash Deposit	803,845			803,845	Treasury	0.05%	Overnight
<b>Total</b>	<b>1,375,506</b>	<b>766,328</b>	<b>80,008</b>	<b>2,221,842</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>\$2.22 M</b>	<b>\$1.38 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	30	5,000	0	0	0	25,735	20,621
Plant Reserve	179,117	1,254	454	40,000	0	(109,108)	0	111,263	179,571
Building Reserve	291,381	2,040	483	20,000	0	(90,000)	0	223,421	291,864
Joint Venture Housing Reserve	105,128	736	179	10,000	0	0	0	115,864	105,307
Recreation Facilities Reserve	122,825	860	236	10,000	0	(41,748)	0	91,937	123,061
Art Acquisition Reserve	8,783	61	17	0	0	0	0	8,844	8,800
Refuse Site Reserve	24,196	169	47	0	0	0	0	24,365	24,243
Community Chest Reserve	12,835	90	25	1,186	0	0	0	14,111	12,860
	<b>764,856</b>	<b>5,354</b>	<b>1,471</b>	<b>86,186</b>	<b>0</b>	<b>(240,856)</b>	<b>0</b>	<b>615,540</b>	<b>766,327</b>

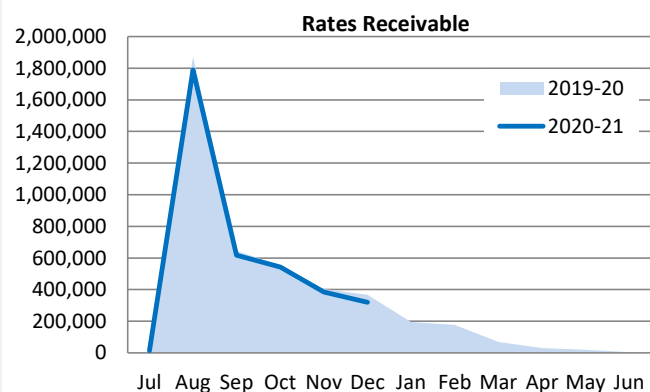
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Receivables - Rates Receivable	31 Dec 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	21,700	25,034
Rates - Levied this year	1,926,561	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	(1,844,696)	(2,105,641)
<b>Net Rates Collectable</b>	<b>320,337</b>	<b>21,700</b>
% Collected	85.20%	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.



**Collected**

**85%**

**Rates Due**

**\$320,337**

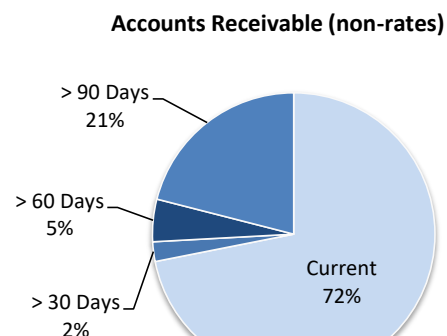
Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	49,633	1,553	3,350	14,506
Percentage	71.89%	2.25%	4.85%	21.01%

**Total Receivables General Outstanding** **69,043**

Amounts shown above include GST (where applicable)

**SIGNIFICANT ACCOUNTING POLICIES**

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



**Debtors Due**

**\$69,043**

**Over 30 Days**

**28.11%**

**Over 90 Days**

**21.01%**

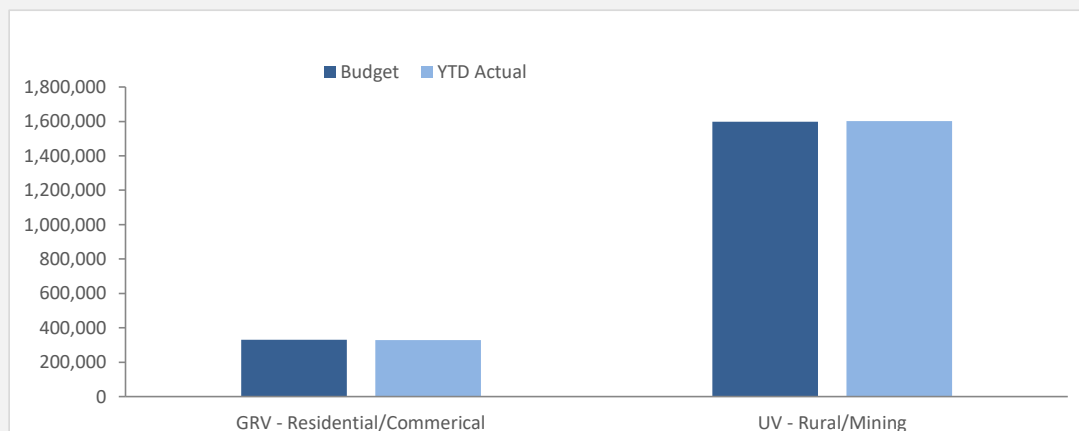
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE

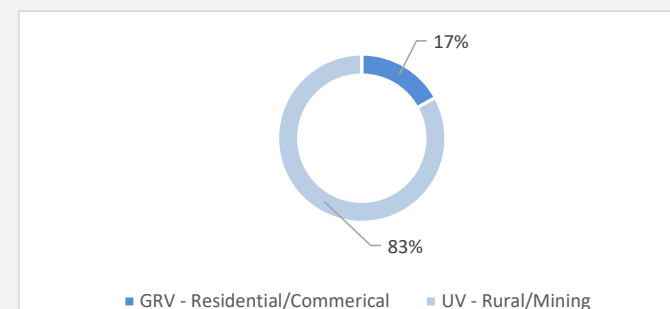
General Rate Revenue	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Residential/Commerical	0.074721	168	2,861,590	213,821	0	0	213,821	213,860	818	0	214,678
UV - Rural/Mining	0.006731	240	225,098,000	1,515,135	0	0	1,515,135	1,514,705	1,492	0	1,516,197
<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	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>1,926,561</b>	<b>2,310</b>	<b>0</b>	<b>1,928,871</b>
<b>Amount from General Rates</b>							<b>1,929,678</b>				<b>1,928,871</b>
Ex-Gratia Rates							36,370				36,370
<b>Total General Rates</b>							<b>1,966,048</b>				<b>1,965,241</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 DECEMBER 2020**

**INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS**

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	244,887	40,000	39,363	637
Plant & Equipment	564,500	316,500	316,762	(262)
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,138,333	408,251	429,624	(21,373)
Parks, Gardens, Recreation Facilities	135,037	44,747	47,319	(2,572)
<b>Capital Expenditure Totals</b>	<b>2,082,757</b>	<b>809,498</b>	<b>833,069</b>	<b>(23,571)</b>

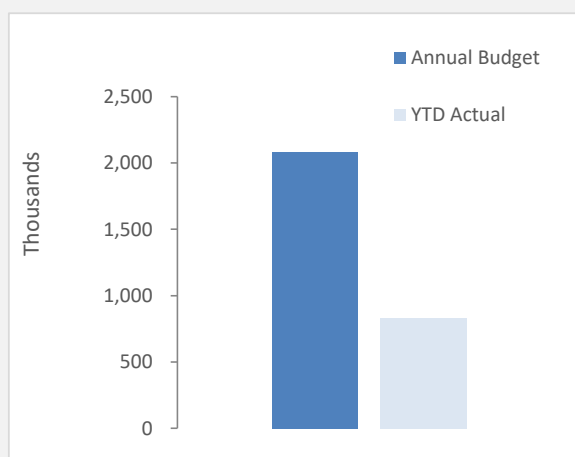
**Capital Acquisitions Funded By:**

	\$	\$	\$	\$
Capital grants and contributions	805,568	198,874	198,874	0
Borrowings	100,000	0	0	0
Other (Disposals & C/Fwd)	52,000	22,000	20,000	(2,000)
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	588,624	614,194	25,571
<b>Capital Funding Total</b>	<b>2,082,757</b>	<b>809,498</b>	<b>833,069</b>	<b>23,571</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**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.08 M</b>	<b>\$0.83 M</b>	<b>40%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$0.81 M</b>	<b>\$0.2 M</b>	<b>25%</b>

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

INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Holden Colorado Ute - WL19	22,000	22,000	0	22,000	20,000	(2,000)
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>22,000</b>	<b>20,000</b>	<b>(2,000)</b>

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	Amended 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
5%	Mens Shed	149,200	40,000	39,363	637
-	Childcare Flooring	40,000	0	0	0
	<b>Land &amp; Buildings Total</b>	<b>244,887</b>	<b>40,000</b>	<b>39,363</b>	<b>637</b>
100%	4x4 Dual Cab Ute - WL19	40,000	40,000	45,362	(5,362)
100%	Multi-Tyre Road Roller - WL49	175,000	175,000	164,680	10,320
100%	Mini Excavator 5-6 Tonne	77,000	77,000	76,380	620
100%	Kuboto Heavy Duty Slasher	0	0	5,840	(5,840)
-	Tandem Drive Truck - WL128	248,000	0	0	0
100%	Variable Message Sign	24,500	24,500	24,500	0
	<b>Plant &amp; Equipment Total</b>	<b>564,500</b>	<b>316,500</b>	<b>316,762</b>	<b>(262)</b>
-	PROJECT GRANT - Williams Darkan Rd - Reseal	103,950	0	0	0
10%	PROJECT GRANT - Quindanning Darkan - Seal	315,540	45,000	43,961	1,039
-	RTR - York Williams Road - Reseal	69,319	0	0	0
8%	RTR - Clayton Road - Seal Widening	77,399	6,500	6,657	(157)
40%	RTR - Wangeling Gully Rd - Gravel Sheetting	49,654	19,000	19,123	(123)
95%	COUNCIL FUNDED - Brooking Street	290,000	271,000	271,082	(82)
	LRCI GRANT - Brooking Street	36,000	0	292	(292)
-	COUNCIL FUNDED - English Rd - Gravel Sheetting	30,399	0	0	0
100%	COUNCIL FUNDED - Culbin Boranning - Gravel Sheetting	47,681	47,681	69,738	(22,057)
-	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	70	72	(2)
50%	COUNCIL FUNDED - Townsite Drainage	30,127	19,000	18,699	301
	<b>Roads Total</b>	<b>1,138,333</b>	<b>408,251</b>	<b>429,624</b>	<b>(21,373)</b>
100%	Lions Park Carpark & Landscaping	13,392	13,392	15,965	(2,573)
-	Town Hall Park - redevelopment	100,150	0	0	0
5%	Cemetery Improvements - Marling	15,939	10,900	10,900	0
-	Shade Sale - Lions Park	5,556	0	0	0
50%	Eagles Sculpture	0	20,455	20,455	0
	<b>Infrastructure - Other Total</b>	<b>135,037</b>	<b>44,747</b>	<b>47,319</b>	<b>(2,572)</b>
	<b>Capital Expenditure Total</b>	<b>2,082,757</b>	<b>809,498</b>	<b>833,069</b>	<b>(23,571)</b>

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

**FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS**

Information on Borrowings	Principal 30 June 20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan #71 Mens Shed	0	0	100,000	0	0	0	100,000	0	0
<b>Transport</b>									
Loan #67 Grader	61,117	0	0	20,028	40,398	41,089	20,719	1,045	1,748
<b>Other Property and Services</b>									
Loan #65 Industrial Land	184,772	0	0	5,925	12,039	178,847	172,733	5,885	11,581
Loan #66 Industrial Land	140,546	0	0	6,104	12,336	134,442	128,210	2,930	5,733
Loan #70 Industrial Shed	193,460	0	0	10,780	21,723	182,680	171,737	2,921	5,679
	579,895	0	100,000	42,837	86,496	537,058	593,399	12,782	24,741
<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
	122,989	0	0	7,921	15,966	115,068	107,023	1,937	3,749
<b>Total</b>	702,884	0	100,000	50,758	102,462	652,126	700,422	14,719	28,490

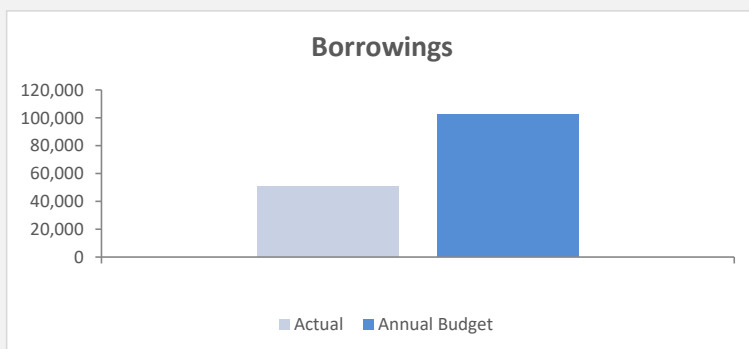
All debenture repayments are financed by general purpose revenue.

**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**  
**\$50,758**

**Interest Earned**  
**\$2,121**

**Interest Expense**  
**\$14,719**

**Reserves Bal**  
**\$766,327**

**Loans Due**  
**\$652,126**

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

**NOTE 8  
GRANTS & CONTRIBUTIONS**

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2020-21		Variations		YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 31-Dec	Budget	Additions (Deletions)	Operating	Non Operating		
<b>Governance</b>					\$	\$	\$	\$	\$	\$
Thank a Volunteer Grant	0	1,000	0	1,000	0	1,000	1,000	0	0	1,000
National Australia Day	0	1,000	0	1,000	0	1,000	1,000	0	0	1,000
National Australia Day	0	18,449	0	18,449	0	18,449	18,449	0	0	18,449
<b>GENERAL PURPOSE FUNDING</b>										
Equalisation Grant	0	0	0	0	82,095	0	82,095	0	45,545	36,550
Local Road Grant	0	0	0	0	136,897	0	136,897	0	69,704	67,194
<b>LAW, ORDER, PUBLIC SAFETY</b>										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	23,205	0	23,205	0	7,735	15,470
Depart. Of Infrastructure	20,000	0	(20,000)	0	20,000	0	0	20,000	20,000	0
WA Police Road Safety Commission	0	4,159	(4,159)	0	0	4,159	4,159	0	4,159	0
<b>EDUCATION &amp; WELFARE</b>										
Federal Sustainability Grant	0	0	0	0	43,000	0	43,000	0	21,500	21,500
The Williams - Photocopy	0	0	0	0	18,000	(18,000)	0	0	0	0
<b>HOUSING</b>										
NRAS - Contribution	0	0	0	0	55,961	0	55,961	0	14,060	41,901
<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	(28,874)	82,990	282,327	0	0	282,327	28,874	253,453
Local Roads and Community Projects	0	116,465	(85,000)	31,465	232,929	0	0	232,929	85,000	147,929
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	65,000	131,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
<b>TOTALS</b>	<b>34,200</b>	<b>252,937</b>	<b>(138,033)</b>	<b>149,104</b>	<b>1,251,266</b>	<b>6,608</b>	<b>452,306</b>	<b>805,568</b>	<b>441,317</b>	<b>816,557</b>

**KEY INFORMATION**

Operating	Annual Budget	YTD Actual	% Received
	<b>\$.43 M</b>	<b>\$.24 M</b>	<b>56%</b>
Non- Operating	Annual Budget	YTD Actual	% Received
	<b>\$.72 M</b>	<b>\$.18 M</b>	<b>25%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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 1 Jul 20</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Dec 2020</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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>

## NOTE 10 BUDGET AMENDMENTS

[illegible]



# SHIRE OF WILLIAMS

## MONTHLY FINANCIAL REPORT For the Period Ended 31 January 2021

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

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Prepared by : Manager of Finance  
Date prepared : All known transactions up to 11 February 2021



## **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 JANUARY 2021

## STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<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 JANUARY 2021**

	Note	Adopted Budget (d)	Amended 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	250	<b>9,516</b>	9,266	3706%	▲
General Purpose Funding - Rates	5	1,966,047	1,966,047	<b>1,966,737</b>	690	0%	
General Purpose Funding - Other		242,571	126,636	<b>130,801</b>	4,166	3%	
Law, Order and Public Safety		30,905	22,129	<b>28,850</b>	6,721	30%	▲
Health		400	233	<b>773</b>	540	231%	
Education and Welfare		332,801	179,938	<b>205,893</b>	25,955	14%	▲
Housing		243,611	123,380	<b>124,398</b>	1,018	1%	
Community Amenities		187,183	107,657	<b>119,860</b>	12,204	11%	▲
Recreation and Culture		44,474	41,027	<b>49,819</b>	8,792	21%	▲
Transport		111,690	85,103	<b>103,011</b>	17,909	21%	▲
Economic Services		115,154	67,152	<b>86,543</b>	19,391	29%	▲
Other Property and Services		64,230	38,301	<b>52,494</b>	14,194	37%	▲
		<b>3,339,566</b>	<b>2,757,852</b>	<b>2,878,697</b>	<b>120,845</b>		
<b>Expenditure from operating activities</b>							
Governance		(185,921)	(108,689)	<b>(109,491)</b>	(801)	(1%)	
General Purpose Funding		(90,051)	(51,205)	<b>(50,828)</b>	377	1%	
Law, Order and Public Safety		(107,247)	(74,076)	<b>(82,423)</b>	(8,347)	(11%)	▼
Health		(61,302)	(35,759)	<b>(31,046)</b>	4,714	13%	▲
Education and Welfare		(353,525)	(207,059)	<b>(189,243)</b>	17,816	9%	▲
Housing		(194,893)	(126,788)	<b>(111,140)</b>	15,648	12%	▲
Community Amenities		(295,076)	(168,585)	<b>(168,486)</b>	99	0%	
Recreation and Culture		(770,025)	(474,509)	<b>(481,799)</b>	(7,291)	(2%)	
Transport		(1,598,367)	(900,717)	<b>(863,832)</b>	36,885	4%	
Economic Services		(176,976)	(106,572)	<b>(90,766)</b>	15,806	15%	▲
Other Property and Services		(108,977)	(146,378)	<b>(154,003)</b>	(7,625)	(5%)	▼
		<b>(3,942,360)</b>	<b>(2,400,337)</b>	<b>(2,333,056)</b>	<b>67,281</b>		
<b>Non-Cash Amounts excluded from operating activities</b>							
Add back Depreciation		1,267,984	743,658	<b>740,412</b>	(3,246)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	6	0	0	<b>(15,273)</b>	(15,273)		▼
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>1,101,174</b>	<b>1,270,781</b>	<b>169,607</b>		
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	8	805,568	249,817	<b>249,817</b>	(0)	(0%)	
Proceeds from Disposal of Assets	6	52,000	52,000	<b>67,273</b>	15,273	29%	▲
Proceeds from Self Supporting Loans		15,966	15,966	<b>15,966</b>	0	0%	
Capital Acquisitions	6	(2,082,757)	(1,273,498)	<b>(1,282,841)</b>	(9,343)	(1%)	
<b>Amount attributable to investing activities</b>		<b>(1,209,223)</b>	<b>(955,715)</b>	<b>(949,785)</b>	<b>5,930</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)	(58,803)	<b>(58,803)</b>	0	0%	
Transfer to Reserves	3	(91,540)	(3,123)	<b>(2,533)</b>	590	19%	▲
<b>Amount attributable to financing activities</b>		<b>146,854</b>	<b>(61,926)</b>	<b>(61,336)</b>	<b>590</b>		
<b>NET OPERATIONS, CAPITAL, FINANCING</b>		<b>(392,035)</b>	<b>83,532</b>	<b>259,659</b>	<b>176,127</b>		
<b>CLOSING FUNDING SURPLUS (DEFICIT)</b>	1 (b)	<b>0</b>	<b>475,567</b>	<b>646,571</b>	<b>171,004</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 JANUARY 2021**

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

	Note	Year to Date Actual 31 Jan 2021	This Time Last Year 31 Jan 2020	This Years Opening 1 July 2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,123,851	1,071,924	854,072
Cash Restricted	3	767,390	962,860	764,857
Receivables - Rates	4	191,489	195,113	21,700
Receivables -Other	4	57,774	77,699	78,744
Accrued Revenue		3,608	2,085	3,608
Loans Receivable - clubs	7	0	0	15,966
Inventories		37,493	19,325	27,564
		2,181,606	2,329,007	1,766,511
<b>Less: Current Liabilities</b>				
Payables		(270,924)	(318,911)	(213,981)
Contract Liabilities	8	(162,218)	(3,373)	(48,870)
Provisions		(355,197)	(325,680)	(356,517)
Long Term Borrowings	7	(43,659)	(42,033)	(102,462)
		(831,998)	(689,996)	(721,830)
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash Reserves	3	(767,390)	(962,860)	(764,857)
Less: Loans Receivables	7	0	0	(15,966)
Add: Leave Entitlements Cash Backed		20,643	15,518	15,473
Add: Movement in liabilities associated with Restricted Cash		52	0	5,118
Add: Long Term Borrowings	7	43,659	42,033	102,462
<b>Adjusted Net Current Assets</b>		<b>646,571</b>	<b>733,701</b>	<b>386,911</b>

**SIGNIFICANT ACCOUNTING POLICIES**

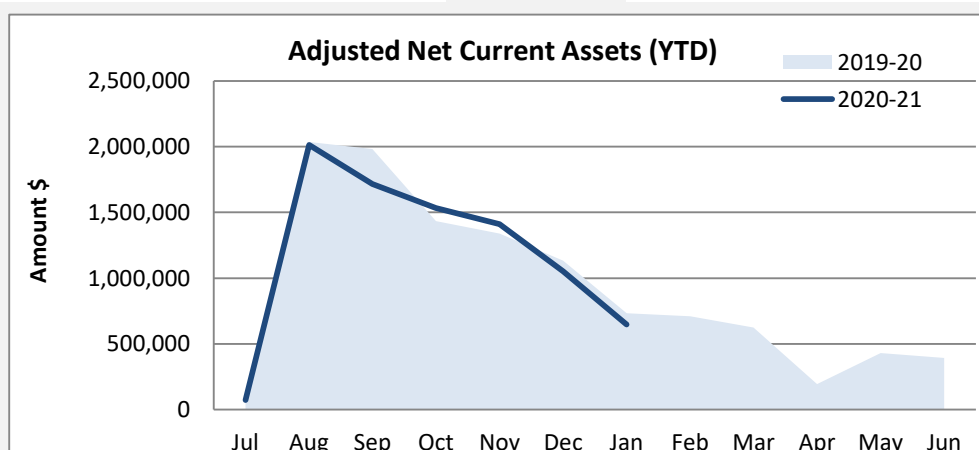
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

**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)  
\$646,571**

**Last Year YTD  
Surplus(Deficit)  
\$733,701**



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

**NOTE 2  
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 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	9,266	3706%	▲	Permanent	Funding received from the National Australia Day Council.
General Purpose Funding - Rates	690	0%			
General Purpose Funding - Other	4,166	3%			
Law, Order and Public Safety	6,721	30%	▲	Permanent	Road Safety Grant \$4,159, received outside of Budget.
Health	540	231%			
Education and Welfare	25,955	14%	▲	Timing	Childcare Fees received exceeding budget expectations.
Housing	1,018	1%			
Community Amenities	12,204	11%	▲	Timing	Rural Tip passes purchased at beginning of year. This variance should reduce over the remainder of the year.
Recreation and Culture	8,792	21%	▲	Permanent	Mowing of Golf Club generated \$5,000 more in income.
Transport	17,909	21%	▲	Permanent	Profit on "trade in" of Giga Truck.
Economic Services	19,391	29%	▲	Permanent	Building permits and sale of water exceeding budget estimates.
Other Property and Services	14,194	37%	▲	Permanent	Paid Parental Leave reimbursements not budgeted for.
<b>Operating Expense</b>					
Governance	(801)	(1%)			
General Purpose Funding	377	1%			
Law, Order and Public Safety	(8,347)	(11%)	▼	Timing	Over by \$5,000 on "Other Fire Control" due to Shire Staff and Equipment attendance to fires.
Health	4,714	13%	▲	Timing	Mosquito Control expenses still to be incurred.
Education and Welfare	17,816	9%	▲	Permanent	Allocation for purchase of photocopier has now been purchased directly by "The Williams" newspaper.
Housing	15,648	12%	▲	Permanent	Depreciation on Joint Venture Housing below budget estimates, due to change to fair value of asset.
Community Amenities	99	0%			
Recreation and Culture	(7,291)	(2%)		Permanent	Required to mow at Golf Club more than previous years. Golf Club have reimbursed the extra cost of \$5,000.
Transport	36,885	4%			
Economic Services	15,806	15%	▲	Permanent	COVID-19 Stimulus relief takeup less than required.
Other Property and Services	(7,625)	(5%)	▼	Permanent	Allocation for Paid Parental Leave higher than expected.
<b>Investing Activities</b>					
Grants, Subsidies and Contributions	(0)	(0%)			
Proceeds from Disposal of Assets	15,273	29%	▲	Permanent	Trade In of Giga Truck more than budget estimate.
Capital Expenses	(9,343)	(1%)	▼	Permanent	Overbudget on Gravel Sheeting undertaken on Culbin-Boranning Rd.
			▲	Permanent	Purchase of new Truck less than budgeted.

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

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

**CASH AND INVESTMENTS**

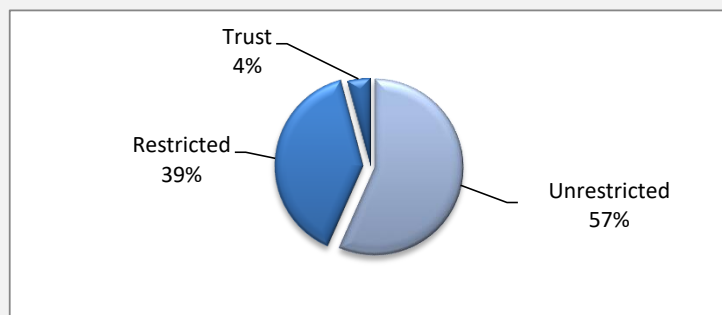
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash & Floats	600			600		0.00%	On Hand
<b>Cash Deposits</b>							
Municipal Bank Account	201,357			201,357	ANZ	0.00%	At Call
Municipal Cash Investment	100,117			100,117	ANZ	0.05%	At Call
Trust Bank Account			80,008	80,008	ANZ	0.00%	At Call
<b>Term Deposits</b>							
Reserves		767,390		767,390	ANZ	0.40%	24-Jan-21
<b>Treasury</b>							
Overnight Cash Deposit	803,845			803,845	Treasury	0.05%	Overnight
<b>Total</b>	<b>1,105,919</b>	<b>767,390</b>	<b>80,008</b>	<b>1,953,317</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>\$1.95 M</b>	<b>\$1.11 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	52	5,000	0	0	0	25,735	20,643
Plant Reserve	179,117	1,254	782	40,000	0	(109,108)	0	111,263	179,899
Building Reserve	291,381	2,040	833	20,000	0	(90,000)	0	223,421	292,214
Joint Venture Housing Reserve	105,128	736	308	10,000	0	0	0	115,864	105,436
Recreation Facilities Reserve	122,825	860	407	10,000	0	(41,748)	0	91,937	123,232
Art Acquisition Reserve	8,783	61	29	0	0	0	0	8,844	8,812
Refuse Site Reserve	24,196	169	80	0	0	0	0	24,365	24,276
Community Chest Reserve	12,835	90	43	1,186	0	0	0	14,111	12,878
	<b>764,856</b>	<b>5,354</b>	<b>2,533</b>	<b>86,186</b>	<b>0</b>	<b>(240,856)</b>	<b>0</b>	<b>615,540</b>	<b>767,389</b>



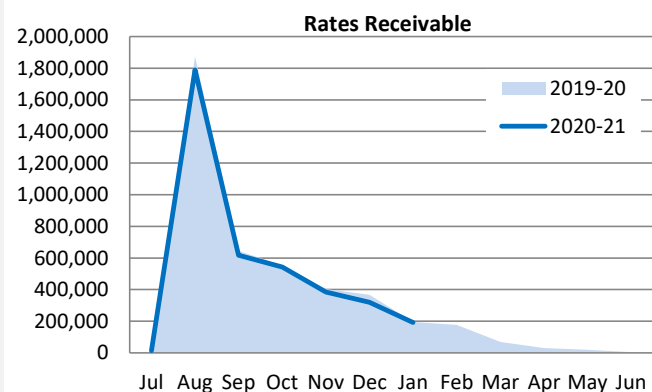
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Receivables - Rates Receivable	31 Jan 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	21,700	25,034
Rates - Levied this year	1,928,057	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	(1,975,040)	(2,105,641)
<b>Net Rates Collectable</b>	<b>191,489</b>	<b>21,700</b>
% Collected	91.16%	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.



**Collected**

**91%**

**Rates Due**

**\$191,489**

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	33,957	1,100	9,587	13,130
Percentage	58.78%	1.90%	16.59%	22.73%

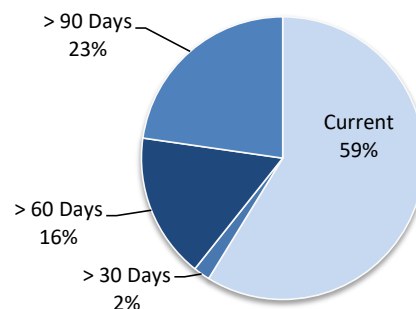
**Total Receivables General Outstanding** **57,774**

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.

**Accounts Receivable (non-rates)**



**Debtors Due**

**\$57,774**

**Over 30 Days**

**41.22%**

**Over 90 Days**

**22.73%**

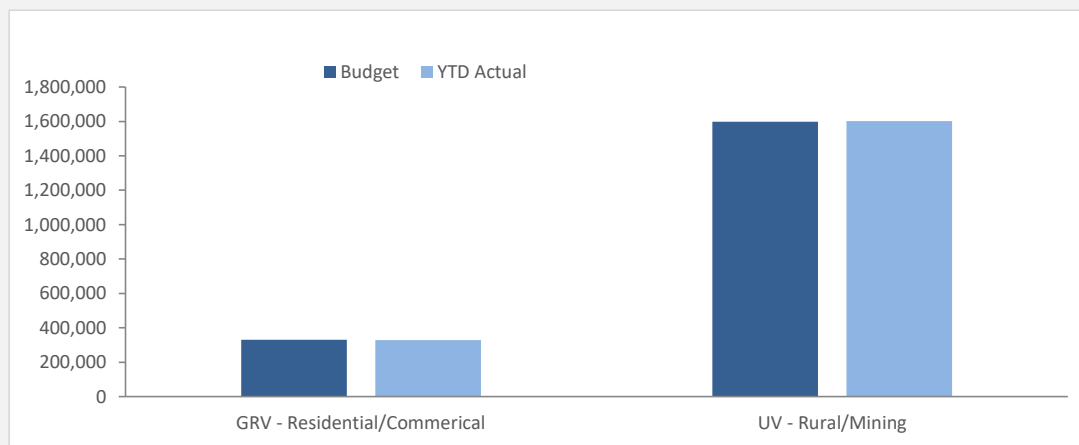
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE

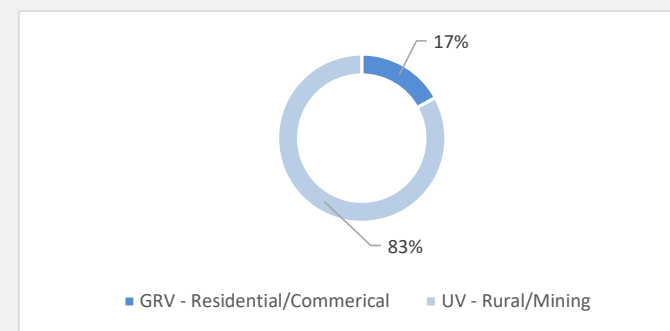
General Rate Revenue	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Residential/Commerical	0.074721	168	2,861,590	213,821	0	0	213,821	214,101	818	0	214,919
UV - Rural/Mining	0.006731	240	225,098,000	1,515,135	0	0	1,515,135	1,515,960	1,492	0	1,517,452
<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	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>1,928,057</b>	<b>2,310</b>	<b>0</b>	<b>1,930,367</b>
<b>Amount from General Rates</b>							<b>1,929,678</b>				<b>1,930,367</b>
Ex-Gratia Rates							36,370				36,370
<b>Total General Rates</b>							<b>1,966,048</b>				<b>1,966,737</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 JANUARY 2021**

**INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS**

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	244,887	53,000	52,780	220
Plant & Equipment	564,500	564,500	534,280	30,220
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,138,333	611,251	648,462	(37,211)
Parks, Gardens, Recreation Facilities	135,037	44,747	47,319	(2,572)
<b>Capital Expenditure Totals</b>	<b>2,082,757</b>	<b>1,273,498</b>	<b>1,282,841</b>	<b>(9,343)</b>

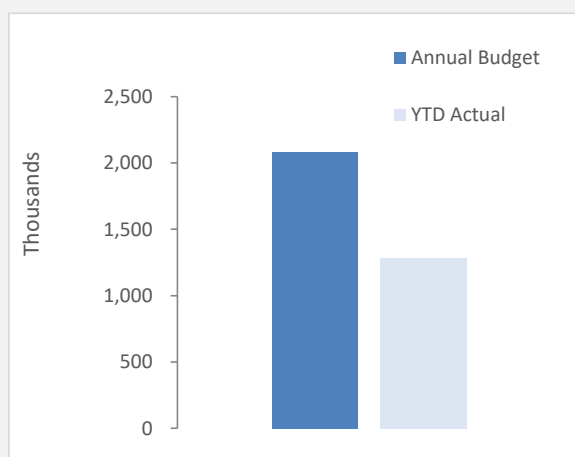
**Capital Acquisitions Funded By:**

	\$	\$	\$	\$
Capital grants and contributions	805,568	249,817	249,817	0
Borrowings	100,000	0	0	0
Other (Disposals & C/Fwd)	52,000	22,000	67,273	45,273
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	1,001,681	965,751	(35,930)
<b>Capital Funding Total</b>	<b>2,082,757</b>	<b>1,273,498</b>	<b>1,282,841</b>	<b>9,343</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**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.08 M</b>	<b>\$1.28 M</b>	<b>62%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$.81 M</b>	<b>\$.25 M</b>	<b>31%</b>

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

INVESTING ACTIVITIES  
NOTE 6  
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Holden Colorado Ute - WL19	22,000	22,000	0	22,000	20,000	(2,000)
Isuzu Giga Tip Truck - WL128	30,000	30,000	0	30,000	47,273	17,273
	<b>52,000</b>	<b>52,000</b>	<b>0</b>	<b>52,000</b>	<b>67,273</b>	<b>15,273</b>

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
20%	Refurbishment - 1 x Single Person Unit - New Street	33,129	13,000	13,416	(416)
-	Single Person Units - Carport	22,558	0	0	0
5%	Mens Shed	149,200	40,000	39,363	637
-	Childcare Flooring	40,000	0	0	0
	<b>Land &amp; Buildings Total</b>	<b>244,887</b>	<b>53,000</b>	<b>52,780</b>	<b>220</b>
100%	4x4 Dual Cab Ute - WL19	40,000	40,000	45,362	(5,362)
100%	Multi-Tyre Road Roller - WL49	175,000	175,000	164,680	10,320
100%	Mini Excavator 5-6 Tonne	77,000	77,000	76,380	620
100%	Kubota Heavy Duty Slasher	0	0	5,840	(5,840)
100%	Tandem Drive Truck - WL128	248,000	248,000	217,518	30,482
100%	Variable Message Sign	24,500	24,500	24,500	0
	<b>Plant &amp; Equipment Total</b>	<b>564,500</b>	<b>564,500</b>	<b>534,280</b>	<b>30,220</b>
90%	PROJECT GRANT - Williams Darkan Rd - Reseal	103,950	95,000	94,195	805
20%	PROJECT GRANT - Quindanning Darkan - Seal	315,540	78,000	78,145	(145)
90%	RTR - York Williams Road - Reseal	69,319	56,000	56,136	(136)
8%	RTR - Clayton Road - Seal Widening	77,399	6,500	6,657	(157)
40%	RTR - Wangeling Gully Rd - Gravel Sheeting	49,654	19,000	19,123	(123)
100%	COUNCIL FUNDED - Brooking Street	290,000	290,000	300,966	(10,966)
	LRCI GRANT - Brooking Street	36,000	0	292	(292)
-	COUNCIL FUNDED - English Rd - Gravel Sheeting	30,399	0	4,439	(4,439)
100%	COUNCIL FUNDED - Culbin Boranning - Gravel Sheeting	47,681	47,681	69,738	(22,057)
-	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	70	72	(2)
50%	COUNCIL FUNDED - Townsite Drainage	30,127	19,000	18,699	301
	<b>Roads Total</b>	<b>1,138,333</b>	<b>611,251</b>	<b>648,462</b>	<b>(37,211)</b>
100%	Lions Park Carpark & Landscaping	13,392	13,392	15,965	(2,573)
-	Town Hall Park - redevelopment	100,150	0	0	0
5%	Cemetery Improvements - Marling	15,939	10,900	10,900	0
-	Shade Sale - Lions Park	5,556	0	0	0
50%	Eagles Sculpture	0	20,455	20,455	0
	<b>Infrastructure - Other Total</b>	<b>135,037</b>	<b>44,747</b>	<b>47,319</b>	<b>(2,572)</b>
	<b>Capital Expenditure Total</b>	<b>2,082,757</b>	<b>1,273,498</b>	<b>1,282,841</b>	<b>(9,343)</b>

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

FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS

Information on Borrowings	Principal 30 June 20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan #71 Mens Shed	0	0	100,000	0	0	0	100,000	0	0
<b>Transport</b>									
Loan #67 Grader	61,117	0	0	20,028	40,398	41,089	20,719	1,045	1,748
<b>Other Property and Services</b>									
Loan #65 Industrial Land	184,772	0	0	5,925	12,039	178,847	172,733	5,885	11,581
Loan #66 Industrial Land	140,546	0	0	6,104	12,336	134,442	128,210	2,930	5,733
Loan #70 Industrial Shed	193,460	0	0	10,780	21,723	182,680	171,737	2,921	5,679
	579,895	0	100,000	42,837	86,496	537,058	593,399	12,782	24,741
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan #69 Williams Bowling Club	122,989	0	0	15,966	15,966	107,023	107,023	3,749	3,749
	122,989	0	0	15,966	15,966	107,023	107,023	3,749	3,749
<b>Total</b>	702,884	0	100,000	58,803	102,462	644,081	700,422	16,531	28,490

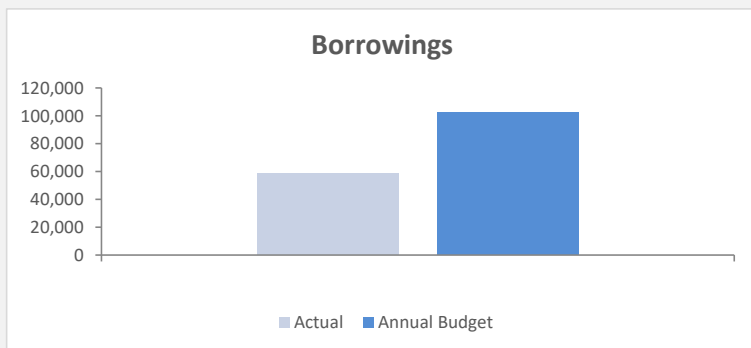
All debenture repayments are financed by general purpose revenue.

**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**  
**\$58,803**

**Interest Earned**  
**\$3,234**

**Interest Expense**  
**\$16,531**

**Reserves Bal**  
**\$767,389**

**Loans Due**  
**\$644,081**

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

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-Jan						
<b>Governance</b>					\$	\$	\$	\$	\$	\$
Thank a Volunteer Grant	0	1,000	0	1,000	0	1,000	1,000	0	0	1,000
National Australia Day	0	1,000	(1,000)	0	0	1,000	1,000	0	1,000	0
National Australia Day	0	18,449	(8,516)	9,933	0	18,449	18,449	0	8,516	9,933
<b>GENERAL PURPOSE FUNDING</b>										
Equalisation Grant	0	0	0	0	82,095	0	82,095	0	45,545	36,550
Local Road Grant	0	0	0	0	136,897	0	136,897	0	69,704	67,194
<b>LAW, ORDER, PUBLIC SAFETY</b>										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	23,205	0	23,205	0	15,470	7,735
Depart. Of Infrastructure	20,000	0	(20,000)	0	20,000	0	0	20,000	20,000	0
WA Police Road Safety Commission	0	4,159	(4,159)	0	0	4,159	4,159	0	4,159	0
<b>EDUCATION &amp; WELFARE</b>										
Federal Sustainability Grant	0	0	0	0	43,000	0	43,000	0	21,500	21,500
The Williams - Photocopy	0	0	0	0	18,000	(18,000)	0	0	0	0
<b>HOUSING</b>										
NRAS - Contribution	0	0	0	0	55,961	0	55,961	0	14,060	41,901
<b>COMMUNITY AMENITIES</b>										
PHCC - Contribution to NRM Officer	0	0	0	0	1,100	0	1,100	0	0	1,100
PHCC - Feral Pig Eradication Project	0	18,449	0	18,449	0	18,449	18,449	0	0	18,449
<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	(79,817)	32,047	282,327	0	0	282,327	79,817	202,510
Local Roads and Community Projects	0	116,465	(85,000)	31,465	232,929	0	0	232,929	85,000	147,929
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	65,000	131,112
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	0	5,700
<b>TOTALS</b>	<b>34,200</b>	<b>271,386</b>	<b>(198,492)</b>	<b>107,094</b>	<b>1,251,266</b>	<b>25,057</b>	<b>470,755</b>	<b>805,568</b>	<b>509,511</b>	<b>766,812</b>

KEY INFORMATION

Operating	Annual Budget	YTD Actual	% Received
	<b>\$.43 M</b>	<b>\$.25 M</b>	<b>58%</b>
Non- Operating	Annual Budget	YTD Actual	% Received
	<b>\$.72 M</b>	<b>\$.23 M</b>	<b>32%</b>

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

**NOTE 9  
TRUST FUND**

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

<b>Description</b>	<b>Opening Balance 1 Jul 20</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Jan 2021</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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>

## NOTE 10 BUDGET AMENDMENTS

[illegible]



**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**