

Shire of Goomalling



COUNCIL MEETING MINUTES

August 2021

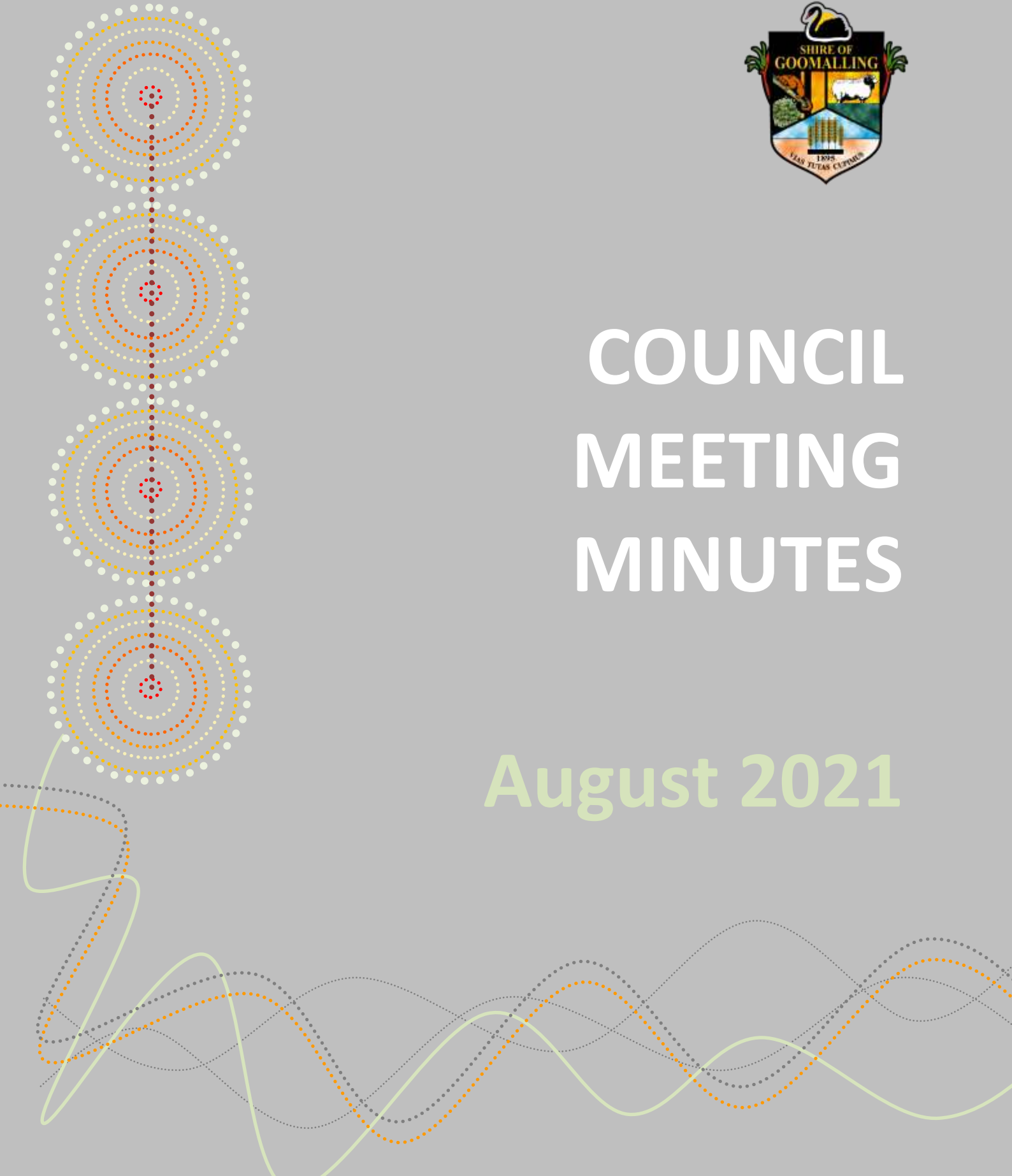




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NYOONGAR ACKNOWLEDGEMENT

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

NOTICE OF MEETING

Meeting No. 7 of 2021 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 18 August 2021 beginning at 4.32 pm.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE

2.1. Attendance

Council	President & Chairperson	Cr Barry Haywood
	Vice President	Cr Roland Van Gelderen
	Councillor	Cr Christine Barratt
	Councillor	Cr Rodney Sheen
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

2.2. Apologies

2.3. Approved Leave of Absence

Cr Julie Chester
Cr Casey Butt

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 21 July 2021

RESOLUTION 386

Moved Cr Barratt, seconded Cr Sheen that the Ordinary Meeting of Council held on 21 July, be confirmed as a true and correct record of proceedings.

**CARRIED 5/0
Simple Majority**

PRESIDENT _____

DATE _____
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7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

- Shire President attended a meeting with the Department of Local Government 27 July 2021
- Shire President attended Wheatbelt Secondary Freight Network meeting
- Shire President attended RRG meeting in Northam
- Shire President and the CEO attended an AROC meeting
- Cr Wilkes attended the LEMAC meeting Wednesday 11 August 2021
- Cr Van Gelderen attended the Transport Forum in Northam

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 SCHEDULE OF ACCOUNTS PAID 1 JULY 2021 to 31 JULY 2021

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 August 2021
Author	Kylie Burling, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments 1. Schedule of Payments - July 2021 2. Corporate Credit Card Statements - June 2021	

Summary

FUND VOUCHERS AMOUNT

EFT 3335 to 3338, 3386 to 3424	\$112,732.14
Direct Debits 8471-8475	\$57,601.37
Cheques 300621 & 15264-15266	\$8,615.05
Payroll JNL 6476 & 6486	\$101,092.00
Super DD13334 & 13353	\$14,872.08
TOTAL	\$294,912.64

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

EFT 3335 to 3338, 3386 to 3424	\$112,732.14
Direct Debits 8471-8475	\$57,601.37
Cheques 300621 & 15264-15266	\$8,615.05
Payroll JNL 6476 & 6486	\$101,092.00
Super DD13334 & 13353	\$14,872.08
TOTAL	\$294,912.64

RESOLUTION 387

Moved Cr Van Gelderen seconded Cr Barratt that the officer's recommendation be adopted.

***CARRIED 5/0
Simple Majority***



9.2 SUNDRY CREDITORS AT 30 JUNE 2021

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 August 2021
Author	Kylie Burling, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments 1. Sundry Creditor Payments - June 2021	

Summary

FUND VOUCHERS AMOUNT

EFT 3339-3385	\$185,834.90
Cheques 15262-15263	\$3,981.42
TOTAL	\$189,816.32

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

EFT 3339-3385	\$185,834.90
Cheques 15262-15263	\$3,981.42
TOTAL	\$189,816.32

RESOLUTION 388

Moved Cr Van Gelderen seconded Cr Wilkes that the officer's recommendation be adopted.

CARRIED 5/0
Simple Majority



9.3 FINANCIAL REPORT FOR JULY 2021

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	11 August 2021
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	
1. Monthly Financial Report to 31 July 2021	

Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

Statutory Environment

Local Government Act 1995 – Section 6.4 (as amended)

Local Government (Financial Management) Regulations 1996 – Clause 34 and 35

Policy Implications

No specific policy regarding this matter.

Financial Implications

Ongoing management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028

4.1.4

Provide reporting processes in a transparent, accountable and timely manner

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. Receive the Monthly Financial Report to 31 July 2021

RESOLUTION 389

Moved Cr Barratt seconded Cr Wilkes that the officer's recommendation be adopted.

***CARRIED 5/0
Simple Majority***

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

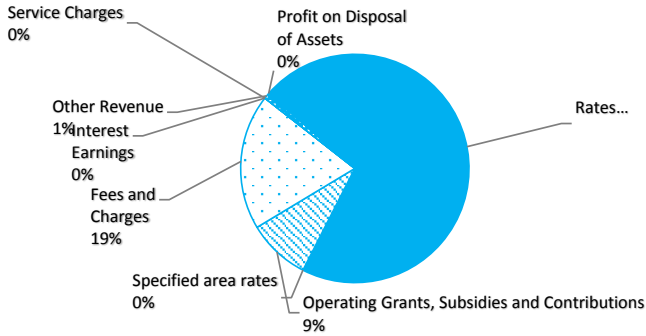
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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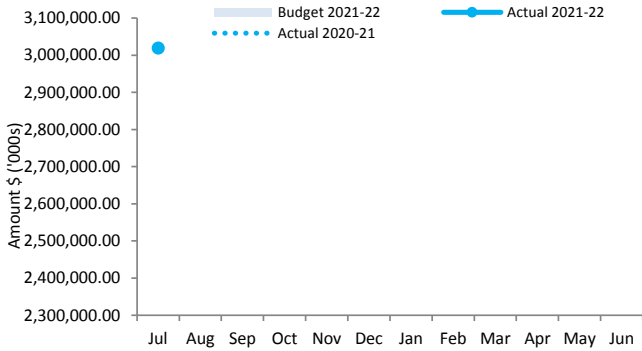
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OPERATING ACTIVITIES

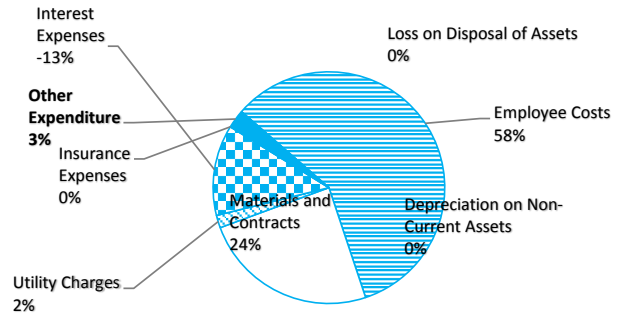
OPERATING REVENUE



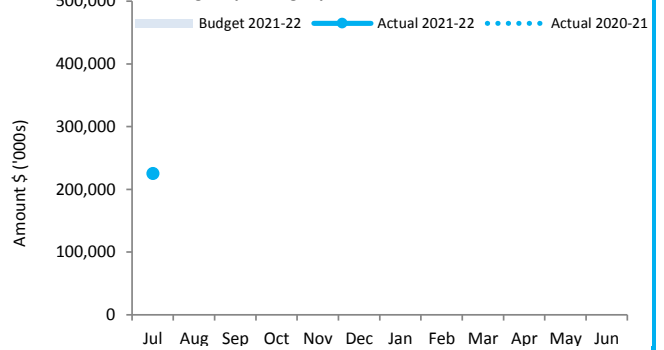
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



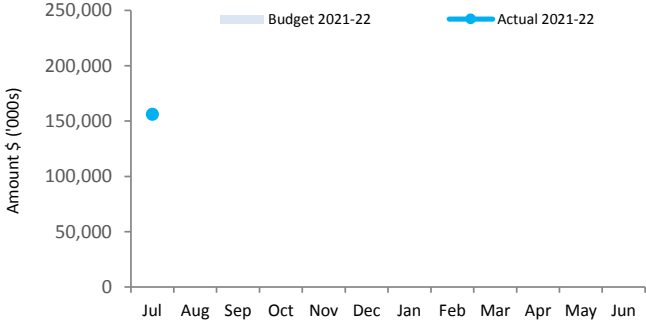
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

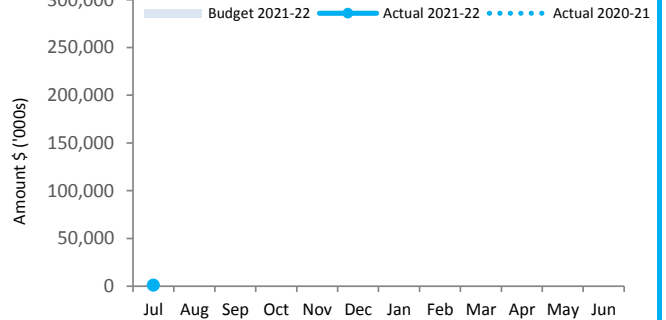
Non-Operating Grants

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

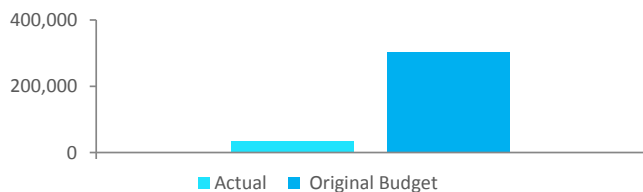
Budget Capital Expenses -v- Actual



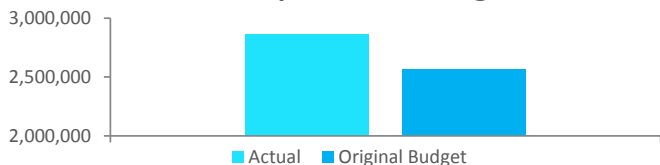
FINANCING ACTIVITIES

BORROWINGS

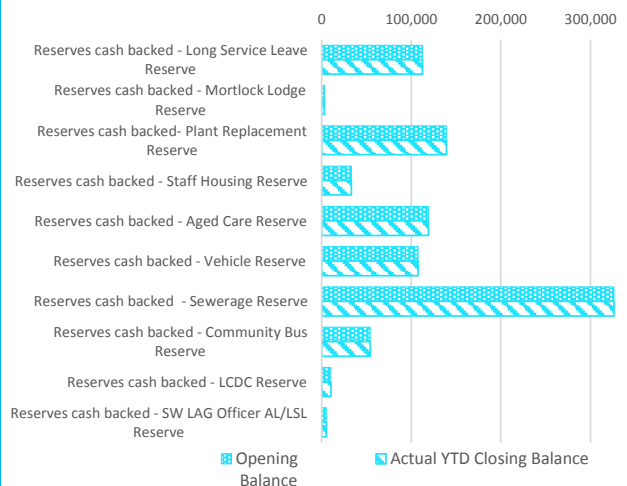
Principal Repayments



Principal Outstanding



RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$0.27 M)	(\$0.29 M)	(\$0.29 M)	\$0.00 M
Closing	(\$0.02 M)	\$3.42 M	\$2.31 M	(\$1.11 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.22 M	18.3%
Restricted Cash	\$0.99 M	81.7%

Refer to Note 2 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	(\$0.01 M)
Over 30 Days	0.0%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$2.56 M	-2.7%
Trade Receivable	\$0.33 M	
Over 30 Days		34.9%
Over 90 Days		25.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.14 M	\$3.79 M	\$2.64 M	(\$1.15 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.30 M	
YTD Budget	\$2.06 M	11.7%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.10 M	
YTD Budget	\$0.08 M	26.5%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.50 M	
YTD Budget	\$0.26 M	97.8%

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)
(\$0.60 M)	(\$0.03 M)	(\$0.00 M)	\$0.03 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.12 M	(100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.00 M	
Adopted Budget	\$3.39 M	(100.0%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants		
	\$	% Received
YTD Actual	\$0.16 M	
Adopted Budget	\$2.62 M	(94.0%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.28 M)	(\$0.05 M)	(\$0.03 M)	\$0.01 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.02 M
Principal due	\$2.86 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.91 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.03 M

Refer to Note 10 - Lease Liabilities

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 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control. Provision of Medical Surgery and Doctor. Also noise control and waste disposal compliance

EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizens centre. Provision and maintenance of youth services.

HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Staff housing, provision of general rental accommodation to the public when not required by staff.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Shire Townsite Sewerage Scheme. Administration of the Shire of Goomalling Town Planning Scheme. Administration, maintenance & operation of the Goomalling public cemeteries, public toilets & the Goomalling Community Bus.

RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, swimming pool, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens. Contribution to the operation of the Goomalling Public Library, museums and cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Goomalling Caravan Park facilities and Motel Units. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Maintenance costs associated with the Goomalling Community Resource Centre.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Housing and Engineering operations costs.

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

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note						
Opening funding surplus / (deficit)	1(c)	\$ (273,269)	\$ (289,374)	\$ (289,374)	\$ 0	% 0.00%	
Revenue from operating activities							
Governance		32,000	11,832	15,495	3,663	30.96%	
General purpose funding		2,549,407	2,140,404	2,104,179	(36,225)	(1.69%)	
Law, order and public safety		365,800	30,481	185,898	155,417	509.88%	▲
Health		664,000	55,332	56,350	1,018	1.84%	
Education and welfare		600	50	0	(50)	(100.00%)	
Housing		273,310	22,772	22,295	(477)	(2.09%)	
Community amenities		501,600	339,515	340,311	796	0.23%	
Recreation and culture		126,656	10,545	13,378	2,833	26.87%	
Transport		328,408	27,365	98,578	71,213	260.23%	▲
Economic services		284,900	23,731	22,197	(1,534)	(6.46%)	
Other property and services		63,500	5,290	4,844	(446)	(8.43%)	
		5,190,181	2,667,317	2,863,525	196,208		
Expenditure from operating activities							
Governance		(255,183)	(19,412)	(7,577)	11,835	60.97%	▲
General purpose funding		(96,309)	(8,024)	(8,017)	7	0.09%	
Law, order and public safety		(557,992)	(46,493)	(7,826)	38,667	83.17%	▲
Health		(709,524)	(59,120)	(47,943)	11,177	18.91%	▲
Education and welfare		(16,262)	(1,354)	(1,334)	20	1.48%	
Housing		(414,582)	(34,422)	(8,963)	25,459	73.96%	▲
Community amenities		(603,391)	(50,255)	(23,874)	26,381	52.49%	▲
Recreation and culture		(958,033)	(79,784)	(8,283)	71,501	89.62%	▲
Transport		(1,449,389)	(120,758)	(72,674)	48,084	39.82%	▲
Economic services		(525,127)	(43,713)	(16,147)	27,566	63.06%	▲
Other property and services		(57,256)	(2,628)	(22,983)	(20,355)	(774.54%)	▼
		(5,643,048)	(465,963)	(225,621)	240,342		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	0	(1,589,999)	(100.00%)	▼
Amount attributable to operating activities		1,136,132	3,791,353	2,637,904	(1,153,449)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	2,623,045	218,585	156,136	(62,449)	(28.57%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(155,283)			
Net Revenue from Non-Operating Grants	14	2,623,045	218,585	853			
Proceeds from disposal of assets	7	120,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	9	39,157	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(3,385,700)	(249,302)	(1,279)	248,023	99.49%	▲
Amount attributable to investing activities		(603,498)	(30,717)	(426)	30,291		
Financing Activities							
Proceeds from new debentures	9	0	0	0	0	0.00%	
Transfer from reserves	11	50,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(21,412)	(2,088)	0	2,088	100.00%	
Repayment of debentures	9	(304,779)	(36,707)	(34,230)	2,477	6.75%	
Transfer to reserves	11	(7,500)	(7,500)	(0)	7,500	99.99%	
Amount attributable to financing activities		(283,692)	(46,295)	(34,230)	12,065		
Closing funding surplus / (deficit)	1(c)	(24,327)	3,424,967	2,313,874	(1,111,093)		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JULY 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance

agreements, communication expenses, advertising expenses,

membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		Adopted Budget				
		\$	\$	\$	\$	%
Opening funding surplus / (deficit)	1(c)	(273,269)	(273,269)	(289,374)	(16,105)	5.89%
Revenue from operating activities						
Rates	6	2,067,708	2,060,291	1,870,557	(189,734)	(9.21%)
Other rates	6	233,350	233,350	233,350	0	0.00%
Operating grants, subsidies and contributions	13	1,276,758	95,554	233,260	137,706	144.11% ▲
Fees and charges		1,439,406	255,179	504,715	249,536	97.79% ▲
Interest earnings		41,957	2,869	94	(2,775)	(96.72%)
Other revenue		131,000	20,074	21,548	1,474	7.34%
		5,190,179	2,667,317	2,863,522	196,205	
Expenditure from operating activities						
Employee costs		(2,061,721)	(169,635)	(176,671)	(7,036)	(4.15%)
Materials and contracts		(1,262,922)	(105,097)	(74,079)	31,018	29.51% ▲
Utility charges		(256,101)	(21,290)	(5,317)	15,973	75.03% ▲
Depreciation on non-current assets		(1,588,999)	(132,407)	0	132,407	100.00% ▲
Interest expenses		(149,526)	(12,459)	38,246	50,705	406.97% ▲
Insurance expenses		(172,679)	(14,360)	0	14,360	100.00% ▲
Other expenditure		(151,100)	(10,715)	(7,800)	2,915	27.20%
		(5,643,048)	(465,963)	(225,620)	240,343	
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	0	(1,589,999)	(100.00%) ▼
Movement in liabilities associated with restricted cash			0	0	0	0.00%
Amount attributable to operating activities		1,136,130	3,791,353	2,637,902	(1,153,451)	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	14	2,623,045	218,585	156,136	(62,449)	(28.57%) ▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(155,283)		
Net Revenue from Non-Operating Grants	14	2,623,045	218,585	853		
Proceeds from disposal of assets	7	120,000	0	0	0	0.00%
Proceeds from financial assets at amortised cost - self supporting loans	9	39,157	0	0	0	0.00%
Payments for property, plant and equipment and infrastructure	8	(3,385,700)	(249,302)	(1,279)	248,023	99.49% ▲
Amount attributable to investing activities		(603,498)	(30,717)	(426)	30,291	
Financing Activities						
Transfer from reserves	11	50,000	0	0	0	0.00%
Payments for principal portion of lease liabilities		(21,412)	(2,088)	0	2,088	100.00%
Repayment of debentures	9	(304,779)	(36,707)	(34,230)	2,477	6.75%
Transfer to reserves	11	(7,500)	(7,500)	(0)	7,500	99.99%
Amount attributable to financing activities		(283,691)	(46,295)	(34,230)	12,065	
Closing funding surplus / (deficit)	1(c)	(24,327)	3,441,072	2,313,873	(1,127,199)	

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

(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: Movement in liabilities associated with restricted cash		1,000	0	0
Add: Depreciation on assets		1,588,999	132,407	0
Total non-cash items excluded from operating activities		1,589,999	132,407	0

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

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

		Last Year Closing 30 June 2021	This Time Last Year 31 July 2020	Year to Date 31 July 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(910,504)	(929,953)	(910,504)
Less: - Financial assets at amortised cost - self supporting loans	4	(39,157)	(39,157)	(39,157)
Add: Borrowings	9	232,729	2,273,379	198,499
Add: Provisions funded by Reserve	12	112,346	109,813	112,346
Add: Lease liabilities	10	21,412	0	21,412
Total adjustments to net current assets		(583,174)	1,414,082	(617,404)

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

Current assets				
Cash and cash equivalents	2	1,358,851	1,307,145	1,214,493
Rates receivables	3	188,207	180,533	2,557,322
Receivables	3	144,377	58,048	325,697
Stock on Hand	4	31,788	54,625	15,779
Total Current Assets		1,723,223	1,600,351	4,113,291
Less: Current liabilities				
Payables	5	(419,511)	(274,210)	(51,047)
Borrowings	9	(232,729)	(2,273,379)	(198,499)
Contract liabilities	12	(191,728)	0	(347,011)
Lease liabilities	10	(21,412)		(21,412)
Provisions	12	(564,043)	(564,043)	(564,043)
Total Current Liabilities		(1,429,423)	(3,111,632)	(1,182,012)
		293,800	(1,511,281)	2,931,278
Less: Total adjustments to net current assets	1(b)	(583,174)	1,414,082	(617,404)
Closing funding surplus / (deficit)		(289,374)	(97,201)	2,313,874

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
		\$	\$	\$				
Cash on hand								
Floats	Cash and cash equivalents	650		650	0			
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	221,827		221,827	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	18,603	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		81,300	81,300				
Term Deposits								
Term Deposits - Reserve	Financial assets at amortised cost	0	905,270	905,270	0	Bendigo	0.40%	28/08/2021
Term Deposits - Skeleton Weed A/L & LSI	Financial assets at amortised cost	0	5,234	5,234	0	Bendigo	0.30%	20/06/2021
Total		222,477	991,804	1,214,281	18,603			
Comprising								
Cash and cash equivalents		222,477	81,301	303,777	18,603			
Financial assets at amortised cost		0	910,504	910,504	0			
		222,477	991,805	1,214,281	18,603			

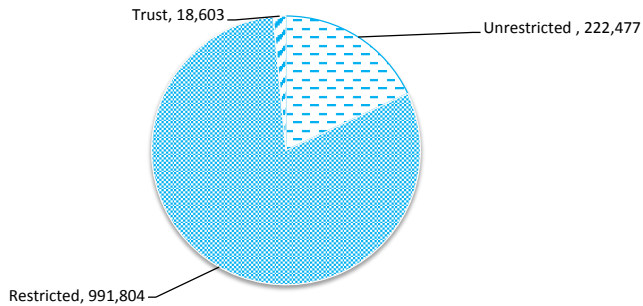
KEY INFORMATION

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

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

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

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



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

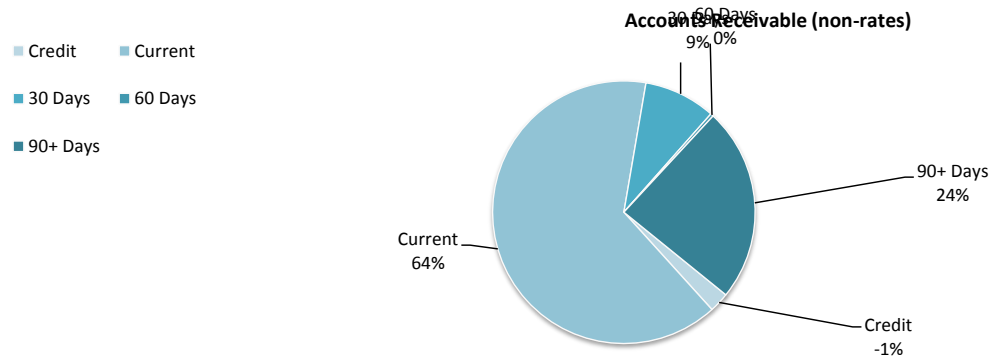
Rates receivable	30 Jun 2021	31 Jul 2021
	\$	\$
Opening arrears previous years	188,207	188,207
Levied this year	2,118,671	2,301,058
Less - collections to date	(2,118,671)	68,057
Equals current outstanding	188,207	2,557,322
Net rates collectable	188,207	2,557,322
% Collected	91.8%	-2.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,217)	189,306	25,969	1,070	70,344	279,472
Percentage	(2.6%)	67.7%	9.3%	0.4%	25.2%	
Balance per trial balance						
Sundry receivable	0	279,472	0	0	0	279,472
GST receivable	0	7,068		0	0	7,068
Loans Club/Institutions - Current	0	39,157	0	0	0	39,157
Total receivables general outstanding						325,697

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 July 2021
	\$	\$	\$	\$
Inventory				
Stock On Hand	31,788	(16,009)	0	15,779
Total other current assets	31,788	(16,009)	0	15,779

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	61,955	0	0	0	61,955
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	0	0	0	0	(10,908)
ATO liabilities		29,968				29,968
Gst Payable		20,260				20,260
Bonds & Deposits Held - Cl		11,727				11,727
Total payables general outstanding						51,047

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.11287	119	1,316,466	148,592	0	0	148,592	148,592	0	0	148,592
GRV Commercial	0.12692	17	321,640	40,821	0	0	40,821	40,821	0	0	40,821
GRV Industrial	0.12172	11	80,636	9,815	0	0	9,815	9,815	0	0	9,815
GRV Urban Farmland	0.10871	17	211,120	22,951	0	0	22,951	22,951	0	0	22,951
Unimproved value											
UV Rural Zone 2	0.0062	37	20,416,000	127,294	0	0	127,294	127,294	0	0	127,294
UV Special Rural	0.0122	9	960,500	11,762	0	0	11,762	11,762	0	0	11,762
UV General Zone 3	0.0066	215	215,416,000	1,430,578			1,430,578	1,430,578	0	0	1,430,578
Sub-Total		425	238,722,362	1,791,813	0	0	1,791,813	1,791,813	0	0	1,791,813
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	979	100	587,987	97,900	0	0	97,900	97,900	0	0	97,900
GRV Commercial	927	12	36,412	11,124	0	0	11,124	11,124	0	0	11,124
GRV Industrial	567	7	12,675	3,969	0	0	3,969	3,969	0	0	3,969
GRV Urban Farmland	737	7	23,951	5,159	0	0	5,159	5,159	0	0	5,159
Unimproved value											
UV Rural Zone 2	1,015	35	4,555,500	35,525	0	0	35,525	35,525	0	0	35,525
UV Special Rural	1,133	9	752,000	10,197	0	0	10,197	10,197	0	0	10,197
UV General Zone 3	1,231	91	7,904,157	112,021	0	0	112,021	112,021	0	0	112,021
Sub-total		261	13,872,682	275,895	0	0	275,895	275,895	0	0	275,895
Amount from general rates							2,067,708				2,067,708
Ex-gratia rates							36,199				36,199
Total general rates							2,103,907				2,103,907
Specified area rates	Rate in \$ (cents)										
Sewerage Residential	8.386		23,309	195,471	0	0	195,471	195,471	0	0	195,471
Sewerage Religious Church	4.00		420	1,680	0	0	1,680	1,680	0	0	1,680
Total specified area rates			23,729	197,151	0	0	197,151	197,151	0	0	197,151
Total							2,301,058				2,301,058

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	389,500	389,500	26,789	0	(26,789)
Plant and equipment	325,000	325,000	27,081	0	(27,081)
Infrastructure - roads	2,345,200	2,345,200	195,432	1,279	(194,153)
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - footpaths	30,000	30,000	0	0	0
Infrastructure - other	266,000	266,000	0	0	0
Payments for Capital Acquisitions	3,385,700	3,385,700	249,302	1,279	(248,023)
Total Capital Acquisitions	3,385,700	3,385,700	249,302	1,279	(248,023)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	2,623,045	2,623,045	218,585	156,136	(62,449)
Cash backed reserves	910,504	910,504		0	
Reserves cash backed - Long Service Leave Reserve	1,000	1,000	0	0	0
Contribution - operations	(318,849)	(148,849)	26,550	(154,857)	(181,408)
Capital funding total	3,385,700	3,385,700	249,302	1,279	(248,023)

SIGNIFICANT ACCOUNTING POLICIES

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

30/06/2022

31/07/2021

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Land and Buildings						
48003	Roofing Project - admin LRCIP	68,000	68,000	0	0	0
98001	Capital housing Up grades	25,000	25,000	2,083	0	2,083
118005	Town Hall Ceiling Upgrade - LRCIP	100,000	100,000	8,333	0	8,333
138001	Public Buildings - Capital upgrade projects	6,500	6,500	541	0	541
138003	Old Road Board Building - LRCIP	60,000	60,000	5,000	0	5,000
138004	Gum Toilets Upgrade - LRCIP	50,000	50,000	4,166	0	4,166
138005	Slater Homestead upgrade - LRCIP	80,000	80,000	6,666	0	6,666
Total		389,500	389,500	26,789	0	26,789
Plant & Equipment						
123906	Plant Replacement - Grader Go 020 (secondhand)	215,000	215,000	17,916	0	17,916
123907	Plant replacement - Small Tip Truck	30,000	30,000	2,500	0	2,500
123908	Plant replacement - Utility GO 039	20,000	20,000	1,666	0	1,666
123909	Plant replacement - Go 183	20,000	20,000	1,666	0	1,666
123910	Plant replacement - Torro ride on mower	15,000	15,000	1,250	0	1,250
123911	Small Plant - Mobile Traffic lights	25,000	25,000	2,083	0	2,083
Total		325,000	325,000	27,081	0	27,081
Infrastructure - Roads						
129904	EXPENSE - Regional Road Group Construction	545,990	545,990	45,499	853	44,646
129901	EXPENSE - R 2 R Construction	320,500	320,500	26,709	0	26,709
129912	Black Spot Funding	175,200	175,200	14,599	0	14,599
129913	Bridge Upgrade LRCIP	50,000	50,000	4,167	0	4,167
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,253,510	1,253,510	104,458	426	104,032
Total		2,345,200	2,345,200	195,432	1,279	194,153
Infrastructure - Footpaths						
129911	Local Road and Community Infrastructure Program (footpaths)	30,000	30,000	0	0	0
Total		30,000	30,000	0	0	0
Infrastructure - Sewerage						
108003	Upgrade to sewerage water pipe line LRCIP	30,000	30,000	0	0	0
Total		30,000	30,000	0	0	0
Infrastructure - Other						
118006	Anstey Park - Upgrade -LRCIP	185,000	185,000	0	0	0
118007	Upgrade to Playground at Rec Ground LRCIP	81,000	81,000	0	0	0
Total		266,000	266,000	0	0	0
TOTALS		3,385,700	3,385,700	249,302	1,279	248,023

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Aged Housing Wollyam Street	114	159,268	0	0	8,798	17,827	150,470	141,441	4,190	8,748
Recreation and culture										
New Sports Pavilion	111	1,080,058	0	0	0	28,723	1,080,058	1,051,335	0	68,155
Retic Football/Hockey Ovals	113	30,208	0	0	0	14,701	30,208	15,507	0	1,388
Economic services										
Community Centre	104	22,481	0	0	0	22,481	22,481	0	0	1,135
Slater Homestead	105	6,738	0	0	0	6,738	6,738	0	0	340
Rural Community Centre	106	330,576	0	0	0	23,050	330,576	307,526	0	11,378
Salmon Gum & Grange Subdivision	108	100,896	0	0	0	100,896	100,896	0	0	3,855
Bank Overdraft - subdivision - new loan	115	945,000	0	0	25,432	51,206	945,000	893,794	13,571	41,271
B/Fwd Balance		2,675,225	0	0	34,230	265,622	2,666,427	2,409,603	17,761	136,270
C/Fwd Balance		2,675,225	0	0	34,230	265,622	2,666,427	2,409,603	17,761	136,270
Self supporting loans										
Recreation and culture										
Self Supporting Loan MSC	110	198,311	0	0	0	39,157	198,311	159,154	0	12,256
Self Supporting Loan MSC	110	198,311	0	0	0	39,157	198,311	159,154	0	12,256
Total		2,873,536	0	0	34,230	304,779	2,864,738	2,568,757	17,761	148,526
Current borrowings		304,779					(198,499)			
Non-current borrowings		2,568,757					3,063,237			
		2,873,536					2,864,738			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

KEY INFORMATION

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

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier		0			0	0	0	0	0	0
GO015 Ford Utility Old works manager	6250532	0	0	0	0	0	0	0	0	0
GO040 Ford Escape (Blue)	6250509	5,944	0	0	0	5,835	5,944	109	0	151
GOSHIRE Ford Escape (White)	6250620	5,777	0	0	0	5,674	5,777	103	0	147
GO015 Ford Utility (WORKSMANAGER)	6463413	20,946	0	0	0	11,043	20,946	9,903	0	321
Total		32,667	0	0	0	22,552	32,667	10,115	0	619
Current lease liabilities		21,412					21,412			
Non-current lease liabilities		11,255					11,255			
		32,667					32,667			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

**OPERATING ACTIVITIES
NOTE 11
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Long Service Leave Reserve	112,346	1,000	0	0	0		0	113,346	112,346
Reserves cash backed - Mortlock Lodge Reserve	3,172	0	0	0	0		0	3,172	3,172
Reserves cash backed- Plant Replacement Reserve	139,211	1,000	0	0	0	(50,000)	0	90,211	139,211
Reserves cash backed - Staff Housing Reserve	33,151	300	0	0	0	0	0	33,451	33,151
Reserves cash backed - Aged Care Reserve	119,247	1,100	0	0	0		0	120,347	119,247
Reserves cash backed - Vehicle Reserve	107,626	1,000	0	0	0		0	108,626	107,626
Reserves cash backed - Sewerage Reserve	326,074	2,500	0	0	0	0	0	328,574	326,074
Reserves cash backed - Community Bus Reserve	54,033	450	0	0	0		0	54,483	54,033
Reserves cash backed - LCDC Reserve	10,410	150	0	0	0		0	10,560	10,410
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,234	0	0	0	0	0	0	5,234	5,234
	910,504	7,500	0	0	0	(50,000)	0	868,004	910,504

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 July 2021
		\$	\$	\$	\$
Contract liabilities					
- operating	13	191,728	155,283	0	347,011
Total unspent grants, contributions and reimbursements		191,728	155,283	0	347,011
Provisions					
Annual leave		264,915	0	0	264,915
Long service leave		299,128	0	0	299,128
Total Provisions		564,043	0	0	564,043
Total other current assets		755,771	155,283	0	911,054

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants and subsidies				
General purpose funding				
GRANTS - General Purpose	210,000	17,500	210,000	0
GRANTS - Untied Road Grants	200,000	16,666	200,000	0
Law, order, public safety				
REVENUE - ESL Grant	45,000	3,750	45,000	0
Recreation & Culture				
REVENUE - Other Recreation & Sport - No GST	1,000	83	1,000	0
Community amenities				
REVENUE - Other Grant Funding	130,000	0	130,000	0
Transport				
REVENUE - Direct Grant	96,908	8,075	96,908	96,908
Economic services				
REVENUE - Other Economic Services	0	0	0	0
Other property and services				
Various Contributions	209,263	30,536	317,190	0
	892,171	76,610	1,000,098	96,908

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
Non-operating grants and subsidies						
General purpose funding						
Grants - Federal Government	752,000	752,000	62,666	0	0	0
Transport						
Revenue - Grants Regional Road Group	545,590	545,590	45,466	156,136	853	(155,283)
Revenue - Grant Wheatbelt Secondary Freig	997,612	997,612	83,134	0	426	0
Revenue - Grants R 2 R	234,244	234,244	19,520	0	0	0
Revenue - Grants Black Spot	73,599	73,599	6,133	0	0	0
Revenue - Grants Pathways	0	0	0	0	0	0
Economic services						
Revenue - Pioneer Pathways	0	0	0	0	0	0
	2,603,045	2,603,045	216,919	156,136	1,279	(155,283)

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

**NOTE 16
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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	3,663	30.96%		Received Grants Commission payment early
General purpose funding - rates	(189,734)	(9.21%)		The rates include the sewerage rates as well.
General purpose funding - other	(36,225)	(1.69%)		Within material variance
Law, order and public safety	155,417	509.88%	▲ Timing	Timing of receiving the funding from DFES for the ESL program
Health	1,018	1.84%		Within material variance
Education and welfare	(50)	(100.00%)		Within material variance
Housing	(477)	(2.09%)		Within material variance
Community amenities	796	0.23%		Within material variance
Recreation and culture	2,833	26.87%		Within material variance
Transport	71,213	260.23%	▲ Timing	Timing in the receiving of the RRG monies for roadworks on Meckering and Calingiri Goomalling Roads, also have not received the R2R funding to date.
Economic services	(1,534)	(6.46%)		Within material variance
Other property and services	(446)	(8.43%)		Within material variance
Expenditure from operating activities				
Governance	11,835	60.97%	▲	Within material variance
General purpose funding	7	0.09%		Within material variance
Law, order and public safety	38,667	83.17%	▲	Timing of payments for the ESL program
Health	11,177	18.91%	▲	Within material variance
Education and welfare	20	1.48%		Within material variance
Housing	25,459	73.96%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Community amenities	26,381	52.49%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Recreation and culture	71,501	89.62%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Transport	48,084	39.82%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Economic services	27,566	63.06%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Other property and services	(20,355)	(774.54%)	▼ Timing	Dependent on the timing of fuel and oils being ordered and paid for.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(62,449)	(28.57%)	▼	Dependent on when the grants are applied for and when the projects are completed.
Proceeds from disposal of assets	0	0.00%		
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for property, plant and equipment and infrastructure	248,023	99.49%	▲	Dependent on the timing of the Capital works program
Financing activities				
Proceeds from new debentures	0	0.00%		
Transfer from reserves	0	0.00%		
Payments for principal portion of lease liabilities	2,088	100.00%		
Repayment of debentures	2,477	6.75%		
Transfer to reserves	7,500	99.99%		



9.4 APPLICATION TO KEEP 3-6 DOGS - BROOKES

File Reference	05-03
Disclosure of Interest	Nil
Applicant	Shannon Brookes
Previous Item Numbers	No Direct
Date	9 August 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Application letter and p

Summary

Council to determine whether to allow three dogs to reside at 98 York Gum Drive Goomalling.

Background

Shannon Brookes has applied to Council to keep three dogs at 98 York Gum Drive, Goomalling. The property is approximately 10.7ha in size although the area where the dogs will reside is approximately a quarter of an acre.

Consultation

Council’s Ranger has attended the property and the detail within this agenda item has been taken from her report.

Statutory Environment

Dog Act 1976 – S26.3
Local Government Act 1995

Policy Implications

Nil

Financial Implications

There are no direct financial impacts resulting from this item.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
	This matter is not directly dealt with within the Community Strategic Plan

Comment/Conclusion

The following information is contained within the Rangers report regarding the property.

Fencing

Materials used for Fencing: The dogs live in a house yard surrounding the house that is approximately 1/4 an acre in total. The yard fencing is made from an assortment of materials with an electric fence. All the fencing is in good condition and is suitable to contain the dogs.



Locking devices on gate: There is only one gate that is secured.

Housing

Means of housing: The dogs are free to move around the house and the yard area via the doggy door. There is a large undercover veranda area that contains a lounge chair and an enclosed dog bed for the dogs to sit on when they wish to be outside. As the dogs have free roam of the area there are many places for them to sleep.

Bedding:- The dogs sleep inside the house on various lounges and beds. There are also many shady areas in the house yard that the dogs can sleep under as well.

Water Supply:- There is a self-filling watering device on the back veranda area and a water bowl inside the house.

Condition of existing dogs

The dogs are in a good healthy condition and all of them are very friendly.

Ranger Notes:

The dogs were very friendly towards me upon arrival and were not able to escape the yard area to greet me. The dogs did not show any signs of aggression towards each other. The dogs are in excellent condition and there is a pooper scooper present for the removal of the dog's faeces.

Council wrote to 4 adjoining neighbours giving them the opportunity to provide feedback as to whether they do or do not support this application and no objections were received. There is no history on our system regarding the care and welfare of any dogs at this address.

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Toby	Labrador	Chocolate	7mths	M	LT0297
2	Beau	Border Collie	Red / white	6mths	M	LT0296
3	Max	Border Collie	Black / white	11 years	M	

Voting Requirements

Absolute Majority



OFFICERS' RECOMMENDATION

That the Council:

APPROVE the application for 3 dogs to be housed at 98 York Gum Drive in accordance with Section 26.3 of the *Dog Act 1976* with the following conditions:

1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering; and
2. The exemption applies only to the 3 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption for that particular dog ceases to have effect; and
3. The exemption will cease to have effect on the date of any conviction for an offence relating to the *Dog Act 1976* in respect of any of the dogs, or any person in charge of those dogs; and
4. The subject property must be kept clear of all animal excreta using proper disposal methods; and
5. Adequate cover and protection are always to be available to the dogs; and
6. The dogs are to be adequately confined in accordance with Section 18 of the Shires Dog Local Law; and
7. The property is to be inspected Annually by the Council Ranger; and
8. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.

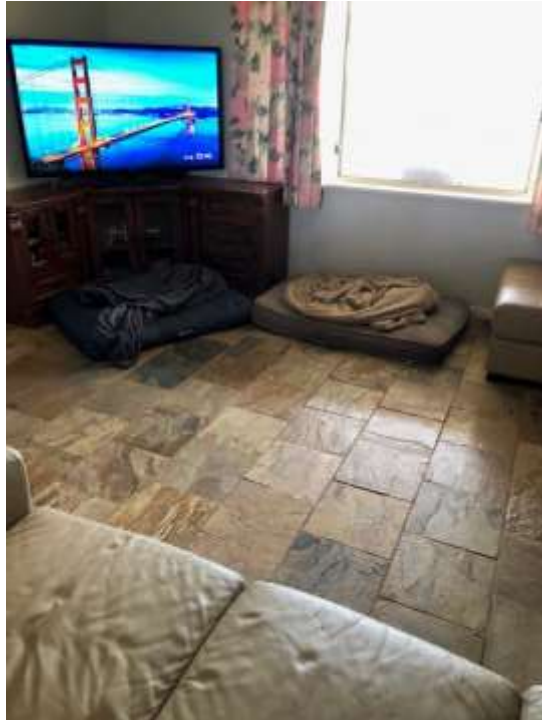
RESOLUTION 390

Moved Cr Van Gelderen seconded Cr Barratt that the officer's recommendation be adopted.

***CARRIED 5/0
Absolute Majority***



3rd Dog Max



Inside Beds



Side Gate



Outside Beds



Water Device



Electric Fence Yard



Doggie Door



9.5 APPLICATION TO KEEP 3-6 DOGS – MCGLEN/PITMAN

File Reference	05-03
Disclosure of Interest	Nil
Applicant	Deborah McGlen & Cameron Pitman
Previous Item Numbers	No Direct
Date	9 August 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of the Proposed Constitutional Changes

Summary

Council to determine whether to allow three dogs to reside at 98 York Gum Drive Goomalling.

Background

Deborah McGlen & Cameron Pitman have applied to Council to keep six dogs at 1566 Toodyay-Goomalling Road, Goomalling. The property is approximately 42.5ha in size although the area where the dogs will reside is approximately a quarter of an acre.

Consultation

Council’s Ranger has attended the property and the detail within this agenda item has been taken from her report.

Statutory Environment

Dog Act 1976 – S26.3
Local Government Act 1995

Policy Implications

Nil

Financial Implications

There are no direct financial impacts resulting from this item.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
	This matter is not directly dealt with within the Community Strategic Plan

Comment/Conclusion

The following information is contained within the Rangers report regarding the property.

P R E S I D E N T _ _ _ _ _

D A T E _ _ _ _ _



Fencing

Materials used for Fencing: The dogs live in a house yard surrounding the house that is approximately 1/4 an acre in total. The yard fencing is made from an assortment of materials with an electric fence. All the fencing is in good condition and is suitable to contain the dogs.

Locking devices on gate: There are two gates into the yard and both are secured with latches.

Housing

Means of housing: Fungus & Gizmo are house dogs and can go in and out through a doggie door. The other 4 dogs are kept in the house yard. There is a large undercover veranda area that contains a lounge and an assortment of dog bed for the dogs to sit on. As the dogs have free roam of the area there are many places for them to sleep.

Bedding:- All of the dogs sleep inside the house at night on various lounges and beds. There are also many shady areas in the house yard that the dogs can sleep under as well.

Water Supply:- There is only a large bucket in the house yard for the 4 larger dogs and a container in the house for the smaller dogs.

Condition of existing dogs

The dogs are in a good healthy condition and all of them are very friendly.

Ranger Notes

The dogs were very friendly towards me upon arrival and were not able to escape the yard area to greet me. The dogs did not show any signs of aggression towards each other. The dogs are in excellent condition and there is a pooper scooper present for the removal of the dog's faeces.

Council wrote to 3 adjoining neighbours giving them the opportunity to provide feedback as to whether they do or do not support this application and no objections were received. There is no history on our system regarding the care and welfare of any dogs at this address only the initial dog wandering that alerted us to the number of dogs being kept at the premises.

The two dogs Max and Arthur belong to Deborah McGlen who is the tenant residing at the second house in the property. This second house also shares the same yard. Deborah works FIFO and Cameron looks after her dogs when she is at work.

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Abbey	Collie X	Black / White	9 Y	F	LT00095
2	Fungus	Shih Tzu	Cream	16 M	M	LT00096
3	Bear	Shepard X	Black / White	3 Y	F	
4	Gizmo	JR X	White	7 Y	M	
5	Max	Collie X	Black / White	2 Y	M	Registered in previous Shire
6	Arthur	Collie X	Black / White	2 Y	M	Registered in previous Shire

PRESIDENT _____

DATE _____
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Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

APPROVE the application for 6 dogs to be housed at 1566 Goomalling Toodyay Rd in accordance with Section 26.3 of the *Dog Act 1976* with the following conditions:

1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering; and
2. The exemption applies only to the 6 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption for that particular dog ceases to have effect; and
3. The exemption will cease to have effect on the date of any conviction for an offence relating to the *Dog Act 1976* in respect of any of the dogs, or any person in charge of those dogs; and
4. The subject property must be kept clear of all animal excreta using proper disposal methods; and
5. Adequate cover and protection are always to be available to the dogs; and
6. The dogs are to be adequately confined in accordance with Section 18 of the Shires Dog Local Law; and
7. An automatic drinking device system is to be installed in the yard area; and
8. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.

RESOLUTION 391

Moved Cr Sheen seconded Cr Barratt that the officer's recommendation be adopted.

***CARRIED 5/0
Absolute Majority***



Water Bucket



Lounge in Verandah



Side Gate



Main Gate



Large Verandah Area



House Yard



House Yard / Second House Behind



4 Larger Dogs



2 Small House Dogs



10. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL

Nil

12. MATTERS BEHIND CLOSED DOORS

Moved Cr Barratt, seconded Cr Wilkes that Council do now go behind closed doors.

5/0 CARRIED

The meeting be closed to the public in accordance with section 5.23 Local Government Act 1995, 5.5.23(2))

- Matters affecting employee(s)
- Personal affairs of any person(s), including financial and/or commercial contracts
- Commercial Confidentiality
- Legal advice/matters
- Public safety/security matters where public knowledge may be prejudicial.

12.1 CONFIDENTIAL – CEO PERFORMANCE REVIEW

File Reference	
Disclosure of Interest	The CEO registers that he has a financial interest in this item due to the outcome of the review potentially affecting his employment with the Council.
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	13 August 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1.



OFFICERS' RECOMMENDATION

That the Council:

Negotiate a methodology with the CEO on the conduct of his 2021 performance review.

RESOLUTION 392

Moved Cr Van Gelderen seconded Cr Barratt that Council carry out the CEO performance review in house.

***CARRIED 5/0
Absolute/Simple Majority***

Moved Cr Van Gelderen, Cr Wilkes that Council come out from behind closed doors

CARRIED 5/0

13. INFORMATION BULLETIN

RESOLUTION 393

Moved Cr Barratt seconded Cr Van Gelderen that the information bulletin be received.

***CARRIED 5/0
Simple Majority***

14. MEETING CLOSURE

The Shire President thanked everyone for their attendance at today's meeting and declared the meeting closed at 5.22pm.