

Notice of Meeting and Agenda Ordinary Council Meeting 19th October 2021

NOTICE OF MEETING

The next Ordinary Meeting of the Council will be held on 19th October 2021 in the Council Chambers at Prinsep Street Norseman, commencing at 6:00pm to consider and resolve on the matters set out in the attached agenda.

All meetings are open to the public, except for matters raised by Council under "Confidential Items".

Members of the public may ask a question at an Ordinary Council meeting under "Public Question Time".

A handwritten signature in black ink, appearing to read "Peter Fitchat", is written over a faint, light-colored circular stamp or watermark.

Peter Fitchat
Chief Executive Officer
15th October 2021

Notes to Agenda

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Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent, or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity who has an application before the Shire must obtain, and should only rely on, written notice of the Shires decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as representation by the Shire should be sought in writing and should make clear the purpose of the request.

AGENDA for the ORDINARY Meeting of Council
to be held in the Council Chambers at the Shire Administration Office –
Prinsep Street Norseman on the 19th October 2021 commencing at 6.00pm

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1. Declaration of Opening and Announcement of Visitors.

The Shire President welcomed all in attendance and declared the meeting open at

This Ordinary Council Meeting will be video recorded to assist in the preparation of the minutes of the meeting.

The Shire of Dundas recognises the Ngadju and Mirning People as First Nations People in the Shire of Dundas, acknowledging them as traditional custodians and pay our respects to their Elders, past, present, and emerging.

2. Declaration by newly Elected Members

In accordance with Section 2.29 (1) of the Local Government Act 1995 a person elected to Councillor is not entitled to act in the Office until he or she has made a 'Declaration of Office' in the prescribed form before an authorised person.

In accordance with Section 12(6)(a)(i) of the Oaths, Affidavits and Statutory Declarations Act 2005, Chief Executive Officer, Peter Fitchat will conduct the Swearing in Ceremony.

3. Election of the Shire President

The position of Shire President becomes vacant after each ordinary election and Councillors need to elect a Shire President.

The election of the Shire President will be conducted by the CEO in accordance with Schedule 2.3 (4) of the Act.

Written nominations (including self-nominations) can be given to the CEO prior to the meeting or at the meeting but before the CEO closes the call for nominations. A nominated Councillor must accept the nomination before it can be accepted by the CEO.

The CEO has received written nominations for the following:

Nil

and calls for any further nominations.

If an election is required, it is by secret ballot by the standard first past the post system. The

Shire President takes the chair.

4. Election of the Deputy Shire President

The position of Deputy Shire President becomes vacant after each ordinary election and Councillors need to elect a Deputy Shire President

The election of the Deputy Shire President is to be conducted in accordance with Schedule 2.3(8) of the Act.

Written nominations (including self-nominations) can be given to the CEO prior to the meeting or at the meeting but before the close of the call for nominations. A nominated Councillor must accept the nomination before it can be accepted by the CEO.

The CEO has received written nominations for the following:

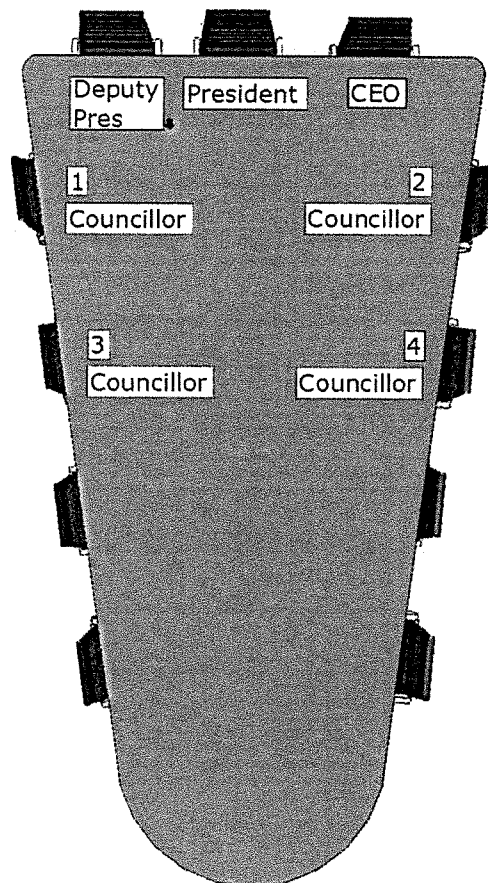
Nil

Call for further nominations

If an election is required, it is by secret ballot by the standard first past the post system.

5. Draw for Seating Positions at the Council Table

Standing Order 11.2 requires that at the first meeting attended by a Councillor after the election the CEO is to draw random lots for each Councillor at the Council table.



6. Declarations of Financial, Proximity, Impartiality Interests & Gifts Received.

Financial Interests:

Proximity Interests:

Impartiality Interests:

Gifts Received by Councillors:

As per the Shire of Dundas Code of Conduct section 3.4 Gifts, adopted by the Council on 21 October 2014 and reference to Regulation 34B of the Local Government (Administration) 1996.

7. Record of Attendance of Councillors / Officers and Apologies.

Cr LG Bonza
Cr AR Patupis
Cr VL Wyatt
Newly Elected Member TBC
Newly Elected Member TBC
Newly Elected Member TBC

Peter Fitchat	Chief Executive Officer
Pania Turner	Manager of Corporate and Community Services
Joe Hodges	Manager of Works and Services
Linda Hodges	Records Officer
Hannah Turner	Tourism and Communications Officer

Public Gallery

8. Applications for Leave of Absence.

9. Response to Previous Public Questions Taken on Notice.

10. Public Question Time.

In accordance with the Local Government Act 1995 and the Local Government (Administration) Regulations 1996, any person may during Public Question Time ask any question.

In accordance with Regulation 6 of the Local Government (Administration) Regulations 1996, the minimum time allowed for Public Question Time is 15 minutes.

A member of the public who raises a question during Question Time is to state his or her name and address.

11. Confirmation of Minutes of Previous Meeting.

Minutes of the Ordinary Meeting of Council held on 28th September 2021 be confirmed as a true and accurate record.

Recommendation

That the minutes of the Ordinary Council Meeting held on 28th September 2021 be confirmed as a true and accurate record.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

12. Petitions, Deputations or Presentations.

12.1 Citizenship Ceremony

Citizenship Ceremony Ms. M. Mortel and Ms. R. Petersen

Presiding Officer Shire President

Welcome and introduction

Minister's Message

Australian citizenship ceremony

Australian citizenship affirmation (all in attendance are invited to make the affirmation)

As an Australian citizen I affirm my loyalty to Australia and its people, whose democratic beliefs I share, whose rights and liberties I respect, and whose laws I uphold and obey.

Australian National Anthem

13. Reports of Committees

GVROC - Cr Bonza/Cr Warner

WALGA – Cr Bonza/Cr Patupis

Regional Roads Group – Cr Bonza/Cr Wyatt

Roadwise – Cr Wyatt/Cr Warner

14. Announcements by Presiding Member without Discussion.**15. Reports of Officers.****15.1 Planning, Development, Health and Building**SummaryBackgroundStatutory EnvironmentPolicy ImplicationsFinancial ImplicationsConsultationCommentVoting Requirements

Simple Majority

Officer Recommendation

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

Agenda Reference & Subject	
15.1.2 - Request to Keep 4 Dogs at Property 45 Goodlife Street	
Location / Address	Shire of Dundas
File Reference	A503
Author	CEO - Peter Fitchat
Date of Report	14 th October 2021
Disclosure Interest	of Nil

Summary

For Council to consider a request to keep 4 dogs on a residential property.

Background

The Shire has received a request from Sergeant Aaron Honey to keep four dogs on the property at 45 Goodlife street Norseman.

Statutory Environment

Dog Act 1976

Dog Local law (Shire of Dundas) part 3 Requirements on keeping extra dogs.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Consultation

Linda Hodges

Comment

Under the Shire of Dundas Local Law for dogs the maximum numbers of dogs for a residential property within the town site is 2 dogs over the age of 3 months.

Sergeant Aaron Honey has advised that the addition to the two existing Kelpies that they acquired two additional pups as described in papers relating. Sergeant Aron Honey has committed to have the two new additions to their household will also be sterilised and vaccinated as the same as the original two dogs, with a commitment to take good care of the new additions through exercise and bark collars if required.

Voting Requirements

Simple Majority

Officer Recommendation

The Shire of Dundas grant approval to Arron and Kate Honey to keep four dogs at 45 Goodlife Street Norseman.

Moved	Cr:
Seconded	Cr:

Resolution

Carried by: Simple Majority

For:

Against

16. Engineering and Works**17. Members and Policy**

Agenda Reference & Subject	
17.3.1 – Notice to Rescind Policy ST1. Gratuity Payments	
Location / Address	88-92 Prinsep Street, Norseman WA 6443
File Reference	FM.PO.1
Author	Manager of Corporate and Community Services – Pania Turner
Date of Report	23/09/2021
Disclosure of Interest	Nil

Summary

That Council considered rescinding Policy ST1. Staff Gratuity Payments.

Background

Policy ST1. Staff Gratuity Payments was reviewed and adopted as part of the Policy Manual review in October 2020. Policy ST has undergone another review and needs to be replaced.

Statutory Environment

Local Government Act 1995 - SECT 5.50

Policy Implications

Removal of policy

Financial Implications

There are no financial implications in removing the policy. Should a new policy be adopted improved financial processes would be included in the process.

Strategic Implications

Nil

Consultation

Elected Members
Senior Officers
WALGA

Comment

The rescinding of the policy will allow for a full review of Council position on staff loyalty payments.

Voting Requirements

Absolute Majority

Officer Recommendation

That the Shire of Dundas Policy ST1. Gratuity Payments be rescinded.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

Agenda Reference & Subject	
17.3.2 – Receive the Information Bulletin	
Location / Address	Shire of Dundas
File Reference	PE.ME.2
Author	Chief Executive Officer - Peter Fitchat
Date of Report	7 th October 2021
Disclosure of Interest	Nil

Summary

For Council to consider receiving the Information Bulletin for the period ending 30th September 2021

Background

The Councillors' Information Bulletin for the period ending 30th September 2021 was completed and circulated to Councillors.

Statutory Environment*Local Government Act 1995*

- Section 2.7(2) - Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.
- Section 3.1 – Provides that the general function of the local government is to provide for the good governance of persons in its district.

Policy Implications

Council has no policies in relation to this matter.

Financial Implications

The recommendation of this report has no financial implications for Council.

Strategic Implications

Keeping Councillors informed in respect to matters impacting on their role as Councillor.

Consultation

Nil

Comment

The intent of the Councillors' Information Bulletin is to assist in providing Councillors with information relevant to their role as a Councillor.

Because of certain confidential elements in the contents of this document, it is not a public document, it is distributed to Councillors and senior staff only and is not for public release.

Voting Requirements

Simple Majority

Officer Recommendation

That Council receive the monthly Councillors' Information Bulletin for the period ending 30th September 2021, as included in confidential papers relating.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

18 Administration, Finance and Community Development

Agenda Reference & Subject	
18.3.1 – Accounts Paid 01/09/2021 – 30/09/2021	
Location / Address	Shire of Dundas
File Reference	FM.CR
Author	Accounts and Payroll Officer – Ali Sherifi
Date of Report	12 th October 2021
Disclosure of Interest	Nil

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas monthly accounts paid from 1st September 2021 to 30th September 2021 be noted.

Moved: Cr.
Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

Trust Payments

Chq/EFT	Date	Name	Description	Amount
560	02/09/2021	Shire of Dundas Petty Cash	RECOUP TO PETTY CASH	500.00
				\$500.00

Municipal Cheques

Cheque	Date	Name	Description	Amount
2639 7	02/09/2021	Shire of Dundas Petty Cash	Recoup to petty cash 10.06.2021 - 27.08.2021	320.15
				\$320.15

Municipal Account EFT's

EFT	Date	Name	Description	Amount
EFT5863	03/09/2021	Australia Post	Postage (JULY 2021)	767.00
EFT5864	03/09/2021	AUSPIRE - THE AUSTRALIA DAY COUNCIL (WA)	Community Citizenship Awards Membership	650.00
EFT5865	03/09/2021	BUNNINGS GROUP LIMITED	Assorted Hardware items for Animal Pound	415.00
EFT5866	03/09/2021	BP Norseman	Diesel & Unleaded Charges for July 2021	312.90
EFT5867	03/09/2021	CORE BUSINESS AUSTRALIA	HR/OHS Consultancy 1st of July 2021 \$14226 Consultancy works conducted for new mine camp and return travel to Norseman \$10525.68	24751.68
EFT5868	03/09/2021	Shire of Dundas Municipal Fund	Payroll deductions	385.00
EFT5869	03/09/2021	Department of Fire & Emergency Services	Recoup unspent funds 20/21 BRMP LG Grants Funds	36250.00
EFT5870	03/09/2021	FULL MOON CAFE	Community Consultation Tea and Coffee x 50 regular hot drinks	250.00
EFT5871	03/09/2021	DOWLING GIUDICI ASSOCIATES	As per DG+A Professional Services Agreement 201218: 40 hrs @ \$95 / hr - Period commencing 14/07/21	4180.00
EFT5872	03/09/2021	Horizon Power	Various Power Charges - 17.06.2021 - 16.08.2021	20942.23
EFT5873	03/09/2021	KILIMA (WA) P/L	Rent for the month of August 2021 - 81 Roberts Street Norseman	242.00

EFT5874	03/09/2021	Kalgoorlie Dog Adoptions Incorporated	Animal welfare donation - Donation part payment as per council decision	1000.00
EFT5875	03/09/2021	Navman Wireless Australia Pty Ltd	Monthly satellite service (05.08.2021 - 04.09.2021)	65.89
EFT5876	03/09/2021	OFFICE NATIONAL KALGOORLIE	Initiative Sheet Protectors A4 Clear Box of 100.	59.40
EFT5877	03/09/2021	STABILISATION TECHNOLOGY PTY LTD	1 x Falling weight deflectometer testing, 2 x accommodation for local geotechnics FWD operator \$8558 Soil Testing and Engineering report for Norseman Airstrip \$1287	9845.00
EFT5878	03/09/2021	Waterman Irrigation Australia	Standpipe remote access charges including 24-hour access, sim card usage, software license & support, annual cloud server access fee	1002.10
EFT5879	03/09/2021	Shire of Dundas	RATES PAYMENT TO A6	480.00
EFT5880	10/09/2021	Bonza Constructions Pty Ltd	Patch damaged wall, replace aircon defuser, drainpipes and other miscellaneous work at Norseman Gym \$4001.80 Repair locks & gates replace post box and pole plus other miscellaneous work at 124 Prinsep Street. \$914.27	4916.07
EFT5881	10/09/2021	COASTLINE MOWERS	Purchase of 20 FW Trolleys for Footpath repairs	1072.80
EFT5882	10/09/2021	Elite Gym Hire	Hire of Weights (12.08.2021 - 12.09.2021) \$568.65 Hire of Treadmill, bike, rower, and cross trainer \$442.70	1011.35
EFT5883	10/09/2021	Department of Fire & Emergency Services	ESL (JULY 2021) \$505.75 ESL (AUGUST 2021) \$12156.46	12662.21
EFT5884	10/09/2021	Glen Flood Group Pty Ltd T/A GFG Consulting	Health Surveyor Services August 2021 - 9.5 hours (RAMS & IGO Food Report) \$1348.05 Temporary management support – Craig McLennan 11.98 hours @98.50 \$1783.77 Temporary project management support – Craig McLennan 79.76 hours @ 98.50 \$8642	11773.82
EFT5885	10/09/2021	Goldfields Aboriginal Language Centre Aboriginal Corporation	Ngadju words and Interpretations for 12 words, Ngadju spelling, verified by linguist @\$20 per word	264.00
EFT5886	10/09/2021	Just Ribbons & Rosettes	Rosettes for Norseman Flower & Garden Show 2021	316.50

EFT5887	10/09/2021	Landgate	Mining Tenement Chargeables Schedule M2021/7 Dated 11.06.2021 - 06.08.2021	242.15
EFT5888	10/09/2021	Moore Australia (WA) Pty Ltd	Compilation of 2021/22 budget estimates to statutory format, development of detailed 2021/22 budget estimates.	18997.55
EFT5889	10/09/2021	Norseman Community Resource Centre	Printing of the Norseman Today - Vol39 No6 July 2021 \$900 Printing of the Norseman Today Vol.39 No7 August 2021 and phone charger purchaser for Manager of Community Development. \$934.95	1834.95
EFT5890	10/09/2021	OFFICE NATIONAL KALGOORLIE	Various Avery Lateral File Label 12pk \$451.32 1 x box Avery Lateral notes file with Tube Clip \$185.30	636.62
EFT5891	10/09/2021	Microshel Family Trust T/AS PACK & SEND EAST PERTH RGSMW PTY LTD	Freight - Coastline Mowers	319.22
EFT5892	10/09/2021	South Coast Foodservice	15 Ctns of Aussie Care Towel for Shire Office, Depot, Welcome Park & Woodlands Centre, Office public toilet, Town hall & Phoenix Park.	1087.35
EFT5893	10/09/2021	Solutions IT (invoice S + B)	3 HP USB type C docking Stations for Notebook + Freight	1028.50
EFT5894	10/09/2021	Total Asphalt & Traffic Management	CRS Emulsion - 600 litres	912.95
EFT5895	10/09/2021	TOLL TRANSPORT PTY LTD	Freight - State Library	32.53
EFT5896	10/09/2021	AUSTRALIAN LOCAL GOVERNMENT WOMEN'S ASSOCIATION WA	Membership Fee 2020/21 \$50 Membership Fee 2021/22 \$50	100.00
EFT5897	13/09/2021	KYLE STANELY WICKER	Artwork Valma Schultz and Norseman DHS Student Artwork	1500.00
EFT5898	14/09/2021	Telstra Corporation Limited	Phone Charges for Admin, Co-Location & Woodlands Centre - 20.08.2021 - 19.09.2021 \$702.88 Satellite Phone Usage – 16.08.2021 – 15.09.2021 \$183.60 Mobile charges for staff, cameras, and tablets 17.08.2021 – 16.09.2021 \$1121.71 Telstra 4GXWIFI Plus Dongle for Peter Fitchat \$44.06	2052.25
EFT5899	17/09/2021	Australasian Performing Right Association Limited	Music Licences for Shire facilities and events 2021-2022	350.00

EFT5 900	17/09/2021 1	BP Norseman	Diesel and Unleaded Charges for August 2021	541.06
EFT5 901	17/09/2021 1	Department of Mines, Industry Regulation and Safety	Recoup BSL Fees Collected	6155.00
EFT5 902	17/09/2021 1	Bunnings Warehouse Kalgoorlie	Various Paint Purchases for Arts Exhibition	1429.17
EFT5 903	17/09/2021 1	Brookes Hire Service Pty Ltd	Hire Komatsu WA-250 IT loader with bucket and forks, full charge, environmental levy, damaged waiver fee for 31.08.2021	9768.00
EFT5 904	17/09/2021 1	BOC Limited	Container Service Fee (29.07.2021 - 28.08.02021)	41.05
EFT5 905	17/09/2021 1	Corsign WA	Various Street Road Signage for RR26 Project	5160.98
EFT5 906	17/09/2021 1	COASTLINE MOWERS	Various machinery and batteries for RR26 Project	8173.90
EFT5 907	17/09/2021 1	Shire of Dundas	Recoup building Fees - Commissions	10.00
EFT5 908	17/09/2021 1	GHD PTY LTD	Completion of Mort Harslett Road & Old Coach Road Safety Audit	11000.00
EFT5 909	17/09/2021 1	Norseman Concrete	Concrete for the Town Clock Roundabout Footpath	4991.80
EFT5 910	17/09/2021 1	Norseman IGA	Various IGA Purchases 01.07.2021 - 31.07.2021	948.61
EFT5 911	17/09/2021 1	OFFICE NATIONAL KALGOORLIE	Hand Sanitiser Station for the Visitor Centre \$225.79 Avery Lateral Label 12pk \$150.44	376.23
EFT5 912	17/09/2021 1	Norseman General Practice	Pre-Employment Medical & D&A Testing for LINDA HODGES 09.09.2021	132.00
EFT5 913	17/09/2021 1	Initial Hygiene	Installation and Annual Service fee for BINS4BLOKES 01.09.2021 - 30.06.2022	4137.09
EFT5 914	17/09/2021 1	South East Petroleum	Diesel and Unleaded Fuel Purchases (Bp Card - August 2021)	860.78
EFT5 915	17/09/2021 1	Sue Codee	Various Stock Purchases for the Visitor Centre	1320.00
EFT5 916	24/09/2021 1	ZircoDATA Pty Ltd	Storage of Registers (26.07.2021 - 25.08.2021)	160.24
EFT5 917	24/09/2021 1	ABBERFIELD TECHNOLOGY PTY LTD	Water Dispensing Unit 1000 Series, AI Token Operated + 200 AI Tokens + Ground plate + 25mm plumbing system for The Dog Park	12775.00
EFT5 918	24/09/2021 1	Bonza Constructions Pty Ltd	Supply Bobcat, tipper & operator to remove concrete at Dodd House, dig & box up for concrete footings, supply &	4510.00

			deliver concrete, other miscellaneous works.	
EFT5 919	24/09/2021 1	Bunnings Warehouse Kalgoorlie	Various Hardware items for Norseman Street Maintenance	1002.69
EFT5 920	24/09/2021 1	A.D. Engineering International Pty Ltd	Remote Access fee for VMS based Town Clock - 4G Quarterly Service (03.09.2021 - 02.12.2021)	132.00
EFT5 921	24/09/2021 1	Esperance IT Services	Reset PC with Windows 10, Install Chrome, Firefox, install updates and Install Solutions IT Software	77.00
EFT5 922	24/09/2021 1	FULL MOON CAFE	Catering for IB Meeting 07.09.2021 \$350 Catering for council meeting 24.08.2021 \$350 Catering for GEDC Meeting 17.09.2021 \$199.99	899.99
EFT5 923	24/09/2021 1	Star Track Credit	Freight (Shenton Pumps)	638.35
EFT5 924	24/09/2021 1	Marketforce	Advert - Cat Loader EOI (West Aust 14.08.2021) \$284.50 Advert - Cat Loader (West Aust 14.08.2021) \$513.39	797.89
EFT5 925	24/09/2021 1	Microshel Family Trust T/AS PACK & SEND EAST PERTH RGSMW PTY LTD	Freight - Coastline Mowers	793.32
EFT5 926	24/09/2021 1	Solutions IT (invoice S + B)	Managed support - Maintain	2472.62
EFT5 927	24/09/2021 1	IT Vision	On Demand Recording Annual Subscription, 1 September 2021 to 30 June 2022 \$1375 Synergy Soft Rates Backup \$275	1650.00
EFT5 928	24/09/2021 1	Wren Oil	Admin Fee for Oil Waste Disposal	16.50
EFT5 929	24/09/2021 1	WINC AUSTRALIA PTY LTD	Various stationary order for Admin Office	116.78
6824	06/09/2021	Bank Fees	Centrepay Fees A771	0.99
6827	07/09/2021	Bank Fees	Centrepay Fees A698	0.99
6832	10/09/2021	Hannah Turner	Reimbursement for Approved Managers License Fee & Police Clearance	242.30
6833	10/09/2021	Daryl Glover	Reimbursement for Fuel Expenses - BRPC	320.18
6834	10/09/2021	Joe Hodges	Reimbursement for Head light globe for P283, Truck wheel spanners for P283 & P284	424.10

6835	10/09/2021	Ciara Stewart	Payment to Ciara Stewart - Electricity Allowance Jan - June 2021 (6 months)	500.00
6842	13/09/2021	Bank Fees	Centrepay Fees A525	0.99
PAY	14/09/2021	PAYROLL	Payroll Direct Debit of Net Pays Payroll Direct Debit of Net Pays	51133.12
6838	14/09/2021	Joe Hodges	Reimbursement - Food for contractors & Other plant parts and repairs	563.27
6851	20/09/2021	Bank Fees	Centrepay Fees A771	0.99
6852	21/09/2021	Bank Fees	Centrepay Fees A698, A629	0.99
6857	27/09/2021	Bank Fees	Centrepay Fees A525	0.99
PAY	28/09/2021	PAYROLL	Payroll Direct Debit of Net Pays Payroll Direct Debit of Net Pays	51247.90
6858	28/09/2021	Daryl Glover	Reimbursement for Fuel expenses - BRPC	100.55
6861	29/09/2021	Department of Water & Environmental Regulation	Payment to Department of Water & Environmental Regulation - Norseman Waste Facility License Fee	1218.00
				\$349,552.43

Municipal Account Direct Debts

	Date	Name	Description	Amount
6816	01/09/2021	Bank Fees	ANZ Merchant Fee	262.61
6822	03/09/2021	ANZ	BPAY Transaction Fee	53.63
6846	16/09/2021	3E Advantage Pty Limited	CRC photocopier, Shire photocopier & Printer meter readings - 01.08.2021 - 31.08.2021	3658.11
DD10774	07/09/2021	SuperChoice	Superannuation - 22.06.2021 - 06.07.2021	14728.99
DD10793	07/09/2021	SuperChoice	Superannuation - 07.06.2021 - 20.07.2021	12222.15
DD10806	07/09/2021	SuperChoice	Superannuation - 21.07.2021 - 03.08.2021	10227.16
DD10815	07/09/2021	SuperChoice	Superannuation - 04.08.2021 - 17.08.2021	11701.08
DD10827	07/09/2021	SuperChoice	Superannuation - 18.08.2021 - 31.08.2021	8740.15
				\$61,593.88

Municipal Account Credit Cards

Chq/EFT	Date	Name	Description	Amount
6856	16/09/2021	Chief Executive Officer	ANZ Credit Card Purchases 22/07/2021 - 22/08/2021	1752.34

	26/07/2021	ADOBE	SUBSCRIPTION	21.99
	28/07/2021	Norseman IGA	Public Reception	4.89
	28/07/2021	DOODLY	SUBSCRIPTION	96.89
	28/07/2021	FULL MOON CAFÉ	Catering for WALGA Conference	89.60
	28/07/2021	FULL MOON CAFÉ	Catering for WALGA Conference	24.00
	01/08/2021	LINKEDIN	SUBSCRIPTION	39.99
	01/08/2021	MYOB	SUBSCRIPTION for CRC	109.00
	03/08/2021	DOT	Change of plates for DS263 – P282	72.90
	07/08/2021	Bp Balladonia	Food and Drinks for Community Consultation Project	42.50
	08/08/2021	Madura Pass Oasis	Food and Drinks for Community Consultation Project	33.48
	08/08/2021	Eucla Motor Hotel	Food and Drinks for Community Consultation Project	16.00
	08/08/2021	Eucla Motor Hotel	Food and Drinks for Community Consultation Project	29.50
	12/08/2021	Flight Centre	Sharon Warner WALGA Conference return flight 19.09.2021 – 22.09.2021	517.10
	16/08/2021	Seek Limited	Works Co-ordinator Job Advertisement	654.50
				\$1,752.34

Summary of Account Totals

Trust EFT's / Cheques	\$500.00
Municipal Cheques	\$320.15
Municipal EFT's	\$349,552.43
Municipal Direct Debit's	\$61,593.88
Municipal Credit Card's	\$1,752.34
Grand Total for June 2021	\$413,718.80

Agenda Reference & Subject	
18.3.2 – Financial Statements for the Period Ending 01/08/2021 – 30/08/2021	
Location / Address	Shire of Dundas
File Reference	FM.FI
Author	Moore Australia
Date of Report	13/09/2021
Disclosure of Interest	Nil

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas Financial Statements for the period ending 31st August 2021 be accepted.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

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

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

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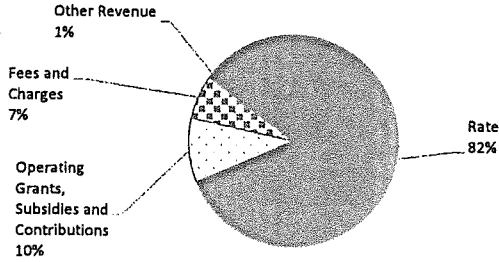
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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021**

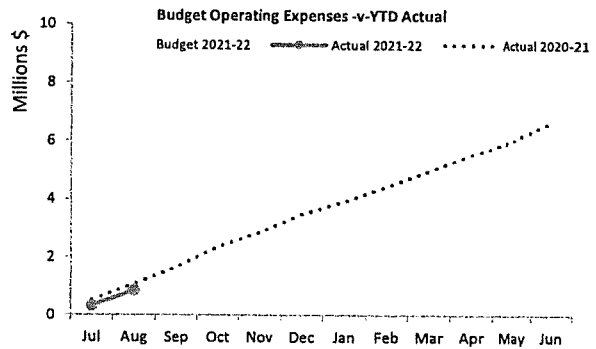
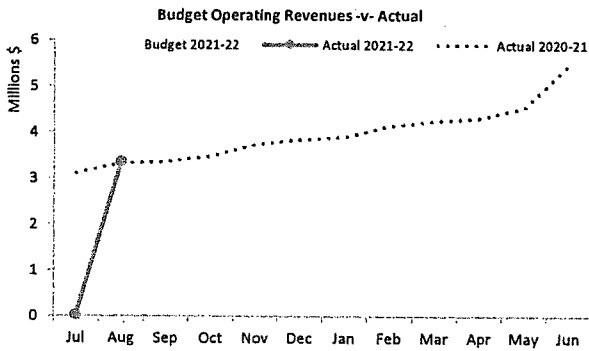
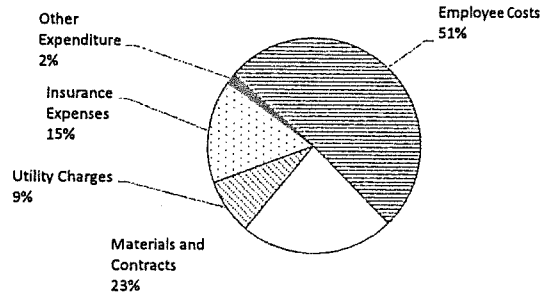
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

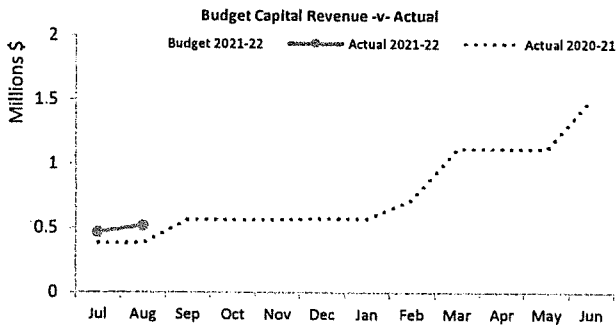


OPERATING EXPENSES

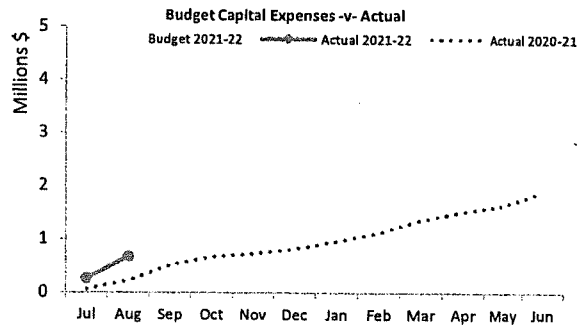


INVESTING ACTIVITIES

CAPITAL REVENUE

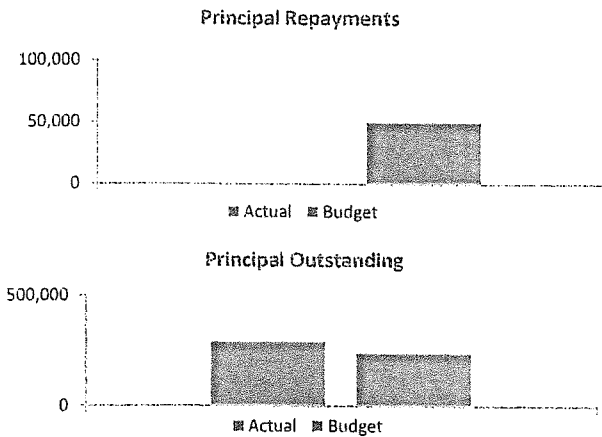


CAPITAL EXPENSES

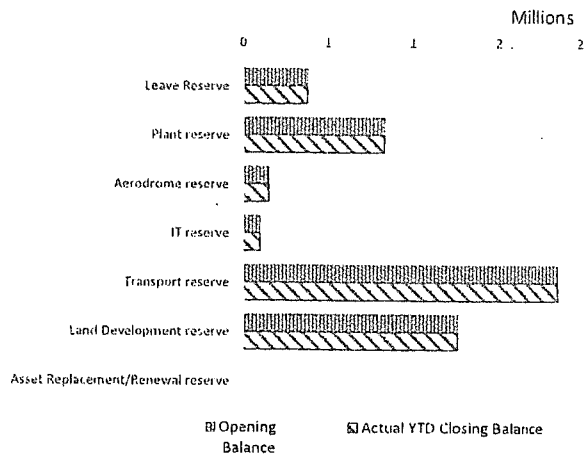


FINANCING ACTIVITIES

BORROWINGS



RESERVES



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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.15 M	\$2.15 M	\$3.48 M	\$1.33 M
Closing	\$0.00 M	\$4.25 M	\$5.86 M	\$1.60 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$7.67 M	% of total		\$0.33 M	% Outstanding		\$3.11 M	% Collected
Unrestricted Cash	\$3.08 M	40.1%	Trade Payables	\$0.12 M		Rates Receivable	\$3.00 M	1%
Restricted Cash	\$4.60 M	59.9%	0 to 30 Days		77.9%	Trade Receivable	\$0.10 M	% Outstanding
			30 to 90 Days		13.0%	30 to 90 Days		22.0%
			Over 90 Days		9.1%	Over 90 Days		2.5%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 4 - Payables

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$2.35 M	\$2.54 M	\$0.19 M

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$2.76 M	% Variance	YTD Actual	\$0.33 M	% Variance	YTD Actual	\$0.23 M	% Variance
YTD Budget	\$2.76 M	0.0%	YTD Budget	\$0.37 M	(12.6%)	YTD Budget	\$0.21 M	5.2%

Refer to Note 5 - Rate Revenue

Refer to Note 11 - Operating Grants and Contributions

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)
(\$2.15 M)	(\$0.51 M)	(\$0.15 M)	\$0.36 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.67 M	% Spent	YTD Actual	\$0.51 M	% Received
Adopted Budget	\$0.21 M	0.0%	Adopted Budget	\$3.86 M	17.3%	Adopted Budget	\$1.49 M	34.5%

Refer to Note 6 - Disposal of Assets

Refer to Note 7 - Capital Acquisitions

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.17 M)	\$0.27 M	\$0.00 M	(\$0.27 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$4.60 M
Interest expense	\$0.00 M	Interest earned	\$0.00 M
Principal due	\$0.29 M		

Refer to Note 8 - Borrowings

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 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 scarce resources.

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of 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 funding 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 and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

To provide and maintain elderly resident housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centre, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private work private works operation, plant repairs and operation costs and engineering operating costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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)	2,149,439	2,149,439	3,475,449	1,326,010	61.69%	▲
Revenue from operating activities							
Governance		24,170	4,028	11,271	7,243	179.82%	▲
General purpose funding - general rates	5	2,763,621	2,763,620	2,764,089	469	0.02%	
General purpose funding - other		1,168,024	152,299	126,229	(26,070)	(17.12%)	▼
Law, order and public safety		172,800	1,300	759	(541)	(41.62%)	
Health		5,410	902	0	(902)	(100.00%)	
Education and welfare		84,320	21,080	21,080	0	0.00%	
Housing		23,000	3,834	3,429	(405)	(10.56%)	
Community amenities		224,354	168,226	184,838	16,612	9.87%	
Recreation and culture		86,091	55,259	36,213	(19,046)	(34.47%)	▼
Transport		585,317	181,084	147,792	(33,292)	(18.38%)	▼
Economic services		58,638	12,347	60,436	48,089	389.48%	▲
Other property and services		137,200	22,866	4,692	(18,174)	(79.48%)	▼
		5,332,945	3,386,845	3,360,828	(26,017)		
Expenditure from operating activities							
Governance		(973,064)	(211,085)	(144,532)	66,553	31.53%	▲
General purpose funding		(536,875)	(61,460)	(58,899)	2,561	4.17%	
Law, order and public safety		(482,162)	(81,919)	(49,928)	31,991	39.05%	▲
Health		(258,051)	(36,402)	(24,303)	12,099	33.24%	▲
Education and welfare		(198,886)	(35,787)	(41,183)	(5,396)	(15.08%)	▼
Housing		0	(9,536)	(9,012)	524	5.49%	
Community amenities		(672,376)	(112,249)	(91,484)	20,765	18.50%	▲
Recreation and culture		(1,525,698)	(299,719)	(144,086)	155,633	51.93%	▲
Transport		(2,516,693)	(435,906)	(93,215)	342,691	78.62%	▲
Economic services		(689,406)	(114,904)	(105,956)	8,948	7.79%	
Other property and services		(382,011)	(116,760)	(62,473)	54,287	46.49%	▲
		(8,235,222)	(1,515,727)	(825,071)	690,656		
Non-cash amounts excluded from operating activities	1(a)	3,071,808	474,767	0	(474,767)	(100.00%)	▼
Amount attributable to operating activities		169,531	2,345,885	2,535,757	189,872		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,492,484	416,654	514,449	97,795	23.47%	▲
Proceeds from disposal of assets	6	211,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,857,147)	(929,200)	(667,418)	261,782	28.17%	▲
Amount attributable to investing activities		(2,153,663)	(512,546)	(152,969)	359,577		
Financing Activities							
Transfer from reserves	9	272,114	272,114	0	(272,114)	(100.00%)	▼
Repayment of debentures	8	(49,851)	0	0	0	0.00%	
Transfer to reserves	9	(387,570)	0	0	0	0.00%	
Amount attributable to financing activities		(165,307)	272,114	0	(272,114)		
Closing funding surplus / (deficit)	1(c)	0	4,254,892	5,858,237			

KEY INFORMATION

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

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

The material variance adopted by Council for the 2021-22 year is \$5,000 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 AUGUST 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 AUGUST 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)	2,149,439	2,149,439	3,475,449	1,326,010	61.69%	▲
Revenue from operating activities							
Rates	5	2,763,621	2,763,620	2,764,089	469	0.02%	
Operating grants, subsidies and contributions	11	1,930,262	372,410	325,631	(46,779)	(12.56%)	▼
Fees and charges		508,860	214,978	226,154	11,176	5.20%	
Interest earnings		99,785	16,630	7,348	(9,282)	(55.81%)	▼
Other revenue		2,137	354	37,606	37,252	10523.16%	▲
Profit on disposal of assets	6	28,280	18,853	0	(18,853)	(100.00%)	▼
		5,332,945	3,386,845	3,360,828	(26,017)		
Expenditure from operating activities							
Employee costs		(2,603,443)	(426,642)	(422,775)	3,867	0.91%	
Materials and contracts		(1,529,184)	(306,201)	(192,309)	113,892	37.20%	▲
Utility charges		(304,507)	(50,754)	(69,514)	(18,760)	(36.96%)	▼
Depreciation on non-current assets		(3,070,738)	(493,620)	0	493,620	100.00%	▲
Interest expenses		(7,566)	0	0	0	0.00%	
Insurance expenses		(230,062)	(203,488)	(127,092)	76,396	37.54%	▲
Other expenditure		(460,372)	(35,022)	(13,381)	21,641	61.79%	▲
Loss on disposal of assets	6	(29,350)	0	0	0	0.00%	
		(8,235,222)	(1,515,727)	(825,071)	690,656		
Non-cash amounts excluded from operating activities	1(a)	3,071,808	474,767	0	(474,767)	(100.00%)	▼
Amount attributable to operating activities		169,531	2,345,885	2,535,757	189,872		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,492,484	416,654	514,449	97,795	23.47%	▲
Proceeds from disposal of assets	6	211,000	0	0	0	0.00%	
Payments for property, plant and equipment	7	(3,857,147)	(929,200)	(667,418)	261,782	28.17%	▲
Amount attributable to investing activities		(2,153,663)	(512,546)	(152,969)	359,577		
Financing Activities							
Transfer from reserves	9	272,114	272,114	0	(272,114)	(100.00%)	▼
Repayment of debentures	8	(49,851)	0	0	0	0.00%	
Transfer to reserves	9	(387,570)	0	0	0	0.00%	
Amount attributable to financing activities		(165,307)	272,114	0	(272,114)		
Closing funding surplus / (deficit)	1(c)	0	4,254,892	5,858,237			

KEY INFORMATION

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

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

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021**

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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.

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.

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 October 2021

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	6	(28,280)	(18,853)	0
Add: Loss on asset disposals	6	29,350	0	0
Add: Depreciation on assets		3,070,738	493,620	0
Total non-cash items excluded from operating activities		3,071,808	474,767	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 August 2020	Year to Date 31 August 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,595,060)	(4,552,268)	(4,595,060)
Add: Borrowings	8	49,851	0	49,851
Add: Provisions - employee	10	275,348	323,693	275,348
Total adjustments to net current assets		(4,269,861)	(4,228,575)	(4,269,861)

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

Current assets				
Cash and cash equivalents	2	8,370,591	7,913,758	567,813
Financial assets at amortised cost	2	0		7,103,420
Rates receivables	3	275,829	2,564,057	3,003,716
Receivables	3	303,583	137,156	103,472
Less: Current liabilities				
Payables	4	(466,853)	(136,900)	(325,124)
Borrowings	8	(49,851)	0	(49,851)
Contract liabilities	10	(74,432)	0	0
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	10	(338,209)	0	0
Provisions	10	(275,348)	(323,693)	(275,348)
Less: Total adjustments to net current assets	1(b)	(4,269,861)	(4,228,575)	(4,269,861)
Closing funding surplus / (deficit)		3,475,449	5,925,803	5,858,237

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 AUGUST 2021

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	Cash \$				
Cash on hand								
CASH ON HAND	Cash and cash equivalents	1,500	0	1,500		Cash on hand	Nil	Nil
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	369,822	0	369,822		ANZ	Variable	Nil
TRUST BANK ACCOUNT	Cash and cash equivalents	13,050	0	13,050		ANZ	Nil	Nil
TRUST (LICENSING) BANK AC	Cash and cash equivalents	1,051	0	1,051		N/A	N/A	N/A
VISITOR CENTRE BANK ACCOUNT	Cash and cash equivalents	32,170	0	32,170		N/A	N/A	N/A
MUNICIPAL INVESTMENT ACCT	Cash and cash equivalents	150,220	0	150,220		N/A	Variable	N/A
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	803,279	0	803,279		ANZ	0.10%	4/12/2021
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	602,034	0	602,034		ANZ	0.10%	25/11/2021
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	603,047	0	603,047		ANZ	0.10%	25/11/2021
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	500,000	0	500,000		ANZ	0.10%	1/01/2022
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	0	856,588	856,588		NAB	0.26%	22/02/2022
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	0	3,738,472	3,738,472		ANZ	0.25%	29/06/2022
Total		3,076,173	4,595,060	7,671,233	0			
Comprising								
Cash and cash equivalents		567,813	0	567,813	0			
Financial assets at amortised cost		2,508,360	4,595,060	7,103,420	0			
		<u>3,076,173</u>	<u>4,595,060</u>	<u>7,671,233</u>	<u>0</u>			

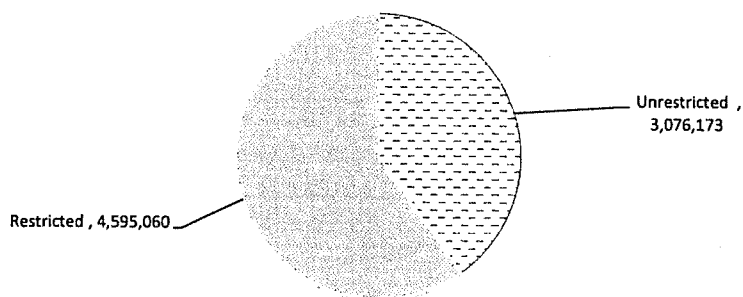
KEY INFORMATION

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

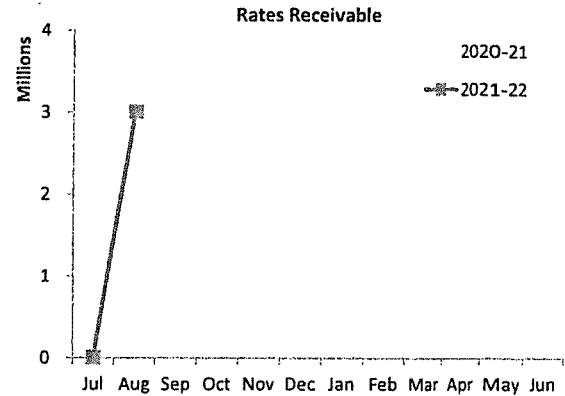
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2021	31 Aug 2021
	\$	\$
Gross rates in arrears previous year	274,372	713,144
Levied this year	2,679,572	2,764,089
Less - collections to date	(2,240,800)	(36,202)
Gross rates collectable	713,144	3,441,031
Allowance for impairment of rates receivable	(437,315)	(437,315)
Net rates collectable	275,829	3,003,716
% Collected	75.9%	1%

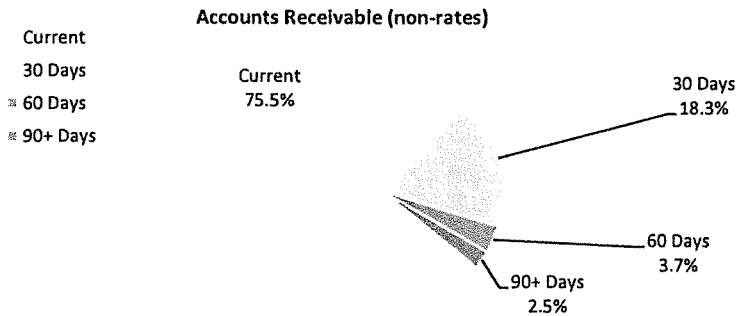


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	69,442	16,786	3,402	2,295	91,925
Percentage		75.5%	18.3%	3.7%	2.5%	
Balance per trial balance						91,925
Sundry receivable						91,925
GST receivable						11,547
Total receivables general outstanding						103,472

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 AUGUST 2021**

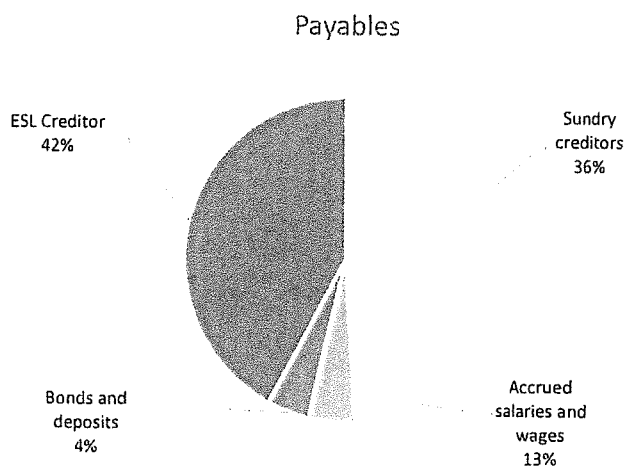
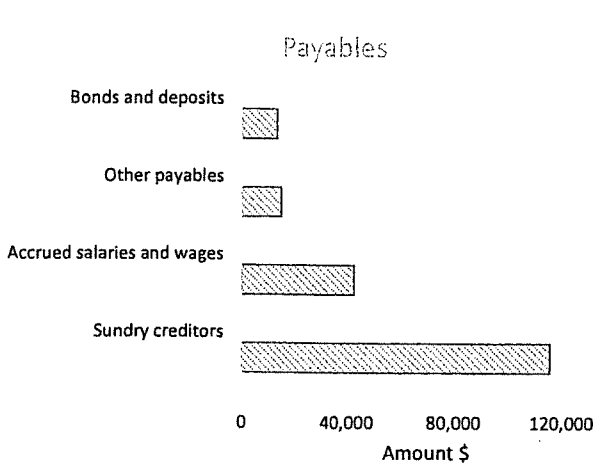
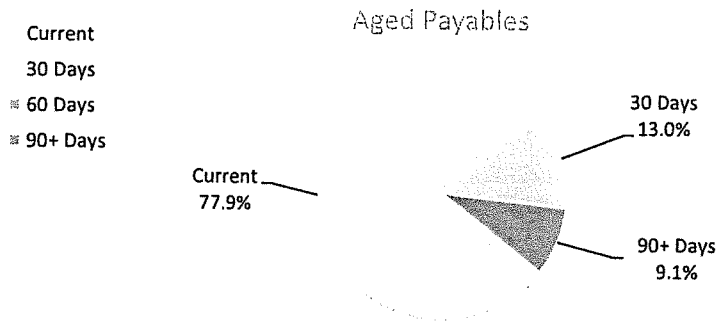
**OPERATING ACTIVITIES
NOTE 4
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	90,190	15,045	0	10,525	115,760
Percentage		77.9%	13%	0%	9.1%	
Balance per trial balance						
Sundry creditors						115,760
Accrued salaries and wages						43,122
Other payables						15,273
Bonds and deposits						13,620
ESL Creditor						137,349
Total payables general outstanding						325,124

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.



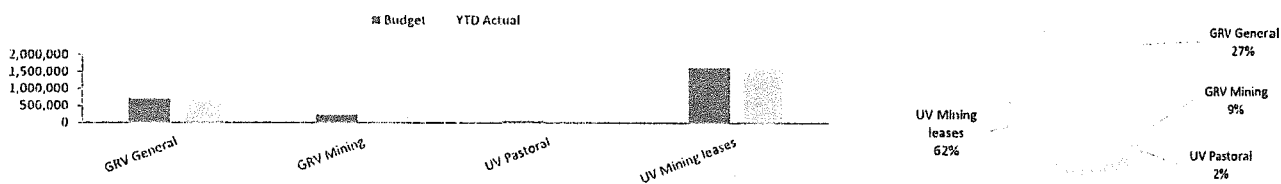
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General rate revenue	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV General	0.1602	533	4,386,126	702,565	0	0	702,565	702,565	0	0	702,565
GRV Mining	0.219300	3	1,058,000	232,020	0	0	232,020	232,020	0	0	232,020
Unimproved value											
UV Pastoral	0.0849	15	747,436	63,431	0	0	63,431	64,699	0	0	64,699
UV Mining leases	0.160300	391	10,190,273	1,633,521	0	0	1,633,521	1,633,521	0	0	1,633,521
Sub-Total		942	16,381,835	2,631,537	0	0	2,631,537	2,632,805	0	0	2,632,805
Minimum payment											
Minimum \$											
Gross rental value											
GRV General	367	164	53,902	60,221	0	0	60,221	60,221	0	0	60,221
Unimproved value											
UV Pastoral	200	27	28,745	5,400	0	0	5,400	4,600	0	0	4,600
UV Mining leases	367	181	240,965	66,463	0	0	66,463	66,463	0	0	66,463
Sub-total		372	323,612	132,084	0	0	132,084	131,284	0	0	131,284
Total general rates							2,763,621				2,764,089

KEY INFORMATION

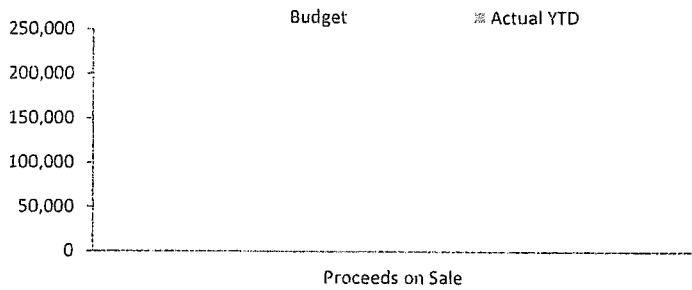
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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 AUGUST 2021

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Records management facility	63,364	40,000	0	(23,364)	0	0	0	0
	Plant and equipment								
	Transport								
	Plant and equipment	114,400	140,000	25,600	0	0	0	0	0
	Plant and equipment	14,400	10,000	0	(4,400)	0	0	0	0
	Plant and equipment	13,320	16,000	2,680	0	0	0	0	0
	Plant and equipment	6,586	5,000	0	(1,586)	0	0	0	0
		212,070	211,000	28,280	(29,350)	0	0	0	0



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

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

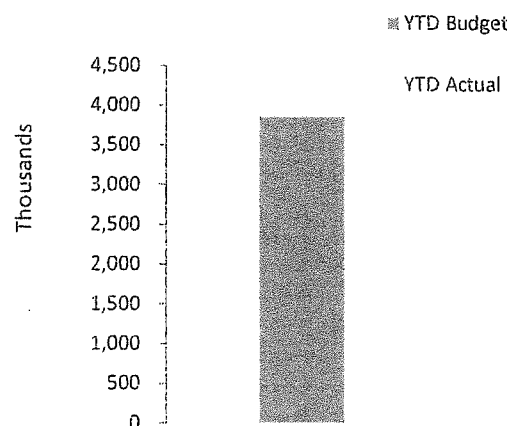
Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	65,000	10,834	0	(10,834)
Buildings	911,000	151,834	64,535	(87,299)
Plant & Equipment	554,831	378,812	378,812	0
Infrastructure - Roads	1,209,629	201,606	199,930	(1,676)
Infrastructure - Parks & Ovals	24,000	4,000	0	(4,000)
Infrastructure - Other	552,000	92,000	23,360	(68,640)
Infrastructure - Drainage	90,000	15,000	0	(15,000)
Infrastructure - Airport	325,000	54,168	0	(54,168)
Infrastructure - Footpaths	125,687	20,946	781	(20,165)
Payments for Capital Acquisitions	3,857,147	929,200	667,418	(261,782)
Total Capital Acquisitions	3,857,147	929,200	667,418	(261,782)

Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	1,492,484	416,654	514,449	97,795
Other (disposals & C/Fwd)	211,000	0	0	0
Cash backed reserves				
Asset Replacement/Renewal reserve	272,114	0	0	0
Contribution - operations	1,881,549	512,546	152,969	(359,577)
Capital funding total	3,857,147	929,200	667,418	(261,782)

SIGNIFICANT ACCOUNTING POLICIES

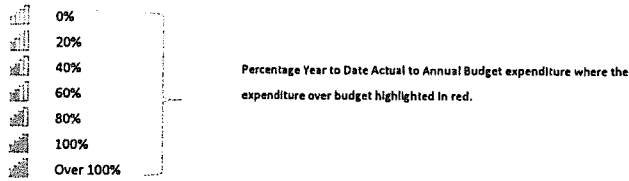
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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 AUGUST 2021

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total
Level of completion indicators



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

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over
		Current Budget	Year to Date Budget		
Capital Expenditure					
Land					
6899	Norseman Industrial/Commercial Land Development	65,000	10,834	0	(10,834)
Land Total		65,000	10,834	0	(10,834)
Buildings					
0774	BUILDINGS - FIRE PREVENTION	0	0	5,779	5,779
2034	YOUTH - BUILDING	0	0	6,560	6,560
3304	CAPITAL - IGO - Norseman Town Hall Upgrade	15,000	2,500	1,223	(1,277)
3306	Men in Sheds Capital Upgrade	11,000	1,834	0	(1,834)
3314	DODD HOUSE CAPITAL IMPROVEMENTS	15,000	2,500	0	(2,500)
3324	EUCLA TOWN HALL BUILDING IMPROVEMENTS	40,000	6,668	0	(6,668)
3344	CAPITAL BUILDINGS	30,000	5,000	180	(4,820)
3386	Woodland Cultural and Visitor Centre	100,000	16,666	11,794	(4,872)
3397	Laundromat	225,000	37,500	38,998	1,498
3424	SWIMMING POOL BUILDING IMPROVEMENTS	45,000	7,500	0	(7,500)
3464	Upgrade Sports Complex Showers & Emergency Evacuation	45,000	7,500	0	(7,500)
3664	Marks Park Upgrade	5,000	834	0	(834)
6514	AERODROME BUILDINGS	280,000	46,666	0	(46,666)
7234	WELCOME PARK UPGRADE	100,000	16,666	0	(16,666)
Buildings Total		911,000	151,834	64,535	(87,299)
Infrastructure - Roads					
3134	Hyden Rd RRG East Grant Works	465,489	77,582	681	(76,901)
3214	ROAD/C HERITAGE TRAIL	45,000	7,500	0	(7,500)
3264	Norseman Reseal Project	80,000	13,334	0	(13,334)
4144	ROADS TO RECOVERY	619,140	103,190	199,249	96,059
Infrastructure - Roads Total		1,209,629	201,606	199,930	(1,676)
Infrastructure - Other					
2364	Cemetery Upgrade & Gates	85,000	14,168	0	(14,168)
2384	LRCI - Norseman - Water Supply Airport/Cemetery/Landfill	100,000	16,666	0	(16,666)
2614	RUBBISH TIP INFRASTRUCTURE	15,000	2,500	0	(2,500)
2624	Norseman Landfill	145,000	24,166	0	(24,166)
3388	Tourism Signage	25,000	4,166	0	(4,166)
3444	SWIMMING POOL INFRASTRUCTURE WORKS	35,000	5,834	17,000	11,166
3494	WELCOME PARK UPGRADE	10,000	1,666	0	(1,666)
3544	OTHER REC & SPORT BUILDINGS MAINTENANCE	22,000	3,666	0	(3,666)
3714	Dog Park (including moving dump point to RV Park)	80,000	13,334	6,334	(7,000)
3754	OTHER REC & SPORT INFRASTRUCTURE PARKS & OVALS	15,000	2,500	26	(2,474)
6815	Precinct Development - Electric Vehicle Charging Station	20,000	3,334	0	(3,334)
Infrastructure - Other Total		552,000	92,000	23,360	(68,640)
Infrastructure - Drainage					
3234	Norseman Drainage Works	90,000	15,000	0	(15,000)
Infrastructure - Drainage Total		90,000	15,000	0	(15,000)
Infrastructure - Parks & Ovals					
3684	Rotunda Upgrade	24,000	4,000	0	(4,000)
Infrastructure - Parks & Ovals Total		24,000	4,000	0	(4,000)
Plant & Equipment					
6124	ROAD PLANT PURCHASES	554,831	378,812	378,812	0
Plant & Equipment Total		554,831	378,812	378,812	0
Infrastructure - Airport					
6504	AERODROME INFRASTRUCTURE UPGRADE	275,000	45,834	0	(45,834)
6534	Airport Terminal Building Design and Business Case	50,000	8,334	0	(8,334)
Infrastructure - Airport Total		325,000	54,168	0	(54,168)
Infrastructure - Footpaths					
6801	FOOTPATH CONSTRUCTION	125,687	20,946	781	(20,165)
Infrastructure - Footpaths Total		125,687	20,946	781	(20,165)
Grand Total		3,857,147	929,200	667,418	(261,782)

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

NOTE 11
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability				Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021		(As revenue)	31 Aug 2021			
	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies							
General purpose funding							
GRANTS COMMISSION - GENERAL	0	0	0	0	1,054,219	134,665	118,271
Law, order, public safety							
DFES - BFB GRANT	0	0	0	0	15,000	0	0
Bushfire Risk Planning Coordinator Funding	36,250	0	(36,250)	0	150,000	0	(395)
Education and welfare							
YOUTH - GRANT	0	0	0	0	84,320	21,080	21,080
Recreation and culture							
OTHER CULTURE - GRANTS	20,000	0	(20,000)	0	40,000	40,000	20,000
IGO Grant -Dundas Education Scholarship	9,091	0	(9,091)	0	9,091	9,091	9,091
Transport							
ROADS FINANCIAL ASSISTANCE GRANT	0	0	0	0	399,419	49,031	44,318
MRD DIRECT GRANT	0	0	0	0	105,918	105,918	102,128
Economic services							
IGO Grant - Local Business Development	9,091	0	(9,091)	0	9,091	9,091	9,091
Woodlands Centre Trainee Grant	0	0	0	0	30,000	0	0
	74,432	0	(74,432)	0	1,897,058	368,876	323,584
Operating contributions							
General purpose funding							
ESL ADMIN CONTRIBUTION	0	0	0	0	4,000	0	0
Community amenities							
Development Application Fee	0	0	0	0	204	34	0
CONTRIBUTIONS	0	0	0	0	0	0	334
Recreation and culture							
O.CULTURE CONTRIBUTIONS	0	0	0	0	5,000	834	0
Transport							
STREET LIGHT CONTRIBUTION	0	0	0	0	8,000	0	0
Other property and services							
DIESEL FUEL REBATE	0	0	0	0	16,000	2,666	1,713
	0	0	0	0	33,204	3,534	2,047
TOTALS	74,432	0	(74,432)	0	1,930,262	372,410	325,631

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 2021	Increase In Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies							
Community amenities							
LRCI Federal Grant (Community Projects)	0	0	0	0	75,754	12,626	0
Recreation and culture							
IGO Grant - Town Hall Upgrade (Captial)	7,242	0	(7,242)	0	7,242	7,242	7,242
LRCI Federal Grant (Rec & Culture Projects)	91,024	0	(91,024)	0	131,024	21,838	91,024
Transport							
ROADS 2 RECOVERY GRANT	158,462	0	(158,462)	0	426,657	158,462	208,462
REGIONAL ROAD GROUP GRANT				0	310,326	126,240	126,240
LRCI Federal Grant (Transport Projects)	21,481	0	(21,481)	0	481,481	80,246	21,481
State Govt - Small Grants Program (Heritage Walk & Drive	40,000	0	(40,000)	0	40,000	6,666	40,000
Economic services							
State Govt - Small Grants Program (Co-naming Signage)				0	20,000	3,334	0
TOURISM GRANT	20,000	0	(20,000)	0	0	0	20,000
	338,209	0	(338,209)	0	1,492,484	416,654	514,449

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	380,401	0	0	3,000	0	0	0	383,401	380,401
Plant reserve	831,934	0	0	6,500	0	0	0	838,434	831,934
Aerodrome reserve	152,558	0	0	1,200	0	0	0	153,758	152,558
IT reserve	100,117	0	0	800	0	0	0	100,917	100,117
Transport reserve	1,869,968	0	0	14,565	0	0	0	1,884,533	1,869,968
Land Development reserve	1,260,082	0	0	11,000	0	0	0	1,271,082	1,260,082
Asset Replacement/Renewal reserve	0	0	0	350,505	0	(272,114)	0	78,391	0
	4,595,060	0	0	387,570	0	(272,114)	0	4,710,516	4,595,060

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

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				31 August 2021
	\$		\$	\$	\$
Other liabilities					
- Contract liabilities	74,432	0		(74,432)	0
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	338,209	0	0	(338,209)	0
Total other liabilities	412,641	0	0	(412,641)	0
Provisions					
Provision for annual leave	192,948				192,948
Provision for long service leave	82,400	0			82,400
Total Provisions	275,348	0	0	0	275,348
Total other current liabilities	687,989	0	0	(412,641)	275,348

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 AUGUST 2021**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$5,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Opening funding surplus / (deficit)	1,326,010	61.69%	▲			
Revenue from operating activities						
Governance	7,243	179.82%	▲			
General purpose funding - other	(26,070)	(17.12%)	▼			
Recreation and culture	(19,046)	(34.47%)	▼			
Transport	(33,292)	(18.38%)	▼			
Economic services	48,089	389.48%	▲			
Other property and services	(18,174)	(79.48%)	▼			
Expenditure from operating activities						
Governance	66,553	31.53%	▲			
Law, order and public safety	31,991	39.05%	▲			
Health	12,099	33.24%	▲			
Education and welfare	(5,396)	(15.08%)	▼			
Community amenities	20,765	18.50%	▲			
Recreation and culture	155,633	51.93%	▲			
Transport	342,691	78.62%	▲			
Other property and services	54,287	46.49%	▲			
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	97,795	23.47%	▲			
Payments for property, plant and equipment and infrastructure	261,782	28.17%	▲			
Financing activities						
Transfer from reserves	(272,114)	(100.00%)	▼			

Agenda Reference & Subject	
18.3.2 – Financial Statements for the Period Ending 01/09/2021 – 30/09/2021	
Location / Address	Shire of Dundas
File Reference	FM.FI
Author	Moore Australia
Date of Report	13/09/2021
Disclosure of Interest	Nil

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas Financial Statements for the period ending 30th September 2021 be accepted.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

SHIRE OF DUNDAS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2021

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

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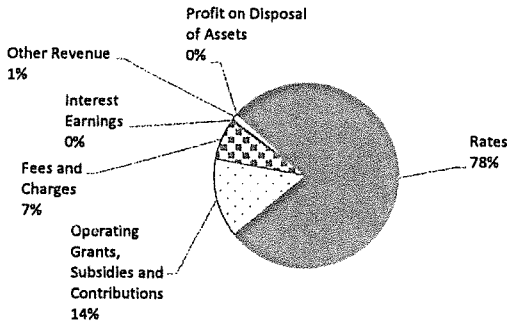
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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

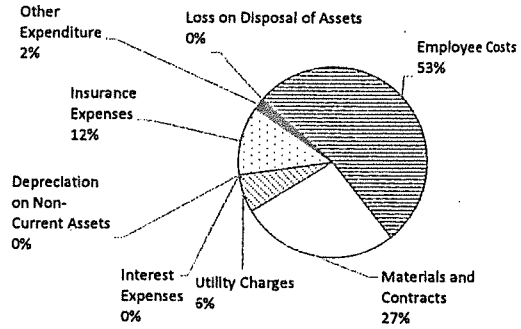
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

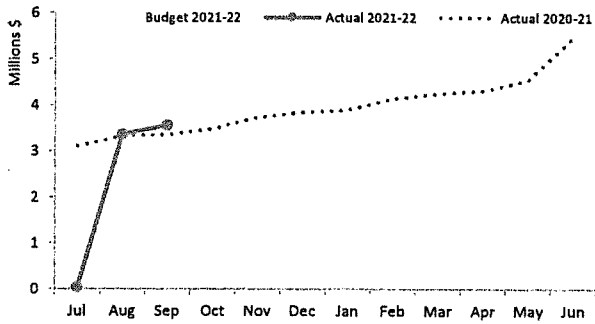
OPERATING REVENUE



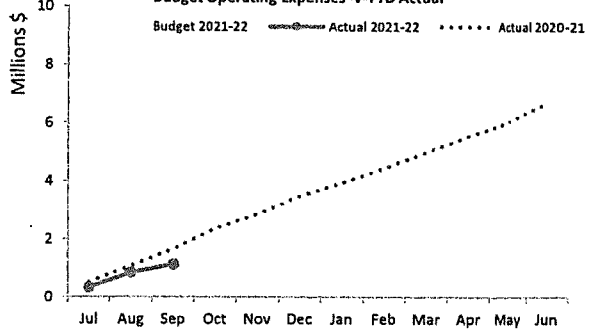
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

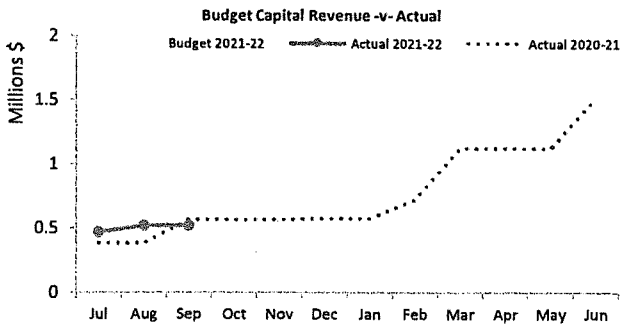


Budget Operating Expenses -v-YTD Actual

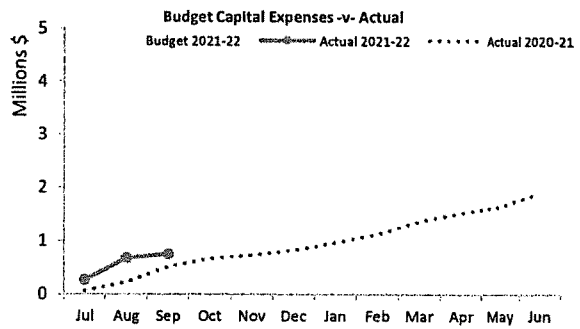


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES

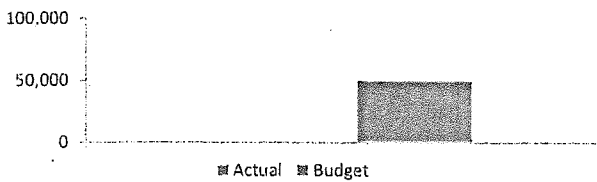


FINANCING ACTIVITIES

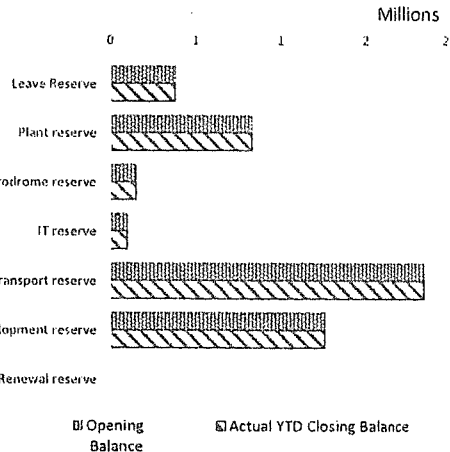
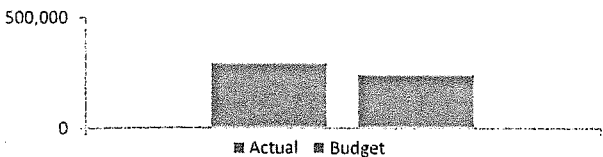
BORROWINGS

RESERVES

Principal Repayments



Principal Outstanding



**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

EXECUTIVE SUMMARY

Funding surplus / (deficit) components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.15 M	\$2.15 M	\$3.48 M	\$1.33 M
Closing	\$0.00 M	\$3.80 M	\$5.70 M	\$1.90 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$9.46 M	% of total		\$0.30 M	% Outstanding		\$1.14 M	% Collected
Unrestricted Cash	\$4.87 M	51.4%	Trade Payables	\$0.12 M		Rates Receivable	\$0.92 M	60.8%
Restricted Cash	\$4.60 M	48.6%	0 to 30 Days		89.3%	Trade Receivable	\$0.21 M	% Outstanding
			30 to 90 Days		10.8%	30 to 90 Days		14.5%
			Over 90 Days		0%	Over 90 Days		2.4%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 4 - Payables

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$2.11 M	\$2.46 M	\$0.35 M

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$2.76 M	% Variance	YTD Actual	\$0.49 M	% Variance	YTD Actual	\$0.25 M	% Variance
YTD Budget	\$2.76 M	0.0%	YTD Budget	\$0.56 M	(12.1%)	YTD Budget	\$0.24 M	3.9%

Refer to Note 5 - Rate Revenue

Refer to Note 11 - Operating Grants and Contributions

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)
(\$2.15 M)	(\$0.73 M)	(\$0.23 M)	\$0.49 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.75 M	% Spent	YTD Actual	\$0.51 M	% Received
Adopted Budget	\$0.21 M	0.0%	Adopted Budget	\$3.86 M	19.3%	Adopted Budget	\$1.49 M	34.5%

Refer to Note 6 - Disposal of Assets

Refer to Note 7 - Capital Acquisitions

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.17 M)	\$0.27 M	\$0.00 M	(\$0.27 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$4.60 M
Interest expense	\$0.00 M	Interest earned	\$0.00 M
Principal due	\$0.29 M		

Refer to Note 8 - Borrowings

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 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 scarce resources.

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of 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 funding 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 and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

To provide and maintain elderly resident housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centre, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private work private works operation, plant repairs and operation costs and engineering operating costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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)	2,149,439	2,149,439	3,475,449	1,326,010	61.69%	▲
Revenue from operating activities							
Governance		24,170	6,042	12,722	6,680	110.56%	▲
General purpose funding - general rates	5	2,763,621	2,763,620	2,764,089	469	0.02%	
General purpose funding - other		1,168,024	162,116	134,001	(28,115)	(17.34%)	▼
Law, order and public safety		172,800	155,700	149,682	(6,018)	(3.87%)	
Health		5,410	1,353	0	(1,353)	(100.00%)	
Education and welfare		84,320	42,160	21,354	(20,806)	(49.35%)	▼
Housing		23,000	5,751	5,631	(120)	(2.09%)	
Community amenities		224,354	173,839	195,771	21,932	12.62%	▲
Recreation and culture		86,091	58,343	37,487	(20,856)	(35.75%)	▼
Transport		585,317	202,152	156,664	(45,488)	(22.50%)	▼
Economic services		58,638	13,975	76,316	62,341	446.09%	▲
Other property and services		137,200	34,299	5,263	(29,036)	(84.66%)	▼
		5,332,945	3,619,350	3,558,980	(60,370)		
Expenditure from operating activities							
Governance		(973,064)	(290,067)	(192,719)	97,348	33.56%	▲
General purpose funding		(536,875)	(135,378)	(81,601)	53,777	39.72%	▲
Law, order and public safety		(482,162)	(121,948)	(65,607)	56,341	46.20%	▲
Health		(258,051)	(66,761)	(30,273)	36,488	54.65%	▲
Education and welfare		(198,886)	(52,100)	(53,078)	(978)	(1.88%)	
Housing		0	(8,581)	(10,345)	(1,764)	(20.56%)	
Community amenities		(672,376)	(168,267)	(133,679)	34,588	20.56%	▲
Recreation and culture		(1,525,698)	(422,325)	(207,533)	214,792	50.86%	▲
Transport		(2,516,693)	(644,889)	(126,664)	518,225	80.36%	▲
Economic services		(689,406)	(172,356)	(135,285)	37,071	21.51%	▲
Other property and services		(382,011)	(144,654)	(65,579)	79,075	54.66%	▲
		(8,235,222)	(2,227,326)	(1,102,363)	1,124,963		
Non-cash amounts excluded from operating activities	1(a)	3,071,808	713,647	(224)	(713,871)	(100.03%)	▼
Amount attributable to operating activities		169,531	2,105,671	2,456,393	350,722		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,492,484	479,009	514,449	35,440	7.40%	
Proceeds from disposal of assets	6	211,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,857,147)	(1,204,394)	(746,117)	458,277	38.05%	▲
Amount attributable to investing activities		(2,153,663)	(725,385)	(231,668)	493,717		
Financing Activities							
Transfer from reserves	9	272,114	272,114	0	(272,114)	(100.00%)	▼
Repayment of debentures	8	(49,851)	0	0	0	0.00%	
Transfer to reserves	9	(387,570)	0	0	0	0.00%	
Amount attributable to financing activities		(165,307)	272,114	0	(272,114)		
Closing funding surplus / (deficit)	1(c)	0	3,801,839	5,700,174			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$5,000 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 30 SEPTEMBER 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 30 SEPTEMBER 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)	2,149,439	2,149,439	3,475,449	1,326,010	61.69%	▲
Revenue from operating activities							
Rates	5	2,763,621	2,763,620	2,764,089	469	0.02%	
Operating grants, subsidies and contributions	11	1,930,262	557,007	489,518	(67,489)	(12.12%)	▼
Fees and charges		508,860	244,967	254,545	9,578	3.91%	
Interest earnings		99,785	24,945	12,921	(12,024)	(48.20%)	▼
Other revenue		2,137	531	37,907	37,376	7038.79%	▲
Profit on disposal of assets	6	28,280	28,280	0	(28,280)	(100.00%)	▼
		5,332,945	3,619,350	3,558,980	(60,370)		
Expenditure from operating activities							
Employee costs		(2,603,443)	(649,633)	(583,666)	65,967	10.15%	▲
Materials and contracts		(1,529,184)	(440,269)	(297,886)	142,383	32.34%	▲
Utility charges		(304,507)	(76,131)	(71,107)	5,024	6.60%	
Depreciation on non-current assets		(3,070,738)	(740,430)	0	740,430	100.00%	▲
Interest expenses		(7,566)	0	0	0	0.00%	
Insurance expenses		(230,062)	(206,145)	(127,092)	79,053	38.35%	▲
Other expenditure		(460,372)	(113,221)	(22,612)	90,609	80.03%	▲
Loss on disposal of assets	6	(29,350)	(1,497)	0	1,497	100.00%	▼
		(8,235,222)	(2,227,326)	(1,102,363)	1,124,963		
Non-cash amounts excluded from operating activities	1(a)	3,071,808	713,647	(224)	(713,871)	(100.03%)	▼
Amount attributable to operating activities		169,531	2,105,671	2,456,393	350,722		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,492,484	479,009	514,449	35,440	7.40%	
Proceeds from disposal of assets	6	211,000	0	0	0	0.00%	
Payments for property, plant and equipment	7	(3,857,147)	(1,204,394)	(746,117)	458,277	38.05%	▲
Amount attributable to investing activities		(2,153,663)	(725,385)	(231,668)	493,717		
Financing Activities							
Transfer from reserves	9	272,114	272,114	0	(272,114)	(100.00%)	▼
Repayment of debentures	8	(49,851)	0	0	0	0.00%	
Transfer to reserves	9	(387,570)	0	0	0	0.00%	
Amount attributable to financing activities		(165,307)	272,114	0	(272,114)		
Closing funding surplus / (deficit)	1(c)	0	3,801,839	5,700,174			

KEY INFORMATION

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

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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.

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.

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 October 2021.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	6	(28,280)	(28,280)	0
Less: Movement in liabilities associated with restricted cash		0	0	(224)
Add: Loss on asset disposals	6	29,350	1,497	0
Add: Depreciation on assets		3,070,738	740,430	0
Total non-cash items excluded from operating activities		3,071,808	713,647	(224)

(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	This Time Last Year	Year to Date
		30 June 2021	30 September 2020	30 September 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,595,060)	(4,552,268)	(4,595,060)
Add: Borrowings	8	49,851	48,527	49,851
Add: Provisions - employee	10	275,348	0	275,124
Total adjustments to net current assets		(4,269,861)	(4,503,741)	(4,270,085)

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

Current assets

Cash and cash equivalents	2	8,370,591	8,948,608	758,088
Financial assets at amortised cost	2	0	0	8,703,676
Rates receivables	3	275,829	809,083	924,958
Receivables	3	303,583	248,908	210,991
Less: Current liabilities				
Payables	4	(466,853)	(240,728)	(302,479)
Borrowings	8	(49,851)	(48,527)	(49,851)
Contract liabilities	10	(74,432)	0	0
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	10	(338,209)	0	0
Provisions	10	(275,348)	(318,593)	(275,124)
Less: Total adjustments to net current assets	1(b)	(4,269,861)	(4,503,741)	(4,270,085)
Closing funding surplus / (deficit)		3,475,449	4,895,010	5,700,174

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 30 SEPTEMBER 2021

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Total Cash and Financial Assets				Trust	Institution	Interest Rate	Maturity Date
		Unrestricted	Restricted	Assets	Trust				
		\$	\$	\$	\$				
Cash on hand									
CASH ON HAND	Cash and cash equivalents	1,500	0	1,500	0	Cash on hand	Nil	Nil	
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	710,581	0	710,581	0	ANZ	Variable	Nil	
TRUST BANK ACCOUNT	Cash and cash equivalents	12,750	0	12,750	0	ANZ	Nil	Nil	
TRUST (LICENSING) BANK AC	Cash and cash equivalents	1,087	0	1,087	0	N/A	Nil	Nil	
VISITOR CENTRE BANK ACCOUNT	Cash and cash equivalents	32,170	0	32,170	0	N/A	Variable	Nil	
RESTRICTED CASH - RESERVES	Financial assets at amortised cost	0	856,588	856,588	0	NAB	0.26%	02/2022	
RESTRICTED CASH - RESERVES	Financial assets at amortised cost	0	3,738,472	3,738,472	0	ANZ	0.25%	06/2022	
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	802,975	0	802,975	0	ANZ	0.10%	12/2021	
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	602,034	0	602,034	0	ANZ	0.10%	11/2021	
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	603,047	0	603,047	0	ANZ	0.10%	11/2021	
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	500,000	0	500,000	0	ANZ	0.10%	01/2022	
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	1,600,560	0	1,600,560	0	ANZ	Variable	Nil	
Total		4,866,704	4,595,060	9,461,764	0				
Comprising									
Cash and cash equivalents		758,088	0	758,088	0				
Financial assets at amortised cost		4,108,616	4,595,060	8,703,676	0				
		4,866,704	4,595,060	9,461,764	0				

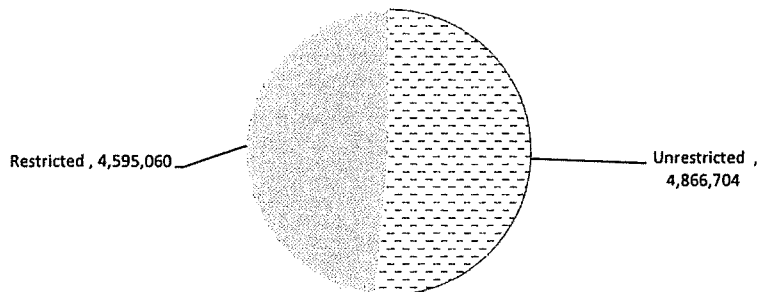
KEY INFORMATION

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

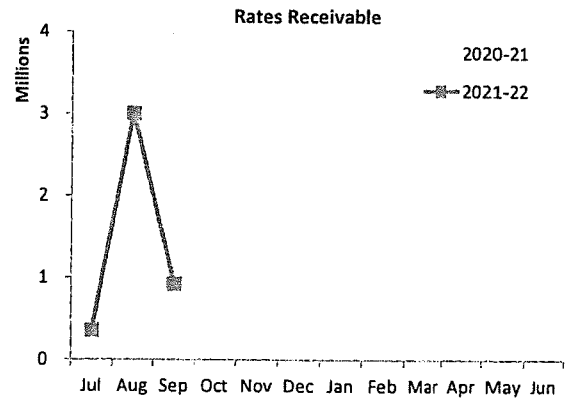
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2021	30 Sep 2021
	\$	\$
Gross rates in arrears previous year	274,372	713,144
Levied this year	2,679,572	2,764,089
Less - collections to date	(2,240,800)	(2,114,960)
Gross rates collectable	713,144	1,362,273
Allowance for impairment of rates receivable	(437,315)	(437,315)
Net rates collectable	275,829	924,958
% Collected	75.9%	60.8%

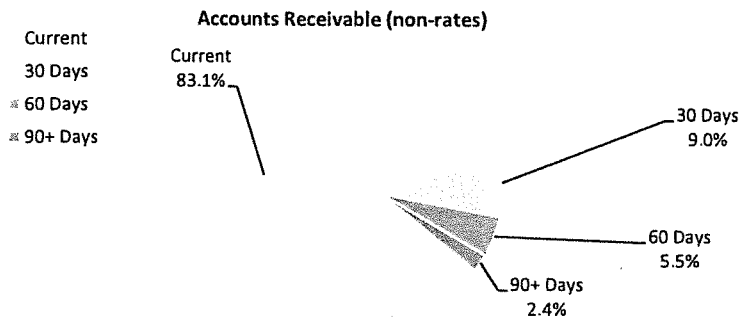


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	172,882	18,731	11,364	4,977	207,954
Percentage		83.1%	9%	5.5%	2.4%	
Balance per trial balance						
Sundry receivable						207,954
Rates pensioner rebates						3,037
Total receivables general outstanding						210,991

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 30 SEPTEMBER 2021

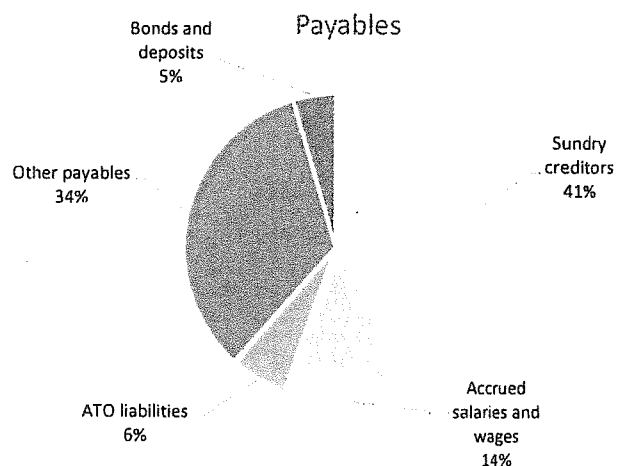
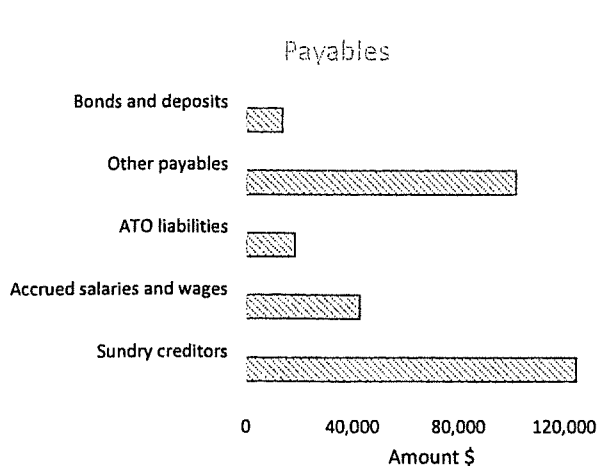
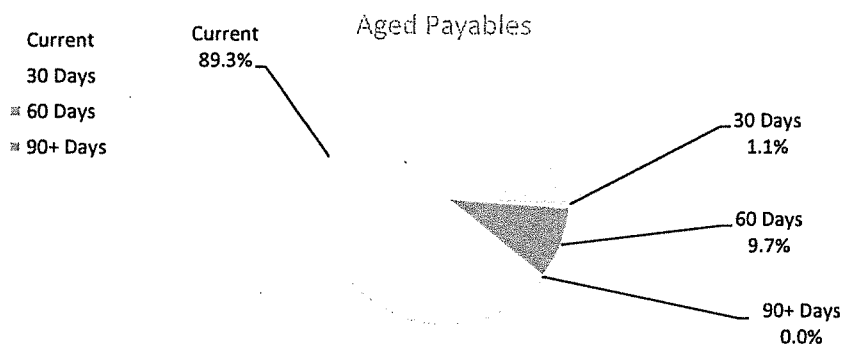
OPERATING ACTIVITIES
NOTE 4
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	111,288	1,352	12,042	0	124,682
Percentage		89.3%	1.1%	9.7%	0%	
Balance per trial balance						
Sundry creditors						124,682
Accrued salaries and wages						43,122
ATO liabilities						18,727
Other payables						102,111
Bonds and deposits						13,837
Total payables general outstanding						302,479

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.



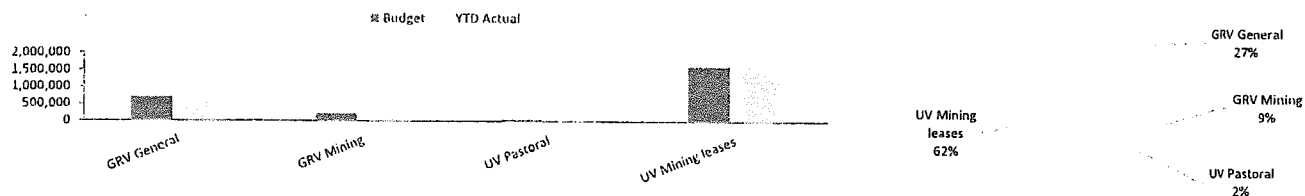
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

OPERATING ACTIVITIES
NOTE 5
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 General	0.1602	533	4,386,126	702,565	0	0	702,565	702,565	0	0	702,565
GRV Mining	0.219300	3	1,058,000	232,020	0	0	232,020	232,020	0	0	232,020
Unimproved value											
UV Pastoral	0.0849	15	747,436	63,431	0	0	63,431	64,699	0	0	64,699
UV Mining leases	0.160300	391	10,190,273	1,633,521	0	0	1,633,521	1,633,521	0	0	1,633,521
Sub-Total		942	16,381,835	2,631,537	0	0	2,631,537	2,632,805	0	0	2,632,805
Minimum payment	Minimum \$										
Gross rental value											
GRV General	367	164	53,902	60,221	0	0	60,221	60,221	0	0	60,221
Unimproved value											
UV Pastoral	200	27	28,745	5,400	0	0	5,400	4,600	0	0	4,600
UV Mining leases	367	181	240,965	66,463	0	0	66,463	66,463	0	0	66,463
Sub-total		372	323,612	132,084	0	0	132,084	131,284	0	0	131,284
Total general rates							2,763,621				2,764,089

KEY INFORMATION

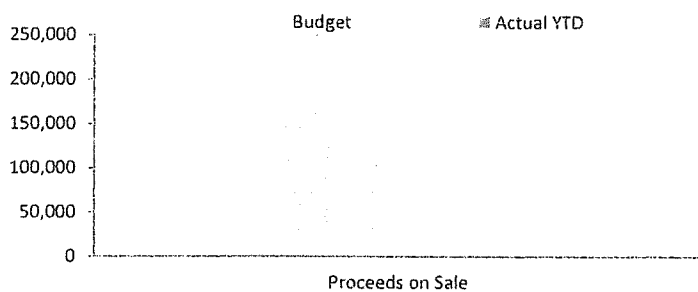
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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 30 SEPTEMBER 2021

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Records management facility	63,364	40,000	0	(23,364)	0	0	0	0
	Plant and equipment								
	Transport								
	Plant and equipment	114,400	140,000	25,600	0	0	0	0	0
	Plant and equipment	14,400	10,000	0	(4,400)	0	0	0	0
	Plant and equipment	13,320	16,000	2,680	0	0	0	0	0
	Plant and equipment	6,586	5,000	0	(1,586)	0	0	0	0
		212,070	211,000	28,280	(29,350)	0	0	0	0



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

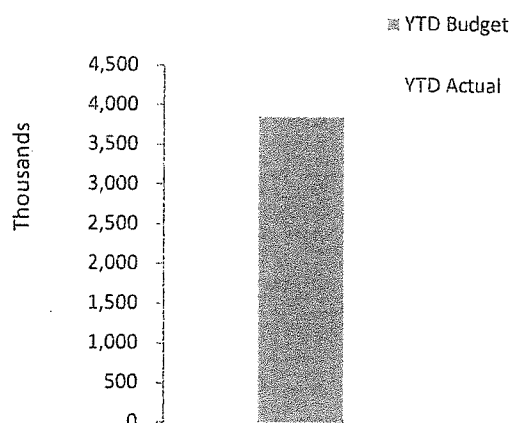
Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	65,000	16,251	0	(16,251)
Buildings	911,000	227,751	75,056	(152,695)
Plant & Equipment	554,831	378,812	378,812	0
Infrastructure - Roads	1,209,629	302,409	222,819	(79,590)
Infrastructure - Parks & Ovals	24,000	6,000	0	(6,000)
Infrastructure - Other	552,000	138,000	38,455	(99,545)
Infrastructure - Drainage	90,000	22,500	0	(22,500)
Infrastructure - Airport	325,000	81,252	1,053	(80,199)
Infrastructure - Footpaths	125,687	31,419	29,922	(1,497)
Payments for Capital Acquisitions	3,857,147	1,204,394	746,117	(458,277)
Total Capital Acquisitions	3,857,147	1,204,394	746,117	(458,277)

Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	1,492,484	479,009	514,449	35,440
Other (disposals & C/Fwd)	211,000	0	0	0
Cash backed reserves				
Asset Replacement/Renewal reserve	272,114	272,114	0	(272,114)
Contribution - operations	1,881,549	453,271	231,668	(221,603)
Capital funding total	3,857,147	1,204,394	746,117	(458,277)

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.

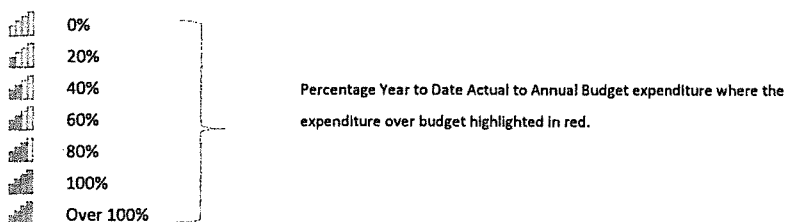


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators

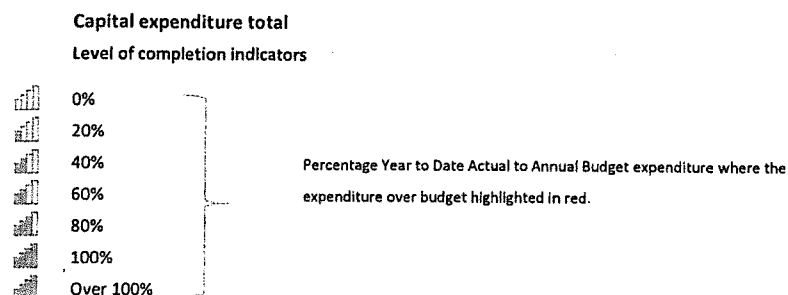


Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	(Under)/Over
Capital Expenditure					
Land					
6899	Norseman Industrial/Commercial Land Development	65,000	16,251	0	(16,251)
Land Total		65,000	16,251	0	(16,251)
Buildings					
0774	BUILDINGS - FIRE PREVENTION	0	0	5,779	5,779
2034	YOUTH - BUILDING	0	0	6,560	6,560
3304	CAPITAL - IGO - Norseman Town Hall Upgrade	15,000	3,750	1,223	(2,527)
3306	Men in Sheds Capital Upgrade	11,000	2,751	0	(2,751)
3314	DODD HOUSE CAPITAL IMPROVEMENTS	15,000	3,750	1,714	(2,036)
3324	EUCLA TOWN HALL BUILDING IMPROVEMENTS	40,000	10,002	3,427	(6,575)
3344	CAPITAL BUILDINGS	30,000	7,500	180	(7,320)
3386	Woodland Cultural and Visitor Centre	100,000	24,999	12,034	(12,965)
3397	Laundromat	225,000	56,250	38,998	(17,252)
3424	SWIMMING POOL BUILDING IMPROVEMENTS	45,000	11,250	0	(11,250)
3464	Upgrade Sports Complex Showers & Emergency Evacuation	45,000	11,250	1,714	(9,536)
3664	Marks Park Upgrade	5,000	1,251	0	(1,251)
6514	AERODROME BUILDINGS	280,000	69,999	1,714	(68,285)
7234	WELCOME PARK UPGRADE	100,000	24,999	1,714	(23,285)
Buildings Total		911,000	227,751	75,056	(152,695)
Plant & Equipment					
6124	ROAD PLANT PURCHASES	554,831	378,812	378,812	0
Plant & Equipment Total		554,831	378,812	378,812	0
Infrastructure - Roads					
3134	Hyden Rd RRG East Grant Works	465,489	116,373	1,846	(114,527)
3214	ROAD/C HERITAGE TRAIL	45,000	11,250	0	(11,250)
3264	Norseman Reseal Project	80,000	20,001	0	(20,001)
4144	ROADS TO RECOVERY	619,140	154,785	220,973	66,188
Infrastructure - Roads Total		1,209,629	302,409	222,819	(79,590)
Infrastructure - Parks & Ovals					
3684	Rotunda Upgrade	24,000	6,000	0	(6,000)
Infrastructure - Parks & Ovals Total		24,000	6,000	0	(6,000)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)



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

Account Description	Adopted		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Infrastructure - Other				
2364 Cemetery Upgrade & Gates	85,000	21,252	0	(21,252)
2384 LRCI - Norseman - Water Supply Airport/Cemetery/Landfill	100,000	24,999	0	(24,999)
2614 RUBBISH TIP INFRASTRUCTURE	15,000	3,750	0	(3,750)
2624 Norseman Landfill	145,000	36,249	1,714	(34,535)
3388 Tourism Signage	25,000	6,249	0	(6,249)
3444 SWIMMING POOL INFRASTRUCTURE WORKS	35,000	8,751	17,000	8,249
3494 WELCOME PARK UPGRADE	10,000	2,499	0	(2,499)
3544 OTHER REC & SPORT BUILDINGS MAINTENANCE	22,000	5,499	0	(5,499)
3714 Dog Park (including moving dump point to RV Park)	80,000	20,001	19,661	(340)
3754 OTHER REC & SPORT INFRASTRUCTURE PARKS & OVALS	15,000	3,750	81	(3,669)
6815 Precinct Development - Electric Vehicle Charging Station	20,000	5,001	0	(5,001)
Infrastructure - Other Total	552,000	138,000	38,455	(99,545)
Infrastructure - Drainage				
3234 Norseman Drainage Works	90,000	22,500	0	(22,500)
Infrastructure - Drainage Total	90,000	22,500	0	(22,500)
Infrastructure - Airport				
6504 AERODROME INFRASTRUCTURE UPGRADE	275,000	68,751	1,053	(67,698)
6534 Airport Terminal Building Design and Business Case	50,000	12,501	0	(12,501)
Infrastructure - Airport Total	325,000	81,252	1,053	(80,199)
Infrastructure - Footpaths				
6801 FOOTPATH CONSTRUCTION	125,687	31,419	29,922	(1,497)
Infrastructure - Footpaths Total	125,687	31,419	29,922	(1,497)
Grand Total	3,857,147	1,204,394	746,117	(458,277)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Health										
Doctor's House		291,556	0	0	0	49,851	291,556	241,705	0	7,566
Total		<u>291,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,851</u>	<u>291,556</u>	<u>241,705</u>	<u>0</u>	<u>7,566</u>
Current borrowings		49,851					49,851			
Non-current borrowings		<u>241,705</u>					<u>241,705</u>			
		291,556					291,556			

All debenture repayments were financed by general purpose revenue.

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 30 SEPTEMBER 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	380,401	0	0	3,000	0	0	0	383,401	380,401
Plant reserve	831,934	0	0	6,500	0	0	0	838,434	831,934
Aerodrome reserve	152,558	0	0	1,200	0	0	0	153,758	152,558
IT reserve	100,117	0	0	800	0	0	0	100,917	100,117
Transport reserve	1,869,968	0	0	14,565	0	0	0	1,884,533	1,869,968
Land Development reserve	1,260,082	0	0	11,000	0	0	0	1,271,082	1,260,082
Asset Replacement/Renewal reserve	0	0	0	350,505	0	(272,114)	0	78,391	0
	4,595,060	0	0	387,570	0	(272,114)	0	4,710,516	4,595,060

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				30 September 2021
	\$		\$	\$	\$
Other liabilities					
- Contract liabilities	74,432	0	0	(74,432)	0
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	338,209	0	0	(338,209)	0
Total other liabilities	412,641	0	0	(412,641)	0
Provisions					
Provision for annual leave	192,948				192,948
Provision for long service leave	82,400	0		(224)	82,176
Total Provisions	275,348	0	0	(224)	275,124
Total other current liabilities	687,989	0	0	(412,865)	275,124

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 30 SEPTEMBER 2021

NOTE 11
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2021	Liability	Liability	30 Sep 2021	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
			(As revenue)			Revenue	Actual	
Operating grants and subsidies								
General purpose funding								
GRANTS COMMISSION - GENERAL	0	0	0	0	0	1,054,219	134,665	118,271
Law, order, public safety								
DFES - BFB GRANT	0	0	0	0	0	15,000	3,750	0
Bushfire Risk Planning Coordinator Funding	36,250	0	(36,250)	0	0	150,000	150,000	148,203
Education and welfare								
YOUTH - GRANT	0	0	0	0	0	84,320	42,160	21,354
Recreation and culture								
OTHER CULTURE - GRANTS	20,000	0	(20,000)	0	0	40,000	40,000	20,000
IGO Grant -Dundas Education Scholarship	9,091	0	(9,091)	0	0	9,091	9,091	9,091
Transport								
ROADS FINANCIAL ASSISTANCE GRANT	0	0	0	0	0	399,419	49,031	44,318
MRD DIRECT GRANT	0	0	0	0	0	105,918	105,918	102,128
Economic services								
IGO Grant - Local Business Development	9,091	0	(9,091)	0	0	9,091	9,091	9,091
Woodlands Centre Trainee Grant	0	0	0	0	0	30,000	0	0
	74,432	0	(74,432)	0	0	1,897,058	543,706	472,456
Operating contributions								
Governance								
CONTRIBUTIONS & DONATIONS	0	0	0	0	0	0	0	75
General purpose funding								
ESL ADMIN CONTRIBUTION	0	0	0	0	0	4,000	0	0
Community amenities								
Development Application Fee	0	0	0	0	0	204	51	6,310
CONTRIBUTIONS	0	0	0	0	0	0	0	334
Recreation and culture								
O.CULTURE CONTRIBUTIONS	0	0	0	0	0	5,000	1,251	0
Transport								
STREET LIGHT CONTRIBUTION	0	0	0	0	0	8,000	8,000	8,060
Other property and services								
DIESEL FUEL REBATE	0	0	0	0	0	16,000	3,999	2,283
	0	0	0	0	0	33,204	13,301	17,062
TOTALS	74,432	0	(74,432)	0	0	1,930,262	557,007	489,518

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	30 Sep 2021	30 Sep 2021	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Community amenities								
LRCI Federal Grant (Community Projects)	0	0	0	0	0	75,754	18,939	0
Recreation and culture								
IGO Grant - Town Hall Upgrade (Captial)	7,242	0	(7,242)	0	0	7,242	7,242	7,242
LRCI Federal Grant (Rec & Culture Projects)	91,024	0	(91,024)	0	0	131,024	32,757	91,024
Transport								
ROADS 2 RECOVERY GRANT	158,462	0	(158,462)	0	0	426,657	158,462	208,462
REGIONAL ROAD GROUP GRANT	0	0	0	0	0	310,326	126,240	126,240
LRCI Federal Grant (Transport Projects)	21,481	0	(21,481)	0	0	481,481	120,369	21,481
State Govt - Small Grants Program (Heritage Walk & Drive	40,000	0	(40,000)	0	0	40,000	9,999	40,000
Economic services								
State Govt - Small Grants Program (Co-naming Signage)	0	0	0	0	0	20,000	5,001	0
TOURISM GRANT	20,000	0	(20,000)	0	0	0	0	20,000
	338,209	0	(338,209)	0	0	1,492,484	479,009	514,449

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$5,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Opening funding surplus / (deficit)	1,326,010	61.69%	▲	To be addressed at budget review.		
Revenue from operating activities						
Governance	6,680	110.56%	▲	TV rebroadcasting reimbursements split over 12 months.		
General purpose funding - other	(28,115)	(17.34%)	▼		Interest on investments not yet matured. FAGS received less than YTD budget.	
Education and welfare	(20,806)	(49.35%)	▼		Second quarter of youth grant received in October.	
Community amenities	21,932	12.62%	▲	Development application fee. Other bulk waste collection fees.		
Recreation and culture	(20,856)	(35.75%)	▼		Arts/Murals grant.	
Transport	(45,488)	(22.50%)	▼		Disposal of assets to be completed. Airstrip landing fees.	
Other property and services	(29,036)	(84.66%)	▼		Private works and sale of gravel less than YTD budget.	
Expenditure from operating activities						
Governance	97,348	33.56%	▲	Council member sitting fees. Admin salaries, FBT, training, depreciation and allocations. Consulting fees.	Office equipment maintenance. Admin vehicle expenses.	
General purpose funding	53,777	39.72%	▲	Doubtful debts provision. Admin allocations.		
Law, order and public safety	56,341	46.20%	▲	Bushfire risk planning coordinator costs		
Health	36,488	54.65%	▲	Depreciation not processed. Medical subsidy.		
Community amenities	34,588	20.56%	▲	Waste facility maintenance. Depreciation not processed. Town planning expenses.	Waste facility salaries.	
Recreation and culture	214,792	50.86%	▲	Depreciation not processed. Insurance for halls & swimming pool. Swimming pool contract services. 81 Roberts Street maintenance. Community grants program.	Swimming pool building maintenance.	
Transport	518,225	80.36%	▲	Street maintenance. Street tree maintenance. Depreciation not processed. Airstrip insurance.		
Economic services	37,071	21.51%	▲	Area marketing. Depreciation not processed. Building control salaries. Woodlands Centre expenses.	Standpipe. Norseman CRC.	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$5,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Other property and services	79,075	54.66% ▲	Depreciation not processed. Salaries and superannuation. Insurances. Plant and equipment repairs.		Allocations.	Diesel and unleaded fuel.
Investing activities						
Payments for property, plant and equipment and infrastructure	458,277	38.05% ▲	Timing of capital projects split evenly over budget			
Financing activities						
Transfer from reserves	(272,114)	(100.00%) ▼			Asset replacement/renewal transfer not yet occurred.	

Agenda Reference & Subject	
18.3.3 – CRC Management Report & Financial Statements to 01/09/2021 – 30/09/2021	
Location / Address	Shire of Dundas
File Reference	CS.SP.8
Author	CRC Manager & Accounts Payable Officer – Ciara Stewart
Date of Report	14/09/2021
Disclosure of Interest	Nil



**Management Report & Monthly Statement of Financial Activity
For the period ending 30th September 2021**

Officer Recommendation

That the Norseman Community Resource Centre Management Report and Financial Statements for the period ending 30th September 2021 be accepted.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Reconciliation Report

14/10/2021
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ID#	Date	Payee	Deposit	Withdrawal
Cheque Account:	1-1110	Cheque Account		
Date of Bank Statement:	30/09/2021			
Last Reconciled:	31/08/2021			
Last Reconciled Balance:	\$126,759.19			

Cleared Cheques

SC300921	3/09/2021			\$10.00
SC300921	17/09/2021	TRUST BANK FEES		\$10.00
2143	20/09/2021	Solutions IT		\$181.50
2144	20/09/2021	Debbie Ralph		\$350.00
2145	20/09/2021	Express Yourself Printing		\$363.00
2146	20/09/2021	Central Regional TAFE		\$438.75
2147	20/09/2021	Clever Patch		\$119.25
2148	20/09/2021	C Direct		\$345.44
2149	20/09/2021	Public Transport Authority of		\$288.18
2150	20/09/2021	C Direct		\$86.99
2151	20/09/2021	Norseman IGA		\$289.99
2152	30/09/2021	Norseman Today Group Inc		\$205.00
2153	30/09/2021	Jason Signmakers		\$295.47
2154	30/09/2021	Solutions IT		\$18.88
2155	30/09/2021	C Direct		\$1,740.24
2156	30/09/2021	Safe T Card Australia PTY LT		\$603.90
2157	30/09/2021	Express Yourself Printing		\$160.48
Total:			\$0.00	\$5,507.07

Cleared Deposits

CR003110	3/09/2021	Payment; Norseman Hotel	\$15.20	
CR003112	3/09/2021	Bank Deposit	\$690.10	
CR003113	9/09/2021	F93771	\$21.00	
CR003104	10/09/2021	Payment; C.A.P.S	\$220.00	
CR003105	10/09/2021	Payment; Shire of Dundas	\$1,834.95	
CR003106	14/09/2021	Payment; Ngadju Conservation	\$110.00	
CR003108	14/09/2021	Services AU 01.09.2021	\$2,445.38	
CR003111	17/09/2021	Payment; Ngadju Native Title	\$200.00	
CR003107	23/09/2021	Payment; Centrecare	\$137.30	
Total:			\$5,673.93	\$0.00

Reconciliation

BusinessBasics Balance on 30/09/2021:	\$126,926.05
Add: Outstanding Cheques:	\$0.00
Subtotal:	\$126,926.05
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	\$126,926.05

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Profit & Loss Statement

1/07/2021 through 30/09/2021

14/10/2021
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Income		
Sales		
1 Computer Usage	\$63.64	
3 Photocopying/Printing	\$1,975.22	
Scanning	\$44.00	
Laminating	\$10.91	
Events	\$113.63	
Computer Goods - Sales	\$85.28	
Phones & Credit - Sales	\$913.52	
Express Yourself - Sales	\$24.55	
Photo Express kiosk	\$101.71	
Animal Jewels & Coasters Sales	\$67.72	
Conference Room Hire	\$627.26	
Contract Services	\$6,669.21	
Grant Income	\$26,327.72	
Miscellaneous Income	\$0.18	
Total Income		<u>\$37,024.55</u>
Cost of Sales		
Purchases		
Photocopier Meter Reading	\$1,414.30	
Computer & Phone Goods	\$1,200.17	
TRANSWA Ticket Sales	-\$22.07	
Total Cost of Sales		<u>\$2,592.40</u>
Gross Profit		<u>\$34,432.15</u>
Expenses		
Events	\$1,042.91	
Bank Fees	\$60.00	
Advertising	\$440.00	
Dues & Subscriptions	\$427.16	
Repairs & Maintenance	\$268.61	
Security	\$831.00	
Asset Purchases	\$3,045.45	
Computer Repairs & Maintenance	\$2,399.32	
Telephone	\$499.96	
Stationery	\$512.70	
Employment Expenses		
Staff Amenities	\$46.83	
Training & Conferences	\$438.75	
Total Employment Expenses		<u>\$485.58</u>
Services		
Internet Fees	\$22.73	
Total Expenses		<u>\$10,035.42</u>
Net Profit / (Loss)		<u>\$24,396.73</u>

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Balance Sheet

As of September 2021

14/10/2021
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Assets

Current Assets		
Cash On Hand		
Cheque Account	\$126,926.05	
Petty Cash	\$150.00	
Total Cash On Hand	\$127,076.05	
Trade Debtors	\$294.80	
Total Current Assets		\$127,370.85
Other Assets		
Deposits	\$2,000.00	
Total Other Assets		\$2,000.00
Fixed Assets		
Furniture & Fixtures		
Furniture & Fixtures at Cost	\$96,659.60	
Furniture & Fixtures Accum Dep	-\$70,307.53	
Total Assets		\$155,722.92

Liabilities

Current Liabilities		
GST Liabilities		
GST Collected	\$43,448.26	
ATO Running Balance Account	-\$2,169.00	
GST Paid	-\$41,790.71	
Total GST Liabilities		-\$511.45
Other Current Liabilities		
Long Service Leave Provision	\$21,773.96	
Annual Leave Provision	\$8,595.74	
Total Current Liabilities		\$29,858.25
Total Liabilities		\$29,858.25
Net Assets		\$125,864.67

Equity

Retained Earnings	\$47,646.39	
Current Year Earnings	\$24,396.73	
Historical Balancing	\$53,821.55	
Total Equity		\$125,864.67

Agenda Reference & Subject	
18.3.4 –Norseman Community Mental Health and Wellbeing Plan	
Location / Address	88-92 Prinsep Street, Norseman WA 6443
File Reference	PH.CA
Author	Manager of Corporate and Community Services – Pania Turner
Date of Report	23/09/2021
Disclosure of Interest	Nil

Summary

That Council review and endorse the Norseman Community Wellbeing Plan 2021-2023

Background

The Norseman Community Wellbeing Plan was developed using best practice principles informed by professional expertise and hearing the experience and goals of the local community. The Development Workshops were facilitated by the WA Mental Health Commission, coordinated by Hope Community Services and hosted by the Shire of Dundas in Norseman.

COVID 19 played a role in delaying the development of the Plan, however the workshops held and discussions within those meetings and in community consultation were robust, shared lived experience, and have informed the priorities and strategies contained within the Plan. Workshops were held in August 2020, September 2020, November 2020, and February 2021, and the involved the analysis of consultation documents, anecdotal data and reports, and the Community Perception Survey results.

Statutory Environment Public Health Act 2016

Policy Implications

Nil

Financial Implications

Activities identified in the NCWP will sit with in the approved Budget.

Strategic Implications

Local Strategies:

Shire of Dundas Strategic Community Plan

Theme 1: A vibrant, active, and healthy socially connected Community

A strong, healthy, educated, and connected Community that is actively engaged and involved.

Goal 1.1: A Community capable of providing adequate health services to all residents recognising that Community group needs may include adequate medical facilities for local health issues.

Advocate on the Community's behalf to ensure that adequate health services are provided.

National Strategies:

- National Drug Strategy 2017-2026
- National Alcohol Strategy 2019-2028
- ATSIPEP Report 2016 & ATSIPEP Youth Round Table Report 2015
- The 5th National Mental Health and Suicide Prevention Plan
- Lifespan Model

State Strategies:

- The Western Australian Mental Health Promotion, Mental Illness and Alcohol and Other Drug Prevention Plan 2018-2025
- Western Australian Suicide Prevention Framework 2021-2025
- Working Together: Mental Health and Alcohol and Other Drug Engagement Framework 2018-2025
- The Western Australian Mental Health, Alcohol and Other Drug Services Plan 2015 – 2025 (the Plan)

Consultation

Shire of Dundas Interagency Group
Elected Members
Senior Officers

Comment

The Norseman Community Wellbeing Plan seeks to build community resilience, improve health and wellbeing, and strengthen agency collaboration; reducing the harms impacting the community associated with alcohol and other drugs, mental health, and suicide related concerns. The Plan has in place strategies that will:

- Actively support partnerships between community and service providers to identify and address local issues.
- Provide a means to coordinate, implement and evaluate an evidence-informed, whole of community approach in a timely and appropriate manner.

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas endorse the Norseman Community Wellbeing Plan 2021-2023.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority

For:

Against:

Agenda Reference & Subject	
18.3.5 – Officers Reports	
Location / Address	Shire of Dundas
File Reference	CM.PL.1
Author	Chief Executive Officer – Peter Fitchat
Date of Report	15/10/2021
Disclosure of Interest	Nil

Summary

For Council to note the reports received from the Manager of Works and Services, Manager of Community Development, Youth and Events Officer, and the Visitors and Administration Services Officer as included in the papers relating.

Background

The Officers present their reports on activities for the past month. These reports are in papers relating.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Consultation

Manager of Works and Services
 Manager of Corporate and Community Services
 Youth and Events Officer, and
 Tourism and Communications Officer

Comment

The reports will advise councillors of the progress being made towards achieving the objectives of the Strategic Plan.

Voting Requirements

Simple Majority

Officer Recommendation

That Council note the reports of the Manager of Works and Services, Manager of Community Development, the Youth and Events Officer, and the Visitors and Administration Services Officer.

Moved: Cr.
Seconded: Cr.

Resolution

Carried by: Simple Majority For: Against:

19. Elected Members Motions of Which Previous Notice Has Been Given

20. New Business of an Urgent Nature Introduced by the President or by a decision of the Meeting

The following items of urgent business were accepted for consideration by the President or by a majority of the members of the Council:

Recommendation

That the members of the Council agreed to the introduction of the following late item for decision.

Moved: Cr.
Seconded: Cr.

Resolution

Carried by: Simple Majority For: 0 Against: 0

21. Next Meeting

The next Ordinary Meeting of the Council is scheduled to be held on the 16th November 2021

22. Closure of Meeting

There being no further business the Shire President thanked all those in attendance and declared the meeting closed at

