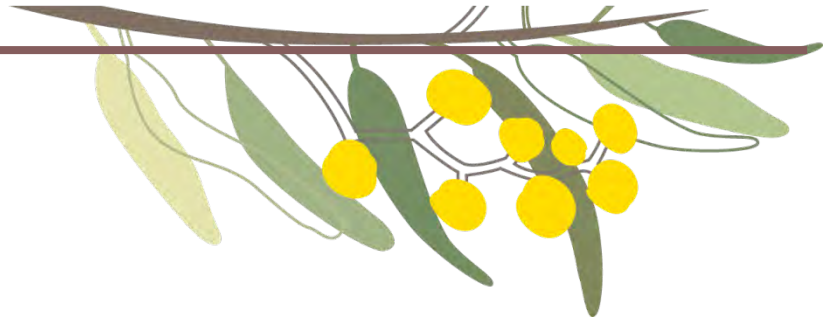


SHIRE OF WOODANILLING



ORDINARY MEETING OF COUNCIL Minutes 29 June 2021

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ORDINARY MEETING OF COUNCIL MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting opened at 5.17pm

1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long standing personal friendship with the proponent). As a consequence there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:			
Cr HR Thomson	Shire President	Cr M Trimming	
Cr D Douglas	Deputy Shire President	Cr S Jefferies	
Cr P Morrell		Stephen Gash	Chief Executive Officer
Cr T Brown		Sue Dowson	Deputy CEO
Apologies:			
Nil			

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Leave of absence granted July Cr Trimming

Leave of absence granted July Cr Thomson

Carried 6/0

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

GSDC Dinner meeting in Albany Shire President attended, spoke to Alana re paleo channel. Good for Woodanilling may come to Katanning the next meeting. Cr Thomson was presented an award

8. CONFIRMATION OF COUNCIL MEETING MINUTES:

8.1. ORDINARY MEETING OF COUNCIL HELD – 18/05/2021**COUNCIL DECISION**

Moved Cr Douglas seconded Cr Morrell

That the Minutes of the Ordinary Meeting of Council held 23 March 2021 and 25 May 2021 be confirmed as a true and correct record of proceedings with amendments to list Councillor votes for and against in relevant items.

CARRIED 6/0

9. CONFIRMATION OF OTHER MEETING MINUTES:

Nil

10. OFFICER'S REPORTS**10.1. WOODANILLING COMMUNITY EVENTS FUND – KENMARE HALL 100 YEAR CELEBRATION**

Proponent	Kenmare Hall Committee
Owner	
Location/Address	
Author of Report	Deputy CEO
Date of Meeting	29/06/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	GP628 ADM0332
Attachments	Separate attachment 10.1.1 Shire of Woodanilling Community Events Fund Application Form

BRIEF SUMMARY

To consider an application for the Community Event fund from the Kenmare Hall Committee for \$2000 to finance the running of the Kenmare Hall 100 Year Anniversary to be held at the Kenmare Hall on 16 October 2021. If Covid restrictions are applied during the October date then the event will be moved to March 2022.

BACKGROUND/COMMENT

Not-for-profit community groups can apply for funding for events which contribute to social and community welfare, economic, environmental, health, education or cultural areas.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

POLICY IMPLICATIONS

Policy 83 applies

FINANCIAL IMPLICATIONS

\$4000 allocated for Community Event Fund for the 2021-22 financial year

STRATEGIC IMPLICATIONS**Theme 1****Community Well-Being****VISION**

- To deliver a quality of life to our residents that is based upon sound environmentally sustainable principles and is socially productive & growing

OBJECTIVES

- To support the delivery of programs and initiatives that foster community spirit and harmony

- To ensure that our community is accessible for people with disabilities, their families and carers (Woodanilling Disability Access Inclusion Plan 2010)

STRATEGIES

- By supporting community projects that have direct benefit to the well-being of our community – example Woody on Display
- Disability Access and Inclusion Plan (DAIP) – Advocate to local businesses and tourist venues the requirements for, and benefits flowing from, the provision of accessible venues.

GOALS

Short Term

CW.2 Establishment of a Community Well Being Fund to provide financial support for events that directly benefit the well-being of the local community

Medium Term

CW.1 Develop Community Initiative Programs to ensure active community participation and volunteering.

CONSULTATION/COMMUNICATION

Application received from the Kenmare Hall Committee, Lola Carter

RISK MANAGEMENT

Insignificant 1: Low (1)

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.1 WOODANILLING COMMUNITY EVENTS FUND – KENMARE HALL 100 YEAR CELEBRATION

Moved Cr Douglas seconded Cr Brown

That Council approves the events fund application from the Kenmare Hall Committee for \$2000 to help finance the running of the 100 year celebration of the Kenmare Hall.

CARRIED 6/0

10.2. POLICY – ATTENDANCE AT EVENTS ELECTED MEMBERS AND CEO

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road, Woodanilling
Author of Report	CEO
Date of Meeting	29/06/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	
Attachments	Separate attachment 10.2.1 Draft Attendance at Events for Elected Members and CEO Policy

BRIEF SUMMARY

Council to consider the draft Attendance at Events Elected Members and CEO Policy.

BACKGROUND/COMMENT

Section 5.90A of the Local Government Act requires that local governments have an attendance at events policy. The purpose of the policy is for the Council to actively consider the purpose of and benefits to the community from Council members and the CEO attending events. The policy provides a framework for the acceptance of invitations to various events, clarifies who will pay for tickets or the equivalent value of the invitation.

STATUTORY/LEGAL IMPLICATIONS

Section 5.90A of the Local Government Act 1995 provides that a local government must prepare and adopt a policy that deals with matters relating to the attendance of council members and the CEO at events, including —

- (a) the provision of tickets to events; and
- (b) payments in respect of attendance; and
- (c) approval of attendance by the local government and criteria for approval; and
- (d) any prescribed matter.

The CEO must publish an up-to-date version of the policy on the local government's official website.

POLICY IMPLICATIONS

This policy does not conflict with any existing policy.

FINANCIAL IMPLICATIONS

There are no financial implications

STRATEGIC IMPLICATIONS**Theme 3****Customer Service****GOALS****Short Term**

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

Staff have reviewed other local government's attendance at events policies and guidelines provided by the Department of Local Government Sport and Cultural Industries.

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Absolute majority

**OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.2 POLICY – ATTENDANCE AT EVENTS
ELECTED MEMBERS AND CEO**

Moved Cr Douglas seconded Cr Morrell

That Council adopt the draft Attendance at Events for Elected Members and CEO Policy.

CARRIED 6/0

10.3.CEO STANDARDS – RECRUITMENT, PERFORMANCE AND TERMINATION

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Stephen Gash, CEO
Date of Meeting	29 th June 2021
Previous Reports	Nil
Disclosure of any Interest	The officer declares an impartiality interest in this item as the current CEO of the Shire of Woodanilling.
File Reference	
Attachments	Separate attachment 10.3.1 Draft Shire of Woodanilling CEO Standards

BRIEF SUMMARY

Council to review and adopt the Model Standards for Chief Executive Officer Recruitment, Performance and Termination pursuant to section 5.39B (2) of the Local Government Act 1995.

BACKGROUND/COMMENT

New legislation was enacted on 3 February 2021 requiring local governments to prepare and adopt standards that cover the recruitment, selection, performance review and early termination of local government Chief Executive Officers.

Key features of the regulations relating to recruitment, selection, performance review and early termination of local government Chief Executive Officers include the requirements to:

- establish a selection panel comprised of council members and at least one independent person to conduct the recruitment and selection process for the position of CEO;
- establish a performance review process by agreement between the local government and the CEO; and
- conduct a recruitment and selection process where an incumbent CEO has held the position for a period of ten or more consecutive years on expiry of the CEO's contract.

In addition, requirements for advertising vacant CEO positions have been updated to align with amendments to state-wide public notice provisions. Local governments are required to prepare and adopt the Model Standards within three months of these regulations coming into effect (by 3 May 2021). Until such time as a local government adopts the Model Standards (with or without minor permitted variations), the regulations apply.

STATUTORY/LEGAL IMPLICATIONS

Sections of the Acts, Regulations and/or Local Laws that apply to this item include:

- Local Government Act 1995, Section 5.39B;
- Local Government (Administration) Amendment Regulations 2021; and
- Local Government (Administration) Regulations 1996.

In accordance with section 5.39B (2) of the Local Government Act, within three months of the prescribed regulations coming into operation, a local government must prepare and adopt standards to be observed by the local government that incorporate the model standards.

A local government may include in the adopted standards provisions that are in addition to the model standards, but any additional provisions are of no effect to the extent that they are inconsistent with the model standards.

The CEO must publish an up-to-date version of the adopted standards on the local government's official website.

POLICY IMPLICATIONS

There are no conflicts with existing policies.

FINANCIAL IMPLICATIONS

The requirements of the new Model Standards will result in an increase in costs for recruitment of a CEO.

STRATEGIC IMPLICATIONS**Theme 3****Customer Service****GOALS****Short Term**

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

Information has been provided from the Department which is available from their website.

CEO Standards and Guidelines –

<https://www.dlgsc.wa.gov.au/docs/default-source/local-government/local-government-act-review/ceostandards-and-guidelines.pdf>

Explanatory Notes –

<https://www.dlgsc.wa.gov.au/docs/default-source/local-government/local-government-act-review/ceomodel-standards-explanatory-notes.pdf>

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Absolute majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.3 CEO STANDARDS – RECRUITMENT, PERFORMANCE AND TERMINATION

Moved Cr Douglas seconded Cr Trimming

That with respect to the new mandatory minimum standards that cover recruitment, selection, performance review and early termination of local government chief Executive Officers, Council, pursuant to section 5.39B (2) of the Local Government Act 1995, adopt the new Model Standards for Chief Executive Officer Recruitment, Performance and Termination as detailed in the attachment.

CARRIED 6/0

10.4. CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Steve Gash, CEO
Date of Meeting	29 th June 2021
Previous Reports	23 rd March 2021
Disclosure of any Interest	Nil
File Reference	ADM0342 – CL1079
Attachments	Separate attachment 10.4.1 Draft Code of Conduct for Council Members, Committee Members and Candidates. 10.4.2 Model Code of Conduct Guidelines

BRIEF SUMMARY

Council to adopt the Code of Conduct for Council Members, Committee Members and Candidates, as required by section 5.104 of the Local Government Act.

BACKGROUND/COMMENT

The Government has enacted new legislation requiring all local governments to adopt a new Code of Conduct for Council Members, Committee Members and Candidates for a local government election, and to deal with ancillary matters.

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

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

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

At the March meeting, Council appointed the Complaints Officer and adopted the form, relevant to the Model Code of Conduct.

To meet the compliance requirement, it is proposed that Council adopt the Model Code as the Shire's Code of Conduct for Council Members, Committee Members and Candidate, at this meeting and consider amendments in the future.

STATUTORY/LEGAL IMPLICATIONS

Sections of the Acts, Regulations and/or Local Laws that apply to this item include:

- Local Government Act 1995
- Local Government (Administration) Amendment Regulations 2021
- Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021
- Local Government (Model Code of Conduct) Regulations 2021.

POLICY IMPLICATIONS

Councils existing Code of Conduct should be repealed.

FINANCIAL IMPLICATIONS

There are no known financial implications relative to this matter in excess of officer time and minor administrative cost.

STRATEGIC IMPLICATIONS

Theme 3**Customer Service****GOALS****Short Term**

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

The Department and WALGA has provided guidance notes.

Resources and further reading for local governments include:

<https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/public-consultations/localgovernment-act-review/priority-reforms/model-code-of-conduct>

<https://www.dlgsc.wa.gov.au/docs/default-source/local-government/local-government-act-review/modelcode-of-conduct-guidelines.pdf>

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Absolute majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION ITEM 10.4 POLICY - CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

Moved Cr Jefferies seconded Cr Morrell

That with respect to the new Model Code of Conduct for Council Members, Committee Members and Candidates for a local government election, Council.

- Repeal the existing Code of Conduct
- Pursuant to section 5.104 of the Local Government Act 1995, adopt the new Code of Conduct for Council Members, Committee Members and Candidates for local government elections for the Shire of Woodanilling, listed as Attachment.

CARRIED 6/0

10.5. ITEM POLICY – ELECTED MEMBERS CONTINUING PROFESSIONAL DEVELOPMENT

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Steve Gash, CEO
Date of Meeting	29 th June 2021
Previous Reports	
Disclosure of any Interest	Nil
File Reference	
Attachments	Separate attachment 10.5.1 Draft Shire of Woodanilling Elected Member Continuing Professional Development Policy

BRIEF SUMMARY

As part of the State Government’s review of the Local Government Act 1995, local governments are required to adopt a policy in relation to continuing professional development of council members.

A draft policy has been prepared for Council consideration.

BACKGROUND/COMMENT

As part of the Local Government Act Review, Parliament passed the Local Government Legislation Amendment Act 2019 on 27 June 2019. Changes to the Act include the introduction of mandatory training for elected members and the requirement for local governments to adopt a policy in relation to the continuing professional development of elected members.

All elected members are now required to complete the Council Member Essential training course within 12 months of being elected.

STATUTORY/LEGAL IMPLICATIONS

In accordance with Section 5.128 of the Local Government Act, a local government must prepare and adopt a policy in relation to continuing professional development of council members.

The policy must be published on the local government’s website. A review of the policy must be undertaken after each ordinary election.

POLICY IMPLICATIONS

POLICY IMPLICATIONS: The proposal recommends the establishment of a new policy consistent with the requirements of the legislation.

Part of the new policy incorporates what is also included in Policy 1.7 “Elected Member Entitlements” under section 4.6. It is proposed that this section be removed from Policy 1.7. Section 4.6 is shown below:
4.6 Conference and Training Expenses

Elected members who wish to attend training courses, appropriate conferences or seminars may make application to the Shire President in writing. A decision on attendance will be made jointly between the Shire President and the CEO based on the need and budgeted funds being available.

Claims for reimbursement of expenses must be submitted within 14 days of the conference or training and may include:

- Registration and training costs for the elected member;

Actual receipted

- accommodation for the duration of the conference or training
- taxi fares associated with the conference or workshop
- parking at the venue or accommodation
- food and drink costs (excluding alcohol)
- mileage costs in accordance with SAT determination.

FINANCIAL IMPLICATIONS

The Shire's 2021/22 Budget will include allocation for professional development under the policy, including compulsory training post-election.

STRATEGIC IMPLICATIONS**Theme 3****Customer Service****GOALS****Short Term**

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

No consultation has been undertaken.

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Absolute majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.5 POLICY –ELECTED MEMBERS CONTINUING PROFESSIONAL DEVELOPMENT

Moved Cr Morrell seconded Cr Jefferies

That Council adopts the draft Shire of Woodanilling Elected Member Continuing Professional Development Policy pursuant to section 5.128 of the Local Government Act 1995 as attached to this report.

CARRIED 6/0

10.6. POLICY – PURCHASING - REVIEW

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Steve Gash, CEO
Date of Meeting	29 th June 2021
Previous Reports	
Disclosure of any Interest	Nil
File Reference	
Attachments	Separate attachment 10.6.1 Draft Reviewed Shire of Woodanilling Purchasing Policy.

BRIEF SUMMARY

Council to review and consider amending the Shire of Woodanilling's Purchasing Policy 54.

BACKGROUND/COMMENT

Council's Purchasing Policy objective is to promote a best practice approach to procurement which promotes transparent, equitable and competitive purchasing practices for the Shire of Woodanilling and is compliant with the Local Government Act 1995; and the Functions and General Regulations 1996. Thresholds for Public Tender requirements has been increased. Amendments to this policy reflect these changes.

Proposed amendments to the policy have been made to reflect the new thresholds for Public Tender requirements increased from \$150,000 to \$250,000. The remainder of the thresholds have been increased as per guidelines provided by WALGA.

Two new items under the Value for Money assessment have been included:

- the environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policies; and
- providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

Other minor wording as per the attachment.

STATUTORY/LEGAL IMPLICATIONS

- Local Government Act 1995 (WA)
- Local Government (Functions and General) Regulations 1996
- State Records Act

POLICY IMPLICATIONS

Updates Policy 54 with respect to tender thresholds.

FINANCIAL IMPLICATIONS

There are no financial implications associated with adopting the policy.

STRATEGIC IMPLICATIONS

Theme 3

Customer Service

GOALS

Short Term

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

Some guidance notes have been referenced from the Department and WALGA.

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Absolute majority

OFFICER'S RECOMMENDATION – ITEM 10.6 POLICY – PURCHASING - REVIEW

That Council amend the Shire of Woodanilling's Purchasing Policy 54 as per attachment.

COUNCIL MOTION

Moved Cr Douglas seconded Cr Morrell

That Council amend the Shire of Woodanilling Policy 54 with local buyer preference changed to 5%

The motion was amended with the consent of the mover and the seconder

AMENDED COUNCIL MOTION

Moved Cr Douglas seconded Cr Morrell

That Council amend the Shire of Woodanilling Policy 54 with local buyer preference to be changed to 10%

CARRIED 6/0

The Reason for change. 10% reflected current practice and there were concerns 15% may not offer best value for money, noting Council will review the policy again within the next few months.

10.7. ITEM SIGNIFICANT ACCOUNTING POLICIES –MATERIAL VARIANCE REPORTING

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Steve Gash, CEO
Date of Meeting	29 th June 2021
Previous Reports	
Disclosure of any Interest	Nil
File Reference	
Attachments	nil

BRIEF SUMMARY

Council to review the material variance thresholds not listed in significant accounting policies of the budget our annual financial statement documents.

BACKGROUND/COMMENT

Each financial year Council is required to adopt a percentage and/or value in accordance with AAS 5, to be used in the Statement of Financial Activity for reporting variances.

The significant accounting policies of the Shire are included in the Budget and Annual Financial Report each year. These policies are reviewed annually and were last adopted in 2020. The policy reflects those in the Local Government Accounting Manual.

The review of the reportable material variance is to be conducted on an annual basis. Currently the variance reported in monthly statements is +/- 10% and +/- \$10,000. It is proposed to retain the capitalisation threshold amount for all asset classes at \$5,000. Changes to the Financial Management regulations required assets with a purchase price of \$5,000 or below to be written off prior to 30 June 2019.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 (As Amended) – Section 6.10.

Australian Accounting Standards

Financial Management Regulations 1996

POLICY IMPLICATIONS

There are no recommended changes to the policy.

FINANCIAL IMPLICATIONS

There are no financial implications associated with adopting the policy.

STRATEGIC IMPLICATIONS

Theme 3

Customer Service

GOALS

Short Term

CS.3 Ensure quality decision making by Council is supported by good policies, procedures and legislation

CONSULTATION/COMMUNICATION

Nil

RISK MANAGEMENT

Risk rating – Adequate. Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.

VOTING REQUIREMENTS

Simple majority

OFFICER'S RECOMMENDATION – ITEM 10.7 SIGNIFICANT ACCOUNTING POLICIES – MATERIAL VARIANCE REPORTING

Moved Cr Douglas seconded Cr Brown

That following review of existing significant accounting policies the reporting material variances remains +/- 10% and +/- \$10,000 from the budget figure and reported by way of supporting note to the 'Monthly Statement of Financial Activity'

CARRIED 6/0

11. COUNCILLOR'S REPORTS ON MEETINGS ATTENDED**11.1. COUNCILLOR'S MEETINGS ATTENDED FOR THE PERIOD – 25/05/2021 – 29/06/2021**

WALGA Great Southern Zone meeting 25th June 2021 attended by CEO Steve Gash, Shire President Thomson and Deputy Shire President Douglas.

GSDC and Bruce Manning CEO and Shire President.

Sports Committee meeting Cr Douglas attended re Strat Plan. Re notes emailed to DCEO.

12. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Extension of Asset Management Plan coverage to 2032 to enable asset ratio calculation.

13. MOTIONS WITHOUT NOTICE BY PERMISSION OF THE COUNCIL**13.1. COUNCILLORS AND /OR OFFICERS**

LG Week Monday 20th and Tuesday 21st September 2021

Next year's budget will accommodate costs.

Councillors to attend – All councillors to attend accommodation to be reserved for those who need it.

14. ITEMS FOR DISCUSSION

Nil

15. INFORMATION ITEMS**15.1. ADOPTION OF INFORMATION REPORTS****RECOMMENDATION – INFORMATION REPORT 29/06/2021**

Moved Cr Douglas seconded Cr Jefferies

That Council receive the information contained in the following information reports.

CARRIED 6/0

15.2. MONTHLY FINANCIAL REPORTS – FOR THE PERIOD 01/05/2021 – 31/05/2021

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

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

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

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

GOVERNANCE

Members of Council
Administration

ACTIVITIES

Members of Council, civic reception, functions, public relations, electoral requirements and administration.

GENERAL PURPOSE FUNDING

Rates
General Purpose Revenue

Rates, General Purpose Government Grants, Interest on Investments.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention
Animal Control
Other

Supervision of various by-laws, fire prevention and animal control.

HEALTH

Preventative Services
Community Health
Other

Food Control, meat inspection, water testing and health inspection services.

EDUCATION AND WELFARE

Disability Access & Inclusion
Care of Senior Citizens

Well aged housing and services for youth and aged.

HOUSING

Staff Housing

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Sanitation
Stormwater Drainage
Town Planning
Protection of Environment
Other

Refuse site, cemetery and public conveniences.

RECREATION AND CULTURE

Public Halls
Swimming areas
Libraries
Other

Maintenance of halls, parks, gardens and ovals. Library and heritage.

TRANSPORT

Road Construction
Road Maintenance
Road Plant Purchases
Transport Licensing Agency

Road construction and maintenance, footpaths and traffic signs.

ECONOMIC SERVICES

Rural Services
Tourism
Building Control
Other

Area promotion, pest control and building control.

OTHER PROPERTY AND SERVICES

Private Works
Public Works Overheads
Plant Operating Costs
Stock Control
Salaries and Wages

Private works, public works overheads and plant operation.

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Governance		7,300	6,692	154	(6,538)	(97.70%)	
General purpose funding - general rates	6	772,376	708,011	770,677	62,666	8.85%	
General purpose funding - other		398,469	365,264	405,216	39,952	10.94%	▲
Law, order and public safety		58,309	53,450	66,430	12,980	24.28%	▲
Health		800	733	0	(733)	(100.00%)	
Education and welfare		92,500	84,792	92,015	7,223	8.52%	
Housing		17,200	15,767	21,571	5,804	36.81%	
Community amenities		36,800	33,733	30,625	(3,108)	(9.21%)	
Recreation and culture		1,800	1,650	3,996	2,346	142.18%	
Transport		322,962	296,049	231,572	(64,477)	(21.78%)	▼
Economic services		53,500	49,042	26,100	(22,942)	(46.78%)	▼
Other property and services		57,593	52,794	68,301	15,507	29.37%	▲
		1,819,609	1,667,977	1,716,657	48,680		
Expenditure from operating activities							
Governance		(136,313)	(124,954)	(179,908)	(54,954)	(43.98%)	▼
General purpose funding		(4,820)	(4,418)	(17,611)	(13,193)	(298.62%)	▼
Law, order and public safety		(92,000)	(84,333)	(130,642)	(46,309)	(54.91%)	▼
Health		(38,737)	(35,509)	(33,879)	1,630	4.59%	
Education and welfare		(44,100)	(40,425)	(37,281)	3,144	7.78%	
Housing		(68,000)	(62,333)	(48,991)	13,342	21.40%	▲
Community amenities		(93,526)	(85,732)	(139,398)	(53,666)	(62.60%)	▼
Recreation and culture		(155,000)	(142,083)	(184,087)	(42,004)	(29.56%)	▼
Transport		(1,762,711)	(1,615,818)	(1,469,739)	146,079	9.04%	
Economic services		(65,000)	(59,583)	(90,308)	(30,725)	(51.57%)	▼
Other property and services		(21,700)	(19,892)	(249,820)	(229,928)	(1155.88%)	▼
		(2,481,907)	(2,275,080)	(2,581,666)	(306,586)		
Non-cash amounts excluded from operating activities	1(a)	817,345	749,233	768,965	19,732	2.63%	
Amount attributable to operating activities		155,047	142,130	(96,044)	(238,174)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	528,324	0	(528,324)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(1,134,000)	(45,353)	1,088,647	96.00%	▲
Amount attributable to investing activities		(684,447)	(597,343)	(45,353)	551,990		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Transfer to reserves	9	(220,000)	(18,333)	(156)	18,178	99.15%	▲
Amount attributable to financing activities		169,000	14,083	(156)	(14,239)		
Closing funding surplus / (deficit)	1(c)	721	(80,009)	224,222			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 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 MAY 2021

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. 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.

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 MAY 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	361,121	361,121	365,773	4,652	1.29%	
Revenue from operating activities							
Rates	6	772,376	708,011	770,677	62,666	8.85%	
Operating grants, subsidies and contributions	11	590,443	541,239	615,492	74,253	13.72%	▲
Fees and charges		390,030	357,528	325,549	(31,979)	(8.94%)	
Interest earnings		5,200	4,767	2,359	(2,408)	(50.51%)	
Other revenue		600	550	2,581	2,031	369.27%	
Profit on disposal of assets	7	60,960	55,880	0	(55,880)	(100.00%)	▼
		1,819,609	1,667,975	1,716,658	48,683		
Expenditure from operating activities							
Employee costs		(1,078,324)	(988,464)	(1,003,672)	(15,208)	(1.54%)	
Materials and contracts		(263,000)	(241,083)	(470,001)	(228,918)	(94.95%)	▼
Utility charges		(95,912)	(87,919)	(84,544)	3,375	3.84%	
Depreciation on non-current assets		(878,305)	(805,113)	(768,965)	36,148	4.49%	
Insurance expenses		(91,366)	(83,752)	(81,174)	2,578	3.08%	
Other expenditure		(75,000)	(68,750)	(173,309)	(104,559)	(152.09%)	▼
		(2,481,907)	(2,275,081)	(2,581,665)	(306,584)		
Non-cash amounts excluded from operating activities							
	1(a)	817,345	749,233	768,965	19,732	2.63%	
Amount attributable to operating activities		155,047	142,127	(96,042)	(238,169)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	576,353	528,324		(528,324)	(100.00%)	▼
Proceeds from disposal of assets	7	100,000	8,333	0	(8,333)	(100.00%)	
Payments for property, plant and equipment and infrastructure	8	(1,360,800)	(1,134,000)	(45,353)	1,088,647	96.00%	▲
Amount attributable to investing activities		(684,447)	(597,343)	(45,353)	551,990		
Financing Activities							
Transfer from reserves	9	389,000	32,417	0	(32,417)	(100.00%)	▼
Payments for principal portion of lease liabilities		0	0	0	0	0.00%	
Transfer to reserves	9	(220,000)	(18,333)	(156)	18,178	99.15%	▲
Amount attributable to financing activities		169,000	14,083	(156)	(14,239)		
Closing funding surplus / (deficit)	1(c)	721	(80,011)	224,222	304,234		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual 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.

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2021

BASIS OF PREPARATION

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 17 June 2021

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

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.

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

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(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	7	(60,960)	(55,880)	0
Add: Depreciation on assets		878,305	805,113	768,965
Total non-cash items excluded from operating activities		817,345	749,233	768,965

(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 2020	This Time Last Year 31 May 2020	Year to Date 31 May 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(628,751)	(628,269)	(628,907)
Total adjustments to net current assets		(628,751)	(628,269)	(628,907)

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

Current assets				
Cash and cash equivalents	2	1,248,273	1,418,453	1,099,908
Rates receivables	3	62,125	62,618	92,897
Receivables	3	116,023	82,414	40,516
Other current assets	4	9,571	18,904	9,571
Less: Current liabilities				
Payables	5	(224,651)	(334,748)	(117,516)
Contract liabilities	10	(69,286)	(110,693)	(124,717)
Provisions	10	(147,531)	(139,673)	(147,531)
Less: Total adjustments to net current assets	1(b)	(628,751)	(628,269)	(628,907)
Closing funding surplus / (deficit)		365,773	369,006	224,222

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.

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

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Municipal - Cash at Bank	Cash and cash equivalents	470,551	0	470,551		NAB	0.10%	NA
Cash on hand - Floats and Petty Cash	Cash and cash equivalents	450	0	450		Cash	0.00%	NA
Reserve - Cash at Bank	Cash and cash equivalents	0	628,907	628,907		NAB	0.10%	NA
Trust - Cash at Bank	Cash and cash equivalents	0	0	0	0	NAB	0.00%	NA
Total		471,001	628,907	1,099,908	0			
Comprising								
Cash and cash equivalents		471,001	628,907	1,099,908	0			
		471,001	628,907	1,099,908	0			

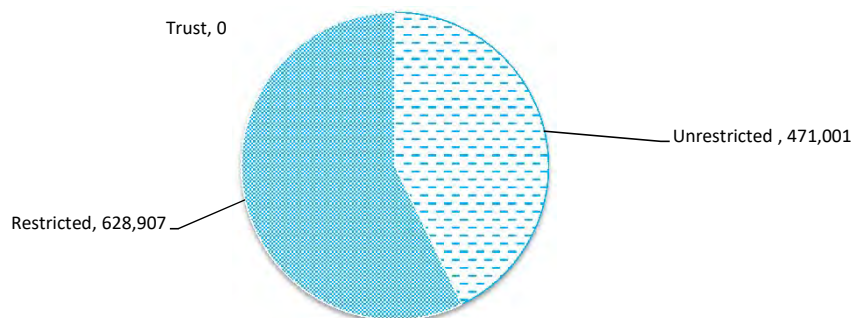
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 MAY 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

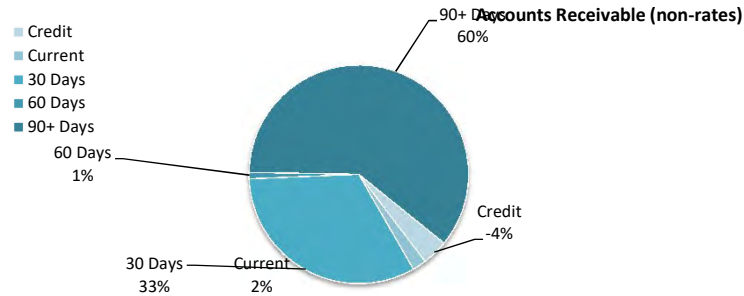
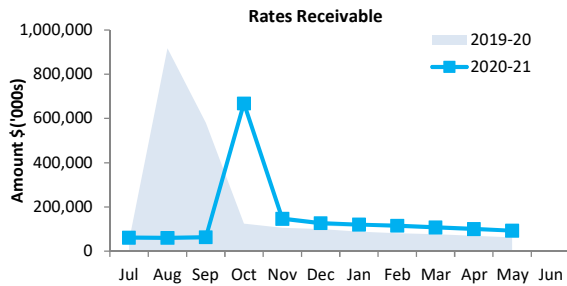
Rates receivable	30 June 2020	31 May 2021
	\$	\$
Opening arrears previous years	52,210	62,125
Levied this year	771,494	770,677
Less - collections to date	(761,579)	(739,905)
Equals current outstanding	62,125	92,897
Net rates collectable	62,125	92,897
% Collected	92.5%	88.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,418)	754	12,025	342	22,319	34,023
Percentage	(4.2%)	2.2%	35.3%	1%	65.6%	
Balance per trial balance						
Sundry receivable						6,493
GST receivable						40,516
Total receivables general outstanding						40,516

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 uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 May 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and Materials	8,521	0	0	8,521
Prepayments				
Prepayments	1,050	0	0	1,050
Total other current assets	9,571	0	0	9,571
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.

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

**OPERATING ACTIVITIES
NOTE 5
Payables**

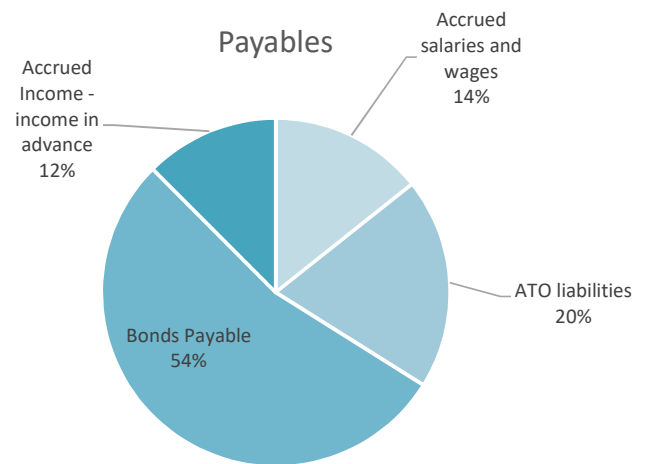
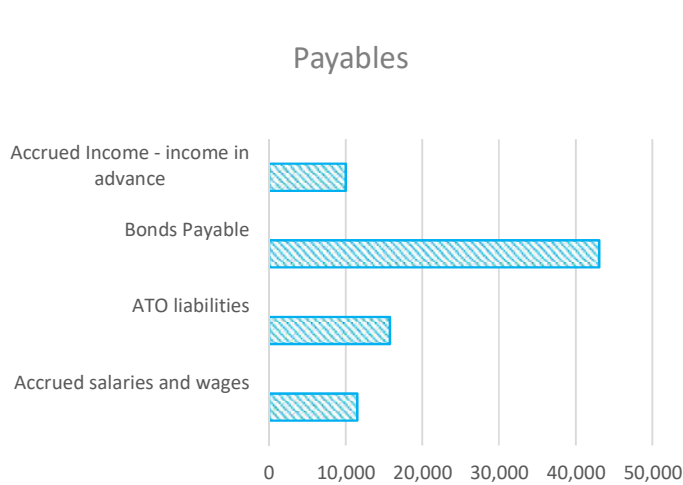
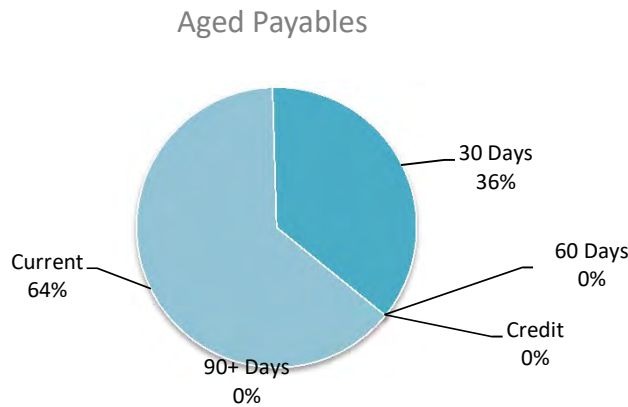
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general		23,709	13,508	0	0	37,217
Percentage	0%	63.7%	36.3%	0%	0%	
Balance per trial balance						
Accrued salaries and wages						11,488
ATO liabilities						15,746
Bonds Payable						43,056
Accrued Income - income in advance						10,009
Total payables general outstanding						117,516

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.

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



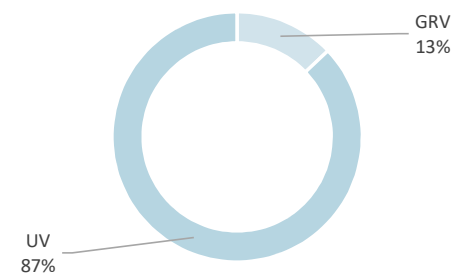
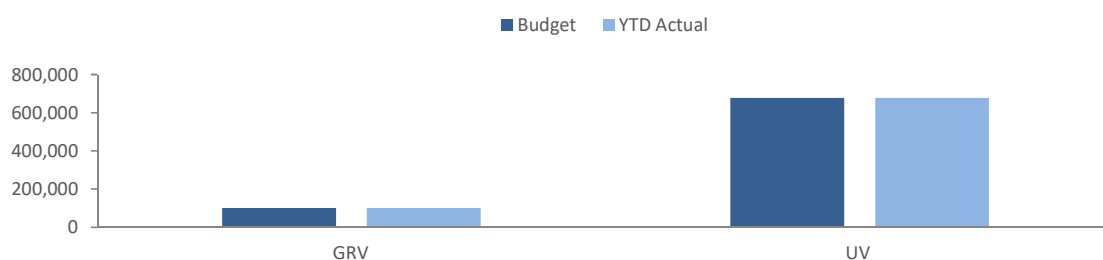
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**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	0.1140	99	880,800	100,438			100,438	100,514			100,514
Unimproved value											
UV	0.0054	194	125,612,000	677,300			677,300	677,920		0	677,920
Sub-Total		293	126,492,800	777,738	0	0	777,738	778,434	0	0	778,434
Minimum payment	Minimum \$										
Gross rental value											
GRV	390	65		25,350			25,350	25,350		0	25,350
Unimproved value											
UV	390	20		7,800			7,800	7,800		0	7,800
Sub-total		85	0	33,150	0	0	33,150	33,150	0	0	33,150
Discount							(31,087)				(40,907)
Concession							(7,425)				0
Total general rates							772,376				770,677

KEY INFORMATION

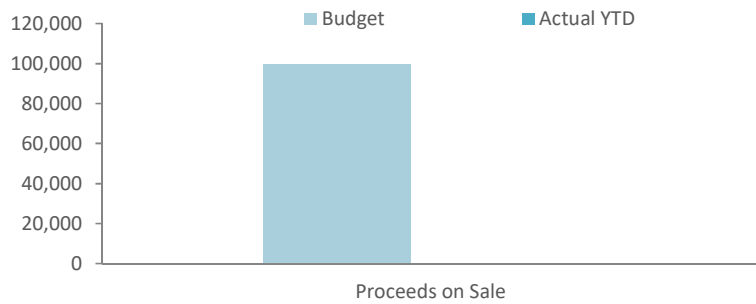
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



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

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	John Deere Grader 670D	39,040	100,000	60,960	0	0	0	0	0
		39,040	100,000	60,960	0	0	0	0	0



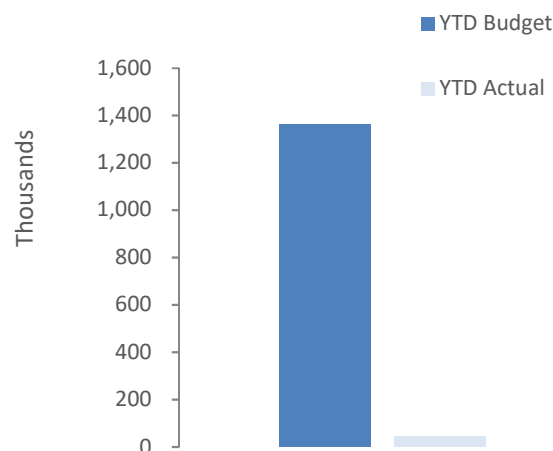
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture and equipment	80,000	66,667	249	(66,418)
Plant and equipment	489,000	407,500	0	(407,500)
Infrastructure - roads	710,800	592,333	45,104	(547,229)
Infrastructure - drainage	61,000	50,833	0	(50,833)
Infrastructure - footpaths	20,000	16,667	0	(16,667)
Payments for Capital Acquisitions	1,360,800	1,134,000	45,353	(1,088,647)
Right of use assets	0	0	0	0
Total Capital Acquisitions	1,360,800	1,134,000	45,353	(1,088,647)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	576,353	528,324	0	(528,324)
Other (disposals & C/Fwd)	100,000	8,333	0	(8,333)
Cash backed reserves				
Plant replacement reserve	389,000	32,417	0	(32,417)
Contribution - operations	295,447	564,926	45,353	(519,573)
Capital funding total	1,360,800	1,134,000	45,353	(1,088,647)

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.



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

OPERATING ACTIVITIES

NOTE 9

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant replacement reserve	448,772		112	220,000	0	(389,000)	0	279,772	448,884
Building reserve	42,073		10		0		0	42,073	42,083
Affordable housing reserve	102,264		25		0		0	102,264	102,289
Office equipment reserve	14,024		4		0		0	14,024	14,028
Road construction reserve	21,618		5		0		0	21,618	21,623
	628,751	0	156	220,000	0	(389,000)	0	459,751	628,907

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

**OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 May 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	11	3,236	0	(3,236)	0
- non-operating	12	66,050	58,667	0	124,717
Total unspent grants, contributions and reimbursements		69,286	58,667	(3,236)	124,717
Provisions					
Annual leave		85,120	0	0	85,120
Long service leave		62,411	0	0	62,411
Total Provisions		147,531	0	0	147,531
Total other current liabilities		216,817	58,667	(3,236)	272,248
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 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.

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. 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.

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

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2021	Current Liability 31 May 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grants				0		397,869	364,713	396,869
Law, order, public safety								
ESL Grant				0		31,279	28,672	27,823
Education and welfare								
Well Aged Housing Grants				0		40,000	36,667	43,017
Transport								
RRG Direct Funding Grant				0		75,002	68,752	76,543
Other property and services								
Regional Traineeship Grant 2019	3,236		(3,236)	0		44,093	40,419	38,500
	3,236	0	(3,236)	0	0	588,243	539,223	582,752
Operating contributions								
Governance								
Legal Fees Recoverable				0		1,000	917	4,339
Housing								
Staff Housing Reimbursements				0		1,200	1,100	502
Other property and services								
FBT Reimbursements				0				1,440
Paid Parental Leave				0				13,570
Diesel Fuel Rebates				0				12,890
	0	0	0	0	0	2,200	2,017	32,741
TOTALS	3,236	0	(3,236)	0	0	590,443	541,239	615,492

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

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2021	Current Liability 31 May 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
Grant - RRG Project	66,050	58,667		124,717	124,717	576,353	528,324	0
	0	0	0	0	0	0	0	0
TOTALS	66,050	58,667	0	124,717	124,717	576,353	528,324	0

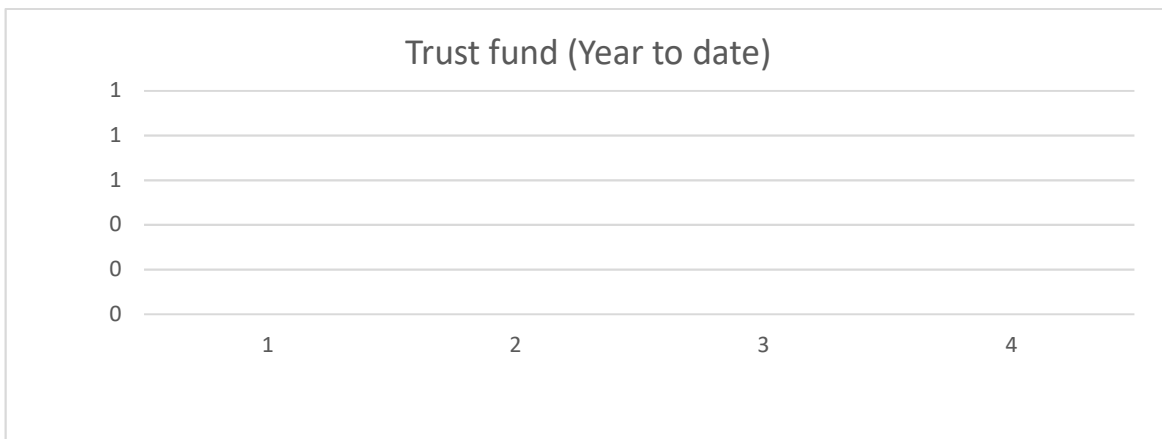
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2021**

**NOTE 13
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2020	Received	Paid	31 May 2021
	\$	\$	\$	\$
NIL	0	0	0	0
	0	0	0	0

KEY INFORMATION



15.3.MONTHLY RATES REPORTS – FOR THE PERIOD ENDING – 31/05/2021

OUTSTANDING RATES	31/05/2021
Description	Balance
Rates	\$ 60,149.54
Legal charges	\$ 5,644.53
Penalty charges	\$ 10,088.82
Other Charges	\$ -
Instalment admin Fee	\$ 7.22
Instalment interest	\$ 17.50
Fire breaks	\$ 2,928.29
ESL Penalty	\$ 569.64
Sub total	\$ 79,405.54
Rubbish removal	\$ 3,370.69
Sub total	\$ 3,370.69
ESL	\$ 5,926.25
Sub total	\$ 5,926.25
Rates paid in advance	-\$ 10,008.56
Sub total	-\$ 10,008.56
Grand total	\$ 78,693.92

SUNDRY DEBTORS OUTSTANDING 90 DAYS OR GREATER

CLIENT #	DETAILS	AMOUNT
120	Standpipe Water Charges	\$39.38
504	Funding	\$5400.00
90614	Standpipe Water	\$10.50
168	Funding	\$14650.00
133	Standpipe Water	\$116.48
90519	Standpipe Water	\$107.00
47	Standpipe Water	\$15.41
21118	Standpipe Water	\$255.50
90415	Reimbursement of Costs	\$129.47
161	Salt Dumping	\$1320.00
21010	Standpipe Water	\$275.00
	Total	\$22,318.75

TOTAL SUNDRY DEBTORS OUTSTANDING

30 DAYS AND LESS	60 DAYS	90 DAYS OR GREATER	CREDITS	TOTAL
\$12,779.10	\$342.45	\$22,318.75	(\$1,417.82)	\$34,022.48

15.4.SCHEDULE OF ACCOUNTS PAID FOR THE PERIOD ENDING 31/05/2021

Transaction ID	Date	Name	Description	Amount
Municipal Account				
EFT Payments				
EFT5506	04/05/2021	Major Motors	parts	-355.84
EFT5507	04/05/2021	Hudson Sewage Services	maintenance- biomax	-251.10
EFT5508	04/05/2021	Department of Education	Bookmark subscription to 31/12/2021	-242.00
EFT5509	04/05/2021	Benara Nurseries	Plants/Trees	-702.24
EFT5510	04/05/2021	Automotive Electrical & 4WD Accessories	parts	-89.25
EFT5511	04/05/2021	LGIS Risk Management	Risk Forum	-110.00
EFT5512	04/05/2021	The Woodanilling Tavern	EHO accomodation	-415.00
EFT5513	04/05/2021	Brenton Norrie	maintenance to rec centre	-190.00
EFT5514	04/05/2021	AFGRI Equipment	parts	-3169.62
EFT5515	04/05/2021	Toll Transport	freight	-283.38
EFT5516	04/05/2021	Katanning Districts Carpet Care	cleaning contract	-498.75
EFT5517	04/05/2021	Bob Waddell & Associates Pty Ltd	rates consulting	-528.00
EFT5518	04/05/2021	Katanning Stock & Trading	hardware	-103.90
EFT5519	04/05/2021	Synergy	13 Feb to 19 Apr	-3350.92
EFT5520	04/05/2021	Woodanilling Store	groceries	-154.90
EFT5521	04/05/2021	Beaurepaires Wagin	tyre replacement	-923.76
EFT5522	04/05/2021	Perth McIntosh & Son	parts	-447.93
EFT5523	04/05/2021	Winc	stationery	-120.25
EFT5524	04/05/2021	PCS	software support	-467.50
EFT5525	04/05/2021	Blackwoods	parts	-16.59
EFT5526	04/05/2021	Katanning Hardware	hardware	-1095.00
EFT5527	04/05/2021	Landgate Valuation & Property Analytics	rural uv valuations	-4189.00
EFT5528	04/05/2021	Albany Best Office Systems	copier contract	-625.88
EFT5529	04/05/2021	Staff Christmas Club	Payroll deductions	-594.00
EFT5530	07/05/2021	Wurth Australia	hardware	-168.07
EFT5531	07/05/2021	Toll Transport	freight	-24.64
EFT5532	07/05/2021	ATO	BAS-MARCH 2021	-13784.00
EFT5533	07/05/2021	Synergy	25 March- 24 April	-598.33
EFT5534	07/05/2021	Great Southern Fuel Supplies	bulk diesel	-5261.03
EFT5535	07/05/2021	Beaurepaires Wagin	tyre replacement	-525.16
EFT5536	07/05/2021	JR & A Hersey	parts	-697.40
EFT5537	07/05/2021	Kleenheat Gas	yearly facility fee	-171.60
EFT5538	07/05/2021	Winc	stationery	-206.62
EFT5539	07/05/2021	PCS	software support	-85.00
EFT5540	07/05/2021	Katanning McIntosh & Son	vehicle maintenance	-500.57
EFT5541	07/05/2021	Katanning Hardware	hardware	-75.00
EFT5542	07/05/2021	Great Southern Waste Disposal	rubbish removal	-3583.64
EFT5543	07/05/2021	Staff Christmas Club	Payroll deductions	-297.00
EFT5544	07/05/2021	Officeworks	stationery	-248.95
EFT5545	28/05/2021	Woodanilling Men's Shed	planter boxes	-900.00
EFT5546	28/05/2021	Major Motors	parts	-232.07
EFT5547	28/05/2021	Moore Australia Audit (WA)	financial consulting	-1372.80
EFT5548	28/05/2021	McInerney Ford	parts	-146.32
EFT5549	28/05/2021	Benara Nurseries	plants/trees	-1092.70
EFT5550	28/05/2021	QFH Multiparts	maintenance equipment	-87.45
EFT5551	28/05/2021	Battery World Osborne Park	battery	-28.00
EFT5552	28/05/2021	Filters Plus WA	parts	-295.68
EFT5553	28/05/2021	Office of the Auditor General	audit fees	-31900.00
EFT5554	28/05/2021	AFGRI Equipment	maintenance	-7744.60
EFT5555	28/05/2021	Toll Transport	FREIGHT	-157.64
EFT5556	28/05/2021	Colas WA	maintenance	-1078.00
EFT5557	28/05/2021	Katanning Districts Carpet Care	cleaning contract	-1207.50
EFT5558	28/05/2021	LE & PM Garstone Plumbing	maintenance	-240.00
EFT5559	28/05/2021	Bob Waddell & Associates Pty Ltd	rates consulting	-693.00
EFT5560	28/05/2021	Regional Retailers Pty Ltd	hardware	-195.94
EFT5561	28/05/2021	Great Southern Rural	materials	-528.00

EFT5562	28/05/2021	Kewdale Statewide Bearings	parts	-98.86
EFT5563	28/05/2021	Dean Earnshaw	bond refund	-400.00
EFT5564	28/05/2021	Down to Earth Training and Assessing	staff training	-4411.80
EFT5565	28/05/2021	Riena Humbles	fuel purchase	-91.64
EFT5566	28/05/2021	Nutrien Ag Solutions Ltd	parts	-1573.00
EFT5567	28/05/2021	Synergy	25 Feb- 14 Apr 2021	-95.27
EFT5568	28/05/2021	Blights Auto Electrics	parts	-124.50
EFT5569	28/05/2021	Shire of Wagin	community bus hire	-204.40
EFT5570	28/05/2021	Beaurepaires Wagin	tyre replacment & repair	-472.88
EFT5571	28/05/2021	Perth McIntosh & Son	parts	-198.17
EFT5572	28/05/2021	Lotex Filter Cleaning Service	filter cleaning	-83.57
EFT5573	28/05/2021	PCS	software support	-1022.50
EFT5574	28/05/2021	BTW Rural Supplies	parts	-74.20
EFT5575	28/05/2021	Katanning Hardware	hardware	-118.85
EFT5576	28/05/2021	Landgate Valuation & Property Analytics	mining tenements	-223.10
EFT5577	28/05/2021	Staff Christmas Club	Payroll deductions	-911.00
EFT5578	28/05/2021	E Fire & Safety	fire equipment service	-1196.80
EFT5579	28/05/2021	Officeworks	stationery	-224.10

EFT Total Payments - 104,576.16

Cheque Payments

15336	07/05/2021	Bullock Hills Pastoral	refund for plate change	-28.60
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Total Cheque Payments - 28.60

Direct Debit Payments

DD3537.2	05/05/2021	Water Corporation	1 Mar to 30 Apr 2021	-11656.37
DD3551.2	03/05/2021	Telstra	11 Apt to 10 May	-117.50
DD3551.3	01/05/2021	Westnet	monthly hosting	-4.99
DD3561.1	14/05/2021	Telstra	25 Apr to 24 May	-321.94
DD3567.1	05/05/2021	Aware Super	Superannuation contributions	-722.56
DD3567.2	05/05/2021	Hesta	Superannuation contributions	-418.43
DD3567.3	05/05/2021	Australian Superannuation	Payroll deductions	-708.17
DD3567.4	05/05/2021	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3567.5	05/05/2021	Colonial Select Personnel Super	Superannuation contributions	-96.66
DD3567.6	05/05/2021	REST	Superannuation contributions	-138.35
DD3567.7	05/05/2021	OnePath Custodians	Superannuation contributions	-86.21
DD3569.1	04/05/2021	NAB - Credit Card	card fee	-194.84
DD3579.1	12/05/2021	Aware Super	Superannuation contributions	-722.56
DD3579.2	12/05/2021	Hesta	Superannuation contributions	-400.92
DD3579.3	12/05/2021	Australian Superannuation	Payroll deductions	-700.63
DD3579.4	12/05/2021	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3579.5	12/05/2021	Colonial Select Personnel Super	Superannuation contributions	-99.96
DD3579.6	12/05/2021	REST	Superannuation contributions	-138.35
DD3579.7	12/05/2021	OnePath Custodians	Superannuation contributions	-79.42
DD3583.1	19/05/2021	Aware Super	Superannuation contributions	-735.31
DD3583.2	19/05/2021	Hesta	Superannuation contributions	-400.92
DD3583.3	19/05/2021	Australian Superannuation	Payroll deductions	-644.33
DD3583.4	19/05/2021	MLC Navigator Retirement Plan	Superannuation contributions	-182.48
DD3583.5	19/05/2021	Colonial Select Personnel Super	Superannuation contributions	-95.77
DD3583.6	19/05/2021	REST	Superannuation contributions	-124.01
DD3583.7	19/05/2021	OnePath Custodians	Superannuation contributions	-79.42
DD3587.1	25/05/2021	ClickSuper	transaction fee	-8.14
DD3589.1	20/05/2021	SkyMesh	internet contract	-125.00
DD3589.2	31/05/2021	Telstra	11 May- 10 June	-203.28
DD3592.1	26/05/2021	Aware Super	Superannuation contributions	-731.88
DD3592.2	26/05/2021	Hesta	Superannuation contributions	-400.92
DD3592.3	26/05/2021	Australian Superannuation	Payroll deductions	-636.12
DD3592.4	26/05/2021	MLC Navigator Retirement Plan	Superannuation contributions	-182.48

DD3592.5	26/05/2021	Colonial Select Personnel Super	Superannuation contributions	-95.77
DD3592.6	26/05/2021	REST	Superannuation contributions	-138.35
DD3592.7	26/05/2021	OnePath Custodians	Superannuation contributions	-79.42
Total Direct Debit Payments				- 21,836.42
Municipal Account List of Payments Total				- 126,441.18

16. CLOSURE OF MEETING

Meeting closed at 6.50pm