



SHIRE OF WILLIAMS MINUTES

ORDINARY COUNCIL MEETING
WEDNESDAY 21 SEPTEMBER 2022



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SHIRE OF WILLIAMS STRATEGIC COMMUNITY PLAN 2017-2032

ECONOMIC

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

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

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

SOCIAL AND CULTURAL

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

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

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

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

LAND USE & ENVIRONMENT

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

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

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

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

CIVIC LEADERSHIP

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

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

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

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

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AGENDA

1.0 Declaration of Opening / Announcement of Visitors

The Presiding Member, President Jarrad Logie, declared the Meeting open at 4.00pm.

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members

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

Staff

Geoff McKeown - Chief Executive Officer
Alan Lamb - Manager of Corporate Services (to 4.16pm)
Manuela Lenehan - Minute Taker

Visitors – Nil
Apologies - Nil
Leave of Absence – Cr Tracey Price

3.0 Public Question Time

Nil

4.0 Petitions / Deputations / Presentations

Nil

5.0 Declarations of Interest

Nil

6.0 Confirmation of Minutes of Previous Meetings

6.1 Ordinary Council Meeting Held 17 August 2022

Officer's Recommendation

That the Minutes of the Ordinary Council Meeting held 17 August 2022, as previously circulated, be confirmed as a true and accurate record.

Council Resolution

Harding/Major

That the Minutes of the Ordinary Council Meeting held 17 August 2022, as previously circulated, be confirmed as a true and accurate record.

**Carried 8/0
Resolution 28/23**

7.0 Announcements by Presiding Member Without Discussion

Nil

8.0 Matters Which Require Decisions

8.1 Corporate and Community Services

8.1.1 Evolve – Women's Wellness Day

File Reference	Nil
Statutory Ref.	N/A
Author & Date	Britt Logie 16 September 2022
Attachments	Nil

Background

The Community Development Officer manages and supports the management of a variety of projects that are either currently being implemented, in the final stages of delivery/ reporting or awaiting outcome advice on potential funding.

Comment

Last year, EVOLVE applied for Community Chest funding for assistance in the running of the event, however, as the event was not in the last financial year they were advised to reapply this year. Last month, I received an email from Sarah Ford seeking the Shire's Support:

“On behalf of our Evolve committee we would like to request the following In kind donation from the Williams Shire.

- use of multiple tables and chairs - from the hall (actual amount not decided at this point, it depends on ticket sale and weather ect.

- shire employees labour hire on Friday 14th October to assist set up and to transport the tables/ chairs. Also Monday to transfer back to the hall.

- exclusive access to the truck bay across from the post office (side access to Millbrook) for our therapy vehicles to park after they set up their stalls.”

The Hall has 31 tables, these tables are not on our hire register as in previous years too many were being damaged, and it was decided that the tables at the Hall and Pavilion were not to be hired out – only the trestle tables. Unfortunately, we only have 10 trestle tables available which will not be enough for this event, so Council would have to agree to allow the use of the tables from the Hall.

As Friday 14th is an RDO for the Works Crew, the tables and chairs will have to be delivered on the Thursday. In the costings below I have allocated for 2hrs Thursday and Monday.

As the event is held on a Saturday afternoon, there will not be too much inconvenience to close the parking bay off. If agreed by Council, I will let Main Roads know that the parking bay will be “controlled” for a community event.

Below are the approximate costings of the in-kind value that the Shire could offer for this event:

- Tables (going on the hire price of the trestle tables) 30 x \$10 = \$300.00
- Chairs 180 x \$2.50 = \$450.00
- 5 Bins = \$0.00
- Shire Employees x 3 (\$62.41 p/h inc o/h) = \$750.00
Works Crew - 2hrs Thursday and 2hrs Monday

There is also a consideration that could be made in case the weather turns out to be terrible and they need to relocate to the Hall. If this is the case, which is quite unlikely, the Council could waive the fee for the hire of the Hall. This charge would eliminate the charge for the tables and chairs as these would be included in the Hall booking.

With the above requests, the Shire will be offering Evolve an in-kind value of \$1,500.00.

This additional contribution has not been included in the 2022/2023 Budget. It is a requirement of the *Local Government Act 1995* that any expenditure incurred from the Municipal Fund, that is not included in the Annual Budget, is authorised by Council by absolute majority. Section 6.8 states:

6.8. Expenditure from municipal fund not included in annual budget

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

** Absolute majority required.*

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

Strategic Implications

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

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

Financial Implications

An allocation on \$1,500 in kind value to the EVOLVE Women's Wellness Day can be approved by Council as unbudgeted expenditure.

Voting Requirements

Absolute Majority

Officer's Recommendation

That Council support the request for an in-kind contribution to the value of \$1,500 to support the EVOLVE Women's Wellness Day to be held on the 14 October 2022, acknowledging it as unbudgeted expenditure in the 2022/23 financial year.

Council Resolution

Harding/Macnamara

That Council support the request for an in-kind contribution to the value of \$1,500 to support the EVOLVE Women's Wellness Day to be held on the 14 October 2022, acknowledging it as unbudgeted expenditure in the 2022/23 financial year.

**Carried by Absolute Majority 8/0
Resolution 29/23**

8.1.2 Payment Listing

File Reference	4.23.15
Statutory Ref.	<i>Local Government (Financial Management) Regulations 1996</i>
Author & Date	Alan Lamb 15 September 2022
Attachments	Payment listing for month ending 31 August 2022

Background

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

Statutory Implications

Regulation 13 of the *Local Government (Financial Management) Regulations 1995* states:

- 13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.
 - (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 104940 – 104943 totalling \$439,609.20 approved by the Chief Executive Officer during the month of August 2022 be endorsed.

Council Resolution

Carne/Panizza

That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104940 – 104943 totalling \$439,609.20 approved by the Chief Executive Officer during the month of August 2022 be endorsed.

**Carried 8/0
Resolution 30/23**

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

DATE	NAME	DESCRIPTION	Item	ACCOUNT	AMOUNT
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES					
01/08/2022	BUILDING AND ENERGY	BSL collection - July 2022		A01101 - Municipal Fund Cheque \$	56.65
01/08/2022	REGIONAL FIRE & SAFETY	12815 - Fire Equipment Service		A01101 - Municipal Fund Cheque \$	3,879.70
01/08/2022	RJ BROUN PAINTING SERVICES	12703 - Interior Painting (8 Jamtree Ln)		A01101 - Municipal Fund Cheque \$	3,450.00
02/08/2022	WA SUPER	Superannuation - July 2022		A01101 - Municipal Fund Cheque \$	23,954.66
08/08/2022	COASTMAC PTY LTD	12758 - Purchase of Coastmac Car Trailer		A01101 - Municipal Fund Cheque \$	9,249.00
10/08/2022	FDC EDUCATORS	FDC Educators PE 07/08/2022		A01101 - Municipal Fund Cheque \$	19,495.52
10/08/2022	WOODFORDIA INC	12640 - Festival of Small Halls		A01101 - Municipal Fund Cheque \$	3,069.00
11/08/2022	SHIRE OF WILLIAMS	Salaries & Wages PE 10/8/2022		A01101 - Municipal Fund Cheque \$	48,995.42
17/08/2022	AUSQ TRAINING	12760 - Staff Training (Works)		A01101 - Municipal Fund Cheque \$	1,171.50
17/08/2022	EDWARDS ISUZU UTE	12819 - Vehicle Purchase (Isuzu MU-X)		A01101 - Municipal Fund Cheque \$	8,915.00
24/08/2022	AIR RESPONSE	12721 - Supply & Install Air Conditioner (Childcare)		A01101 - Municipal Fund Cheque \$	2,638.00
24/08/2022	AVON WASTE	11015 - Monthly Refuse Charges July 2022		A01101 - Municipal Fund Cheque \$	9,126.42
24/08/2022	BELVEDERE NURSERY	12821, 12823 - Landscaping Plants (Various)		A01101 - Municipal Fund Cheque \$	720.00
24/08/2022	BENARA NURSERIES	12811 - Landscaping Plants (Lions Park, Median Strips)		A01101 - Municipal Fund Cheque \$	586.74
24/08/2022	BEST OFFICE SYSTEMS	12803 - Monthly Printing/Copying Charges		A01101 - Municipal Fund Cheque \$	203.83
24/08/2022	BOC Ltd	12822 - July 2022 Container Service Fee		A01101 - Municipal Fund Cheque \$	44.71
24/08/2022	BOYA EQUIPMENT	12690 - Parts (Skid Steer)		A01101 - Municipal Fund Cheque \$	197.89
24/08/2022	BW TRUCK PARTS	12687 - Parts (Toyota Truck)		A01101 - Municipal Fund Cheque \$	946.00
24/08/2022	CANNON HYGIENE	12840 - Hygiene Service (29/9/22-28/3/23)		A01101 - Municipal Fund Cheque \$	764.84
24/08/2022	CHATTERBOX CAFE & GALLERY	12812 - Refreshments (July Council Meeting)		A01101 - Municipal Fund Cheque \$	112.50
24/08/2022	COUNTRY PAINT SUPPLIES	12827, 12773 - Paint, Stain & Brushes (Various)		A01101 - Municipal Fund Cheque \$	351.37
24/08/2022	DFES.	ESLB 1st Qtr Contribution 2022/23		A01101 - Municipal Fund Cheque \$	19,275.60
24/08/2022	DIAMOND LOCK & SECURITY	12740 - Keyed Alike Padlocks & Keys (Pavilion)		A01101 - Municipal Fund Cheque \$	241.30
24/08/2022	DUFF ELECTRICAL CONTRACTING	12717, 12830, 12711, 12724, 12722 - Electrical Work (Various)		A01101 - Municipal Fund Cheque \$	3,114.17
24/08/2022	EDWARDS ISUZU UTE	12808 - 75,000km Service (Isuzu SUV)		A01101 - Municipal Fund Cheque \$	458.47
24/08/2022	ESSENTIAL COFFEE PTY LTD	12744 - Coffee Machine Supplies (Pavilion)		A01101 - Municipal Fund Cheque \$	377.32
24/08/2022	FAMILY DAY CARE WA INC	Annual Membership - 2022/2023		A01101 - Municipal Fund Cheque \$	400.00
24/08/2022	G & J SUCKLING RADIO & TELEVISION SERVICE	12726 - Repair Aerial (4 Jamtree Lane)		A01101 - Municipal Fund Cheque \$	446.00
24/08/2022	GOODYEAR DUNLOP TYRES P/L BEAUREPAINES)	12692 - New Tyres (Isuzu Truck)		A01101 - Municipal Fund Cheque \$	640.00
24/08/2022	GREAT SOUTHERN EQUIPMENT HIRE PTY LTD	12836 - Hire of Excavator (Jamtree Ln)		A01101 - Municipal Fund Cheque \$	250.00
24/08/2022	HARMONY SOFTWARE	Educators' Software Fees, Month of July 2022		A01101 - Municipal Fund Cheque \$	321.10
24/08/2022	HERSEY'S SAFETY PTY LTD	12771 - Adblue Pump Kit (Depot)		A01101 - Municipal Fund Cheque \$	3,519.32
24/08/2022	IN2BALANCE	12323 - Annual S/ware Licences (Rates, Assets)		A01101 - Municipal Fund Cheque \$	34,210.00
24/08/2022	JOONDALUP GOLF MANAGEMENT	12768 - LGWA Conference Accommodation (A Kett, A Wood)		A01101 - Municipal Fund Cheque \$	975.00
24/08/2022	LANDGATE.	Valuation Expenses		A01101 - Municipal Fund Cheque \$	175.64
24/08/2022	LENEHAN, J	Reimbursement - Fertiliser		A01101 - Municipal Fund Cheque \$	55.60
24/08/2022	LIBERTY RURAL	12769 - Bulk Fuel		A01101 - Municipal Fund Cheque \$	17,783.54
24/08/2022	LOCAL HEALTH AUTH. ANALYTICAL COMM	12838 - Analytical Services 2022/2023		A01101 - Municipal Fund Cheque \$	509.30
24/08/2022	M & J DYKE PTY LTD	12680 - Part (Skid Steer)		A01101 - Municipal Fund Cheque \$	143.28
24/08/2022	McINTOSH & SON	12681 - Service Hydraulics (Mini Excavator)		A01101 - Municipal Fund Cheque \$	5,111.39
24/08/2022	MELCHIORRE PLUMBING & GAS	12727, 12730, 12732, 12737, 12742, 12738, 12826, 12820, 12187		A01101 - Municipal Fund Cheque \$	4,208.49
24/08/2022	NARROGIN AGRICULTURAL REPAIRS (EFT)	12686 - Part (Quiccutt Tool)		A01101 - Municipal Fund Cheque \$	18.00
24/08/2022	NARROGIN BEARING SERVICE	12693 - Parts (Multi Tyre Roller)		A01101 - Municipal Fund Cheque \$	39.69
24/08/2022	NARROGIN GLASS	12712, 12516, 12701 - Work on Glass and Screen Doors (Various)		A01101 - Municipal Fund Cheque \$	527.12
24/08/2022	NARROGIN TOYOTA	Whipper Snipper Parts		A01101 - Municipal Fund Cheque \$	104.31
24/08/2022	NARROGIN VALLEY STOCKFEED	12772 - Limestone Blocks (Gardens)		A01101 - Municipal Fund Cheque \$	136.00
24/08/2022	PAUL BABIC.	12704, 12715 - Building Maintenance Work (Various)		A01101 - Municipal Fund Cheque \$	1,317.63
24/08/2022	R MUNNS ENGINEERING CONSULTING SERVICES	11800 - Roads Valuation & Consulting Services		A01101 - Municipal Fund Cheque \$	24,779.70
24/08/2022	REPCO	12761 - Part (Multi Tyre Roller)		A01101 - Municipal Fund Cheque \$	24.75
24/08/2022	SMALL TREE FARM	12835 - Street Trees (Brooking St)		A01101 - Municipal Fund Cheque \$	572.66
24/08/2022	SOUTH WEST ISUZU	12696, 12689 - Parts (Various)		A01101 - Municipal Fund Cheque \$	563.76
24/08/2022	STAR TRACK EXPRESS	Freight - Adblue Pump (Depot)		A01101 - Municipal Fund Cheque \$	56.25
24/08/2022	T-QUIP.	12685, 12688 - Parts (Toro & Titan Mowers)		A01101 - Municipal Fund Cheque \$	398.75
24/08/2022	THE GOODS	12723, 12743 - Cleaning Products (Various)		A01101 - Municipal Fund Cheque \$	883.87
24/08/2022	THE WILLIAMS COMMUNITY NEWSPAPER.	12814 - Photocopy Charges for Shire Notes		A01101 - Municipal Fund Cheque \$	43.50
24/08/2022	THE WILLIAMS WOOL SHED.	12775 - Protective Clothing (Works)		A01101 - Municipal Fund Cheque \$	3,636.30
24/08/2022	TOLL TRANSPORT PTY LTD	Freight - Various		A01101 - Municipal Fund Cheque \$	269.57
24/08/2022	TOWN PLANNING INNOVATIONS	12825 - General Planning Advice for July 2022		A01101 - Municipal Fund Cheque \$	1,113.75
24/08/2022	TRUCK CENTRE (WA) PTY LTD	12694 - Parts (HP Pig Trailer)		A01101 - Municipal Fund Cheque \$	57.95
24/08/2022	WA CONTRACT RANGER SERVICES	12816 - Ranger Services - 19/7/2022, 2/8/2022		A01101 - Municipal Fund Cheque \$	627.00
24/08/2022	WA LOCAL GOVERNMENT ASSOCIATION	12810 - Subscriptions		A01101 - Municipal Fund Cheque \$	20,287.69
24/08/2022	WESFARMERS KLEENHEAT GAS PTY LTD	12733 - Bulk Gas (Pavilion & Williams Hall)		A01101 - Municipal Fund Cheque \$	755.12
24/08/2022	WESTRAC	12676, 12691 - Parts (2 CAT Graders)		A01101 - Municipal Fund Cheque \$	778.86
24/08/2022	WILKIE, SHARON.	Reimburse Accommodation & Parking - Staff Training		A01101 - Municipal Fund Cheque \$	279.94
24/08/2022	WILLIAMS COMMUNITY RESOURCE CENTRE	Bus Trip (Seniors)		A01101 - Municipal Fund Cheque \$	800.00
24/08/2022	WILLIAMS HOTEL - STRICKO'S	12833 - Refreshments		A01101 - Municipal Fund Cheque \$	223.92
24/08/2022	WILLIAMS NEWSAGENCY	Monthly Account July 2022		A01101 - Municipal Fund Cheque \$	48.60
24/08/2022	WILLIAMS RURAL SUPPLIES	Monthly Hardware Account - July 2022		A01101 - Municipal Fund Cheque \$	2,216.17
24/08/2022	WILLIAMS RUSTIC GROCER	Monthly Refreshments & Consumables, July 2022		A01101 - Municipal Fund Cheque \$	193.23
24/08/2022	WILLIS, STUART	Accommodation - FDC Staff (S Palumbo)		A01101 - Municipal Fund Cheque \$	155.00
24/08/2022	WREN OIL	12763 - Oil Waste Disposal		A01101 - Municipal Fund Cheque \$	16.50
24/08/2022	FDC EDUCATORS	FDC Educators PE 21/08/2022		A01101 - Municipal Fund Cheque \$	18,916.64
25/08/2022	SHIRE OF WILLIAMS	Salaries & Wages PE 24/8/2022		A01101 - Municipal Fund Cheque \$	53,438.92
26/08/2022	NARROGIN CARPETS & CURTAINS	12708 - Carpets & Blinds (Various)		A01101 - Municipal Fund Cheque \$	2,640.00
29/08/2022	Berry, Frank	Refund overpaid rates Ass#1227		A01101 - Municipal Fund Cheque \$	500.00
31/08/2022	GREAT SOUTHERN FUEL SUPPLIES	Refund of Overpaid Invoice 5835		A01101 - Municipal Fund Cheque \$	1,944.00
31/08/2022	KATANNING MAZDA	12829 - Vehicle Purchase (CX-5 - Childcare)		A01101 - Municipal Fund Cheque \$	10,240.00
01/08/2022	SYNERGY	Electricity - Communication Tower Bates Rd, to 28/7/2022		A01101 - Municipal Fund Cheque \$	568.87
01/08/2022	TELSTRA	Pool Telephone to 19/7/2022		A01101 - Municipal Fund Cheque \$	32.13
10/08/2022	SYNERGY	Electricity to Streetlights to 24/7/2022		A01101 - Municipal Fund Cheque \$	2,782.39
10/08/2022	TELSTRA	Monthly Phone Usage to 19/7/2022		A01101 - Municipal Fund Cheque \$	433.19
31/08/2022	AUSTRALIAN TAXATION OFFICE	BAS July 2022		A01101 - Municipal Fund Cheque \$	17,911.00
17/08/2022	SYNERGY	Electricity to Swimming Pool 19/7/2022 to 15/8/2022		A01101 - Municipal Fund Cheque \$	451.23
17/08/2022	TELSTRA	Telephone & Data Charges (Various)		A01101 - Municipal Fund Cheque \$	349.46

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

DATE	NAME	DESCRIPTION	Item	ACCOUNT	AMOUNT
31/08/2022	TELSTRA	Monthly Telephone Charges - Swimming Pool		A01101 - Municipal Fund Cheque \$	32.53
1-30 Aug22	DEPARTMENT OF PLANNING & INFRASTRUCTURE	Licensing Payments Forwarded to Department of Transport		A01101 - Municipal Fund Cheque \$	21,810.95
01/08/2022	WESTNET	Monthly CEO Internet Charges, August 2022		A01101 - Municipal Fund Cheque \$	54.99
03/08/2022	CBA	CBA - Merchant Fees July 2022		A01101 - Municipal Fund Cheque \$	228.85
18/08/2022	ANZ CARDS	Monthly Credit Card Expenses x 2		A01101 - Municipal Fund Cheque \$	3,795.02
10/08/2022	WATER CORPORATION.	Water Services - Various		A01101 - Municipal Fund Cheque \$	8,233.35
17/08/2022	WATER CORPORATION.	Water - Standpipes a.o.		A01101 - Municipal Fund Cheque \$	2,091.28
24/08/2022	WILLIAMS LICENSED POST OFFICE	Postage & Stationery, July 2022		A01101 - Municipal Fund Cheque \$	185.86
31/08/2022	SYNERGY	Energy Supply (Various)		A01101 - Municipal Fund Cheque \$	1,898.68
				Total \$	439,609.20

8.1.3 Financial Statements

File Reference	4.23.15
Statutory Ref.	<i>Local Government (Financial Management) Regulations 1996</i>
Author & Date	Alan Lamb 15 August 2022
Attachments	Financial Statements ending 31 July 2022 and 31 August 2022

Background

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

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

Statutory Implications

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

Comment

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

Strategic Implications

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

CL 2.2 Maintain accountability, transparency and financial responsibility

Financial Implications

As disclosed in the financial statements.

Voting Requirements

Simple Majority

Officer's Recommendation

That the financial statements presented for the periods ending 31 July 2022 and 31 August 2022 be received.

Council Resolution**Cowcher/Harding**

That the financial statements presented for the periods ending 31 July 2022 and 31 August 2022 be received.

**Carried 8/0
Resolution 31/23**

Alan Lamb left the Meeting at 4.16pm.

SHIRE OF WILLIAMS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 July 2022

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

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Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.93 M	\$0.93 M	\$0.93 M	(\$0.00 M)
Closing	\$0.00 M	\$0.92 M	\$0.66 M	(\$0.27 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.48 M	53.9%
Restricted Cash	\$1.26 M	46.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.12 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 4 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.00 M	100%
Trade Receivable	\$0.14 M	
Over 30 Days		1.2%
Over 90 Days		1.2%

Refer to Note 2 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.54 M	(\$0.13 M)	(\$0.16 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Actual	\$0.00 M	
YTD Budget	\$0.00 M	(95.0%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.04 M	413.5%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Actual	\$0.10 M	
YTD Budget	\$0.08 M	20.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.13 M)	\$0.13 M	(\$0.11 M)	(\$0.23 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.10 M	(100.0%)

Refer to Note 5 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
YTD Actual	\$0.11 M	
Adopted Budget	\$2.78 M	(96.0%)

Refer to Note 6 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
YTD Actual	\$0.00 M	
Adopted Budget	\$1.52 M	(99.7%)

Refer to Note 6 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.34 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.59 M

Refer to Note 7 - Borrowings

Reserves	
Reserves balance	\$1.24 M
Interest earned	\$0.00 M

Refer to Note 8 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

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

BY NATURE OR TYPE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	927,694	927,694	927,066	(628)	(0.07%)	
Revenue from operating activities							
Rates		2,094,863	0	158	158	0.00%	
Rates (excluding general rate)		38,224	3,185	0	(3,185)	(100.00%)	
Operating grants, subsidies and contributions	10	461,514	38,460	197,471	159,011	413.45%	▲
Fees and charges		969,800	80,817	97,291	16,474	20.38%	▲
Interest earnings		10,500	875	916	41	4.69%	
Other revenue		63,428	5,286	2,183	(3,103)	(58.70%)	
Profit on disposal of assets	5	1,003	0	0	0	0.00%	
		3,639,332	128,623	298,019	169,396	131.70%	
Expenditure from operating activities							
Employee costs		(1,820,803)	(151,734)	(177,769)	(26,035)	(17.16%)	▼
Materials and contracts		(854,016)	(71,168)	(213,640)	(142,472)	(200.19%)	▼
Utility charges		(190,061)	(15,838)	(6,444)	9,394	59.31%	▲
Depreciation on non-current assets		(1,264,609)	(105,384)	0	105,384	100.00%	▲
Interest expenses		(21,502)	(1,792)	0	1,792	100.00%	
Insurance expenses		(149,166)	(12,431)	(72,654)	(60,223)	(484.46%)	▼
Other expenditure		(65,100)	(5,425)	0	5,425	100.00%	▲
Loss on disposal of assets	5	(5,332)	0	0	0	0.00%	
		(4,370,589)	(363,772)	(470,507)	(106,735)	29.34%	
Non-cash amounts excluded from operating activities	1(a)	1,268,938	105,384	8,754	(96,630)	(91.69%)	▼
Amount attributable to operating activities		537,681	(129,765)	(163,734)	(33,969)	26.18%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	11	1,524,541	127,045	4,901	(122,144)	(96.14%)	▼
Proceeds from disposal of assets	5	104,500	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	7	17,107	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	6	(2,775,921)	0	(110,611)	(110,611)	0.00%	▼
Amount attributable to investing activities		(1,129,773)	127,045	(105,710)	(232,755)	(183.21%)	
Financing Activities							
Transfer from reserves	8	75,000	0	0	0	0.00%	
Repayment of debentures	7	(73,675)	0	0	0	0.00%	
Transfer to reserves	8	(336,927)	0	0	0	0.00%	
Amount attributable to financing activities		(335,602)	0	0	0	0.00%	
Closing funding surplus / (deficit)	1(c)	0	924,974	657,622	(267,352)	28.90%	▼

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 September 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(1,003)	0	0
Movement in employee benefit provisions (non-current)		0	0	8,754
Add: Loss on asset disposals	5	5,332	0	0
Add: Depreciation on assets		1,264,609	105,384	0
Total non-cash items excluded from operating activities		1,268,938	105,384	8,754

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

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

	Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 July 2022
Adjustments to net current assets			
Less: Reserves - restricted cash	8 (1,505,643)	(1,243,716)	(1,243,716)
Less: Self supporting loans receivable	(17,693)	0	0
Add: Borrowings	7 75,989	0	0
Add: Provisions employee related provisions	9 30,698	30,698	30,698
Total adjustments to net current assets	(1,416,649)	(1,213,018)	(1,213,018)

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

Current assets				
Cash and cash equivalents	2	1,757,226	3,000,821	2,741,543
Financial assets at amortised cost	2	17,693	0	0
Receivables	2	168,678	173,468	143,500
Other current assets	3	30,748	26,515	11,080
Less: Current liabilities				
Payables	4	(161,958)	(180,557)	(155,850)
Borrowings	7	(75,989)	0	0
Contract liabilities	9	0	(560,413)	(546,293)
Provisions	9	(319,749)	(319,750)	(323,340)
Less: Total adjustments to net current assets	1(b)	(1,416,649)	(1,213,018)	(1,213,018)
Closing funding surplus / (deficit)		0	927,066	657,622

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Municipal Fund Cheque Account	Cash and cash equivalents	95,288	0	95,288				
Municipal Fund Investment	Cash and cash equivalents	526,042	0	526,042				
Municipal Treasury OCDF	Cash and cash equivalents	855,888	0	855,888				
Trust Fund Cheque Account	Cash and cash equivalents	0	20,000	20,000				
Reserved Cash	Cash and cash equivalents	0	1,243,725	1,243,725				
Petty Cash Advance	Cash and cash equivalents	600	0	600				
Total		1,477,818	1,263,725	2,741,543	0			
Comprising								
Cash and cash equivalents		1,477,818	1,263,725	2,741,543	0			
		1,477,818	1,263,725	2,741,543	0			

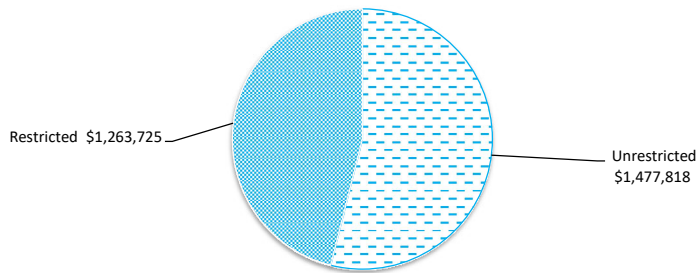
KEY INFORMATION

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

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

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

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



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 July 2022
	\$	\$	\$	\$
Inventory				
Fuel	18,559	0	(15,664)	2,895
History Books	614	0	0	614
Gravel	7,342	229	0	7,571
Total other current assets	26,515	229	(15,664)	11,080

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

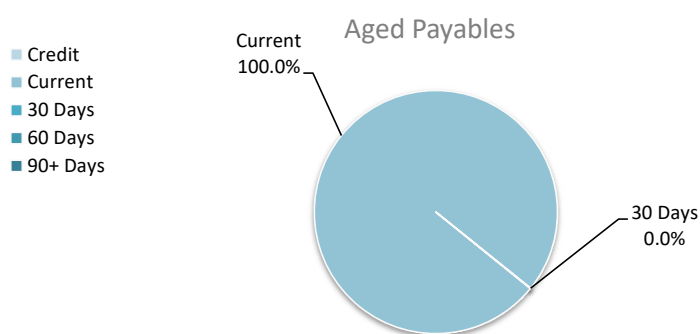
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	123,599	0	0	32	123,631
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						123,631
ATO liabilities						(20,458)
Other payables						3,585
Payroll liabilities						23,955
Public Open Space contribution						20,000
Prepaid rates						5,137
Total payables general outstanding						155,850

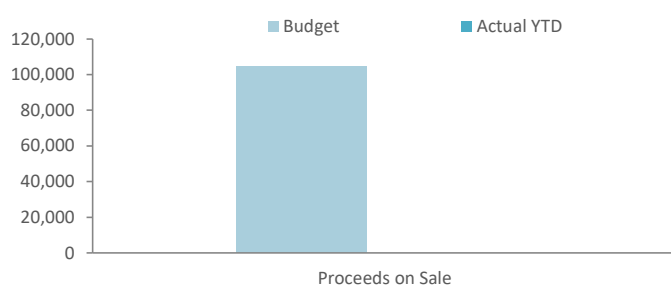
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Education and welfare								
	Plant and equipment	23,331	18,000	0	(5,331)	0	0	0	0
	Transport								
	Plant and equipment	49,497	50,500	1,003	0	0	0	0	0
	Other property and services								
	Plant and equipment	36,001	36,000	0	(1)	0	0	0	0
		108,829	104,500	1,003	(5,332)	0	0	0	0



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	661,980	0	104,530	104,530
Plant and equipment	371,000	0	0	0
Infrastructure - roads	1,577,841	0	339	339
Infrastructure - footpaths	123,200	0	0	0
Infrastructure - parks and ovals	41,900	0	5,742	5,742
Payments for Capital Acquisitions	2,775,921	0	110,611	110,611
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,524,541	127,045	4,901	(122,144)
Other (disposals & C/Fwd)	104,500	0	0	0
Cash backed reserves				
Joint Venture housing reserve	(45,000)	0	0	0
Childcare services reserve	(30,000)	0	0	0
Contribution - operations	1,221,880	(127,045)	105,710	232,755
Capital funding total	2,775,921	0	110,611	110,611

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

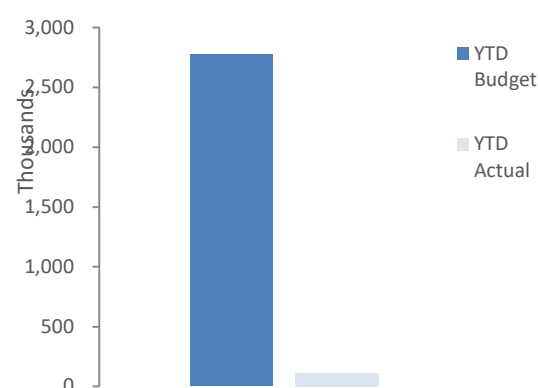
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

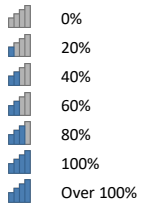
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
Land & Buildings					0
	Archive Room	30,000	0	0	0
	Sandalwood Court Fencing	25,000	0	0	0
	Single Person Units Carport	20,000	0	0	0
	Childcre Centre Foyer	30,000	0	0	0
	Community Housing Refurbishment	15,000	0	0	0
E168216	Sandalwood Unit Refurbishment	416,280	0	104,070	104070
	Water Tank Ram Shed	24,000	0	0	0
	Ram Shed Lighting Upgrade	8,000	0	0	0
	Office and Hall Painting	23,800	0	0	0
	8 Fry Street	16,000	0	0	0
	18 Richardson Street	6,000	0	0	0
	Arts and Craft Building Upgrade	17,000	0	0	0
	Mens Shed Solar Power	30,900	0	0	0
E168218	Stock Water - emergency supply	0	0	460	
		661,980	0	104,530	104530
					0
Plant and Equipment					0
	Isuzu MU-X SUV	53,000	0	0	0
	Mazda CX-5	38,000	0	0	0
	Kubota Skid Steer Loader	80,000	0	0	0
	Ride On Mower	85,000	0	0	0
	Side by Side Utility Vehicle	25,000	0	0	0
	Crew Cab Truck	80,000	0	0	0
	Minor Plant	10,000	0	0	0
		371,000	0	0	0
					0
Infrastructure - Roads & Drainage					0
	RPG - Quindanning Darkan Road	298,770	0	0	0
	RPG - Congelin Narrogin Road	163,281	0	0	0
E168139	RTR - Clayton Road 2021-22	41,274	0	339	339
	RTR - York Williams Road 2021-22	66,724	0	0	0
	RTR - Clayton Road 2022-23	25,000	0	0	0
	RTR - Dardadine Road	171,112	0	0	0
	LRCI Phase 3 - York Williams Road	518,880	0	0	0
	Mundays Road	90,000	0	0	0
	Mundays Road	56,340	0	0	0
	Hurley Road	67,340	0	0	0
	Cemetery Road	31,515	0	0	0
	Mandiaking Road	12,805	0	0	0
	Narrakine Road	34,800	0	0	0
		1,577,841	0	339	339
					0
Infrastructure - Parks & Gardens					0
E168367	LRCI Phase 2- Brooking Street Townscape	30,000	0	983	983
	Playground Recreation Centre	6,900	0	0	0
	Synthetic Bowling Green (Final)	5,000	0	0	0
E168323	Town Hall Park	0	0	4,759	
		41,900	0	5,742	5742
					0
Infrastructure - Footpaths					0
	Williams Narrogin Road & Richmond Street	99,200	0	0	0
	Rosselloty Street	24,000	0	0	0
		123,200	0	0	0
					0
		2,775,921	0	110,611	110,611

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Mens Shed	71	80,285	0	0	0	(19,856)	80,285	60,429	0	(540)
Economic services										
Industrial Shed	70	149,353	0	0	0	(23,065)	149,353	126,288	0	(4,338)
Other property and services										
Industrial Land	65	159,916	0	0	0	(13,647)	159,916	146,269	0	(9,973)
		389,554	0	0	0	(56,568)	389,554	332,986	0	(14,851)
Self supporting loans										
Recreation and culture										
Williams Bowling Club		200,000	0	0	0	(17,107)	200,000	182,893	0	(6,651)
		200,000	0	0	0	(17,107)	200,000	182,893	0	(6,651)
Total		589,554	0	0	0	(73,675)	589,554	515,879	0	(21,502)
Current borrowings		73,675					0			
Non-current borrowings		515,879					589,554			
		589,554					589,554			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Reserve accounts

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	30,698	0	0	5,031	0	0	0	35,729	30,698
Plant replacement reserve	165,078	0	0	50,165	0	0	0	215,243	165,078
Building reserve	692,521	0	0	50,693	0	0	0	743,214	692,521
Recreation reserve	125,132	0	0	10,125	0	0	0	135,257	125,132
Art acquisition reserve	4,334	0	0	1,004	0	0	0	5,338	4,334
Joint Venture housing reserve	125,699	0	0	15,126	0	(45,000)	0	95,825	125,699
Refuse site reserve	24,335	0	0	24	0	0	0	24,359	24,335
Community chest reserve	15,919	0	0	4,699	0	0	0	20,618	15,919
Childcare services reserve	60,000	0	0	150,060	0	(30,000)	0	180,060	60,000
Information technology reserve	0	0	0	50,000	0	0	0	50,000	0
	1,243,716	0	0	336,927	0	(75,000)	0	1,505,643	1,243,716

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		0	0	0	(14,120)	(14,120)
- Capital grant/contribution liabilities		560,413	0	0	0	560,413
Total other liabilities		560,413	0	0	(14,120)	546,293
Employee Related Provisions						
Annual leave		164,844	0	0	(17,149)	147,695
Long service leave		154,906	(8,754)	29,493	0	175,645
Total Employee Related Provisions		319,750	(8,754)	29,493	(17,149)	323,340
Total other current liabilities		880,163	(8,754)	29,493	(31,269)	869,633
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	31 Jul 2022	31 Jul 2022	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Operating grants and subsidies	0	0	0	0	0	9,348	779	0
General purpose funding								
Operating grants and subsidies	0	0	0	0	0	142,946	11,912	0
Law, order, public safety								
Operating grants and subsidies	0	0	0	0	0	48,479	4,040	0
I051005 · Administration Grant ESL	0	0	0	0	0	0	0	11,120
Education and welfare								
Operating grants and subsidies	0	0	0	0	0	118,238	9,853	0
I060125 · FDC Sustainability Grant	0	0	0	0	0	0	0	31,119
I061025 · Federal Sustainability Grant	0	0	0	0	0	0	0	22,000
Housing								
Operating grants and subsidies	0	0	0	0	0	56,325	4,694	0
I092210 · NRAS - Incentive Payment	0	0	0	0	0	0	0	42,264
Community amenities								
L01219 · Domestic Roadside Collections	0	0	(9,367)	0	0	0	0	0
L01220 · Commercial Waste Collections	0	0	(4,753)	0	0	0	0	0
Transport								
Operating grants and subsidies	0	0	0	0	0	86,178	7,182	0
I121041 · MRD Direct Grants	0	0	0	0	0	0	0	90,968
	0	0	(14,120)	0	0	461,514	38,460	197,471

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	31 Jul 2022	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Housing								
Sandalwood Unit Refurbishment	193,247	0	0	193,247	193,247	386,494	32,208	0
Recreation and culture								
Mens Shed Solar Power	0	0	0	0	0	20,600	1,717	0
Non-operating grants and subsidies	0	0	0	0	0	20,000	1,667	0
Transport								
RPG - Quindanning Darkan Road	0	0	0	0	0	199,180	16,598	0
RPG - Congelin Narrogin Road	0	0	0	0	0	108,854	9,071	0
RTR - Clayton Road 2022-23	0	0	0	0	0	25,000	2,083	0
RTR - Dardadine Road	0	0	0	0	0	171,112	14,259	0
LRCI Phase 3 - York Williams Road	349,394	0	0	349,394	349,394	465,858	38,822	0
Williams Narrogin Road & Richmond Street	0	0	0	0	0	49,600	4,133	0
LRCI Phase 1 - Brooking Street Townscape	0	0	0	0	0	23,293	1,941	0
LRCI Phase 2 - Brooking Street Townscape	0	0	0	0	0	54,550	4,546	0
Economic services								
I135105 - Grant - DWER - stock water	0	0	0	0	0	0	0	4,901
Other property and services								
Non-operating grants and subsidies	17,772	0	0	17,772	17,772	0	0	0
	560,413	0	0	560,413	560,413	1,524,541	127,045	4,901

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

**NOTE 12
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Jul 2022
	\$	\$	\$	\$
Public Open Space contribution	20,000	0	0	20,000
	20,000	0	0	20,000

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

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022-23 year is \$5,000 or 5.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	159,011	413.45%	▲	Higher than expected at this time		
Fees and charges	16,474	20.38%	▲	Varous fees and charges, may need to revisit YTD budget		
Expenditure from operating activities						
Employee costs	(26,035)	(17.16%)	▼			Higher than expected at this time
Materials and contracts	(142,472)	(200.19%)	▼			Higher than expected at this time
Utility charges	9,394	59.31%	▲	Lower than expected at this time		
Depreciation on non-current assets	105,384	100.00%	▲	Depreciation not run till after audit		
Insurance expenses	(60,223)	(484.46%)	▼			Need to adjust YTD
Other expenditure	5,425	100.00%	▲	Lower than expected at this time		
Non-cash amounts excluded from operating activities	(96,630)	(91.69%)	▼			Depreciation not run till after audit
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(122,144)	(96.14%)	▼			Lower than expected at this time
Payments for property, plant and equipment and infrastr	(110,611)	0.00%	▼			Higher than expected at this time
Closing funding surplus / (deficit)	(267,352)	28.90%	▼			Lower than expected at this time.

SHIRE OF WILLIAMS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 August 2022

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

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Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.93 M	\$0.93 M	\$0.93 M	(\$0.00 M)
Closing	\$0.00 M	\$3.12 M	\$2.63 M	(\$0.48 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.38 M	52.3%
Restricted Cash	\$1.26 M	47.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$2.27 M	-6.4%
Trade Receivable	\$0.18 M	% Outstanding
Over 30 Days		3.9%
Over 90 Days		0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.54 M	\$1.87 M	\$1.85 M	(\$0.02 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.13 M	
YTD Budget	\$2.13 M	(0.1%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.24 M	
YTD Budget	\$0.08 M	205.7%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.14 M	
YTD Budget	\$0.16 M	(10.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.13 M)	\$0.32 M	(\$0.14 M)	(\$0.47 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.07 M	
Adopted Budget	\$0.10 M	(34.3%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.22 M	
Adopted Budget	\$2.78 M	(92.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.00 M	
Adopted Budget	\$1.52 M	(99.7%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.34 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.59 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$1.24 M
Interest earned	\$0.00 M

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

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

BY NATURE OR TYPE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	927,694	927,694	927,066	(628)	(0.07%)	
Revenue from operating activities							
Rates		2,094,863	2,094,863	2,092,520	(2,343)	(0.11%)	
Rates (excluding general rate)		38,224	38,224	39,444	1,220	3.19%	
Operating grants, subsidies and contributions	11	461,514	76,919	235,165	158,246	205.73%	▲
Fees and charges		969,800	161,633	144,688	(16,945)	(10.48%)	▼
Interest earnings		10,500	1,750	473	(1,277)	(72.97%)	
Other revenue		63,428	10,571	5,568	(5,003)	(47.33%)	▼
Profit on disposal of assets	6	1,003	0	0	0	0.00%	
		3,639,332	2,383,960	2,517,858	133,898	5.62%	
Expenditure from operating activities							
Employee costs		(1,820,803)	(303,467)	(341,880)	(38,413)	(12.66%)	▼
Materials and contracts		(854,016)	(142,336)	(236,478)	(94,142)	(66.14%)	▼
Utility charges		(190,061)	(31,677)	(24,525)	7,152	22.58%	▲
Depreciation on non-current assets		(1,264,609)	(210,768)	0	210,768	100.00%	▲
Interest expenses		(21,502)	(3,584)	0	3,584	100.00%	
Insurance expenses		(149,166)	(24,861)	(72,654)	(47,793)	(192.24%)	▼
Other expenditure		(65,100)	(10,850)	0	10,850	100.00%	▲
Loss on disposal of assets	6	(5,332)	0	0	0	0.00%	
		(4,370,589)	(727,543)	(675,537)	52,006	(7.15%)	
Non-cash amounts excluded from operating activities	1(a)	1,268,938	210,768	8,754	(202,014)	(95.85%)	▼
Amount attributable to operating activities		537,681	1,867,185	1,851,075	(16,110)	(0.86%)	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,524,541	254,090	4,901	(249,189)	(98.07%)	▼
Proceeds from disposal of assets	6	104,500	68,623	68,623	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	8	17,107	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(2,775,921)	0	(218,523)	(218,523)	0.00%	▼
Amount attributable to investing activities		(1,129,773)	322,713	(144,999)	(467,712)	(144.93%)	
Financing Activities							
Transfer from reserves	9	75,000	0	0	0	0.00%	
Repayment of debentures	8	(73,675)	0	0	0	0.00%	
Transfer to reserves	9	(336,927)	0	0	0	0.00%	
Amount attributable to financing activities		(335,602)	0	0	0	0.00%	
Closing funding surplus / (deficit)	1(c)	0	3,117,592	2,633,142	(484,450)	15.54%	▼

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 September 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(1,003)	0	0
Movement in employee benefit provisions (non-current)		0	0	8,754
Add: Loss on asset disposals	6	5,332	0	0
Add: Depreciation on assets		1,264,609	210,768	0
Total non-cash items excluded from operating activities		1,268,938	210,768	8,754

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

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

	Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 August 2022
Adjustments to net current assets			
Less: Reserves - restricted cash	9 (1,505,643)	(1,243,716)	(1,243,716)
Less: Self supporting loans receivable	(17,693)	0	0
Add: Borrowings	8 75,989	0	0
Add: Provisions employee related provisions	10 30,698	30,698	30,698
Total adjustments to net current assets	(1,416,649)	(1,213,018)	(1,213,018)

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

Current assets

Cash and cash equivalents	2	1,757,226	3,000,821	2,648,692
Financial assets at amortised cost	2	17,693	0	0
Rates receivables	3		0	2,269,404
Receivables	3	168,678	173,468	183,998
Other current assets	4	30,748	26,515	31,823
Less: Current liabilities				
Payables	5	(161,958)	(180,557)	(139,590)
Borrowings	8	(75,989)	0	0
Contract liabilities	10	0	(560,413)	(824,827)
Provisions	10	(319,749)	(319,750)	(323,340)
Less: Total adjustments to net current assets	1(b)	(1,416,649)	(1,213,018)	(1,213,018)
Closing funding surplus / (deficit)		0	927,066	2,633,142

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date	
		\$	\$	\$	\$				
Municipal Fund Cheque Account	Cash and cash equivalents	201,137	0	201,137					
Municipal Fund Investment	Cash and cash equivalents	326,046	0	326,046					
Municipal Treasury OCDF	Cash and cash equivalents	857,173	0	857,173					
Trust Fund Cheque Account	Cash and cash equivalents	0	20,000	20,000					
Reserved Cash	Cash and cash equivalents	0	1,243,736	1,243,736					
Petty Cash Advance	Cash and cash equivalents	600	0	600					
Total		1,384,956	1,263,736	2,648,692	0				
Comprising									
Cash and cash equivalents		1,384,956	1,263,736	2,648,692	0				
		1,384,956	1,263,736	2,648,692	0				

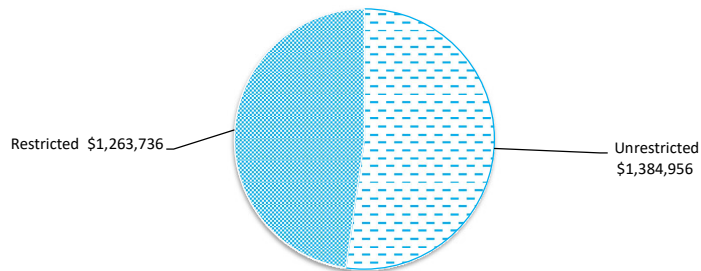
KEY INFORMATION

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

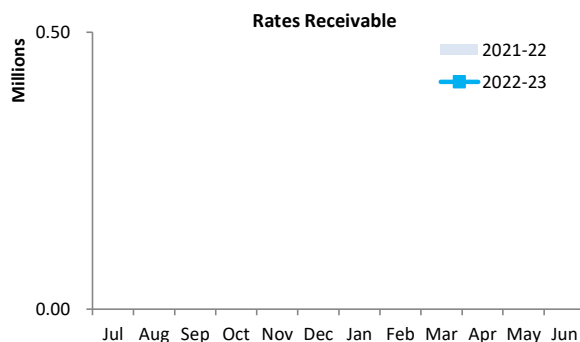
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2022	31 Aug 2022
	\$	\$
Opening arrears previous years	(1,977)	0
Levied this year	2,232,364	2,131,964
Less - collections to date	(2,230,387)	137,440
Gross rates collectable	0	2,269,404
Net rates collectable	0	2,269,404
% Collected	100%	-6.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	170,971	5,751	1,304	0	178,026
Percentage	0.0%	96%	3.2%	0.7%	0%	
Balance per trial balance						
Sundry receivable						178,026
Allowance for impairment of receivables from contracts with customers						(742)
Other receivables						6,714
Total receivables general outstanding						183,998

Amounts shown above include GST (where applicable)

KEY INFORMATION

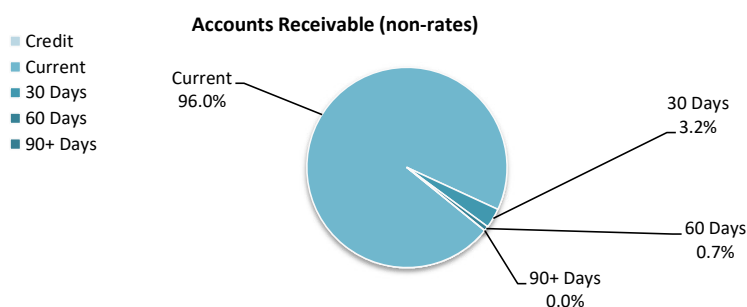
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 August 2022
	\$	\$	\$	\$
Inventory				
Fuel	18,559	503		19,062
History Books	614			614
Gravel	7,342	4,805		12,147
Total other current assets	26,515	5,308	0	31,823
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

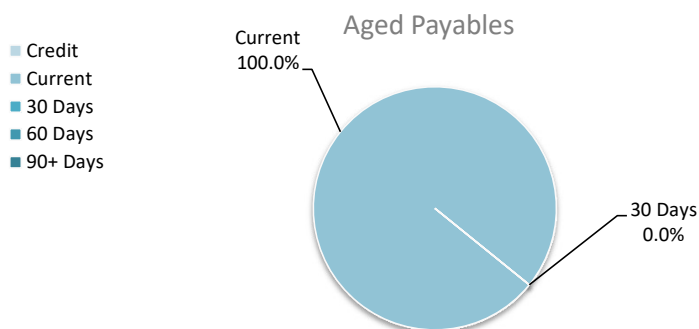
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	5,667	0	0	0	5,667
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						5,667
ATO liabilities						(16,042)
Other payables						75,955
Payroll liabilities						54,010
Public Open Space contribution						20,000
Total payables general outstanding						139,590

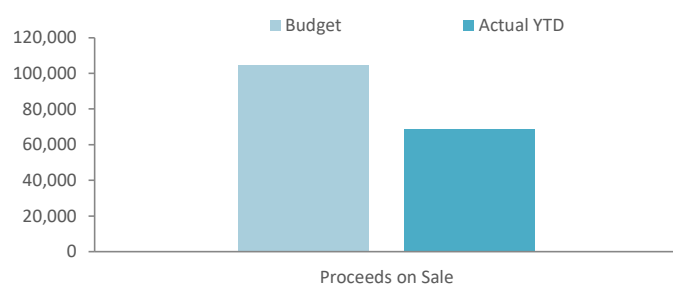
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Education and welfare								
	Plant and equipment	23,331	18,000	0	(5,331)	0	0	0	0
	Transport								
	Plant and equipment	49,497	50,500	1,003	0	0	0	0	0
	Isuzu MU-X	0	0	0	0	0	41,259	0	0
	Mazda CX-5	0	0	0	0	0	27,364	0	0
	Other property and services								
	Plant and equipment	36,001	36,000	0	(1)	0	0	0	0
		108,829	104,500	1,003	(5,332)	0	68,623	0	0



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	661,980	0	105,388	105,388
Plant and equipment	371,000	0	94,446	94,446
Infrastructure - roads	1,577,841	0	3,096	3,096
Infrastructure - footpaths	123,200	0	0	0
Infrastructure - parks and ovals	41,900	0	15,593	15,593
Payments for Capital Acquisitions	2,775,921	0	218,523	218,523
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,524,541	254,090	4,901	(249,189)
Other (disposals & C/Fwd)	104,500	68,623	68,623	0
Cash backed reserves				
Joint Venture housing reserve	(45,000)	0	0	0
Childcare services reserve	(30,000)	0	0	0
Contribution - operations	1,221,880	(322,713)	144,999	467,712
Capital funding total	2,775,921	0	218,523	218,523

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

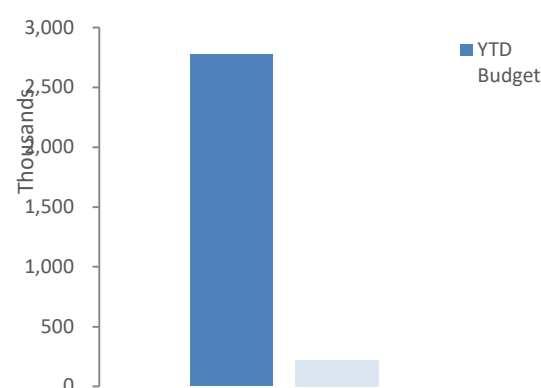
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

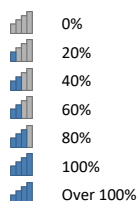
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings				0
Archive Room	30,000	0	0	0
Sandalwood Court Fencing	25,000	0	0	0
Single Person Units Carport	20,000	0	0	0
Childcre Centre Foyer	30,000	0	0	0
Community Housing Refurbishment	15,000	0	0	0
E168216 Sandalwood Unit Refurbishment	416,280	0	104,070	104070
Water Tank Ram Shed	24,000	0	0	0
Ram Shed Lighting Upgrade	8,000	0	0	0
Office and Hall Painting	23,800	0	0	0
8 Fry Street	16,000	0	0	0
18 Richardson Street	6,000	0	0	0
Arts and Craft Building Upgrade	17,000	0	0	0
Mens Shed Solar Power	30,900	0	0	0
E168218 Stock Water - emergency supply	0	0	1,318	
	661,980	0	105,388	105388
				0
Plant and Equipment				0
Isuzu MU-X SUV	53,000	0	49,364	49364
Mazda CX-5	38,000	0	36,673	36673
Kubota Skid Steer Loader	80,000	0	0	0
Ride On Mower	85,000	0	0	0
Side by Side Utility Vehicle	25,000	0	0	0
Crew Cab Truck	80,000	0	0	0
Minor Plant	10,000	0	8,409	8409
	371,000	0	94,446	94446
				0
Infrastructure - Roads & Drainage				0
RPG - Quindanning Darkan Road	298,770	0	0	0
RPG - Congelin Narragin Road	163,281	0	0	0
E168139 RTR - Clayton Road 2021-22	41,274	0	339	339
RTR - York Williams Road 2021-22	66,724	0	0	0
RTR - Clayton Road 2022-23	25,000	0	0	0
RTR - Dardadine Road	171,112	0	0	0
LRCI Phase 3 - York Williams Road	518,880	0	0	0
Mundays Road	90,000	0	0	0
Mundays Road	56,340	0	0	0
Hurley Road	67,340	0	0	0
Cemetery Road	31,515	0	0	0
Mandiaking Road	12,805	0	0	0
Narrakine Road	34,800	0	0	0
E168176 WABN - Footpaths	0	0	2,757	2757
	1,577,841	0	3,096	3,096
				0
Infrastructure - Parks & Gardens				0
E168367 LRCI Phase 2 - Brooking Street Townscape	30,000	0	5,482	5482
Playground Recreation Centre	6,900	0	0	0
Synthetic Bowling Green (Final)	5,000	0	0	0
E168323 Town Hall Park	0	0	9,566	9566
E168327 Entry Statements	0	0	545	545
	41,900	0	15,593	15,593
				0
Infrastructure - Footpaths				0
Williams Narragin Road & Richmond Street	99,200	0	0	0
Rosselloty Street	24,000	0	0	0
	123,200	0	0	0
				0
	2,775,921	0	218,523	218,523

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Mens Shed	71	80,285	0	0	0	(19,856)	80,285	60,429	0	(540)
Economic services										
Industrial Shed	70	149,353	0	0	0	(23,065)	149,353	126,288	0	(4,338)
Other property and services										
Industrial Land	65	159,916	0	0	0	(13,647)	159,916	146,269	0	(9,973)
		389,554	0	0	0	(56,568)	389,554	332,986	0	(14,851)
Self supporting loans										
Recreation and culture										
Williams Bowling Club		200,000	0	0	0	(17,107)	200,000	182,893	0	(6,651)
		200,000	0	0	0	(17,107)	200,000	182,893	0	(6,651)
Total		589,554	0	0	0	(73,675)	589,554	515,879	0	(21,502)
Current borrowings		73,675					0			
Non-current borrowings		515,879					589,554			
		589,554					589,554			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS

Reserve accounts

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	30,698	0	0	5,031	0	0	0	35,729	30,698
Plant replacement reserve	165,078	0	0	50,165	0	0	0	215,243	165,078
Building reserve	692,521	0	0	50,693	0	0	0	743,214	692,521
Recreation reserve	125,132	0	0	10,125	0	0	0	135,257	125,132
Art acquisition reserve	4,334	0	0	1,004	0	0	0	5,338	4,334
Joint Venture housing reserve	125,699	0	0	15,126	0	(45,000)	0	95,825	125,699
Refuse site reserve	24,335	0	0	24	0	0	0	24,359	24,335
Community chest reserve	15,919	0	0	4,699	0	0	0	20,618	15,919
Childcare services reserve	60,000	0	0	150,060	0	(30,000)	0	180,060	60,000
Information technology reserve	0	0	0	50,000	0	0	0	50,000	0
	1,243,716	0	0	336,927	0	(75,000)	0	1,505,643	1,243,716

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		0	0	155,320	(14,120)	141,200
- Capital grant/contribution liabilities		560,413	0	123,214	0	683,627
Total other liabilities		560,413	0	278,534	(14,120)	824,827
Employee Related Provisions						
Annual leave		164,844	0	0	(17,149)	147,695
Long service leave		154,906	(8,754)	29,493	0	175,645
Total Employee Related Provisions		319,750	(8,754)	29,493	(17,149)	323,340
Total other current liabilities		880,163	(8,754)	308,027	(31,269)	1,148,167
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2022		(As revenue)	31 Aug 2022	31 Aug 2022	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Operating grants and subsidies	0	0	0	0	0	9,348	1,558	0
General purpose funding								
Operating grants and subsidies	0	0	0	0	0	142,946	23,824	0
I032010 · Equalisation Grant	0	0	0	0	0	0	0	15,707
I032030 · Local Road Grant	0	0	0	0	0	0	0	20,029
Law, order, public safety								
Operating grants and subsidies	0	0	0	0	0	48,479	8,080	0
I051005 · Administration Grant ESL	0	0	0	0	0	0	0	11,120
Education and welfare								
Operating grants and subsidies	0	0	0	0	0	118,238	19,706	0
I060125 · FDC Sustainability Grant	0	0	0	0	0	0	0	31,119
I061025 · Federal Sustainability Grant	0	0	0	0	0	0	0	22,000
Housing								
Operating grants and subsidies	0	0	0	0	0	56,325	9,388	0
I092210 · NRAS - Incentive Payment	0	0	0	0	0	0	0	42,264
Community amenities								
L01219 · Domestic Roadside Collections	0	103,041	(9,367)	93,674	93,674	0	0	0
L01220 · Commercial Waste Collections	0	52,279	(4,753)	47,526	47,526	0	0	0
Transport								
Operating grants and subsidies	0	0	0	0	0	86,178	14,363	0
I121041 · MRD Direct Grants	0	0	0	0	0	0	0	92,926
	0	155,320	(14,120)	141,200	141,200	461,514	76,919	235,165

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	31 Aug 2022	31 Aug 2022	\$	\$	\$
Non-operating grants and subsidies								
Housing								
Sandalwood Unit Refurbishment	193,247	0	0	193,247	193,247	386,494	64,416	0
Recreation and culture								
Mens Shed Solar Power	0	0	0	0	0	20,600	3,433	0
Non-operating grants and subsidies	0	0	0	0	0	20,000	3,333	0
Transport								
RPG - Quindanning Darkan Road	0	0	0	0	0	199,180	33,197	0
RPG - Congelin Narrogin Road	0	0	0	0	0	108,854	18,142	0
RTR - Clayton Road 2022-23	0	0	0	0	0	25,000	4,167	0
RTR - Dardadine Road	0	0	0	0	0	171,112	28,519	0
LRCI Phase 3 - York Williams Road	349,394	0	0	349,394	349,394	465,858	77,643	0
Williams Narrogin Road & Richmond Street	0	0	0	0	0	49,600	8,267	0
LRCI Phase 1 - Brooking Street Townscape	0	0	0	0	0	23,293	3,882	0
LRCI Phase 2 - Brooking Street Townscape	0	0	0	0	0	54,550	9,092	0
Economic services								
I135105 - Grant - DWER - stock water	0	0	0	0	0	0	0	4,901
Other property and services								
Non-operating grants and subsidies	17,772	123,214	0	140,986	140,986	0	0	0
	560,413	123,214	0	683,627	683,627	1,524,541	254,090	4,901

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

**NOTE 13
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Aug 2022
	\$	\$	\$	\$
Public Open Space contribution	20,000	0	0	20,000
	20,000	0	0	20,000

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

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022-23 year is \$5,000 or 5.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	158,246	205.73%	▲	Higher than expected at this time		
Fees and charges	(16,945)	(10.48%)	▼		Lower than expected at this time	
Other revenue	(5,003)	(47.33%)	▼		Lower than expected at this time	
Expenditure from operating activities						
Employee costs	(38,413)	(12.66%)	▼		Higher than expected at this time	
Materials and contracts	(94,142)	(66.14%)	▼		Higher than expected at this time	
Utility charges	7,152	22.58%	▲	Lower than expected at this time		
Depreciation on non-current assets	210,768	100.00%	▲	Depreciation not run till after audit		
Insurance expenses	(47,793)	(192.24%)	▼		Higher than expected at this time	
Other expenditure	10,850	100.00%	▲	Lower than expected at this time		
Non-cash amounts excluded from operating activities	(202,014)	(95.85%)	▼		Depreciation not run till after audit	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(249,189)	(98.07%)	▼		Lower than expected at this time	
Payments for property, plant and equipment and infrastructure	(218,523)	0.00%	▼		Higher than expected at this time	
Closing funding surplus / (deficit)	(484,450)	15.54%	▼		Lower than expected at this time	

8.2 Office of the Chief Executive Officer

8.2.1 Alterations and Additions to Existing Single House – Lot 4679 (772) Medlen Rd

File Reference	10.60.15
Statutory Ref.	Planning and Development (Local Planning Schemes) Regulations 2015
Author & Date	Liz Bushby, Town Planning Innovations, 1 September 2022
Attachments	Nil

Background

Lot 4679 contains an existing house and a number of agricultural sheds. The lot has an approximate area of 64.8 hectares and is used for general agricultural activities.



Comment

The purpose of this report is for Council to consider an application for alterations and additions to an existing house on Lot 4679.



The application proposes to:

- a) Demolish a portion of the existing house consisting of a kitchen, bathroom and patio;
- b) Construct a new kitchen, meals area, entry, toilet and laundry within the same demolition footprint. The floor area will be increased by extending into the old patio area; and
- c) Construct a new front porch.

A demolition plan and new floor plan is included over page.

Planning and Development (Local Planning Schemes) Regulations 2015 -

The *Planning and Development (Local Planning Schemes) Regulations 2015* were gazetted on 25 August 2015 and became effective on 19 October 2015.

The Regulations include 'Deemed Provisions' that automatically apply and override parts of the Shire of Williams Town Planning Scheme No 2.

Clause 61 outlines 'development for which development approval not required'. In other words, Clause 61 lists development that is exempted from the need for any planning approval.

Under Clause 61(2) (f) development approval of the local government is not required for alterations and additions to a single house where the Residential Design Codes apply, and the development complies with the Residential Design Codes.

The abovementioned exemption does not apply to a single house on a Rural zoned lot.

Shire of Williams Town Planning Scheme No 2 –

A single house is permitted in the Rural zone under Table 1-Zoning Table.

There are no specific setback requirements applicable under the Scheme.

SUSTAINABILITY IMPLICATIONS:

Environment

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

Economic

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

Social

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

Strategic Implications

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

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

Financial Implications

The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for advice. In addition, a planning fee is payable for consideration of this application.

Voting Requirements

Simple majority

Officer's Recommendation

That Council

A. Approve the application for alterations and additions to the existing single house on Lot 4679 (No 772) Medlen Road, Williams subject to the following conditions and footnotes:

1. The plans lodged with this application shall form part of this planning approval. All development shall generally be in accordance with the approved plans unless otherwise approved separately in writing by the Chief Executive Officer.

2. All stormwater from roofed and paved areas shall be collected and disposed of on-site and any associated drains and soak wells shall be maintained in a clean and clear condition. All drainage to be fully contained within the property boundaries with no water discharge into adjacent land or road reserve unless otherwise approved in writing by the Chief Executive Officer.

3. If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval shall lapse and be of no further effect.

Footnotes:

(i) This is a planning consent only and owners need to apply for a separate building permit prior to commencing any site works or construction.

(ii) Please be advised that separate Shire approval is required for installation of any new on-site effluent disposal. If any changes are proposed to on site effluent disposal, it is recommended that you liaise with the Shire's Environmental Health Officer.

Council Resolution

Major/Harding

That Council

A. Approve the application for alterations and additions to the existing single house on Lot 4679 (No 772) Medlen Road, Williams subject to the following conditions and footnotes:

1. The plans lodged with this application shall form part of this planning approval. All development shall generally be in accordance with the approved plans unless otherwise approved separately in writing by the Chief Executive Officer.

2. All stormwater from roofed and paved areas shall be collected and disposed of on-site and any associated drains and soak wells shall be maintained in a clean and clear condition. All drainage to be fully contained within the property boundaries with no water discharge into adjacent land or road reserve unless otherwise approved in writing by the Chief Executive Officer.

3. If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval shall lapse and be of no further effect.

Footnotes:

(i) This is a planning consent only and owners need to apply for a separate building permit prior to commencing any site works or construction.

(ii) Please be advised that separate Shire approval is required for installation of any new on-site effluent disposal. If any changes are proposed to on site effluent disposal, it is recommended that you liaise with the Shire's Environmental Health Officer.

**Carried 8/0
Resolution 32/23**

8.2.2 Application for Whey Spreading – Various Lots

File Reference	10.60.15	
Statutory Ref.	Planning and Development (Local Planning Schemes) Regulations 2015	
Author & Date	Liz Bushby, Town Planning Innovations and Geoff McKeown	3 August 2022 15 September 2022
Attachments	Nil	

Background

Brownes Food Operations Pty Ltd (Brownes) own and operate a milk processing facility on the corner of South West Highway and Ommaney Road in Brunswick Junction.

The facility receives milk for processing and manufactures it into a range of dairy products for distribution and sale all over Western Australia.

Cheese is one of the dairy products that is produced at the Brownes facility. Cheese is generally produced to utilise an excess of fresh milk during the high milk yielding periods between August and January.

Whey is produced as a by-product of the cheese production process and requires reuse in an environmentally appropriate manner. Whey is a complex biological fluid consisting of nutrients, proteins, salts, lactose and trace elements.

Brownes currently undertake whey reuse at a farm in Arthur River under a licence issued by the Department of Water and Environmental Regulation (DWER). Whey spreading has been operating at the Arthur River site since 2018, and DWER has extended the current licence in March 2022 to allow for ongoing spreading at the site for another five years (expires 2027).

To minimise the operational risk associated with maintaining only one whey reuse site, Brownes seek approval to spread whey at other properties in the locality of Meeking.

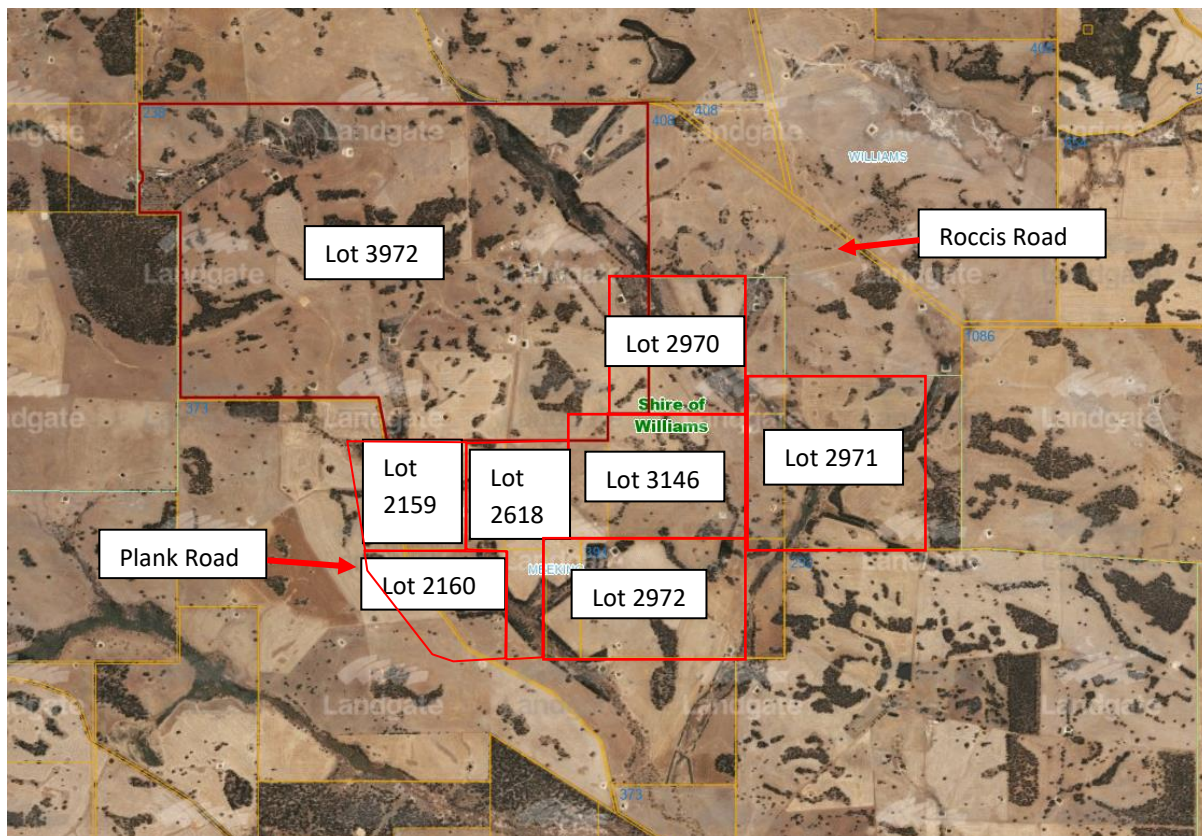
Brownes do not anticipate an increase in whey production in the short to medium term, however a second licenced farm will provide increased flexibility so that whey spreading activities can occur during periods that work in with agricultural operations.

An application has been lodged to spread whey over Lots 3972, 2970, 2971, 2159, 2618, 3146, 2160 and 2972 (the subject lots). Some of the lots front Plank Road and others front Roccis Road – refer location plan over page.

Brownes has selected the lots based on them being operated as one large farm, in one ownership and due to suitability of the soils.

The combined lot size is 1,519 hectares. The lots are used for broad acre agriculture including sheep and some cereal cropping.

In accordance with the decision of Council at the Ordinary Meeting held on the 17 August 2022, the application was advertised according to Clause 2.6 of the Shire of Williams Town Planning Scheme No.2. This included a public notice published in *The Williams* and on the Shire's website, and letters to landowners with dwellings within a 4-kilometre radius.



Above: Location Plan

Comment

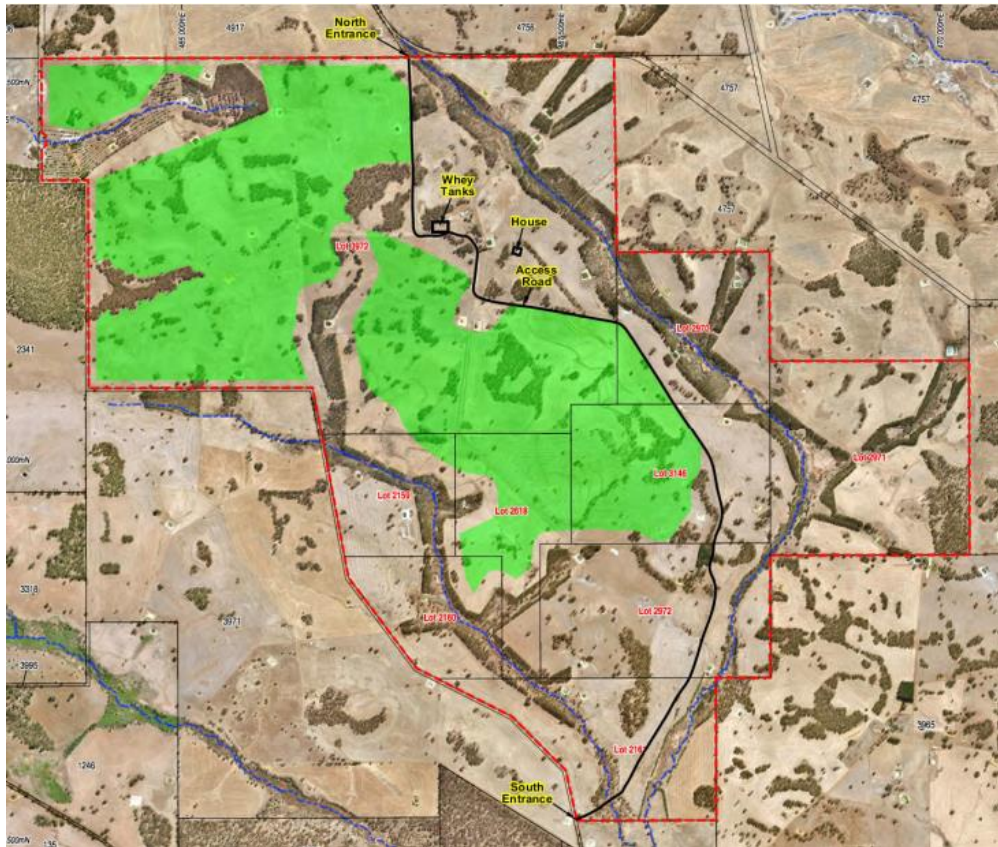
• **Proposed Land Use**

The subject lots are proposed to be used for liquid waste disposal (whey spreading). The applicant has advised that whey spreading will primarily be spread on areas used for pasture from winter through to spring. Some application to cropping areas may occur once crops have been harvested in late spring/ early summer.

The applicant has advised as follows:

- a) Whey quality is measured at the Brunswick site regularly.
- b) Whey will be transported daily from the Brunswick site to the subject lots in 48,000 litre tankers. During peak periods (October/November) there will be an average of 1.7 tankers per day. During low production months (March to July) there will be approximately 1 truck per week.
- c) Tankers will be registered controlled waste transporters under the DWER Controlled Waste Regulations.
- d) Once tankers arrive onto the subject lots, the whey will be unloaded into two 50,000 litre on-site storage tanks.
- e) The whey will be spread using a tractor and spreader. The spreader tank has a volume capacity of 15,000 litres.
- f) Spreading occurs in a systematic manner to ensure there is an even spread over all parts of the irrigation areas.
- g) To minimise odour generation all whey will be spread within 24 hours of being delivered to the subject lots.

The area proposed to be used for whey spreading is approximately 583 hectares. This irrigation area is shown in green on the site plan below.



The applicant has advised that the whey spreading application rate is a total of 5mm over a one-year period, generally applied in two passes of 2.5mm each, which is a low hydraulic application.

The applicant has also advised that it is important to note that concentration of nutrients in whey is significantly lower than other commonly used liquid agricultural fertilisers.

The applicant lodged a Whey Management Plan which was included as an Attachment when the matter was first considered by Council on the 17 August 2022.

• **Zoning and Land Use Classification**

The subject lots are zoned Rural under the Shire of Williams Town Planning Scheme No 2 (the Scheme).

The land use of 'liquid waste disposal' is not defined in the Shire's Scheme or listed in 'Table 1 – Zoning Table '.

Council has two options for dealing with a 'use not listed' as outlined in Clause 4.3.2 of the Scheme:

- Option 1 - Determine that the 'liquid waste disposal' use is not consistent with the objectives and purposes of the Rural zone and is therefore not permitted; or
- Option 2 - Determine by Absolute Majority that the proposed 'liquid waste disposal' use may be consistent with the objectives and purpose of the Rural zone and thereafter follow the advertising procedures of Clause 2.6 in considering the application for planning consent.

The Scheme does not include specific objectives for the Rural zone, however from a planning perspective it is generally recognised that the zone is suited to continued broad acre agricultural uses.

Option 2 is recommended. The proposed land use entails disposal of liquid waste from another site, however that waste will also act as a fertiliser for the existing farm operating on the subject lots.

- **Consultation**

Shire Administration commenced advertising of the application. Advertising closed on the 15 September 2022.

During the advertising period no submissions were received.

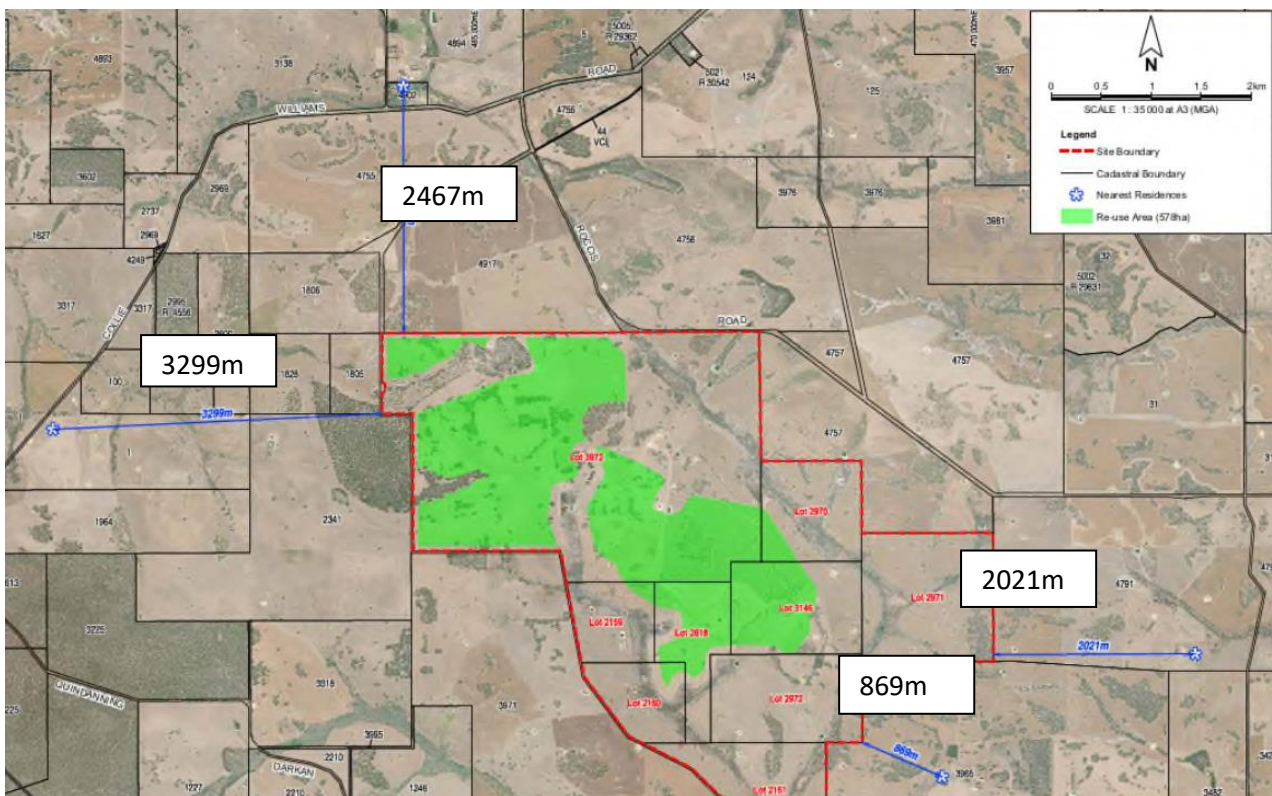
- **Buffers and Closest Sensitive Premises**

The Environmental Protection Authority 'Guidance for the Assessment of Environmental Factors' recommends buffers between certain land uses and sensitive premises.

There is no specific buffer recommended for whey spreading under the Guidelines. It recommends that a buffer be measured on a 'case by case' basis for industrial liquid waste.

The applicant has advised that all land within a 5-kilometre radius is zoned rural and the dominant land use in the area is broad acre agriculture.

They have identified that there are 4 dwellings within a 4-kilometre radius. Dwellings in the locality have been mapped by the applicant – refer plan over page.



- **Emissions and separate DWER Licence**

As explained in the background of this report, Brownes have an existing DWER Licence for their whey spreading operation in Arthur River – Attachment 2.

It is clear from the last amendment to that licence, that DWER examine matters such as distances to sensitive premises, dust from vehicle movements, noise, odour and other environmental issues such as seepage.

Comments in the existing DWER Licence Amendment indicate that emissions such as dust, noise and odour can be managed for the Arthur River site as:

1. The use of the Spreader and Tractor is a normal agricultural activity and proposed operation is not significantly in excess of normal farming practice.
2. Whey will be stored in one of two onsite 50,000L tanks. Fresh whey is not generally associated with odour issues. Whey is not to be stored for more than 24 hours prior to irrigation.

The practices proposed in locality of Meeking are like those already operating in Arthur River.

LEGISLATIVE REQUIREMENTS

Planning and Development (Local Planning Schemes) Regulations 2015 - The *Planning and Development (Local Planning Schemes) Regulations 2015* were gazetted on 25 August 2015 and became effective on 19 October 2015.

The Regulations include 'Deemed Provisions' that automatically apply and override parts of the Shire of Williams Town Planning Scheme No 2.

- *Advertising*

As the application is being processed as a 'Use Not Listed', it is classified as a 'complex application' under the revised *Planning and Development (Local Planning Schemes) Regulations 2015*. Under Clause 64 a complex application has to be advertised for 28 days.

- *Matters to be considered by Council*

Clause 67 outlines 'matters to be considered by Council' including and not limited to the aims and provisions of the Scheme, orderly and proper planning, any approved state policy, the compatibility of the development with its setting including to development on adjoining land, amenity, loading, access, traffic and any submissions received on a proposal.

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

SUSTAINABILITY IMPLICATIONS:

Environment

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

Economic

There are no known significant economic implications associated with this report.

Social

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

Strategic Implications

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

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

Financial Implications

The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for advice. In addition, a planning fee is payable for consideration of this application.

Voting Requirements

Absolute Majority

Officer’s Recommendation

That Council:

1. Determine that the proposed 'liquid waste disposal' use may be consistent with the objectives and purpose of the Rural zone and thereafter follow the advertising procedures of Clause 2.6 of the Shire of Williams Town Planning Scheme No.2 in considering the application for planning consent.
2. Note that the application for liquid waste disposal/whey spreading on Lots 3972, 2970, 2971, 2159, 2618, 3146, 2160 and 2972 was advertised for public comment until the 15 September 2022 and at the closing date no submissions were received.
3. Approve the application for liquid waste disposal (whey spreading) on Lots 3972, 2970, 2971, 2159, 2618, 3146, 2160 and 2972 subject to the following conditions:
 - (i) The Whey Management Plan (WMP) prepared by Integrity Ag & Environment (dated the 28 June 2022) shall form part of this approval. Development shall be implemented in accordance with the processes and procedures outlined in the Whey Management Plan including and not limited to:
 - (a) Prior to spreading, whey shall be transferred from delivery tankers into on-site sealed storage tanks;
 - (b) All whey shall be spread within 24 hours of being delivered to site;
 - (c) The whey spreading area shall be in accordance with Figure 1 (contained in WMP); and
 - (d) Ongoing environmental monitoring to be in accordance with Table 18 (contained in WMP).
 - (ii) If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval shall lapse and be of no further effect.

Council Resolution

Major/Harding

That Council:

1. Determine that the proposed 'liquid waste disposal' use may be consistent with the objectives and purpose of the Rural zone and thereafter follow the advertising procedures of Clause 2.6 of the Shire of Williams Town Planning Scheme No.2 in considering the application for planning consent.
2. Note that the application for liquid waste disposal/whey spreading on Lots 3972, 2970, 2971, 2159, 2618, 3146, 2160 and 2972 was advertised for public comment until the 15 September 2022 and at the closing date no submissions were received.
3. Approve the application for liquid waste disposal (whey spreading) on Lots 3972, 2970, 2971, 2159, 2618, 3146, 2160 and 2972 subject to the following conditions:
 - (i) The Whey Management Plan (WMP) prepared by Integrity Ag & Environment (dated the 28 June 2022) shall form part of this approval. Development shall be implemented in accordance with the processes and procedures outlined in the Whey Management Plan including and not limited to:
 - (a) Prior to spreading, whey shall be transferred from delivery tankers into on-site sealed storage tanks;
 - (b) All whey shall be spread within 24 hours of being delivered to site;
 - (c) The whey spreading area shall be in accordance with Figure 1 (contained in WMP); and
 - (d) Ongoing environmental monitoring to be in accordance with Table 18 (contained in WMP).
 - (ii) This approval is valid for a maximum of 3 years from the date of this planning consent. Following the 3-year period this approval shall expire and become void.
 - (iii) If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval shall lapse and be of no further effect.

Footnote:

The Shire is prepared to consider a new application seeking permanent approval after the initial 3-year approval period has lapsed, contingent on the applicant demonstrating compliance with the Whey Management Plan.

**Carried by Absolute Majority 8/0
Resolution 33/23**

The resolution differed from the recommendation as Council wanted the option to consider ongoing approval of the liquid waste disposal (whey spreading) after an initial three (3) year period.

8.2.3 Use of Common Seal and Actions Performed Under Delegated Authority

File Reference	4.50.60
Statutory Ref.	Sections 5.42 and 9.49A <i>Local Government Act 1995</i>
Author & Date	Geoff McKeown 16 September 2022
Attachments	Nil

Background

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

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

Comment

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

- **Granting of Building Permits – Delegation 2.1.1**

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

Action – Building Permit(s) issued for the Month of August 2022:

Permit Number	Owner	Address	Description
485	Kate and Lee Flavel	Lot 331 (12) Growse Street	Patio x 2

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

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

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

- **Defer, Grant Discounts, Waive or Write Off Debts – Delegation 1.1.20**

Delegation - A concession may be granted where a fee or charge would normally be applied, and the event or activity is held by a charitable body, not-for-profit organisation or community group.

Action – The Chief Executive Officer waived a fee for use of the Pavilion and Kitchen/Bar for a Foot & Mouth Information Day and Workshop hosted by Elders Ltd on the 9 August 2022. The hire fee would have been \$177.50.

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

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

Action – The Chief Executive Officer approved a transfer of:

1. \$200,000.00 from the Cash Management Account to the Municipal Fund for the payment of creditors on the 24 August 2022.

- **Local Planning Scheme – Council to CEO – Delegation 9.2**

Delegation - The CEO is delegated authority to determine development applications that fully comply with all requirements of the Act and Regulations, and the Town Planning Scheme.

Action – The Chief Executive Officer determined the following development applications under delegated authority approved by Council:

1. Application for a proposed holiday house on Lot 3644 (56) Redman Road, Williams following the public submission period and no adverse submissions being received.
2. Application for a proposed ancillary dwelling on Lot 21 (89) Richmond Street, Williams following the public submission period and no adverse submissions being received.

Strategic Implications

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

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

Financial Implications

Fees are received for the issue of Building Permits.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority" for the month of August 2022.

Council Resolution

Baker/Carne

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority" for the month of August 2022.

**Carried 8/0
Resolution 34/23**

9.0 Elected Members' Motions of which Notice has been given

Nil

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

10.1 Elected Members

Nil

10.2 Officers

Nil

11.0 Application for Leave of Absence

Nil

12.0 Closure of Meeting

There being no further business the President, Jarrad Logie, declared the Meeting closed at 4.51pm.