

# Ordinary Council Meeting

## Notice of Meeting | 24<sup>th</sup> February 2022

I respectfully advise that the ORDINARY COUNCIL MEETING will be held in the Council Chambers, 10 Jennaberring Road, Quairading, WA on Thursday 24<sup>th</sup> February 2022 commencing at 2.00 pm.

In accordance with the current State Emergency Declarations in regard to public gatherings, the Meeting venue is restricted to 25 Persons in total (including Councillors, Staff and Public).

Public are able to attend this meeting.

Public questions may be submitted electronically to this meeting. Please click on the link for further information <https://www.quairading.wa.gov.au/documents/1150/public-question-time-form>

Alternatively, Questions may be asked in Person.

MEETING AGENDA ATTACHED

*Nicole Gibbs*

**NICOLE GIBBS**  
**Chief Executive Officer**

Date: 18th February 2022

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### Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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## SHIRE OF QUAIRADING

### ITEM 1 OPENING & ANNOUNCEMENTS

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The Shire President opened the Meeting at \_\_\_\_\_ pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

### ITEM 2 ATTENDANCE AND APOLOGIES

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#### Councillors

Cr PD Smith	Shire President
Cr TJ Stacey	Deputy Shire President
Cr E Cheang	
Cr BR Cowcill	
Cr JC Hayes	
Cr JN Haythornthwaite	
Cr JR Hippisley	
Cr B McGuinness	

#### Council Officers

Mrs NJ Gibbs	Chief Executive Officer
Mrs LM Horton	Executive Manager of Corporate Services
Mr DV Wallace	Executive Manager of Works & Services
Mr RM Bleakley	Executive Manager of Community, Projects and Strategy
Miss BJ Hadlow	Executive Officer

#### Observers/Visitor

Mr Leigh Ballard from CRISP Wireless.

#### Apologies

#### Leave of Absence Previously Granted

### ITEM 3 PUBLIC QUESTION TIME

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### ITEM 4 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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Mr Leigh Ballard from CRISP Wireless will be presenting to Council with a Project Update for the CRISP Wireless Network.

### ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

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## ITEM 6      DECLARATIONS OF INTEREST

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Elected Members in accordance with section 5.61 and 5.65 of the Local Government Act 1995 and the Local Government (Model Code of Conduct) Regulations 2021 Schedule 1 Division 4 regulation 22:

A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by the member must disclose the nature of the interest -

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed.

Local Government employees in accordance with section 5.70 or 5.71 of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 Part 4A Division 2, regulation 19AD:

An employee who has an interest in any matter to be discussed at a council or committee meeting attended by the local government employee disclose the nature of the interest –

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed.

Cr Becky Cowcill Declared an Impartial interest with Confidential Item 8.6.1 Continuous Quality Improvement: Cost-benefit Modelling

## ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING

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### 7.1 Confirmation of Minutes: Ordinary Council Meeting – 16<sup>th</sup> December 2021

#### RECOMMENDATION

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

That the Minutes of the Ordinary Meeting of Council held on the 16<sup>th</sup> December 2021 be confirmed as a true and accurate.

\_\_\_/\_\_\_

**Voting Requirements – Simple Majority**

### 7.2 Business Arising

## SHIRE OF QUAIRADING

The Ordinary Council Minutes of Meeting held on Thursday 16<sup>th</sup> December 2021 commencing at 2.01 pm.

### ITEM 1 OPENING & ANNOUNCEMENTS

---

The Shire President opened the Meeting at 2.01 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

### ITEM 2 ATTENDANCE AND APOLOGIES

---

#### Councillors

Cr PD Smith	Shire President
Cr TJ Stacey	Deputy Shire President
Cr BR Cowcill	
Cr JC Hayes	
Cr JN Haythornthwaite	
Cr JR Hippisley	
Cr B McGuinness	

#### Council Officers

Mr GA Fardon	Current Chief Executive Officer
Ms NJ Gibbs	New Chief Executive Officer
Mrs LM Horton	Executive Manager of Corporate Services
Mr RM Bleakley	Executive Manager of Community, Projects and Strategy

#### Observers/Visitor

Mr David Collard	(3.06pm to 3.50pm)
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#### Apologies

#### Leave of Absence Previously Granted

Nil

### ITEM 3 PUBLIC QUESTION TIME

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Nil - No Members of the Public in attendance and no Written Questions submitted.

## ITEM 4 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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See Presentation to Council before Item 12.3.

## ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

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### 5.1 Application for Leave of Absence – Cr Cheang

A written application for Leave of Absence has been received from the Cr Cheang for the Ordinary Meeting of Council scheduled for the 16<sup>th</sup> December 2021. The Council in accordance with Section 2.25 of the *Local Government Act 1995* may by Resolution grant Leave of Absence to an Elected Member.

**RESOLUTION: 85-21/22**

**MOVED Cr Hippisley SECONDED Cr Haythornthwaite**

That Cr Cheang be granted Leave of Absence in accordance with Section 2.25 of the Local Government Act 1995 from the Ordinary Meeting of Council scheduled for the 16<sup>th</sup> December 2021.

**CARRIED 7/0**

## ITEM 6 DECLARATIONS OF INTEREST

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Cr Hayes declared an Impartiality Interest in relation to Item 12.5 Business Support Grants Program (2021/22) – December 2021 – Chair of Quairading Community Resource Centre Management Committee, and assisted with the preparation of the submission.

The Shire President welcomed New CEO Nicole Gibbs to her first Ordinary Council Meeting.

Ms Gibbs addressed Council and thanked everyone for their warm welcome.

## ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING

---

### 7.1 Confirmation of Minutes: Ordinary Council Meeting – 25<sup>th</sup> November 2021

**RESOLUTION: 86-21/22****MOVED Cr Cowcill SECONDED Cr Hippisley**

That the Minutes of the Ordinary Meeting of Council held on the 25<sup>th</sup> November 2021 be confirmed as a true and accurate.

**CARRIED 7/0**

### 7.2 Business Arising

Cr McGuinness requested a progress update on the request from a private citizen to lease the Airport Hangar. CEO Mr Graeme Fardon advised that a structural report was being prepared and Council would be advised once this additional information was received.



**ITEM 8      RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)**

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**8.1      Local Emergency Management Committee (LEMC) Minutes – 2<sup>nd</sup> December 2021**

**RESOLUTION: 87-21/22**

**MOVED Cr Haythornthwaite SECONDED Cr Stacey**

That the Minutes of the Local Emergency Management Committee Meeting held on the 2<sup>nd</sup> December 2021 be received.

**CARRIED 7/0**

## ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION

### 9.1 Audit and Risk Committee Meeting Minutes – 7<sup>th</sup> December 2021

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Audit & Risk Committee Meeting Minutes
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil.

#### OFFICER'S RECOMMENDATION

##### **RESOLUTION: 88-21/22**

##### **MOVED Cr Hippisley SECONDED Cr Cowcill**

That Council receive the Minutes of the Audit & Risk Committee Meeting held on the 7<sup>th</sup> December 2021.

**CARRIED 7/0**

**That Council consider each of the Committee's following recommendations individually: -**

#### **1) Audit Register – Progress Report**

##### **RESOLUTION: 89-21/22**

##### **MOVED Cr Stacey SECONDED Cr Haythornthwaite**

*RECOMMENDATION: AR8-21/22*

That the Audit and Risk Committee recommend to Council that: -

1. Notes the progress recorded against each item within the Audit Register in Confidential Attachment (i); and
2. Approves the four (4) findings marked as Closed (100%) in the Audit Register, to be registered complete, removed from the register and no longer reported to the Committee.

**CARRIED 7/0**

## 2) Grant Funding Status Report

### RESOLUTION: 90-21/22

#### MOVED Cr Cowcill SECONDED Cr McGuinness

RECOMMENDATION: AR9-21/22

That the Audit and Risk Committee recommend to Council that: -

1. Council notes the Grants Status Reports dated December 2021.
2. Council supports the variations to the projects in Phase 2 and Phase 3 of the Local Roads and Community Infrastructure Program (LRCI)

LRCIP Phase 2 (Revised)		
#	Project	Cost
1	McLennan Street – Footpath	\$111,718
2	Doodenanning Mawson Road	\$176,774
<b>Total</b>		<b>\$288,492</b>

LRCIP Phase 3 (Revised)		
#	Project	Cost
1	McLennan Street – Footpath (Wood to Heal St)	\$73,920
2	Mt Stirling Road	\$136,857
3	Community Park Nature Playground	\$213,724
4	Shire Hall / Admin / Works Depot Carpark	\$362,193
<b>Total</b>		<b>\$786,694</b>

#### AMENDMENT MOVED Cr Hippisley SECONDED Cr Cowcill

3. That subject to Market Testing for Project Costs on Project #4 (Shire Hall / Admin / Works Depot Carpark) that Council have the option to consider a Variation to Phase 3 Projects.

**AMENDMENT CARRIED 4/3**

#### The Amendment became part of the Substantive Motion

1. Council notes the Grants Status Reports dated December 2021.
2. Council supports the variations to the projects in Phase 2 and Phase 3 of the Local Roads and Community Infrastructure Program (LRCI)
3. That subject to Market Testing for Project Costs on Project #4 (Shire Hall / Admin / Works Depot Carpark) that Council have the option to consider a Variation to Phase 3 Projects.

LRCIP Phase 2 (Revised)		
#	Project	Cost
1	McLennan Street – Footpath	\$111,718
2	Doodenanning Mawson Road	\$176,774
<b>Total</b>		<b>\$288,492</b>

LRCIP Phase 3 (Revised)		
#	Project	Cost
1	McLennan Street – Footpath (Wood to Heal St)	\$73,920
2	Mt Stirling Road	\$136,857
3	Community Park Nature Playground	\$213,724
4	Shire Hall / Admin / Works Depot Carpark	\$362,193
<b>Total</b>		<b>\$786,694</b>

**CARRIED BY ABSOLUTE MAJORITY 6/1**

### Reason for Variation from Officer's Recommendation

Council supported an Option to consider variations to the Phase 3 Projects in the future, but only subject to the outcome of Market Testing for Project Costs on Project #4.

Cr Hayes requested a copy of the Carpark Schematic Plans. Mr Fardon agreed to provide the Plans to all Councillors.

### 3) Write off Outstanding Sundry Debtors

#### RESOLUTION: 91-21/22

#### MOVED Cr Hippisley SECONDED Cr Stacey

RECOMMENDATION: AR10-21/22

That the Audit and Risk Committee Recommend to Council that: -

Council writes off the amounts owing for Sundry Debtors 91065, 92482 and 94228, totalling \$465.87.

**CARRIED 7/0**

### 4) Report on Excess Annual Leave and Long Service Leave

#### RESOLUTION: 92-21/22

#### MOVED Cr Cowcill SECONDED Cr Hayes

RECOMMENDATION: AR11-21/22

That the Audit and Risk Committee Recommend to Council that: -

Council receive the report on the Shire's Leave Liabilities.

**CARRIED 7/0**

### 5) Review of Committee Terms of Reference and Performance

#### RESOLUTION: 93-21/22

#### MOVED Cr Haythornthwaite SECONDED Cr Hippisley

RECOMMENDATION: AR12-21/22

That the Audit & Risk Committee Recommend to Council:-

1. Council adopt the revised Audit and Risk Committee Terms of Reference.
2. The CEO research and present Committee Performance Measurement options for future Committee consideration.

**CARRIED 7/0**

### IN BRIEF

Minutes of the 7<sup>th</sup> December 2021 Meeting of the Audit and Risk Committee include five (5) Recommendations to Council.

### MATTER FOR CONSIDERATION

Committee Recommendations to Council.

## BACKGROUND

The Audit and Risk Committee Meeting was held on the 14<sup>th</sup> September 2021 from which there are four (4) Recommendations for Council's consideration, namely: -

RECOMMENDATION: AR8-21/22

RECOMMENDATION: AR9-21/22

RECOMMENDATION: AR10-21/22

RECOMMENDATION: AR11-21/22

RECOMMENDATION: AR12-21/22

## STATUTORY ENVIRONMENT

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Local Government (Long Service Leave Regulations)*

*Local Government Industry Award 2020*

## POLICY IMPLICATION

**AR11-21/22** - Council's ORG.2 Leave Management Policy.

## FINANCIAL IMPLICATIONS

**AR8-21/22** - Nil

**AR9-21/22** - Variation to Grant Funding Allocation between Phase 2 & Phase 3 and Timing of Projects.

**AR10-21/22** - Write of several long outstanding Sundry Debtors will result in Council's Current Position being more accurate and also Council will not incur additional Costs in attempting to recover the monies.

**AR11-21/22** - Nil

**AR12-21/22** - Nil

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

5. GOVERNANCE AND LEADERSHIP	
5.1	Shire communication is consistent, engaging and responsive
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
5.4	Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

N/A

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating considered Low.

AR11-21/22 - Risk relating to Staff Leave Liability mitigated through the application and compliance with Council's Leave Policy and Management Procedures.

Health – Risk Matrix Rating is considered Low.

Reputation – Risk Matrix Rating considered Low. External Audit is a legislative requirement.

Operation – Risk Matrix Rating considered Low. All Audit and Risk Matters are undertaken as part of Council's operations and within Council's structure and resources. Interim Audit undertaken by independent Audit Contractor for the OAG.

Natural Environment – Risk Matrix Rating considered Low.

## ITEM 10      MATTERS FOR CONSIDERATION – BUILDING AND TOWN PLANNING

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*No matters for consideration.*

## ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

### 11.1 Accounts for Payment – November 2021

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) List of Accounts - November 2021 (ii) Transport Takings – November 2021 (iii) Credit Card Statement – November 2021
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 94-21/22

#### MOVED Cr Haythornthwaite **SECONDED** Cr Stacey

That Council note the following:

1. That Schedule of Accounts for November 2021 covering Municipal Vouchers 23868 to 23871, EFT 10149 to EFT 10239, totalling \$250,711.97 be received (Attachment i); and
2. That Police Licensing payments for the month of November 2021 totalling \$34,897.25 be received (Attachment ii); and
3. That fund transfers to the Corporate Credit Card for November 2021 balance totalling \$1,597.45 be received (Attachment iii); and
4. That Net Payroll payments for the month of November 2021 totalling \$120,286.70; and
5. That the Lease payment for the month of November 2021 on the CESM Vehicle totalling \$2,423.72.

**CARRIED 7/0**

### IN BRIEF

Payments are per attached schedules 11.1 (i), (ii), and (iii)

### MATTER FOR CONSIDERATION

Note the Accounts paid during November 2021.

### BACKGROUND

Accounts paid are required to be submitted each month.

### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 (Reg 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

### POLICY IMPLICATIONS

Nil



## FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2021/2022 Budget.

Payments made for the 2021/22 Year in the Payments List have been included in Council's Budget in accordance with section 6.8 of the Local Government Act 1995.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

5. GOVERNANCE AND LEADERSHIP	
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
5.4	Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

Nil

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

## 11.2 Financial Information – Statements of Income and Expenditure for the Period Ending – 30<sup>th</sup> November 2021

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) Financial Statements for November 2021
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 95-21/22

#### MOVED Cr Hippisley SECONDED Cr Hayes

That Council receive the Monthly Financial Statements for the period ending 30<sup>th</sup> November 2021.

**CARRIED 7/0**

### IN BRIEF

- Monthly Financial Statements for the period ending 30<sup>th</sup> November 2021 attached.
- Monthly Financial Statements have been updated based on the Bob Waddell and Associates Monthly Statements Model (Abridged Version).
- Budget amendments endorsed at the November 2021 Ordinary Council meeting have been completed in SynergySoft and carried across into the Financial Reports. A change in recognition to the amendments related to Expected Profit/Loss on Sale of Assets has changed the Amended Budgeted Surplus for 2021/22 from \$74,571 to \$144,571.
- Future Monthly Financial Statements will be produced using the Bob Waddell template expanding from the Abridged Version to the Comprehensive Model.
- Mr Waddell will also provide accounting support and mentoring to the EMCS during the year to ensure that the new Reporting Template and Accounting Processes are utilised to optimise their capability and are prepared in a timely manner.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements.

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. The current template utilises the Bob Waddell and Associates Monthly Statements Model (Abridged Version).

### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

Regulation 34 requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Council provided an initial Budget provision of \$25,000 for Accounting Support expenses in the 2021/2022 Year. A further \$65,830 was added to this provision at the November 2021 Budget Review (Resolution 74-21/22). Of this \$65,830; \$18,490 related to Consultancy Costs for increased scope with the Annual Financial Report, Fair Value Valuations, Monthly Reporting Template and ongoing support. The remaining \$47,340 related to costs associated to transition to the Local Government Industry Standard Chart of Accounts (COA). The Amended Budget for Accounting Support now totals \$90,830.

Additional Costs will be incurred in early 2022 to complete the work by Bob Waddell and Associates to create an automated and self-balancing Financial Reporting Model for Council's use.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031**

#### **5. GOVERNANCE AND LEADERSHIP**

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

### **COMMUNITY CONSULTATION**

Nil

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating considered Low – Council has provided Budget Provision for Additional Accounting Services to assist the Council Staff. Overall Financial Risk is mitigated with Monthly Financial Reports being prepared and presented to Council for Review and Monitoring of Council's Financial Position throughout the Year.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low. Additional experienced Accounting Support and Templates obtained to ensure that full Compliance to the Act, Regulations and Accounting Standards is achieved and maintained.

Operation – Risk Matrix Rating considered Low. Additional External Accounting Contractor Services procured to support the new and existing Council Staff.

Natural Environment – Risk Matrix Rating considered Low.

### **COMMENT**

The Monthly Financial Statements have been updated using the Bob Waddell Monthly Statements Model developed for smaller rural and regional Councils (Abridged Version).

The Model Template has been updated to include profit and loss statements for the Caravan Park.

The Statements will continue to be updated and customised to include relevant information for Council and Staff and to work with improvement Management Accounting practices.

It is expected that with each months' Financial Report, improvements will be made to extend the Abridged Version of reporting into the Bob Waddell and Associates Comprehensive Model.

Amendments to the 2021/22 Annual Budget were endorsed by Council at the November 2021 Ordinary Council Meeting in Resolution 74-21/22. The Opening Surplus of \$30,002 was predicted to increase by \$44,569 to total the Amended Budgeted Surplus at the end of 2021/22 of \$74,571.

This amendment included a \$70,000 decrease in available cash related to five (5) Expected Profit/Loss on Sale of Asset Accounts. This was identified due to an error in the 2021/22 Statutory Budget where the \$70,000 was included in the overall total but not in the Schedules.

This amendment was endorsed, however when correcting in Synergy it was discovered that due to a technical glitch the \$70,000 was already included in the forecasted surplus figure of \$30,002. Therefore, in the November 2021 Budget Review this adjustment should have been treated as a Non-Cash adjustment as it did not alter the surplus.

The Amended Budgeted Surplus is now \$70,000 above the predicted \$74,571, being \$144,571.

## ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

### 12.1 Appointment of Replacement Fire Control Officer and Fire Weather Monitor

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	Nil
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	CEO Graeme Fardon New CEO Nicole Gibbs

### OFFICER RECOMMENDATION

#### RESOLUTION: 96-21/22

#### MOVED Cr Haythornthwaite **SECONDED** Cr Stacey

1. That Council note the resignation of CEO Graeme Fardon from the Office of Fire Control Officer and Fire Weather Monitor for the Shire of Quairading as of 17<sup>th</sup> December 2021.
2. That Council appoint CEO Nicole Gibbs in accordance with the *Bush Fires Act 1954* S38 as an authorised officer in the capacity of Bush Fire Control Officer and Fire Weather Monitor for the Shire of Quairading from the 17<sup>th</sup> December 2021 until October 2022.

**CARRIED 7/0**

### IN BRIEF

- CEO Graeme Fardon will stand down from the positions of Bush Fire Control and Fire Weather Monitor as of the 17<sup>th</sup> December 2021.
- CEO Nicole Gibbs has indicated her interest in being appointed as the replacement Bush Fire Control and Fire Weather Monitor.
- CEO Nicole Gibbs nomination is supported.

### MATTER FOR CONSIDERATION

That Council approve the replacement appointment for the positions of Bush Fire Control and Fire Weather Monitor for the 2021/22 fire season.

### BACKGROUND

Fire Control Officers are appointed by Council under section 38 of the *Bush Fires Act 1954* to issue 'Permits to Burn' and to carry out other actions as set out in the *Bush Fires Act 1954* as required by Local Government.

Council at its Ordinary Meeting held on 28<sup>th</sup> October 2021 resolved as follows:-

*Appointment of Fire Control Officers RESOLUTION: 57-21/22*

*That the Bush Fire Advisory Committee Meeting recommend to Council that: -*

1. *The following persons subject to their acceptance, be elected as Fire Control Officers for the Shire of Quairading for the next 12 Months: -*  
*Mr N Gelmi, Mr J Smart, Mr P Groves, Mr M Whyte, Mr T Hadlow, Mr N Fraser, Mr C Anderson, Mr L Johnson, Mr B Wilson, Mr A Duncan, Mr G Hughes, Mr M Davies and Mr S Bell.*
2. *Mr GA Fardon be appointed as a Fire Control Officer until his departure on 17<sup>th</sup> December 2021.*

#### *Appointment of Fire Weather Monitors RESOLUTION: 58-21/22*

*That the Bush Fire Advisory Committee Meeting recommend to Council that: -*

*The following persons be appointed as Fire Weather Advisors for the forthcoming year: -*

<i>Town</i>	<i>Mr G Fardon (until departure on 17/12/2021)</i>
<i>North West Area</i>	<i>Mr J Smart</i>
<i>South West Area</i>	<i>Mr G Richards</i>
<i>South East Area</i>	<i>Mr G Hughes, assisted by Mr P Groves</i>
<i>North East Area</i>	<i>Mr B Wilson</i>
<i>Advisor</i>	<i>Mr S Bell</i>

Subsequent to CEO Graeme Fardon resignation, with his final working day being 17<sup>th</sup> December 2021, and the recent appointment of the new Chief Executive Officer Ms Nicole Gibbs by Council, CEO Nicole Gibbs has indicated the she is willing to be considered for the vacant positions.

#### **STATUTORY ENVIRONMENT**

##### *Bush Fires Act 1954*

s.38 Local Government may appoint bush fire control officer

(4)A bush fire control officer appointed under the provisions of this section shall, subject to such directions as may be given by the local government, and subject to this Act take such measures as appear to him to be necessary or expedient and practicable for –

(a) carrying out normal brigade activities;

*[(b), (c) deleted]*

(d) exercising an authority or carrying out a duty conferred or imposed upon him by any of the provisions of Part III;

(e) procuring the due observance by all persons of the provisions of Part III.

#### **POLICY IMPLICATIONS**

There are no plans or policies applicable to this proposal.

#### **FINANCIAL IMPLICATIONS**

There is no impost on the Shire's finances in relation to this matter.

#### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031**

### **5. GOVERNANCE AND LEADERSHIP**

5.1 Shire communication is consistent, engaging and responsive

## 1. COMMUNITY

### 1.5 Support emergency services planning, risk mitigation, response and recovery

#### **COMMUNITY CONSULTATION**

No consultation was required or undertaken in relation to this report.

Appointment discussed and supported at the BFAC Meeting on the 14<sup>th</sup> October 2021.

#### **RISK ASSESSMENT - Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low

Health - Risk Matrix Rating is assessed as Low

Reputation - Risk Matrix Rating is assessed as Low

Operation - Risk Matrix Rating is assessed as Low. Ms Gibbs to undertake FCO Training Course (1 Day) when it is scheduled and delivered in Quairading. Mentoring and Support by CESM & FCO's.

Natural Environment - Risk Matrix Rating is assessed as Low.

## 12.2 GOV.8 Elected Members Continuing Professional Development Policy

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	(i) Elected Members Continuing Professional Development Policy (Revised December 2021)
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 97-21/22

#### MOVED Cr McGuinness SECONDED Cr Haythornthwaite

That Council, in accordance with Section 5.128 of the *Local Government Act 1995* adopt the revised Elected Members Continuing Professional Development Policy as detailed in Attachment (i).

**CARRIED BY ABSOLUTE MAJORITY 7/0**

### IN BRIEF

- The *Local Government Act 1995* requires the Shire to review the policy after each ordinary election.
- The WALGA Template was taken into consideration when reviewing the policy.
- The revised Policy is attached with the recommended amendments marked / tracked.

### MATTER FOR CONSIDERATION

That Council consider the revised Elected Members Continuing Professional Development Policy for adoption.

### BACKGROUND

Pursuant to section 5.128 of the *Local Government Act 1995* (the Act), all Councils are required to adopt a policy in relation to the continuing professional development of Elected Members, with a requirement that an up-to-date version of the policy be available on the Shire's website and the policy complying with any prescribed policy, if any. There is no current prescribed policy, nor any proposed by the Department, at this time.

Section 5.128 (5) requires a local government to review the policy after each ordinary election.

In addition, section 5.127 of the Act, requires the Shire to report on the training completed by Elected Members each financial year, and that report is to be published on the Shire's website within 1 month after the end of the financial year.



## STATUTORY ENVIRONMENT

### Local Government Act 1995

#### 5.128. Policy for continuing professional development

- (1) A local government must prepare and adopt\* a policy in relation to the continuing professional development of council members.

*\*Absolute majority required.*

- (2) A local government may amend\* the policy.

*\*Absolute majority required.*

- (3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

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

- (5) A local government –

- (a) must review the policy after each ordinary election; and

- (b) may review the policy at any other time.

*[Section 5.128 inserted: No. 16 of 2019 s. 61.]*

## POLICY IMPLICATIONS

GOV.8 Elected Members Continuing Professional Development Policy

## FINANCIAL IMPLICATIONS

Cost associated with training are allocated in the "Members of Council" section of the Adopted Budget.

Costs associated with accommodation, meals and travel expenses should be taken into consideration for any face-to-face training.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Council budgets each year appropriate funds to cover Elected Member Training and Capacity Building. Any over-budget expenditure on Elected Member Training is required to be approved by Council before the Training expense is committed.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Legislative requirement to review the Policy after each Ordinary Election.

Operation – Risk Matrix Rating is assessed as Low.

Natural Environment – Risk Matrix Rating is assessed as Low.

#### **COMMENT**

The Shire of Quairading's Annual Budget includes provision for the costs associated with Elected Member training, which could be face-to-face or completed online.

The current Mandatory Training for newly elected Councillors is being delivered via the WALGA e-learning platform. The mandatory training (either online or face to face) once completed is valid for five years.

Should an Elected Member have completed any of the units of training previously, the Elected Member will be required to undertake the on-line assessment component only of the training which will then be auto marked and a Certificate of Achievement automatically issued.

Council Officers liaise with Elected Members to arrange mutually convenient training opportunities.

However, the policy also acknowledges that there may be Elected Members who prefer to receive training face-to-face and/or opportunities to attend training which is being delivered in the region. Individual training requirements can be discussed with the Shire President or Chief Executive Officer.

## ITEM 4 \*DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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### **3.06 pm**

Mr David Collard updated Council on the Nyoongar Pathways Program including an evaluation of the 3-year program to date.

Overall review and summary report will be provided to Councillors following the Meeting.

### **3.50 pm**

Mr Collard left the meeting.

## 12.3 Local Government Legislative Reform

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	CEO Graeme Fardon
<b>Attachments</b>	(i) Council Summary on proposed Reforms (Confidential) (ii) WALGA Council Summary on proposed Reforms - Comments (iii) Local Government Reform Factsheets
<b>Owner/Applicant</b>	n/a
<b>Disclosure of Interest</b>	The Author has an Impartiality Interest that requires disclosure as the reform references how Chief Executive Officer (CEO) Key Performance Indicators might be handled into the future and changes to the role of a CEO.

### OFFICER RECOMMENDATION

#### RESOLUTION: 98-21/22

#### MOVED Cr Stacey SECONDED Cr Hayes

That Council:-

1. Make a Formal submission on the Local Government Act Reforms as proposed by the Minister for Local Government
2. Authorise the Chief Executive Officer to finalise and submit Council's Comments to WALGA (via the Central Country Zone) and the Submission to the Minister for Local Government.

**CARRIED 7/0**

### IN BRIEF

- On the 10th November 2021 Local Government Minister John Carey released details of sweeping reforms to the Local Government Act.
- Minister Carey has invited Local Governments to provide feedback on the Proposed Reforms.
- Submissions from individual Councils will be accepted along with a Submission from Industry Peak Body WALGA.
- WALGA are seeking feedback on the Proposed Reforms by Friday 28<sup>th</sup> January 2022.
- The Executive Officer circulated the Minister's Reform Summary to all Councillors and the CEO for Comment and then collation of the Responses to assist Council in forming a Position on each of the proposed Reforms.
- WALGA have also forwarded their latest Position. Attachment (ii) for Councillors reference.

### MATTER FOR CONSIDERATION

Council to consider Local Government proposed Reforms announced on the 10<sup>th</sup> November 2021, and authorise the Chief Executive Officer to finalise a submission to WALGA (via the CCZ) and the Minister reflecting Council's determined position.

## BACKGROUND

In 2017 the McGowan Government announced a review of the *Local Government Act 1995*. Stages 1 and 2 of the review were progressed with several amendments implemented in recent years across local government.

The reforms are based on the findings and recommendations of a number of reports and consultation undertaken over the past five years, and represent the most significant package of reforms to local government in Western Australia since the Local Government Act 1995 was introduced more than 25 years ago. The package is based on six major themes:

1. Earlier intervention, effective regulation and stronger penalties;
2. Reducing red tape, increasing consistency and simplicity;
3. Greater transparency and accountability;
4. Stronger local democracy and community engagement;
5. Clear roles and responsibilities; and
6. Improved financial management and reporting.

Fact sheets have been prepared by the DLGSCI summarising the proposed reforms in line with the six themes Attachment (ii).

In an effort to improve transparency within the sector, the reform package includes a range of new measures including the requirement for all councils to record meetings and make them available online. New online registers will be set up to provide greater accountability to ratepayers covering areas such as leases, community grants, contracts and declared conflicts of interest.

### Timeframe:

- Local Governments requested to provide feedback to WALGA by 5pm Friday 28 January 2022
- February 2022 – Zone Meetings to consider a draft sector submission
- Wednesday 23 February at 4pm – WALGA Special Meeting of State Council via video conference to endorse submission
- Friday 25 February - WALGA to present submission to the State Government.

## STATUTORY ENVIRONMENT

### *Local Government Act 1995*

The *Local Government Act 1995* provides the framework for Western Australian local government. Local governments are created by the Act which sets out the functions, responsibilities and powers of local government. This review and reform process may have long term impacts of beneficial or other nature for the community, councils and the administration.

## POLICY IMPLICATIONS

The Council's Policy Manual contains no policies that relate and nor are there any proposed.

## FINANCIAL IMPLICATIONS

There are no know meaningful financial implications relative to this matter in excess of officer time and minor administrative cost. It should be noted that this comment relates to the submission process not the impact of any reform. This is too hypothetical to go into researching costs / savings in relation to the various proposed reforms at this stage.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

5. GOVERNANCE AND LEADERSHIP	
5.1	Shire communication is consistent, engaging and responsive
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
5.4	Implement systems and processes that meet legislative and audit obligations

### CONSULTATION

The DLGSCI is inviting comments from local governments and the wider community to inform implementation of the proposed local government reforms.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. However, a number of the Reform proposals may add significant cost to Council's Operations in the future, if passed in Legislation

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Imperative that Council participate in making Submission on the State Government's Proposed Reforms of the LG Act.

Operation – Risk Matrix Rating is assessed as Low.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

The Department of Local Government, Sport and Cultural Industries notes the following:

*"Local government benefits all Western Australians. It is critical that local government works with:*

- *a culture of openness to innovation and change*
- *continuous focus on the effective delivery of services*
- *respectful and constructive policy debate and democratic decision-making*
- *an environment of transparency and accountability to ensure effective public engagement on important community decisions.*

*Since first coming to office in 2017, the McGowan Government has already progressed reforms to improve specific aspects of local government performance. This includes new laws that work to improve transparency, cut red tape, and support jobs growth and economic development - ensuring that local government works for the benefit of local communities.*

*Based on the significant volume of research and consultation undertaken over the past five years, the Minister for Local Government has now announced the most significant package of major reforms to local government in Western Australia since the Local Government Act 1995 was passed more than 25 years ago. The package is based on six major themes:*

1. *Earlier intervention, effective regulation and stronger penalties*
2. *Reducing red tape, increasing consistency and simplicity*
3. *Greater transparency and accountability*
4. *Stronger local democracy and community engagement*

5. *Clear roles and responsibilities*
6. *Improved financial management and reporting.*

*A large focus on the new reform is oversight and intervention where there are significant problems arising within a local government. The introduction of new intermediate powers for intervention will increase the number of tools available to more quickly address problems and dysfunction within local governments. The proposed system for early intervention has been developed based on similar legislation in place in other jurisdictions, including Victoria and Queensland.*

*This will deliver significant benefits for small business, residents and ratepayers, industry, elected members and professionals working in the sector”.*

Elected Members should refer to the Attachments for the Summary of the Elected Members’ responses and WALGA’s current Position on each of the Proposals.

It is pleasing to see the Minister has listened to some of the concerns of the sector in relation to ‘size and scale’ with compliance and reporting.

## 12.4 Review of the Community Grants Process

<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	GPO Jen Green
<b>Attachments</b>	(i) CS.4 COMMUNITY GRANTS POLICY_2022 (ii) CS.4 COMMUNITY GRANTS – COUNCIL ASSESSMENT CRITERIA_2022 (iii) SOQ COMMUNITY _GRANT1APPLICATIONFORM_2022 (iv) SOQ COMMUNITY _GRANT2APPLICATIONFORM_2022 (v) SOQ COMMUNITY _GRANT3APPLICATIONFORM_2022 (vi) SOQ COMMUNITY _GRANT4APPLICATIONFORM_2022
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RESOLUTION: 99-21/22

#### MOVED Cr Stacey SECONDED Cr Hayes

1. Council adopt the revised Community Grants Policy and supporting documentation; and
2. That the revised Funding Program be publicised to all Community Groups and Clubs with an application deadline of 31<sup>st</sup> March 2022 for Round 1.

**CARRIED 7/0**

### IN BRIEF

- Five rounds of the Community Grant Process have been delivered with a total of 70 grant applications being funded.
- This is the fourth review of the process and includes revisions to the Community Grant Policy.
- The Current review will add greater clarity and further streamline the process.

### MATTER FOR CONSIDERATION

Adoption of revised Community Grants Policy.

### BACKGROUND

In 2018/19 the Shire introduced a Community Grants Process. This entailed the drafting and adoption of a Community Grant Policy and Strategy, Assessment Criteria, and Grant Application Forms.

First round was held in 2<sup>nd</sup> Quarter of 2018 with nine applications being received.

A review of Community Grant Documents and Application Forms was conducted in November 2018 with the revisions being adopted by Council in December 2019.

In 2019, a second iteration of the process was conducted with two rounds (March 2019 and September 2019). 15 applications were received in Round 1, a further 5 applications (Grant 2 – Small Grants) in the second round. A total of 7 applications have been received for Grant 1 – in-Kind grants.

In 2020, a third iteration of the process was conducted with two rounds (March 2020 and September 2020). Seven applications were received in Round 1, a further five applications (Grant 2 – Small Grants) in the second round. A total of three applications have been received for Grant 1 – in-Kind grants.



In 2021, a fourth iteration of the process was conducted with two rounds (March 2021 and September 2021). Thirteen applications were received in Round 1, a further three applications (Grant 2 – Small Grants) in the second round. To date a total of six applications have been received for Grant 1 – in-Kind grants this Financial Year.

In November 2021, the Grants Team conducted a further review of the Community Grant Process and is presenting a revised Policy document to Council for deliberation.

### **STATUTORY ENVIRONMENT**

Local Government Act 1995

### **POLICY IMPLICATIONS**

Revisions to existing Community Grants Policy and supporting documentation

### **FINANCIAL IMPLICATIONS**

2021-2022 Budget – Subject to Applications received and supported.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 – 2027**

#### **1. COMMUNITY**

1.2 Provide social and cultural activities for all members of the community

#### **3. BUILT ENVIRONMENT**

3.2 Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles

#### **5. GOVERNANCE AND LEADERSHIP**

5.1 Shire communication is consistent, engaging and responsive

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

### **COMMUNITY CONSULTATION**

Feedback from participants in the 2021-22 Program is requested through the acquittal process. The Community Grants Program is advertised throughout the year via local newsletters, direct email to community groups and social media.

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating assessed as Low.

- Further refinements to the Community Grant Process will reduce risk to Council and the Clubs / Organisations through better planning and delivery of Projects supported by the Shire

Health – Low Risk

Reputation – Low Risk

- Further refinements to the Community Grant Process will increase transparency and accountability of both the Shire, the clubs and organisations.
- It will also streamline the process.

Operation – Low Risk

Natural Environment – Low Risk.

### **COMMENT**

- Council is required to ensure that adequate resources are allocated for the second round of applicants ( Closing 30<sup>th</sup> September)
- There is still the question as to whether there should be a distinction and separation between
  - Grant 4 – Recurrent funding applications (subsidising of O&M costs); and
  - Grant 1-3 – Applications for programs, events and activities.
- There is a need for clarity as to where Grant 1 (In-Kind) expenditure is assigned in the accounting system. The Management Team to addressed this issue to ensure better transparency on the Value of Grant 1 Approved Applications.
- A free workshop will be provided to all non-for-profit Quairading groups and clubs on the 3<sup>rd</sup> of February 2022, run by Whitney Consulting. This workshop will complement the Grants Program by building capacity among clubs to apply for external grant funding in the future.

## 12.5 Business Support Grants Program (2021/22) – December 2021

<b>Meeting Date</b>	16 <sup>th</sup> December 2021
<b>Responsible Officer</b>	CEO Graeme Fardon
<b>Reporting Officer</b>	GPO Jen Green
<b>Attachments</b>	(i) Business Support Grants Assessment – Under separate cover (ii) Grant Application – Under separate cover
<b>Owner/Applicant</b>	N/A CEO – Nil
<b>Disclosure of Interest</b>	Cr Hayes declared an Impartiality Interest in relation to Item 12.5 Business Support Grants Program (2021/22) – December 2021 – Chair of Quairading Community Resource Centre Management Committee, and assisted with the preparation of the submission.

### OFFICER RECOMMENDATION

#### RESOLUTION: 100-21/22

#### MOVED Cr Hippisley SECONDED Cr McGuinness

1. That Council accepts the Officer's Report on the December Business Support Grants and supports the Grant Assessment Document submitted by the Grants and Projects Officer.
2. That Council provides funding for the received application from Quairading Agri-Services to the value of \$2,635.00.

**CARRIED 7/0**

### IN BRIEF

- The Business Support Grants Process and Policy was endorsed by Council in February 2021.
- The Business Support Grants Program was launched on the 2<sup>nd</sup> of August via the Shire Facebook Page, Website, Banksia Bulletin and direct email to all Quairading businesses.
- One application was received during December to the value of \$2,635.00.
- Details of the Application have been provided for Consideration and Recommendation to Council.
- The application has been evaluated by the Grants Team based on criteria in the Business Grant Guidelines.

### MATTER FOR CONSIDERATION

Evaluation of a Business Support Grant Application received by the Grants & Project Officer in November 2021.

Allocation of financial resources in the Business Support Grants Program.

### BACKGROUND

At the February 2021 Council Meeting the Council adopted a Business Support Grants Policy and supporting documentation. \$20,000 in funding has been allocated to the Program in the 2021/22 Council Budget.

The Business Support Grants Program was opened on 2<sup>nd</sup> August 2021 with Policy and Grant Application forms forwarded to all Quairading Businesses via email and regular advertising has been conducted in the Banksia Bulletin, Passion Sheet and via the Quairading Shire Facebook Page.

The program is open all year round and funding up to \$5000 per business is available for a range of projects not limited to:

- Training and Professional Development.
- Investing in e-commerce activities.
- Projects that increase business opportunity and sustainability.

#### DECEMBER APPLICATIONS

Business	Project	Amount
Quairading Agri-Services	A collaborative Project to improve the streetscape by repairing and painting the front of Quairading Agri-Services, Quairading Garden & Gifts and the Hair Salon.	\$2,635.00
<b>Grand Total</b>		<b>\$2,635.00</b>

If accepted, balance of GL4591 will be \$11,178.83.

#### STATUTORY ENVIRONMENT

*Local Government Act 1995.*

#### POLICY IMPLICATIONS

CS.5 Business Support Grants Policy

#### FINANCIAL IMPLICATIONS

2021/2022 Budget – Subject to Applications received and supported.

#### STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2030

### 2. ECONOMY

- 2.1 Promote the Economic and Business Growth Strategy for current businesses and the sustainable attraction of new industry (Small Business Friendly Local Government and Action Plan)

### 5. GOVERNANCE AND LEADERSHIP

- 5.1 Shire communication is consistent, engaging and responsive.
- 5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community.
- 5.4 Implement systems and processes that meet legislative and audit obligations.

#### COMMUNITY CONSULTATION

The Business Support Grants Program is advertised regularly through the Banksia Bulletin, Passion Sheet and via the Quairading Shire Facebook Page.

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial – Risk Matrix Rating assessed as Low. Further refinements through reviews to the Grant Process will reduce risk to Council and the Businesses through better planning and delivery of Projects supported by the Shire

Health – Risk Matrix Rating assessed as Low.

Reputation – Risk Matrix Rating assessed as Low. Shire will be seen to be actively engaging with and supporting local enterprises with improvements to the Shopping Precinct Streetscape.

Operation – Risk Matrix Rating assessed as Low. External to Council's Structure and Operations.

Natural Environment – Risk Matrix Rating assessed as Low. No assessed Impact.

**COMMENT**

- One grant application was received and assessed during the month of November 2021.
- Assistance was provided to the Applicant to ensure the application was completed correctly.
- The grant application meets the selection criteria outlined in the Grant Guidelines.
- Application is a Collaboration between several local businesses and inclusion of the Absentee Landholders.

## ITEM 13      MATTERS FOR CONSIDERATION – HEALTH AND BUILDING

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*No matters for consideration.*

## ITEM 14      MATTERS FOR CONSIDERATION – WORKS

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*No matters for consideration.*

**ITEM 15 URGENT COUNCILLORS' BUSINESS**

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**RESOLUTION: 101-21/22****MOVED Cr Haythornthwaite SECONDED Cr Cowcill**

That Council accept Urgent Councillors' Business.

**CARRIED 7/0****Cr Haythornthwaite**

Cr Haythornthwaite – Requested that the portal passwords be changed as soon as possible in accord with the Cyber Security report that was discussed at A&R Committee.

1. Each Councillor is to have a different secure password.
2. The password is to be disabled when the Councillor's term ends.
3. Each password is to have multi-factor authentication.
4. This is to be completed before the next Ordinary Council Meeting (February 2022).

The Executive Manager of Corporate Services Mrs Leah Horton, reset all Councillors passwords during the Meeting.



## ITEM 16 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

The Meeting will be closed by Council Resolution to the Public under Part 5 Division 2 Section 5.23 (2)(a)(b)(c)(e) of the *Local Government Act 1995* as the Item relates to: -

- (a) A matter affecting an employee or employees; and
- (b) the personal affairs of any person;
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
- (e) a matter that if disclosed, would reveal -
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person.

### **RESOLUTION: 102-21/22**

#### **MOVED Cr Hippisley SECONDED Cr Cowcill**

That Council consider the confidential report listed below in a meeting closed to the public at 4:38pm in accordance with Section 5.23(2) of the Local Government Act 1995:

- 16.1 CEO Performance Management Agreement 2021/2022 (Confidential Item)

**CARRIED 7/0**

### **16.1 CEO Performance Management Agreement 2021/2022 (Confidential Item)**

*A full report was provided to Elected Members under separate cover. The report is not for publication.*

### **RESOLUTION: 103-21/22**

#### **MOVED Cr Haythornthwaite SECONDED Cr Hippisley**

1. That Council adopt the Draft Performance Agreement between Council and the new CEO Ms Gibbs (Attachment i) which is to be read in conjunction with the Signed Contract of Employment.
2. That the Shire President and the current CEO Mr Fardon be authorised to execute the Performance Agreement and affix the Council Seal.

**CARRIED 7/0**

### **RESOLUTION: 104-21/22**

#### **MOVED Cr Cowcill SECONDED Cr Hayes**

That the meeting be open to members of the public at 4:39 pm.

**CARRIED 7/0**

### **16.2 Public Reading of Resolution**

*Should there be any members of the public in attendance at the re-opened Meeting, the Shire President is to read aloud the decisions made by Council while the Meeting was closed to the public.*

No Members of the Public in Attendance.

## ITEM 17      NEXT MEETING DATE

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The next Ordinary Meeting of Council is scheduled to take place on Thursday 24<sup>th</sup> February 2022, commencing at 2 pm in the Council Chambers, 10 Jennaberring Road, Quairading.

## ITEM 18      CLOSURE

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Shire President Smith, on behalf of the Council thanked outgoing CEO Mr Graeme Fardon for his significant contribution to the Shire.

CEO Graeme Fardon thanked Council and the Community for the opportunities provided over the past 28 years. Mr Fardon wished Council and Shire Staff all the very best for the future.

There being no further business, the Chairperson closed the Meeting at 4:41pm.

I certify the Minutes of the Ordinary Meeting of Council held on 16<sup>th</sup> December 2021 were confirmed 24<sup>th</sup> February 2022 as recorded on Resolution No. \_\_\_\_\_

Confirmed..... 24/02/2022

ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)

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*No matters for consideration.*

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## ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION

### 9.1 Special Audit and Risk Committee Meeting Minutes – 15<sup>th</sup> February 2022

**Meeting Date** 24<sup>th</sup> February 2022

**Responsible Officer** CEO Nicole Gibbs

**Reporting Officer** CEO Nicole Gibbs

**Attachments** (i) Minutes of Meeting

**Owner/Applicant** N/A

**Disclosure of Interest** Nil

#### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council receive the Minutes of the Special Audit and Risk Committee for its Meeting of 15<sup>th</sup> February 2022.

\_\_\_/\_\_\_

**That Council consider the Committee's following recommendation:**

#### 1) Adoption of the Compliance Audit Return

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

*RECOMMENDATION: AR13-21/22*

That the Special Audit and Risk Committee recommend to Council: -

The Statutory Compliance Audit Return for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 be adopted by Council.

\_\_\_/\_\_\_

#### IN BRIEF

- Special Audit and Risk Committee Meeting held on the 15<sup>th</sup> February 2022.
- One (1) Recommendations for Council's Consideration.

#### MATTER FOR CONSIDERATION

For Council to be informed of discussions and recommendations of the Special Audit and Risk Committee and to determine its position in regard to the Recommendations.

#### BACKGROUND

The Audit and Risk Committee met on 15<sup>th</sup> February 2022 from which there is One (1) recommendation for Council consideration, namely: -

- RESOLUTION: AR13-21/22

#### STATUTORY ENVIRONMENT

AR13 - 21/22 - Local Government (Audit) Regulations 1996 14(1)(2)(3A)(3), 15(1)(2)

## POLICY IMPLICATIONS

Nil.

## FINANCIAL IMPLICATIONS

AR13-21/22 – Council has budgeted \$3,000 for the preparation of the 2021 CARS by an Independent Consultant. GL 0532 (Total Budget Amount of \$36,000) provides for the External Audit, Grant Acquittal Audits and the Annual Compliance Audit Return. Conway Highbury have quoted a maximum amount of \$3,900 and will only bill actual time taken to complete the CAR work, if less than the quoted figure.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## COMMUNITY CONSULTATION

No Community Consultation on the preparation of this Report.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Risk is mitigated through ongoing review and monitoring of Council's Management & Compliance Procedures and Processes. The Compliance Audit Return is separate to Council's External Audit and is a Statutory requirement to be met by Council.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. High level Compliance achieved mitigates the reputational risk that may occur from non-compliance. Independent assessment of Council's Compliance undertaken in 2020.

Operation – Risk Matrix Rating is assessed as Low. Compliance undertaken as part of Council's day to day operations. The 2020 CAR undertaken by independent person with assistance from Council's Staff.

Natural Environment – Risk Matrix Rating is assessed as Low.

## SHIRE OF QUAIRADING

### Special Audit & Risk Committee

#### ITEM 1      OPENING & ANNOUNCEMENTS

---

The Chairperson opened the Meeting at 4.38 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

#### ITEM 2      ATTENDANCE AND APOLOGIES

---

##### **Councillors**

Cr JN Haythornthwaite	Chairperson
Cr PD Smith	Shire President
Cr TJ Stacey	Deputy Shire President
Cr E Cheang	
Cr BR Cowcill	
Cr JC Hayes	
Cr JR Hippisley	
Cr B McGuinness	

##### **Council Officers**

Ms NJ Gibbs	Chief Executive Officer
Mrs LM Horton	Executive Manager of Corporate Services
Mr DV Wallace	Executive Manager of Works & Services
Mr RM Bleakley	Executive Manager of Community, Projects and Strategy

##### **Apologies**

##### **Leave of Absence Previously Granted**

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##### **Disclaimer**

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Quairading during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Quairading. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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## ITEM 3 DISCLOSURE OF INTEREST

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Nil.

## ITEM 4 STATUTORY COMPLIANCE

### 4.1 Statutory Compliance Audit Return 2021

<b>Meeting Date</b>	15 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	Consultant Niel Mitchell, Conway Highbury Pty Ltd
<b>Attachments</b>	Compliance Audit Return 2021
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

#### RECOMMENDATION: A13-21/11

#### MOVED Cr McGuinness SECONDED Cr Hippisley

That the Audit and Risk Committee recommend to Council that: -

The Statutory Compliance Audit Return for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 be adopted by Council.

**CARRIED 8/0**

### IN BRIEF

- Council budgeted for Council's Compliance Report (CAR) to be prepared by an independent Consultant.
- Independent Review undertaken by Mr Niel Mitchell of Conway Highbury Pty Ltd and the Draft CAR submitted to the CEO for presentation to the Audit & Risk Committee for consideration and recommendation to Council.
- N/A Responses indicate that the particular Compliance Requirement was not actioned or required during the Year under Review.
- All Audit and Financial Management Compliance was not completed within the Statutory timeframes. However, as Ministerial exemption was approved, there is no non-compliance.
- Only issues of non-compliance noted related to –
  - Disclosures of Interest section Q's 17
  - Integrated Planning and Reporting – Q.3
  - Optional Questions section Q.5
- A uniformly high standard was noted once again, for both the Compliance Audit Return, and other statutory matters reviewed in preparation of responses for the Return.

### MATTER FOR CONSIDERATION

Consideration of the Statutory Compliance Audit Return for the year ended 31<sup>st</sup> December 2021.

### BACKGROUND

Council is required to undertake a Compliance Audit, via the Statutory Compliance Return provided by the Department of Local Government each year.



Council budgeted for Council's Compliance Report (CAR) to be prepared by an independent Consultant. Independent Review undertaken by Mr Niel Mitchell of Conway Highbury Pty Ltd with onsite visit undertaken on the 27<sup>th</sup> January 2022.

The consultant noted a high standard of compliance both the in the matters specifically addressed by the Compliance Return and other matters noted in passing during preparation of the return. In January 2021, while no specific investigations were carried out in non-related matters, a range of suggestion were made for the CEO's review to assist with administration, and it was noted that the bulk of these matters were attended to. In January 2022, similar observations were made, and will be submitted to the CEO for her consideration.

The Independent Consultant has reviewed the organisation's Procedures, Processes and Actions for the 2021 Calendar Year and prepared the Draft Statutory Compliance Return for consideration by the Audit & Risk Committee and Recommendation to Council.

Compliance Return comprises of Questions in the following Areas of Activity: -

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions – All Answered
- Tenders for Providing Good & Services

The Statutory Compliance Return is to be presented to Audit & Risk Committee and then Report by Recommendation to Council at the February 2022 Ordinary Council Meeting.

Council is required to submit the signed (Shire President and CEO) Statutory Compliance Return and the relevant Council Minute to the Director General of the Department of Local Government by the 31<sup>st</sup> March 2022.

## **STATUTORY ENVIRONMENT**

Local Government (Audit) Regulations 1996

### **14. Compliance audits by local governments**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

## 15. Compliance audit return, certified copy of etc. to be given to Executive Director

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31st March next following the period to which the return relates.

(2) In this regulation –

**certified** in relation to a compliance audit return means signed by –

- (a) the mayor or president; and
- (b) the CEO.

### POLICY IMPLICATIONS

N/A.

### FINANCIAL IMPLICATIONS

Council has budgeted \$3,000 for the preparation of the 2021 CARS by an Independent Consultant.

GL 0532 (Total Budget Amount of \$36,000) provides for the External Audit, Grant Acquittal Audits and the Annual Compliance Audit Return.

Conway Highbury have quoted a maximum amount of \$3,900 and will only bill actual time taken to complete the CAR work, if less than the quoted figure.

### STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2022

#### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

### COMMUNITY CONSULTATION

N/A

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Risk is mitigated through ongoing review and monitoring of Council's Management & Compliance Procedures and Processes. The Compliance Audit Return is separate to Council's External Audit and is a Statutory requirement to be met by Council.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. High level Compliance achieved mitigates the reputational risk that may occur from non-compliance. Independent assessment of Council's Compliance undertaken in 2020.

Operation – Risk Matrix Rating is assessed as Low. Compliance undertaken as part of Council's day to day operations. The 2020 CAR undertaken by independent person with assistance from Council's Staff.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENTS

Nicole Gibbs would like to acknowledge Anthea Strauss who worked extremely hard on the CAR Audit.

## ITEM 5      NEXT MEETING DATE

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The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 15<sup>th</sup> March 2022, commencing at 5.00 pm at the Council Chambers, 10 Jennaberring Road, Quairading.

## ITEM 6      CLOSURE

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There being no further business, the Chairperson closed the Meeting at 4.43 pm.

## 9.2 Strategic Planning Committee Meeting Minutes – 15<sup>th</sup> February 2022

Meeting Date	24 <sup>th</sup> February 2022
Responsible Officer	CEO Nicole Gibbs
Reporting Officer	CEO Nicole Gibbs
Attachments	(ii) Minutes of Meeting
Owner/Applicant	N/A
Disclosure of Interest	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council receive the Minutes of the Strategic Planning Committee for its Meeting of 15<sup>th</sup> February 2022.

\_\_\_/\_\_\_

**That Council consider each of the Committee's following recommendations individually: -**

#### 1) The Groves: Access & Infrastructure

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

*RECOMMENDATION: SP12-21/22*

That the Strategic Planning Committee recommend to Council: -

That Council consider formally acknowledging support for The Groves' project. This support will take the form of:

1. Enabling the Noongar population to use 'The Groves' as an area where people may gather to celebrate the cultural significance of the area;
2. Finalising legal access to the site;
3. Assisting to source external funds to purchase a toilet, water tank and BBQ; and
4. Placing The Groves on the Shire's maintenance schedule (predominantly for grass/weed maintenance).

\_\_\_/\_\_\_

#### 2) Waste Management Strategy

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

*RECOMMENDATION: SP13 -21/22*

That the Strategic Planning Committee recommend to Council: -

That Council endorse the Waste Management Strategy, including the agreed future strategies contained within.

\_\_\_/\_\_\_

### 3) Multi-Purpose Sports Precinct

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

*RECOMMENDATION: SP14 -21/22*

That the Strategic Planning Committee recommend to Council: -

- 1 That Council accepts the Officer's Report on the draft concept and design, and the Indicative Costings of the Multi-Purpose Sports Precinct submitted by the Executive Manager of Community, Projects and Strategy

\_\_\_/\_\_\_

### 4) Project Management Status Report

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

*RECOMMENDATION: SP15 -21/22*

That the Strategic Planning Committee recommend to Council: -

That Council receive the Project Management Status Report for February 2022.

\_\_\_/\_\_\_

**VOTING REQUIREMENTS** – Simple Majority

#### IN BRIEF

- Strategic Planning Committee Meeting held on the 15<sup>th</sup> February 2022.
- Four (4) Recommendations for Council's Consideration.

#### MATTER FOR CONSIDERATION

For Council to be informed of discussions and recommendations of the Strategic Planning Committee and to determine its position in regard to the Recommendations.

#### BACKGROUND

The Strategic Planning Committee met on 15<sup>th</sup> February 2022 from which there are Four (4) recommendations for Council consideration, namely: -

- RESOLUTION: SP12-21/22
- RESOLUTION: SP13-21/22
- RESOLUTION: SP14-21/22
- RESOLUTION: SP15-21/22

#### STATUTORY ENVIRONMENT

SP12-21/22 – *Local Government Act 1995*  
*Local Government (Functions and General) Regulations 1996.*

SP13-21/22 – *Local Government Act 1995 5(56)*  
*Waste Avoidance and Resource Recovery Act 2007*

SP14-21/22 – *Local Government Act 1995.*

SP15-21/22 – Nil

## POLICY IMPLICATIONS

Nil.

## FINANCIAL IMPLICATIONS

SP12-21/22 – The minimal cost attached to maintenance of the site. Asset life-cycle costs are insignificant (approximately \$2,000 over 10 years) and replacement of the asset can be factored into the long-term financial plan.

SP13-21/22 – The detailed financial implications associated with this project are unknown at this stage. A simple cost-benefit analysis will be provided to Council at March 2022 meeting.

SP14-21/22 – A budget allocation of \$22,500 was made for S & R Planning for 2021/22. Current balance is \$806.00.

SP15-21/22 – Nil

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

<b>1. COMMUNITY</b>	
1.1	Work collaboratively with local and regional service providers to engage the community as active citizens.
1.3	Advocate for the provision of quality health services, health facilities and programs in the Shire
<b>5. GOVERNANCE AND LEADERSHIP</b>	
5.1	Shire communication is consistent, engaging and responsive
5.2	Forward planning and implementation of plans to determine Strategic Plan and service levels
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## COMMUNITY CONSULTATION

No Community Consultation on the preparation of this Report.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating assessed in the individual Items in the Minutes.

Health – Risk Matrix Rating assessed in the individual Items in the Minutes.

Reputation – Risk Matrix Rating assessed in the individual Items in the Minutes.

Operation – Risk Matrix Rating assessed in the individual Items in the Minutes.

Natural Environment – Risk Matrix Rating assessed in the individual Items in the Minutes.

## SHIRE OF QUAIRADING

### Strategic Planning Committee

#### ITEM 1      OPENING & ANNOUNCEMENTS

---

The Chairperson opened the Meeting at 4.51 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

#### ITEM 2      ATTENDANCE AND APOLOGIES

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##### **Councillors**

Cr B McGuinness	Chair
Cr PD Smith	Shire President
Cr TJ Stacey	Deputy Shire President
Cr E Cheang	
Cr JC Hayes	
Cr JN Haythornthwaite	
Cr JR Hippiisley	
Cr BR Cowcill	

##### **Council Officers**

Ms NJ Gibbs	Chief Executive Officer
Mr DV Wallace	Executive Manager of Works & Services
Mrs LM Horton	Executive Manager of Corporate Services
Mr RM Bleakley	Executive Manager Community, Projects and Strategy

##### **Apologies**

Nil.

##### **Leave of Absence Previously Granted**

Nil.

#### ITEM 3      DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

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Nil.

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##### **Disclaimer**

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**ITEM 4 DISCLOSURE OF INTEREST**

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Cr Becky Cowcill Declared an Impartial interest with Confidential Item 8.6.1 Continuous Quality Improvement: Cost-benefit Modelling

**ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING**

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**5.1 Confirmation of Minutes – 12<sup>th</sup> October 2021**

**RECOMMENDATION: SP10-21/22**

**MOVED Cr Haythornthwaite SECONDED Cr Hippisley**

That the Minutes of the Strategic Planning Committee Meeting held on the 12<sup>th</sup> October 2021 be confirmed as a true and accurate record.

**CARRIED 8/0**

**5.2 Business Arising**

Nil.

**5.3 Confirmation of Special Meeting Minutes – 25<sup>th</sup> November 2021**

**RECOMMENDATION: SP11-21/22**

**MOVED Cr Hippisley SECONDED Cr Hayes**

That the Minutes of the Special Strategic Planning Committee Meeting held on the 25<sup>th</sup> November 2021 be confirmed as a true and accurate record.

**CARRIED 8/0**

**5.4 Business Arising**

Nil.



## ITEM 6

## STRATEGIC COMMUNITY PLAN PRIORITIES

**6.1 Ageing in Place**

Slavin Architects were contracted as a Quantity Surveyor to provide estimates of Probable Costs for both:

- The Independent Living Units (ILU) Precinct (Lot 501); and
- Refurbishment of the Arthur Kelly Units.

Budget Cost Indications were received in late 2021. As expected, the costs are significant, being:

- Independent Living Units Precinct (Lot 501): \$9,854,495;
- Refurbishment of the Arthur Kelly Units: \$3,083,219

The remaining balance of \$3,695 of a \$10,000 project budget means that the project cannot progress further without securing additional funding.

Initial meetings with Regional Development Australia Wheatbelt and the Wheatbelt Development Commission have commenced. RDA Wheatbelt is responsible for endorsing Building Better Regions Fund business cases before the application proceeds to Regional Development Australia. Regional Development Australia must approve the Business Case before the project is endorsed as 'qualified to apply.' Building Better Regions Fund grants must be matched dollar for dollar.

Attachments:

- Independent Living Units Precinct Lot 105: Budget Cost Indication.
- Arthur Kelly Duplex Modification: Budget Cost Indication.
- Parker House (Residential Aged Care).
- Refurbishment of existing independent living units.
- New independent living units.
- Successful Royalties for Regions and Building Better Regions submissions now form a template to assist in the development of Quairading's submission.

## 6.2 The Groves: Access & Infrastructure

<b>Meeting Date</b>	15 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	CEO Nicole Gibbs
<b>Attachments</b>	(i) Existing and proposed Road and Rail Infrastructure Drawing
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	n/a

### OFFICER RECOMMENDATION

#### RECOMMENDATION: SP12-21/22

#### MOVED Cr Smith SECONDED Cr Hippisley

That the Strategic Planning Committee recommend to Council:

That Council consider formally acknowledging support for The Groves' project. This support will take the form of:

1. Enabling the Noongar population to use 'The Groves' as an area where people may gather to celebrate the cultural significance of the area;
2. Finalising legal access to the site;
3. Assisting to source external funds to purchase a toilet, water tank and BBQ; and
4. Placing The Groves on the Shire's maintenance schedule (predominantly for grass/weed maintenance).

**CARRIED 8/0**

### IN BRIEF

The Quairading Community Nature Reserve (established under the auspice of the Land Act 1933 and approved by the Minister for Lands: Lot 28882 on Deposited Plan 216451 Volume LR3135 Folio 962) is a 527ha parcel of diverse bushland two kilometres west of the Quairading townsite. The Reserve is situated on the North and South sides of the York-Merredin Rd.

The Reserve was established in 1995 and is now vested in the Shire of Quairading for the purposes of conservation of flora and fauna.

The Groves is a small parcel of land situated within the Reserve, previously the site of an Aboriginal town camp (1950s - 1970s). The land has cultural significance to the local Noongar people.

The Noongar population want to use 'The Groves' as an area where people may gather to celebrate the cultural significance of the area. The area is zoned for short-term camping.

Over a 25 year period, there has been various levels of commitment made by the Shire and 'recollections differ' on the exact nature of these commitments. Much time could be spent attempting to confirm commitments made or not made but this would be time-consuming and in some instances impossible (e.g. where people are deceased).

It is the view of the Noongar population that at various junctures over the years, the Shire has committed to:

- Resolving the legal access issue;
- Providing a toilet, water tank and BBQ; and
- Placing the Groves on the Shire's maintenance schedule (predominantly for grass/weed maintenance).

### **MATTER FOR CONSIDERATION**

Council is asked to consider formally acknowledging support for The Groves' project. This support will take the form of:

- Enabling the Noongar population to use 'The Groves' as an area where people may gather to celebrate the cultural significance of the area;
- Finalising legal access to the site;
- Assisting to source external funds to purchase a toilet, water tank and BBQ; and
- Placing The Groves on the Shire's maintenance schedule (predominantly for grass/weed maintenance).

Such assistance is aligned with the 'Objectives of the Friends of the Quairading Community Nature Reserve,' being:

- To ensure long term protection of the indigenous flora and fauna.
- To improve the awareness and education of the Community in the natural values of the Reserve and of the Quairading Shire.
- To maximize resources available for local conservation processes.
- To demonstrate the importance of bush land conservation to whole of landscape management.
- To heighten awareness and educate the community of Noongar culture.

### **BACKGROUND**

The Groves project has been in train for over 10 years and is referenced in documentation related to almost all RAP meetings. The project has unanimous support within the local Noongar population and high-level support across the non-Aboriginal population.

In 2013 a picnic area with picnic tables and seating, two small fire pits, designated parking area and signage were installed with grant funding assistance from Wheatbelt NRM.

Recently the Shire focus appears to have been directed at facilitating the legal access to the site. Over a three-year period the Shire has been negotiating with ARC Infrastructure (ARC), the Public Transport Authority (PTA) and the Local Government Insurance Scheme in an attempt to establish a mutually acceptable Easement or License Agreement.

ARC and PTA have both now revised their position and have agreed to the following:

- ARC will accept the construction of the road through rail corridor without a change in the existing tenure of the land.
- Arc will review and approve the design drawings.
- Arc will no longer require six months' notice prior to the Shire commencing works. Upon completion of design review and subject to execution of the relevant documentation, the construction work can then commence without further delay.
- Arc will liaise with the Shire to update the level crossing safety interface agreement as required.

- The above arrangements will be formalised through a Tripartite Agreement between ARC, PTA and the Shire. The Agreement will cover the design review process, include the PTA's s.47 consent under the Rail Freight Systems Act and give the Shire the right to construct the level crossing in corridor land. It also means that the Shire will not need to remove the level crossing at the end of Arc's lease. The construction licence comes as an attachment to this document.
- The Shire has engaged SMEC Australia to design the relocation of the rail crossing to the Groves on the western side of Quairading. Once the background feature survey and detailed drawings are complete, they will be submitted to ARC for endorsement. SMEC's estimated time of delivery is four weeks.

The Community, Projects & Strategy Team are currently investigating external funding sources for the purchase of the toilet, water tank and BBQ, noting that external funding may need to be matched dollar for dollar by the Shire.

The Works & Services Team have already agreed to include The Groves on the regular maintenance schedule.

## STATUTORY ENVIRONMENT

*Local Government Act 1995*

## POLICY IMPLICATIONS

Nil.

## FINANCIAL IMPLICATIONS

The minimal cost attached to maintenance of the site. Asset life-cycle costs are insignificant (approximately \$2,000 over 10 years) and replacement of the assets can be factored into the long-term financial plan.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

1. COMMUNITY	
1.1	Work collaboratively with local and regional service providers to engage the community as active citizens.
1.2	Provide social and cultural activities for all members of the community

5. GOVERNANCE AND LEADERSHIP	
5.1	Shire communication is consistent, engaging and responsive
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## COMMUNITY CONSULTATION

Extensive consultation with the Noongar population, ARC Infrastructure, the Public Transport Authority and the Local Government Insurance Scheme.

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Moderate.

### Capital:

- The project has commenced without costings and approximately \$25,000 has been spent on engineering drawings. There is a remaining \$16,228 to construct the road.
- While the Shire will be seeking external grant funding to purchase the toilet, water tank and BBQ, no obvious funding source has yet been identified. Local quotes are being sourced in an attempt to bring down the cost of installation.

### Operational:

- Works & Services have already included the Groves on the maintenance schedule.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Medium

- Delivery of the access has been a longstanding issue within the Noongar Community. A clear and transparent process with a timeline for delivery will reduce reputational risk.
- A review and modification of the current boundaries in the Reserve Management Plan will reflect a realistic usage of the reserve.

Operation – Risk Matrix Rating is assessed as Low

- Works & Services have already included the Groves on the maintenance schedule.

Natural Environment – Risk Matrix Rating is assessed as Low.

- Fire pits already exist and are used regularly. A BBQ will be less of a safety issue than the fire pits.

### **DISCUSSIONS POTENTIALLY IMPACTING DECISIONS**

As Chair of the Reconciliation Actions Committee, Councillor Smith confirmed that the Groves project was a high priority with the Noongar community.

There was unanimous agreement that the commitment to establish legal access to the Groves must be fulfilled.

Council asked the Executive Management Team to investigate external funding opportunities to purchase the toilets, shower, water tank, BBQ and fire pit.

### 6.3 Waste Management Strategy

<b>Meeting Date</b>	15 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	CEO Nicole Gibbs
<b>Attachments</b>	(i) Waste Management Strategy
<b>Owner/Applicant</b>	Iw Projects Pty Ltd
<b>Disclosure of Interest</b>	n/a

#### OFFICER RECOMMENDATION

##### RECOMMENDATION: SP13-21/22

##### MOVED Cr Hippisley SECONDED Cr Hayes

That the Strategic Planning Committee recommend to Council: -

That Council endorse the Waste Management Strategy, including the agreed future strategies contained within.

**CARRIED 8/0**

#### IN BRIEF

In April 2021 the Shire of Quairading engaged Ian Watkins (IW Projects) to develop a waste management strategy for the Shire. The Waste Management Strategy was completed in September 2021 and is attached for Council consideration.

In summary, the Strategy recommends:

- Continue verge-side collection for general waste;
- Continue verge-side collection for recyclable materials;
- Continue the current policy of no bulk verge-side collection;
- Continue the current policy of no greenwaste collection;
- Continue to allow an unlimited amount of waste at the landfill site at no cost;
- Do not engage in a Regional approach to waste management because it is cost-prohibitive;
- Consider the introduction of segmented bulk recycling bins in the centre of town (note Meriden currently offers this service);
- Operate the landfill with only one active tipping area, as opposed to three;
- Develop a site masterplan that includes future landfill development options, available landfill airspace, future lifespan and landfill closure and post-closure activities.
- Develop a financial model for the anticipated landfill closure and post closure costs.

A weakness in the Strategy is that it is based on an assumption that there is at least 20 years left on the life-cycle of the landfill (this assumption was confirmed via conversation with Mr Watkins). However, according to long-standing, qualified and experienced Shire employees, the end of life-cycle is closer to 10 years (maximum).

#### MATTER FOR CONSIDERATION

That Council endorse the Waste Management Strategy as the first stage of a larger and more comprehensive body of work to address future planning for Waste Management.

## BACKGROUND

In April 2021 the Shire of Quairading engaged Ian Watkins (IW Projects) to develop a waste management strategy for the Shire. The scope of works included (quote):

A site visit to discuss current waste management activities and to inspect waste management infrastructure.

- Review of available documentation.
- Develop a list of possible future waste management activities:
- Description of the waste management activities;
- Pros and cons of the waste management activities;
- Recommendation on possible implementation of the waste management activities;
- Grant funding opportunities; and
- Summary of the proposed way forward.

Following the development of the conceptual waste strategy, a workshop with elected members and Shire Officers would be held to determine the preferred way forward for the Shire. The concept waste strategy would then be updated to reflect the outcome of the workshop and form the basis for the Shire waste strategy into the future.

The Waste Management Strategy was delivered in September 2021.

Of note, the Strategy recommends:

- Operating the landfill with only one active tipping area, as opposed to three (Avon waste, General waste and inert waste). This will save operational effort and cover material, reduce litter generation and result in a more organised and contained landfilling operation.
- Developing a site masterplan that includes future landfill development options, available landfill airspace and future lifespan. This should also include the front-end drop-off facility and small tip shop; and
- Landfill closure and post-closure activities.

Please refer directly to the Waste Strategy.

## STATUTORY ENVIRONMENT

*Local Government Act 1995*

### 5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

*[Section 5.56 inserted: No. 49 of 2004 s. 42(6).]*

*Waste Avoidance and Resource Recovery Act 2007*

### 40. Waste plans

- (1) In this section –  
***plan for the future*** means a plan made under the *Local Government Act 1995* section 5.56.
- (2) A local government may include within its plan for the future a waste plan outlining how, in order to protect human health and the environment, waste services provided by the local government in the relevant district will be managed to achieve consistency with the waste strategy.

*Environmental Protection (Rural Landfill) Regulations 2002*

### 9. Separation of waste from water and site boundary

Unless otherwise approved in writing, the occupier of a landfill site must ensure that there is no waste within – (a) 35 metres from the fence surrounding the site; (b) 100 metres of any surface water body at the site; or (c) 3 metres of the highest level of the water table aquifer at the site. Penalty: \$5 000.

## POLICY IMPLICATIONS

Nil.

## FINANCIAL IMPLICATIONS

The detailed financial implications associated with this project are unknown at this stage. A simple cost-benefit analysis will be provided to Council at March 2022 meeting.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 4. NATURAL ENVIRONMENT

- 4.1 Maintain a high standard of environmental health services
- 4.2 Conservation of our natural environment
- 4.3 Demonstrate sustainable practices of water, energy and waste management

### 5. GOVERNANCE AND LEADERSHIP

- 5.2 Forward planning and implementation of plans to determine Strategic Plan and service levels
- 5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community



## COMMUNITY CONSULTATION

Nil.

## RISK ASSESSMENT

### As assessed against the Risk Matrix

#### *Risk attached to end of life-cycle of landfill*

Financial:	Risk Matrix Rating is potentially 'Extreme' but currently unknown. Immediate investigation and modelling will commence to ascertain the exact level of financial risk.
Health:	Risk Matrix Rating is 'Low.' The end of life-cycle of the landfill will have no impact on health related issues.
Reputation:	Risk Matrix Rating is potentially 'High.' The final risk rating will be dependent on Council sourcing a waste management option that is effective and cost neutral.
Operation:	Risk Matrix Rating is potentially 'High.' Works & Services operations will potentially be impacted by the new waste management arrangements.
Natural Environment:	Risk Matrix Rating is 'Low.' All arrangements put in place will need to comply with the Environmental Protection Act 1986 and other related legislation.

## DISCUSSIONS POTENTIALLY IMPACTING DECISIONS

Cr Haythornthwaite referred to page 73 of the agenda regarding the following point:

- Permanently discontinue the current policy of no bulk verge-side collection

Cr Haythornthwaite was under the impression that bulk verge-side collection only stopped temporarily because when the floods happened, and resources were limited, the Shier did not have the capacity to collect the waste. There was no set policy to permanently discontinue the program.

Issues raised in response included:

- Many local governments had discontinued bulk verge-side collection but now provided mini-skip bins for the same purpose. This would be a cost-prohibitive model for the Shire of Quairading.
- Many local governments had discontinued bulk verge-side collection because Worker's Compensation claims had escalated due to the lifting of heavy bulk items.
- Council asked for the wording to be changed to: "Continue the current policy of no bulk verge-side collection with a review of that policy position once every two years."

## 6.4 Using Social Media for Destination Marketing

### BACKGROUND

The most recent tourism television advertisement for Quairading was completed in December 2021. However, the advertisement was not run because:

- Neither the messaging nor target audience were clear; and
- GWN wanted \$10,000 for three months of advertising.

In consultation with Jill Hayes (Coordinator, CRC and Tourism Committee Member), we are proposing that the Shire explore alternate and more effective forms of advertising.

**PLEASE NOTE: This is not an endorsed digital marketing strategy for the Shire of Quairading, but a simple example of basic elements that might constitute a social media strategy if one was to be developed.**

### Digital online ads

Digital advertising is replacing offline and mass media advertising because it is cheaper, tightly targeted and easier to track Return on Investment (ROI).

Digital advertising can also be helpful for other objectives, including:

- Brand building;
- Testing and refining the messaging;
- Reaching more people; and
- Re-targeting (getting users who visited your site to come back).

### 1. Exploit mobile technology

Mobile bookings and usage have increased significantly in recent years. Consideration could be given to optimizing the website for smartphones and introducing our own mobile app. Potentially, the Shire could also invest in creating a Shire guide app that highlights the best attractions and other things to do. With easy to use app-builders now available, the Shire could be fully mobile quickly and cheaply.

### 2. Become data-driven

Analytics are used to determine who our visitors are (both online and offline) to enable us to make better decisions and tailor offerings to the visitor need. This is a simple and cost-effective strategy with readily available tools like Google Analytics.

Marketing is more effective when you have more information:

- What's the average age of visitors?
- Why do they visit your Shire?
- How much do they spend on average?
- How did they arrive?

The key point for this strategy is to base all of the decisions on hard data instead of assumptions.

### 3. Seek out win-win partnerships

This strategy seeks win-win partnerships with organizations who have similar interests to ours. For instance, a conglomerate of Wheatbelt local governments may be responsive to a regional approach to digital marketing.

#### **4. Focus on branding**

Quality branding is important in this space and the Shire has recently re-branded - establishing quality messaging, logo, design and overall image. This focus needs to be maintained.

#### **5. Personalize the experience for your target visitors**

The Shire can use detailed segmentation to tailor offers to several markets. The personalization strategy is about tailoring the approach to a specific market. Decisions about offers, messaging and branding then become more focused. For example, the target audience for a tourism campaign would be different to a campaign to sell residential blocks and different again to a campaign to sell industrial blocks.

#### **6. Start a marketplace**

As a way to generate extra income, the Shire can sell certain offers directly on the website instead of redirecting to a specific supplier.

Creating a marketplace amplifies the ability to unite and lead collaboration between local businesses. This strategy allows you to have more influence over the end customer experience.

What are the offers they see? What's their buying experience? What's their feedback and reflections about your location?

#### **7. Focus on growing repeat visits**

Repeat visits can be the staple of a destination marketing strategy. Using this strategy, the Shire can potentially achieve a critical mass for referrals and become popular in one or more markets.

## 6.5 Multi-Purpose Sports Precinct

<b>Meeting Date</b>	15 <sup>th</sup> February 2022
<b>Responsible Officer</b>	EMCP&S Richard Bleakley
<b>Reporting Officer</b>	EMCP&S Richard Bleakley
<b>Attachments</b>	Proposed Redevelopment of Quairading Recreation Pavilion A3 BRA21097 ICE - Quairading Recreation Precinct
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil.

### OFFICER RECOMMENDATION

#### MOVER NIL

That the Strategic Planning Committee recommend to Council: -

- 1 That Council accepts the Officer's Report on the draft concept and design, and the Indicative Costings of the Multi-Purpose Sports Precinct submitted by the Executive Manager of Community, Projects and Strategy
- 2 That Council proceed to sourcing external funding to progress to the detailed design, costing and implementation schedule of the Multi-Purpose Precinct Project.

**MOTION LAPSED**

### AMENDED RECOMMENDATION

#### RECOMMENDATION: SP14-21/22

#### MOVED Cr Stacey SECONDED Cr Haythornthwaite

That the Strategic Planning Committee recommend to Council: -

- 1 That Council accepts the Officer's Report on the draft concept and design, and the Indicative Costings of the Multi-Purpose Sports Precinct submitted by the Executive Manager of Community, Projects and Strategy

#### MOVER NIL

- 2 Council requested more information to be available regarding true costs and opportunities for external funding before approving significant expenditure on development.

**CARRIED 8/0**

### IN BRIEF

- MCG Architect was contracted to develop Concept for Multi-Purpose Precinct alongside Working Group.
- Concept design was presented at the District Sport & Recreation Council Meeting where a number of recommendations were made.
- These recommendations have been taken on-board and incorporated into the Concept design being presented to the Strategic Committee.

- A Quantity Surveyor was engaged to determine Probable Cost for redevelopment of the Precinct.
- Upon adoption of both Concept and Probable Costings, the Council is to proceed to detailed designs, costings and program schedule.

### **MATTER FOR CONSIDERATION**

Adoption of revised Quairading Recreation Precinct Plan and the Indicative Costings.

### **BACKGROUND**

MCG Architects were contracted to work with the Multi-Purpose Present Working Group to develop a concept for the renewal and upgrade of existing facilities.

A series of concepts and designs were developed with a third iteration being presented for discussion and feedback at the reconvening of the Quairading District Sport & Recreation Council Meeting held on 27<sup>th</sup> July 2021.

Following on from the Meeting a further draft of the Concept was drawn up.

This draft has addressed points raised by the Council at its Ordinary Council Meeting on the 26<sup>th</sup> August 2021 resolved as follows: -

#### *Precinct Concept Plan*

#### *RESOLUTION: 19-21/22*

1. *That the Concept Plan be revised to include a second ladies Change room, a second umpire's facility and modifications to the hard court layout;*
2. *That the feasibility of hockey field location and surface be researched and considered; and*
3. *That once the Final Design Revisions has been received, Council proceed to engage a Quantity Surveyor to provide an Estimate of Probable Costs for Forward Planning and future Grant Funding Applications.*

Recommendations from the Resolution including re-alignment of Entry Road were taken onboard and included in the Final Design Concept and the Probable Costings.

### **STATUTORY ENVIRONMENT**

*Local Government Act 1995.*

### **POLICY IMPLICATIONS**

Nil.

### **FINANCIAL IMPLICATIONS**

<b>GL3200</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Committed</b>	<b>Balance</b>
S&R Planning	\$22,500.00	\$21,694.00	\$0.00	\$806.00

A budget allocation of \$22,500 was made for S&R Planning for 2021/22.

Current balance is \$806.

### **STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031**

#### **1. COMMUNITY**

1.2 Provide social and cultural activities for all members of the community

### 3. BUILT ENVIRONMENT

3.2 Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles

3.3 Improvements to building infrastructure including our sport and recreation facilities, residential and service delivery facilities following considered cost benefit analysis models and venue management plans

### 5. GOVERNANCE AND LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

5.2 Forward planning and implementation of plans to determine Strategic Plan and service levels

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

#### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low. The engagement of a Quantity Surveyor provided the Council with a probable cost for the project, and the ability of the Council to determine the feasibility of the project and its capacity to deliver.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. On adoption of Concept Design and Probable Costing, the Council will be able to proceed to the next step in the process – detailed design, costings and schedule.

Operation – Risk Matrix Rating is assessed as Low. This step will assist the Council in determining its budgetary requirements, the resourcing – reserves and external funding, and tentative timeframe

Natural Environment – Risk Matrix Rating is assessed as Low.

#### **DISCUSSIONS POTENTIALLY IMPACTING DECISIONS**

- The concept has now been narrowed down to a single option with:
  - Upgrading of existing community hall;
  - Construction of new change rooms
  - Relocation of courts;
  - Relocation of gym;
  - Realignment of parking; and
  - Realignment of entry road on south side of Oval

- Following acceptance of Concept and Indicative Costings, the next step is to progress to detailed design and costings, timeframe and phasing. The estimate for this body of work was \$200,000 to \$300,000.
- Concern was raised at this level of expenditure without a clear understanding of external funding opportunities available to complete the project.

## ITEM 7 PROJECTS

### 7.1 Project Management Status Report

*Quarterly reporting on all adopted Projects and Programs to the Committee (February, April, August and October)*

**Meeting Date** 15<sup>th</sup> February 2022

**Responsible Officer** CEO Nicole Gibbs

**Reporting Officer** CEO Nicole Gibbs

**Attachments** (i) Project Status Report

**Owner/Applicant** Shire of Quairading

**Disclosure of Interest** Nil.

### OFFICER RECOMMENDATION

**RECOMMENDATION: SP15-21/22**

**MOVED Cr Hippisley SECONDED Cr Haythornthwaite**

That the Strategic Planning Committee recommend to Council: -

That Council receive the Project Management Status Report for February 2022.

**CARRIED 8/0**

### IN BRIEF

- A Project Management Tracking System is maintained to track the progress of Council Projects and Compliance issues for the 2021/2022 Year.
- An updated Project Management spreadsheet is attached for discussion.

### MATTER FOR CONSIDERATION

That Council receive the Project Management Status Report for February 2022.

### BACKGROUND

A Project Management Tracking Program was developed in house in June/July 2020 and records all Council Projects and Key Compliance Requirements, Timeframes, Tasks and progress to date.

The Project Tracker has been refreshed to incorporate all new projects included in the 2021/2022 Adopted Budget and to report on the Carryover Project from the previous Financial Year.

The Project Status Report has a few key objectives, including:

- Improves communication on projects and Compliance tasks across the organization
- Keeping Team members informed as the projects move forward to meet time frames
- Enhancing organizational support for everyone involved
- Accurate and timely reporting to Committee and Council

Project monitoring, tracking and reporting is a highly-collaborative process. The Project Tracker keeps each team member focused on the status of their individual tasks, while also keeping the Executive Team and Council up to date on the overall project status and project timeline.



**STATUTORY ENVIRONMENT**

Nil.

**POLICY IMPLICATIONS**

Nil.

**FINANCIAL IMPLICATIONS**

Nil.

**STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**

5. GOVERNANCE AND LEADERSHIP	
5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	Performance against targets – Strategic Community Plan and Corporate Business Plans goals

**CONSULTATION**

No external Community Consultation required in the preparation of this Report.

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low

Operation – Risk Matrix Rating is assessed as Low. Tracker was developed and maintained within the organisation and managed by the CEO and the EO.

Natural Environment – Risk Matrix Rating is assessed as Low

## ITEM 8 GOVERNANCE

### 8.1 Strategic Community Plan

*Strategic planning is the process of defining the vision, mission and objectives of the organization over a set period of time, and the strategies by which these goals will be achieved and resourced.*

The current Strategic Community Plan 2021-31 was adopted by Council on 29 July 2021. Implementation of initiatives has commenced and is being managed and monitored through the Project Tracking Spreadsheet and other regulatory reporting mechanisms.

#### Pending Actions

- Minor review is due in 2023
- Major review is due in 2025.

#### 6.20pm – Cr Haythornthwaite left meeting

#### 6.24pm – Cr Haythornthwaite returned to meeting

### 8.2 Corporate Business Plan

*A Corporate Business Plan is an internal business planning tool that translates council priorities into operations within the resources available. The Corporate Business Plan and Long-term Financial Plan drive the annual budget.*

The current Corporate Business Plan was due to be reviewed and updated by July 2021. It is now non-compliant.

#### Pending Actions

- The Executive Management Team met in January 2022 to outline respective roles and responsibilities with regard to development of the new Plan.
- A draft document will be provided to Council in April 2022.

### 8.3 Asset Management Plan

*An Asset Management Plan is a tactical plan for managing an organisation's infrastructure and other assets to deliver an agreed standard of service. The primary objectives are:*

- *Justification: To give visibility of the costs and benefits associated with providing the agreed standard of service.*
- *Optimisation: To minimize the whole-life cost, including the operation, maintenance and replacement or disposal of each asset in the system.*

The Asset Management Plan was due to be reviewed and updated by July 2017. It is now non-compliant.

- The Executive Management Team met in January 2022 to outline respective roles and responsibilities with regard to development of the new Plan.
- A draft document will be provided to Council in April 2022.

## 8.4 Long-term Financial Management Plan

The Long Term Financial Plan is a ten-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. From these planning processes, annual budgets that are aligned with strategic objectives can be developed.

Unfortunately the current Long-term Financial Management Plan does not appear to have been active for approximately four years. That is, there appears to have been limited capacity to review, amend or use the document as a tool to assist strategic, financial or asset planning. The Long-term Financial Management Plan does not appear to integrate into the Strategic Community Plan nor the Asset Management Plan and so is no longer relevant. This is with the exception that the document provides a base-line for the development of a new Long-term Financial Management Plan.

- The Long-term Financial Management Plan is under development and a draft will be presented to Council for consideration in April 2022.

## 8.5 Workforce Management Strategy

*A workforce strategy is a form of asset management. Recognising that employees are a key asset, the Strategy details actions to acquire, retain, develop, motivate and deploy human capital in the service of an organisation's mission.*

The Workforce Plan was adopted by Council on 29 April 2021. The Strategy is due for a major review in 2022 because it was originally drafted in 2018.

### Pending Actions

- The Executive Management Team met in January 2022 to outline respective roles and responsibilities with regard to the development of the new Strategy.
- A draft document will be provided to Council in June 2022.
- Outstanding action items from the current Workforce Plan are currently being actioned as a matter of priority. This include but is not limited to:
  1. High levels of workload and interpersonal issues causing stress and job dissatisfaction in the workforce that needed priority interventions.

In January 2022 the Administration Team was restructured in consultation with affected staff and roles and responsibilities and terms and conditions redefined.

In January 2022 the Works & Services Team was restructured and terms and conditions redefined.

In January 2022 the Executive Manager, Community, Projects & Strategy, had his terms and conditions redefined and these will be enacted in March 2022, pending Council approval. Consideration is currently being given to providing additional resource to the Community, Projects & Strategy Team.

The organisation is moving as quickly as possible away from a hard copy environment to a soft copy (electronic) environment to reduce employee workload, increase employee morale and increase productivity. Over the past two months there has been significant activity and progress across the organisation in this space.

2. Internet connections and capacity are fast becoming inadequate in the Shire as information and communication technology use increases and expectations rise among the community members and key stakeholders.

In March 2022, the Shire will be tendering for an Information and Communication Technology (ICT) provider to ensure with the intent of increasing the quality of both service and connection and ensuring continuity of business, regardless of circumstance.

### 3. Workload and capacity at the Medical Centre impacting on training and development.

The Medical Centre is under-resourced with the receptionist often being the only employee on the premises with the doctor. This has resulted in breaches of the *Fair Work Act 2009*, in terms of no lunch break, no morning or afternoon break and an expectation that the receptionist performs other unpaid administrative roles on her way home from work.

Temporary strategies enacted in January 2022 have included increasing the Practice Manager's hours by one day per week and making clear that patients cannot be scheduled through the day without a break. This issue will be permanently addressed pending the March 2022 budget review.

## DISCUSSIONS POTENTIALLY IMPACTING DECISIONS

- A proposed new and reduced scope of the Old School Site Project was tabled. The new concept would deliver a high-end and quality project for 25% of the original cost.
- The new concept would be taken to the RAP Committee Meeting for endorsement by Committee Members before proceeding.
- Seating would be included in the revised scope.

## 8.6 Organisational Culture and Capacity Building

*Briefing/report on the culture, capacity and opportunities for improvement and efficiency six (6) monthly.*

### 8.6.1 Continuous Quality Improvement: Cost-benefit Modelling (Confidential Item)

*The report was provided to elected members under separate cover. The report is not for publication as the CEO has deemed this report as confidential due to the information being of a commercial nature and the matter affecting an employee or employees.*

## 8.7 Business Support Grant Program

No applications have been received since the December 2021 Council Meeting. Re-advertising of the program has commenced.

## 8.8 Waste & Recycling Facility Environmental Health Matters

In late December 2021 it was established that the workplace conditions provided to employees located at the waste facility are in breach of the Work Health and Safety Act 2020, the Fair Work Act 2009 and the Public Health Act 2016, for reasons being:

- The water is potentially contaminated. The water runs from a water tank and along the shed guttering before it reaches the tap that the employees are using as drinking water. Potential contaminants include asbestos, chemicals, residual waste after burning and other air-borne waste matter.
- Both the office donger and the toilet donger are dilapidated, sinking into the ground and demonstrating significant rat infestation.
- The office and staff room furniture and electrical equipment has been sourced from the landfill.

- There are (allegedly) hundreds of cats infesting the landfill site, potentially spreading disease and contamination.
- The two employees have been under paid over a six-month period, as per the AWARD and the National Employment Standards.

Actions to date include:

- Signage has been placed at the facility, prohibiting drinking the water on site. A water cooler has been provided.
- Quotes are being obtained to replace the office donger and the toilet donger.
- A rat poisoning program has commenced.
- A cat trapping and shooting program has commenced.
- The two employees that have been under paid over a six-month period have been back paid (an unforeseen cost of approximately \$10,000).

## ITEM 9 EMERGING ISSUES

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### 9.1 Tier 3 Grain Rail

Business cases for rail freight investment proposals on Tier 1, 2 and 3 rail are being prepared by the State Government and submitted to Infrastructure Australia for consideration.

In 2020 Transport Minister Rita Saffioti released an independent engineering assessment outlining the estimated cost of restoring each section of the Wheatbelt's Tier 3 rail network.

The Tier 3 Grain Lines Engineering Review Report, undertaken by Agonis Group, provides detailed estimates of the cost to restore each line section of the Tier 3 network to a suitable condition for commercial operation, including the potential to upgrade some sections from narrow to standard gauge (attachment provided).

The Tier 3 rail lines, built in the early 1900s, were previously used to transport grain. They were privatised in 2000 as part of the freight rail network by the previous Liberal National Government and are now held by Arc Infrastructure.

Arc closed the Tier 3 rail lines in 2014 on the grounds that they were not commercially viable.

Since the closure of the Tier 3 rail lines, there has been an increase in freight volumes on local roads, compounding challenges in maintaining the roads to an acceptable standard.

The Tier 3 lines are in variable condition and any line section would need to be upgraded before being brought back into service.

The respective Business Cases have been under development for over three years, resulting in high-level criticism of the State Government. With the impending Federal election, there is conjecture that both the State and the Federal Governments may escalate the project. The intention would be for one to beat the other in time for respective elections.

### 9.2 Strategic (Community) Plan Review

Consideration was given to:

- Whether there should be an early review of the Strategic (Community) Plan;
- Whether Council should dedicate specific time to prioritising projects.

The following issues were raised:

- The Community was consulted with regards to the development of the current Strategic (Community) Plan and so the Plan could not be amended without enacting a follow-up consultative process.
- The Strategic Plan was endorsed recently and is only due for a "minor" review in 2023.

Council requested the CEO set a date for an informal meeting to discuss the matter further.

### **9.3 Family Memorial Request**

Cr Stacey was approached by a member of the public seeking support from the Quairading Council to erect a commemorative gazebo in honour of a Local Pioneering Family on Private Land. The gazebo would display information about other Pioneering families and the Badjaling Mission.

The Chair asked for the request to be made in writing to the Shire for consideration.

### **9.4 Absent Land Owner Responsibilities – Bush Fire's on Private Land**

Cr Stacey raised that there is a Land Owner in Pantapin that does not live in Australia. During the Bush Fires there was a fire on the Land Owners property that was unable to be reached by the Fire Brigade Volunteers. The land is not easily accessible.

Cr Stacey was concerned that the Land Owner would not be informed of the fires and suggested that the Land Owner be contacted.

The CEO took the suggestion on notice and will consult with Simon Bell, CESM.

### **9.5 Industrial Lots – Hinkley Way**

Cr Stacey raised that it may be appropriate to hold a small ceremony to acknowledge the family members still in town related to the Hinkley's, who the new Road is named after.

The presentation is to include a small sign presented to the family, some photos taken and a post in the Banksia Bulletin and State Councillor Magazine.

There was unanimous agreement. The CEO is to organise presentation in honour of the Hinkley family.

ITEM 10      NEXT MEETING DATE

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The next Strategic Planning Committee Meeting is scheduled to take place on Tuesday 12<sup>th</sup> April 2022 to be confirmed, commencing at 5.00 pm at the Council Chambers, 10 Jennaberring Road, Quairading.

ITEM 11      CLOSURE

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There being no further business, the Chairman closed the Meeting at 7.04 pm.

I certify the Minutes of the Strategic Planning Committee Meeting held on 15<sup>th</sup> February 2022 were confirmed on 12<sup>th</sup> April 2022 as recorded.

Confirmed..... 12/04/2022

## ITEM 10      MATTERS FOR CONSIDERATION – BUILDING AND TOWN PLANNING

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*No matters for consideration.*



## ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT

### 11.1 Accounts for Payment – December 2021

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) List of Accounts - December 2021 (ii) Transport Takings – December 2021 (iii) Credit Card Statement - December 2021
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council note the following:

1. That Schedule of Accounts for December 2021 covering Municipal Vouchers 23872 to 23875, EFT 10240 to EFT 10409, totalling \$387,836.61 be received (Attachment i); and
2. That Police Licensing payments for the month of December 2021 totalling \$21,426.15 be received (Attachment ii); and
3. That fund transfers to the Corporate Credit Card for December 2021 balance totalling \$497.92 be received (Attachment iii); and
4. That Net Payroll payments for the month of December 2021 totalled \$140,812.85; and
5. That the Lease payment for the month of December 2021 on the CESM Vehicle totalling \$2,423.73.

\_\_\_\_/\_\_\_\_

### VOTING REQUIREMENTS – Simple Majority

#### IN BRIEF

Payments are per attached schedules 11.1 (i), (ii), and (iii)

#### MATTER FOR CONSIDERATION

Note the Accounts paid during December 2021.

#### BACKGROUND

Accounts paid are required to be submitted each month.

#### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 (Reg 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

#### POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2021/2022 Budget.

Payments made for the 2021/22 Year in the Payments List have been included in Council's Budget in accordance with section 6.8 of the Local Government Act 1995.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

List of Accounts - December 2021

Chq/EFT	Date	Name	Description	Amount	Funded
EFT10240	02/12/2021	QUAIRADING TYRE & BATTERY SUPPLIES	PARTS FOR CATERPILLAR GRADER	\$ 122.03	
EFT10241	02/12/2021	TELSTRA	VARIOUS PHONE USAGE AND CHARGES   TO 01/11/2021	\$ 582.62	
EFT10242	02/12/2021	TOLL TRANSPORT PTY LTD	DELIVERY OF GOODS - SURGICAL HOUSE (MEDICAL) AND SUNNY SIGNS (ROAD MAINTENANCE)	\$ 22.02	
EFT10243	02/12/2021	ARROW BRONZE	PLAQUE FOR CAPORN - CEMETERY COSTS	\$ 517.50	
EFT10244	02/12/2021	QUAIRADING AGRI SERVICES	VARIOUS PURCHASES; CONSUMABLES, PARKS AND GARDENS EQUIPMENT, ROAD MAINTENANCE EQUIPMENT, CARAVAN PARK CLEANING SUPPLIES, ETC.	\$ 2,280.26	
EFT10245	02/12/2021	QUAIRADING CLUB INC.	REFRESHMENTS FOR CEO FAREWELL FUNCTION	\$ 990.00	
EFT10246	02/12/2021	SURGICAL HOUSE	MEDICAL CENTRE SUPPLIES	\$ 179.59	
EFT10247	02/12/2021	SUNNY SIGN COMPANY PTY LTD	SIGNAGE FOR VARIOUS ROADS & GUIDE POSTS	\$ 2,341.90	
EFT10248	02/12/2021	QUAIRADING MEDICAL PRACTICE (KINGDOM MEDICALS)	PRE EMPLOYMENT MEDICAL - BUILDING MAINTENANCE OFFICER	\$ 150.00	
EFT10249	02/12/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	VARIOUS IT SUPPORT SERVICES, ADMIN, DEPOT, BOB WADDELL AND IT VISION, MEDICAL CENTRE, CARETAKER RECEPTION SET-UP, PLUS MONTHLY SUPPORT FEE.	\$ 6,225.00	PARTIAL
EFT10250	02/12/2021	QUAIRADING TYRE & BATTERY - COMMUNITY CAR	COMMUNITY CAR FUEL FOR THE MONTH OF NOVEMBER	\$ 305.07	FULLY
EFT10251	02/12/2021	WATER CORPORATION	VARIOUS WATER CHARGES; STANDPIPES.	\$ 1,009.67	
EFT10252	02/12/2021	DEPENDABLE LAUNDRY SOLUTIONS	SERVICE AND CALL OUT FEE FOR REPAIRS TO CARETAKERS WASHING MACHINE, 50 TOKENS FOR MACHINE.	\$ 512.05	
EFT10253	02/12/2021	BOB WADDELL & ASSOCIATES PTY LTD	2020/21 YEAR END FINANCIAL STATEMENTS, ASSISTANCE WITH OCTOBER MONTHLY REPORTS	\$ 825.00	
EFT10254	02/12/2021	ROE TOURISM ASSOCIATION	2021/2022 - ROE TOURISM ASSOCIATION FULL MEMBERSHIP	\$ 6,000.00	
EFT10255	02/12/2021	SYNERGY	POWER USAGE AND CHARGES 14/10/21 - 11/11/21 VARIOUS LOCATIONS; TENNIS CLUB, CARAVAN PARK, RECYCLING CENTRE	\$ 4,257.72	PARTIAL
EFT10256	02/12/2021	J.A. GIMBEL PAINTING	TO PAINT INTERNAL WALLS AND CEILINGS - 28 REID ST	\$ 7,590.00	
EFT10257	02/12/2021	PORTER CONSULTING ENGINEERS	CUNDERDIN-QUAIRADING ROAD UPGRADE DESIGNS AND DOCUMENTATION. LIGHT INDUSTRIAL AREA CLAIM FOR WORK COMPLETED TO 26 NOVEMBER 2021.	\$ 15,180.00	PARTIAL
EFT10258	02/12/2021	PETER ROBERT YORK	VARIOUS MAINTENANCE WORKS AT CRC AND 28 REID ST	\$ 350.00	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10259	02/12/2021	G J JONES PLUMBING	VARIOUS PLUMBING MAINTENANCE WORKS; ADMIN, 74 MCLENNAN STREET, CRICKET PITCH RETIC, CARAVAN PARK, UNIT 4 GILLETT STREET	\$ 1,605.18	
EFT10260	02/12/2021	BORRELL RAFFERTY ASSOCIATES PTY LTD	QUANTITY SURVEYOR = PROBABLE COST ESTIMATES FOR THE MULTI-PURPOSE PRECINCT CONCEPT FOR THE GOVERNMENT GRANT APPLICATION FOR RECREATION FACILITY	\$ 2,145.00	
EFT10261	02/12/2021	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - NOVEMBER 2021	\$ 14,300.00	
EFT10262	02/12/2021	NORTHAM CARPET COURT	28 REID STREET CARPET AND BLINDS	\$ 9,272.00	
EFT10263	02/12/2021	SUNNY INDUSTRIAL BRUSHWARE	4X POLY REFILL BROOMS FOR RIDER SWEEPER	\$ 541.64	
EFT10264	02/12/2021	MERREDIN TELEPHONE SERVICES	INSTALL NEW PHONE IN MEDICAL RECEPTION	\$ 565.62	
EFT10265	02/12/2021	GREAT SOUTHERN FUEL SUPPLIES	VARIOUS FUEL SUPPLIES; ULP, DIESEL AND ADBLUE	\$ 16,120.45	
EFT10266	02/12/2021	WALGA	COUNCILLOR TRAINING: J HAYES - UNDERSTANDING LOCAL GOVERNMENT, J HAYES - CONFLICTS OF INTEREST, EJ CHEANG - UNDERSTANDING LOCAL GOVERNMENT, EJ CHEANG - CONFLICTS OF INTEREST, EJ CHEANG - UNDERSTANDING FINANCIAL REPORTS, J HAYES - UNDERSTANDING FINANCIAL REPORTS.	\$ 1,170.00	
EFT10267	02/12/2021	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES - NOVEMBER 2021	\$ 561.00	
EFT10268	02/12/2021	QC ULTIMATE CLEAN	PROFESSIONAL FLOOR CLEANING - DEPOT	\$ 1,041.98	
EFT10269	02/12/2021	BLUESTEEL ENTERPRISES P/L (AGENT FOR: FRONTLINE FIRE & RESCUE)	FIRE BLANKET AND EXTINGUISHER	\$ 462.73	
EFT10270	02/12/2021	K2 AUDIOVISUAL	ANNUAL MAINTENANCE VISIT FOR TOWN HALL	\$ 1,320.00	
EFT10271	02/12/2021	HILLS FIRE EQUIPMENT SERVICE - ELLENFIELD NOMINEES (TRUST) T/A	FIRE EQUIPMENT AND SERVICING - VARIOUS LOCATIONS	\$ 2,261.60	
EFT10272	02/12/2021	IMPRINT PLASTIC	DESK SIGNS - NICOLE GIBBS X2 & NIKAYLA OVENS	\$ 108.85	
EFT10273	02/12/2021	OFFICEWORKS	STATIONERY; PRINTER, INK, POSTER, LANYARD FOR ADMIN, CARAVAN PARK AND MEDICAL CENTRE.	\$ 733.28	
EFT10274	02/12/2021	RESONLINE PTY LTD	ROOM MANAGER MONTHLY FEE - NOVEMBER 2021	\$ 220.00	
EFT10275	02/12/2021	AVON VALLEY GLASS	REPAIR WINDOW - TOWN HALL AND VET CLINIC	\$ 603.55	
EFT10276	02/12/2021	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL	ULP PURCHASES FOR THE MONTH OF NOVEMBER	\$ 215.30	
EFT10277	02/12/2021	RINGA CIVIL	REFUND CARAVAN PARK	\$ 15.00	FULLY
EFT10278	02/12/2021	BR & WK TAYLOR	SLASHING AT VARIOUS LOCATIONS; STONE STREET, PARKS AND RESERVES	\$ 1,485.00	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10279	02/12/2021	COMPLETE OFFICE SUPPLIES PTY LIMITED	NOVEMBER STATIONERY 2021 FOR VARIOUS LOCATIONS; ADMIN,	\$ 1,000.92	
EFT10280	02/12/2021	PLATINUM MOTEL	ACCOMMODATION FOR 2X STAFF MEMBERS TO ATTEND 3 DAY TRAFFIC COURSE	\$ 520.00	
EFT10281	02/12/2021	NIKAYLA-JOY OVENS	REIMBURSEMENT - DOT LICENCING TRAINING	\$ 153.48	FULLY
EFT10282	02/12/2021	AMD AUDIT & ASSURANCE PTY LTD	ACQUITTAL AUDIT FOR THE 2021 DROUGHT COMMUNITIES PROGRAMME (OAG AUDIT REQUIREMENT)	\$ 1,078.00	
EFT10283	02/12/2021	CENTRAL REGIONAL TAFE	REFUND CARAVAN PARK	\$ 137.50	FULLY
EFT10284	02/12/2021	JESSICA CORKE	REFUND CARAVAN PARK	\$ 110.00	FULLY
EFT10285	02/12/2021	BOC LIMITED	CONTAINER SERVICE CHARGE	\$ 49.07	
EFT10286	02/12/2021	PLUMBERJ'S MOBILE PLUMBING	VARIOUS PLUMBING MAINTENANCE WORKS; 8 DALL ST, CARAVAN PARK, CHILDCARE CENTRE, CRC BUILDING, UNIT 5 AKV, UNIT 2 AKV, LAYBY TOILET, UNIT 4/19 GILLETT ST.	\$ 1,089.00	
EFT10287	02/12/2021	SHERIDAN'S FOR BADGES	NAME BADGES - CARETAKERS, CEO.	\$ 110.50	
EFT10315	10/12/2021	AVON WASTE	DOMESTIC WASTE COLLECTION NOVEMBER 2021	\$ 9,767.35	
EFT10316	10/12/2021	TELSTRA	LANDLINE PHONE USAGE AND CHARGES   20/11-19/12/2021; VARIOUS BUILDINGS, ADMIN, DEPOT, MEDICAL, POOL ETC.	\$ 1,429.75	
EFT10317	10/12/2021	TOLL TRANSPORT PTY LTD	DELIVERY OF GOOD FROM BLUESTEEL ENTERPRISES	\$ 39.83	
EFT10318	10/12/2021	QUAIRADING EARTHMOVING CO.	FORMING AND GRAVEL RE-SHEETING LIVINGSTONE RD. FINAL CLAIM UPON COMPLETION OF WORKS.	\$ 46,501.29	PARTIAL
EFT10319	10/12/2021	WESFARMERS KLEENHEAT GAS PTY LTD	DEPOT - GAS CYLINDER	\$ 147.51	
EFT10320	10/12/2021	QUAIRADING AGRI SERVICES	VARIOUS GARDEN TOOLS FOR YOUTH CENTRE	\$ 384.10	
EFT10321	10/12/2021	SHIRE OF YORK	TOWN PLANNING SERVICES - MODIFICATIONS TO PLANNING SCHEME	\$ 400.00	
EFT10322	10/12/2021	STATE LIBRARY OF WA	BETTER BEGINNINGS INVOICE 2021-22	\$ 60.50	
EFT10323	10/12/2021	CIVIC LEGAL	LEGAL FEES FOR THE PREPARATION OF A LEASE TEMPLATE FOR YOUTH CENTRE (RSL WA)	\$ 6,366.88	
EFT10324	10/12/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL QUARTER 2 IN ACCORDANCE WITH THE DEPARTMENT OF FIRE AND EMERGENCY SERVICES - ESLB 2ND QTR CONTRIBUTION	\$ 21,599.19	
EFT10325	10/12/2021	APCM	HYDRATED LIME SUPPLY FOR STABILISATION OF FRASERS PIT	\$ 4,400.00	PARTIAL
EFT10326	10/12/2021	ALLAN DAVIES & TREVOR CHUDLEIGH ARCHITECTS	PARTIAL INVOICE - SITE MEASURE AND PREPARE CONCEPT PLAN FOR PUBLIC TOILETS AT QUAIRADING TOWN HALL	\$ 4,488.00	
EFT10327	17/12/2021	QUAIRADING TYRE & BATTERY SUPPLIES	GREASE AND REDUCER FOR DEPOT AND GRADER	\$ 168.80	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10328	17/12/2021	QUAIRADING FARMERS CO-OP	CO-OP PURCHASES NOVEMBER 2021 FOR VARIOUS LOCATIONS; ADMIN, DEPOT, YOUTH, CARAVAN PARK & MEDICAL	\$ 759.16	
EFT10329	17/12/2021	TELSTRA	PHONE USAGE AND CHARGES - 2/12/21-1/1/22	\$ 813.35	
EFT10330	17/12/2021	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL - FACILITY FEE	\$ 70.38	
EFT10331	17/12/2021	AWARD SECURITY	MONITORING OF SECURITY ALARM OCT/NOV/DEC 2021 - MEDICAL, ADMIN, CRC, DEPOT & BOWLING CLUB BATTERY	\$ 482.90	
EFT10332	17/12/2021	COMMUNITY RESOURCE CENTRE - QUAIRADING	NOVEMBER 2021 CRC COSTS; PHOTOCOPYING, LAMINATING, PUBLICATIONS, CLEANING, GYM MANAGEMENT, WEBSITE MANAGEMENT, MEETINGS ETC.	\$ 1,547.47	
EFT10333	17/12/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	REMOTE IT SUPPORT, ADMIN.	\$ 255.00	
EFT10334	17/12/2021	KELYN TRAINING SERVICES	2X STAFF TO COMPLETE BASIC WORKSITE TRAFFIC MANAGEMENT	\$ 1,190.00	
EFT10335	17/12/2021	WATER CORPORATION	VARIOUS LOCATIONS WATER USAGE, INCLUDING; STANDPIPES, ADMIN, COMMERCIAL AND RESIDENTIAL BUILDINGS	\$ 14,865.93	PARTIAL
EFT10336	17/12/2021	BORAL CONSTRUCTION MATERIALS GROUP LTD	MATERIALS FOR RURAL ROAD MAINTENANCE	\$ 1,265.00	
EFT10337	17/12/2021	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE ANNUAL REPORT AND FAIR VALUE VALUATIONS	\$ 2,541.00	
EFT10338	17/12/2021	MARNHAM'S MECHANICAL SERVICES	Q5122 TIPPER FAULTS/REPAIRS AND SUPPLY 4X AIR SOLENOIDS, CHECK-UP AND RUN OF GENSETS FOR NOVEMBER 2021	\$ 2,438.70	
EFT10339	17/12/2021	SYNERGY	POWER USAGE AND CHARGES 1/11-2/12/21 - STREETLIGHTS, CRC, CARAVAN PARK AND SWIMMING POOL.	\$ 5,133.93	
EFT10340	17/12/2021	BENT NAIL BUILDING & MAINTENANCE	ELECTRICAL AND PLUMBING WORK, LABOUR AND MATERIALS - CARAVAN PARK. ASBESTOS FENCE REMOVAL AND NEW COLOURBOND FENCING - VET CLINIC	\$ 8,912.37	
EFT10341	17/12/2021	COMFORTSTYLE NORTHAM	OFFICE FURNITURE FOR CARETAKER RECEPTION AND PLANT POTS AND WALL HOOKS FOR SINGLE PERSON UNITS	\$ 3,471.00	PARTIAL
EFT10342	17/12/2021	PETER ROBERT YORK	MAINTENANCE WORKS AT TOWN HALL AND CRC	\$ 60.00	
EFT10343	17/12/2021	CONTRACT AQUATIC SERVICES	MONTHLY CONTRACT FEE - DECEMBER 2021	\$ 14,300.00	
EFT10344	17/12/2021	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES 01/07/2021 TO 31/12/2021	\$ 561.00	
EFT10345	17/12/2021	BROWNLEY'S PLUMBING & GAS	BACKFLOW TEST KELLERBERRIN-YOTING RD	\$ 330.00	
EFT10346	17/12/2021	QC ULTIMATE CLEAN	CARPET CLEAN - CRC	\$ 247.50	
EFT10347	17/12/2021	HISCONFE	SOAPS, TOWELS AND PILLOW CASES - CARAVAN PARK	\$ 28.05	
EFT10348	17/12/2021	AVON VALLEY ISUZU UTE	30000KM SERVICE D -MAX UTE   Q633	\$ 697.97	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10349	17/12/2021	GCM AGENCIES PTY LTD	A/C CONTROL PANEL ASSEMBLY MULTIPAC ROLLER	\$ 238.90	
EFT10350	17/12/2021	ANNIE'S BAGS AND THINGS	EMBROIDERY OF 35 SHIRTS (PROTECTIVE CLOTHING)	\$ 595.00	
EFT10351	17/12/2021	BOB WADE FLEET MAINTENANCE	URGENT CALL OUT TO INVESTIGATE ISSUES WITH HYDRAULICS ON UD NISSAN TRUCK	\$ 1,308.45	
EFT10352	17/12/2021	OFFICEWORKS	OFFICE WORKS FILING CABINET AND CHAIRS FOR YOUTH CENTRE RENOVATIONS	\$ 1,223.95	PARTIAL
EFT10353	17/12/2021	EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING SERVICES FOR FINANCIAL YEAR 2021-2022 - DURING NOVEMBER 2021	\$ 587.74	
EFT10354	17/12/2021	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES, ADMINISTRATION MAILING AND MEDICAL MAILING	\$ 2,837.94	
EFT10355	17/12/2021	BRIAN KIMBER	REIMBURSEMENT FOR VARIOUS EXPENDITURE RELATING TO SKELETON WEED PURCHASES	\$ 879.11	FULLY
EFT10356	17/12/2021	PORTERS PTY LTD, R.T SIMPSON & SM SIMPSON	WET HIRE OF 8 & 6 WHEEL WATER CART FOR CARTER-DOODENANNING ROAD AND DOODENANNING-MAWSON ROAD (R2R FUNDING)	\$ 33,717.75	PARTIAL
EFT10357	17/12/2021	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL ACCOUNT	UNLEADED FUEL FOR THE MONTH OF DECEMBER 2021	\$ 285.88	
EFT10358	17/12/2021	BR & WK TAYLOR	MOWING/SLASHING DANGIN TERRACE	\$ 297.00	
EFT10359	17/12/2021	MEREFIELD WILDE & WOOLLARD PTY LTD T/AS WILDE & WOOLLARD (WA)	INDEPENDENT LIVING UNITS PRECINCT SUBURBAN RD LOT 105 - QUANTITY SURVEYOR FEES	\$ 1,435.50	
EFT10360	17/12/2021	MARGARET HARRY	REIMBURSEMENT PRE-EMPLOYMENT MEDICAL COSTS	\$ 811.44	
EFT10361	17/12/2021	DARREN WALLACE	REIMBURSEMENT PRE-EMPLOYMENT MEDICAL COSTS	\$ 148.50	
EFT10362	17/12/2021	NICOLE GIBBS	REIMBURSEMENT OF RELOCATION EXPENSES AS PER EMPLOYMENT CONTRACT	\$ 4,290.00	
EFT10363-10377	22/12/2021	PAYCLEAR SERVICES	SUPERANNUATION CONTRIBUTIONS - DECEMBER 2021	\$ 19,947.69	
EFT10378	22/12/2021	KELLERBERRIN MEDICAL CENTRE	PRE EMPLOYMENT MEDICAL - MEDICAL PRACTICE EMPLOYEE	\$ 165.00	
EFT10379	22/12/2021	QUAIRADING TYRE & BATTERY SUPPLIES	EXTERNAL VALVE REDUCER - GRADERS	\$ 26.40	
EFT10380	22/12/2021	TELSTRA	PHONE USAGE & CHARGES 4/12/21-3/1/22 - MEDICAL CENTRE AND CESM	\$ 80.81	PARTIAL
EFT10381	22/12/2021	TOLL TRANSPORT PTY LTD	TOLL DELIVERY FEE - SUNNY SIGNS	\$ 110.84	
EFT10382	22/12/2021	LANDGATE	RURAL UV INTERIM VALUATION SHARED	\$ 130.41	
EFT10383	22/12/2021	COUNTRY COPIERS NORTHAM	COLOUR COPIER SERVICE - ADMIN PHOTOCOPIER	\$ 478.98	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10384	22/12/2021	QUAIRADING CLUB INC.	REFRESHMENTS FOR STAFF CHRISTMAS FUNCTION AND FOR COUNCIL MEETINGS	\$ 722.00	
EFT10385	22/12/2021	BURGESS RAWSON	WATER USAGE AND CHARGES 14/10/21-10/12/21 - VARIOUS LOCATIONS	\$ 2,150.81	
EFT10386	22/12/2021	SUNNY SIGN COMPANY PTY LTD	2X ROAD DIRECTIONAL SIGNS	\$ 279.40	
EFT10387	22/12/2021	JANET COLBUNG	REIMBURSEMENT OF BOND - HIRE OF COMMUNITY BUILDING	\$ 625.00	FULLY
EFT10388	22/12/2021	QDG P & C ASSOCIATION	CATERING FOR CEO AFTERNOON TEA	\$ 400.00	
EFT10389	22/12/2021	BOB WADDELL & ASSOCIATES PTY LTD	2020/21 ANNUAL FINANCIAL REPORTS AND FAIR VALUE VALUATION OF ASSETS WORKS	\$ 1,650.00	
EFT10390	22/12/2021	SYNERGY	POWER USAGE AND CHARGES 3/9/21 - 4/11/21 VARIOUS LOCATIONS; DEPOT, SHIRE HALL, YOUTH CENTRE, AIRSTRIP, SINGLE PERSONS UNITS ETC.	\$ 2,987.79	PARTIAL
EFT10391	22/12/2021	BENT NAIL BUILDING & MAINTENANCE	MOVING FIRE HYDRANT AT CARAVAN PARK AND 1 DAY EXCAVATOR HIRE FOR CEMETERY WORKS	\$ 2,359.90	PARTIAL
EFT10392	22/12/2021	PORTER CONSULTING ENGINEERS	CIVIL ENGINEERING CONSULTANCY SERVICES - INDUSTRIAL LOTS CLAIM FOR WORK COMPLETED TO 21 DECEMBER 2021	\$ 3,850.00	
EFT10393	22/12/2021	TEAM MEDICAL SUPPLIES	MOUTHPIECES FOR QRS SPIROME/ORBIT - MEDICAL CENTRE	\$ 272.82	
EFT10394	22/12/2021	WALGA	COUNCILLOR TRAINING: EJ CHEANG - SERVING ON COUNCIL, EJ CHEANG - MEETING PROCEDURES, J HAYES - MEETING PROCEDURES, J HAYES - SERVING ON COUNCIL	\$ 858.00	
EFT10395	22/12/2021	LGIS RISK MANAGEMENT	REGIONAL RISK COORDINATOR FEE 2021-22 1ST INSTALMENT	\$ 5,551.61	
EFT10396	22/12/2021	HISCONFE	VARIOUS ITEMS FOR CARAVAN PARK AND SHIRE HALL	\$ 558.16	
EFT10397	22/12/2021	FLEET FITNESS	GYM EQUIPMENT MAINTENANCE REPAIRS TO ROWER	\$ 489.50	
EFT10398	22/12/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY - NOVEMBER '21	\$ 269.20	FULLY
EFT10399	22/12/2021	KOSMIC ELECTRONIC INDUSTRIES	AUDIO CABLE AND MICROPHONE FOR COMMUNITY BUILDING	\$ 134.99	
EFT10400	22/12/2021	GREG HUGHES PIKARING FARMS	REIMBURSEMENT OF BOND - HIRE OF TOWN HALL	\$ 875.00	FULLY
EFT10401	22/12/2021	LOCAL GOVERNMENT PROFESSIONALS	JOB ADVERTISING - EXECUTIVE OFFICER	\$ 165.00	
EFT10402	22/12/2021	MCG ARCHITECTS PTY LTD	SPORTS AND REC MASTER PLAN 2021-31 100% COMPLETE	\$ 19,408.40	
EFT10403	22/12/2021	LEAH HORTON	REIMBURSEMENT - UNLEADED FUEL 0Q	\$ 85.99	
EFT10404	22/12/2021	COMPLETE OFFICE SUPPLIES PTY LIMITED	DECEMBER STATIONERY ORDER - MULTIPLE LOCATIONS; ADMIN, DEPOT, MEDICAL PRACTICE	\$ 2,131.76	
EFT10405	22/12/2021	COMMUNITY VISION AUSTRALIA LTD	REIMBURSEMENT OF BOND - HIRE OF TOWN HALL	\$ 200.00	FULLY



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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10406	22/12/2021	SEED STUDIO	LANDSCAPE DESIGN - CARETAKER GARDEN	\$ 900.00	PARTIAL
EFT10407	22/12/2021	WILLOW WREN CLUB	REIMBURSEMENT OF BOND - COMMUNITY BUILDING	\$ 200.00	FULLY
EFT10408	22/12/2021	T J DEPIAZZI & SONS	TREE MULCH FOR GARDEN BEDS	\$ 4,257.00	
EFT10409	22/12/2021	BRISKLEEN SUPPLIES PTY LTD	NEW SOAP DISPENSER FOR MALE TOILET	\$ 40.00	
23872	01/12/2021	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE SCHEME FLOAT	\$ 604.30	FULLY
23873	07/12/2021	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE SCHEME FLOAT	\$ 604.80	FULLY
23874	14/12/2021	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE SCHEME FLOAT	\$ 835.80	FULLY
23875	21/12/2021	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE SCHEME FLOAT	\$ 611.10	FULLY
				<b>\$ 387,836.61</b>	

*TRANSPORT TAKINGS FOR THE MONTH ENDING*

*DECEMBER 2021*

*Attachment 11.1 (ii)*

<i>DATE</i>	<i>DESCRIPTION</i>	<i>AMOUNT \$</i>
29/11/2021	TRANSPORT TAKINGS	581.15
30/11/2021	TRANSPORT TAKINGS	218.30
2/12/2021	TRANSPORT TAKINGS	1,021.25
6/12/2021	TRANSPORT TAKINGS	155.20
7/12/2021	TRANSPORT TAKINGS	3,010.50
8/12/2021	TRANSPORT TAKINGS	351.15
9/12/2021	TRANSPORT TAKINGS	2,706.15
10/12/2021	TRANSPORT TAKINGS	723.25
13/12/2021	TRANSPORT TAKINGS	5,265.75
14/12/2021	TRANSPORT TAKINGS	650.20
15/12/2021	TRANSPORT TAKINGS	323.65
16/12/2021	TRANSPORT TAKINGS	1,225.15
17/12/2021	TRANSPORT TAKINGS	166.35
20/12/2021	TRANSPORT TAKINGS	1,974.90
21/12/2021	TRANSPORT TAKINGS	2,531.10
22/12/2021	TRANSPORT TAKINGS	522.10
	TRANSPORT TAKINGS	
	TRANSPORT TAKINGS	
ACTUAL TOTAL TAKINGS IN DECEMBER FROM BANK		21,426.15

<i>DECEMBER TAKINGS IN JANUARY</i>		
	TRANSPORT TAKINGS	
	TRANSPORT TAKINGS	
AMOUNTS YET TO BE DRAWN		-

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:


- 1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
- 2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
- 3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

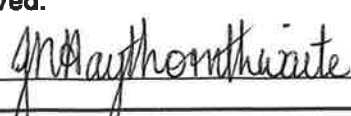
Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
25 NOV	<b>Purchases</b> WESTERN POWER PERTH AUS UTILITIES - GAS, WATER, SANI	9838 497.92 Sub Total: 497.92	Community Park.
28 DEC	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	497.92 - Sub Total: 497.92 -	
	<b>Grand Total:</b>	<b>0.00</b>	

I have checked the above details and verify that they are correct.

EMCS  
 Cardholder Signature  Date 13/01/2022

Transactions examined and approved.

Manager/Supervisor Signature  Date 13/01/2022

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

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## 11.2 Financial Information – Statements of Income and Expenditure for the Period Ending – 31<sup>st</sup> December 2021

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) Financial Statements for December 2021
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council receive the Monthly Financial Statements for the period ending 31<sup>st</sup> December 2021.

\_\_\_\_/\_\_\_\_

**VOTING REQUIREMENTS** – Simple Majority

### IN BRIEF

- Monthly Financial Statements for the period ending 31<sup>st</sup> December 2021 attached.
- Monthly Financial Statements have been updated based on the Bob Waddell and Associates Monthly Statements Model (Abridged Version).
- Budget amendments endorsed at the November 2021 Ordinary Council meeting have been completed in SynergySoft and carried across into the Financial Reports. A change in recognition to the amendments related to Expected Profit/Loss on Sale of Assets has changed the Amended Budgeted Surplus for 2021/22 from \$74,571 to \$144,571.
- Future Monthly Financial Statements will be produced using the Bob Waddell template expanding from the Abridged Version to the Comprehensive Model.
- Mr Waddell will also provide accounting support and mentoring to the EMCS during the year to ensure that the new Reporting Template and Accounting Processes are utilised to optimise their capability and are prepared in a timely manner.
- The outstanding BAS lodgements have now been completed and the Shire is fully compliant with its tax obligations.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements.

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. The current template utilises the Bob Waddell and Associates Monthly Statements Model (Abridged Version).

## STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

Regulation 34 requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

Council provided an initial Budget provision of \$25,000 for Accounting Support expenses in the 2021/2022 Year. A further \$65,830 was added to this provision at the November 2021 Budget Review (Resolution 74-21/22). Of this \$65,830; \$18,490 related to Consultancy Costs for increased scope with the Annual Financial Report, Fair Value Valuations, Monthly Reporting Template and ongoing support. The remaining \$47,340 related to costs associated to transition to the Local Government Industry Standard Chart of Accounts (COA). The Amended Budget for Accounting Support now totals \$90,830.

Additional Costs will be incurred in early 2022 to complete the work by Bob Waddell and Associates to create an automated and self-balancing Financial Reporting Model for Council's use.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Council has provided Budget Provision for Additional Accounting Services to assist the Council Staff. Overall Financial Risk is mitigated with Monthly Financial Reports being prepared and presented to Council for Review and Monitoring of Council's Financial Position throughout the Year.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low. Additional experienced Accounting Support and Templates obtained to ensure that full Compliance to the Act, Regulations and Accounting Standards is achieved and maintained.

Operation – Risk Matrix Rating considered Low. Additional External Accounting Contractor Services procured to support the new and existing Council Staff.

Natural Environment – Risk Matrix Rating considered Low.

## COMMENT

The Monthly Financial Statements have been updated using the Bob Waddell Monthly Statements Model developed for smaller rural and regional Councils (Abridged Version).

The Model Template has been updated to include profit and loss statements for the Caravan Park.

The Statements will continue to be updated and customised to include relevant information for Council and Staff and to work with improvement Management Accounting practices.

It is expected that with each months' Financial Report, improvements will be made to extend the Abridged Version of reporting into the Bob Waddell and Associates Comprehensive Model.

Amendments to the 2021/22 Annual Budget were endorsed by Council at the November 2021 Ordinary Council Meeting in Resolution 74-21/22. The Opening Surplus of \$30,002 was predicted to increase by \$44,569 to total the Amended Budgeted Surplus at the end of 2021/22 of \$74,571.

This amendment included a \$70,000 decrease in available cash related to five (5) Expected Profit/Loss on Sale of Asset Accounts. This was identified due to an error in the 2021/22 Statutory Budget where the \$70,000 was included in the overall total but not in the Schedules.

This amendment was endorsed, however when correcting in Synergy it was discovered that due to a technical glitch the \$70,000 was already included in the forecasted surplus figure of \$30,002. Therefore, in the November 2021 Budget Review this adjustment should have been treated as a Non-Cash adjustment as it did not alter the surplus.

The Amended Budgeted Surplus is now \$70,000 above the predicted \$74,571, being \$144,571.

The Business Activity Statements (BAS) have now been lodged up to January 2022. The previous amount of ATO liabilities in the November 2021 Financial Report was \$224,442. The goods and services tax (GST) owed to ATO and GST owed by ATO have now been offset against one another and reported to the ATO. The total amount outstanding to the ATO for the un-lodged periods was \$37,792, and this was paid in February 2022, bringing the Shire fully compliant with its tax obligations.



## SHIRE OF QUAIRADING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 December 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
INDUSTRIAL LOTS - PHASE 1	66%	786,000.00	519,000	519,544	(544)
DOODENANNING - MAWSON ROAD RESEAL <sup>2</sup>	0%	176,774.00	0	0	0
OLD BEVERLEY EAST ROAD - CARRY FORWARD	100%	64,782.00	64,782	64,471	311
MT STIRLING RD - RESHEETING	0%	136,857.15	0	0	0
CARTER - DOODENANNING ROAD <sup>2</sup>	57%	78,661.93	45,330	44,991	339
DOODENANNING - MAWSON (R2R) CONSTRUCTION	58%	252,458.75	146,109	146,080	29
WINMAR (JUNCTION) RD DRAINAGE (R2R) <sup>2</sup>	100%	64,450.00	64,450	64,450	0
QUAIRADING - CORRIGIN ROAD RRG	0%	606,079.00	0	0	0
GROVES ROAD ACCESS	0%	38,406.00	0	0	0
LIVINGSTONE RD - RESHEETING	93%	101,847.00	95,090	94,864	226
WSFN STAGE 4 - QUAIRADING-CUNDERDIN (INCLUDES COMMUNITY PARK	7%	299,040.99	20,816	20,819	(2)
HALL CAR PARK UPGRADE	2%	720,000.00	16,500	17,004	(504)
	1%	328,000.00	2,500	2,500	0
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	55%	1,153,363	644,664	635,039	(9,625)
Non-operating Grants, Subsidies and Contributions	25%	2,817,310	624,901	692,598	67,697
	33%	3,970,673	1,269,565	1,327,637	58,072
Rates Levied	100%	2,370,754	2,371,105	2,371,452	347

<b>Financial Position</b>		<b>Prior Year 31 December 2020</b>	<b>Current Year 31 December 2021</b>
Adjusted Net Current Assets	78%	\$ 2,957,855	\$ 2,315,967
Cash and Equivalent - Unrestricted	79%	\$ 2,967,546	\$ 2,358,526
Cash and Equivalent - Restricted	101%	\$ 3,551,667	\$ 3,579,325
Receivables - Rates	95%	\$ 391,182	\$ 372,065
Receivables - Other	127%	\$ 72,757	\$ 92,684
Payables	44%	\$ 250,846	\$ 109,476

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2021  
Prepared by: Leah Horton (EMCS)  
Reviewed by: Graeme Fardon (CEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

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

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

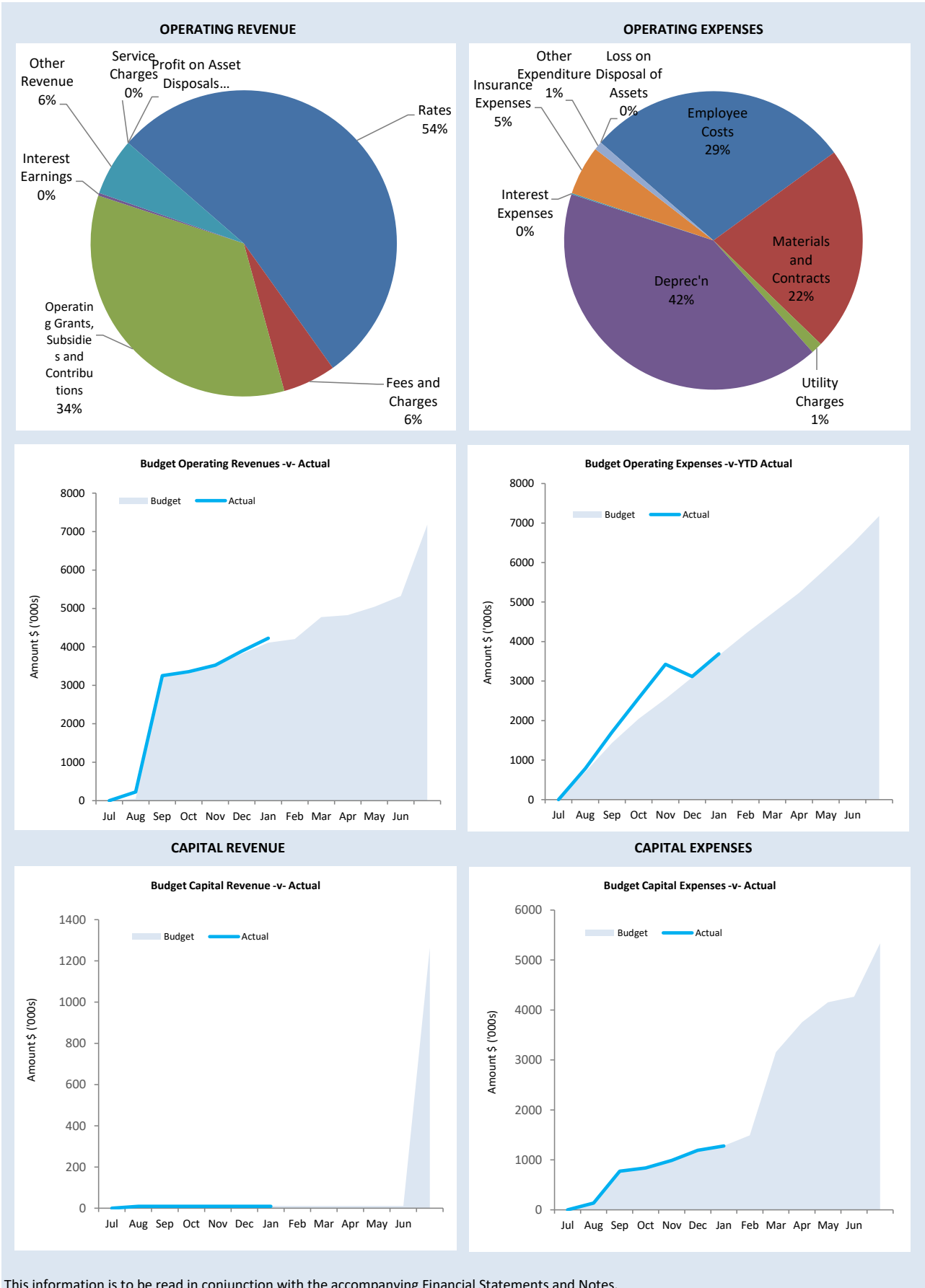
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

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

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**SUMMARY GRAPHS**



**SHIRE OF QUAIRADING**  
**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**

**STATUTORY REPORTING PROGRAMS**

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.</p>
<p><b>HEALTH</b></p> <p>To provide an operational framework for environmental and community health.</p>	<p>Health inspections, food quality control, pest control and operation of the medical centre.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Operation and maintenance of the Little Rainmakers Childcare Centre, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.</p>
<p><b>HOUSING</b></p> <p>To provide and maintain housing.</p>	<p>Maintenance of housing rented to staff and non staff.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>Provide services required by the community.</p>	<p>Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	<p>Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire Quairading and its economic wellbeing.</p>	<p>Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control the Shire of Quairading overheads.</p>	<p>Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.</p>

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

STATUTORY REPORTING PROGRAMS

Note	Adopted	Amended	Amended YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	1,468,917	1,515,049	1,515,049	1,515,049	0	0%	
<b>Revenue from operating activities</b>								
Governance		3,469	8,469	8,219	6,484	(1,735)	(21%)	▼
General Purpose Funding - Rates	6	2,370,755	2,370,754	2,371,105	2,371,452	347	0%	▲
General Purpose Funding - Other		917,150	971,803	488,251	483,252	(4,999)	(1%)	▲
Law, Order and Public Safety		195,531	195,531	106,465	105,797	(668)	(1%)	▼
Health		10,879	10,879	5,440	12,122	6,682	123%	▲
Education and Welfare		49,559	49,559	24,780	18,983	(5,796)	(23%)	▼
Housing		116,695	114,095	57,049	50,685	(6,364)	(11%)	▼
Community Amenities		158,291	158,291	81,748	89,876	8,129	10%	▲
Recreation and Culture		23,021	23,021	10,360	10,692	332	3%	▲
Transport		165,653	165,653	155,653	154,316	(1,337)	(1%)	▼
Economic Services		239,696	239,696	151,092	166,234	15,142	10%	▲
Other Property and Services		52,438	52,438	26,220	63,433	37,213	142%	▲
		<b>4,303,137</b>	<b>4,360,189</b>	<b>3,486,381</b>	<b>3,533,327</b>			
<b>Expenditure from operating activities</b>								
Governance		(753,845)	(814,925)	(459,992)	(390,442)	69,550	15%	▲
General Purpose Funding		(67,880)	(67,880)	(17,923)	(15,227)	2,697	15%	▲
Law, Order and Public Safety		(354,161)	(350,261)	(185,460)	(202,900)	(17,440)	(9%)	▼
Health		(301,387)	(301,387)	(139,092)	(133,257)	5,836	4%	▲
Education and Welfare		(225,350)	(225,350)	(111,164)	(98,730)	12,433	11%	▲
Housing		(186,230)	(210,730)	(113,365)	(76,224)	37,141	33%	▲
Community Amenities		(506,888)	(511,683)	(259,026)	(236,354)	22,672	9%	▲
Recreation and Culture		(953,176)	(953,176)	(498,388)	(441,160)	57,228	11%	▲
Transport		(2,839,212)	(2,839,212)	(1,385,124)	(1,549,862)	(164,737)	(12%)	▼
Economic Services		(861,800)	(861,800)	(404,179)	(344,536)	59,643	15%	▲
Other Property and Services		(37,729)	(42,729)	(74,382)	(200,714)	(126,332)	(170%)	▼
		<b>(7,087,658)</b>	<b>(7,179,132)</b>	<b>(3,648,095)</b>	<b>(3,689,404)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		2,630,828	2,630,828	1,315,414	1,533,359	217,945	17%	▲
Adjust (Profit)/Loss on Asset Disposal	7	70,000	70,000	0	0	0		
Movement in Leave Reserve (Added Back)		1,068	1,068	0	184	184		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>(82,625)</b>	<b>(117,047)</b>	<b>1,153,700</b>	<b>1,377,465</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions	13	2,822,245	2,817,310	624,901	692,598	67,697	11%	▲
Proceeds from Disposal of Assets	7	155,000	155,000	0	0	0		
Land Held for Resale	8	(775,500)	(786,000)	(519,000)	(519,544)	(544)	(0%)	▼
Land and Buildings	8	(183,200)	(183,200)	(158,073)	(161,827)	(3,754)	(2%)	▼
Plant and Equipment	8	(388,000)	(381,900)	(18,900)	(18,900)	0	0%	▲
Furniture and Equipment	8	(38,000)	(43,760)	(20,000)	(19,946)	54	0%	▲
Infrastructure Assets - Roads	8	(1,936,346)	(1,823,235)	(436,577)	(435,675)	903	0%	▲
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	(179,418)	(179,418)	(3,000)	0	3,000	100%	▲
Infrastructure Assets - Other	8	(1,136,805)	(1,136,805)	(69,300)	(64,382)	4,918	7%	▲
Infrastructure Assets - Airfield	8	0	0	0	0	0		
<b>Amount attributable to investing activities</b>		<b>(1,660,024)</b>	<b>(1,562,008)</b>	<b>(599,949)</b>	<b>(527,674)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures	9	0	0	0	0	0		
Repayment of Debentures	9	(64,386)	(64,386)	(31,976)	(41,204)	(9,228)	(29%)	▼
Repayment of Lease Financing	9	(33,321)	(33,321)	(16,662)	(12,939)	3,723	22%	▲
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	10,944	10,944	9,228	(1,716)	(16%)	▼
Transfer from Reserves	10	1,005,439	1,098,189	0	0	0		
Transfer to Reserves	10	(604,000)	(702,850)	(7,002)	(3,959)	3,043	43%	▲
<b>Amount attributable to financing activities</b>		<b>303,732</b>	<b>308,576</b>	<b>(44,696)</b>	<b>(48,873)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1	<b>30,002</b>	<b>144,571</b>	<b>2,024,104</b>	<b>2,315,967</b>			

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 DECEMBER 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**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.

**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**

Loss on the disposal of fixed assets.

**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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

## BY NATURE OR TYPE

Note	Adopted	Amended	Amended	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Annual Budget	Annual Budget	YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	1,468,917	1,515,049	1,515,049	1,515,049	0	0%	
<b>Revenue from operating activities</b>								
Rates	6	2,370,755	2,370,754	2,371,105	2,371,452	347	0%	▲
Operating Grants, Subsidies and Contributions	12	1,093,711	1,153,363	644,664	635,039	(9,625)	(1%)	▼
Fees and Charges		461,897	459,297	229,552	247,307	17,755	8%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		36,026	36,026	19,513	12,695	(6,818)	(35%)	▼
Other Revenue		340,749	340,749	221,547	266,834	45,287	20%	▲
Profit on Disposal of Assets	7	0	0	0	0	0		S
Gain FV Valuation of Assets		0	0	0	0	0		
		<b>4,303,137</b>	<b>4,360,189</b>	<b>3,486,381</b>	<b>3,533,327</b>			
<b>Expenditure from operating activities</b>								
Employee Costs		(2,215,419)	(2,216,519)	(1,124,008)	(1,054,759)	69,249	6%	▲
Materials and Contracts		(1,620,043)	(1,714,318)	(874,000)	(820,539)	53,461	6%	▲
Utility Charges		(227,690)	(227,690)	(113,845)	(45,440)	68,405	60%	▲
Depreciation on Non-Current Assets		(2,630,828)	(2,630,828)	(1,315,414)	(1,533,359)	(217,945)	(17%)	▼
Interest Expenses		(12,856)	(12,856)	(4,861)	(4,548)	313	6%	▲
Insurance Expenses		(191,024)	(191,024)	(140,243)	(197,116)	(56,873)	(41%)	▼
Other Expenditure		(119,798)	(115,898)	(75,725)	(33,643)	42,082	56%	▲
Loss on Disposal of Assets	7	(70,000)	(70,000)	0	0	0		S
Loss FV Valuation of Assets		0	0	0	0	0		
		<b>(7,087,658)</b>	<b>(7,179,132)</b>	<b>(3,648,095)</b>	<b>(3,689,404)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		2,630,828	2,630,828	1,315,414	1,533,359	217,945	17%	▲
Adjust (Profit)/Loss on Asset Disposal	7	70,000	70,000	0	0	0		S
Movement in Leave Reserve (Added Back)		1,068	1,068	0	184	184		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>(82,625)</b>	<b>(117,047)</b>	<b>1,153,700</b>	<b>1,377,465</b>			
<b>Investing activities</b>								
Non-Operating Grants, Subsidies and Contributions	13	2,822,245	2,817,310	624,901	692,598	67,697	11%	▲
Proceeds from Disposal of Assets	7	155,000	155,000	0	0	0		S
Land Held for Resale	8	(775,500)	(786,000)	(519,000)	(519,544)	(544)	0%	▼
Land and Buildings	8	(183,200)	(183,200)	(158,073)	(161,827)	(3,754)	(2%)	▼
Plant and Equipment	8	(388,000)	(381,900)	(18,900)	(18,900)	0	0%	
Furniture and Equipment	8	(38,000)	(43,760)	(20,000)	(19,946)	54	0%	▲
Infrastructure Assets - Roads	8	(1,936,346)	(1,823,235)	(436,577)	(435,675)	903	0%	▲
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	(179,418)	(179,418)	(3,000)	0	3,000	100%	▲
Infrastructure Assets - Other	8	(1,136,805)	(1,136,805)	(69,300)	(64,382)	4,918	7%	▲
Infrastructure Assets - Airfield	8	0	0	0	0	0		
<b>Amount attributable to investing activities</b>		<b>(1,660,024)</b>	<b>(1,562,008)</b>	<b>(599,949)</b>	<b>(527,674)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures		0	0	0	0	0		
Repayment of Debentures	9	(64,386)	(64,386)	(31,976)	(41,204)	(9,228)	(29%)	▼
Repayment of Lease Financing	9	(33,321)	(33,321)	(16,662)	(12,939)	3,723	22%	▲
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal	9	0	10,944	10,944	9,228	(1,716)	(16%)	▼
Transfer from Reserves	10	1,005,439	1,098,189	0	0	0		
Transfer to Reserves	10	(604,000)	(702,850)	(7,002)	(3,959)	3,043	43%	▲
<b>Amount attributable to financing activities</b>		<b>303,732</b>	<b>308,576</b>	<b>(44,696)</b>	<b>(48,873)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1	<b>30,002</b>	<b>144,571</b>	<b>2,024,104</b>	<b>2,315,967</b>			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

## SHIRE OF QUAIRADING

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

## OPERATING ACTIVITIES

## NOTE 1

## ADJUSTED NET CURRENT ASSETS

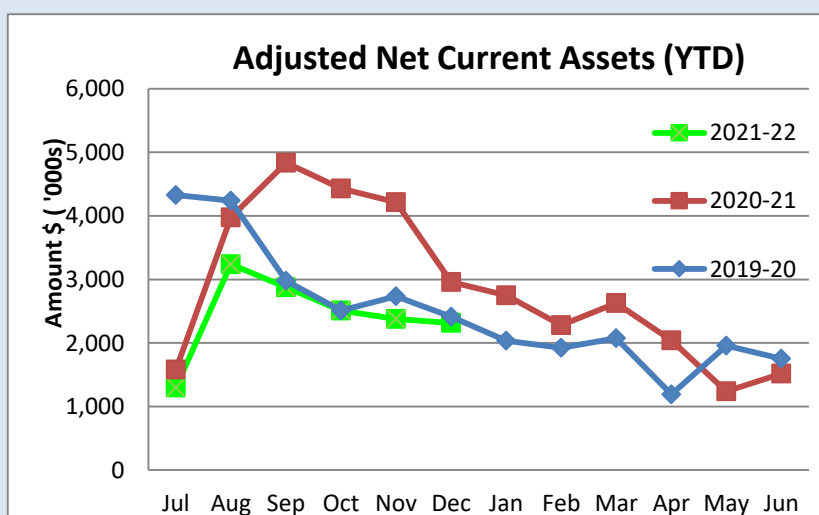
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/12/2020	Year to Date Actual 31/12/2021
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,240,301	2,967,546	2,358,526
Cash Restricted - Reserves	2	3,575,367	3,551,667	3,579,325
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	207,146	391,182	372,065
Receivables - Other	3	108,674	72,757	92,684
Other Financial Assets	3	10,944	18,854	1,716
Other Assets Other Than Inventories	4	8,384	0	5,104
Inventories	4	5,082	6,732	7,409
		<u>6,155,897</u>	<u>7,008,738</u>	<u>6,416,829</u>
<b>Less: Current Liabilities</b>				
Payables	5	(641,916)	(250,846)	(109,476)
Contract Liabilities	11	(207,679)	(4,795)	(207,679)
Bonds & Deposits	14	(94,222)	(94,254)	(92,129)
Loan Liability	9	(73,614)	(49,569)	(32,411)
Lease Liability	9	(29,058)	(3,099)	(21,756)
Provisions	11	(276,993)	(336,198)	(276,993)
		<u>(1,323,483)</u>	<u>(738,761)</u>	<u>(740,444)</u>
Less: Cash Reserves	10	(3,575,367)	(3,551,667)	(3,579,325)
Add Back: Component of Leave Liability not Required to be funded		166,273	205,731	166,457
Add Back: Loan and Lease Liability		102,672	52,668	54,167
Less : Loan Receivable - clubs/institutions		(10,944)	(18,854)	(1,716)
<b>Net Current Funding Position</b>		<b>1,515,049</b>	<b>2,957,855</b>	<b>2,315,967</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

**\$2.32 M**

Last Year YTD

Surplus(Deficit)

**\$2.96 M**



SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
 NOTE 2  
 CASH AND FINANCIAL ASSETS

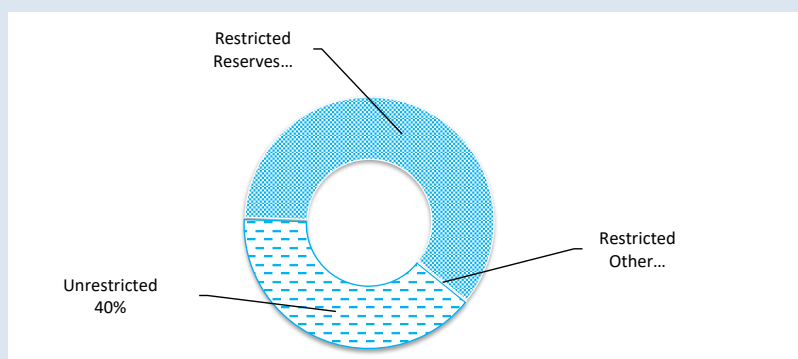
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
CASH ON HAND	1,400			1,400	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
CASH AT BANK MUNI A/C [000001]	1,321,324			1,321,324	Westpac		Ongoing
MUNICIPAL FUND BANK - ON CALL A/C [128224]	420,000			420,000	Westpac	0.01%	Ongoing
MEDICAL PRACTICE BANK A/C [111529]	486			486	Westpac		Ongoing
CHILDCARE CENTRE BANK A/C [150827]	0			0	Westpac		Ongoing
CDS CONTAINER REFUND	2,081			2,081	Westpac		Ongoing
RESERVE FUND BANK - ON CALL A/C [129083]		54,543		54,543	Westpac	0.01%	Ongoing
TRUST FUND BANK			0	0	Westpac		Ongoing
<b>Term Deposits</b>							
MUNICIPAL FUNDS - TERM DEPOSIT # 1 [164217]	308,351			308,351	Westpac	0.22%	5/09/2021
MUNICIPAL FUNDS - TERM DEPOSIT # 2 [166730]	304,883			304,883	Westpac	0.23%	3/09/2021
RESERVE FUNDS - TERM DEPOSIT # 1 [164065]		962,881		962,881	Westpac	0.23%	23/09/2021
RESERVE FUNDS - TERM DEPOSIT # 2 [038639]		621,657		621,657	Westpac	0.21%	22/11/2021
RESERVE FUNDS - TERM DEPOSIT # 3 [149105]		1,037,363		1,037,363	Westpac	0.22%	12/10/2021
RESERVE FUNDS - TERM DEPOSIT # 4 [160427]		902,881		902,881	Westpac	0.23%	3/09/2021
<b>Investments</b>							
<b>Total</b>	<b>2,358,526</b>	<b>3,579,325</b>	<b>0</b>	<b>5,937,851</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$5.94 M</b>	<b>\$3.58 M</b>

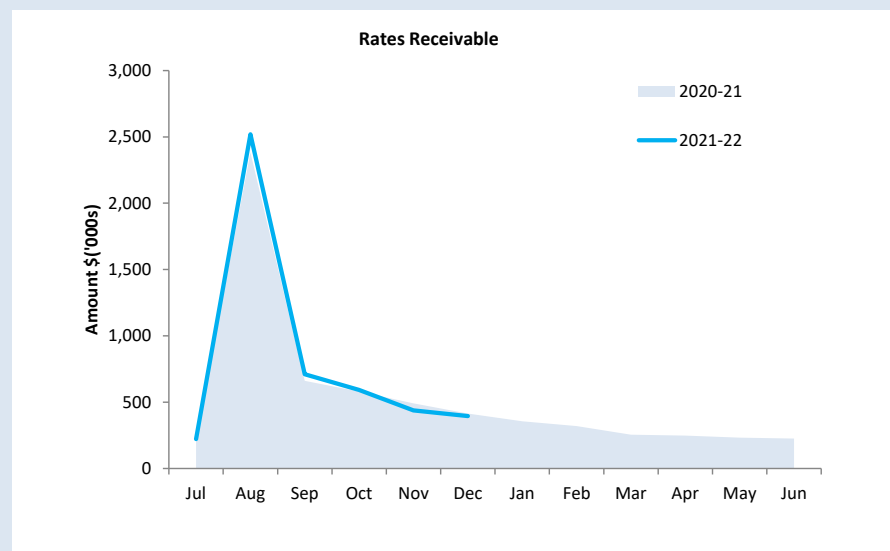
## SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Dec 21
	\$	\$
Opening Arrears Previous Years	237,130	225,236
Levied this year	2,423,221	2,414,767
Less Collections to date	(2,435,115)	(2,245,396)
Equals Current Outstanding	225,236	394,607
<b>Net Rates Collectable</b>	<b>225,236</b>	<b>394,607</b>
% Collected	91.53%	85.05%

## KEY INFORMATION

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

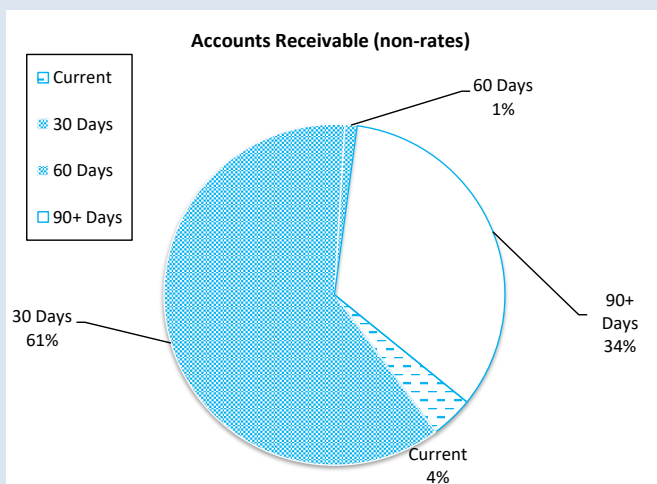


Collected	Rates Due
<b>85%</b>	<b>\$394,607</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	3,099	46,862	878	25,849	76,688
Percentage	4%	61%	1%	34%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					76,688
Receivables - Other					15,996
<b>Total Receivables General Outstanding</b>					<b>92,684</b>
<b>Amounts shown above include GST (where applicable)</b>					

## SIGNIFICANT ACCOUNTING POLICIES

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



## Debtors Due

**\$92,684**

## Over 30 Days

**96%**

## Over 90 Days

**34%**

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
 NOTE 4  
 OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2021
	\$	\$	\$	\$
<b>Other Current Assets</b>				
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	10,944	0	(9,228)	1,716
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	5,082	2,327	0	7,409
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	8,384	0	(3,280)	5,104
<b>Total Other Current assets</b>				<b>14,228</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

The Shire 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.

##### Inventory

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

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

##### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

##### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

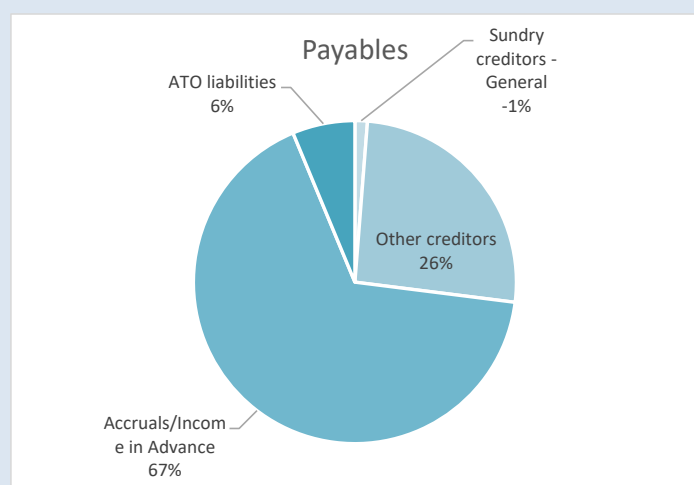
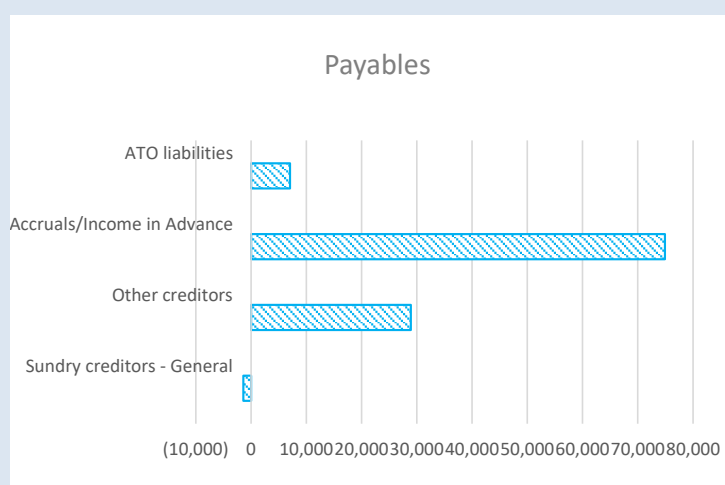
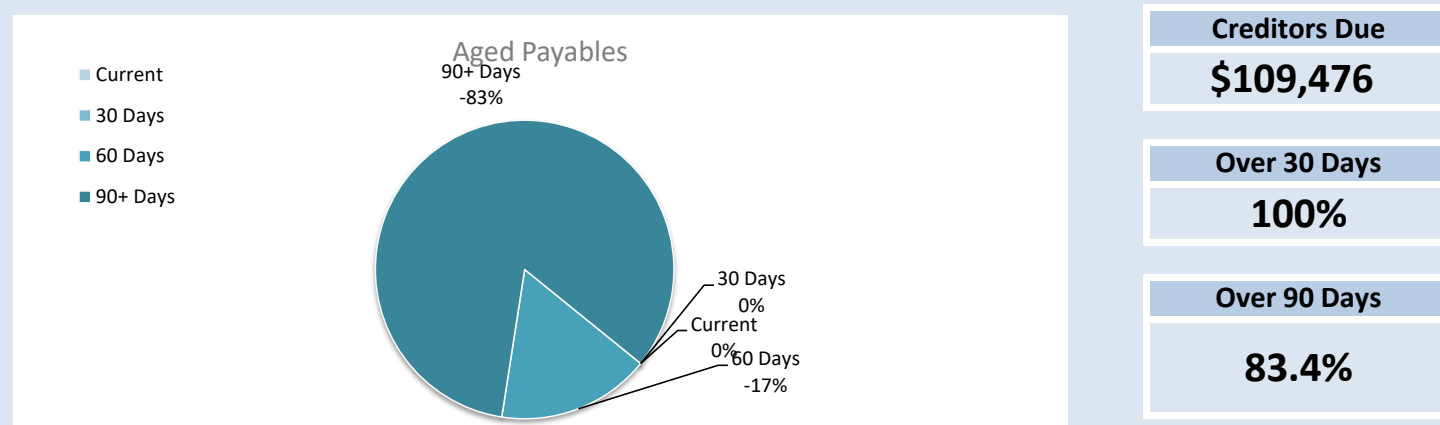
OPERATING ACTIVITIES  
 NOTE 5  
 Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	(233)	(1,168)	(1,401)
Percentage	0%	0%	16.6%	83.4%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					(1,401)
Other creditors					28,911
Accruals/Income in Advance					74,934
ATO liabilities					7,032
<b>Total Payables General Outstanding</b>					<b>109,476</b>

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.



## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

## FOR THE PERIOD ENDED 31 DECEMBER 2021

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential	0.138414	315	2,563,032	354,760	0	0	354,760	354,759	0	0	354,759
GRV - Industrial	0.138414	21	275,965	38,197	0	0	38,197	38,197	0	0	38,197
GRV - Commercial	0.138414	11	248,376	34,379	0	0	34,379	34,379	0	0	34,379
<b>Unimproved valuations</b>											
UV - Rural	0.011071	362	167,636,983	1,855,909	0	0	1,855,909	1,855,909	0	0	1,855,909
<b>Sub-Totals</b>		<b>709</b>	<b>170,724,356</b>	<b>2,283,245</b>	<b>0</b>	<b>0</b>	<b>2,283,245</b>	<b>2,283,244</b>	<b>0</b>	<b>0</b>	<b>2,283,244</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
GRV - Residential	665	61	66,044	40,565	0	0	40,565	40,565	0	0	40,565
GRV - Industrial	665	6	11,115	3,990	0	0	3,990	3,990	0	0	3,990
GRV - Commercial	665	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	665	47	1,361,269	31,255	0	0	31,255	31,255	0	0	31,255
<b>Sub-Totals</b>		<b>114</b>	<b>1,438,428</b>	<b>75,810</b>	<b>0</b>	<b>0</b>	<b>75,810</b>	<b>75,810</b>	<b>0</b>	<b>0</b>	<b>75,810</b>
		<b>823</b>	<b>172,162,784</b>	<b>2,359,055</b>	<b>0</b>	<b>0</b>	<b>2,359,055</b>	<b>2,359,054</b>	<b>0</b>	<b>0</b>	<b>2,359,054</b>
<b>Amount from General Rates</b>											
Ex-Gratia Rates							2,359,055				2,359,054
Write off							12,399				12,400
							(700)				(2)
<b>Total Rates</b>							<b>2,370,754</b>				<b>2,371,452</b>

## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2021

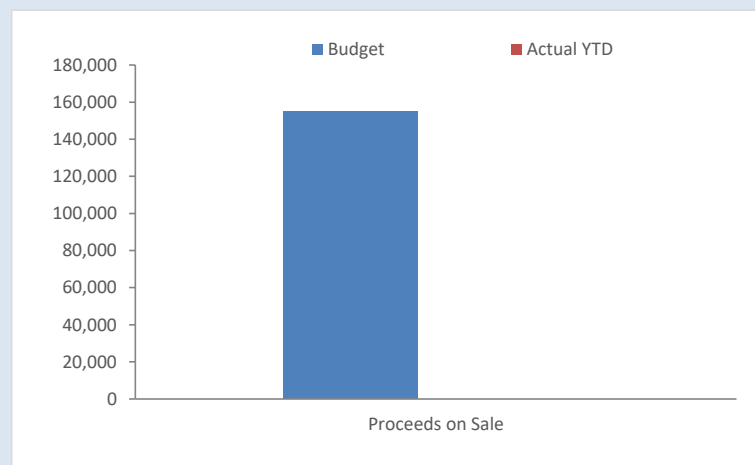
## OPERATING ACTIVITIES

## NOTE 7

## DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land Held for Resale</b>								
1203	Lhfr - Lot 304 (2) Edwards Way	37,000	30,000		(7,000)	0	0		
	<b>Plant and Equipment</b>								
8Q0	Mazda Cx9 Touring Awd	40,000	32,000		(8,000)	0	0		
Q5122	2012 Ud Nissan Truck	80,000	40,000		(40,000)	0	0		
6Q190	Isuzu Dmax 4X4 Ute	40,000	30,000		(10,000)	0	0		
4Q360	2020 Mazda Cx-5 Touring	28,000	23,000		(5,000)	0	0		
		0	0						
		<b>225,000</b>	<b>155,000</b>	<b>0</b>	<b>(70,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## KEY INFORMATION



## Proceeds on Sale

Budget	YTD Actual	%
<b>\$155,000</b>	<b>\$0</b>	<b>0%</b>

## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2021

## INVESTING ACTIVITIES

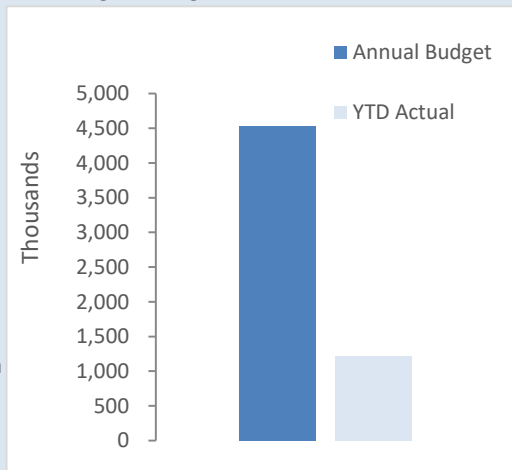
### NOTE 8

### CAPITAL ACQUISITIONS

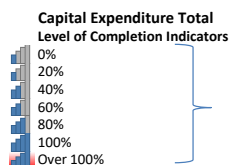
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	775,500	519,000	786,000	519,544	544
Land and Buildings	183,200	158,073	183,200	161,827	3,754
Plant and Equipment	388,000	18,900	381,900	18,900	0
Furniture and Equipment	38,000	20,000	43,760	19,946	(54)
Infrastructure Assets - Roads	1,936,346	436,577	1,823,235	435,675	(903)
Infrastructure Assets - Footpaths	179,418	3,000	179,418	0	(3,000)
Infrastructure Assets - Other	1,136,805	69,300	1,136,805	64,382	(4,918)
<b>Capital Expenditure Totals</b>	<b>4,637,269</b>	<b>1,224,850</b>	<b>4,534,318</b>	<b>1,220,272</b>	<b>(4,578)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,822,245	624,901	2,817,310	692,598	67,697
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	155,000	0	155,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,098,189	0	1,098,189	0	0
Council contribution - operations	561,835	599,949	463,819	527,674	(72,275)
<b>Capital Funding Total</b>	<b>4,637,269</b>	<b>1,224,850</b>	<b>4,534,318</b>	<b>1,220,272</b>	<b>(4,578)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

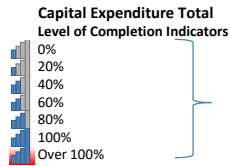
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$4.53 M</b>	<b>\$1.22 M</b>	<b>27%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$2.82 M</b>	<b>\$.69 M</b>	<b>25%</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Land Held for Resale</b>									
<b>Community Amenities</b>									
0.66	INDUSTRIAL LOTS - PHASE 1	2601	133	(775,500)	(786,000)	(519,000)	(519,544)	(544)	
<b>Total - Community Amenities</b>				<b>(775,500)</b>	<b>(786,000)</b>	<b>(519,000)</b>	<b>(519,544)</b>	<b>(544)</b>	
0.66	<b>Total - Land Held for Resale</b>			<b>(775,500)</b>	<b>(786,000)</b>	<b>(519,000)</b>	<b>(519,544)</b>	<b>(544)</b>	
<b>Buildings</b>									
<b>Education &amp; Welfare</b>									
1.01	YOUTH CENTRE UPGRADES	9576	151	(62,100)	(62,100)	(62,100)	(62,660)	(560)	
<b>Total - Education &amp; Welfare</b>				<b>(62,100)</b>	<b>(62,100)</b>	<b>(62,100)</b>	<b>(62,660)</b>	<b>(560)</b>	
<b>Economic Services</b>									
1.01	CARAVAN PARK UNITS	9596	151	(39,300)	(39,300)	(36,300)	(39,844)	(3,544)	
0.73	CARETAKER COTTAGE	9597	151	(81,800)	(81,800)	(59,673)	(59,322)	350	
<b>Total - Economic Services</b>				<b>(121,100)</b>	<b>(121,100)</b>	<b>(95,973)</b>	<b>(99,167)</b>	<b>(3,194)</b>	
0.88	<b>Total - Buildings</b>			<b>(183,200)</b>	<b>(183,200)</b>	<b>(158,073)</b>	<b>(161,827)</b>	<b>(3,754)</b>	
<b>Plant &amp; Equipment</b>									
<b>Governance</b>									
0.00	CEO VEHICLE - PURCHASE	9000	153	(50,000)	(50,000)	0	0	0	
0.00	EMCS - ADMINISTRATION VEHICLE	9001	153	(38,000)	(38,000)	0	0	0	
<b>Total - Governance</b>				<b>(88,000)</b>	<b>(88,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Transport</b>									
0.00	WORKS SUPERVISORS VEHICLE	9702	153	(45,000)	(45,000)	0	0	0	
0.00	SECOND HAND LOADER	9703	153	(50,000)	(50,000)	0	0	0	
0.00	UD AUTO TRUCK	9761	153	(180,000)	(180,000)	0	0	0	
1.00	PERUZZO PANTHER HI-LIFT OVAL MOWER	9762	153	(25,000)	(18,900)	(18,900)	(18,900)	0	
<b>Total - Transport</b>				<b>(300,000)</b>	<b>(293,900)</b>	<b>(18,900)</b>	<b>(18,900)</b>	<b>0</b>	
0.05	<b>Total - Plant &amp; Equipment</b>			<b>(388,000)</b>	<b>(381,900)</b>	<b>(18,900)</b>	<b>(18,900)</b>	<b>0</b>	
<b>Furniture &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
0.77	TOWN HALL TABLE & CHAIRS	9599	155	(20,000)	(25,760)	(20,000)	(19,946)	54	
<b>Total - Recreation &amp; Culture</b>				<b>(20,000)</b>	<b>(25,760)</b>	<b>(20,000)</b>	<b>(19,946)</b>	<b>54</b>	
<b>Other Property &amp; Services</b>									
0.00	IT - NEW COMPUTERS	9306	155	(18,000)	(18,000)	0	0	0	
<b>Total - Other Property &amp; Services</b>				<b>(18,000)</b>	<b>(18,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
0.46	<b>Total - Furniture &amp; Equipment</b>			<b>(38,000)</b>	<b>(43,760)</b>	<b>(20,000)</b>	<b>(19,946)</b>	<b>54</b>	
<b>Infrastructure - Roads</b>									
<b>Transport</b>									
0.00	DOODENANNING - MAWSON ROAD RESEAL	3604	161	1C027	(176,774)	(176,774)	0	0	
1.00	OLD BEVERLEY EAST ROAD - CARRY FORWARD	3604	161	C006	(70,257)	(64,782)	(64,782)	(64,471)	311
0.00	MT STIRLING RD - RESHEETING	3604	161	C012	(136,857)	(136,857)	0	0	
0.57	CARTER - DOODENANNING ROAD	3604	161	C026	(78,662)	(78,662)	(45,330)	(44,991)	339
0.58	DOODENANNING - MAWSON (R2R) CONSTRUCTION	3604	161	C027	(252,459)	(252,459)	(146,109)	(146,080)	29
1.00	WINMAR (JUNCTION) RD DRAINAGE (R2R)	3604	161	C133	(64,450)	(64,450)	(64,450)	(64,450)	0
0.00	QUAIRADING - CORRIGIN ROAD RRG	3604	161	C166	(606,079)	(606,079)	0	0	
0.00	GROVES ROAD ACCESS	3604	161	C190	(38,406)	(38,406)	0	0	
0.00	AKV Road Upgrade	3604	161	C195	(3,878)	(3,878)	0	0	
0.93	LIVINGSTONE RD - RESHEETING	3604	161	C198	(101,847)	(101,847)	(95,090)	(94,864)	226
0.07	WSFN STAGE 4 - QUAIRADING-CUNDERDIN (INCLUDES STAGE 3)	3604	161	WSFN4	(299,041)	(299,041)	(20,816)	(20,819)	(2)
<b>Total - Transport</b>				<b>(1,828,710)</b>	<b>(1,823,235)</b>	<b>(436,577)</b>	<b>(435,675)</b>	<b>903</b>	
0.24	<b>Total - Infrastructure - Roads</b>			<b>(1,828,710)</b>	<b>(1,823,235)</b>	<b>(436,577)</b>	<b>(435,675)</b>	<b>903</b>	
<b>Infrastructure - Footpaths</b>									
<b>Transport</b>									
0.00	MCLENNAN ST (HARRIS ST - STACEY ST) FOOTPATH	3707	163	F003	(105,498)	(105,498)	(3,000)	0	3,000
0.00	MCLENNAN ST (WOOD ST - HEAL ST) FOOTPATH	3707	163	F004	(73,920)	(73,920)	0	0	0
<b>Total - Transport</b>				<b>(179,418)</b>	<b>(179,418)</b>	<b>(3,000)</b>	<b>0</b>	<b>3,000</b>	
0.00	<b>Total - Infrastructure - Footpaths</b>			<b>(179,418)</b>	<b>(179,418)</b>	<b>(3,000)</b>	<b>0</b>	<b>3,000</b>	





Percentage YTD Actual to Annual Budget.  
 Expenditure over budget highlighted in red.

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Infrastructure - Other</b>								
<b>Community Amenities</b>								
0.00								
				(10,000)	(10,000)	(300)	0	300
				<b>(10,000)</b>	<b>(10,000)</b>	<b>(300)</b>	<b>0</b>	<b>300</b>
<b>Recreation And Culture</b>								
0.90				(50,000)	(50,000)	(50,000)	(44,878)	5,122
0.02				(720,000)	(720,000)	(16,500)	(17,004)	(504)
0.00				(5,000)	(5,000)	0	0	0
0.00				(17,300)	(17,300)	0	0	0
				<b>(792,300)</b>	<b>(792,300)</b>	<b>(66,500)</b>	<b>(61,882)</b>	<b>4,618</b>
<b>Transport</b>								
0.00				(3,720)	(3,720)	0	0	0
0.01				(328,000)	(328,000)	(2,500)	(2,500)	0
0.00				(2,785)	(2,785)	0	0	0
				<b>(334,505)</b>	<b>(334,505)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>0</b>
0.06				<b>(1,136,805)</b>	<b>(1,136,805)</b>	<b>(69,300)</b>	<b>(64,382)</b>	<b>4,918</b>
0.27				<b>(4,529,633)</b>	<b>(4,534,318)</b>	<b>(1,224,850)</b>	<b>(1,220,272)</b>	<b>4,578</b>

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>													
Loan 118 - Depot Building	341,872	0	0	0	23,984	48,332	48,332	317,888	293,540	293,540	3,869	10,028	10,028
<b>Economic Services</b>													
Loan 119 - Park Cottages	128,885	0	0	0	7,143	14,338	14,338	121,743	114,547	114,547	347	1,855	1,855
	470,758	0	0	0	31,126	62,670	62,670	439,631	408,088	408,088	4,216	11,883	11,883
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 115 - Bowling Club	9,228	0	0	0	9,228	0	0	0	9,228	9,228	16	0	0
Loan 117 - Golf Club	3,503	0	0	0	849	1,716	1,716	2,654	1,787	1,787	34	126	126
	12,731	0	0	0	10,077	1,716	1,716	2,654	11,015	11,015	50	126	126
<b>Total</b>	483,488	0	0	0	41,204	64,386	64,386	442,285	419,102	419,102	4,267	12,009	12,009
Current loan borrowings	73,614							32,411					
Non-current loan borrowings	409,874							409,874					
	483,488							442,285					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, Order &amp; Public Safety</b>													
Lease 1 - CESM Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
Lease 2 - CESM Vehicle	69,453	0	0	0	12,939	29,779	29,779	56,514	39,674	39,674	282	695	695
<b>Economic Services</b>													
Lease 3 - Skeleton Weed Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other Property &amp; Services</b>													
Lease 3 - Canon Photocopier	9,892	0	0	0	0	3,542	3,542	9,892	6,350	6,350	0	152	152
	79,345	0	0	0	12,939	33,321	33,321	66,406	46,024	46,024	282	847	847
<b>Total</b>	79,345	0	0	0	12,939	33,321	33,321	66,406	46,024	46,024	282	847	847
Current financing borrowings	29,058							21,756					
Non-current financing borrowings	50,287							103,905					
	79,345							125,661					

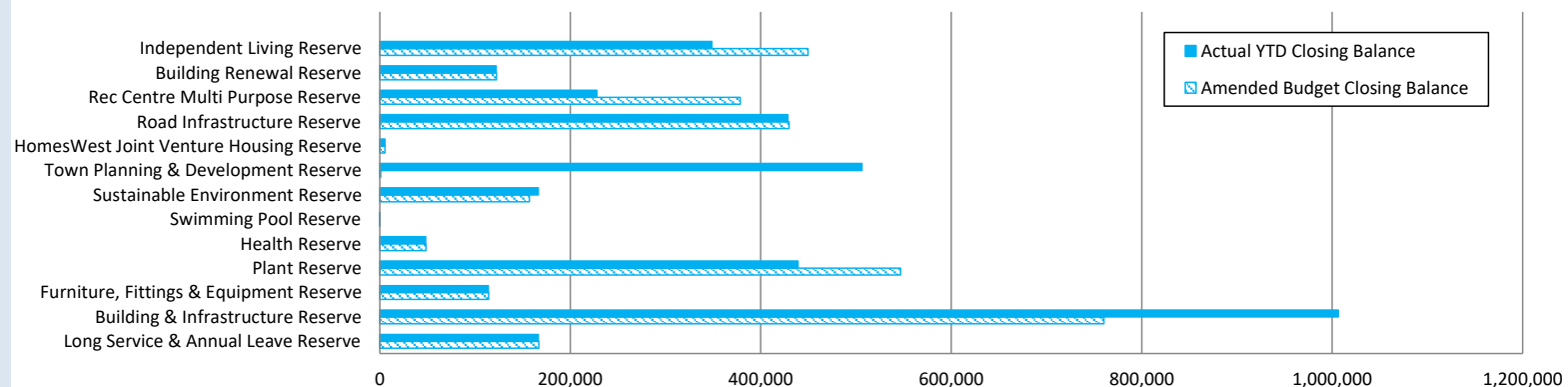
OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service & Annual Leave Reserve	166,273	642	184	0	0	0	0	166,915	166,457
Building & Infrastructure Reserve	1,005,220	3,209	1,113	0	0	(247,989)	0	760,440	1,006,333
Furniture, Fittings & Equipment Reserve	113,811	439	126	0	0	0	0	114,250	113,937
Plant Reserve	438,580	1,893	486	363,100	0	(256,900)	0	546,673	439,066
Health Reserve	48,120	186	53	0	0	0	0	48,306	48,173
Swimming Pool Reserve	264	1	0	0	0	0	0	265	264
Sustainable Environment Reserve	166,380	642	184	0	0	(10,000)	0	157,022	166,564
Town Planning & Development Reserve	505,724	2,629	560	75,750	0	(583,300)	0	803	506,284
HomesWest Joint Venture Housing Reserve	5,266	20	6	0	0	0	0	5,286	5,271
Road Infrastructure Reserve	427,983	1,652	474	0	0	0	0	429,635	428,457
Rec Centre Multi Purpose Reserve	227,527	875	252	150,000	0	0	0	378,402	227,779
Building Renewal Reserve	122,047	471	135	0	0	0	0	122,518	122,182
Independent Living Reserve	348,172	1,341	386	100,000	0	0	0	449,513	348,557
	<b>3,575,367</b>	<b>14,000</b>	<b>3,959</b>	<b>688,850</b>	<b>0</b>	<b>(1,098,189)</b>	<b>0</b>	<b>3,180,028</b>	<b>3,579,325</b>

KEY INFORMATION

Note 10 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
 NOTE 11  
 OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2021
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	0	0	0	0
- non-operating	13	0	0	0	0
<b>Total unspent grants, contributions and reimbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provisions</b>					
Annual leave		177,142	0	0	177,142
Long service leave		99,851	0	0	99,851
<b>Total Provisions</b>		<b>276,993</b>	<b>0</b>	<b>0</b>	<b>276,993</b>
<b>Total Other Current Liabilities</b>					<b>276,993</b>
<b>Amounts shown above include GST (where applicable)</b>					

## 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 re-measurements 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.

## SHIRE OF QUAIRADING

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

## NOTE 15

## EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Reporting Program	Var. \$	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Economic Services	15,142	10%	▲	S	Timing	Income from Caravan Park charges higher than budgeted. Consistently receiving more income than expected.
Other Property and Services	37,213	142%	▲	S	Timing	Income received that was not budgeted for relating to salaries and wages, being; workers compensation reimbursements and parental leave reimbursements.
<b>Expenditure from operating activities</b>						
Governance	69,550	15%	▲	S	Timing	Timing of actual distribution of administration costs allocated. Timing of Council allowance payments varies to budgeted phasing.
Education and Welfare	12,433	11%	▲	S	Timing	Timing of expenses relating to running the Youth program significantly less than the budget phasing due to the Youth Centre renovations.
Housing	37,141	33%	▲	S	Timing	Timing of allocation and recovery of housing costs throughout the programs.
Recreation and Culture	57,228	11%	▲	S	Timing	Timing of expenses less than budget phasing relating to Oval and Ground Maintenance costs being less than expected due to staff turnover/vacancies.
Transport	(164,737)	(12%)	▼	S	Permanent	Depreciation costs for Infrastructure (Roads Maintenance) much higher than budgeted due to the take-up of the Fair Value Valuations and the amended depreciation rates. Depreciation has been recalculated for the 2021/22 financial year.
Economic Services	59,643	15%	▲	S	Timing	Timing of expenditure generally less than the budget phasing, specifically in relation to Noxious Weed Control and Caravan Park expenses. It is expected that Caravan Park operating expenses will increase as budgeted due to the vacancy being filled.
Other Property and Services	(126,332)	(170%)	▼	S	Timing	Timing of recovery of administration costs allocated, depreciation and allocation of public works overhead. Depreciation to be recalculated due to changing of asset values. Timing of insurance expenses. Increased expenses for workers compensation and parental leave.
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	67,697	11%	▲	S	Permanent	Additional Drought Communities Funding Grant Payment received over budgeted income amount.

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			30,002	30,002
		<i>Opening surplus adjustment (Adjusted 2020/21 Closing Balance)</i>	74-21/22				46,132	76,134
126460		Land Held for Resale - Lot 304 (2) Edwards Way - Expected Loss on Sale of Asset 1203	74-21/22	Operating Expenses	(7,000)			76,134
106410		Plant and Equipment - Mazda Cx9 - Expected Loss on Sale of Asset 8Q0	74-21/22	Operating Expenses	(8,000)			76,134
139920		Plant and Equipment - 2012 Ud Nissan Truck - Expected Loss on Disposal of Asset Q5122	74-21/22	Operating Expenses	(40,000)			76,134
139920		Plant and Equipment - Isuzu Dmax 4X4 Ute - Expected Loss on Disposal of Asset 6Q190	74-21/22	Operating Expenses	(10,000)			76,134
108060		Plant and Equipment - 2020 Mazda Cx-5 Touring - Expected Loss on Sale of Asset 4Q360	74-21/22	Operating Expenses	(5,000)			76,134
109920		FESA Levy - Duplication	74-21/22	Operating Expenses		3,900		80,034
107920		Staff Training Expenses	74-21/22	Operating Expenses			(5,000)	75,034
107940		Accounting Support Expenses - Consultant Support Costs	74-21/22	Operating Expenses			(10,990)	64,044
107940		Accounting Support Expenses - New Chart of Accounts (COA)	74-21/22	Operating Expenses			(47,340)	16,704
106350		Accounting Support Grant - New Chart of Accounts Funding Available	74-21/22	Operating Revenue		5,000		21,704
107940		Accounting Support Expenses - New Monthly Financial Reporting Template following new COA	74-21/22	Operating Expenses			(7,500)	14,204
	B5	74 McLennan Street Expenses - Airconditioning	74-21/22	Operating Expenses			(7,500)	6,704
	B6	8 Murphy Street Expenses - Mould Cleaning & Testing	74-21/22	Operating Expenses			(8,500)	(1,796)
120030		8 Murphy Street Income Loss	74-21/22	Operating Revenue			(2,600)	(4,396)
2074		7 Edwards Way Expenses - Blinds & Flooring	74-21/22	Operating Expenses			(8,500)	(12,896)
103120		Election Expenses	74-21/22	Operating Expenses		4,750		(8,146)

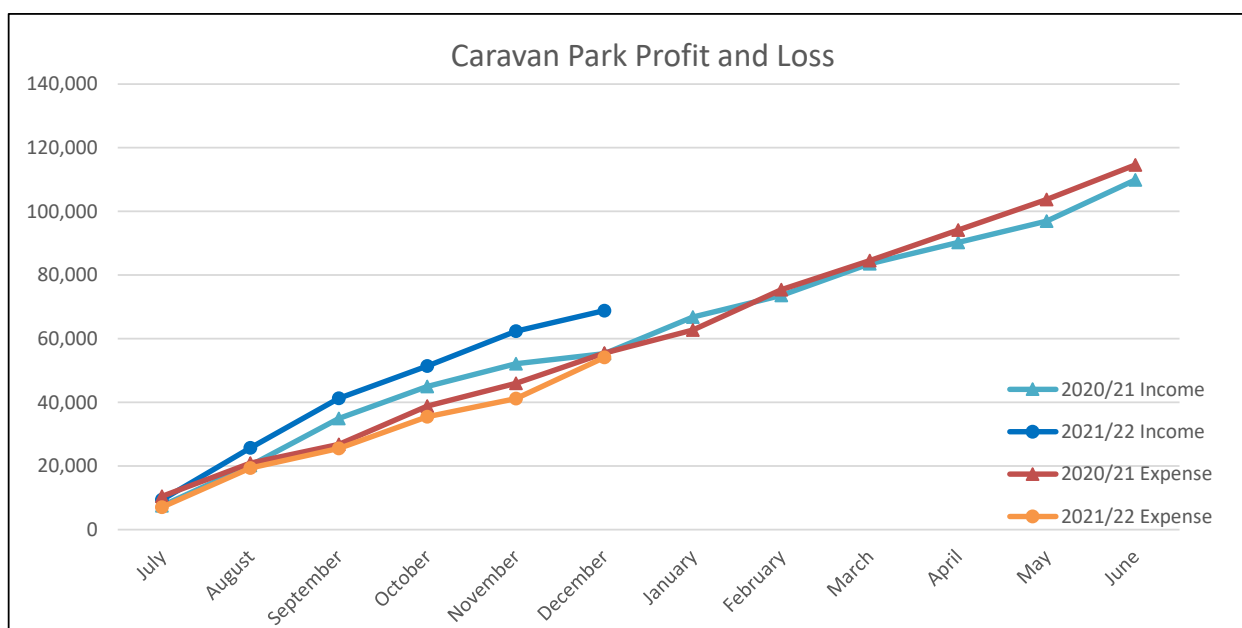
	NRM Small Community Grant - Unspent Grant				(4,795)	
125050	Funding Returned	74-21/22	Operating Expenses			(12,941)
102330	Grants Commission (FAG's) Income	74-21/22	Operating Revenue	54,652		41,711
197620	Peruzzo Panther Hi-Lift Oval Mower Purchase	74-21/22	Capital Expenses	6,100		47,811
	Peruzzo Panther Hi-Lift Oval Mower Funded from				(6,100)	
102720	Reserves	74-21/22	Capital Revenue			41,711
195990	Town Hall Table & Chairs Purchase	74-21/22	Capital Expenses		(5,760)	35,951
126010	Light Industrial Area Subdivision Expenses	74-21/22	Capital Expenses		(10,500)	25,451
	Community Drought Grant Income Carryover					
131040	2020/21	74-21/22	Capital Revenue	170,700		196,151
	Wheatbelt Secondary Freight Network (WSFN)					
	WSFN4 Stage 4 Expenses	74-21/22	Capital Expenses	2,145		198,296
	East Beverley Carry Forward Grant Funding				(17,257)	
136630	Reduction	74-21/22	Capital Revenue			181,039
	C006 Old East Beverley Expenses Reduction	74-21/22	Capital Expenses	5,475		186,514
	Roads to Recovery (R2R) Grant Funding Reduction				(158,378)	
133630		74-21/22	Capital Revenue			786
	C027 Roads to Recovery (R2R) Expenses Reduction	74-21/22	Capital Expenses	105,491		106,277
	Town Planning and Development Reserve Budget				(75,750)	
102710	Error	74-21/22	Capital Revenue			30,527
102710	Plant Reserve Budget Error	74-21/22	Capital Revenue		(23,100)	7,427
	Building and Infrastructure Reserve Budget Error				98,850	
102720		74-21/22	Capital Revenue			106,277
	Self-Supporting Loan 115 Principal Income Error				9,228	
191040	(not Budgeted)	74-21/22	Capital Revenue			115,505
	Self-Supporting Loan 117 Principal Income Error				1,716	
191060	(not Budgeted)	74-21/22	Capital Revenue			117,221
						117,221
						117,221
						117,221
						117,221
				(70,000)	468,007	(323,436)
						144,571

## KEY INFORMATION

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

**NOTE 17**  
**CARAVAN PARK**

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	Current Budget	VAR %
<b>INCOME</b>				
Caravan Park Charges*	438	\$ 21,871.26	\$ 36,000.00	61%
Cabin and Unit Charges*	288	\$ 46,961.96	\$ 75,000.00	63%
<b>TOTAL INCOME</b>	<b>726</b>	<b>\$ 68,833.22</b>	<b>\$ 111,000.00</b>	<b>62%</b>
<b>EXPENDITURE</b>				
<b>Caravan Park</b>				
Wages inc O/H		\$ 10,526.42	\$ 74,290.08	14%
Materials & Insurance		\$ 15,420.24	\$ 7,747.68	199%
Utilities & Other Costs		\$ 773.46	\$ 17,425.92	4%
<b>Caravan Park Total</b>		<b>\$ 26,720.12</b>	<b>\$ 99,463.68</b>	<b>27%</b>
<b>Cabins (3x 2 bedroom Cabins)</b>				
Wages inc O/H		\$ 14,606.63	\$ 30,783.36	47%
Materials & Insurance		\$ 3,221.97	\$ 8,807.76	37%
Utilities & Other Costs		\$ 706.16	\$ 9,000.00	8%
<b>Cabins Total</b>		<b>\$ 18,534.76</b>	<b>\$ 48,591.12</b>	<b>38%</b>
<b>Units (4x 1 bedroom units)</b>				
Wages inc O/H		\$ 3,629.46	\$ 0.01	
Materials & Insurance		\$ 162.37	\$ 3,264.12	5%
Utilities & Other Costs		\$ -	\$ 6,000.00	0%
<b>Units Total</b>		<b>\$ 3,791.83</b>	<b>\$ 9,264.13</b>	<b>41%</b>
<b>Caretaker Reception</b>				
Wages inc O/H		\$ 982.48	\$ 25,967.76	4%
Materials & Insurance		\$ 4,065.16	\$ 2,554.44	159%
Utilities & Other Costs		\$ -	\$ 1,500.00	0%
<b>Caravan Park Total</b>		<b>\$ 5,047.64</b>	<b>\$ 30,022.20</b>	<b>17%</b>
<b>TOTAL EXPENDITURE</b>		<b>\$ 54,094.35</b>	<b>\$ 187,341.13</b>	<b>29%</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>\$ 14,738.87</b>	<b>-\$ 76,341.13</b>	<b>-19%</b>



\*Income received through SecurePay (Australia Post online payments) does not differentiate between the type of accommodation (Caravan Park v.s. Cabin/Unit), therefore some of the income split is estimated based on % of bookings x revenue received



**11.3 Accounts for Payment – January 2022**

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) List of Accounts - January 2022 (ii) Transport Takings – January 2022 (iii) Credit Card Statement - January 2022
<b>Owner/Applicant</b>	N/A
<b>Disclosure of Interest</b>	Nil

**OFFICER RECOMMENDATION**

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council note the following:

1. That Schedule of Accounts for January 2022 covering Municipal Vouchers 23876 to 23880, EFT 10410 to EFT 10527, totalling \$547,962.75 be received (Attachment i); and
2. That Police Licensing payments for the month of January 2022 totalling \$55,714.85 be received (Attachment ii); and
3. That fund transfers to the Corporate Credit Card for January 2022 balance totalling \$0.00 be received (Attachment iii); and
4. That Net Payroll payments for the month of January 2022 totalled \$135,425.03; and
5. That the Lease payment for the month of January 2022 on the CESM Vehicle totalled \$2,423.73 and the Chattel mortgage payment for the month of January 2022 on the Skeleton Weed Vehicle totalled \$1,043.80.

\_\_\_\_/\_\_\_\_

**VOTING REQUIREMENTS – Simple Majority****IN BRIEF**

Payments are per attached schedules 11.1 (i), (ii), and (iii)

**MATTER FOR CONSIDERATION**

Note the Accounts paid during January 2022.

**BACKGROUND**

Accounts paid are required to be submitted each month.

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996 (Reg 13 (1)) requires that where the Chief Executive Officer has delegated power to make payments from the Municipal or Trust funds a list of accounts paid is to be prepared each month.

**POLICY IMPLICATIONS**

Nil

## FINANCIAL IMPLICATIONS

Payment from Council's Municipal Fund. Expenditure as per delegated authority and included in the adopted 2021/2022 Budget.

Payments made for the 2021/22 Year in the Payments List have been included in Council's Budget in accordance with section 6.8 of the Local Government Act 1995.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

Nil

## RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating considered Low – Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low – Creditors reviewed weekly and paid in accordance to agreed terms.

Operation – Risk Matrix Rating considered Low.

Natural Environment – Risk Matrix Rating considered Low.

## List of Accounts - January 2022

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10410	07/01/2022	QUAIRADING TYRE & BATTERY SUPPLIES	RV REPAIR AND MUSHROOM PATCH	\$ 36.40	
EFT10411	07/01/2022	AVON WASTE	WASTE DISPOSAL FOR THE MONTH DECEMBER 2021	\$ 10,340.60	
EFT10412	07/01/2022	TELSTRA	PHONE USAGE AND CHARGES 20/12/21 - 19/01/22 VARIOUS LOCATIONS INCLUDING MEDICAL, DEPOT, ADMIN, ETC.	\$ 3,108.72	
EFT10413	07/01/2022	TOLL TRANSPORT PTY LTD	DELIVERY OF GOODS - SUNNY SIGN FOR RURAL ROAD MAINTENANCE	\$ 24.06	
EFT10414	07/01/2022	QUAIRADING AGRI SERVICES	BUSINESS SUPPORT GRANT	\$ 2,898.50	
EFT10415	07/01/2022	QUAIRADING CLUB INC.	DRINK REFRESHMENTS PURCHASE	\$ 58.00	
EFT10416	07/01/2022	COMMUNITY RESOURCE CENTRE - QUAIRADING	CRC SERVICES DECEMBER 2021	\$ 1,350.25	
EFT10417	07/01/2022	SURGICAL HOUSE	MULTISTIX-10 SG REAGENT STRIPS 100'S - MEDICAL PRACTICE	\$ 90.50	
EFT10418	07/01/2022	SUNNY SIGN COMPANY PTY LTD	SIGNS AND GUIDEPOSTS FOR ROAD MAINTENANCE	\$ 4,615.60	
EFT10419	07/01/2022	QUAIRADING MEDICAL PRACTICE (KINGDOM MEDICALS)	PRE EMPLOYMENT MEDICAL - HAILEY PULFORD - MED PRAC	\$ 139.70	
EFT10420	07/01/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	ADMIN: IT MAINTENANCE AND SUPPORT 01/07/2021 TO 31/12/2021	\$ 212.50	
EFT10421	07/01/2022	STATE LIBRARY OF WA	FREIGHT RECOUP MID-YEAR 2021	\$ 163.72	
EFT10422	07/01/2022	DEREK & PAULINE WRAY	REFUND OF BOND - TABLES HIRED FROM TOWN HALL	\$ 100.00	FULLY
EFT10423	07/01/2022	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 2020/21 ANNUAL FINANCIAL REPORT AND TAKE UP OF FAIR VALUE VALUATIONS	\$ 660.00	
EFT10424	07/01/2022	SYNERGY	POWER USAGE AND CHARGES 25/11/21-24/12/21 - STREETLIGHTS	\$ 2,487.39	
EFT10425	07/01/2022	TREVOR STACEY	BOND REFUND - HIRE OF TABLES FROM COMMUNITY BUILDING	\$ 100.00	FULLY
EFT10426	07/01/2022	WORKWEAR GROUP (PACIFIC BRANDS)	WORKS - PROTECTIVE SHIRTS & EMBROIDERY	\$ 47.47	
EFT10427	07/01/2022	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES 01/07/2021 TO 31/12/2021	\$ 981.75	
EFT10428	07/01/2022	R MUNNS ENGINEERING CONSULTING SERVICES	ONSITE PAVEMENT ASSESSMENT AND PROVIDE AN UPGRADE TO PAVEMENT AND ROADS FOR WSNF PROJECT	\$ 4,318.78	PARTIALLY
EFT10429	07/01/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL - AMENDMENT OF DISCREPANCY	\$ 5.00	FULLY
EFT10430	07/01/2022	FLAVOUR TOWN CATERING	CATERING FOR THE COUNCIL CHRISTMAS FUNCTION	\$ 1,270.00	
EFT10431	07/01/2022	MARTY HANSEN	REFUND OF BOND - HIRE OF COMMUNITY BUILDING	\$ 625.00	FULLY
EFT10432	07/01/2022	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR LIBRARY SERVICES - DECEMBER 2021, DECEMBER POSTAGE FOR ADMIN AND MEDICAL PRACTICE	\$ 2,519.14	
EFT10433	07/01/2022	RESONLINE PTY LTD	ROOM MANAGER MONTHLY FEE DECEMBER 2021 - CARAVAN PARK BOOKING SYSTEM	\$ 220.00	
EFT10434	07/01/2022	FINISHING WA	COUNCIL MINUTE BOOK BINDING - MAY 2020, OCTOBER 2020, NOVEMBER 2020 TO APRIL 2021	\$ 242.00	
EFT10435	07/01/2022	RINGA CIVIL	LIGHT INDUSTRIAL AREA SUBDIVISION WORKS TO LOT 1 & 75 WINMAR ROAD - CLAIM 3	\$ 262,798.81	
EFT10436	07/01/2022	NICOLE GIBBS	REIMBURSEMENT OF RELOCATION EXPENSES	\$ 710.00	
EFT10437	07/01/2022	J & A BUILDING	REIMBURSEMENT OF BCITF CHARGE MADE IN ERROR	\$ 65.76	FULLY

## List of Accounts - January 2022

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10438	07/01/2022	JODIE SCOTT	REFUND - CARAVAN PARK CABIN	\$ 110.00	FULLY
EFT10439	07/01/2022	ANDREW THOMPSON	REFUND - CARAVAN PARK SITE 8	\$ 60.00	FULLY
EFT10440	07/01/2022	BOC LIMITED	CONTAINER SERVICE FOR THE MONTH OF DECEMBER 2021 MEDICAL	\$ 50.72	
EFT10441	12/01/2022	WESTERN POWER	REGISTRATION COSTS - COVENANT - LOT 1 & 75 WINMAR RD	\$ 818.95	
EFT10442	17/01/2022	QUAIRADING TYRE & BATTERY SUPPLIES	6X NEW TYRES INCL STRIP AND FIT, 23X EXTERNAL VALVE REDUCERS	\$ 1,953.90	
EFT10443	17/01/2022	TELSTRA	PHONE USAGE AND CHARGES 04/01/22 - 03/02/22 (CESM) AND MEDICAL PRACTICE	\$ 79.95	PARTIALLY
EFT10444	17/01/2022	QUAIRADING EARTHMOVING CO.	LAY OUT GRAVEL FOR STABILISING AT FRASERS FARM - CARTER DOODENANNING ROAD	\$ 2,112.00	PARTIALLY
EFT10445	17/01/2022	MEDICAL DIRECTOR AUSTRALIA	SUPPORT - CLINICAL STANDARD SUBSCRIPTION 12/03/2022 - 11/03/2023 - MEDICAL PRACTICE EXPENSES	\$ 2,618.00	
EFT10446	17/01/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	OFFICE SET-UP AT CARAVAN PARK CARETAKER OFFICE	\$ 4,438.50	PARTIALLY
EFT10447	17/01/2022	SYNERGY	POWER USAGE AND CHARGES 04/11/21 - 06/01/2022 VARIOUS LOCATIONS COMMERCIAL AND RESIDENTIAL	\$ 10,922.15	PARTIALLY
EFT10448	17/01/2022	BENT NAIL BUILDING & MAINTENANCE	LANDSCAPING AT CARAVAN PARK CARETAKER CABIN	\$ 14,758.61	PARTIALLY
EFT10449	17/01/2022	CIVIC LEGAL	PREPARATION OF A PERFORMANCE AGREEMENT FOR THE CEO	\$ 440.00	
EFT10450	17/01/2022	KINGDOM MEDICALS TY LTD	MOTOR VEHICLE ALLOWANCE FOR OCTOBER - DECEMBER 2021	\$ 4,125.00	
EFT10451	17/01/2022	HISCONF	KITCHEN ITEMS FOR SHIRE HALL	\$ 337.35	
EFT10452	17/01/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BUILDING SERVICES LEVY	\$ 56.65	FULLY
EFT10453	17/01/2022	ALLSTRONG OUTDOOR GARAGE DOORS	REPLACE MOTOR ON GARAGE DOOR - 28 REID ST	\$ 935.00	
EFT10454	17/01/2022	TODD JOHNSTON SIGNWRITING	CARAVAN PARK CARETAKER RECEPTION SIGN - SUPPLY & INSTALL	\$ 268.50	PARTIALLY
EFT10455	17/01/2022	CWB ELECTRICAL & A/C	SUPPLY AND INSTALL SPLIT SYSTEM AIR CONDITIONER AT 74 MCLENNAN STREET, AND GPO'S AT AG HALL AND OVAL	\$ 3,454.94	
EFT10456	17/01/2022	OFFICEWORKS	STATIONERY AND OFFICE SUPPLIES, ADMIN AND RECYCLING CENTRE	\$ 829.19	
EFT10457	17/01/2022	AFGRI EQUIPMENT AUSTRALIA TRADING AS AFGRI	CARTRIDGES OF GREASE FOR CATERPILLAR TRUCK	\$ 14.59	
EFT10458	17/01/2022	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL ACCOUNT	ULP FUEL PURCHASES FOR THE MONTH OF DECEMBER	\$ 290.02	
EFT10459	17/01/2022	NICOLE GIBBS	REIMBURSEMENT - GIFT FOR AUSTRALIAN OF THE YEAR	\$ 44.40	
EFT10460	17/01/2022	SEEK LIMITED	SEEK JOB AD - REGISTERED NURSE - MEDICAL PRACTICE EXPENSE	\$ 302.50	
EFT10461	17/01/2022	BILL THOMSON	CARAVAN PARK REFUND - DRIVE THROUGH SITE	\$ 60.00	FULLY
EFT10462	17/01/2022	LARS JOHANNESSON	CARAVAN PARK REFUND - CABIN	\$ 275.00	FULLY
EFT10463	21/01/2022	GREG & JO HAYES	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,084.00	
EFT10464	21/01/2022	PETER DAVID SMITH CR	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 2,064.00	
EFT10465	21/01/2022	JONATHAN RICHARD HIPPISEY	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,236.00	

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Chq/EFT	Date	Name	Description	Amount	Funded
EFT10466	21/01/2022	QUAIRADING TYRE & BATTERY SUPPLIES	FITTING OF 4X NEW TOYO TYRES, 2X GAS BOTTLES FOR CARAVAN PARK, LOADER TYRES FIT AND STRIP	\$ 1,382.15	
EFT10467	21/01/2022	QUAIRADING FARMERS CO-OP	CO-OP PURCHASES FOR THE MONTH OF DECEMBER 2021	\$ 1,257.66	
EFT10468	21/01/2022	TELSTRA	PHONE USAGE AND CHARGES 16/12/2021 - 13/01/2022	\$ 661.45	
EFT10469	21/01/2022	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES - HISCO (CARAVAN PARK)	\$ 78.14	
EFT10470	21/01/2022	IT VISION	ALTUS BANK RECONCILIATION ANNUAL LICENCE FEE	\$ 572.97	
EFT10471	21/01/2022	SURGICAL HOUSE	VARIOUS MEDICAL SUPPLIES FOR THE MEDICAL PRACTICE	\$ 386.13	
EFT10472	21/01/2022	STEWART & HEATON CLOTHING CO. PTY LTD	PROTECTIVE FIRE CLOTHING - CISM	\$ 5,577.44	<b>PARTIALLY</b>
EFT10473	21/01/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	ADMIN - IT SUPPORT & MAINTENANCE	\$ 170.00	
EFT10474	21/01/2022	KELYN TRAINING SERVICES	CHAINSAW AND POLESAW TRAINING AND TRAVEL FOR 9X STAFF	\$ 3,217.50	<b>PARTIALLY</b>
EFT10475	21/01/2022	WATER CORPORATION	WATER USAGE AND CHARGES - 01/11/2021 - 31/12/2022	\$ 347.96	
EFT10476	21/01/2022	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 2020/21 ANNUAL FINANCIAL REPORT AND TAKE UP OF FAIR VALUE VALUATIONS	\$ 948.75	
EFT10477	21/01/2022	MARNHAM'S MECHANICAL SERVICES	CATERPILLAR TRUCK SERVICE, CATERPILLAR LOADER SERVICE, STEEL DRUM ROLLER SERVICE, UD TRUCK SERVICE	\$ 3,767.23	
EFT10478	21/01/2022	SYNERGY	POWER USAGE AND CHARGES VARIOUS LOCATIONS	\$ 2,151.64	
EFT10479	21/01/2022	PETER ROBERT YORK	HANGING OF 3 PICTURES - DEPOT	\$ 25.00	
EFT10480	21/01/2022	BRETT MCGUINNESS	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,236.00	
EFT10481	21/01/2022	TREVOR STACEY	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,236.00	
EFT10482	21/01/2022	GREAT SOUTHERN FUEL SUPPLIES	5000L DIESEL	\$ 7,719.53	
EFT10483	21/01/2022	JO HAYTHORNTHWAITE	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,160.00	
EFT10484	21/01/2022	WA CONTRACT RANGER SERVICES PTY LTD	RANGER SERVICES JANUARY 2022	\$ 701.25	
EFT10485	21/01/2022	NORTHAM MAZDA	Q0 - 40,000KM SERVICE, 0Q - 30,000 SERVICE	\$ 1,107.61	
EFT10486	21/01/2022	QC ULTIMATE CLEAN	TILE CLEANING AND TRAVEL FOR CRC	\$ 2,737.90	
EFT10487	21/01/2022	SOUTHERN CROSS AUSTEREO PTY LTD	AROUND THE TOWNS 2021/2022 RADIO ADVERTISING	\$ 198.00	
EFT10488	21/01/2022	LOCAL GOVERNMENT PROFESSIONALS	CONTRACT MANAGEMENT WORKSHOP X 1 STAFF MEMBER & PROFESSIONAL MEMBERSHIP 2021-2022 EMCS	\$ 1,225.51	
EFT10489	21/01/2022	AVON VALLEY TOYOTA	30,000KM SERVICE - WORKS SUPERVISOR UTE	\$ 450.00	
EFT10490	21/01/2022	AJ & BR COWCILL	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 1,160.00	
EFT10491	21/01/2022	CASTLEDINE & CASTLEDINE DESIGNERS	PRODUCTION OF BUSINESS CARDS; CEO, EMCS, EMWS	\$ 423.50	
EFT10492	21/01/2022	CWB ELECTRICAL & A/C	VARIOUS ELECTRICAL WORK ON SHIRE PROPERTIES/GROUNDS	\$ 2,877.66	
EFT10493	21/01/2022	ANNIE'S BAGS AND THINGS	UNPICK AND RE-NAME 3 HI-VIS SHIRTS	\$ 51.00	
EFT10494	21/01/2022	JUST ADD WATER SWIMMING	SWIMMING LESSONS 2022	\$ 2,597.00	
EFT10495	21/01/2022	NUTRIEN AG SOLUTIONS	FUEL PUMP FOR FUEL TRAILER	\$ 555.50	
EFT10496	21/01/2022	BRIAN KIMBER	SKELETON WEED PURCHASE REIMBURSEMENT; TELEPHONE, INTERNET, FUEL, KNEE PADS AND OFFICE SUPPLIES	\$ 350.38	<b>FULLY</b>
EFT10497	21/01/2022	FARMARAMA PTY LTD	NOVEMBER PURCHASES FOR WORKS ROAD SUPPLIES	\$ 181.21	

List of Accounts - January 2022

Chq/EFT	Date	Name	Description	Amount	Funded
EFT10498	21/01/2022	DOWNER EDI WORKS PTY LTD	APPLY 14MM AND 7MM 2 COAT PRIMER SEAL DOODENANNING MAWSON ROAD	\$ 106,504.07	<b>PARTIALLY</b>
EFT10499	21/01/2022	QUAIRADING TYRE & BATTERY SUPPLIES - FUEL ACCOUNT	ULP PURCHASES - JANUARY 2022	\$ 294.52	
EFT10500	21/01/2022	BUNNINGS GROUP LTD	VARIOUS TOOLS & MINOR ASSETS - WORKS AND CARAVAN PARK	\$ 1,621.50	
EFT10501	21/01/2022	EEJIUN CHEANG	COUNCIL & COMMITTEE MEETING SITTING FEES - OCT TO DEC 2021	\$ 870.00	
EFT10502	21/01/2022	NATIONAL BOILERMAKING SERVICES PTY LTD	CAT 938K FRONT END LOADER BUCKET REBUILD	\$ 5,995.00	
EFT10503	21/01/2022	NICOLE GIBBS	REIMBURSEMENT - FUEL PURCHASES	\$ 90.88	
EFT10504	21/01/2022	GLOBAL SPILL & SAFETY	1X GENERAL PURPOSE BUDGET SPILL KIT- 240L	\$ 342.14	
EFT10505	21/01/2022	AVON ARC TESTING AND TAGGING	SUPPLY 2.5KG FIRE EXTINGUISHER - FORKLIFT	\$ 66.00	
EFT10506	28/01/2022	TELSTRA	PHONE USAGE AND CHARGES 02/01/2022-01/02/2022	\$ 1,128.84	
EFT10507	28/01/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SUPPORT - ADMIN AND MEDICAL	\$ 552.50	
EFT10508	28/01/2022	QUAIRADING DISTRICT BOWLING CLUB	BAR STAFF - SHIRE CHRISTMAS FUNCTION	\$ 280.00	
EFT10509	28/01/2022	FORMBYS LAWYERS	PROFESSIONAL FEES AND DISBURSEMENTS - WITHDRAWAL OF CAVEAT	\$ 255.09	
EFT10510	28/01/2022	BENT NAIL BUILDING & MAINTENANCE	EXCAVATOR HIRE 2X DAYS WSNF PROJECT	\$ 440.00	<b>PARTIALLY</b>
EFT10511	28/01/2022	LEAH HORTON	REIMBURSEMENT OF UNLEADED PURCHASES	\$ 169.48	
EFT10512	28/01/2022	SEEK LIMITED	SEEK ADVERTISEMENT - CUSTOMER SERVICE OFFICER	\$ 302.50	
EFT10513-10527	30/01/2022	PAYCLEAR SERVICES	SUPERANNUATION CONTRIBUTIONS - JANUARY 2022	\$ 24,851.79	
23876 - 23880	6/01/2022-27/01/2022	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE SCHEME FLOAT	\$ 3,756.80	
				<b>\$ 547,962.75</b>	

*TRANSPORT TAKINGS FOR THE MONTH ENDING*

*JANUARY 2022*

*Attachment 11.1 (ii)*

<i>DATE</i>	<i>DESCRIPTION</i>	<i>AMOUNT \$</i>
4/01/2022	TRANSPORT TAKINGS	1,460.15
5/01/2022	TRANSPORT TAKINGS	1,245.00
6/01/2022	TRANSPORT TAKINGS	237.15
7/01/2022	TRANSPORT TAKINGS	3,363.25
10/01/2022	TRANSPORT TAKINGS	1,048.80
11/01/2022	TRANSPORT TAKINGS	1,674.45
12/01/2022	TRANSPORT TAKINGS	1,010.00
13/01/2022	TRANSPORT TAKINGS	2,234.90
14/01/2022	TRANSPORT TAKINGS	118.35
17/01/2022	TRANSPORT TAKINGS	2,745.85
19/01/2022	TRANSPORT TAKINGS	1,659.65
20/01/2022	TRANSPORT TAKINGS	4,703.45
21/01/2022	TRANSPORT TAKINGS	30.50
24/01/2022	TRANSPORT TAKINGS	11,882.85
25/01/2022	TRANSPORT TAKINGS	22,144.10
27/01/2022	TRANSPORT TAKINGS	156.40
ACTUAL TOTAL TAKINGS IN JANUARY FROM BANK		55,714.85

JANUARY TAKINGS IN FEBRUARY

28/01/2022	TRANSPORT TAKINGS	669.35
29/01/2022	TRANSPORT TAKINGS	997.05
	AMOUNTS YET TO BE DRAWN	1,666.40



5163 2800 9114 7462

Payment Due Date

24 FEBRUARY 2022

Closing Balance

\$0.00

Minimum Payment Due

\$0.00

Amount Paid (Details on the reverse)

\$

**BusinessChoice Everyday Mastercard Statement**

SHIRE OF QUAIRADING	FILE NO:
	ISSUE DATE: FEB 2022
	TO:
COPY TO:	



QUAIRADING SHIRE COUNCIL  
MR GRAEME ASHLEY FARDON  
PO BOX 38  
QUAIRADING WA 6383

+5163280091147462+

(Cut along this dotted line)

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

<b>Company Name</b>	<b>Number of Cards</b>	<b>Facility Number</b>	<b>Annual Cash % Rate</b>	<b>Annual Purchase % Rate</b>		
Quairading Shire Council	1	00854887	19.96%	14.25%		
<b>Contact Name</b>	<b>Billing Account Number</b>	<b>Opening Balance</b>	<b>Credit Limit</b>			
Mr Graeme Ashley Fardon	5163280091147462	497.92	5,000			
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>	<b>Opening Balance</b>	<b>Minimum Payment Due</b>	<b>Closing Balance</b>	<b>Available Credit</b>
29 DEC 2021	30 JAN 2022	24 FEB 2022	497.92	0.00	0.00	5,000.00

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
497.92	497.92 -	0.00	0.00	0.00	0.00	0.00	0.00	

*\$0 balance  
card being closed - CEO termination  
new card to be raised.*

*EMCS 15/02/2022*

S000830 / M000205 / 029 / CN1VPCP1



## 11.4 Financial Information – Statements of Income and Expenditure for the Period Ending – 31<sup>st</sup> January 2022

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) Financial Statements for January 2022
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council receive the Monthly Financial Statements for the period ending 31<sup>st</sup> January 2022.

\_\_\_/\_\_\_

**VOTING REQUIREMENTS** – Simple Majority

### IN BRIEF

- Monthly Financial Statements for the period ending 31<sup>st</sup> January 2022 attached.
- Monthly Financial Statements have been updated based on the Bob Waddell and Associates Monthly Statements Model (Abridged Version).
- Budget amendments endorsed at the November 2021 Ordinary Council meeting have been completed in SynergySoft and carried across into the Financial Reports. A change in recognition to the amendments related to Expected Profit/Loss on Sale of Assets has changed the Amended Budgeted Surplus for 2021/22 from \$74,571 to \$144,571.
- Future Monthly Financial Statements will be produced using the Bob Waddell template expanding from the Abridged Version to the Comprehensive Model.
- Mr Waddell will also provide accounting support and mentoring to the EMCS during the year to ensure that the new Reporting Template and Accounting Processes are utilised to optimise their capability and are prepared in a timely manner.

### MATTER FOR CONSIDERATION

To receive the monthly Financial Report and Statements.

### BACKGROUND

Council resolved in October 2000 (Minute Number 071-00/01) to receive Financial Statements in the required statutory format. The current template utilises the Bob Waddell and Associates Monthly Statements Model (Abridged Version).

### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

Regulation 34 requires Local Governments to report on a monthly basis, although it is much more prescriptive as to what is required and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

Council provided an initial Budget provision of \$25,000 for Accounting Support expenses in the 2021/2022 Year. A further \$65,830 was added to this provision at the November 2021 Budget Review (Resolution 74-21/22). Of this \$65,830; \$18,490 related to Consultancy Costs for increased scope with the Annual Financial Report, Fair Value Valuations, Monthly Reporting Template and ongoing support. The remaining \$47,340 related to costs associated to transition to the Local Government Industry Standard Chart of Accounts (COA). The Amended Budget for Accounting Support now totals \$90,830.

Additional Costs will be incurred in early 2022 to complete the work by Bob Waddell and Associates to create an automated and self-balancing Financial Reporting Model for Council's use.

## **STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031**

### **5. GOVERNANCE AND LEADERSHIP**

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

## **COMMUNITY CONSULTATION**

Nil

## **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating considered Low – Council has provided Budget Provision for Additional Accounting Services to assist the Council Staff. Overall Financial Risk is mitigated with Monthly Financial Reports being prepared and presented to Council for Review and Monitoring of Council's Financial Position throughout the Year.

Health – Risk Matrix Rating considered Low.

Reputation – Risk Matrix Rating considered Low. Additional experienced Accounting Support and Templates obtained to ensure that full Compliance to the Act, Regulations and Accounting Standards is achieved and maintained.

Operation – Risk Matrix Rating considered Low. Additional External Accounting Contractor Services procured to support the new and existing Council Staff.

Natural Environment – Risk Matrix Rating considered Low.

## COMMENT

The Monthly Financial Statements have been updated using the Bob Waddell Monthly Statements Model developed for smaller rural and regional Councils (Abridged Version).

The Model Template has been updated to include profit and loss statements for the Caravan Park.

The Statements will continue to be updated and customised to include relevant information for Council and Staff and to work with improvement Management Accounting practices.

It is expected that with each months' Financial Report, improvements will be made to extend the Abridged Version of reporting into the Bob Waddell and Associates Comprehensive Model.

Amendments to the 2021/22 Annual Budget were endorsed by Council at the November 2021 Ordinary Council Meeting in Resolution 74-21/22. The Opening Surplus of \$30,002 was predicted to increase by \$44,569 to total the Amended Budgeted Surplus at the end of 2021/22 of \$74,571.

This amendment included a \$70,000 decrease in available cash related to five (5) Expected Profit/Loss on Sale of Asset Accounts. This was identified due to an error in the 2021/22 Statutory Budget where the \$70,000 was included in the overall total but not in the Schedules.

This amendment was endorsed, however when correcting in Synergy it was discovered that due to a technical glitch the \$70,000 was already included in the forecasted surplus figure of \$30,002. Therefore, in the November 2021 Budget Review this adjustment should have been treated as a Non-Cash adjustment as it did not alter the surplus.

The Amended Budgeted Surplus is now \$70,000 above the predicted \$74,571, being \$144,571.

The Business Activity Statements (BAS) have now been lodged up to January 2022. The previous amount of ATO liabilities in the November 2021 Financial Report was \$224,442. The goods and services tax (GST) owed to ATO and GST owed by ATO have now been offset against one another and reported to the ATO. The total amount outstanding to the ATO for the un-lodged periods was \$37,792, and this was paid in February 2022, bringing the Shire fully compliant with its tax obligations.



## SHIRE OF QUAIRADING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 JANUARY 2022**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
INDUSTRIAL LOTS - PHASE 1	97%	786,000.00	759,000	759,196	(196)
DOODENANNING - MAWSON ROAD RESEAL	0%	176,774.00	0	0	0
OLD BEVERLEY EAST ROAD - CARRY FORWARD	100%	64,782.00	64,782	64,869	(87)
MT STIRLING RD - RESHEETING	0%	136,857.15	500	422	78
CARTER - DOODENANNING ROAD	94%	78,661.93	74,330	73,778	552
DOODENANNING - MAWSON (R2R) CONSTRUCTION	86%	252,458.75	216,581	216,718	(137)
WINMAR (JUNCTION) RD DRAINAGE (R2R)	100%	64,450.00	64,450	64,450	0
QUAIRADING - CORRIGIN ROAD RRG	0%	606,079.00	0	0	0
GROVES ROAD ACCESS	0%	38,406.00	0	0	0
LIVINGSTONE RD - RESHEETING	93%	101,847.00	95,090	94,864	226
WSFN STAGE 4 - QUAIRADING-CUNDERDIN (INCLUDES COMMUNITY PARK)	12%	299,040.99	37,059	37,037	22
HALL CAR PARK UPGRADE	3%	720,000.00	18,861	18,811	50
	1%	328,000.00	2,500	2,500	0
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	60%	1,153,363	661,699	688,940	27,241
Non-operating Grants, Subsidies and Contributions	25%	2,817,310	624,901	692,598	67,697
	35%	3,970,673	1,286,600	1,381,538	94,938
Rates Levied	100%	2,370,754	2,371,047	2,371,452	405

Financial Position		Current Year	
		Prior Year 31 January 2021	31 January 2022
Adjusted Net Current Assets	64%	\$ 2,749,839	\$ 1,747,915
Cash and Equivalent - Unrestricted	74%	\$ 2,486,586	\$ 1,840,438
Cash and Equivalent - Restricted	101%	\$ 3,554,291	\$ 3,579,917
Receivables - Rates	94%	\$ 334,368	\$ 312,925
Receivables - Other	15%	\$ 654,935	\$ 98,283
Payables	23%	\$ 473,036	\$ 107,967

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 JANUARY 2022**

## SUMMARY INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2022  
 Prepared by: Leah Horton (EMCS)  
 Reviewed by: Graeme Fardon (CEO)

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

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

#### CRITICAL ACCOUNTING ESTIMATES

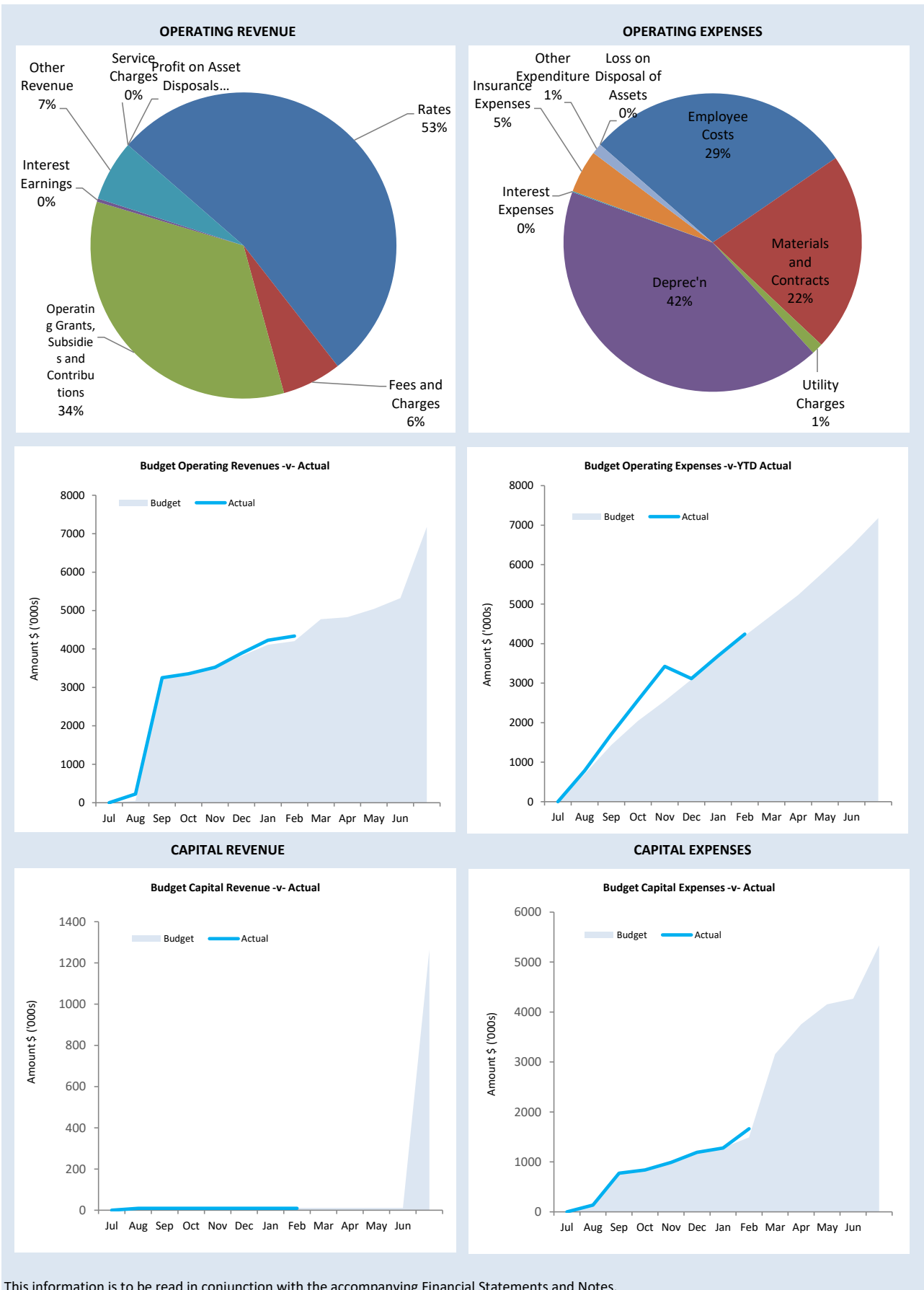
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### ROUNDING OFF FIGURES

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

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2022**

**SUMMARY GRAPHS**



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



**SHIRE OF QUAIRADING**  
**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 JANUARY 2022**

**STATUTORY REPORTING PROGRAMS**

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.</p>
<p><b>HEALTH</b></p> <p>To provide an operational framework for environmental and community health.</p>	<p>Health inspections, food quality control, pest control and operation of the medical centre.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Operation and maintenance of the Little Rainmakers Childcare Centre, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.</p>
<p><b>HOUSING</b></p> <p>To provide and maintain housing.</p>	<p>Maintenance of housing rented to staff and non staff.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>Provide services required by the community.</p>	<p>Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	<p>Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire Quairading and its economic wellbeing.</p>	<p>Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control the Shire of Quairading overheads.</p>	<p>Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.</p>

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

Note	Adopted	Amended	Amended YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	1,468,917	1,515,049	1,515,049	1,515,049	0	0%	
<b>Revenue from operating activities</b>								
Governance		3,469	8,469	8,261	6,484	(1,776)	(22%)	▼
General Purpose Funding - Rates	6	2,370,755	2,370,754	2,371,047	2,371,452	405	0%	▲
General Purpose Funding - Other		917,150	971,803	491,368	486,006	(5,362)	(1%)	▼
Law, Order and Public Safety		195,531	195,531	149,465	158,749	9,284	6%	▲
Health		10,879	10,879	6,346	12,122	5,776	91%	▲
Education and Welfare		49,559	49,559	28,910	22,744	(6,166)	(21%)	▼
Housing		116,695	114,095	66,557	58,389	(8,168)	(12%)	▼
Community Amenities		158,291	158,291	94,506	101,870	7,364	8%	▲
Recreation and Culture		23,021	23,021	13,620	14,971	1,351	10%	▲
Transport		165,653	165,653	157,320	156,611	(709)	(0%)	▼
Economic Services		239,696	239,696	162,941	178,537	15,596	10%	▲
Other Property and Services		52,438	52,438	30,590	76,004	45,414	148%	▲
		<b>4,303,137</b>	<b>4,360,189</b>	<b>3,580,929</b>	<b>3,643,938</b>			
<b>Expenditure from operating activities</b>								
Governance		(753,845)	(814,925)	(536,596)	(484,730)	51,866	10%	▲
General Purpose Funding		(67,880)	(67,880)	(24,830)	(21,299)	3,532	14%	▲
Law, Order and Public Safety		(354,161)	(350,261)	(212,927)	(234,931)	(22,004)	(10%)	▼
Health		(301,387)	(301,387)	(165,272)	(159,475)	5,797	4%	▲
Education and Welfare		(225,350)	(225,350)	(130,237)	(114,766)	15,471	12%	▲
Housing		(186,230)	(210,730)	(133,134)	(82,031)	51,104	38%	▲
Community Amenities		(506,888)	(511,683)	(298,971)	(288,504)	10,467	4%	▲
Recreation and Culture		(953,176)	(953,176)	(581,880)	(506,371)	75,509	13%	▲
Transport		(2,839,212)	(2,839,212)	(1,565,359)	(1,787,325)	(221,966)	(14%)	▼
Economic Services		(861,800)	(861,800)	(480,341)	(419,311)	61,030	13%	▲
Other Property and Services		(37,729)	(42,729)	(68,183)	(142,825)	(74,641)	(109%)	▼
		<b>(7,087,658)</b>	<b>(7,179,132)</b>	<b>(4,197,730)</b>	<b>(4,241,566)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		2,630,828	2,630,828	1,534,650	1,792,751	258,102	17%	▲
Adjust (Profit)/Loss on Asset Disposal	7	70,000	70,000	0	0	0		
Movement in Leave Reserve (Added Back)		1,068	1,068	0	212	212		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>(82,625)</b>	<b>(117,047)</b>	<b>917,849</b>	<b>1,195,335</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions	13	2,822,245	2,817,310	624,901	692,598	67,697	11%	▲
Proceeds from Disposal of Assets	7	155,000	155,000	0	0	0		
Land Held for Resale	8	(775,500)	(786,000)	(759,000)	(759,196)	(196)	(0%)	▼
Land and Buildings	8	(183,200)	(183,200)	(176,300)	(180,322)	(4,022)	(2%)	▼
Plant and Equipment	8	(388,000)	(381,900)	(18,900)	(18,900)	0	0%	▲
Furniture and Equipment	8	(38,000)	(43,760)	(25,760)	(25,706)	54	0%	▲
Infrastructure Assets - Roads	8	(1,936,346)	(1,823,235)	(552,792)	(552,138)	654	0%	▲
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	(179,418)	(179,418)	(3,000)	0	3,000	100%	▲
Infrastructure Assets - Other	8	(1,136,805)	(1,136,805)	(71,661)	(66,254)	5,407	8%	▲
Infrastructure Assets - Airfield	8	0	0	0	0	0		
<b>Amount attributable to investing activities</b>		<b>(1,660,024)</b>	<b>(1,562,008)</b>	<b>(982,512)</b>	<b>(909,917)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures	9	0	0	0	0	0		
Repayment of Debentures	9	(64,386)	(64,386)	(31,976)	(41,204)	(9,228)	(29%)	▼
Repayment of Lease Financing	9	(33,321)	(33,321)	(19,439)	(16,026)	3,413	18%	▲
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	10,944	10,944	9,228	(1,716)	(16%)	▼
Transfer from Reserves	10	1,005,439	1,098,189	0	0	0		
Transfer to Reserves	10	(604,000)	(702,850)	(8,169)	(4,550)	3,619	44%	▲
<b>Amount attributable to financing activities</b>		<b>303,732</b>	<b>308,576</b>	<b>(48,640)</b>	<b>(52,552)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1	<b>30,002</b>	<b>144,571</b>	<b>1,401,746</b>	<b>1,747,915</b>			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JANUARY 2022****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**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.

**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**

Loss on the disposal of fixed assets.

**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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

## BY NATURE OR TYPE

Note	Adopted	Amended	Amended	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Annual Budget	Annual Budget	YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	1,468,917	1,515,049	1,515,049	1,515,049	0	0%	
<b>Revenue from operating activities</b>								
Rates	6	2,370,755	2,370,754	2,371,047	2,371,452	405	0%	▲
Operating Grants, Subsidies and Contributions	12	1,093,711	1,153,363	661,699	688,940	27,241	4%	▲
Fees and Charges		461,897	459,297	268,794	281,048	12,254	5%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		36,026	36,026	22,265	15,368	(6,897)	(31%)	▼
Other Revenue		340,749	340,749	257,124	287,131	30,007	12%	▲
Profit on Disposal of Assets	7	0	0	0	0	0		S
Gain FV Valuation of Assets		0	0	0	0	0		
		<b>4,303,137</b>	<b>4,360,189</b>	<b>3,580,929</b>	<b>3,643,938</b>			
<b>Expenditure from operating activities</b>								
Employee Costs		(2,215,419)	(2,216,519)	(1,267,988)	(1,231,512)	36,475	3%	▲
Materials and Contracts		(1,620,043)	(1,714,318)	(1,021,919)	(915,180)	106,739	10%	▲
Utility Charges		(227,690)	(227,690)	(132,319)	(52,062)	80,257	61%	▲
Depreciation on Non-Current Assets		(2,630,828)	(2,630,828)	(1,534,650)	(1,792,751)	(258,102)	(17%)	▼
Interest Expenses		(12,856)	(12,856)	(6,387)	(4,709)	1,678	26%	▲
Insurance Expenses		(191,024)	(191,024)	(148,706)	(197,116)	(48,410)	(33%)	▼
Other Expenditure		(119,798)	(115,898)	(85,762)	(48,236)	37,526	44%	▲
Loss on Disposal of Assets	7	(70,000)	(70,000)	0	0	0		S
Loss FV Valuation of Assets		0	0	0	0	0		
		<b>(7,087,658)</b>	<b>(7,179,132)</b>	<b>(4,197,730)</b>	<b>(4,241,566)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		2,630,828	2,630,828	1,534,650	1,792,751	258,102	17%	▲
Adjust (Profit)/Loss on Asset Disposal	7	70,000	70,000	0	0	0		S
Movement in Leave Reserve (Added Back)		1,068	1,068	0	212	212		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>(82,625)</b>	<b>(117,047)</b>	<b>917,849</b>	<b>1,195,335</b>			
<b>Investing activities</b>								
Non-Operating Grants, Subsidies and Contributions	13	2,822,245	2,817,310	624,901	692,598	67,697	11%	▲
Proceeds from Disposal of Assets	7	155,000	155,000	0	0	0		S
Land Held for Resale	8	(775,500)	(786,000)	(759,000)	(759,196)	(196)	0%	▼
Land and Buildings	8	(183,200)	(183,200)	(176,300)	(180,322)	(4,022)	(2%)	▼
Plant and Equipment	8	(388,000)	(381,900)	(18,900)	(18,900)	0	0%	
Furniture and Equipment	8	(38,000)	(43,760)	(25,760)	(25,706)	54	0%	▲
Infrastructure Assets - Roads	8	(1,936,346)	(1,823,235)	(552,792)	(552,138)	654	0%	▲
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	(179,418)	(179,418)	(3,000)	0	3,000	100%	▲
Infrastructure Assets - Other	8	(1,136,805)	(1,136,805)	(71,661)	(66,254)	5,407	8%	▲
Infrastructure Assets - Airfield	8	0	0	0	0	0		
<b>Amount attributable to investing activities</b>		<b>(1,660,024)</b>	<b>(1,562,008)</b>	<b>(982,512)</b>	<b>(909,917)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures		0	0	0	0	0		
Repayment of Debentures	9	(64,386)	(64,386)	(31,976)	(41,204)	(9,228)	(29%)	▼
Repayment of Lease Financing	9	(33,321)	(33,321)	(19,439)	(16,026)	3,413	18%	▲
Advances to Community Groups		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal	9	0	10,944	10,944	9,228	(1,716)	(16%)	▼
Transfer from Reserves	10	1,005,439	1,098,189	0	0	0		
Transfer to Reserves	10	(604,000)	(702,850)	(8,169)	(4,550)	3,619	44%	▲
<b>Amount attributable to financing activities</b>		<b>303,732</b>	<b>308,576</b>	<b>(48,640)</b>	<b>(52,552)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1	<b>30,002</b>	<b>144,571</b>	<b>1,401,746</b>	<b>1,747,915</b>			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

## SHIRE OF QAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022OPERATING ACTIVITIES  
NOTE 1  
ADJUSTED NET CURRENT ASSETS

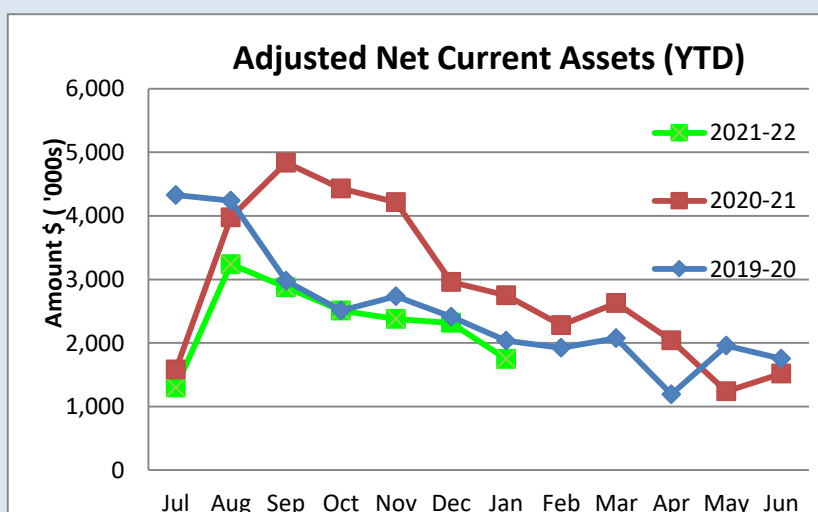
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/01/2021	Year to Date Actual 31/01/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,240,301	2,486,586	1,840,438
Cash Restricted - Reserves	2	3,575,367	3,554,291	3,579,917
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	207,146	334,368	312,925
Receivables - Other	3	108,674	654,935	98,283
Other Financial Assets	3	10,944	9,915	1,716
Other Assets Other Than Inventories	4	8,384	1,128	6,294
Inventories	4	5,082	9,844	7,330
		6,155,897	7,051,067	5,846,903
<b>Less: Current Liabilities</b>				
Payables	5	(641,916)	(473,036)	(107,967)
Contract Liabilities	11	(207,679)	(4,795)	(207,679)
Bonds & Deposits	14	(94,222)	(128,725)	(91,200)
Loan Liability	9	(73,614)	(40,630)	(32,411)
Lease Liability	9	(29,058)	(2,090)	(18,669)
Provisions	11	(276,993)	(336,198)	(276,993)
		(1,323,483)	(985,473)	(734,919)
Less: Cash Reserves	10	(3,575,367)	(3,554,291)	(3,579,917)
Add Back: Component of Leave Liability not Required to be funded		166,273	205,731	166,484
Add Back: Loan and Lease Liability		102,672	42,720	51,080
Less : Loan Receivable - clubs/institutions		(10,944)	(9,915)	(1,716)
<b>Net Current Funding Position</b>		<b>1,515,049</b>	<b>2,749,839</b>	<b>1,747,915</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****\$1.75 M****Last Year YTD****Surplus(Deficit)****\$2.75 M**

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

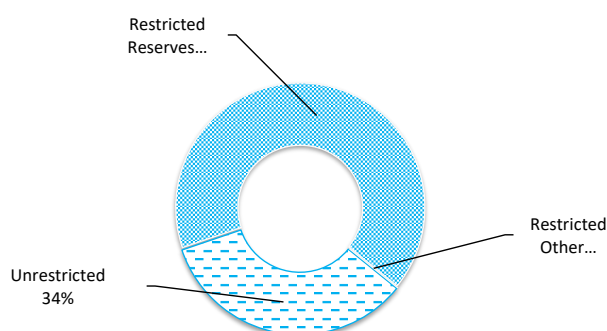
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
CASH ON HAND	1,400			1,400	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
CASH AT BANK MUNI A/C [000001]	802,512			802,512	Westpac		Ongoing
MUNICIPAL FUND BANK - ON CALL A/C [128224]	420,000			420,000	Westpac	0.01%	Ongoing
MEDICAL PRACTICE BANK A/C [111529]	486			486	Westpac		Ongoing
CHILDCARE CENTRE BANK A/C [150827]	0			0	Westpac		Ongoing
CDS CONTAINER REFUND	2,805			2,805	Westpac		Ongoing
RESERVE FUND BANK - ON CALL A/C [129083]		54,544		54,544	Westpac	0.01%	Ongoing
TRUST FUND BANK			0	0	Westpac		Ongoing
<b>Term Deposits</b>							
MUNICIPAL FUNDS - TERM DEPOSIT # 1 [164217]	308,351			308,351	Westpac	0.22%	5/09/2021
MUNICIPAL FUNDS - TERM DEPOSIT # 2 [166730]	304,883			304,883	Westpac	0.23%	3/09/2021
RESERVE FUNDS - TERM DEPOSIT # 1 [164065]		962,896		962,896	Westpac	0.23%	23/09/2021
RESERVE FUNDS - TERM DEPOSIT # 2 [038639]		621,657		621,657	Westpac	0.21%	22/11/2021
RESERVE FUNDS - TERM DEPOSIT # 3 [149105]		1,037,938		1,037,938	Westpac	0.22%	12/10/2021
RESERVE FUNDS - TERM DEPOSIT # 4 [160427]		902,881		902,881	Westpac	0.23%	3/09/2021
<b>Investments</b>							
<b>Total</b>	<b>1,840,438</b>	<b>3,579,917</b>	<b>0</b>	<b>5,420,355</b>			

#### SIGNIFICANT ACCOUNTING POLICIES

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

#### KEY INFORMATION

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



Total Cash	Unrestricted
<b>\$5.42 M</b>	<b>\$3.58 M</b>

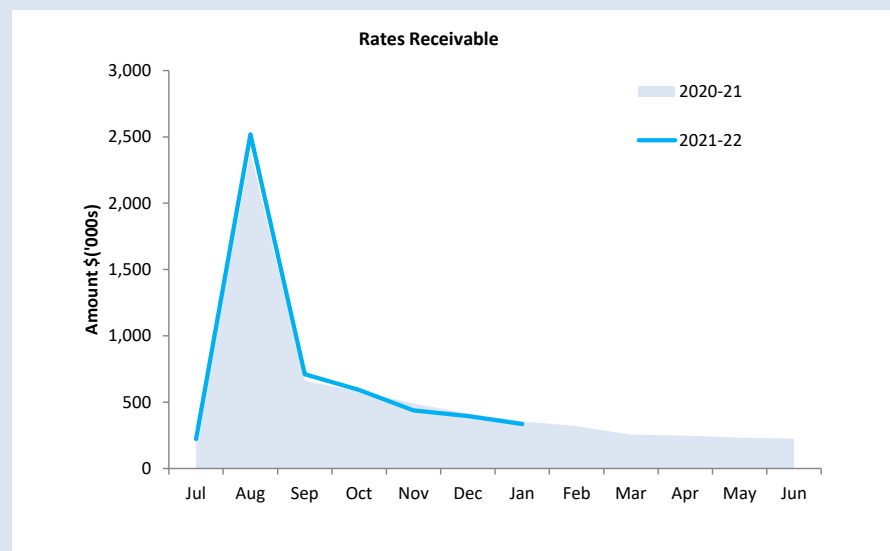
## SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Jan 22
	\$	\$
Opening Arrears Previous Years	237,130	225,236
Levied this year	2,423,221	2,423,381
Less Collections to date	(2,435,115)	(2,313,637)
Equals Current Outstanding	225,236	334,980
<b>Net Rates Collectable</b>	<b>225,236</b>	<b>334,980</b>
% Collected	91.53%	87.35%

## KEY INFORMATION

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

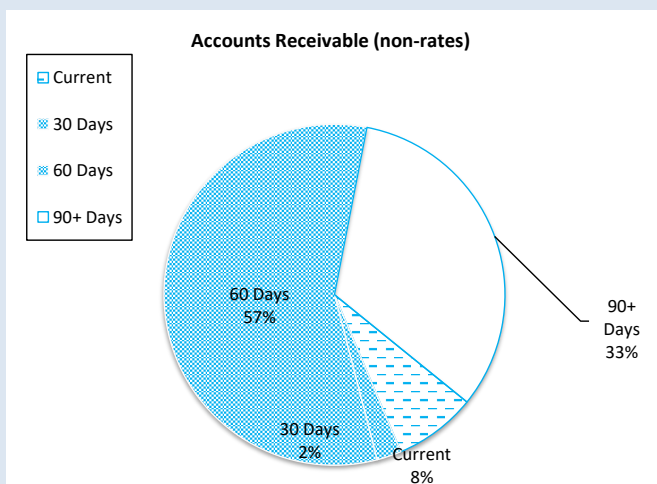


Collected	Rates Due
<b>87%</b>	<b>\$334,980</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	6,288	1,896	46,059	26,451	80,694
Percentage	8%	2%	57%	33%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					80,694
Receivables - Other					17,589
<b>Total Receivables General Outstanding</b>					<b>98,283</b>
<b>Amounts shown above include GST (where applicable)</b>					

## SIGNIFICANT ACCOUNTING POLICIES

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



## Debtors Due

**\$98,283**

## Over 30 Days

**92%**

## Over 90 Days

**33%**

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES  
 NOTE 4  
 OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2022
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	10,944	0	(9,228)	1,716
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	5,082	2,248	0	7,330
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	8,384	0	(2,090)	6,294
<b>Total Other Current assets</b>				<b>15,340</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

The Shire 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.

##### Inventory

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

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

##### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

##### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.



**SHIRE OF QUAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2022**

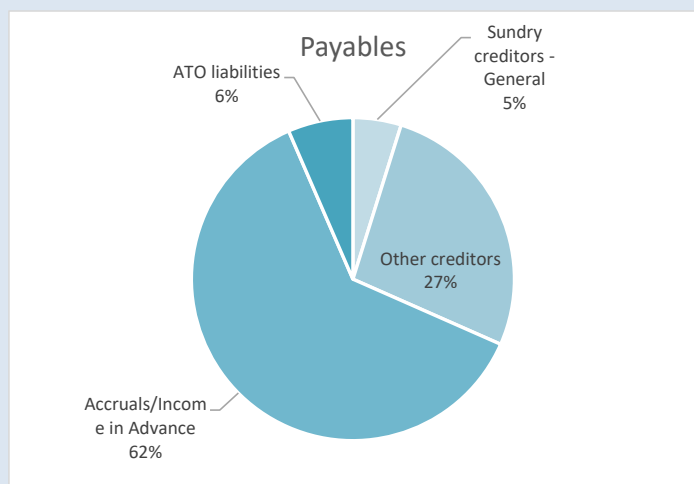
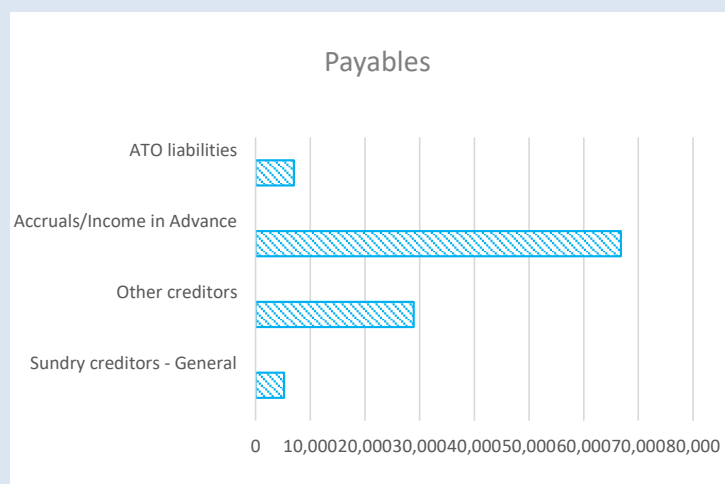
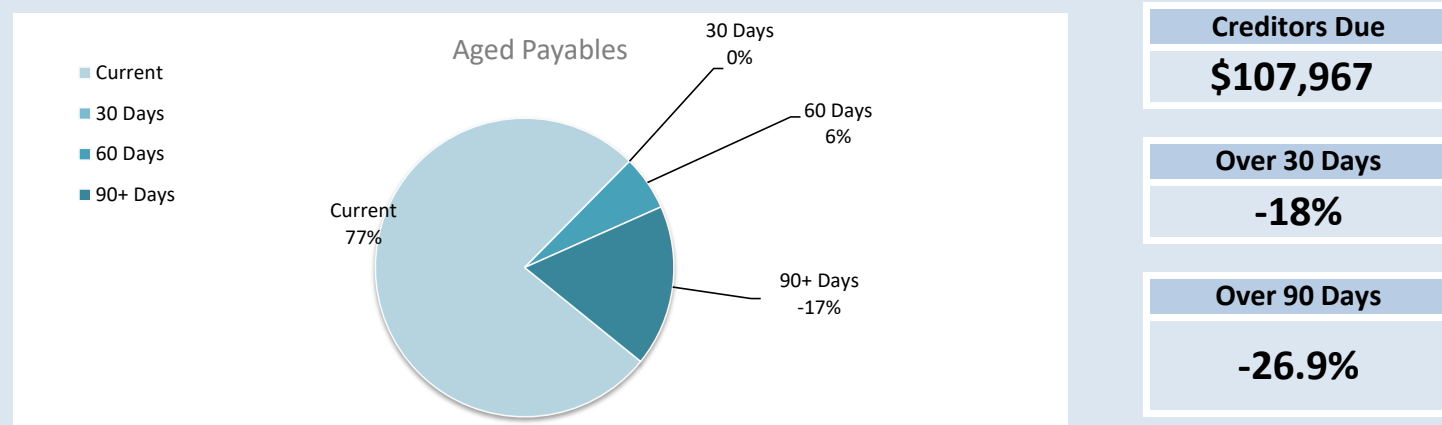
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

<b>Payables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	6,142	0	477	(1,403)	5,217
Percentage	117.7%	0%	9.2%	-26.9%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					5,217
Other creditors					28,911
Accruals/Income in Advance					66,807
ATO liabilities					7,032
<b>Total Payables General Outstanding</b>					<b>107,967</b>

**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.



## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2022

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential	0.138414	315	2,563,032	354,760	0	0	354,760	354,759	0	0	354,759
GRV - Industrial	0.138414	21	275,965	38,197	0	0	38,197	38,197	0	0	38,197
GRV - Commercial	0.138414	11	248,376	34,379	0	0	34,379	34,379	0	0	34,379
<b>Unimproved valuations</b>											
UV - Rural	0.011071	362	167,636,983	1,855,909	0	0	1,855,909	1,855,909	0	0	1,855,909
<b>Sub-Totals</b>		<b>709</b>	<b>170,724,356</b>	<b>2,283,245</b>	<b>0</b>	<b>0</b>	<b>2,283,245</b>	<b>2,283,244</b>	<b>0</b>	<b>0</b>	<b>2,283,244</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
GRV - Residential	665	61	66,044	40,565	0	0	40,565	40,565	0	0	40,565
GRV - Industrial	665	6	11,115	3,990	0	0	3,990	3,990	0	0	3,990
GRV - Commercial	665	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	665	47	1,361,269	31,255	0	0	31,255	31,255	0	0	31,255
<b>Sub-Totals</b>		<b>114</b>	<b>1,438,428</b>	<b>75,810</b>	<b>0</b>	<b>0</b>	<b>75,810</b>	<b>75,810</b>	<b>0</b>	<b>0</b>	<b>75,810</b>
		<b>823</b>	<b>172,162,784</b>	<b>2,359,055</b>	<b>0</b>	<b>0</b>	<b>2,359,055</b>	<b>2,359,054</b>	<b>0</b>	<b>0</b>	<b>2,359,054</b>
<b>Amount from General Rates</b>											
Ex-Gratia Rates							2,359,055				2,359,054
Write off							12,399				12,400
							(700)				(2)
<b>Total Rates</b>							<b>2,370,754</b>				<b>2,371,452</b>

## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2022

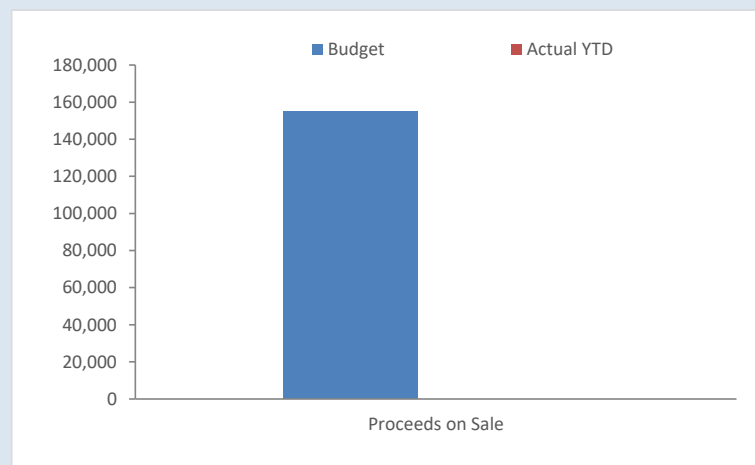
## OPERATING ACTIVITIES

## NOTE 7

## DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land Held for Resale</b>								
1203	Lhfr - Lot 304 (2) Edwards Way	37,000	30,000		(7,000)	0	0		
	<b>Plant and Equipment</b>								
8Q0	Mazda Cx9 Touring Awd	40,000	32,000		(8,000)	0	0		
Q5122	2012 Ud Nissan Truck	80,000	40,000		(40,000)	0	0		
6Q190	Isuzu Dmax 4X4 Ute	40,000	30,000		(10,000)	0	0		
4Q360	2020 Mazda Cx-5 Touring	28,000	23,000		(5,000)	0	0		
		0	0						
		<b>225,000</b>	<b>155,000</b>	<b>0</b>	<b>(70,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## KEY INFORMATION



## Proceeds on Sale

Budget	YTD Actual	%
<b>\$155,000</b>	<b>\$0</b>	<b>0%</b>

## SHIRE OF QUAIRADING

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2022

## INVESTING ACTIVITIES

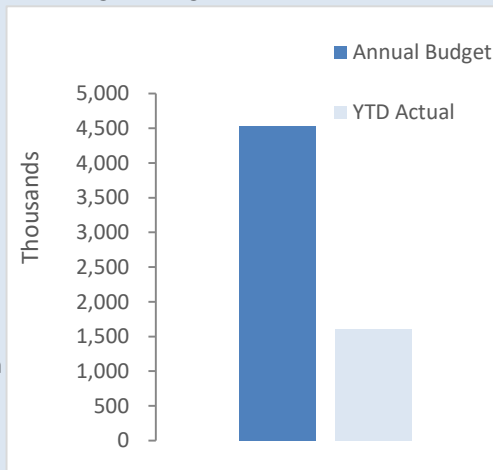
### NOTE 8

### CAPITAL ACQUISITIONS

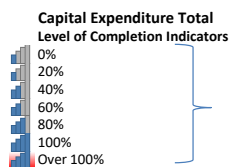
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	775,500	759,000	786,000	<b>759,196</b>	196
Land and Buildings	183,200	176,300	183,200	<b>180,322</b>	4,022
Plant and Equipment	388,000	18,900	381,900	<b>18,900</b>	0
Furniture and Equipment	38,000	25,760	43,760	<b>25,706</b>	(54)
Infrastructure Assets - Roads	1,936,346	552,792	1,823,235	<b>552,138</b>	(654)
Infrastructure Assets - Footpaths	179,418	3,000	179,418	<b>0</b>	(3,000)
Infrastructure Assets - Other	1,136,805	71,661	1,136,805	<b>66,254</b>	(5,407)
<b>Capital Expenditure Totals</b>	<b>4,637,269</b>	<b>1,607,413</b>	<b>4,534,318</b>	<b>1,602,515</b>	<b>(4,897)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,822,245	624,901	2,817,310	<b>692,598</b>	67,697
Borrowings	0	0	0	<b>0</b>	0
Other (Disposals & C/Fwd)	155,000	0	155,000	<b>0</b>	0
Council contribution - Cash Backed Reserves					
Various Reserves	1,098,189	0	1,098,189	<b>0</b>	0
Council contribution - operations	<b>561,835</b>	<b>982,512</b>	<b>463,819</b>	<b>909,917</b>	<b>(72,594)</b>
<b>Capital Funding Total</b>	<b>4,637,269</b>	<b>1,607,413</b>	<b>4,534,318</b>	<b>1,602,515</b>	<b>(4,897)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

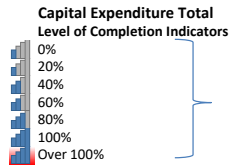
**KEY INFORMATION**

<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$4.53 M</b>	<b>\$1.6 M</b>	<b>35%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$2.82 M</b>	<b>\$.69 M</b>	<b>25%</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Completion %	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
						Annual Budget	Annual Budget	YTD Budget		
						\$	\$	\$	\$	\$
		<b>Land Held for Resale</b>								
		<b>Community Amenities</b>								
0.97		INDUSTRIAL LOTS - PHASE 1	2601	133		(775,500)	(786,000)	(759,000)	(759,196)	(196)
		<b>Total - Community Amenities</b>				<b>(775,500)</b>	<b>(786,000)</b>	<b>(759,000)</b>	<b>(759,196)</b>	<b>(196)</b>
0.97		<b>Total - Land Held for Resale</b>				<b>(775,500)</b>	<b>(786,000)</b>	<b>(759,000)</b>	<b>(759,196)</b>	<b>(196)</b>
		<b>Buildings</b>								
		<b>Education &amp; Welfare</b>								
1.01		YOUTH CENTRE UPGRADES	9576	151		(62,100)	(62,100)	(62,100)	(62,660)	(560)
		<b>Total - Education &amp; Welfare</b>				<b>(62,100)</b>	<b>(62,100)</b>	<b>(62,100)</b>	<b>(62,660)</b>	<b>(560)</b>
		<b>Economic Services</b>								
1.01		CARAVAN PARK UNITS	9596	151		(39,300)	(39,300)	(36,300)	(39,844)	(3,544)
0.95		CARETAKER COTTAGE	9597	151		(81,800)	(81,800)	(77,900)	(77,818)	82
		<b>Total - Economic Services</b>				<b>(121,100)</b>	<b>(121,100)</b>	<b>(114,200)</b>	<b>(117,662)</b>	<b>(3,462)</b>
0.98		<b>Total - Buildings</b>				<b>(183,200)</b>	<b>(183,200)</b>	<b>(176,300)</b>	<b>(180,322)</b>	<b>(4,022)</b>
		<b>Plant &amp; Equipment</b>								
		<b>Governance</b>								
0.00		CEO VEHICLE - PURCHASE	9000	153		(50,000)	(50,000)	0	0	0
0.00		EMCS - ADMINISTRATION VEHICLE	9001	153		(38,000)	(38,000)	0	0	0
		<b>Total - Governance</b>				<b>(88,000)</b>	<b>(88,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Transport</b>								
0.00		WORKS SUPERVISORS VEHICLE	9702	153		(45,000)	(45,000)	0	0	0
0.00		SECOND HAND LOADER	9703	153		(50,000)	(50,000)	0	0	0
0.00		UD AUTO TRUCK	9761	153		(180,000)	(180,000)	0	0	0
1.00		PERUZZO PANTHER HI-LIFT OVAL MOWER	9762	153		(25,000)	(18,900)	(18,900)	(18,900)	0
		<b>Total - Transport</b>				<b>(300,000)</b>	<b>(293,900)</b>	<b>(18,900)</b>	<b>(18,900)</b>	<b>0</b>
0.05		<b>Total - Plant &amp; Equipment</b>				<b>(388,000)</b>	<b>(381,900)</b>	<b>(18,900)</b>	<b>(18,900)</b>	<b>0</b>
		<b>Furniture &amp; Equipment</b>								
		<b>Recreation &amp; Culture</b>								
1.00		TOWN HALL TABLE & CHAIRS	9599	155		(20,000)	(25,760)	(25,760)	(25,706)	54
		<b>Total - Recreation &amp; Culture</b>				<b>(20,000)</b>	<b>(25,760)</b>	<b>(25,760)</b>	<b>(25,706)</b>	<b>54</b>
		<b>Other Property &amp; Services</b>								
0.00		IT - NEW COMPUTERS	9306	155		(18,000)	(18,000)	0	0	0
		<b>Total - Other Property &amp; Services</b>				<b>(18,000)</b>	<b>(18,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
0.59		<b>Total - Furniture &amp; Equipment</b>				<b>(38,000)</b>	<b>(43,760)</b>	<b>(25,760)</b>	<b>(25,706)</b>	<b>54</b>
		<b>Infrastructure - Roads</b>								
		<b>Transport</b>								
0.00		DOODENANNING - MAWSON ROAD RESEAL	3604	161	1C027	(176,774)	(176,774)	0	0	0
1.00		OLD BEVERLEY EAST ROAD - CARRY FORWARD	3604	161	C006	(70,257)	(64,782)	(64,782)	(64,869)	(87)
0.00		MT STIRLING RD - RESHEETING	3604	161	C012	(136,857)	(136,857)	(500)	(422)	78
0.94		CARTER - DOODENANNING ROAD	3604	161	C026	(78,662)	(78,662)	(74,330)	(73,778)	552
0.86		DOODENANNING - MAWSON (R2R) CONSTRUCTION	3604	161	C027	(252,459)	(252,459)	(216,581)	(216,718)	(137)
1.00		WINMAR (JUNCTION) RD DRAINAGE (R2R)	3604	161	C133	(64,450)	(64,450)	(64,450)	(64,450)	0
0.00		QUAIRADING - CORRIGIN ROAD RRG	3604	161	C166	(606,079)	(606,079)	0	0	0
0.00		GROVES ROAD ACCESS	3604	161	C190	(38,406)	(38,406)	0	0	0
0.00		AKV Road Upgrade	3604	161	C195	(3,878)	(3,878)	0	0	0
0.93		LIVINGSTONE RD - RESHEETING	3604	161	C198	(101,847)	(101,847)	(95,090)	(94,864)	226
0.12		WSFN STAGE 4 - QUAIRADING-CUNDERDIN (INCLUDES STAGE 3)	3604	161	WSFN4	(299,041)	(299,041)	(37,059)	(37,037)	22
		<b>Total - Transport</b>				<b>(1,828,710)</b>	<b>(1,823,235)</b>	<b>(552,792)</b>	<b>(552,138)</b>	<b>654</b>
0.30		<b>Total - Infrastructure - Roads</b>				<b>(1,828,710)</b>	<b>(1,823,235)</b>	<b>(552,792)</b>	<b>(552,138)</b>	<b>654</b>
		<b>Infrastructure - Footpaths</b>								
		<b>Transport</b>								
0.00		MCLENNAN ST (HARRIS ST - STACEY ST) FOOTPATH	3707	163	F003	(105,498)	(105,498)	(3,000)	0	3,000
0.00		MCLENNAN ST (WOOD ST - HEAL ST) FOOTPATH	3707	163	F004	(73,920)	(73,920)	0	0	0
		<b>Total - Transport</b>				<b>(179,418)</b>	<b>(179,418)</b>	<b>(3,000)</b>	<b>0</b>	<b>3,000</b>
0.00		<b>Total - Infrastructure - Footpaths</b>				<b>(179,418)</b>	<b>(179,418)</b>	<b>(3,000)</b>	<b>0</b>	<b>3,000</b>



Percentage YTD Actual to Annual Budget.  
 Expenditure over budget highlighted in red.

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD		
				\$	\$	\$	\$	\$	
<b>Infrastructure - Other</b>									
<b>Community Amenities</b>									
0.00									
				(10,000)	(10,000)	(300)	0	300	
				<b>(10,000)</b>	<b>(10,000)</b>	<b>(300)</b>	<b>0</b>	<b>300</b>	
<b>Recreation And Culture</b>									
0.90				(50,000)	(50,000)	(50,000)	(44,878)	5,122	
0.03				(720,000)	(720,000)	(18,861)	(18,811)	50	
0.00				(5,000)	(5,000)	0	0	0	
0.00				(17,300)	(17,300)	0	0	0	
				<b>(792,300)</b>	<b>(792,300)</b>	<b>(68,861)</b>	<b>(63,689)</b>	<b>5,172</b>	
<b>Transport</b>									
0.00				(3,720)	(3,720)	0	0	0	
0.01				(328,000)	(328,000)	(2,500)	(2,500)	0	
0.00				(2,785)	(2,785)	0	0	0	
				<b>(334,505)</b>	<b>(334,505)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>0</b>	
0.06				<b>(1,136,805)</b>	<b>(1,136,805)</b>	<b>(71,661)</b>	<b>(66,189)</b>	<b>5,472</b>	
0.35				<b>(4,529,633)</b>	<b>(4,534,318)</b>	<b>(1,607,413)</b>	<b>(1,602,450)</b>	<b>4,962</b>	

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>													
Loan 118 - Depot Building	341,872	0	0	0	23,984	48,332	48,332	317,888	293,540	293,540	3,869	10,028	10,028
<b>Economic Services</b>													
Loan 119 - Park Cottages	128,885	0	0	0	7,143	14,338	14,338	121,743	114,547	114,547	347	1,855	1,855
	470,758	0	0	0	31,126	62,670	62,670	439,631	408,088	408,088	4,216	11,883	11,883
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 115 - Bowling Club	9,228	0	0	0	9,228	0	0	0	9,228	9,228	16	0	0
Loan 117 - Golf Club	3,503	0	0	0	849	1,716	1,716	2,654	1,787	1,787	34	126	126
	12,731	0	0	0	10,077	1,716	1,716	2,654	11,015	11,015	50	126	126
<b>Total</b>	483,488	0	0	0	41,204	64,386	64,386	442,285	419,102	419,102	4,267	12,009	12,009
Current loan borrowings	73,614							32,411					
Non-current loan borrowings	409,874							409,874					
	483,488							442,285					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, Order &amp; Public Safety</b>													
Lease 1 - CESM Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
Lease 2 - CESM Vehicle	69,453	0	0	0	15,090	29,779	29,779	54,363	39,674	39,674	333	695	695
<b>Economic Services</b>													
Lease 3 - Skeleton Weed Vehicle	0	0	0	0	935	0	0	-935	0	0	109	0	0
<b>Other Property &amp; Services</b>													
Lease 3 - Canon Photocopier	9,892	0	0	0	0	3,542	3,542	9,892	6,350	6,350	0	152	152
	79,345	0	0	0	16,026	33,321	33,321	63,319	46,024	46,024	442	847	847
<b>Total</b>	79,345	0	0	0	16,026	33,321	33,321	63,319	46,024	46,024	442	847	847
Current financing borrowings	29,058							18,669					
Non-current financing borrowings	50,287							103,905					
	79,345							122,574					

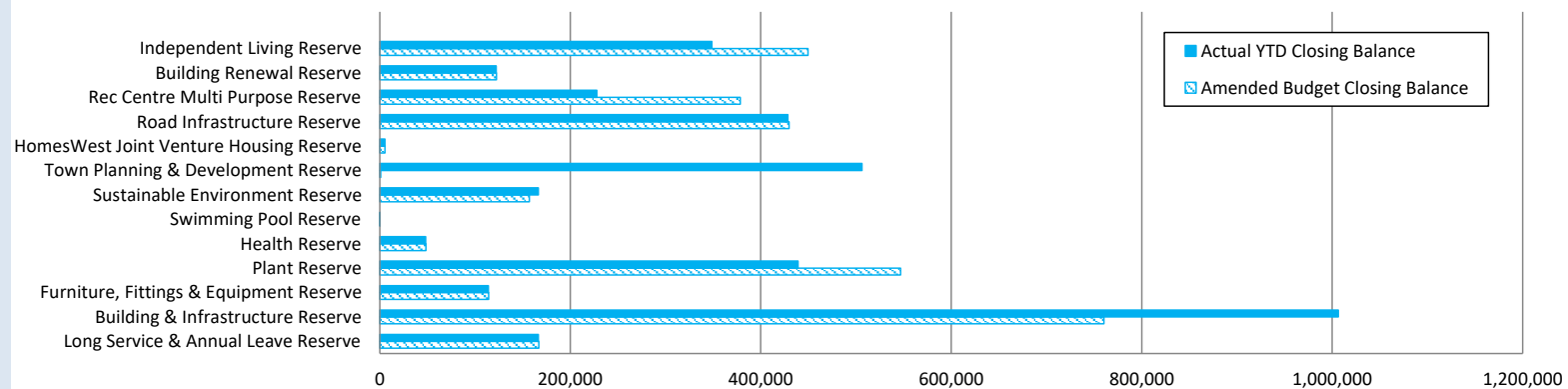
OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service & Annual Leave Reserve	166,273	642	212	0	0	0	0	166,915	166,484
Building & Infrastructure Reserve	1,005,220	3,209	1,279	0	0	(247,989)	0	760,440	1,006,499
Furniture, Fittings & Equipment Reserve	113,811	439	145	0	0	0	0	114,250	113,956
Plant Reserve	438,580	1,893	558	363,100	0	(256,900)	0	546,673	439,138
Health Reserve	48,120	186	61	0	0	0	0	48,306	48,181
Swimming Pool Reserve	264	1	0	0	0	0	0	265	264
Sustainable Environment Reserve	166,380	642	212	0	0	(10,000)	0	157,022	166,591
Town Planning & Development Reserve	505,724	2,629	644	75,750	0	(583,300)	0	803	506,368
HomesWest Joint Venture Housing Reserve	5,266	20	7	0	0	0	0	5,286	5,272
Road Infrastructure Reserve	427,983	1,652	545	0	0	0	0	429,635	428,528
Rec Centre Multi Purpose Reserve	227,527	875	290	150,000	0	0	0	378,402	227,817
Building Renewal Reserve	122,047	471	155	0	0	0	0	122,518	122,202
Independent Living Reserve	348,172	1,341	443	100,000	0	0	0	449,513	348,615
	<b>3,575,367</b>	<b>14,000</b>	<b>4,550</b>	<b>688,850</b>	<b>0</b>	<b>(1,098,189)</b>	<b>0</b>	<b>3,180,028</b>	<b>3,579,917</b>

KEY INFORMATION

Note 10 - Year To Date Reserve Balance to End of Year Estimate





SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021 \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 Jan 2022 \$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	0	0	0	0
- non-operating	13	0	0	0	0
<b>Total unspent grants, contributions and reimbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provisions</b>					
Annual leave		177,142	0	0	177,142
Long service leave		99,851	0	0	99,851
<b>Total Provisions</b>		<b>276,993</b>	<b>0</b>	<b>0</b>	<b>276,993</b>
<b>Total Other Current Liabilities</b>					<b>276,993</b>
<b>Amounts shown above include GST (where applicable)</b>					

## 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 re-measurements 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.

## SHIRE OF QUAIRADING

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

## NOTE 15

## EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Reporting Program	Var. \$	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Other Property and Services	45,414	148%	▲	S	Timing	Income received that was not budgeted for relating to salaries and wages, being; workers compensation reimbursements and parental leave reimbursements.
<b>Expenditure from operating activities</b>						
Law, Order and Public Safety	(22,004)	(10%)	▼	S	Timing	Increased expenditure over budgeted amounts for CESM salaries due to overtime costs (supplemented by DFES income). Depreciation costs higher than budgeted due to the take-up of the Fair Value Valuations and the amended depreciation rates. Depreciation has been recalculated for the 2021/22 financial year.
Education and Welfare	15,471	12%	▲	S	Timing	Timing of expenses relating to running the Youth program significantly less than the budget phasing due to the Youth Centre renovations. Lower than budgeted costs relating to Arthur Kelly Village.
Housing	51,104	38%	▲	S	Timing	Timing of allocation and recovery of housing costs throughout the programs. Lower than budgeted costs in relation to maintenance of multiple properties; Doctor's house, Police house and other residences.
Recreation and Culture	75,509	13%	▲	S	Timing	Timing of expenses less than budget phasing relating to Oval and Ground Maintenance costs being less than expected due to staff turnover/vacancies. Depreciation costs lower than budgeted due to the take-up of the Fair Value Valuations and the amended depreciation rates. Depreciation has been recalculated for the 2021/22 financial year. Lower than budgeted contract costs related to the Swimming Pool due to timing of invoices received (not received).
Transport	(221,966)	(14%)	▼	S	Permanent	Depreciation costs for Infrastructure (Roads Maintenance) much higher than budgeted due to the take-up of the Fair Value Valuations and the amended depreciation rates. Depreciation has been recalculated for the 2021/22 financial year.

## SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022NOTE 15  
EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Reporting Program	Var. \$	Var. %	Var. ▲ ▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Economic Services	61,030	13%	▲	S	Timing	Timing of expenditure generally less than the budget phasing, specifically in relation to Noxious Weed Control and Caravan Park expenses. It is expected that Caravan Park operating expenses will increase as budgeted due to the vacancy being filled. Lower than budgeted expenditure in relation to Tourism Promotion.
Other Property and Services	(74,641)	(109%)	▼	S	Timing	Timing of recovery of administration costs allocated, depreciation and allocation of public works overhead. Depreciation rates changed from budget due to the take-up of the Fair Value Valuations. Timing of insurance expenses. Increased expenses for workers compensation and parental leave.
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	67,697	11%	▲	S	Permanent	Additional Drought Communities Funding Grant Payment received over budgeted income amount.

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 16  
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			30,002	30,002
		<i>Opening surplus adjustment (Adjusted 2020/21 Closing Balance)</i>	74-21/22				46,132	76,134
126460		Land Held for Resale - Lot 304 (2) Edwards Way - Expected Loss on Sale of Asset 1203	74-21/22	Operating Expenses	(7,000)			76,134
106410		Plant and Equipment - Mazda Cx9 - Expected Loss on Sale of Asset 8Q0	74-21/22	Operating Expenses	(8,000)			76,134
139920		Plant and Equipment - 2012 Ud Nissan Truck - Expected Loss on Disposal of Asset Q5122	74-21/22	Operating Expenses	(40,000)			76,134
139920		Plant and Equipment - Isuzu Dmax 4X4 Ute - Expected Loss on Disposal of Asset 6Q190	74-21/22	Operating Expenses	(10,000)			76,134
108060		Plant and Equipment - 2020 Mazda Cx-5 Touring - Expected Loss on Sale of Asset 4Q360	74-21/22	Operating Expenses	(5,000)			76,134
109920		FESA Levy - Duplication	74-21/22	Operating Expenses		3,900		80,034
107920		Staff Training Expenses	74-21/22	Operating Expenses			(5,000)	75,034
107940		Accounting Support Expenses - Consultant Support Costs	74-21/22	Operating Expenses			(10,990)	64,044
107940		Accounting Support Expenses - New Chart of Accounts (COA)	74-21/22	Operating Expenses			(47,340)	16,704
106350		Accounting Support Grant - New Chart of Accounts Funding Available	74-21/22	Operating Revenue		5,000		21,704
107940		Accounting Support Expenses - New Monthly Financial Reporting Template following new COA	74-21/22	Operating Expenses			(7,500)	14,204
	B5	74 McLennan Street Expenses - Airconditioning	74-21/22	Operating Expenses			(7,500)	6,704
	B6	8 Murphy Street Expenses - Mould Cleaning & Testing	74-21/22	Operating Expenses			(8,500)	(1,796)
120030		8 Murphy Street Income Loss	74-21/22	Operating Revenue			(2,600)	(4,396)
2074		7 Edwards Way Expenses - Blinds & Flooring	74-21/22	Operating Expenses			(8,500)	(12,896)
103120		Election Expenses	74-21/22	Operating Expenses		4,750		(8,146)

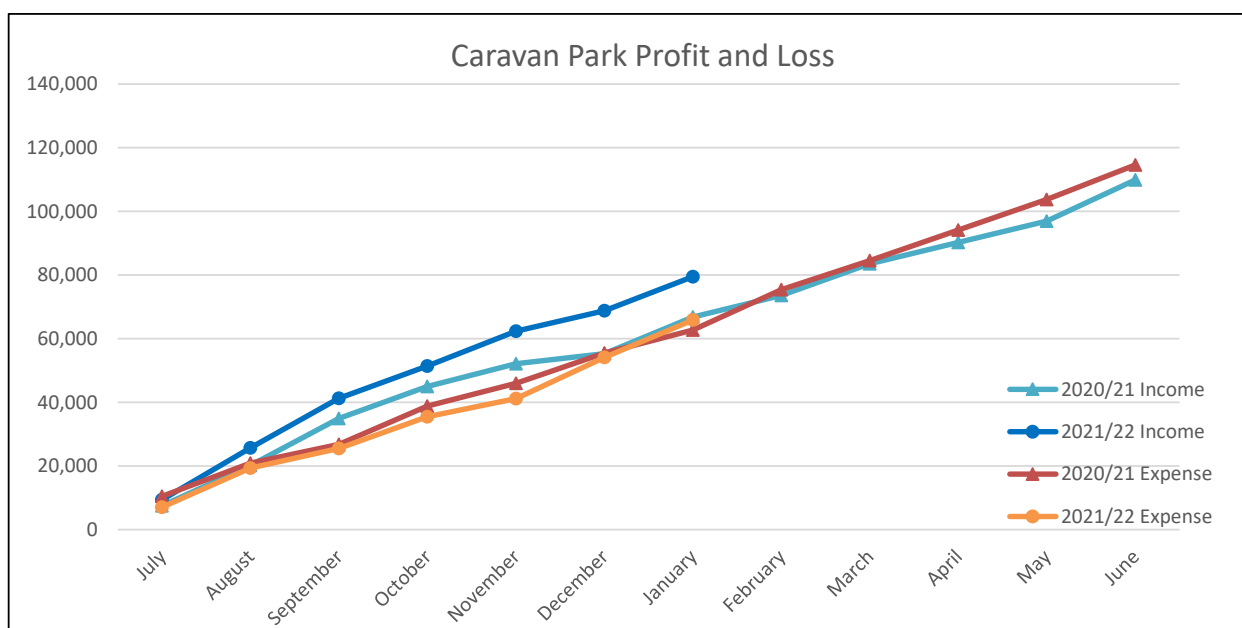
	NRM Small Community Grant - Unspent Grant				(4,795)	
125050	Funding Returned	74-21/22	Operating Expenses			(12,941)
102330	Grants Commission (FAG's) Income	74-21/22	Operating Revenue	54,652		41,711
197620	Peruzzo Panther Hi-Lift Oval Mower Purchase	74-21/22	Capital Expenses	6,100		47,811
	Peruzzo Panther Hi-Lift Oval Mower Funded from				(6,100)	
102720	Reserves	74-21/22	Capital Revenue			41,711
195990	Town Hall Table & Chairs Purchase	74-21/22	Capital Expenses		(5,760)	35,951
126010	Light Industrial Area Subdivision Expenses	74-21/22	Capital Expenses		(10,500)	25,451
	Community Drought Grant Income Carryover					
131040	2020/21	74-21/22	Capital Revenue	170,700		196,151
	Wheatbelt Secondary Freight Network (WSFN)					
	WSFN4 Stage 4 Expenses	74-21/22	Capital Expenses	2,145		198,296
	East Beverley Carry Forward Grant Funding				(17,257)	
136630	Reduction	74-21/22	Capital Revenue			181,039
	C006 Old East Beverley Expenses Reduction	74-21/22	Capital Expenses	5,475		186,514
	Roads to Recovery (R2R) Grant Funding Reduction				(158,378)	
133630		74-21/22	Capital Revenue			786
	C027 Roads to Recovery (R2R) Expenses Reduction	74-21/22	Capital Expenses	105,491		106,277
	Town Planning and Development Reserve Budget				(75,750)	
102710	Error	74-21/22	Capital Revenue			30,527
102710	Plant Reserve Budget Error	74-21/22	Capital Revenue		(23,100)	7,427
	Building and Infrastructure Reserve Budget Error					
102720		74-21/22	Capital Revenue	98,850		106,277
	Self-Supporting Loan 115 Principal Income Error					
191040	(not Budgeted)	74-21/22	Capital Revenue	9,228		115,505
	Self-Supporting Loan 117 Principal Income Error					
191060	(not Budgeted)	74-21/22	Capital Revenue	1,716		117,221
						117,221
						117,221
						117,221
						117,221
				(70,000)	468,007	(323,436)
						144,571

## KEY INFORMATION

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2022

**NOTE 17**  
**CARAVAN PARK**

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	Current Budget	VAR %
<b>INCOME</b>				
Caravan Park Charges*	480	\$ 30,353.03	\$ 36,000.00	84%
Cabin and Unit Charges*	319	\$ 49,143.81	\$ 75,000.00	66%
<b>TOTAL INCOME</b>	<b>799</b>	<b>\$ 79,496.84</b>	<b>\$ 111,000.00</b>	<b>72%</b>
<b>EXPENDITURE</b>				
<b>Caravan Park</b>				
Wages inc O/H		\$ 16,885.05	\$ 74,290.08	23%
Materials & Insurance		\$ 17,790.38	\$ 7,747.68	230%
Utilities & Other Costs		\$ 773.46	\$ 17,425.92	4%
<b>Caravan Park Total</b>		<b>\$ 35,448.89</b>	<b>\$ 99,463.68</b>	<b>36%</b>
<b>Cabins (3x 2 bedroom Cabins)</b>				
Wages inc O/H		\$ 16,867.69	\$ 30,783.36	55%
Materials & Insurance		\$ 3,330.72	\$ 8,807.76	38%
Utilities & Other Costs		\$ 706.16	\$ 9,000.00	8%
<b>Cabins Total</b>		<b>\$ 20,904.57</b>	<b>\$ 48,591.12</b>	<b>43%</b>
<b>Units (4x 1 bedroom units)</b>				
Wages inc O/H		\$ 4,172.26	\$ 0.01	
Materials & Insurance		\$ 198.62	\$ 3,264.12	6%
Utilities & Other Costs		\$ -	\$ 6,000.00	0%
<b>Units Total</b>		<b>\$ 4,370.88</b>	<b>\$ 9,264.13</b>	<b>47%</b>
<b>Caretaker Reception</b>				
Wages inc O/H		\$ 991.86	\$ 25,967.76	4%
Materials & Insurance		\$ 4,154.61	\$ 2,554.44	163%
Utilities & Other Costs		\$ -	\$ 1,500.00	0%
<b>Caravan Park Total</b>		<b>\$ 5,146.47</b>	<b>\$ 30,022.20</b>	<b>17%</b>
<b>TOTAL EXPENDITURE</b>		<b>\$ 65,870.81</b>	<b>\$ 187,341.13</b>	<b>35%</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>\$ 13,626.03</b>	<b>-\$ 76,341.13</b>	<b>-18%</b>



\*Income received through SecurePay (Australia Post online payments) does not differentiate between the type of accommodation (Caravan Park v.s. Cabin/Unit), therefore some of the income split is estimated based on % of bookings x revenue received

**11.5 Auditor's Report - Year Ended 30<sup>th</sup> June 2021**

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EMCS Leah Horton
<b>Attachments</b>	(i) Auditor General - Independent Auditor's Report 2021 (ii) Auditor General – Final Management Letter (iii) Signed Annual Financial Statements to the 30 <sup>th</sup> June 2021
<b>Owner/Applicant</b>	Officer of the Auditor General (OAG)
<b>Disclosure of Interest</b>	Nil

**OFFICER RECOMMENDATION**

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

**That Council: -**

1. Receive the Independent Auditor's Report from Patrick Arulsingham, Acting Assistant Auditor General Financial Audit; Office of the Auditor General for the audit Year ended 30<sup>th</sup> June 2021.
2. Note that the Annual Meeting (Exit Meeting) with the Auditor, pursuant to Section 7.12A of the Local Government Act was held on the 17<sup>th</sup> February 2022.

\_\_\_\_/\_\_\_\_

**VOTING REQUIREMENTS** – Simple Majority

**IN BRIEF**

- AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's Financial Report Audit on the OAG's behalf for a 3 year period, commencing with the audit for the year ended 30 June 2021.
- The Pre Audit (Entrance) Meeting was conducted with Tim Partridge, Director of AMD; Anna Liang, OAG Representative Director, the Audit and Risk Committee and Executive Staff on the 8<sup>th</sup> June 2021. This meeting was conducted via phone conference.
- The 2020/2021 Interim Audit was completed by AMD during the period of July to August 2021. Seven (7) findings with recommendations were included in the OAG Interim Management Letter/Interim Management Letter Attachment, which was received on 9<sup>th</sup> September 2021 and presented to Council at the 30<sup>th</sup> September 2021 Ordinary Council Meeting (OCM).
- Council received Minister approval for an extension to the 30<sup>th</sup> September 2021 deadline for completing the Annual Financial Report (AFR) due to a delay advised by Bob Waddell and Associates. The extension request was granted to 31<sup>st</sup> October 2021.
- Council submitted the draft 2020/2021 Annual Financial Report through Bob Waddell and Associates to AMD on the 31<sup>st</sup> October 2021.
- The Onsite Final Audit Visit was conducted by AMD on the 23<sup>rd</sup> and 24<sup>th</sup> of November 2021.

- On the 30<sup>th</sup> November 2021 AMD advised that upon discussions with the OAG the Fair Value Valuations of Shire Assets that was performed by APV Valuers and Asset Management during 2021 was required to be brought to account as at 30 June 2021.
- Bob Waddell and Associates had been contracted to complete the Fair Value Valuation, however due to late appointment and resource availability this work had not been agreed to be completed in the 2020/2021 Financial Year, but instead taken up as of 1 July 2021 (2021/2022 Financial Year). This was subsequently changed and the revaluations completed. An amended AFR was then submitted on the 19<sup>th</sup> January 2022.
- Further adjustments to the AFR were completed and submitted to AMD on the 25<sup>th</sup> January 2022 and 4<sup>th</sup> February 2022 to satisfy minor adjustments requested by AMD and the OAG.
- AMD completed their audit on 7<sup>th</sup> February 2022 and submitted their findings to the OAG for review.
- A further adjustment to notations in the report was requested by the OAG, which was completed and the Final AFR version submitted on the 15<sup>th</sup> February 2022. The draft Auditor's Report was received the same day.
- The Exit Meeting was held on the 17<sup>th</sup> February 2022.
- On 17<sup>th</sup> February 2022, Council received the Independent Audit Report and Management Letter for the Year ended 30<sup>th</sup> June 2021.
- The Auditor has presented an "Unmodified Opinion" for the 2020/2021 Financial Year.
- Auditor's Report to be Received and Noted by Council.
- The Auditor has prepared a separate Management Letter to the Shire President.
- Any Matters raised in the Management Letter are to be addressed by Management and reported to the Audit & Risk Committee through the Audit Register progress report.
- There are no findings identified by the Auditor supplementary to the findings from the Interim Audit in the Auditor's Report for Council and the Audit & Risk Committee to consider.
- The Office of the Auditor General (OAG) did identify a significant adverse trend in the financial position of the Shire, being that the Operating Surplus ratio as reported in Note 33 of the Annual Financial Report is below the Department of Local Government, Sport and Cultural Industries' standard for the last two financial years.

## **MATTER FOR CONSIDERATION**

Receipt of the Auditor's Report for the Year Ended 30<sup>th</sup> June 2021.

## **BACKGROUND**

The External Audit, also known as Financial Audits or Audit of the Annual Financial Statements, focuses on providing an objective and independent examination of the Financial Statements prepared by the Shire, increasing the value and user confidence in the Financial Statements.

The *Local Government Amendment (Auditing) Act 2017* made legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Auditor General. This Act allows the Auditor General to contract out some or all of the financial audits, but all audits will be the responsibility of the Auditor General.



The changes also allow for the Auditor General to undertake performance audits that focus on the economy, efficiency and effectiveness of any aspect of local government operations. These performance audits are similar to that of an Internal Audit, therefore the Auditor General may undertake both External and Internal Audits.

AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's Financial Report Audit for a 3 year period, commencing with the audit for the year ended 30<sup>th</sup> June 2021. The Audit occurs in two steps, the first being an Interim Audit, with the final stage being the Audit work to attest the balances and notes that comprise the Annual Financial Statements.

The 2020/2021 Interim Audit was completed by AMD during the period of July to August 2021. Seven (7) findings with recommendations were included in the OAG Interim Management Letter/Interim Management Letter Attachment, which was received on 9<sup>th</sup> September 2021 and presented to Council at the 30<sup>th</sup> September 2021 Ordinary Council Meeting (OCM).

Bob Waddell and Associates were engaged to complete the Shire's Annual Financial Statements for the year ended 30<sup>th</sup> June 2021. Due to Work Scheduling for multiple Council Clients, he was not able to finalise the AFR and Supporting documents for the 30<sup>th</sup> September 2021 deadline.

As a result, the Shire's Chief Executive Officer wrote to the Department of Local Government, Sport and Cultural Interests on 10<sup>th</sup> September 2021, pursuant to Section 6.4 (3) of the *Local Government Act 1995*, to seek Minister's approval for an extension to the 31<sup>st</sup> October 2021 for completion of the AFR for the year ended 30<sup>th</sup> June 2021. Council received Minister approval for an extension to 31<sup>st</sup> October 2021.

The Shire prepared its Annual Financial Report through Bob Waddell and Associates for the year ending 30 June 2021, in accordance with the Australian Accounting Standards and the specific requirements of the Local Government Act 1995 and associated Regulations. The (draft) Annual Financial Report was submitted to AMD on the 31<sup>st</sup> October 2021.

The Annual Audit of Council's Financial Statements for the Year ended 30<sup>th</sup> June 2021 was conducted with an Onsite Audit Visit from the 23<sup>rd</sup> to 24<sup>th</sup> of November 2021. During this visit AMD requested clarification as to why the Fair Value Valuations of Land & Buildings and Road & Open Spaces had not been brought to account as of 30 June 2021. AMD were advised that when the Shire engaged Bob Waddell and Associates to prepare the 2020/21 Annual Financial Reports, Bob indicated that he did not have the resources to bring the Fair Value Valuations to account as at 30 June 2021. Furthermore, as the Shire last revalued Land and Buildings in 2017 and Infrastructure in 2018, and in compliance with Australian Accounting Standard AASB 116, revaluations had to be completed within five years, being 2022 and 2023 respectively. However, on the 30<sup>th</sup> November 2021 AMD advised that upon discussions with the OAG the Fair Value Valuations of Shire Assets that was performed by APV Valuers and Asset Management during 2021 was required to be brought to account as at 30 June 2021. As there was a material change to the Fair Value of Assets of the Shire, the fair value of each class of assets should be considered at each balance date and that class of assets should be carried at their revalued amount. Therefore, the revaluation should be disclosed in the Shire's 2021 Financial Statements. Bob Waddell and Associates completed the Revaluation work during December 2021 and January 2022, finalising with an amended AFR which was submitted to AMD on the 19<sup>th</sup> January 2022.

Subsequent changes were requested from AMD relating to Land Held for Resale whereby the advertised value of vacant land was less than the amount recorded on the APV valuation report. This was adjusted and an amended AFR was submitted on 25<sup>th</sup> January 2022. Further small adjustments were requested by AMD, and this was completed through an amended AFR submitted on 4<sup>th</sup> February 2022.

AMD completed their Audit and submitted their audit file for review of the Office of the Auditor General (OAG) on the 7<sup>th</sup> February 2022. The OAG requested a further change to notes in the report which was completed on 15<sup>th</sup> February 2022, and the OAG completed their Final Audit Review and the draft Audit Report was received on 15<sup>th</sup> February 2022. The Exit Meeting was held telephonically with the Office of the Auditor General (OAG), AMD Chartered Accountants, Shire President Peter Smith, the Chief Executive Officer, Executive Officer and Executive Manager Corporate Services on 17<sup>th</sup> February 2022.

On 17<sup>th</sup> February 2022, Council received the Independent Audit Report for the Year ended 30<sup>th</sup> June 2021. The OAG has presented an "Unmodified Opinion" for the 2020/2021 Financial Year. The Audit Report is to be Received and Noted by Council with any matters raised in the Management Letter to be addressed by Management and progress reported to the Audit & Risk Committee.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations*

*Local Government (Audit) Regulations*

*Australian Accounting Standards*

*International Financial Reporting Standards*

In particular, the pertinent sections of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*, are:

- Section 6.4 – a local government is to prepare an annual financial report in the manner and form prescribed and by 30 September submit to its Auditor the accounts balanced up to the last day of the preceding year and the annual financial report.
- Section 7.9 – the Auditor is required to examine the accounts and annual financial report and by 31 December, prepare a report thereon and forward a copy of that report to the Shire President, CEO and the Minister.
- Clause 10 (of the Regulations) – the auditor's report is to give the auditor's opinion on the financial position of the local government, the results of the operations of the local government, include any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position, ratios or the financial management practices of the local government and include any matters indicating non-compliance.
- Clause 16 (of the Regulations) – Functions of the audit committee include to guide and assist the local government in carrying its functions and responsibilities in regard to audits and is to support the Auditor to conduct the audit.

## **POLICY IMPLICATIONS**

N/A.

## **FINANCIAL IMPLICATIONS**

The Office of the Auditor General have advised the indicative fee for conducting the External Audit for the 2020/21 Annual Financial Statements to be \$27,000 (excl GST). The amount of \$30,000 has been included in the 2021/22 Budget to ensure coverage of this indicative fee and any additions that may be incurred.

During the Audit exit meeting the Shire was advised that an additional \$4,730 would be charged to ensure that AMD can fully recover their additional costs relating to work incurred from reviewing fixed asset revaluation and multiple sets of financials. This addition brings the total to \$31,730 for the 2021/22 Financial Year, \$1,730 above the budgeted amount.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

### CONSULTATION

Nil Public Consultation.

The Audit Report must be published on Council's Website as part of the Annual Report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is considered Low. Cost of the Annual Audit is included in the Budget. The Audit's purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the Management report can reduce the risk of this occurring. The additional audit costs incurred are not considered to be material.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low. Compliant with legislative requirements. Failure to complete the Annual Financial Audit would lead to increased Reputational Risk and possible actions by the OAG.

Operation – Risk Matrix Rating is assessed as Low. Council's Management and Administration Staff assisted the Auditor by providing all information and documents requested by AMD.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

Between November 2021 and February 2022 the Final Audit was conducted, with the Independent Auditor's Report and Management Letter being produced. The Independent Auditor's Report did not identify any new findings from that which were included in the Interim Management Letter.

The matters identified that indicated non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law have since been rectified and were included in the Audit Register Progress report which is sent to Council through the Audit and Risk Committee.

An adverse trend was identified in the financial position of the Shire relating to the Operating Surplus Ratio as reported in Note 33 of the annual financial report, as the result is below the Department of Local Government, Sport and Cultural Industries' standard for the last two financial years. During the exit meeting this item was discussed, with the OAG noting that this indicator is being reviewed by the Department in regards to a potential change or deletion from the list of Financial Health Indicators. AMD Chartered Accountants noted that it was particularly difficult for regional Local Governments to obtain a positive ratio result when there is a heavy reliance on Grant Funding, and when the ratio includes depreciation on grant funded assets but not the revenue itself.

The CEO and the EMCS will continue to report on progress of Audit Findings through the Audit Progress Register that is submitted to the Audit and Risk Committee, and recommended to Council.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Quairading

To the Councillors of the Shire of Quairading

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Quairading (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Quairading:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

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

### Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **Report on other legal and regulatory requirements**

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

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio as reported in Note 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last two financial years.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) Changes made to creditor master files were not independently reviewed. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
  - b) We noted 7 instances of the purchase orders we sampled were dated after the dates of the corresponding supplier invoices. This practice increases the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
  - c) Monthly bank reconciliations were not completed on a monthly basis from January to June 2021.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

### **Other matter**

The annual financial report of the Shire for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2019 and 2020 in Note 33 of the audited annual financial report were included in the audited annual financial report for those years.

### **Other information**

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Quairading for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Patrick Arulsingham  
Acting Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 February 2022



Our Ref: F21/69

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Ms Nicole Gibbs  
Chief Executive Officer  
Shire of Quairading  
PO Box 38  
QUAIRADING WA 6383

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Dear Ms Gibbs

### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Matters of regulatory non-compliance and adverse trends in the financial position are reported on page 2 of the auditor's report.

#### **Management Control Issues**

While the result of the audit was generally satisfactory, we would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

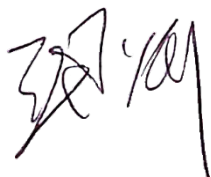
An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

We would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact the undersigned on 6557 7566 if you would like to discuss these matters further.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Z. J. M.', written in a cursive style.

Assistant Director  
Financial Audit  
17 February 2022

Attach



**SHIRE OF QUAIRADING**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**COMMUNITY VISION**

“Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting.”

Principal place of business:  
 10 Jennaberring Road  
 Quairading WA 6383

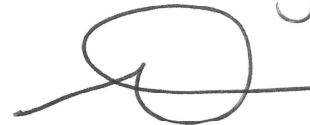
**SHIRE OF QUAIRADING  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Quairading for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Quairading at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 17<sup>th</sup> day of February 2022



---

Chief Executive Officer

Nicole Gibbs  

---

Name of Chief Executive Officer



**SHIRE OF QUAIRADING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	26(a)	2,315,647	2,311,004	2,294,703
Operating grants, subsidies and contributions	2(a)	2,103,932	1,094,526	2,175,783
Fees and charges	2(a)	508,025	441,089	626,350
Interest earnings	2(a)	41,758	49,400	94,558
Other revenue	2(a)	374,248	327,273	317,005
		<b>5,343,610</b>	<b>4,223,292</b>	<b>5,508,399</b>
<b>Expenses</b>				
Employee costs		(1,921,323)	(2,249,742)	(1,979,037)
Materials and contracts		(1,533,772)	(1,365,423)	(1,442,716)
Utility charges		(206,832)	(229,080)	(212,663)
Depreciation on non-current assets	11(d)	(2,883,662)	(1,982,450)	(2,851,097)
Interest expenses	2(b)	(19,307)	(20,191)	(22,994)
Insurance expenses		(185,408)	(178,523)	(176,349)
Other expenditure		(274,705)	(74,853)	(39,469)
		<b>(7,025,009)</b>	<b>(6,100,262)</b>	<b>(6,724,325)</b>
		<b>(1,681,399)</b>	<b>(1,876,970)</b>	<b>(1,215,926)</b>
Non-operating grants, subsidies and contributions	2(a)	2,735,552	3,916,049	1,140,516
Profit on asset disposals	11(a)	47,840	44,931	26,495
(Loss) on asset disposals	11(a)	(293,889)	(25,042)	(17,539)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		<b>2,492,089</b>	<b>3,935,938</b>	<b>1,150,625</b>
<b>Net result for the period</b>		<b>810,690</b>	<b>2,058,968</b>	<b>(65,301)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	14,100,192	0	0
<b>Total other comprehensive income for the period</b>		<b>14,100,192</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>14,910,882</b>	<b>2,058,968</b>	<b>(65,301)</b>

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



**SHIRE OF QUAIRADING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Governance		8,135	3,300	9,652
General purpose funding		4,181,416	3,208,618	4,264,266
Law, order, public safety		233,458	218,797	163,746
Health		17,379	10,879	131,775
Education and welfare		64,476	61,708	191,249
Housing		102,455	106,108	98,011
Community amenities		197,812	174,554	179,427
Recreation and culture		30,703	28,346	34,592
Transport		150,820	157,540	157,163
Economic services		262,636	207,170	113,439
Other property and services		94,320	46,272	165,079
		<b>5,343,610</b>	<b>4,223,292</b>	<b>5,508,399</b>
<b>Expenses</b>				
Governance		(642,336)	(753,037)	(583,029)
General purpose funding		(74,921)	(82,738)	(61,345)
Law, order, public safety		(327,278)	(382,549)	(335,442)
Health		(287,148)	(315,980)	(395,469)
Education and welfare		(269,959)	(222,620)	(302,637)
Housing		(127,232)	(162,773)	(165,336)
Community amenities		(442,552)	(522,815)	(438,542)
Recreation and culture		(1,226,546)	(917,959)	(1,014,101)
Transport		(2,716,296)	(2,001,976)	(2,820,202)
Economic services		(590,537)	(690,999)	(452,657)
Other property and services		(300,897)	(26,625)	(132,571)
		<b>(7,005,702)</b>	<b>(6,080,071)</b>	<b>(6,701,331)</b>
<b>Finance Costs</b>				
Law, order, public safety		(312)	(140)	(254)
Recreation and culture		(1,986)	(2,581)	(4,503)
Transport		(13,882)	(15,292)	(15,610)
Economic services		(2,944)	(2,178)	(2,627)
Other property and services		(183)	0	0
		<b>(19,307)</b>	<b>(20,191)</b>	<b>(22,994)</b>
		<b>(1,681,399)</b>	<b>(1,876,970)</b>	<b>(1,215,926)</b>
Non-operating grants, subsidies and contributions	2(a)	2,735,552	3,916,049	1,140,516
Profit on disposal of assets	11(a)	47,840	44,931	26,495
(Loss) on disposal of assets	11(a)	(293,889)	(25,042)	(17,539)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		<b>2,492,089</b>	<b>3,935,938</b>	<b>1,150,625</b>
<b>Net result for the period</b>		<b>810,690</b>	<b>2,058,968</b>	<b>(65,301)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	14,100,192	0	0
<b>Total other comprehensive income for the period</b>		<b>14,100,192</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>14,910,882</b>	<b>2,058,968</b>	<b>(65,301)</b>

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

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,815,668	5,083,976
Trade and other receivables	6	306,727	271,460
Other financial assets	5(a)	10,944	37,130
Inventories	7	5,081	4,275
Other assets	8	8,384	18,663
<b>TOTAL CURRENT ASSETS</b>		<b>6,146,804</b>	<b>5,415,504</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	31,969	28,152
Other financial assets	5(b)	75,594	83,952
Inventories	7	476,000	698,000
Property, plant and equipment	9	21,426,996	20,076,780
Infrastructure	10	89,035,294	75,601,733
Right-of-use assets	12(a)	82,132	5,804
<b>TOTAL NON-CURRENT ASSETS</b>		<b>111,127,985</b>	<b>96,494,421</b>
<b>TOTAL ASSETS</b>		<b>117,274,789</b>	<b>101,909,925</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	727,047	315,612
Other liabilities	15	207,679	91,255
Lease liabilities	16(a)	29,058	5,155
Borrowings	17(a)	73,614	98,154
Employee related provisions	18	276,993	336,197
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,314,391</b>	<b>846,373</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	16(a)	50,287	0
Borrowings	17(a)	409,874	483,488
Employee related provisions	18	24,834	15,543
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>484,995</b>	<b>499,031</b>
<b>TOTAL LIABILITIES</b>		<b>1,799,386</b>	<b>1,345,404</b>
<b>NET ASSETS</b>		<b>115,475,403</b>	<b>100,564,521</b>
<b>EQUITY</b>			
Retained surplus		43,323,541	42,996,484
Reserves - cash backed	4	3,575,367	3,091,734
Revaluation surplus	13	68,576,495	54,476,303
<b>TOTAL EQUITY</b>		<b>115,475,403</b>	<b>100,564,521</b>

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



SHIRE OF QUAIRADING  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>43,827,159</b>	<b>2,326,360</b>	<b>54,476,303</b>	<b>100,629,822</b>
Comprehensive income					
Net result for the period		(65,301)	0	0	(65,301)
Total comprehensive income		(65,301)	0	0	(65,301)
Transfers from reserves	4	547,292	(547,292)	0	0
Transfers to reserves	4	(1,312,666)	1,312,666	0	0
<b>Balance as at 30 June 2020</b>		<b>42,996,484</b>	<b>3,091,734</b>	<b>54,476,303</b>	<b>100,564,521</b>
Comprehensive income					
Net result for the period		810,690	0	0	810,690
Other comprehensive income	13	0	0	14,100,192	14,100,192
Total comprehensive income		810,690	0	14,100,192	14,910,882
Transfers from reserves	4	86,277	(86,277)	0	0
Transfers to reserves	4	(569,910)	569,910	0	0
<b>Balance as at 30 June 2021</b>		<b>43,323,541</b>	<b>3,575,367</b>	<b>68,576,495</b>	<b>115,475,403</b>

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

SHIRE OF QUAIRADING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,327,541	2,311,004	2,310,063
Operating grants, subsidies and contributions		1,997,004	1,080,825	2,294,777
Fees and charges		495,833	441,089	626,350
Interest received		41,758	49,400	94,558
Goods and services tax received		411,754	0	392,971
Other revenue		374,248	327,273	317,005
		5,648,138	4,209,591	6,035,724
<b>Payments</b>				
Employee costs		(1,982,350)	(2,249,742)	(1,941,014)
Materials and contracts		(850,666)	(1,365,423)	(1,521,481)
Utility charges		(206,832)	(229,080)	(212,663)
Interest expenses		(18,280)	(20,191)	(22,994)
Insurance paid		(185,408)	(178,523)	(176,349)
Goods and services tax paid		(439,827)	0	(396,784)
Other expenditure		(274,705)	(74,853)	(39,469)
		(3,958,068)	(4,117,812)	(4,310,754)
<b>Net cash provided by (used in) operating activities</b>	19	1,690,070	91,779	1,724,970
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	9(a)	(1,148,770)	(1,495,510)	(748,291)
Payments for construction of infrastructure	10(a)	(3,135,340)	(4,203,911)	(1,987,471)
Non-operating grants, subsidies and contributions	19	2,937,497	3,916,049	1,140,516
Proceeds from financial assets at amortised cost - self supporting loans		37,130	37,393	35,810
Proceeds from sale of property, plant & equipment	11(a)	469,258	230,500	137,959
Proceeds from sale of land held for resale	11(a)	0	35,000	0
<b>Net cash provided by (used in) investment activities</b>		(840,225)	(1,480,479)	(1,421,477)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(98,154)	(98,717)	(88,297)
Payments for principal portion of lease liabilities	16(b)	(19,999)	(5,069)	(14,496)
Proceeds from new borrowings	17(b)	0	0	150,000
<b>Net cash provided by (used in) financing activities</b>		(118,153)	(103,786)	47,207
<b>Net increase (decrease) in cash held</b>		731,692	(1,492,486)	350,700
Cash at beginning of year		5,083,976	5,107,508	4,733,276
<b>Cash and cash equivalents at the end of the year</b>	19	5,815,668	3,615,022	5,083,976

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

**SHIRE OF QUAIRADING**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	27 (b)	1,749,307	1,836,054	2,259,447
		1,749,307	1,836,054	2,259,447
<b>Revenue from operating activities (excluding rates)</b>				
Governance		8,135	3,300	9,652
General purpose funding		1,877,167	909,070	1,965,984
Law, order, public safety		233,458	218,797	163,746
Health		17,379	10,879	131,775
Education and welfare		64,476	61,708	191,249
Housing		102,455	106,108	98,011
Community amenities		197,812	174,554	179,427
Recreation and culture		30,703	28,346	34,592
Transport		198,660	202,471	183,658
Economic services		262,636	207,170	113,439
Other property and services		96,906	46,272	166,232
		3,089,787	1,968,675	3,237,765
<b>Expenditure from operating activities</b>				
Governance		(642,336)	(753,037)	(583,029)
General purpose funding		(74,921)	(82,738)	(61,345)
Law, order, public safety		(327,590)	(382,689)	(335,696)
Health		(287,148)	(315,980)	(395,469)
Education and welfare		(269,959)	(222,620)	(302,637)
Housing		(127,232)	(162,773)	(165,336)
Community amenities		(442,552)	(522,815)	(438,542)
Recreation and culture		(1,228,532)	(920,540)	(1,018,604)
Transport		(2,736,806)	(2,034,818)	(2,841,480)
Economic services		(880,742)	(693,177)	(455,284)
Other property and services		(301,080)	(34,117)	(144,442)
		(7,318,898)	(6,125,304)	(6,741,864)
Non-cash amounts excluded from operating activities	27(a)	3,334,558	1,896,660	2,835,321
<b>Amount attributable to operating activities</b>		854,754	(423,915)	1,590,669
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	2,735,552	3,916,049	1,140,516
Proceeds from disposal of assets	11(a)	469,258	230,500	137,959
Proceeds from land held for resale	11(a)	0	35,000	0
Proceeds from financial assets at amortised cost - self supporting loans		37,130	37,393	35,810
Purchase of property, plant and equipment	9(a)	(1,148,770)	(1,495,510)	(748,291)
Purchase and construction of infrastructure	10(a)	(3,135,340)	(4,203,911)	(1,987,471)
		(1,042,170)	(1,480,479)	(1,421,477)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(98,154)	(98,717)	(88,297)
Proceeds from borrowings	17(c)	0	0	150,000
Payments for principal portion of lease liabilities	16(b)	(19,999)	(5,069)	(14,496)
Transfers to reserves (restricted assets)	4	(569,910)	(875,000)	(1,312,666)
Transfers from reserves (restricted assets)	4	86,277	711,777	547,292
<b>Amount attributable to financing activities</b>		(601,786)	(267,009)	(718,167)
<b>Surplus/(deficit) before imposition of general rates</b>		(789,202)	(2,171,403)	(548,975)
<b>Total amount raised from general rates</b>	26(a)	2,304,249	2,299,548	2,298,282
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	<b>1,515,047</b>	<b>128,145</b>	<b>1,749,307</b>

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



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## 1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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 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. A separate statement of those monies appears at Note 30 to these financial statements.

### INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

### 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.

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 2. REVENUE AND EXPENSES

### (a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	3,371	0	0
General purpose funding	1,817,061	842,014	1,872,887
Law, order, public safety	74,093	62,480	39,644
Health	15,356	10,000	10,245
Education and welfare	11,735	8,000	61,495
Community amenities	26,988	17,020	31,215
Recreation and culture	7,199	0	0
Transport	137,540	137,540	135,679
Economic services	0	0	10,000
Other property and services	10,589	17,472	14,618
	2,103,932	1,094,526	2,175,783
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	27,310	27,310	10,280
Education and welfare	8,026	146,000	0
Recreation and culture	22,500	777,000	115,571
Transport	2,677,716	2,645,739	1,014,665
Economic services	0	320,000	0
	2,735,552	3,916,049	1,140,516
<b>Total grants, subsidies and contributions</b>	<b>4,839,484</b>	<b>5,010,575</b>	<b>3,316,299</b>
<b>Fees and charges</b>			
General purpose funding	2,583	1,700	5,079
Law, order, public safety	3,279	4,200	3,327
Health	1,723	379	127,204
Education and welfare	28,144	34,053	106,550
Housing	91,433	99,708	93,085
Community amenities	170,622	150,334	148,212
Recreation and culture	20,653	24,765	28,270
Economic services	169,169	125,850	101,668
Other property and services	20,419	100	12,955
	508,025	441,089	626,350

There were no changes to the amounts of fees or charges detailed in the original budget.

### SIGNIFICANT ACCOUNTING POLICIES

#### Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

#### Fees and Charges

Revenue (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.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Contracts with customers and transfers for recognisable non-financial assets</b>			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	129,273	97,500	152,600
Fees and charges	499,392	436,510	623,436
Other revenue	68,612	285,388	102,293
Non-operating grants, subsidies and contributions	2,735,552	3,916,049	1,140,516
	<u>3,432,829</u>	<u>4,735,447</u>	<u>2,018,845</u>
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Revenue from contracts with customers included as a contract liability at the start of the period	91,255	0	101,756
Revenue from contracts with customers recognised during the year	606,022	819,398	776,573
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,735,552	3,916,049	1,140,516
	<u>3,432,829</u>	<u>4,735,447</u>	<u>2,018,845</u>
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	41,651		20,244
Contract liabilities from contracts with customers	(5,734)		(91,255)
Financial assets held from transfers for recognisable financial assets	201,945		0
Grant liabilities from transfers for recognisable non financial assets	(201,945)		0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Statutory permits and licences

Fines

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Financial assets at amortised cost - self supporting loans

Interest on reserve funds

Rates instalment and penalty interest (refer Note 26(c))

Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	2,304,249	2,299,548	2,298,282
Statutory permits and licences	8,349	379	2,471
Fines	284	4,200	443
	<u>2,312,882</u>	<u>2,304,127</u>	<u>2,301,196</u>
Reimbursements and recoveries	305,636	41,885	214,712
Other	68,612	285,388	102,293
	<u>374,248</u>	<u>327,273</u>	<u>317,005</u>
Financial assets at amortised cost - self supporting loans	1,524	0	4,503
Interest on reserve funds	17,724	25,000	50,315
Rates instalment and penalty interest (refer Note 26(c))	19,060	18,400	28,715
Other interest earnings	3,450	6,000	11,025
	<u>41,758</u>	<u>49,400</u>	<u>94,558</u>

**SIGNIFICANT ACCOUNTING POLICIES**

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Auditors remuneration</b>				
Audit of the Annual Financial Report		12,218	30,700	22,306
Other services		13,198	3,000	1,500
		25,416	33,700	23,806
<b>Interest expenses (finance costs)</b>				
Borrowings	17(b)	18,812	20,051	22,740
Lease liabilities	16(b)	495	140	254
		19,307	20,191	22,994
<b>Other expenditure</b>				
Impairment loss on trade and other receivables from contracts with customers		70	0	12,262
Sundry expenses		274,635	74,853	27,207
		274,705	74,853	39,469

### 3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		1,627,735	1,437,180
Term deposits		4,187,933	3,646,796
<b>Total cash and cash equivalents</b>		<b>5,815,668</b>	<b>5,083,976</b>

#### Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		3,877,268	3,278,296
		<b>3,877,268</b>	<b>3,278,296</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	3,575,367	3,091,734
Contract liabilities from contracts with customers	15	5,734	91,255
Grants for transfers for recognisable non financial assets	15	201,945	0
Bonds and deposits held	14	94,222	95,307
<b>Total restricted assets</b>		<b>3,877,268</b>	<b>3,278,296</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Cash and cash equivalents

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 financial position.

##### Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.



**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. RESERVES - CASH BACKED**

	2021 Actual		2021 Actual		2021 Budget		2021 Budget		2020 Actual		2020 Actual	
	Opening Balance	Transfer to	Actual	Transfer (from)	Opening Balance	Transfer (from)	Closing Balance	Closing Balance	Opening Balance	Transfer to	Actual	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Long Service Leave Reserve	205,731	1,069	205,731	(40,527)	166,876	1,672	166,876	202,295	3,436	0	205,731	
(b) Building Reserve	847,541	157,679	847,541	0	603,935	106,894	603,935	906,547	164,727	(223,733)	847,541	
(c) Furniture, Fittings & Equipment Reserve	63,452	50,359	63,451	0	113,967	50,516	113,967	62,392	1,060	0	63,452	
(d) Plant Reserve	436,314	2,266	433,964	0	787,465	353,501	787,465	313,858	431,056	(308,600)	436,314	
(e) Health Reserve	47,872	248	47,871	0	48,260	389	48,260	47,072	800	0	47,872	
(f) Swimming Pool Reserve	262	2	262	0	264	2	264	258	4	0	262	
(g) Sustainable Environment Reserve	165,520	860	165,520	0	166,865	1,345	166,865	162,755	2,765	0	165,520	
(h) Town Planning & Development Reserve	548,624	2,850	548,624	(45,750)	505,724	4,406	353,030	290,735	257,889	0	548,624	
(i) HomesWest Joint Venture Housing Reserve	5,238	28	5,238	0	5,266	43	5,281	5,151	87	0	5,238	
(j) Road Infrastructure Reserve	425,772	2,211	425,771	0	427,983	3,448	308,469	284,180	156,551	(14,959)	425,772	
(k) Rec Centre Multi Purpose Precinct Reserve	51,986	175,541	51,986	0	227,527	175,423	227,409	51,117	869	0	51,986	
(l) Building Renewal Reserve	121,416	631	121,416	0	122,047	977	122,393	0	121,416	0	121,416	
(m) Independent Living Reserve	172,006	176,166	172,006	0	348,172	176,384	348,390	0	172,006	0	172,006	
	3,091,734	569,910	3,089,381	(86,277)	3,575,367	875,000	3,252,604	2,326,360	1,312,666	(547,292)	3,091,734	

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Anticipated date of use	Name of Reserve	Purpose of the reserve
On Going	(a) Long Service Leave Reserve	To be used to fund future Employee Leave requirements.
On Going	(b) Building Reserve	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
On Going	(c) Furniture, Fittings & Equipment Reserve	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for
On Going	(d) Plant Reserve	To be used to assist in funding the purchase of major plant items.
On Going	(e) Health Reserve	To be used to assist in funding the improvement of Medical Services and Facilities.
On Going	(f) Swimming Pool Reserve	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial
On Going	(g) Sustainable Environment Reserve	To be used to assist in funding projects and initiatives which foster a sustainable environment. Such
On Going	(h) Town Planning & Development Reserve	To be used to assist in funding of planning and implementation of the development of Council land and
On Going	(i) HomesWest Joint Venture Housing Reserve	To be used to assist with compliance with Council's Joint Venture Agreement held with the State
On Going	(j) Road Infrastructure Reserve	To be used towards road infrastructure projects including replacement of culverts and bridges.
On Going	(k) Rec Centre Multi Purpose Precinct Reserve	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi
On Going	(l) Building Renewal Reserve	To be used to fund the maintenance and renewal of Councils Building assets.
On Going	(m) Independent Living Reserve	To be used to fund the development of Independent Living Units.

## 5. OTHER FINANCIAL ASSETS

### (a) Current assets

Financial assets at amortised cost

#### Other financial assets at amortised cost

Self supporting loans

### (b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

#### Financial assets at amortised cost

Self supporting loans

#### Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
	10,944	37,130
	10,944	37,130
	10,944	37,130
	10,944	37,130
	1,787	12,731
	73,807	71,221
	75,594	83,952
	1,787	12,731
	1,787	12,731
	73,807	71,221
	73,807	71,221

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

### SIGNIFICANT ACCOUNTING POLICIES

#### Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 28.

## 6. TRADE AND OTHER RECEIVABLES

### Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	

### Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2021	2020
\$	\$
207,145	233,550
41,651	20,244
58,001	29,928
(70)	(12,262)
306,727	271,460
31,969	28,152
31,969	28,152

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Classification and subsequent measurement

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.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

## 7. INVENTORIES

### Current

Fuel and materials

### Non-current

Land held for resale - cost

Cost of acquisition

The following movements in inventories occurred during the year:

### Balance at beginning of year

Inventories expensed during the year

Write down of inventories to net realisable value

Additions to inventory

### Balance at end of year

	2021	2020
	\$	\$
	5,081	4,275
	5,081	4,275
	476,000	698,000
	476,000	698,000
	702,275	702,870
	(101,246)	(142,473)
	(222,000)	0
	102,052	141,878
	481,081	702,275

## SIGNIFICANT ACCOUNTING POLICIES

### General

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

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

### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

### Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

## 8. OTHER ASSETS

### Other assets - current

Prepayments  
 Accrued income

	2021	2020
	\$	\$
	5,104	15,437
	3,280	3,226
	<b>8,384</b>	<b>18,663</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Other current assets (Continued)

Other non-financial assets include accrued income which represent revenue that has been earned by providing a good or service, but for which no cash has been received.

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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land.	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	1,526,007	3,094,098	10,533,459	15,153,564	131,594	4,659,416	190,546	20,135,120
Additions	0	0	208,431	208,431	0	429,634	110,226	748,291
(Disposals)	0	0	0	0	0	(129,003)	0	(129,003)
Depreciation (expense)	0	(46,403)	(248,468)	(294,871)	(16,431)	(322,550)	0	(633,852)
Transfers	0	0	145,025	145,025	0	0	(188,801)	(43,776)
<b>Balance at 30 June 2020</b>	1,526,007	3,047,695	10,638,447	15,212,149	115,163	4,637,497	111,971	20,076,780
<b>Comprises:</b>								
Gross balance amount at 30 June 2020	1,526,007	3,186,850	11,334,356	16,047,213	189,121	5,671,971	111,971	22,020,276
Accumulated depreciation at 30 June 2020	0	(139,155)	(695,909)	(835,064)	(73,958)	(1,034,474)	0	(1,943,496)
<b>Balance at 30 June 2020</b>	1,526,007	3,047,695	10,638,447	15,212,149	115,163	4,637,497	111,971	20,076,780
Additions	0	74,628	475,285	549,913	24,414	531,934	42,509	1,148,770
(Disposals)	(100,000)	0	(428,653)	(528,653)	0	(186,654)	0	(715,307)
Revaluation increments / (decrements) transferred to revaluation surplus	(130,637)	(146,540)	1,942,745	1,665,568	0	0	0	1,665,568
Depreciation (expense)	0	(46,403)	(249,298)	(295,701)	(16,348)	(343,005)	0	(655,054)
Transfers	0	(600,886)	297,194	(303,692)	0	11,787	198,144	(93,761)
<b>Balance at 30 June 2021</b>	1,295,370	2,328,494	12,675,720	16,299,584	123,229	4,651,559	352,624	21,426,996
<b>Comprises:</b>								
Gross balance amount at 30 June 2021	1,295,370	2,328,494	12,675,720	16,299,584	213,535	5,924,977	352,624	22,790,720
Accumulated depreciation at 30 June 2021	0	0	0	0	(90,306)	(1,273,418)	0	(1,363,724)
<b>Balance at 30 June 2021</b>	1,295,370	2,328,494	12,675,720	16,299,584	123,229	4,651,559	352,624	21,426,996

**9. PROPERTY, PLANT AND EQUIPMENT (Continued)**

(b) Carrying Value Measurements

Fair Value	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land - freehold land.	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2021	Price per hectare
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2021	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**(ii) Cost**

<b>Furniture and equipment</b>	3	Cost	Cost		Purchase cost
<b>Plant and equipment</b>	3	Cost	Cost		Purchase cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - bridges	Infrastructure - other community & recreation facilities	Total Infrastructure
<b>Balance at 1 July 2019</b>	\$ 62,919,072	\$ 367,832	\$ 7,523,929	\$ 4,963,051	\$ 75,773,884
Additions	1,726,226	58,983	0	202,262	1,987,471
Depreciation (expense)	(1,713,264)	(25,536)	(146,499)	(318,099)	(2,203,398)
Transfers	0	0	0	43,776	43,776
<b>Balance at 30 June 2020</b>	62,932,034	401,279	7,377,430	4,890,990	75,601,733
<b>Comprises:</b>					
Gross balance at 30 June 2020	85,063,231	766,084	11,850,787	7,969,725	105,649,827
Accumulated depreciation at 30 June 2020	(22,131,197)	(364,805)	(4,473,357)	(3,078,735)	(30,048,094)
<b>Balance at 30 June 2020</b>	62,932,034	401,279	7,377,430	4,890,990	75,601,733
Additions	2,717,865	33,471	0	384,004	3,135,340
Revaluation increments / (decrements) transferred to revaluation surplus	9,989,390	91,007	2,106,562	247,665	12,434,624
Depreciation (expense)	(1,713,263)	(25,536)	(146,498)	(325,450)	(2,210,747)
Transfers	9,130	0	0	65,214	74,344
<b>Balance at 30 June 2021</b>	73,935,156	500,221	9,337,494	5,262,423	89,035,294
<b>Comprises:</b>					
Gross balance at 30 June 2021	89,759,066	1,015,812	16,260,960	7,776,464	114,812,302
Accumulated depreciation at 30 June 2021	(15,823,910)	(515,591)	(6,923,466)	(2,514,041)	(25,777,008)
<b>Balance at 30 June 2021</b>	73,935,156	500,221	9,337,494	5,262,423	89,035,294



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10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other community & recreation facilities	3	Cost approach using depreciated replacement cost	Management valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

## 11. FIXED ASSETS

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

#### Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

#### Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

#### Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Land - freehold land	100,000	100,000	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	428,653	139,000	0	(289,653)	0	0	0	0	0	0	0	0
Plant and equipment	186,654	230,258	47,840	(4,236)	210,611	230,500	44,931	(25,042)	129,003	137,959	26,495	(17,539)
Land held for resale	0	0	0	0	35,000	35,000	0	0	0	0	0	0
	715,307	469,258	47,840	(293,889)	245,611	265,500	44,931	(25,042)	129,003	137,959	26,495	(17,539)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Holden Acadia Ltz V6 Awd	34,894	36,363	1,469	0
Toyota Camry Altise	12,461	16,364	3,903	0
Caterpillar 12M Motor Grader	107,532	150,000	42,468	0
Holden Colorado 4X4 Crew Cab	31,767	27,531	0	(4,236)
	186,654	230,258	47,840	(4,236)
<b>Land and buildings</b>				
<b>Transport</b>				
Build - 10 Jennaberring Road - Depot	2,392	0	0	(2,392)
<b>Economic Services</b>				
Land - Lot 30 (83) Heal Street	50,000	50,000	0	0
Land - Lot 29 (81) Heal Street	50,000	50,000	0	0
Build - Lot 30 (83) Heal Street	135,605	70,000	0	(65,605)
Build - Lot 29 (81) Heal Street	170,447	69,000	0	(101,447)
Build - Lot 360 (R15546) (	120,209	0	0	(120,209)
	528,653	239,000	0	(289,653)
	715,307	469,258	47,840	(293,889)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Furniture and equipment	8,276	0
Plant and equipment	5,134	0
	13,410	0

(c) Temporarily Idle Assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2021	2020
	\$	\$
Furniture and equipment	0	8,276
Plant and equipment	90,000	0
	90,000	8,276

## 11. FIXED ASSETS

### (d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	46,403	46,400	46,403
Buildings - specialised	249,298	245,160	248,468
Furniture and equipment	16,348	16,430	16,431
Plant and equipment	343,005	321,390	322,550
Infrastructure - roads	1,713,263	908,280	1,713,264
Infrastructure - footpaths	25,536	5,870	25,536
Infrastructure - bridges	146,498	132,780	146,499
Infrastructure - other community & recreation facilities	325,450	306,140	318,099
Right-of-use assets - plant and equipment	17,861	0	13,847
	<b>2,883,662</b>	<b>1,982,450</b>	<b>2,851,097</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	25 - 95 years
Furniture and equipment	5 - 40 years
Plant and equipment	4 - 40 years
Unsealed Roads	
- Aggregate Surfaces	15 - 20 years
- Asphalt Surfaces	15 - 20 Years
- Pavement Surfaces	12 - 16 Years
Drainage Systems	60 - 100 Years
Clearing & Formation	Not Depreciated
Culverts/Floodways	60 - 100 Years
Concrete Footpaths	40 - 65 Years
Footpaths Other	15 - 65 Years
Kerbing	60 - 100 Years
Bridges	80 - 175 Years
Other Infrastructure	10 - 175 years
Right of Use Assets	Based on the remaining lease

#### Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

#### Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

## 12. LEASES

### (a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	
Balance at 1 July 2019	19,651	19,651
Depreciation (expense)	(13,847)	(13,847)
<b>Balance at 30 June 2020</b>	<b>5,804</b>	<b>5,804</b>
Additions	94,189	94,189
Depreciation (expense)	(17,861)	(17,861)
<b>Balance at 30 June 2021</b>	<b>82,132</b>	<b>82,132</b>

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(17,861)	(13,847)
Interest expense on lease liabilities	(495)	(254)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(18,356)</b>	<b>(14,101)</b>
Total cash outflow from leases	(20,494)	(14,750)

The Shire has two leases relating to plant and equipment. One lease has a term of 3 years and the other 4 years.

### SIGNIFICANT ACCOUNTING POLICIES

#### Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Leases for right-of-use assets are secured over the asset being leased.

#### Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

#### Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

## 12. LEASES (CONTINUED)

### (b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Less than 1 year	44,879	0	67,458
1 to 2 years	35,100	0	44,879
2 to 3 years	35,100	0	35,100
3 to 4 years	35,100	0	35,100
4 to 5 years	35,100	0	35,100
> 5 years	135,073	0	171,173
	<b>320,352</b>	<b>0</b>	<b>388,810</b>

The Shire leases land and buildings to external parties with rentals payable either on a monthly basis or an annual basis. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

#### SIGNIFICANT ACCOUNTING POLICIES

##### The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

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13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
Revaluation surplus - Land - freehold land	\$ 1,143,156	0	(130,637)	\$ (130,637)	\$ 1,012,519	\$ 1,143,156	0	0	\$ 0	\$ 1,143,156
Revaluation surplus - Buildings	5,718,836	1,942,745	(146,540)	1,796,205	7,515,041	5,718,836	0	0	0	5,718,836
Revaluation surplus - Furniture and equipment	20,568	0	0	0	20,568	20,568	0	0	0	20,568
Revaluation surplus - Plant and equipment	53,677	0	0	0	53,677	53,677	0	0	0	53,677
Revaluation surplus - Infrastructure - roads	37,410,260	9,989,390	0	9,989,390	47,399,650	37,410,260	0	0	0	37,410,260
Revaluation surplus - Infrastructure - footpaths	272,857	91,007	0	91,007	363,864	272,857	0	0	0	272,857
Revaluation surplus - Infrastructure - bridges	7,821,408	2,106,562	0	2,106,562	9,927,970	7,821,408	0	0	0	7,821,408
Revaluation surplus - Infrastructure - other community & recreation facilities	2,035,541	247,665	0	247,665	2,283,206	2,035,541	0	0	0	2,035,541
	54,476,303	14,377,369	(277,177)	14,100,192	68,576,495	54,476,303	0	0	0	54,476,303

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**14. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	
Income received in advance	

2021	2020
\$	\$
520,543	92,052
13,879	24,573
54,402	55,498
35,237	45,255
94,222	95,307
3,954	2,927
4,810	0
727,047	315,612

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.



15. OTHER LIABILITIES

**Current**

Contract liabilities  
 Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
5,734	91,255
201,945	0
207,679	91,255

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
5,734	201,945
5,734	201,945

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity**

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Service concession liabilities**

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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**16. LEASE LIABILITIES**

	2021	2020
(a) Lease Liabilities	\$	\$
Current	29,058	5,155
Non-current	50,287	0
	<u>79,345</u>	<u>5,155</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2020		30 June 2020			
					Actual Lease Principal 1 July 2020	Actual New Leases	Actual Lease Principal 30 June 2021	Actual Lease Interest Repayments	Budget Lease Principal 1 July 2020	Budget New Leases	Budget Lease Principal 30 June 2021	Budget Lease Interest Repayments	Actual Lease Principal 1 July 2020	Actual New Leases	Actual Lease Principal 30 June 2021	Actual Lease Interest Repayments	Actual Lease Principal 30 June 2020	Actual Lease Interest Repayments	Actual Lease Principal 30 June 2020	Actual Lease Interest Repayments				
<b>Law, order, public safety</b>																								
CESM Vehicle	1	SG Fleet	2.09%	36 Months	5,155	3,099	(8,254)	0	5,069	0	(5,069)	0	(140)	19,851	0	0	0	0	0	0	0	0	(254)	
CESM Vehicle	2	Summit Fleet	1.10%	36 Months	0	77,992	(8,539)	69,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Other property and services</b>																								
Canon Copier	3	Canon Finance	1.40%	4 years	0	13,098	(3,206)	9,892	0	0	(5,069)	0	(140)	0	0	0	0	0	0	0	0	0	0	
					<u>5,155</u>	<u>94,189</u>	<u>(19,989)</u>	<u>79,345</u>	<u>5,069</u>	<u>0</u>	<u>(5,069)</u>	<u>0</u>	<u>(140)</u>	<u>19,851</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(254)</u>

# SHIRE OF QUAIRADING NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

## 17. INFORMATION ON BORROWINGS

	2021	2020
(a) Borrowings	\$	\$
Current	73,614	98,154
Non-current	409,874	483,488
	483,488	581,642

### (b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021													
				Budget Principal 1 July 2020	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2020	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2020	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2019	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding								
<b>Transport</b>																															
Loan 118 - Depot Building	118	WATC*	3.04%	388,767	0	(46,896)	(13,882)	341,871	388,767	0	(46,896)	(15,292)	341,871	434,268	0	(45,501)	(15,610)	388,767	143,014	0	(6,986)	(2,627)	143,014	531,781	434,268	0	(52,487)	(18,237)	531,781		
<b>Economic services</b>																															
Loan 119 - Park Cottages	119	WATC*	1.49%	143,014	0	(14,128)	(2,944)	128,886	143,014	0	(14,128)	(2,178)	128,886	0	150,000	(9,986)	(2,627)	143,014	531,781	0	(52,487)	(18,237)	531,781	434,268	0	(52,487)	(18,237)	531,781			
<b>Self Supporting Loans</b>																															
<b>Recreation and culture</b>																															
Bowling Club	115	WATC*	6.39%	44,709	0	(35,481)	(1,767)	9,228	44,177	0	(36,046)	(2,324)	8,131	78,011	0	(33,302)	(4,219)	44,709	44,177	0	(33,302)	(4,219)	44,709	78,011	0	(33,302)	(4,219)	44,709			
Tennis Club	116	WATC*	3.89%	0	0	0	0	0	0	0	0	0	0	925	0	(925)	(271)	0	0	0	(925)	(271)	0	0	925	0	(925)	(271)	0		
Golf Club	117	WATC*	4.08%	5,152	0	(1,649)	(219)	3,503	4,899	0	(1,647)	(257)	3,252	6,735	0	(1,583)	(13)	5,152	4,899	0	(1,583)	(13)	5,152	6,735	0	(1,583)	(13)	5,152			
				49,861	0	(37,130)	(1,986)	12,731	49,076	0	(37,693)	(2,681)	11,383	85,671	0	(35,810)	(4,503)	49,861	580,857	0	(98,717)	(20,051)	482,140	519,939	150,000	(88,297)	(22,740)	581,642			
				581,642	0	(98,154)	(18,812)	483,488	580,857	0	(98,717)	(20,051)	482,140	519,939	150,000	(88,297)	(22,740)	581,642													

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at a amortised cost. All other loan repayments were financed by general purpose revenue.

**SHIRE OF QUAIRADING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**17. INFORMATION ON BORROWINGS (Continued)**

	2021	2020
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Credit card limit	5,000	5,000
Credit card balance at balance date	0	(464)
<b>Total amount of credit unused</b>	<b>5,000</b>	<b>4,536</b>
<b>Loan facilities</b>		
Loan facilities - current	73,614	98,154
Loan facilities - non-current	409,874	483,488
Lease liabilities - current	29,058	5,155
Lease liabilities - non-current	50,287	0
<b>Total facilities in use at balance date</b>	<b>562,833</b>	<b>586,797</b>
<b>Unused loan facilities at balance date</b>	<b>Nil</b>	<b>Nil</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Borrowing costs**

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

**Risk**

Information regarding exposure to risk can be found at Note 28.

## 18. EMPLOYEE RELATED PROVISIONS

### (a) Employee Related Provisions

#### Opening balance at 1 July 2020

Current provisions  
Non-current provisions

Additional provision  
Amounts used

#### Balance at 30 June 2021

#### Comprises

Current  
Non-current

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date  
More than 12 months from reporting date  
Expected reimbursements from other WA local governments

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

#### 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 statement of financial position.

#### Other long-term employee benefits

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

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	166,860	169,337	336,197
Non-current provisions	0	15,543	15,543
	166,860	184,880	351,740
Additional provision	10,282	0	10,282
Amounts used	0	(60,195)	(60,195)
Balance at 30 June 2021	177,142	124,685	301,827
Comprises			
Current	177,142	99,851	276,993
Non-current	0	24,834	24,834
	177,142	124,685	301,827

	2021	2020
	\$	\$
Less than 12 months after the reporting date	222,036	335,293
More than 12 months from reporting date	76,088	11,840
Expected reimbursements from other WA local governments	3,703	4,607
	301,827	351,740

#### Other long-term employee benefits (Continued)

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.

#### 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.

## 19. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	5,815,668	3,615,022	5,083,976
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	810,690	2,058,968	(65,301)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Work In Progress expensed	19,417	0	3,957
Depreciation on non-current assets	2,883,662	1,982,450	2,851,097
(Profit)/loss on sale of asset	246,049	(19,889)	(8,956)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(39,084)	13,345	131,474
(Increase)/decrease in other assets	10,279	0	(617)
(Increase)/decrease in inventories	221,194	0	595
Increase/(decrease) in payables	411,435	0	(40,399)
Increase/(decrease) in employee provisions	(49,913)	0	5,290
Increase/(decrease) in other liabilities	116,424	(27,046)	(10,501)
Non-operating grants, subsidies and contributions	(2,937,497)	(3,916,049)	(1,140,516)
Net cash from operating activities	1,690,070	91,779	1,724,970

## 20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
General purpose funding	239,114	261,702
Law, order, public safety	1,569,562	1,577,045
Health	327,087	233,106
Education and welfare	1,023,973	714,701
Housing	5,049,432	4,242,872
Community amenities	1,625,769	1,427,621
Recreation and culture	8,072,064	7,211,575
Transport	88,397,208	75,580,089
Economic services	5,423,219	5,548,078
Other property and services	2,941,202	2,733,231
Unallocated	2,606,159	2,379,905
	<u>117,274,789</u>	<u>101,909,925</u>

## 21. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Quairading has identified the following sites to be possible sources of contamination:

- Airstrip (Historic; small agricultural chemical spill)
- Fuel Tanks at Works Depot (Current; recent test showed no leak in fuel tank)
- Old Community Sheep Dip at Doodenanning (Historic; unassessed)

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.



## 22. CAPITAL COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

	2021	2020
	\$	\$
	908,694	138,204
	0	0
	908,694	138,204
Payable:		
- not later than one year	908,694	138,204

The Capital expenditure projects outstanding at the end of the current reporting period represent the construction of the new Caravan Park Caretaker Reception, Caravan Park Single Occupancy Units, Youth Centre Upgrades, Light Industrial Area Lots Subdivision works, Community Park works, Old Beverley East Roadworks, and retention contractual commitments due for previous work completed on the Arthur Kelly Village Road Upgrade, Hockey Oval Lighting, Heal Street Parking and the Airstrip Apron Upgrade.

The Capital expenditure projects outstanding at the end of the prior reporting period represent the construction of new lighting at the Quairading Oval, works to the Caravan Park Cabins and new Pool Sub Meters. The projects outstanding at the end of the previous year were the construction of the new Caravan Park Cottages and replacement of the Bowling Club Green.

### 23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Elected member - Wayne Davies</b>			
President's annual allowance	513	513	0
Meeting attendance fees	6,100	5,766	6,325
	6,613	6,279	6,325
<b>Elected member - Jo Haythornthwaite</b>			
Meeting attendance fees	3,680	3,962	3,680
	3,680	3,962	3,680
<b>Elected member - Becky Cowcill</b>			
Meeting attendance fees	3,162	3,962	2,230
	3,162	3,962	2,230
<b>Elected member - John Haythornthwaite</b>			
Meeting attendance fees	3,238	3,962	2,368
	3,238	3,962	2,368
<b>Elected member - Jonathan Hippisley</b>			
Meeting attendance fees	3,376	3,962	2,444
	3,376	3,962	2,444
<b>Elected member - Brett McGuinness</b>			
Meeting attendance fees	3,328	3,962	3,908
	3,328	3,962	3,908
<b>Elected member - Peter Smith</b>			
Meeting attendance fees	3,238	3,962	3,528
	3,238	3,962	3,528
<b>Elected member - Trevor Stacey</b>			
Meeting attendance fees	3,604	3,962	3,680
	3,604	3,962	3,680
<b>Elected member - Gillian McRae</b>			
Meeting attendance fees	0	0	1,008
	0	0	1,008
<b>Elected member - Lyall Brown</b>			
Meeting attendance fees	0	0	1,084
	0	0	1,084
	30,239	34,013	30,255
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	513	513	0
Meeting attendance fees	29,726	33,500	30,255
	30,239	34,013	30,255

24. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
The total of remuneration paid to KMP of the Shire during the year are as follows:	\$	\$
Short-term employee benefits	525,018	487,119
Post-employment benefits	46,603	43,870
Other long-term benefits	37,297	11,461
	608,918	542,450

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

## 24. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No related party transactions exist as at 30 June 2021 and 30 June 2020.

### Related Parties

#### The Shire's main related parties are as follows:

##### *i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

##### *ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

## 25. INVESTMENT IN JOINT ARRANGEMENTS

### (a) Share of joint operations

The Shire of Quairading has participated in a joint venture with Homeswest for the construction of two three bedroom duplex units in Suburban Road, Quairading. The provision of this housing aims to provide accommodation for low income families.

The Shire of Quairading has a 18.95% interest in the assets and liabilities of this joint venture.

Council manages the operation of the joint venture under the auspices of Homeswest.

All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.

#### Statement of Financial Position

Land and Buildings  
 Total assets

2021	2020
\$	\$
81,864	67,299
81,864	67,299

#### Statement of Comprehensive income

Other revenue  
 Other expenditure  
 Net result for the period

896	5,800
(8,016)	(8,289)
(7,120)	(2,489)

#### Other comprehensive income

*Items that will not be reclassified subsequently to profit or loss*

Changes in asset revaluation surplus

12,507	0
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#### Total other comprehensive income for the period

12,507	0
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#### Total comprehensive income for the period

5,387	(2,489)
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### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

26. RATING INFORMATION

(a) Rates

RATE TYPE	Differential general rate / general rate	Rate in \$	Number of Properties	2020/21 Actual		2020/21 Interim		2020/21 Actual		2020/21 Budget		2020/21 Budget		2019/20 Actual	
				Rateable Value \$	Value \$	Revenue	Rate \$	Revenue	Rate \$	Revenue	Back Rate \$	Total Revenue \$	Back Rate \$	Total Revenue \$	Revenue \$
<b>Gross rental valuations</b>															
Residential	0.135696		315	2,563,032	347,793	0	0	347,793	0	0	0	0	347,793	0	347,750
Industrial	0.135696		20	261,785	35,523	840	0	36,363	0	0	0	0	35,523	0	35,519
Commercial	0.135696		11	248,376	33,704	0	0	33,704	0	0	0	0	33,704	0	33,699
<b>Unimproved valuations</b>															
Rural	0.011765		361	154,596,570	1,818,829	3,835	25	1,822,689	0	0	0	0	1,818,828	0	1,818,914
<b>Sub-Total</b>			707	157,669,763	2,235,849	4,675	25	2,240,549	0	0	0	0	2,235,848	0	2,235,882
<b>Minimum payment</b>		\$													
<b>Gross rental valuations</b>															
Residential	650		61	66,041	39,650	0	0	39,650	0	0	0	0	39,650	0	39,650
Industrial	650		5	6,315	3,250	0	0	3,250	0	0	0	0	3,250	0	3,250
Commercial	650		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>															
Rural	650		32	1,041,666	20,800	0	0	20,800	0	0	0	0	20,800	0	19,500
<b>Sub-Total</b>			98	1,114,022	63,700	0	0	63,700	0	0	0	0	63,700	0	62,400
<b>Total amount raised from general rate</b>			805	158,783,785	2,299,549	4,675	25	2,304,249	0	0	0	0	2,299,548	0	2,298,282
Write offs								2,304,249					2,299,548		2,298,282
Ex-gratia rates								(758)					(700)		(15,735)
<b>Totals</b>								12,156					12,156		12,156
								2,315,647					2,311,004		2,294,703

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**26. RATING INFORMATION (Continued)**

**(b) Discounts, Incentives, Concessions, & Write-offs**

**Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Rates - GRV	Write Off	0.00%	0	758	700	14,818
Rates - GRV & UV Interest	Write Off	0.00%	0.00	0	0	917
				758	700	15,735
<b>Total discounts/concessions (Note 26(a))</b>				758	700	15,735

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Rates - GRV	Write off minor outstanding balance from interest for UV and GRV Properties	Write off minor balances uneconomic to recover	Write off minor balances uneconomic to recover
Rates - GRV & UV Interest	Write off minor outstanding balance from interest for UV and GRV Properties	Write off minor balances uneconomic to recover	Write off minor balances uneconomic to recover

## 26. RATING INFORMATION (Continued)

### (c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single Full Payment	18/09/2020			8.00%
<b>Option Two</b>				
First Instalment	18/09/2020			8.00%
Second Instalment	18/11/2020	5.00	3.00%	8.00%
Third Instalment	18/01/2021	5.00	3.00%	8.00%
Fourth Instalment	18/03/2021	5.00	3.00%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	15,664	15,400	24,756
Interest on instalment plan	2,550	3,000	3,959
Charges on instalment plan	1,455	1,700	1,695
Interest on deferred rates	155	0	0
ESL penalty interest	691	0	0
	20,515	20,100	30,410



## 27. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2019/20
	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(30 June 2020 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	11(a) (47,840)	(44,931)	(26,495)
Less: Movement in liabilities associated with restricted cash	(39,458)	(38,855)	3,436
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Movement in pensioner deferred rates (non-current)	(3,817)	0	1,883
Movement in employee benefit provisions (non-current)	9,291	0	(14,943)
Movement in contract liabilities (non-current)	0	(27,046)	0
Movement of inventory (non-current)	222,000		0
Work In progress expensed	19,417	0	3,957
Add: Loss on disposal of assets	11(a) 293,889	25,042	17,539
Add: Depreciation on non-current assets	11(d) 2,883,662	1,982,450	2,851,097
<b>Non cash amounts excluded from operating activities</b>	<b>3,334,558</b>	<b>1,896,660</b>	<b>2,835,321</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash backed	4 (3,575,367)	(3,252,604)	(3,091,734)
Less: Financial assets at amortised cost - self supporting loans	5(a) (10,944)	0	(37,130)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	17(a) 73,614	(6,986)	98,154
- Current portion of contract liability held in reserve	0	(27,046)	0
- Current portion of lease liabilities	16(a) 29,058	(5,042)	5,155
- Employee benefit provisions	166,273	166,876	205,731
<b>Total adjustments to net current assets</b>	<b>(3,317,366)</b>	<b>(3,124,802)</b>	<b>(2,819,824)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	6,146,804	3,885,021	5,415,504
Less: Total current liabilities	(1,314,391)	(632,074)	(846,373)
Less: Total adjustments to net current assets	(3,317,366)	(3,124,802)	(2,819,824)
<b>Net current assets used in the Rate Setting Statement</b>	<b>1,515,047</b>	<b>128,145</b>	<b>1,749,307</b>

## 28. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
<b>Market risk - interest rate</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2021</b>					
Cash and cash equivalents	0.17%	5,815,668	4,133,392	1,658,477	23,799
<b>2020</b>					
Cash and cash equivalents	0.70%	5,083,976	3,646,796	1,439,477	(2,297)

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	16,585	14,395

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	7,133	65,425	47,753	118,803	239,114
Loss allowance	0	0	0	0	0
<b>29 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	123,469	45,836	92,397	0	261,702
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.00%	0.03%	0.10%	7.31%	
Gross carrying amount	38,633	2,076	25	917	41,651
Loss allowance	2	1	0	67	70
<b>29 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.11%	1.28%	4.82%	59.55%	
Gross carrying amount	18,787	354	320	783	20,244
Loss allowance	21	5	15	466	507

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	727,047	0	0	727,047	727,047
Borrowings	85,770	300,055	173,396	559,221	483,488
Contract liabilities	5,734	0	0	5,734	5,734
Other liabilities	201,945	0	0	201,945	201,945
Lease liabilities	29,831	50,848	0	80,679	79,345
	1,050,327	350,903	173,396	1,574,626	1,497,559
<b>2020</b>					
Payables	315,612	0	0	315,612	315,612
Borrowings	92,295	311,272	247,950	651,517	581,642
Contract liabilities	91,255	0	0	91,255	91,255
Lease liabilities	5,182	0	0	5,182	5,155
	504,344	311,272	247,950	1,063,566	993,664

## 29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

### 30. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Department of Transport	3,899	530,673	(534,572)	0
	3,899	530,673	(534,572)	0

## 31. OTHER SIGNIFICANT ACCOUNTING POLICIES

### a) Goods and services tax (GST)

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.

### b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

### c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

### d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

### e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

### f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

### g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

### 32. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.</p>
<p><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.</p>
<p><b>HEALTH</b></p> <p>To provide an operational framework for environmental and community health.</p>	<p>Health inspections, food quality control, pest control and operation of the medical centre.</p>
<p><b>EDUCATION AND WELFARE</b></p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Operation and maintenance of the Little Rainmakers Childcare Centre, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.</p>
<p><b>HOUSING</b></p> <p>To provide and maintain housing.</p>	<p>Maintenance of housing rented to staff and non staff.</p>
<p><b>COMMUNITY AMENITIES</b></p> <p>To provide services required by the community.</p>	<p>Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.</p>
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	<p>Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.</p>
<p><b>TRANSPORT</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.</p>
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire Quairading and its economic wellbeing.</p>	<p>Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control the Shire of Quairading overheads.</p>	<p>Private works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.</p>



### 33. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.68	4.71	6.00
Asset consumption ratio	0.74	0.60	0.60
Asset renewal funding ratio	0.79	0.48	0.61
Asset sustainability ratio	0.96	0.64	0.52
Debt service cover ratio	7.12	15.02	19.61
Operating surplus ratio	(0.60)	(0.36)	0.01
Own source revenue coverage ratio	0.44	0.50	0.77

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

## ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

### 12.1 Application to Use Airstrip Hangar – Mr John Harris

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	CEO Nicole Gibbs
<b>Attachments</b>	(i) Building Condition Report
<b>Owner/Applicant</b>	Mr John Harris, Newell Street, Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

1. That Council support the Request from Mr John Harris to have access to and use the Aircraft Hangar at the Quairading Airstrip.
2. The Chief Executive Officer be authorised to finalise an Access Licence / Lease with Mr John Harris based on the Proposal submitted by Mr Harris.

\_\_\_\_/\_\_\_\_

### VOTING REQUIREMENTS – Simple Majority

### IN BRIEF

Mr John Harris has formally requested the use of the large aircraft hangar (referred to colloquially as the 'Old Hangar') at the Quairading Airstrip for the purpose of restoring a light aircraft. The initial request was received in 2017. The hangar is located on Crown Reserve No. 20494, which is vested in the Shire of Quairading. The Management Order (under the auspice of the Land Administration Act 1997) provides for Council to lease the hangar without restriction.

A Condition Report has been prepared by Mr Tim Jurmann (Manager, Health & Building, Shire of Quairading) and is attached for Council's consideration. After inspection, Mr Jurmann concluded that the building is not in high-level condition but it is of sound condition and poses no risk to a tenant nor to the Shire. According to Mr Jurmann, there may be 20 years (plus) left until 'asset end of life,' even if the building is not repaired or restored.

The building is insured and the lease will provide for Mr Harris to be responsible for maintenance.

St John of Gods currently house an old trailer and vehicle in the hangar, however, given that these are no longer in use, we have asked St Johns whether they intend to sell or dispose of these assets (they are in poor condition and do not appear to have been used in years) and we await a response. Regardless of the response from St Johns, Mr Harris is comfortable to co-locate.

### MATTER FOR CONSIDERATION

Council to consider supporting the recommendation to lease the 'Old Hangar' to Mr John Harris to house his light aircraft.

1. That Council support the Request from Mr John Harris to have access to and use the Aircraft Hangar at the Quairading Airstrip.

2. The Chief Executive Officer be authorised to finalise an Access Licence / Lease with Mr John Harris based on the proposal submitted by Mr Harris.

## **BACKGROUND**

Council has care, control and management of the Quairading Airstrip (situated on Crown Reserve 20494) through a Management Order vested under the Land Administration Act 1997.

Mr Harris has expressed interest in leasing the 'Old Hangar' to house his light aircraft which he is restoring and assembling. Mr Harris would like a response to his request in the immediate future.

The 'Old Hangar' was originally constructed by the then GP, Dr Paul Higgins, and upon his departure from town and his subsequent passing many years later, Council acquired the structure.

For a number of years, the hangar was utilised (free of charge) by the St John Ambulance Sub Centre to garage their 'First Aid Post Caravan.' The Caravan has been sold but the trailer and vehicle remain.

The 'Old Hangar' is not in high-level condition, however it is still sound and poses minimum risk to a lessor and lessee arrangement. The lease will compel the lessee to assume responsibility for maintenance.

## **STATUTORY ENVIRONMENT**

### *Land Administration Act 1997*

Council has Care and control of Crown Reserve 20494 under a Vesting Order (commonly known as a Management Order. Council has Power to Lease on this Reserve under Approval from the Minister for Land.

### *Local Government Act 1995*

Section 3.58 Disposal of Property

### **Local Government (Functions & General) Regulation**

Regulation 30(3)(a) – Exempt Transaction - under the Market Value of \$20,000

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

Nil

## **STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031**

### **5. GOVERNANCE AND LEADERSHIP**

- 5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## **COMMUNITY CONSULTATION**

Nil

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial:	Risk Matrix Rating is assessed as Low. Council does not receive income from the Airstrip.
Health:	Risk Matrix Rating is assessed as Low. The Manager, Health & Building has inspected the premises and cleared it for the proposed use.
Reputation:	Risk Matrix Rating is assessed as Low. Council support will be perceived as possible and there is no competing interest in the hangar.
Operation:	Risk Matrix Rating is assessed as Low. There is no impact on Shire operations.
Natural Environment:	Risk Matrix Rating is assessed as Low. There is no impact on the natural environment.

# Building Condition Report



Lot 337, Plan 91516

Quairading Airport

Quairading

Tim Jurmann

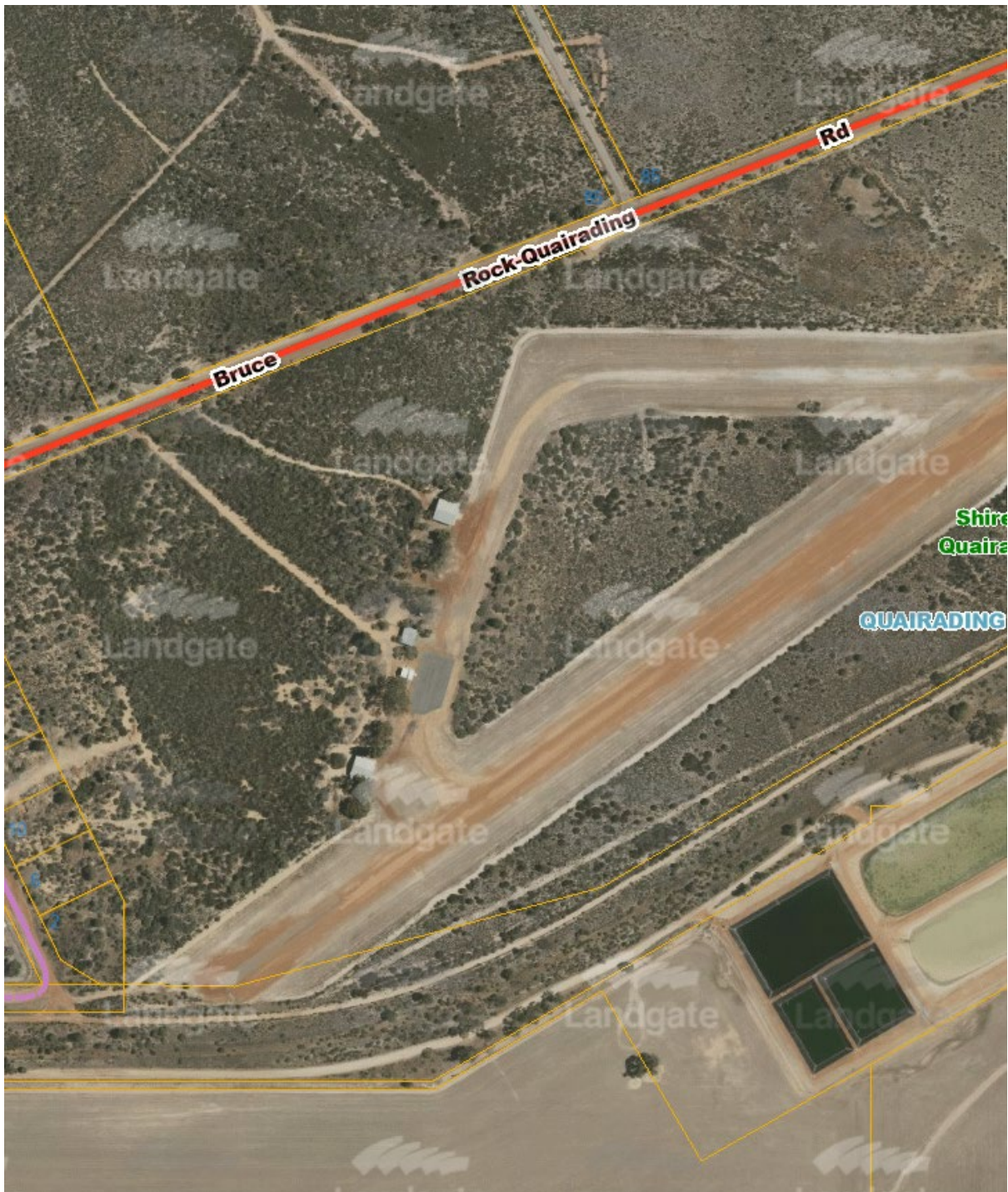
Senior Building Surveyor

Level 1

## 1.0 Introduction

An inspection of the former St John Ambulance Hangar, Lot 377, Plan 91516, Quairading Airport, Quairading on the 22<sup>nd</sup> of December, 2021, with the purposes of determining the condition of the building, for the purposes of potentially leasing the building for aircraft storage.

Aerial photos of the building is shown below.





## 2.0 Building Description and Classification

The building consists of steel frame construction overlaid with Jarrah roof purlins and Jarrah girts.

The steel columns of the steel frame are bolted to concrete footings.

The building is clad in corrugated iron roof and wall sheeting, with steel framed doors.

The building appears to have been constructed in the 1960's or 1970's and to have been used for aeroplane and general storage, and more recently for storage for the St Johns Ambulance.

Under the National Construction Code 2019, (NCC) and Building Code of Australia 2019, (BCA) the building is classified as follows.

1. Class 10a Storage Shed/Hangar (Storage/light maintenance of Aeroplanes Only)

The building is approximately 9.0 metres x 12.0 Metre giving a floor area of 108 m<sup>2</sup>.

The building is approximately 4.0 metres high.

**External Photos are provided below.**

Front (Southern) Elevation





Side (Western) Elevation



Rear (Northern) Elevation



Side (Eastern) Elevation



Internal Photos are provided below

View of Front South West Corner Internal



View of Rear North East Corner Internal



View of Front South East Corner Internal



View of Rear North West Corner Internal



**Inspection.**

The building main steel frame has not visibly deformed externally at this time, however there are some defects that need to be noted and may contribute to or result in future instability of failure of the building.

These are outlined as follows.

1. The metal framing of the front doors, eastern most leaf has broken at the weld, causing deformation of the door.
2. Some of the roof cladding has holes causing the roof to leak and contribute to deterioration of framing members.
3. Some of the wall cladding contains holes.
4. Some rafters appear to be deteriorated, either cracked or weather damaged.
5. There may be some termite damage, however I could not get up to the top rafters to inspect properly, this should be checked by a qualified pest controller.
6. There are some deflecting timber roof rafters.
7. The span of the roof sheeting appears to be excessive at 2.175 m between supports.
8. The concrete pier at the South Easter corner is cracked around the bolt holes for the column support.
9. The barge support/rafter has become disconnected from the roof frame at some supports.
10. The front doors are very difficult to open without damage to them and heavy lifting.
11. Some rafters have been damaged or narrowed down excessively, reducing the structural capacity of the rafters.
12. Some columns have been extended by butt welding, it unclear if the welds are structurally adequate, with some deviation in straightness occurring during welding.
13. Some roof sheets have come away from the timber rafters and are not adequately fixed or tied down.
14. Some girts are split, damaged and sagging/deflecting.
15. Column supports are placed mid-span of chords of the truss without a vertical truss chord, however no deflection is occurring.

Photos are shown as follows.

Deflecting rafters and roof sheets requiring additional fixing



Deflecting Door Frame



Damaged Door Frame



Possible termite damage.



Cut down roof rafter

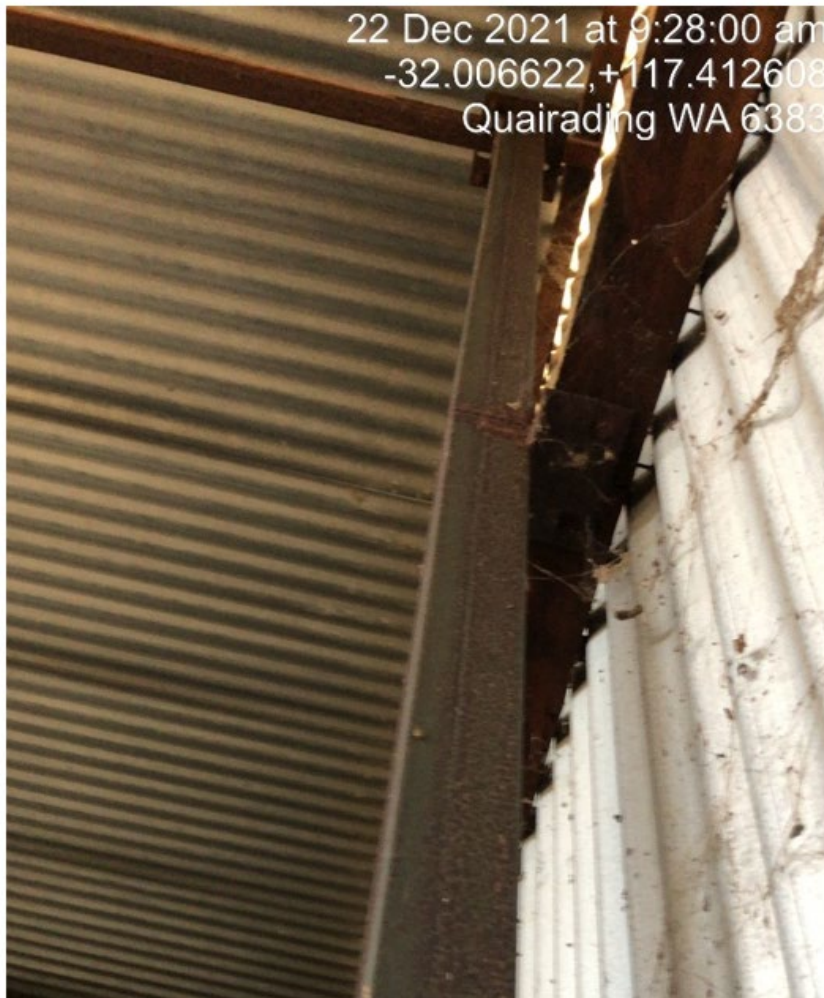




Damaged Girt



Butt welded columns



Damaged Barge/Rafter connection



Deflecting Roof Sheeting



Leaking Roof



Roof sheeting requiring additional fixing and deflecting rafter



Cracked and deteriorated timber girt.



## **Conclusion**

The building has a number of defects, that whilst could be readily rectified, could in combination, under foreseeable standard weather conditions cause the building to fail.

In this regard any future user of the building should ensure that adequate provision is made to rectify the defects prior to use.

**12.2 Disability Access and Inclusion Plan 2022-26**

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO Nicole Gibbs
<b>Reporting Officer</b>	EDPO Richard Bleakley
<b>Attachments</b>	(i) Disability Access and Inclusion Plan 2022-2026
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

**OFFICER RECOMMENDATION**

<b>MOVED</b> _____	<b>SECONDED</b> _____
1	That the Council accepts the Officer's Report on the development of the Disability Access and Inclusion Plan 2022-2026.
2	That the Council adopts the Disability Access and Inclusion Plan 2022-26.
____/____	
<b>VOTING REQUIREMENTS</b> - Simple Majority	

**IN BRIEF**

- It is a regulatory requirement for the Shire to have a current Disability Access and Inclusion Plan.
- A review of achievements of the DAIP 2016-20 is included as an appendix in the DAIP 2022-26.
- A comprehensive community consultation process was conducted to provide inputs into the final version of the DAIP 2022-26.
- Feedback has been provided by the Dept. of Communities on the final draft of DAIP 2022-26.

**MATTER FOR CONSIDERATION**

The adoption of the Disability Access and Inclusion Plan 2022-26.

**BACKGROUND**

The purpose of a DAIP is to ensure that people with disability can access services provided by public authorities in Western Australia, and to participate and be included in their community. The goal is to provide, as much as is reasonable, the same level of access as people without disability enjoy, and to ensure that people are not discriminated against on the basis of their disability.

The Western Australia Disability Services Act requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disability have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1992 (DDA), both of which make discrimination on the basis of a person's disability unlawful.

The DAIP 2022-26 is the third iteration of the DAIP and has been developed through a series of steps:

- 1 Review of the outcomes of the DAIP 2016-2020.
- 2 Community consultation.
- 3 Engagement with key stakeholders; and
- 4 Engagement with the Dept. of Communities.

When developing a DAIP, a local government must aim to achieve seven desired outcomes. These provide a framework for translating the principles and objectives of the Act into tangible and achievable results.

The seven desired outcomes are:

- 1 People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
- 2 People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
- 3 People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
- 4 People with disability receive the same level and quality of service from the staff of the relevant public authority.
- 5 People with disability have the same opportunities as other people to make complaints to the relevant public authority.
- 6 People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
- 7 People with disability have the same opportunities as other people to obtain and maintain employment.

The outcome of the process has been the completion of the Disability Access and Inclusion Plan 2022-26.

### **STATUTORY ENVIRONMENT**

The Plan has been designed to meet the requirements of the *Disability Services Act 1993 (WA)*

The Plan also address the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1992 (DDA)

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Any Access Improvements are to be incorporated into Council's Corporate and Capital Plans, Specific Projects or Programs.



## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

### 1. COMMUNITY

- 1.1 Work collaboratively with local and regional service providers to engage the community as active citizens.
- 1.2 Provide social and cultural activities for all members of the community.
- 1.3 Advocate for the provision of quality health services, health facilities and programs in the Shire.

### 3. Built Environment

- 3.2 Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles.
- 3.3 Improvements to building infrastructure including our sport and recreation facilities, residential and service delivery facilities.

### 5. GOVERNANCE AND LEADERSHIP

- 5.1 Shire communication is consistent, engaging and responsive
- 5.2 Forward planning and implementation of plans to determine Strategic Plan and service levels
- 5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Implement systems and processes that meet legislative and audit obligations

## COMMUNITY CONSULTATION

In depth consultation with the community and Key Stakeholders was conducted during the review process:

The following consultation methods were implemented:

- Consultation with Manager of Health and Buildings – Shire of Quairading
- Meetings with organisations delivering DSIP Services
  - Moorditj Koort Aboriginal Health and Wellness Centre
  - Community Vision

- Engagement with Shire Medical Centre
- Meetings with Community Groups
  - Stay Active Club
  - Qarras
- Meeting with Noongar representatives
- One-on-one conversations with key stakeholders including carers and parents.

**RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

**Financial** - Risk Matrix Rating is assessed as Low

Minimises risk through the incorporation of projects into the Shire's Strategic, Corporate and Long Term Financial Planning.

**Health** – Risk Matrix Rating is assessed as Low

Minimises risk through addressing issues for vulnerable persons within the Community.

**Reputation** – Risk Matrix Rating is assessed as Low

Ensures that the Shire is seen to be tackling concerns of the more vulnerable members of the Community.

**Operation** – Risk Matrix Rating is assessed as Low

DAIP input into the Shire's Planning Process will ensure that projects identified through the DAIP are delivered in an efficient and cost effective manner.

Natural Environment – Risk Matrix Rating is assessed as Low.

**COMMENT**

The revision of the DAIP is behind schedule. However, the Dept. of Communities has been notified, is aware of the status of the review and has been involved in providing feedback on the draft of the DAIP 2022/26.



# SHIRE OF QUAIRADING

## Disability Access and Inclusion Plan

### 2022-2026

#### **Draft Disability Access and Inclusion Plan (DAIP) 2022 - 2026**

This plan is available in alternative formats such as large print or electronic format (disc or emailed) on request, and on the Shire's Website.

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The Shire would like to acknowledge the role of the Community and Key Stakeholders in the development of the Disability Access and Inclusion Plan for 2022 to 2026.

## EXECUTIVE SUMMARY

The Disability Access & Inclusion Plan 2022–2026 (“Plan”) replaces the Disability Access & Inclusion Plan 2015–2020.

The Plan has been designed to meet the requirements of the *Disability Services Act 1993 (WA)* and sets the stage for responding to diversity by expanding upon previous disability access and inclusion plans to incorporate the needs of all members of the community.

This Plan will assist the Shire’s governing Council to determine the strategies needed to enhance and promote accessibility requirements. The Plan provides the direction and framework for future planning needs beyond the short term.

The implementation of this Disability Access & Inclusion Plan is a legislative requirement of the Disability Services Act, however by planning for a community that is accessible and inclusive to people with disabilities the Shire intends to create a community that is accessible and inclusive for all. The Shire aims to ensure that the services it provides meet varied individual needs and expectations, and that everyone has equal access to these services regardless of their race, heritage, gender, belief, nationality, family background, age, disability or sexuality.

The Shire of Quairading recognises that the task of addressing the many important issues that affect our diverse community is not an easy one. The Shire will endeavour, however, through ongoing consultation and involvement with the community, to identify and eliminate as many barriers and challenges to access and inclusion as possible and work towards achieving a community that is liveable for all.



Figure 1: Inclusivity - Disability, Culture & Ageing in Place

## THE SHIRE OF QUAIRADING

The Shire of Quairading covers an area in excess of 2,000 square kilometres and encompasses the townsites and localities of Quairading, Yoting, Pantapin, Dangin, South Caroling, Balkuling, Badjaling, Doodenanning and Wamenusking and rural farmland. It remains however, primarily rural. The combined population of approximately 1,019<sup>1</sup> is one of diverse backgrounds.

Council is particularly concerned that the needs of people in our community are met so they may enjoy the unique lifestyle that the Quairading district offers.

The district has a wide array of recreational and social, leisure, and community facilities which add to the natural beauty of the area, and provides a major part of the infrastructure required to meet the needs and expectations of people who choose to live and work within the Shire of Quairading.

### Our Vision

"Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting."

### Functions, facilities and services (both in-house and contracted) provided by the Shire of Quairading

The Shire of Quairading is responsible for a range of functions, facilities and services including:

**Services to property:** construction and maintenance of Shire-owned buildings; roads and footpaths; land drainage and development; waste collection and disposal; litter control and street cleaning; planting and caring for street trees; numbering of buildings and lots; street lighting; and bush fire control.

**Services to the community:** provision and maintenance of playing areas, parks, gardens, reserves and facilities for sporting and community groups; management of the Recreation Precinct and Pool; public library and information services; youth services and community events.

**Regulatory services:** planning of road systems, sub-divisions and town planning schemes; building approvals for construction, additions or alterations to buildings; Environmental Health services and ranger services for dog and cat control.

**General administration:** the provision of general information to the public and the lodging of complaints and payment of fees including rates, vehicle licensing and dog registrations.

**Processes of government:** Ordinary and Special Council and Committee meetings; Electors' meetings and election of Council Members and community consultations.

### People with disability in the Shire of Quairading

It is estimated that there are around 185 people with disability living within the Shire, 18% of the permanent population of 1,019 (ABS Census 2016). The Australian Bureau of Statistics (ABS) Survey of Disability, Ageing and Carers (2003) estimate that 20.6% of Australians identify themselves as having some form of disability. The influx of retirees will increase this number as according to the ABS survey, 50% of people aged over 60 identified themselves as having a disability. The seasonal increase of tourists (July to October), including tourists with disability, must also be considered.

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ABS 2016 Census<sup>1</sup>

### **Planning for better access**

The Western Australia Disability Services Act requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with disability have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1992 (DDA), both of which make discrimination on the basis of a person's disability unlawful.

### **Progress since 1995**

The Shire of Quairading is committed to facilitating the inclusion of people with disability through the improvement of access to its information, facilities and services. Towards this goal, the Shire adopted its first Disability Service Plan (DSP) in 2004 to address the Access barriers within the community.

Since the adoption of the initial DAIP 2016-21, the Shire has implemented initiatives and made progress towards better access. Some of these are highlighted in Appendix 1 under the relevant key outcome headings of the 2016-21.

## ACCESS AND INCLUSION POLICY STATEMENT

The Shire of Quairading is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers.

### Extract from Shire's Strategic Community Plan 2021-31

1. COMMUNITY	
1.1	Work collaboratively with local and regional service providers to engage the community as active citizens.
1.2	Provide social and cultural activities for all members of the community.
1.3	Advocate for the provision of quality health services, health facilities and programs in the Shire.

3. BUILT ENVIRONMENT	
3.2	Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles.
3.3	Improvements to building infrastructure including our sport and recreation facilities, residential and service delivery facilities.

5. GOVERNANCE AND LEADERSHIP	
5.1	Shire communication is consistent, engaging and responsive.
5.2	Forward planning and implementation of plans to determine Strategic Plan and service levels
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community.

The Shire of Quairading interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in-house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

#### The Shire of Quairading:

- Recognises that people with disability are valued members of the community who make a variety of contributions to local social, economic and cultural life;
- Believes that a community that recognises its diversity and supports the participation and inclusion of all of its members makes for a richer community life;
- Believes that people with disability, their families and carers should be supported to remain in the community;



- Is committed to consulting with people with disability, their families and carers and disability organisations in addressing barriers to access and inclusion;
- Will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- Is committed to supporting local community groups and businesses to provide access and inclusion of people with disability; and
- Is committed to achieving the seven desired outcomes of its DAIP.

**The seven desired outcomes of the DAIP:**

These are:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
3. People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the relevant public authority.
5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to obtain and maintain employment.

## DEVELOPMENT OF THE DISABILITY ACCESS AND INCLUSION PLAN

### Responsibility for the planning process

The Chief Executive Officer has responsibility to oversee the development, implementation, review and evaluation of the plan. The final plan is endorsed by Council and it is the responsibility of all officers to implement the relevant actions.

### Community consultation process

In 2021, the Shire undertook to review its Disability Access and Inclusion Plan (DAIP):

- Consultation with key stakeholders.
- Drafting of a new DAIP to guide further improvements to access and inclusion.
- Examination of the initial DAIP and subsequent progress reports to see what has been achieved and what still needs work.
- Consultation with key staff.
- Consultation with the community.

The Disability Services Act Regulations (2004) set out the minimum consultation requirements for public authorities in relation to Disability Access and Inclusion Plans (DAIPs). Local Governments must call for submissions (either general or specific) by notice in a newspaper circulating in the Local Government area and on any website maintained by or on behalf of the Local Government. Other mechanisms may also be used.

The following consultation methods were implemented:

- Consultation with Manager of Health and Buildings – Shire of Quairading
- Meetings with organisations delivering DSIP Services
  - Moorditj Koort Aboriginal Health and Wellness Centre
  - Community Vision
- Engagement with Shire Medical Centre
- Meetings with Community Groups
  - Stay Active Club
  - Qarras
- Meeting with Noongar representatives
- One-on-one conversations with key stakeholders including carers and parents

### Findings of the consultation

The initial review found that most of the objectives in the DAIP 2015-2020 had been achieved and that a new plan was required to address access barriers. It should also reflect legislative and regulatory changes such as striving for inclusion and access beyond the minimum compliance of the standards.

The review also identifies a variety of remaining barriers to access and inclusion, to be addressed in the DAIP Action Plan.

## Access Barriers

The access barriers identified in the consultation process were:

- Footpaths required in areas around the town, many footpaths require upgrading or repair
- Services within existing facilities needed upgrading.
- Some events not readily accessible.

These barriers informed the development of strategies in the DAIP. The barriers have been prioritised in order of importance, which assists in setting timeframes for the completion of strategies to overcome those access barriers.

## Responsibility for implementing the DAIP

Implementation of the DAIP is the responsibility of all areas of the Shire. The Disability Services Act (1993) requires all public authorities to take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents and contractors.

## Communicating the plan to staff and people with disability

- In 2022 the plan was finalised and formally endorsed by Council.
- The community is to be informed through the local newspaper and Shire website that copies of the plan were available upon request and in alternative formats if required, including hard copy in standard and large print, electronic format, audio format on flash drive, by email and on the Shire's website.
- As plans are amended Shire staff and the community will be advised of the availability of updated plans, using the above methods.

## Review and evaluation mechanisms

The Disability Services Act requires that DAIPs be reviewed at least every five years. Whenever the DAIP is amended, a copy of the amended plan must be lodged with the Disability Services Commission. The Implementation Plan can be updated more frequently if desired.

## Monitoring and Reviewing

The employee with responsibility for the DAIP will analyse progress in implementing the DAIP and provide a report to management and Council on progress and recommended changes to the implementation plan annually.

- The Shire's DAIP will be reviewed and submitted to Management and Council in 2022. The report will outline what has been achieved under the Shire's DAIP 2015 -2020.
- An Annual Progress Report will be provided to the Disability Services Commission during the month of July each year.

## Evaluation

- An evaluation will occur as part of the five-yearly review of the DAIP.
- The Community, Staff and Elected Members will be consulted as per the endorsed consultation strategies, as part of any evaluation.

## Reporting on the DAIP

The Disability Services Act requires the Shire to report on the implementation of its DAIP in its annual

report outlining:

- progress towards the desired outcomes of its DAIP;
- progress of its agents and contractors towards meeting the seven desired outcomes; and
- effectiveness of the strategies used to inform agents and contractors of its DAIP.

The Shire is also required to report on progress in the prescribed format to the Department of Communities by July 31 each year.

## STRATEGIES TO IMPROVE ACCESS AND INCLUSION

The following overarching strategies have been developed to address each of the seven desired outcome areas of the Disability Services Act from feedback gained in the consultation process. These will form the basis of the Implementation Plan.

**Outcome 1:** People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

Strategy
Ensure that people with disability are consulted on their needs for services and the accessibility of current services.
Monitor Shire services to ensure equitable access and inclusion.
Develop the links between the DAIP and other Shire plans and strategies.
Ensure that events, whether organised or funded, are accessible to people with disability.

**Outcome 2:** People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

Strategy
Provide an opportunity for members of the community to engage with the Council on accessibility to buildings and facilities within the Shire.
Ensure that all buildings and facilities meet the standards for access and any demonstrated additional need.
Ensure that all new or redevelopment works provide access to people with disability, where practicable.
Ensure that all recreational areas are accessible.
Ensure that ACROD parking meets the needs of people with disabilities in terms of quantity and location.

**Outcome 3:** People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

Strategy
Ensure that the community is aware that Shire information is available in alternative formats upon request.
Improve staff awareness of accessible information needs and how to provide information in other formats.
Accommodate the provision of interpreters to significant events on request.

Ensure that the Shire's website meets contemporary good practice.

**Outcome 4:** People with disability receive the same level and quality of service from the employees of a public authority as other people receive from the employees of that public authority.

<b>Strategy</b>
Incorporation of DAIP into Shire's Strategic and Policy Documentation.
Ensure that Elected Members and employees are aware of access needs and can provide appropriate services.

**Outcome 5:** People with disability have the same opportunities as other people to make complaints to a public authority.

<b>Strategy</b>
Ensure that grievance mechanisms are accessible for people with disability and are acted upon.

**Outcome 6:** People with disability have the same opportunities as other people to participate in any public consultation by a public authority.

<b>Strategy</b>
Ensure that people with disability are actively consulted about the DAIP and any other significant planning processes.
Ensure that people with disability are aware of and can access other established consultative processes.

**Outcome 7:** People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

<b>Strategy</b>
Encourage and provide employment opportunities at the Shire of Quairading for all people.
Ensure the Council's workplaces are accessible and inclusive.

## Appendix 1

### Progress since 2016 under the Disability Action and Inclusion Plan

#### 1 People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

##### 1.1 Strategic Planning

- Inclusion of DAIP as a strategy within the Strategic Community Plan – Key Area Social.
- Opportunity provide to all sectors of the Community to participate in the planning process. Considerations were made for both access, time and form including forums, interviews and surveys (online and hard copy).
- Biennial community survey linked to the Shire's Strategic Community Plan to assess delivery of services to the community. Survey asked about "support the access and inclusion of people with disability, their families and carers."

##### 1.2 Events

- Risk management plans required for all events.
- Protocols are being reviewed to make more inclusive.
- Risk management plans are required for all events and this includes disability access and risk mitigation (2020/21).

#### 2 People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

##### 2.1 New facilities fully compliant with BCA regulations

- Swimming Pool Redevelopment
  - Changerooms: Disabled / Family Facility; Ambulant toilets in ♀ / ♂ facilities.
  - Pool access – Beach entry with railing
  - Pathways
  - Disabled / Aged Friendly Shelters
- Caravan Park
  - Ablutions: Disabled / Family Facility; Ambulant toilets in ♀ / ♂
  - Pathways and ramps
  - Caravan Park Booking and Reception facility – Provision of on-site facilities with compliant access friendly entrance (completed by December 2021)
- Park Cottages at the Caravan Park
  - One cottage compliant with universal access regulations. (2019)
  - Upgrading of access and safety features at the caravan park cabins – railings, levels and access lighting (2020)
- Works Depot
  - Access to building and entrance
  - Ablutions and change facilities
- Gym
  - Access / Equipment / Changeroom

##### 2.2 Existing Residential Buildings

- Arthur Kelly Aged Village – ongoing upgrades to units to meet standards

##### 2.3 Existing Recreational Facilities

- Ongoing assessments of facilities (risk management)
- Installation of access ramps at Youth Centre and Agriculture Hall (JobAccess).
- Upgrading of high-vis and non-slip surfaces on access to the Shire Hall.

#### **2.4 Existing Service Facilities.**

- Installation of hand rail at the Shire Medical Centre.

#### **2.5 Footpath / Pavements / Parking**

- Upgrading of footpaths and pavements to meet appropriate standards.
- Upgrading / maintenance of parking sites at Shire facilities and in shopping precinct (ACROD Parking).

### **3 People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

- Shire Website meets W3C Web Content Accessibility Guidelines 2.0 Level AA.
- Shire provides information in digital and hardcopy formats as well as through social media.
- Shire staff have the capacity to provide information in multiple formats and assist people with disability to access information.

### **4 People with disability receive the same level and quality of service from the employees of a public authority as other people receive from the employees of that public authority.**

- All new staff receive an induction manual which includes an orientation in Equal Opportunities Procedures and Protocols.
- The Shire has updated its Customer Service Charter to ensure appropriate levels of service to all members of the Community (2020).
- During COVID-19 Restrictions and Lockdown, the Shire Councillors communicated regularly with "vulnerable" persons to ensure the wellbeing of individuals and that they were well.

### **5 People with disability have the same opportunities as other people to make complaints to a public authority.**

- The Shire has updated its Customer Service Charter and Complaints Policy in 2017 and reiterated its commitment to avoid discrimination and to ensure appropriate levels of service to all members of the Community.
- It has also installed a customer service request module to ensure requests are tracked and are being addressed fully.
- A six-monthly review of performance and its process is conducted.
- Policy reviews completed in 2020 linked to Communications, Complaints and Safeguarding conducted i) CS.1 Complaints Policy (Dec 2020), ii) CS.2 Communication Policy (Dec 2020) and, iii) CS.3 Community Engagement Policy (Dec 2020).

### **6 People with disability have the same opportunities as other people to participate in any public consultation by a public authority:**



- All members of the community were invited to participate in the Strategic Planning Process.
- All consultative processes were promoted through Community Groups.
- The program was promoted through advertising in the local Bulletin and newsletters, Website and Social Media, public notice boards as well as mail delivery.
- For specific programs and events targeted consultation is conducted to ensure needs and requirements of all sectors of the communities are considered (eg design of nature playground facilities and amenities.) (2019/20).
- Strategic Community Plan 2021-31 – Engagement with Seniors (Coffee and Chat!) for consultation and inputs into the Review of the Strategic Community Plan 2021-31.
- Aged Housing Precinct – Independent Living Units – consultation process with external architect and community focus group for the layout and design of future Independent Living Units in close proximity to the Quairading District Hospital.

**7. People with disability have the same opportunities as other people to obtain and maintain employment within a public authority:**

- Shire advertises itself as an Equal Opportunities Employer in all job vacancies.
- Shire recruitment ensures that all applicants have equal opportunity to attend / engage in the recruitment and selection process.
- Shire constructed a new Works Depot and Staff Facilities which provides a disability compliant workplace.
- Shire is scheduled to review existing workplace environment in the Shire Administration office.

## IMPLEMENTATION PLAN

The Implementation Plan details the task, timelines and responsibilities for each broad strategy to be implemented between 2022 – 2026 to progress the strategies of the DAIP.

It is intended that the Implementation Plan will be updated annually to progress the achievement of all the strategies over the duration of the five-year plan.

**Outcome 1:** People with disability have the same opportunities as other people to access the services of, and any events organised, by the Shire of Quairading.

Strategy	Task	Deadline	Responsibility
Ensure that people with disability are consulted on their need for services and the accessibility of current services.	<ul style="list-style-type: none"> <li>Meet and consult with key stakeholders and service providers through direct approach model.</li> </ul>	Feb 24	EMCPS <sup>i</sup>
	<ul style="list-style-type: none"> <li>Forward outcomes and recommendations to Shire administration for consideration.</li> </ul>	Feb 24	EMCPS
Monitor Shire services to ensure equitable access and inclusion.	<ul style="list-style-type: none"> <li>Conduct systematic reviews of the accessibility of services.</li> </ul>	Jun 22	MH&B <sup>ii</sup>
	<ul style="list-style-type: none"> <li>Inform Council of identified barriers and provide feedback to concerned consumers.</li> </ul>	Jul 22	MH&B
Ensure that events, whether provided or funded, are accessible to people with a disability.	<ul style="list-style-type: none"> <li>Shire provides an Event Management Plan template which addresses Access and Inclusion and a Risk Management.</li> </ul>	Ongoing	EMCPS

	<ul style="list-style-type: none"> <li>Ensure all events have an Event Management Plan which includes access and inclusion and risk mitigation and an evaluation checklist.</li> </ul>	Ongoing	EMCPS
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**Outcome 2:** People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Quairading.

Strategy	Task	Deadline	Responsibility
Provide an opportunity for members of the community to engage with the Council on accessibility to buildings and facilities within the Shire.	<ul style="list-style-type: none"> <li>Consultation with key stakeholders and members of the community to determine current status of town infrastructure and ease of access including parking, ramps, pathways, entry points to facilities and services.</li> </ul>	Jun-22 Biennial	EMCPS
Ensure that all existing buildings and facilities meet the standards for access and any demonstrated additional need. (Staged approach due to budget limitations)	<ul style="list-style-type: none"> <li>Conduct an audit of Shire recreational and service providing facilities.</li> </ul>	Jun-22	MH&B & EMIS <sup>iii</sup>
	<ul style="list-style-type: none"> <li>Prioritise and make a Budgetary submission to Council to commence work on rectifying identified barriers in Annual Budget.</li> </ul>	Jul-22	MH&B & EMIS
Ensure that all new or redevelopment works provide access to people with disabilities, where practicable and are compliant.	<ul style="list-style-type: none"> <li>Ensure that the legal requirements for access are met in all plans for new or redeveloped buildings and facilities.</li> </ul>	Ongoing	MH&B
	<ul style="list-style-type: none"> <li>Ensure that no development application is signed off without a declaration that it meets the legal requirements.</li> </ul>	Ongoing	MH&B

Strategy	Task	Deadline	Responsibility
Promotion and marketing to local businesses and tourist venues of the requirements for, and benefits flowing from, the provision of accessible venues.	<ul style="list-style-type: none"> <li>Provide information (available on the DSC website), on the needs of people with disabilities and of legal requirements and best practice.</li> </ul>	Ongoing	CEO <sup>iv</sup> / EMCPS
	<ul style="list-style-type: none"> <li>Promote access to business.</li> </ul>	Ongoing	CEO / EMCPS
	<ul style="list-style-type: none"> <li>Make access information available on the Shire's website.</li> </ul>	Ongoing	CEO / EMCPS
Ensure that all recreational areas are accessible: <ul style="list-style-type: none"> <li>Future recreation areas are compliant; and</li> <li>Existing recreation areas are modified where possible. (within budgetary constraints)</li> </ul>	<ul style="list-style-type: none"> <li>Conduct audit of Shire Pool, Community Building and Playground.</li> </ul>	Jun-22	MH&B / EMCPS
	<ul style="list-style-type: none"> <li>Incorporate recommendations into the Biennial Review of the Sports and Recreation Masterplan 2021-31.</li> </ul>	Jun-23	EMCPS
	<ul style="list-style-type: none"> <li>Incorporate infrastructure needs into Asset Management Plan and Long Term Financial Plan.</li> </ul>	2023 Onwards	EMCPS
Ensure that ACROD parking meets the needs of people with disability in terms of quantity and location.	<ul style="list-style-type: none"> <li>Review of condition and compliance of ACROD bays at the Shire Administration Centre, Community Resource Centre, Community Building, Medical Centre and the Main Street parking.</li> </ul>	2025	MH&B

**Outcome 3:** People with disability receive information from the Shire of Quairading in a format that will enable them to access the information as readily as other people are able to access it.

Strategy	Task	Deadline	Responsibility
Ensure that the community is aware that Shire information is available in alternative formats upon request.	<ul style="list-style-type: none"> <li>Publicise the availability of other formats in local publications – multiple formats.</li> </ul>	Ongoing	IMO <sup>v</sup>
Improve employee awareness of accessible information needs and how to provide information in other formats.	<ul style="list-style-type: none"> <li>Inclusion of the DAIP in the Shire Staff Induction process.</li> </ul>	Ongoing	IMO
	<ul style="list-style-type: none"> <li>Educate employees in providing accessible information.</li> </ul>	Ongoing	Supervisor
Accommodate the provision of interpreters to significant events on request.	<ul style="list-style-type: none"> <li>Budget for special needs (eg interpreters) for significant Shire-owned events (when Shire advised of needs)</li> </ul>	Needs basis	EMCPS
Ensure that the Shire’s website meets contemporary good practice.	<ul style="list-style-type: none"> <li>Update Website to include improved visual and audio access.</li> </ul>	2022	EMCS <sup>vi</sup>

**Outcome 4:** People with disability receive the same level and quality of service from the employees of the Shire of Quairading as other people receive.

Strategy	Task	Deadline	Responsibility
Incorporation of DAIP into Shire’s Strategic and Policy Documentation.	<ul style="list-style-type: none"> <li>Inclusion of DAIP findings and recommendations into Shire’s Strategic Community Plan, Corporate Business Plan and Long Term Financial Plan.</li> </ul>	Dec-22	EMCPS
	<ul style="list-style-type: none"> <li>Review of existing Shire Policy Documentation to capture DAIP Outcomes and Strategies.</li> </ul>	Dec-22	IMO
Ensure that Elected Members and employees are aware of access needs and can provide appropriate services.	<ul style="list-style-type: none"> <li>Inclusion of the DAIP in both Shire and Councillor induction process.</li> </ul>	Ongoing	CEO
	<ul style="list-style-type: none"> <li>Ensure staff and Councillors are aware of services and access needs of people with disabilities.</li> </ul>	Ongoing	CEO

**Outcome 5: People with disability have the same opportunities as other people to make complaints to the Shire of Quairading.**

Strategy	Task	Deadline	Responsibility
Ensure that feedback mechanisms are accessible for people with disabilities and are acted upon.	<ul style="list-style-type: none"> <li>Review and implementation of Shire feedback mechanisms: compliments &amp; complaints</li> </ul>	Jun-22	IMO
	<ul style="list-style-type: none"> <li>Promotion of the Review Process within the Community.</li> </ul>	Aug-22	IMO
	<ul style="list-style-type: none"> <li>Annual review of current Customer Service Charter and implement any recommendations.</li> </ul>	Jun-22	IMO
	<ul style="list-style-type: none"> <li>Generation of annual report on issues raised and circulated within the Community. (Inclusion of report in the Shire’s Annual General Report.)</li> </ul>	2022/23	IMO

**Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Quairading**

Strategy	Task	Deadline	Responsibility
Ensure that people with disabilities are actively consulted about the DAIP and any other significant planning processes.	<ul style="list-style-type: none"> <li>Consult people with disabilities by interviews and surveys.</li> </ul>	2023 (SCP <sup>vii</sup> Review)	EMCPS
	<ul style="list-style-type: none"> <li>Conduct focus group sessions and workshops with key stakeholders and community members.</li> </ul>	2023 (SCP Review)	EMCPS

Ensure that people with disabilities are aware of and can access other established consultative processes.	<ul style="list-style-type: none"> <li>• Ensure agendas, minutes and other documents are available on request in alternative formats and are published on the Shire’s website.</li> </ul>	Ongoing	CEO
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**Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.**

Strategy	Task	Deadline	Responsibility
<b>Encourage and provide employment opportunities at the Shire of Quairading for all people.</b>	<ul style="list-style-type: none"> <li>• Review of Workforce Plan.</li> </ul>	Jan-23	EMCS
	<ul style="list-style-type: none"> <li>• Review of recruitment process and incorporate DAIP practices in the process.</li> </ul>	Jan-23	IMO
	<ul style="list-style-type: none"> <li>• Review of Position Descriptions.</li> </ul>	Ongoing	Supervisor
	<ul style="list-style-type: none"> <li>• Ensure that advertisement of job positions meets appropriate standards.</li> </ul>	Ongoing	IMO
	<ul style="list-style-type: none"> <li>• Review of recruitment policy and procedures.</li> </ul>	Ongoing	IMO
<b>Ensure the Council’s workplaces are accessible and inclusive.</b>	<ul style="list-style-type: none"> <li>• Assessment of Shire Administration Building.</li> </ul>	2022	MH&B
	<ul style="list-style-type: none"> <li>• Development of a plan, design and costings for a disability friendly Shire Administration Building.</li> </ul>	2022	MH&B / EMCPS
	<ul style="list-style-type: none"> <li>• Upgrading of Administration Building (once funding is resourced)</li> </ul>	2024	EMCPS



## Acronyms

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- i EMCPS – Executive Manager Community, Projects and Strategy**
- ii MH&B – Manager of Health & Building**
- iii EMIS – Executive Manager Infrastructure and Services**
- iv CEO – Chief Executive Officer**
- v IMO – Information Management Officer**
- vi EMCS – Executive Manager Corporate Services**
- vii SCP – Strategic Community Plan (2021-31)**

### 12.3 Policy Review Purchasing/Credit Card

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO – Nicole Gibbs
<b>Reporting Officer</b>	CEO – Nicole Gibbs
<b>Attachments</b>	(i) FIN.4 Corporate Credit Card Policy - Reviewed (ii) FIN.4 Corporate Credit Card Policy – Current Version
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

#### OFFICER RECOMMENDATION

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

1. That Council adopt the recommendation for the CEO to be provided with a Corporate Credit card.
2. That Council adopt the amended Corporate Credit Card Policy

\_\_\_\_/\_\_\_\_

**VOTING REQUIREMENTS** – Absolute Majority

#### IN BRIEF

- The Shire of Quairading would benefit considerably by having a Corporate Credit Card
- There are many advantages to a business when a when a Corporate Credit Card is available for use.
- When clear Policies and Procedures are in place, and well-communicated to employees, the risk around utilising a Corporate Credit Card is significantly reduced.

#### MATTER FOR CONSIDERATION

That Council adopt the recommendation for the CEO to be provided with a Corporate Credit Card.

For Council to adopt the amended Corporate Credit Card Policy.

#### BACKGROUND

Corporate credit cards can deliver significant benefits to local governments through improved administrative practices and more effective cash management. However, they can also expose a local government to significant risks if not properly controlled.

The risks associated with credit cards can be minimised by implementing policies to control their use.

It is important to have a communication strategy that informs new employees and reminds existing employees of the policies governing the use of credit cards.

The following provisions of the *Local Government Act 1995* (the Act) and associated regulations impact on the use and control of corporate credit cards:

- Section 2.7(2)(a) and (b) of the Act requires the council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.
- Section 6.5(a) of the Act requires the Chief Executive Officer (CEO) to ensure that proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.

- Local Government (Financial Management) Regulation 11(1)(a) requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisations in place for the use of credit cards.

#### Issues to Consider

#### **Advantages of corporate credit cards**

When used correctly, a credit card can:

- Eliminate or reduce time spent on paper based ordering and payments;
- Reduce administrative costs;
- Reduce the number of payments made per month;
- Provide a useful resource in remote and emergency situations;
- Reduce the need to carry cash on the premises; and
- Provide an effective audit trail of expenditures.
- All employees have the capacity to engage with all members of the community for work purposes; and
- The Shire's liability insurance remains strong, active and cost effective.

#### **Policies and procedures governing the use of corporate credit cards**

The following issues have been considered in the review of the Corporate Credit Card Policy to control the use of credit cards:

- The Shire's Work Health & Safety obligations to protect employees and Bushfire Brigade volunteers.
- An agreement to be signed by the cardholder and the Shire of Quairading which sets out the cardholder's responsibilities and legal obligations when using the credit card;
- A register of all current cardholders to be kept which includes card number, expiry date of the credit card, credit limit and details of goods and services the cardholder has authority to purchase;
- All new and existing cardholders to be provided with a copy of the policies relating to the use of credit cards;
- What the cardholder should do in the event their employment ceases, an extended period of leave is taken or they are moved to a position which does not require the use of a credit card;
- What the cardholder should do if they lose or misplace their credit card;
- Credit cards will not be transferred to other users;
- How reward schemes, such as Fly Buys, will be treated;
- The arrangements for destruction of all surrendered credit cards; and
- What action is to be taken in the event that a cardholder fails to comply with the policy.

#### **Purchasing**

- Credit cards will only be used for purchasing goods and services on behalf of the Shire;
- Personal expenditure will be prohibited;
- A credit card will not be used for cash withdrawals;
- Maximum credit limits will be based on the cardholder's need; and
- How purchases by telephone or over the Internet are to be dealt with.

#### **Payments**

- Time frames for payment of accounts will be monitored to ensure that credit charges are minimised;
- Strict guidelines for expenditure on entertainment have been established; and
- Cardholders cannot approve expenditure incurred on their own credit cards.

## Issuing of corporate credit cards to elected members

The Act does not make provision for the issuing of credit cards to elected members. A Local Government can only pay allowances or reimburse expenses to an elected member. There are no provisions within the Act which allow an elected member to incur a debt, as would be the case with a credit card.

## Who should approve corporate credit card applications?

The CEO should approve an application by a local government employee for a corporate credit card. In the case of the CEO, the council should approve the application.

## Taxation considerations

### Goods and Services Tax (GST)

The Australian Taxation Office (ATO) has a ruling available relating to GST and entitlements to input tax credits without a tax invoice (GSTR 2000/26). A copy of this ruling is available from the ATO's website at <http://law.ato.gov.au/atolaw/view.htm>.

This ruling provides an opportunity for corporate credit card statements to be used to claim input tax credits without holding a Tax Invoice. This is only allowed when the corporate credit card provider, the user of the corporate credit card (and their organisation) have met certain conditions.

### Australian Business Number (ABN)

If a supplier does not have an ABN and Pay As You Go tax has not been withheld on the credit card statement, the local government is still liable to pay the corporate credit card provider the full amount and also the ATO 48.5% of the purchase price.

## STATUTORY ENVIRONMENT

- Use of Corporate Credit Cards: Local Government Operational Guidelines (WALGA)
- *Work Health & Safety Act 2020*
- Section 2.7(2)(a) and (b) of the Act requires the council to oversee the allocation of the local government's finances and resources and to determine the policies of the local government.
- Section 6.5(a) of the Act requires the Chief Executive Officer (CEO) to ensure that proper accounts and records of the transactions and affairs of the local government are kept in accordance with regulations.
- Local Government (Financial Management) Regulation 11(1)(a) requires local governments to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisations in place for the use of credit cards.
- Section 6.2(1)(a) of the Act prescribes that a local government has the "power to borrow money" or s6.2(1)(b) the "power to obtain credit".

## POLICY IMPLICATIONS

FIN.2 Purchasing Policy

FIN.4 Corporate Credit Card Policy

## FINANCIAL IMPLICATIONS

All expenditure must be made in accordance with the 2021/22 Annual Budget.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### **RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.**

Financial - Risk Matrix Rating is assessed as Low

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low

Operation – Risk Matrix Rating is assessed as Low

Natural Environment – Risk Matrix Rating is assessed as Low.

## FIN.4 CORPORATE CREDIT CARD POLICY

<b>Record of Policy Review</b>					
<i>Version</i>	<i>Author</i>	<i>Council Adoption</i>	<i>Resolution</i>	<i>Reason for Review</i>	<i>Review Date</i>
01	Graeme Fardon	29 September 2011	53-11/12	New Policy	
02	Graeme Fardon	27 September 2018	41-18/19	<i>Policy Review Project – 4/09/2018</i>	
03	Graeme Fardon	17 December 2020	97-20/21	Biennial Policy Review	December 2020
04	Nicole Gibbs			Current arrangements are having a negative impact on resourcing and cost.	February 2022

## 1. Objective

This policy establishes rules for the use and responsibilities of corporate credit cards by ensuring that operational and administrative costs and the risks associated with credit card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire.

## 2. Scope

This policy applies to all officers issued with a corporate credit card. It documents the responsibilities attached to these cards and their acceptable use.

## 3. Policy

### 3.1 Authority for Use of Corporate Credit Cards

Corporate Credit Cards may be issued to the Chief Executive Officer and authorised officers where it is inappropriate or inconvenient to use the Shire's normal payment systems.

### 3.2 Authority for Approval of Corporate Credit Cards

The Council must approve the issue of a credit card to the Chief Executive Officer and any change to the credit card limit. The Chief Executive Officer may approve the issue of a Corporate Credit Card and any change to credit card limits for any credit cards issued to council officers.

The *Local Government Act 1995* does not allow for the issue of Corporate Credit Cards to elected members of Local Governments. Elected Members are entitled to allowances or the reimbursement of expenses incurred on Council business.

### 3.3 Legislation

The *Local Government Act 1995* does not specifically mention the use of Corporate Credit Cards by officers in a Local Government. However, Section 6.5(a) of the *Local Government Act 1995* requires the Chief Executive Officer to ensure that proper accounts and records of the transactions and affairs of the Local Government are kept in accordance with regulations. In addition, the Local Government (Financial Management) Regulations 11(1)(a) requires Local Government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisation in place for the use of credit cards.

### 3.4 Approved Bankers

Corporate Credit Cards are issued by banks and financial institutions on behalf of or through Credit Card providers such as Visa, MasterCard or American Express. Corporate Credit Cards are to be issued by its transactional banker.

### 3.5 Use of Corporate Credit Cards

The Corporate Credit Cards will only be used for purchases of goods and services in the performance of official duties for which there is a budget provision. Under no circumstances will they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine. Where purchases are made by facsimile, over the telephone or on the internet, an invoice will be requested to support the purchase. Most internet transactions provide this ability and any telephone or facsimile communications provide the opportunity to make such a request. If no invoice or receipt is available, as much detail about the transaction will be recorded and used to support the payment when required

(date, company, address, ABN, amount any GST to be included). Where a payment is made for entertainment, the number of persons entertained and the names of any Shire employees in that number will be detailed on the receipt. This is required to ensure the Shire pays the correct amount of Fringe Benefits Tax.

### **3.6 Accounts & Settlement**

The provider of the credit card will supply the Executive Manager, Corporate Services, with a statement of account each month. This statement will be forwarded to the cardholder for certification and the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained. Cardholders are to certify that the account details are correct by signing the statement before it is returned to the Executive Manager, Corporate Services for payment. In the case of the Chief Executive Officer, the statement must be signed by the Chair, Audit & Risk Committee. A credit card transaction slip is not acceptable to support the claim. A tax invoice will provide a brief description of the goods and services supplied along with the suppliers ABN. The cardholder is to provide the relevant or correct expense account for the expenditure.

### **3.7 Card Lost or Stolen**

Cards that are lost or stolen must be reported immediately by the cardholder to the issuing bank by telephone. At the earliest opportunity, written notification must also be given to the Executive Manager, Corporate Services so that the cancellation of the card may be confirmed and a reconciliation of the card account from the date the card was lost or stolen may be performed.

### **3.8 Misuse of Corporate Credit Cards**

Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder and/or disciplinary action and/or termination of employment.

### **3.9 Recovery of Unauthorised Expenditure**

Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.

### **3.10 Internal Audit of the Corporate Credit Card System**

From time to time the Executive Manager, Corporate Services will provide a report on the control, use, viability and adherence to authorised policy and procedures to the Audit & Risk Committee.

### **3.11 Reward/Bonus Points**

Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Quairading. The Chief Executive Officer will decide how these points are to be utilised and may include a charitable, social or sporting distribution. Under no circumstances are rewards or bonus points to be redeemed for an officer's private benefit.

### **3.12 Return of Cards**

When the Chief Executive Officer or other Officer cease to occupy a position that is authorised to be issued with a corporate credit card (either through internal transfer, retirement, resignation or conclusion of service contract) they must return the card to the the Executive



Manager, Corporate Services at least one week prior to vacating the position so that the card may be cancelled and the account settled.

### **3.13 Responsibilities**

The Executive Manager, Corporate Services is responsible for arranging the issue of the Corporate Credit Card on advice from the Chief Executive Officer.

The Executive Manager, Corporate Services' responsibilities in relation to the Corporate Credit Cards include:

- 3.13.1 Maintain a Card Register of all cardholders.
- 3.13.2 Arrange the issue/cancellation of the Corporate Credit Cards.
- 3.13.3 Arrange for all cardholders to sign the Credit Card User Instruction Agreement (see Appendix A) on receipt of the new card and ensure the signed agreement is filed in the Card Register
- 3.13.4 Process payment of card expenditure on receipt of the card statement from the bank.
- 3.13.5 To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.

### **3.14 Cardholders Responsibilities**

Officers who are issued with Corporate Cards must

- 3.14.1 Ensure the care and safe keeping of the card.
- 3.14.2 Adhere to the policy and procedures in relation to use of the card and its financial limits.
- 3.14.3 Ensure receipts and tax invoices are received when the card is used and to produce them as evidence for settlement with the Bank.
- 3.14.4 Ensure the monthly card statement is certified correct and approved for payment when received from the process payment of card expenditure on receipt of the card statement from the bank.
- 3.14.5 Ensure relevant and correct expenditure account details (account numbers) are provided against each item of expenditure on the card statement to assist with the allocation of expenses and claims for the reimbursement of GST from the Australian Taxation Office.
- 3.14.6 Provide an early response to enquiries that may be made by the bank, creditors or related parties, as the case may be.
- 3.14.7 Use the corporate credit card in accordance with the Shire's Code of Conduct at all times.

## **4. Definitions**

Nil

## **5. Relevant management practices/documents**

Nil

## **6. Legislation/Local Laws**

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996 Office use only*
- *Work Health & Safety Act 2020*

## FIN.4 CORPORATE CREDIT CARD POLICY

<b>Document Status</b>	<b>Under Review</b>
<b>Statutory Environment</b>	Local Government Act 1995 Local Government (Financial Management) Regulations 11(1)(a)

<b>Record of Policy Review</b>					
<i>Version</i>	<i>Author</i>	<i>Council Adoption</i>	<i>Resolution</i>	<i>Reason for Review</i>	<i>Review Date</i>
01	Graeme Fardon	29 September 2011	53-11/12	New Policy	
02	Graeme Fardon	27 September 2018	41-18/19	<i>Policy Review Project - 4/09/2018</i>	
03	Graeme Fardon	17 December 2020	97-20/21	Biennial Policy Review	December 2020

## PURPOSE

The Corporate Credit Card has been implemented to allow Council to transact its business in a more efficient manner and at the same time provide the Chief Executive Officer with a more convenient method to meet costs they incur on the Council's behalf.

## OBJECTIVE

This Policy is to ensure effective controls and procedures are in place with respect to the use and responsibilities of Corporate Credit Card by ensuring that operational and administrative costs and the risks associated with Corporate Credit Card use are minimised while providing the Chief Executive Officer with a convenient method of purchasing goods and services on behalf of Council.

## POLICY

A Corporate Credit Card may be issued to the Chief Executive Officer only, and is to be used in accordance with the guidelines detailed below.

## GUIDELINES

**Legislation** – The *Local Government Act 1995* does not specifically mention the use of Corporate Credit Cards by officers in a Local Government. However, Section 6.5(a) of the *Local Government Act 1995* requires the Chief Executive Officer to ensure that proper accounts and records of the transactions and affairs of the Local Government are kept in accordance with regulations. In addition, the *Local Government (Financial Management) Regulations 11(1)(a)* requires Local Government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisation in place for the use of credit cards.

The *Local Government Act 1995* does not allow for the issue of Corporate Credit Cards to elected members of Local Governments. There are no provisions within the *Local Government Act 1995* which allow an elected member to incur a debt, as would be the case with a credit card. Elected Members are entitled to allowances or the reimbursement of expenses incurred on Council business.

**Annexure A** – Policy Procedures

**Annexure B** – Attachment: Corporate Credit Cardholder Agreement.

## Annexure A - Policy Procedures

### 1. Authority for Approval of Corporate Credit Cards

Council is required to approve the issue of a Corporate Credit Card to the Chief Executive Officer (Cardholder) and any change to the credit card limit.

### 2. Issuing of Cards

A Corporate Credit Card may be issued to the Chief Executive Officer where it is inappropriate to use the Shire's normal payment systems.

Council is to maintain a Corporate Credit Card Register with all card details recorded including date issued to the Chief Executive Officer.

### 3. Approved Bankers

- A Corporate Credit Card is to be issued by Council's transactional banker.
- The Card is not to be linked to any form of reward points.

### 4. Purchases and Use of Corporate Credit Cards

- Use of a Corporate Credit Card requires the Cardholder to abide by Council's Purchasing Policy, including purchasing from Council's preferred suppliers wherever possible.
- The Corporate Credit Card may only be used for purchases of goods and services in the performance of official duties for which there is a budget provision. Personal expenditure is prohibited. The Corporate Credit Card is not to be used for cash withdrawals.
- When purchases are made, the Cardholder is to ensure that an appropriate Taxation Invoice is obtained from the supplier and included with the monthly transaction.
- All invoices/receipts must include the suppliers ABN, amount and whether GST applies, and a brief description of goods and/or services purchased.
- The credit limit of the card is not to be exceeded.

### 5. Reconciling Monthly Statements

- Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Quairading employees in that number. This is required to ensure the Shire pays the correct amount of Fringe Benefits Tax.
- The Chief Executive Officer, Chairperson of the Audit & Risk Committee and/or the Shire President is to sign and date the monthly Council Corporate Credit Card statement at completion of the reconciliation with all supporting taxation invoices attached. A credit card transaction slip is not acceptable to support the claim.
- The Cardholder will be personally liable for expenditure that cannot be shown to relate to the business of the Shire of Quairading.
- All transactions are to be noted on the monthly Accounts for Payment Agenda Item presented to Council.

### 6. Card Lost or Stolen

A Card that is lost or stolen must be reported immediately by the Cardholder to the issuing bank by telephone. Written notification must also be forwarded to the Executive Manager of Corporate Services.

## **7. Termination of Employment**

The Corporate Credit Card will be cancelled immediately upon the termination of employment of the Chief Executive Officer (Cardholder). The Cardholder must notify the Executive Manager of Corporate Services two weeks before the date to arrange cancellation of use and to ensure all receipts and their account has been settled.

The Cardholder remains responsible for providing details of any expenditure included on the Corporate Credit Card statement up to and including their final day of employment.

The surrendered Corporate Credit Card must be returned to the Executive Manager of Corporate Services who will make arrangements for the destruction of the card.

## Annexure B – Attachment

### Corporate Credit Cardholder Agreement

I \_\_\_\_\_ (cardholder name) acknowledge and accept the conditions listed below which govern the use of the Shire of Quairading Corporate Credit Card: -

#### Conditions of Use

1. Ensure the corporate credit card is maintained in a secure manner and guarded against improper use.
2. The Corporate credit card is to be used only for Shire of Quairading official activities, there is no approval given for any private use unless in accordance with a salary sacrifice agreement.
3. All documentation regarding a corporate credit card transaction is to be retained by, or provided to, the cardholder and produced as part of the reconciliation procedure.
4. Credit limit is not to be exceeded.
5. The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
6. Observe all cardholder responsibilities as outlined by the card provider.
7. Purchases on the corporate credit card are to be made in accordance with Shire of Quairading's Purchasing Policy.
8. Monthly reconciliation of credit card purchases is to be completed within seven (7) days of the date of the credit card statement being issued.
9. Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable a GST rebate to be applied.
10. Transactions are to be accompanied by a succinct explanation of why the expense was incurred.
11. Transactions are to be accompanied by a job number for costing purposes.
12. If no supporting documentation is available, the cardholder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'. Approval of this expense is referred to the Shire President for a decision. Regular failure to provide documented records may result in the card being forfeited.
13. Should approval of expenses be denied by the Shire President recovery of the expense shall be met by the cardholder.
14. The cardholder is required to sign and date the corporate credit card statement with supporting documentation attached.
15. Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Executive Manager of Corporate Services on the next working day.
16. The Corporate Credit Card is to be returned to the Executive Manager of Corporate Services on or before the employee's termination date with a full acquittal of expenses.
17. Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Shire of Quairading Corporate Credit Card Policy any liability arising from the use of the card may be passed to the cardholder.

The use of a Shire of Quairading Corporate Credit Card is subject to the provisions of the Code of Conduct of the Shire of Quairading. Serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the Corruption and Crime Commission Act 2003 and/or termination of employment.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Witness Name: \_\_\_\_\_

Witness Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## 12.4 COVID-19 Strategy

<b>Meeting Date</b>	24 <sup>th</sup> February 2022
<b>Responsible Officer</b>	CEO – Nicole Gibbs
<b>Reporting Officer</b>	CEO – Nicole Gibbs
<b>Attachments</b>	Nil
<b>Owner/Applicant</b>	Shire of Quairading
<b>Disclosure of Interest</b>	Nil

### OFFICER RECOMMENDATION

**MOVED** \_\_\_\_\_ **SECONDED** \_\_\_\_\_

That Council adopts a policy position of mandating that all people working for the Shire, whether it be on Council, as an employee or as a volunteer, be fully vaccinated against the COVID-19 Virus.

\_\_\_\_/\_\_\_\_

**VOTING REQUIREMENTS** – Simple Majority

### IN BRIEF

- On 9th February 2022 new "High Caseload Environment COVID-19 Protocols" were introduced across WA.
- Various directives have been implemented by the WA Government to minimise disruption to the community and economy
- There are several factors to consider while the Shire decides on mandating vaccinations
  - State Government Health Directions
  - Occupational Safety and Health
  - Consider the needs and wellbeing of the Community
  - Staffing needs and workplace requirements
  - Orderly, effective and efficient planning and management of resources and work/tasks

### MATTER FOR CONSIDERATION

That Council adopts a policy position of mandating that all people working for the Shire, whether it be on Council, as an employee or as a volunteer, contractor and users of services and facilities, be fully vaccinated against the COVID-19 Virus.

### BACKGROUND

On 9<sup>th</sup> February 2022 new "High Caseload Environment COVID-19 Protocols" were introduced across WA.

The new settings are intended to help to manage community transmission of COVID-19 and minimise disruption to the community and economy, including:

- New [close contact definitions](#)
- New [testing and isolation guidelines](#)
- Specific school and childcare close contact protocols
- Online registration of positive [Rapid Antigen Test \(RAT\) results](#)



In addition, the following was also implemented:

- Reduction in quarantine for approved international and interstate travellers to seven days
- Travellers must wear a mask in indoor and outdoor settings for the following seven days
- Vaccinated direct international travellers permitted to self-quarantine at a suitable premises, if eligible
- International arrivals cap doubling to 530 travellers per week
- Unvaccinated international arrivals required to complete 14 days in hotel quarantine
- Mandatory use of G2G now still required by all arrivals in self-quarantine.

Under the hard border settings, the following testing advice applies:

- Approved travellers undertake a PCR or RAT on Day 1, and then return a negative RAT on Day 7 to end their self-quarantine period
- Any household member will also be required to return a negative RAT on Day seven.
- Any household member will be classified as a close contact, if the approved travellers tests positive during self-quarantine.

Any travellers, positive cases or asymptomatic close contacts currently in self-quarantine under the previous 14-day settings are able to leave quarantine once they have completed 7 days and have returned a negative RAT.

### **STATUTORY ENVIRONMENT**

Occupational Safety and Health Act 1994

WA Health Directions, Department of Health

Emergency Management Act 2005

### **POLICY IMPLICATIONS**

ORG.8 – Leave Arrangements during a Pandemic Policy

### **FINANCIAL IMPLICATIONS**

There may be an increase to the budgeted salaries amount should replacement cover be required for a staff member who takes extended sick leave due to a positive COVID-19 case. It is likely that short term leave will not have a financial impact, however when coverage is required there will be additional costs. If that replacement is required to be outsourced, i.e., labour hire, the cost is likely more significant.

In the circumstance that COVID-19 is proven to be contracted during the course of normal employment, or an employee experiences an adverse reaction from a mandated vaccine required under their employment contract, the Shire may be liable for a workers' compensation liability claim. Whilst the Shire has adequate LGIS coverage for workers compensation claims and would not be out of pocket for the affected worker, if replacement employees are required, there could be additional costs.

## STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

### 5. GOVERNANCE AND LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

### COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

### RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Extreme. Non-compliance with the Mandatory vaccination directions from the Department of Health could see the Shire fined up to \$100,000. It is likely that insurance companies will be reviewing their fee structure to ensure coverage for COVID-19 related claims, this will likely increase premiums. The Shire would likely have increased costs for staff replacement in the event of extended leave relating to COVID-19 illnesses.

Health – Risk Matrix Rating is assessed as Extreme. If Quairading was to have a COVID-19 Outbreak, it is almost certain that staff will contract the virus. This will result in loss of time, and could ultimately result in permanent disability or fatality. The Shire needs to consider the health of vulnerable members of our Community – Noongar, elderly and children under the age of 16.

Reputation – Risk Matrix Rating is assessed as Major. It is a requirement by the Government that we must have something in place, if we do not, the reputational damage would be significant.

Operation – Risk Matrix Rating is assessed as High. If there was to be a COVID-19 outbreak, this could result in loss of multiple staff, in effect would implicate the services the Shire can provide to the Community. This is somewhat offset with the fact that some staff members have the ability to work from home.

Natural Environment – Risk Matrix Rating is assessed as Low.

### COMMENT

The fundamental change is that legislative protections across the board have been reduced and people are being asked to take all reasonable steps to protect themselves from the virus.

#### Issues to Consider

1. The Shire of Quairading has been monitoring and complying with the emerging and rolling 'COVID-19 Directions' enacted by the State Government after a State of Emergency was declared under the auspice of the *Emergency Management Act 2005* and the *Health Act 2016*.
2. Currently, the 'Mandatory Vaccination Direction' includes ranger services, construction, maintenance and pool services employees. Gardening employees do not fall under this 'Direction.'
3. Due to the small size of the Shire and the need to move a small number of employees across all aspects of Works & Services (including construction) on a needs basis, the decision was made to mandate COVID-19 vaccinations across the Works & Services area. Note that these employees must be available to enter hospitals, schools and other public facilities to perform their work.

4. A second decision was made to mandate that all Shire employees become fully vaccinated to ensure:
  - Equity across employees, in accord with the *Fair Work Act 2009*;
  - All employees have the capacity to engage with all members of the community for work purposes; and
  - The Shire's liability insurance remains strong, active and cost effective.
5. Council Members represent the Shire both locally and regionally at multiple forums, at multiple community venues and mixing with potentially hundreds of people.

## ITEM 13      MATTERS FOR CONSIDERATION – HEALTH AND BUILDING

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*No matters for consideration.*

## ITEM 14      MATTERS FOR CONSIDERATION – WORKS

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*No matters for consideration.*

ITEM 15 URGENT COUNCILLORS' BUSINESS

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**ITEM 16      CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)**

The Meeting will be closed by Council Resolution to the Public under Part 5 Division 2 Section 5.23 (2)(a)(c)(e) of the Local Government Act 1995 as the Item relates to: -

- (a) A matter affecting an employee or employees; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
- (e) a matter that if disclosed, would reveal -
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person.

**MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_**

That Council consider the confidential report listed below in a meeting closed to the public at \_\_\_\_ pm in accordance with Section 5.23(2) of the Local Government Act 1995:

16.1      Continuous Quality Improvement: Cost-benefit Modelling (Confidential Item)

\_\_\_\_/\_\_\_\_

**16.1      Continuous Quality Improvement:      Cost-benefit Modelling (Confidential Item)**

*A full report was provided to Elected Members under separate cover. The report is not for publication.*

**MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_**

That the meeting be open to members of the public at \_\_\_\_ pm.

\_\_\_\_/\_\_\_\_

**16.2      Public Reading of Resolution**

Should there be any members of the public in attendance at the re-opened Meeting, the Shire President is to read aloud the decisions made by Council while the Meeting was closed to the public.

## ITEM 17      NEXT MEETING DATE

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The next Ordinary Meeting of Council is scheduled to take place on Thursday 31<sup>st</sup> March 2022, commencing at 2 pm in the Council Chambers, 10 Jennaberring Road, Quairading.

## ITEM 18      CLOSURE

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There being no further business, the Chairperson closed the Meeting at \_\_\_\_\_ pm.