



# **Shire of Ngaanyatjarra**

ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **ATTACHMENTS**

**Tjulyuru Cultural and Civic Centre  
Warburton Community**

**28 April 2021**

**at**

**1.00 pm**

## Council Resolutions – Status

Note: Only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title	
29 July 2020	OCM	13.4	JAMESON WANARN ROADS RENAMING	
<b>Resolution</b> d)New Jameson Western Bypass Road from Wanarn Jameson Road to Blackstone Warburton Road highlighted yellow Attachment 13.4(b) requires further consultation with local Jameson community and NCAC on an appropriate new road name.			<b>Status Update</b> Nyinga Road name suggested to NCAC. Awaiting response from them.	<b>% Complete</b> 80%



Shire Council  
Warburton  
c/-  
Kevin Hannagan  
CEO  
Warburton

**REF A: EMAIL - NG MEDIA REQUEST TO OCCUPY OFFICE SPACE #11 IN  
WARBURTON FOR THE PURPOSE OF LOCAL REMOTE INDIGENOUS  
BROADCASTING (RIBS) DATED 23 MARCH 2021**

Ref A was a request from GM, NG Media to Kevin Hannagan and Geoff Handy from the Shire of Warburton to utilise the office space #11 for the purpose of a RIBS office.

In all other communities within Ngaanyatjaraku lands, office space for the purpose of running an NG Media Remote Broadcasting Station (RIBS) is gifted at no cost to NG Media. NG Media like many other organisations in the communities are a non-profit organisation.

The purpose of the community NG Media RIBS is to employ and train locals to broadcast on FM107.7.

Kevin advised that they are unable to gift an office space to NG Media as they too are not a fully funded organisation and the rent from the office space is utilised to upgrade community facilities and roads etc and also a legislative requirement. It was suggested that a 50/50 agreement be offered to NG Media for the use of office space #11 in Warburton to run a RIBS.

The intent of the 50/50 agreement is for NG Media to pay half the weekly rental cost being \$202.00 p/w. 50% sponsorship given to NG Media on the proviso the Warburton RIBS provides segments on the radio, giving relevant updates on what the Warburton Shire is providing which will improve both communication and services to the people in the community.

On the approval of the Shire Council, NG Media accepts the 50/50 agreement and will pay \$202.00 p/w for the rental of office space #11. NG Media also agrees that

the RIBS Warburton broadcaster will provide segments on the radio with local information supplied by either email or memorandum from the Shire of Warburton.

Rental of office space by NG Media if approved by the Shire Council will take effect from 19<sup>th</sup> April 2021.

Michael Cooke will uplift the keys for Office space #11 and will set up as the Warburton RIBS.

Please send a quarterly invoice to [manager@ngmedia.org.au](mailto:manager@ngmedia.org.au).

**Note:** All broadcasting must be in accordance with NG Media broadcasting rules and regulations.

For your consideration and approval.

Kind regards

*Kathy Anderson*

Kathy Anderson  
GM  
NG MEDIA  
0474307359

Dated 9<sup>th</sup> April 2021

## **3.2 Appointment of Acting CEO**

### **Policy Objective**

To set out a process (as required by section 5.39C of the Local Government Act 1995) to be followed by the Shire in relation to –

- (a) the employment of a person in the position of CEO for a term not exceeding 1 year;
- (b) the appointment of an employee to act in the position of CEO for a term not exceeding 1 year (Absolute majority required).

### **Policy Statement**

For the purposes of section 5.36(2)(a) of the Local Government Act , the Council believes that the permanent occupant of a senior employee position, as designated by the Council under Policy 3.1 – Senior Employees (Senior Employees), is suitably qualified to be appointed to act in the position of CEO for a term not exceeding 1 year.

For the purpose of section 5.36(2)(b) of the Local Government Act , the Council is satisfied that, while acting in the position of CEO, a senior employee's terms and conditions of employment are to be the same as those on which the senior employee is employed by the Shire but with an additional higher duties allowance that, together with the senior employee's Remuneration Package, is not to exceed the amount of the Remuneration Package payable to the CEO (Higher Duties Allowance).

The CEO may, under delegated power –

- (1) appoint, in writing, a Senior Employee to be Acting CEO for a period, not exceeding 3 months, while the CEO is on leave; and
- (2) in respect of that period, authorise the payment of a Higher Duties Allowance to that Senior Employee.

The Council is to –

- (1) make other appointments under which a Senior Employee (or other employee) is to act in the position of CEO for a term not exceeding 1 year; or
- (2) employ any other person to act in the position of CEO for a term not exceeding 1 year.

In an emergency situation where –

- (1) the office of CEO is vacant, or the CEO is unable or unwilling to perform the functions of the CEO ; and
- (2) an Acting CEO has not been appointed or employed under the preceding paragraphs of this Policy, the Deputy CEO is to be the Acting CEO until the Council appoints or employs an Acting CEO.

### **Amendments to this Policy**

Amendments to this Policy require an absolute majority of the Council.

### **History:**

Policy reviewed: 28 April 2021

Policy amended: 28 April 2021

### **Previous Policy:**

Policy adopted: unknown

Policy No. 2.28

1.1.16 Authorise persons to receive complaints and withdrawals of complaints	
<b>Specific Statutory Power or Duty Delegated:</b>  <i>This is a summary only.  Delegates must act with full understanding of the legislation and conditions relevant to this delegation</i>	To authorise 1 or more persons to receive complaints and withdrawals of complaints under Division 3 of the Model Code of Conduct
<b>Source of Statutory Power or Duty Delegated:</b>	Clause 11(3) of the Model Code of Conduct, Schedule 1, Local Government (Model Code of Conduct) Regulations 2021
<b>Statutory Power of Delegation:</b>	Local Government Act 1995: Section 5.42 Delegation of some powers or duties to the CEO
<b>Power Delegated by:</b>	Local Government
<b>Power Delegated to:</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	N.A.
<b>Statutory Power to Sub-delegate</b>	Local Government Act 1995: Section 5.44 CEO may delegate some powers and duties to other employees
<b>CEO Sub-delegation to:</b>	N.A.
<b>CEO Conditions on Sub-delegation:</b>	N.A.
<b>Date Adopted:</b>	
<b>Date Reviewed:</b>	N.A.
<b>Date Reviewed and Amended:</b>	N.A.

1.1.17 Appointment of Acting CEO	
<b>Specific Statutory Power or Duty Delegated:</b>  <i>This is a summary only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation</i>	Authority to appoint an employee as Acting CEO
<b>Source of Statutory Power or Duty Delegated:</b>	Local Government Act 1995: Section 5.36(1)(a)
<b>Statutory Power of Delegation:</b>	Local Government Act 1995: Section 5.42 Delegation of some powers or duties to the CEO
<b>Power Delegated by:</b>	Local Government
<b>Power Delegated to:</b>	Chief Executive Officer
<b>Conditions of Delegation</b>	<p>The exercise of delegated power must comply with Policy 3.2 Appointment of Acting CEO.</p> <p>In accordance with Policy 3.2, the CEO may only:</p> <ul style="list-style-type: none"> <li>(a) appoint, in writing, a Senior Employee to be Acting CEO for a period, not exceeding 3 months, while the CEO is on leave; and</li> <li>(b) in respect of that period, authorise the payment of a Higher Duties Allowance (as defined in Policy 3.2) to that Senior Employee.</li> </ul>
<b>Statutory Power to Sub-delegate</b>	Local Government Act 1995: Section 5.44 CEO may delegate some powers and duties to other employees
<b>CEO Sub-delegation to:</b>	N.A.
<b>CEO Conditions on Sub-delegation:</b>	N.A.
<b>Date Adopted:</b>	
<b>Date Reviewed:</b>	N.A.
<b>Date Reviewed and Amended:</b>	N.A.

Payment listing March (20/21)				
Chq/EFT	Date	Name	Description	Amount
1745	29/03/2021	TELSTRA CORPORATION LTD	Telstra account for February 2021	1,140.70
EFT3473	09/03/2021	Andre Peter Frederick Kerp	Diesel for KBC591L	35.00
EFT3474	09/03/2021	WARAKURNA ROADHOUSE	Diesel for 1DXW195	98.35
EFT3475	09/03/2021	WARBURTON ROADHOUSE	Diesel for 1DXW195	3,569.05
EFT3476	09/03/2021	MILLY (WARBURTON) STORE	Microwave for Lot 255 rear unit	320.20
EFT3477	09/03/2021	ASK Waste Management Consultancy Services	Production of draft Waste Management Plan	13,068.00
EFT3478	09/03/2021	Easifleet Management	Novated lease payment for DGC	955.85
EFT3479	09/03/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	113,032.70
EFT3480	09/03/2021	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	Dot Agency payments 182309 - 182315	1,185.60
EFT3481	09/03/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace window/wall airconditioner at Lot 117a Blackstone Inc, removal and disposal of old unit	1,399.82
EFT3482	09/03/2021	LAVERTON SUPPLIES MOTORS	Fuel and parking fee for KBC591L	609.12
EFT3483	17/03/2021	NATS	Security doors for staff housing	10,182.81
EFT3484	17/03/2021	Easifleet Management	Novated lease for DGC	955.85
EFT3485	17/03/2021	Daniel Weatherhead	Airfare reimbursement for Daniel Weatherhead	1,231.66
EFT3486	17/03/2021	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	3 x tyre change for 1EKV323	700.00
EFT3487	17/03/2021	T&S Mobile Mechanical Services Pty Ltd	Service and repairs on 1EJN112	5,307.45
EFT3488	17/03/2021	MCLEODS	Advice on Public Health Notice to DG DoC re waste service	3,460.79
EFT3489	17/03/2021	NGAANYATJARRA Services (ELEC a/c)	Electricity account for Jan - Feb 2021	5,018.18
EFT3490	17/03/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	107,213.70
EFT3491	17/03/2021	PLAZA HOTEL KALGOORLIE	Accommodation and meals for Sport & Rec Supervisor	645.50
EFT3492	17/03/2021	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	Annual fee for software associated with Shire website	128.70
EFT3493	17/03/2021	LAVERTON SUPPLIES MOTORS	Diesel for 1EJN112	413.19
EFT3494	17/03/2021	NGAANYATJARRA COUNCIL AC (NTU)	Heritage Clearance for Jameson-Blackstone road realignment as per Quotation	10,357.60
EFT3495	19/03/2021	AUSTRALIAN TAXATION OFFICE	BAS payment for February 2021	68,785.00
EFT3496	19/03/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	109,171.70
EFT3497	19/03/2021	SOUTHERN WORKWEAR & UNIFORMS	Staff uniform order	881.01
EFT3498	19/03/2021	KERRY FISHER	Train fares for DCEO to attend conference/meeting	27.60
EFT3499	26/03/2021	Andre Peter Frederick Kerp	Re-imbursement to W/E - Diesel for 1HED881	128.93
EFT3500	26/03/2021	LEONORA MOTOR INN	Accommodation and meal for W/E	177.00
EFT3501	26/03/2021	GHD Pty Ltd	Flora and fauna survey for future roadworks	31,059.44
EFT3502	26/03/2021	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Tyre change x 3 - Shire rubbish truck 1GDT303	300.00
EFT3503	26/03/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Wingellina Access Road	108,384.10
EFT3504	26/03/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT support for FAC, EHO and CEO	510.00
EFT3505	26/03/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Line trimmer chord	10.77
EFT3506	26/03/2021	LAVERTON SUPPLIES MOTORS	Diesel and parking fee for 1HED882	1,041.98
EFT3507	31/03/2021	DAMIAN MCLEAN	President allowance for 3rd Qtr 2020/21	1,940.00
EFT3508	31/03/2021	Julie Porter	Meeting fees for OCM 31 March 2021	220.00
EFT3509	31/03/2021	LALLA WEST	Meeting fees for OCM 31 March 2021	220.00
EFT3510	31/03/2021	JOYLENE FRAZER	Meeting fees for OCM 31st March 2021	220.00
EFT3511	31/03/2021	ANDREW JONES	Deputy President allowance for 3rd Qtr 2020/21	595.00
EFT3512	31/03/2021	DEBRA FRAZER	Meeting fees for OCM 31st March 2021	220.00
DD1802.1	11/03/2021	TELSTRA CORPORATION LTD	Telstra account for January 2021	1,064.53
DD1825.1	01/03/2021	WESTPAC BANK	Transaction fee for February 2021	27.00
DD1825.2	02/03/2021	WESTPAC BANK	Bank fees for February 2021	22.00
DD1825.3	03/03/2021	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpost merchant fee for February 2021	61.83
DD1825.4	04/03/2021	PIVOTEL SATELLITE PTY LTD	Sat phone and spot tracker for Feb - Mar 2021	444.50
PAY	3/03/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	41,345.70
DD1826.1	03/03/2021	Aware Super	Superannuation contributions	4,069.15
DD1826.2	03/03/2021	VISION SUPER	Superannuation contributions	801.48
DD1826.3	03/03/2021	SUNSUPER SOLUTIONS	Superannuation contributions	51.30
DD1826.4	03/03/2021	The Trustee For Care Super	Superannuation contributions	213.73
DD1826.5	03/03/2021	REST	Superannuation contributions	188.81
DD1826.6	03/03/2021	WA SUPER	Payroll deductions	253.85
PAY	17/03/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	42,482.54
DD1833.1	17/03/2021	Aware Super	Superannuation contributions	3,611.68
DD1833.2	17/03/2021	VISION SUPER	Superannuation contributions	801.48
DD1833.3	17/03/2021	SUNSUPER SOLUTIONS	Superannuation contributions	51.30
DD1833.4	17/03/2021	The Trustee For Care Super	Superannuation contributions	213.73
DD1833.5	17/03/2021	REST	Superannuation contributions	219.53
DD1833.6	17/03/2021	LGIAsuper	Superannuation contributions	141.93
DD1833.7	17/03/2021	WA SUPER	Payroll deductions	253.85
DD1836.1	21/03/2021	TELSTRA CORPORATION LTD	Telstra account for CEO mobile service	66.62
DD1837.1	16/03/2021	CEO Westpac Credit Card	CEO Westpac Mastercard payment February 2021	10.00



DD1837.2	16/03/2021	DCEO Westpac credit card	DCEO Westpac Mastercard payment February 2021	1,005.00
DD1837.3	16/03/2021	FAC Westpac Credit Card	FAC Westpac Mastercard payment February 2021	979.48
DD1837.4	16/03/2021	DGC Westpac Mastercard	DGC Westpac mastercard payment February 2021	400.10
DD1847.1	31/03/2021	Aware Super	Superannuation contributions	3,965.63
DD1847.2	31/03/2021	VISION SUPER	Superannuation contributions	801.48
DD1847.3	31/03/2021	HOST PLUS	Superannuation contributions	98.91
DD1847.4	31/03/2021	The Trustee For Care Super	Superannuation contributions	213.73
DD1847.5	31/03/2021	REST	Superannuation contributions	219.53
DD1847.6	31/03/2021	QSUPER	Superannuation contributions	236.56
DD1847.7	31/03/2021	WA SUPER	Payroll deductions	253.85
			Total	709,493.16



SHIRE OF NGAANYATJARRAKU - Business banking ▾

Approval

Notifications ▾

Sign Out

Overview Payments Service Administration Business Hub Products

Your accounts

Edit view ▾



Transfer funds

Make a payment

<div>Westpac Business One Flexi ▾</div> <div>036-016 831911</div> <div></div> <div>\$258,677.05</div>	<div>Westpac Business One ▾</div> <div>036-016 831946</div> <div></div> <div>\$0.00</div>	<div>Westpac 31 Day Notice Account ▾</div> <div>036-125 520231</div> <div></div> <div>\$3,226,219.30</div> <div>Available \$0.00</div>	<div>Westpac 90 Day Notice Account ▾</div> <div>036-125 521074</div> <div></div> <div>\$3,856,690.10</div> <div>Available \$0.00</div>
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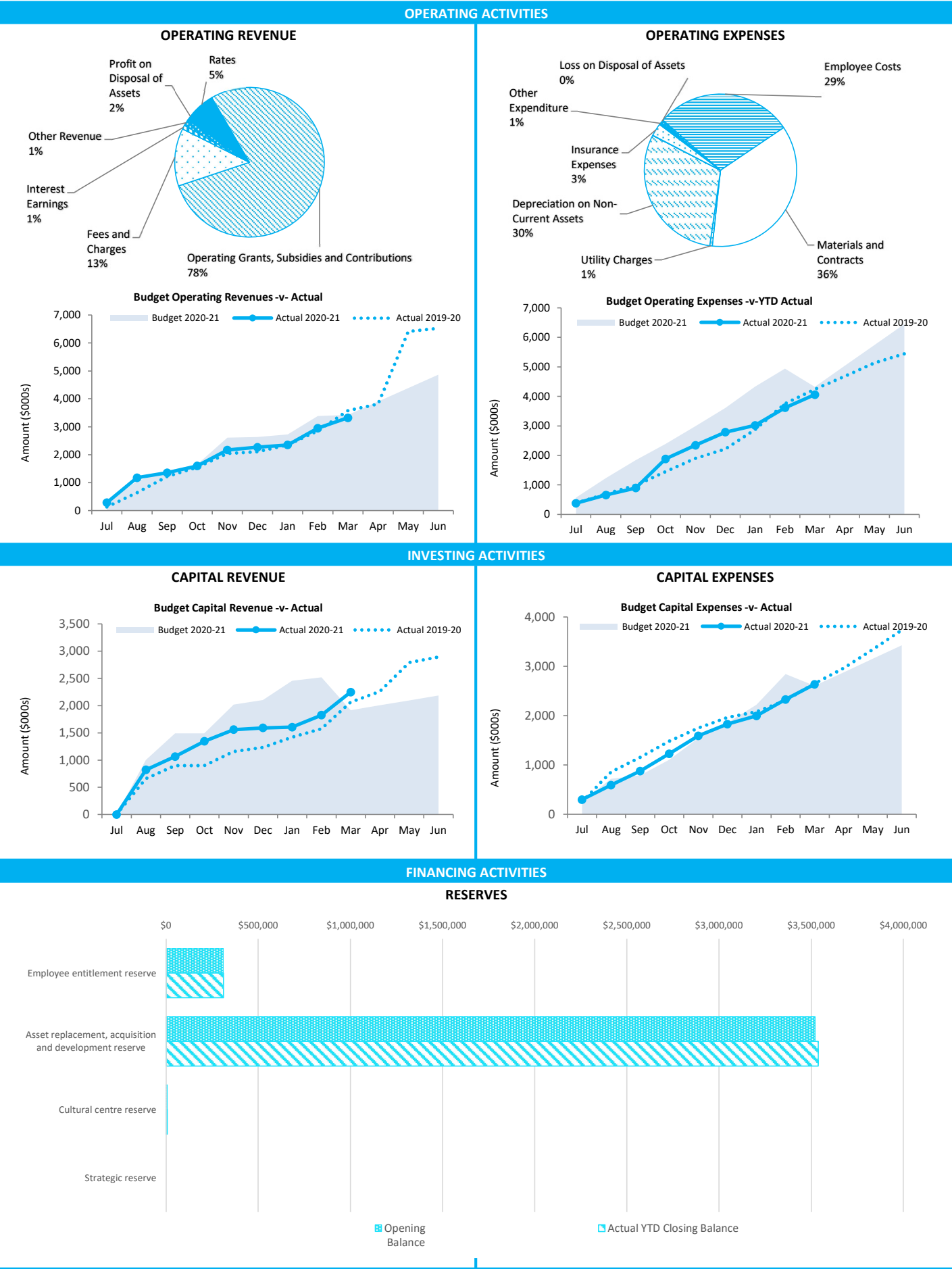
# SHIRE OF NGAANYATJARRAKU

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 March 2021

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

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Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.53 M	\$2.53 M	\$2.53 M	\$0.00 M
Closing	\$0.00 M	\$0.63 M	\$2.57 M	\$1.94 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$7.27 M	% of total
Unrestricted Cash	\$3.41 M	47.0%
Restricted Cash	\$3.86 M	53.0%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.10 M	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0.0%

Refer to Note 5 - Payables

Receivables

	\$0.62 M	% Collected
Rates Receivable	\$0.01 M	96.6%
Trade Receivable	\$0.61 M	% Outstanding
30 to 90 Days		3.9%
Over 90 Days		0.0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.26 M)	\$0.06 M	\$0.45 M	\$0.39 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$0.17 M	% Variance
YTD Budget	\$0.17 M	2.7%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$2.60 M	% Variance
YTD Budget	\$3.12 M	(16.5%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.41 M	% Variance
YTD Budget	\$0.33 M	25.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)	(\$0.93 M)	(\$0.39 M)	\$0.55 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.09 M	%
Amended Budget	\$0.08 M	117.7%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$2.64 M	% Spent
Amended Budget	\$3.43 M	76.9%

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$2.16 M	% Received
Amended Budget	\$2.11 M	102.3%

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.02 M)	(\$1.02 M)	(\$0.02 M)	\$1.01 M

Refer to Statement of Financial Activity

Borrowings

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

Reserves

Reserves balance	\$3.86 M
Interest earned	\$0.02 M

Refer to Note 9 - Cash Reserves

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

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

PROGRAM NAME AND OBJECTIVES  
GOVERNANCE

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

ACTIVITIES

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

Supervision and enforcement of various laws relating to aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service Warburton, Warakurna and Wanarn.

EDUCATION AND WELFARE

To provide services to children and youth.

Maintenance of playgroup centres (early years learning) Warburton, Blackstone, Jameson.

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, litter control, Warburton, Warakurna and Wanarn.

RECREATION AND CULTURE

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

Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.

ECONOMIC SERVICES

To help promote the shire and its economic well-being.

Tourism and area promotion and building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operation, plant repairs, operation costs and administrative costs.

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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,525,774	2,525,774	<b>2,525,774</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		29,515	22,122	<b>30,408</b>	8,286	37.46%	
General purpose funding - general rates	6	166,517	168,007	<b>172,589</b>	4,582	2.73%	
General purpose funding - other		1,610,428	1,207,815	<b>1,211,130</b>	3,315	0.27%	
Law, order and public safety		420	315	<b>420</b>	105	33.33%	
Health		960	814	<b>330</b>	(484)	(59.46%)	
Education and welfare		96,000	72,000	<b>74,000</b>	2,000	2.78%	
Housing		110,000	82,494	<b>128,793</b>	46,299	56.12%	▲
Community amenities		72,020	54,009	<b>71,520</b>	17,511	32.42%	
Recreation and culture		187,500	140,616	<b>185,520</b>	44,904	31.93%	▲
Transport		2,589,555	1,942,146	<b>1,446,591</b>	(495,555)	(25.52%)	▼
		<b>4,862,915</b>	<b>3,690,338</b>	<b>3,321,301</b>	(369,037)		
<b>Expenditure from operating activities</b>							
Governance		(143,907)	(98,076)	<b>(68,398)</b>	29,678	30.26%	▲
General purpose funding		(2,852)	(2,851)	<b>(2,852)</b>	(1)	(0.04%)	
Law, order and public safety		(7,579)	(5,914)	<b>(4,993)</b>	921	15.57%	
Health		(232,835)	(174,817)	<b>(180,440)</b>	(5,623)	(3.22%)	
Education and welfare		(45,473)	(34,065)	<b>(27,817)</b>	6,248	18.34%	
Housing		(249,588)	(195,291)	<b>(181,450)</b>	13,841	7.09%	
Community amenities		(467,464)	(354,108)	<b>(211,120)</b>	142,988	40.38%	▲
Recreation and culture		(648,706)	(489,393)	<b>(387,810)</b>	101,583	20.76%	▲
Transport		(4,625,128)	(3,487,584)	<b>(2,954,252)</b>	533,332	15.29%	▲
Economic services		(28,688)	(21,483)	<b>(39,251)</b>	(17,768)	(82.71%)	
		<b>(6,452,220)</b>	<b>(4,863,582)</b>	<b>(4,058,383)</b>	805,199		
Non-cash amounts excluded from operating activities	1(a)	1,328,834	1,234,377	<b>1,191,612</b>	(42,765)	(3.46%)	
<b>Amount attributable to operating activities</b>		<b>(260,471)</b>	<b>61,133</b>	<b>454,530</b>	393,397		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	2,108,055	1,581,030	<b>2,156,019</b>	574,989	36.37%	▲
Proceeds from disposal of assets	7	79,000	57,500	<b>92,954</b>	35,454	61.66%	▲
Payments for property, plant and equipment and infrastructure	8	(3,429,095)	(2,571,714)	<b>(2,636,771)</b>	(65,057)	(2.53%)	
<b>Amount attributable to investing activities</b>		<b>(1,242,040)</b>	<b>(933,184)</b>	<b>(387,798)</b>	545,386		
<b>Financing Activities</b>							
Transfer to reserves	9	(1,023,263)	(1,023,263)	<b>(17,817)</b>	1,005,446	98.26%	▲
<b>Amount attributable to financing activities</b>		<b>(1,023,263)</b>	<b>(1,023,263)</b>	<b>(17,817)</b>	1,005,446		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>630,460</b>	<b>2,574,689</b>			

**KEY INFORMATION**

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

The material variance adopted by Council for the 2020-21 year is \$20,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 31 MARCH 2021

#### REVENUE

##### RATES

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

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

##### SERVICE CHARGES

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

##### INTEREST EARNINGS

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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



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

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,525,774	2,525,774	<b>2,525,774</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	166,517	168,007	<b>172,589</b>	4,582	2.73%	
Operating grants, subsidies and contributions	11	4,154,499	3,115,851	<b>2,601,063</b>	(514,788)	(16.52%)	▼
Fees and charges		438,980	329,314	<b>412,644</b>	83,330	25.30%	▲
Interest earnings		33,812	25,353	<b>28,668</b>	3,315	13.08%	
Other revenue		47,935	35,937	<b>45,765</b>	9,828	27.35%	
Profit on disposal of assets	7	21,172	15,876	<b>60,572</b>	44,696	281.53%	▲
		<b>4,862,915</b>	<b>3,690,338</b>	<b>3,321,301</b>	(369,037)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,956,887)	(1,479,154)	<b>(1,184,219)</b>	294,935	19.94%	▲
Materials and contracts		(2,629,893)	(1,980,090)	<b>(1,465,856)</b>	514,234	25.97%	▲
Utility charges		(48,393)	(28,089)	<b>(22,062)</b>	6,027	21.46%	
Depreciation on non-current assets		(1,644,033)	(1,232,928)	<b>(1,230,574)</b>	2,354	0.19%	
Interest expenses		(1,500)	(1,125)	<b>(999)</b>	126	11.20%	
Insurance expenses		(108,928)	(94,606)	<b>(108,928)</b>	(14,322)	(15.14%)	
Other expenditure		(39,476)	(30,265)	<b>(24,135)</b>	6,130	20.25%	
Loss on disposal of assets	7	(23,110)	(17,325)	<b>(21,610)</b>	(4,285)	(24.73%)	
		<b>(6,452,220)</b>	<b>(4,863,582)</b>	<b>(4,058,383)</b>	805,199		
Non-cash amounts excluded from operating activities	1(a)	1,328,834	1,234,377	<b>1,191,612</b>	(42,765)	(3.46%)	
<b>Amount attributable to operating activities</b>		<b>(260,471)</b>	<b>61,133</b>	<b>454,530</b>	393,397		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	2,108,055	1,581,030	<b>2,156,019</b>	574,989	36.37%	▲
Proceeds from disposal of assets	7	79,000	57,500	<b>92,954</b>	35,454	61.66%	▲
Payments for property, plant and equipment and infrastructure	8	(3,429,095)	(2,571,714)	<b>(2,636,771)</b>	(65,057)	(2.53%)	
<b>Amount attributable to investing activities</b>		<b>(1,242,040)</b>	<b>(933,184)</b>	<b>(387,798)</b>	545,386		
<b>Financing Activities</b>							
Transfer to reserves	9	(1,023,263)	(1,023,263)	<b>(17,817)</b>	1,005,446	98.26%	▲
<b>Amount attributable to financing activities</b>		<b>(1,023,263)</b>	<b>(1,023,263)</b>	<b>(17,817)</b>	1,005,446		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>630,460</b>	<b>2,574,689</b>	1,944,229		

**KEY INFORMATION**

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

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

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

# MONTHLY FINANCIAL REPORT

## FOR THE PERIOD ENDED 31 MARCH 2021

## BASIS OF PREPARATION

### BASIS OF PREPARATION

#### REPORT PURPOSE

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

#### BASIS OF ACCOUNTING

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

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

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

#### 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.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 April 2021

### SIGNIFICANT ACCOUNTING POLICES

#### 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.

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(21,172)	(15,876)	(60,572)
Less: Movement in liabilities associated with restricted cash		(317,137)	0	0
Add: Loss on asset disposals	7	23,110	17,325	21,610
Add: Depreciation on assets		1,644,033	1,232,928	1,230,574
<b>Total non-cash items excluded from operating activities</b>		<b>1,328,834</b>	<b>1,234,377</b>	<b>1,191,612</b>

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

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

		Last Year Closing 30 June 2020	This Time Last Year 31 March 2020	Year to Date 31 March 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(3,838,873)	(2,070,298)	(3,856,690)
<b>Total adjustments to net current assets</b>		<b>(3,838,873)</b>	<b>(2,070,298)</b>	<b>(3,856,690)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	6,902,571	2,165,945	7,270,461
Financial assets at amortised cost	2	0	2,070,298	0
Rates receivables	3	4,833	22,882	6,103
Receivables	3	57,259	865,445	614,174
Other current assets	4	54,022	71,223	50,497
<b>Less: Current liabilities</b>				
Payables	5	(182,675)	(97,434)	(104,705)
Contract liabilities	10	(317,137)	(268,967)	(1,250,925)
Provisions	10	(154,226)	0	(154,226)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(3,838,873)</b>	<b>(2,070,298)</b>	<b>(3,856,690)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,525,774</b>	<b>2,759,094</b>	<b>2,574,689</b>

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash Advance	Cash and cash equivalents	2,500	0	2,500	0	Cash on hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	3,326,219	0	3,326,219	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	85,052	0	85,052	0	Westpac	Variable	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	3,856,690	3,856,690	0	Westpac	Variable	Nil
<b>Total</b>		<b>3,413,771</b>	<b>3,856,690</b>	<b>7,270,461</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,413,771	3,856,690	7,270,461	0			
		<b>3,413,771</b>	<b>3,856,690</b>	<b>7,270,461</b>	<b>0</b>			

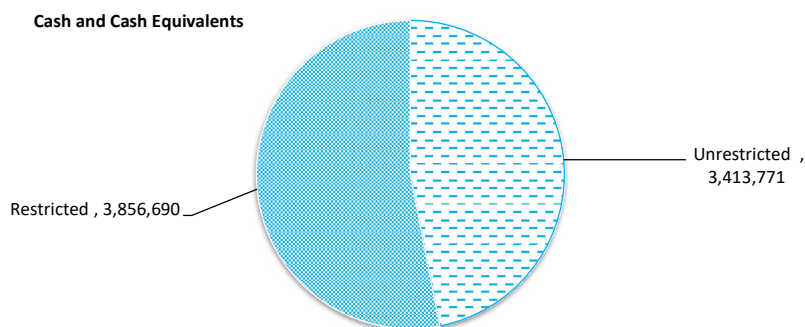
#### KEY INFORMATION

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

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

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

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



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

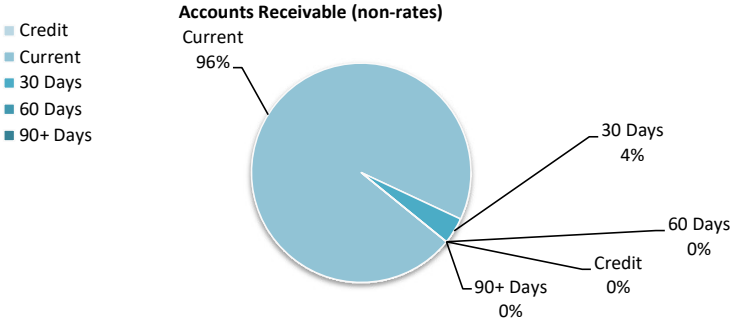
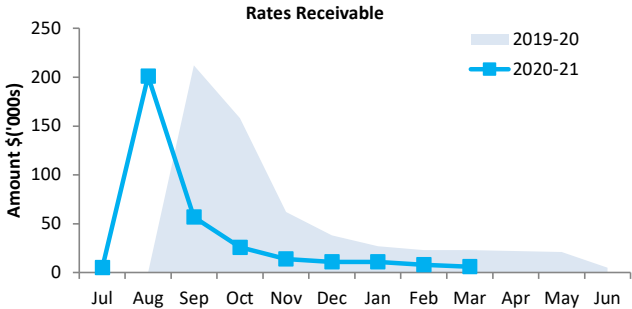
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 June 2020	31 Mar 2021
	\$	\$
Opening arrears previous years	2	4,833
Rates, instalment charges and interest levied	261,582	172,589
Less - collections to date	(256,751)	(171,319)
Equals current outstanding	4,833	6,103
<b>Net rates collectable</b>	<b>4,833</b>	<b>6,103</b>
% Collected	98.2%	96.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	544,072	21,990	0	0	566,062
Percentage	0.0%	96.1%	3.9%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry receivable						566,062
GST receivable						48,112
<b>Total receivables general outstanding</b>						<b>614,174</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 March 2021
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, oil and materials on hand	50,497	0	0	50,497
<b>Other current assets</b>				
Accrued income	3,525	0	(3,525)	0
<b>Total other current assets</b>	<b>54,022</b>	<b>0</b>	<b>(3,525)</b>	<b>50,497</b>

#### KEY INFORMATION

##### Inventory

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

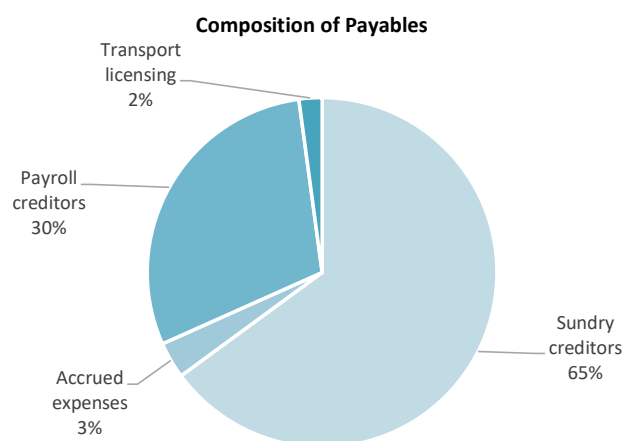
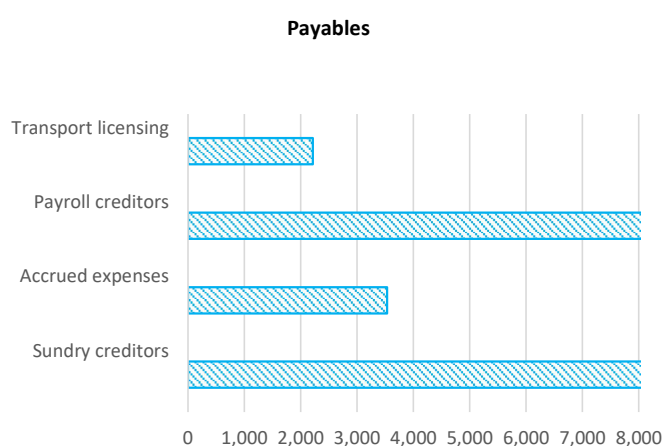
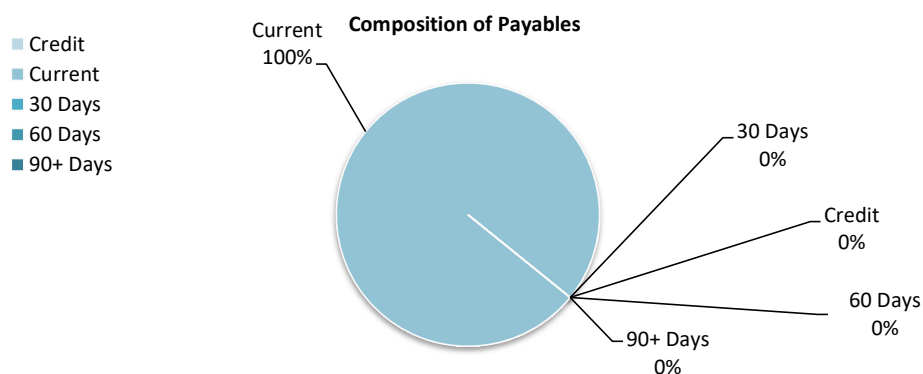
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	67,973	0	0	0	67,973
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						67,973
Accrued expenses						3,534
Payroll creditors						30,982
Transport licensing						2,216
<b>Total payables general outstanding</b>						<b>104,705</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.



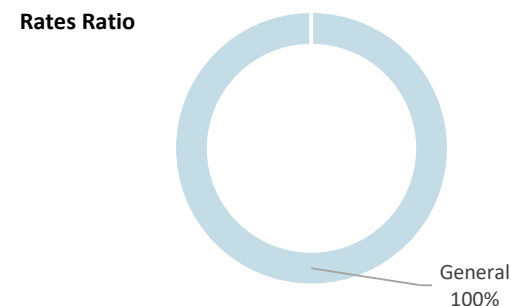
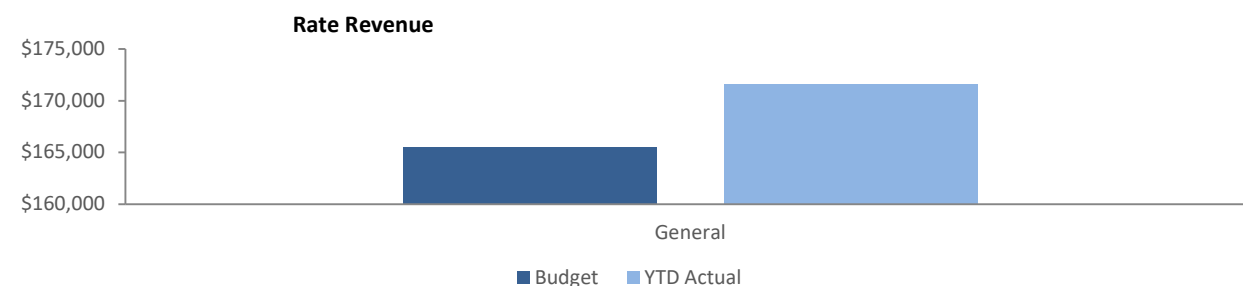
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2021**

**OPERATING ACTIVITIES**  
**NOTE 6**  
**RATE REVENUE**

General rate revenue				Budget				YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
General	0.210000	30	936,076	165,437	0	100	165,537	196,647	(19,084)	(5,954)	171,609
Sub-Total		30	936,076	165,437	0	100	165,537	196,647	(19,084)	(5,954)	171,609
Minimum payment	Minimum \$										
Unimproved value											
General	245	4	3,396	980	0	0	980	980	0	0	980
Sub-total		4	3,396	980	0	0	980	980	0	0	980
Total general rates							166,517				172,589

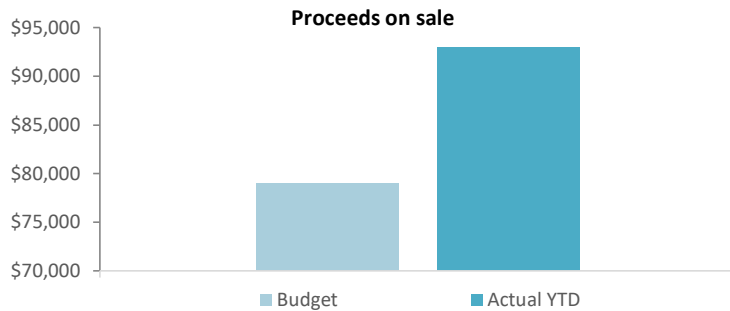
**KEY INFORMATION**

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





Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	PE018 1EPU755 FAC vehicle	11,828	33,000	21,172	0	12,010	33,182	21,172	0
	<b>Health</b>								
	PE072 KBC591L EHO vehicle	26,000	24,500	0	(1,500)	20,372	59,772	39,400	0
	<b>Community amenities</b>								
	PE066 Wanarn rubbish truck	21,610	0	0	(21,610)	21,610	0	0	(21,610)
	<b>Transport</b>								
	PE073 1EYW816 works vehicle	21,500	21,500	0	0	0	0	0	0
		<b>80,938</b>	<b>79,000</b>	<b>21,172</b>	<b>(23,110)</b>	<b>53,992</b>	<b>92,954</b>	<b>60,572</b>	<b>(21,610)</b>



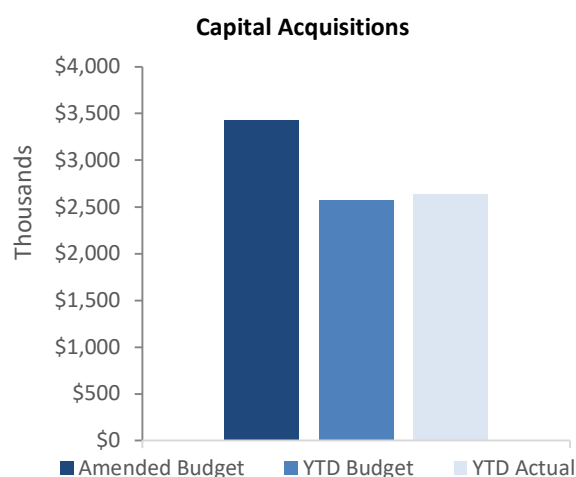
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	104,750	78,543	15,326	(63,217)
Plant & Equipment	295,000	221,238	194,734	(26,504)
Infrastructure - Roads	3,026,345	2,269,683	2,426,711	157,028
Infrastructure - Recreation	3,000	2,250	0	(2,250)
<b>Payments for Capital Acquisitions</b>	<b>3,429,095</b>	<b>2,571,714</b>	<b>2,636,771</b>	<b>65,057</b>
<b>Total Capital Acquisitions</b>	<b>3,429,095</b>	<b>2,571,714</b>	<b>2,636,771</b>	<b>65,057</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,108,055	1,581,030	2,156,019	574,989
Other (disposals & C/Fwd)	79,000	57,500	92,954	35,454
Contribution - operations	1,242,040	933,184	387,798	(545,386)
<b>Capital funding total</b>	<b>3,429,095</b>	<b>2,571,714</b>	<b>2,636,771</b>	<b>65,057</b>

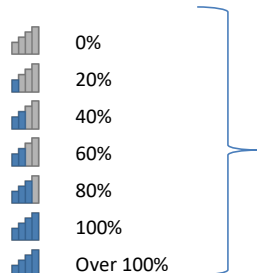
**SIGNIFICANT ACCOUNTING POLICIES**

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.



Capital expenditure total

Level of completion indicators



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

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

Account Description		Amended Current Budget	Amended Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Infrastructure - Roads					
	147602 Jameson - Southern Bypass	334,165	250,605	334,165	83,560
	147611 Jameson Wanarn	436,223	327,150	436,223	109,073
	147612 Warburton Blackstone (RRG)	995,000	746,226	1,005,316	259,090
	147623 Great Central Road - R2R AAR	0	0	266	266
	147625 Giles Mulga Park (RRG)	960,957	720,702	575,716	(144,986)
	147634 Wingellina Access Road	300,000	225,000	75,026	(149,974)
	<b>Infrastructure - Roads Total</b>	<b>3,026,345</b>	<b>2,269,683</b>	<b>2,426,711</b>	<b>157,028</b>
Plant & Equipment					
	042565 Plant & Equipment	140,000	104,994	133,141	28,147
	074511 Plant & Equipment	72,000	54,000	61,592	7,592
	123007 Plant & Equipment Purchases	83,000	62,244	0	(62,244)
	<b>Plant &amp; Equipment Total</b>	<b>295,000</b>	<b>221,238</b>	<b>194,734</b>	<b>(26,504)</b>
Land & Buildings					
	111100 Buildings (Upgrade)	20,950	15,705	9,880	(5,825)
	121200 Storage Compound (Land & Buildings - new)	83,800	62,838	5,446	(57,392)
	<b>Land &amp; Buildings Total</b>	<b>104,750</b>	<b>78,543</b>	<b>15,326</b>	<b>(63,217)</b>
Infrastructure - Recreation					
	147564 Warbon Oval Shade Structure	3,000	2,250	0	(2,250)
	<b>Infrastructure - Recreation Total</b>	<b>3,000</b>	<b>2,250</b>	<b>0</b>	<b>(2,250)</b>
	<b>Grand Total</b>	<b>3,429,095</b>	<b>2,571,714</b>	<b>2,636,771</b>	<b>65,057</b>

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

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	309,822	0	1,438	0	0	0	0	309,822	311,260
Asset replacement, acquisition and develop	3,522,013	0	16,346	863,263	0	0	0	4,385,276	3,538,359
Cultural centre reserve	7,038	0	33	80,000	0	0	0	87,038	7,071
Strategic reserve	0	0	0	80,000	0	0	0	80,000	0
	<b>3,838,873</b>	<b>0</b>	<b>17,817</b>	<b>1,023,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,862,136</b>	<b>3,856,690</b>

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 March 2021
		\$	\$	\$	\$
<b>Unspent grants, contributions and reimbursements</b>					
- operating	11	317,137	1,341,651	(958,178)	700,610
- non-operating	12	0	2,706,334	(2,156,019)	550,315
<b>Total unspent grants, contributions and reimbursements</b>		<b>317,137</b>	<b>4,047,985</b>	<b>(3,114,197)</b>	<b>1,250,925</b>
<b>Provisions</b>					
Annual leave		84,230	0	0	84,230
Long service leave		69,996	0	0	69,996
<b>Total Provisions</b>		<b>154,226</b>	<b>0</b>	<b>0</b>	<b>154,226</b>
<b>Total other current liabilities</b>		<b>471,363</b>	<b>4,047,985</b>	<b>(3,114,197)</b>	<b>1,405,151</b>
<b>Amounts shown above include GST (where applicable)</b>					

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
General Grants (Untied)	0	0	0	0	0	1,576,616	1,182,462	1,182,462
<b>Recreation and culture</b>								
Grant-Ministry Sport & Recreation	0	0	0	0	0	7,500	5,625	7,500
<b>Transport</b>								
Govt Grant - RA, Ab Access (Operating)	133,117	941,651	(716,688)	358,080	358,080	1,434,957	1,076,211	716,688
MRWA Grant - GCR Maintenance	184,020	400,000	(241,490)	342,530	342,530	584,020	438,012	241,490
Fed, Roads Grant (untied)	0	0	0	0	0	346,514	259,884	259,886
Grants - Direct	0	0	0	0	0	167,955	125,964	167,955
Reimbursements & Other Income	0	0	0	0	0	34,937	26,199	0
	<b>317,137</b>	<b>1,341,651</b>	<b>(958,178)</b>	<b>700,610</b>	<b>700,610</b>	<b>4,152,499</b>	<b>3,114,357</b>	<b>2,575,981</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,000	1,494	1,588
<b>Recreation and culture</b>								
Grant-Others	0	0	0	0	0	0	0	23,494
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>1,494</b>	<b>25,082</b>
<b>TOTALS</b>	<b>317,137</b>	<b>1,341,651</b>	<b>(958,178)</b>	<b>700,610</b>	<b>700,610</b>	<b>4,154,499</b>	<b>3,115,851</b>	<b>2,601,063</b>

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

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grants - MRWA GCR income for CapEx	0	400,000	0	400,000	400,000
Grants - Stimulus Funding	0	651,215	(500,900)	150,315	150,315
Grant - Special Projects	0	654,000	(654,000)	0	0
Grant-Roads to Recovery	0	416,119	(416,119)	0	0
Govt Grant - RA, Ab Access (Capital)	0	585,000	(585,000)	0	0
	<b>0</b>	<b>2,706,334</b>	<b>(2,156,019)</b>	<b>550,315</b>	<b>550,315</b>

Non operating grants, subsidies and contributions revenue		
Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	0
452,936	339,696	500,900
654,000	490,500	654,000
416,119	312,084	416,119
585,000	438,750	585,000
<b>2,108,055</b>	<b>1,581,030</b>	<b>2,156,019</b>

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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>	31/03/2021 item 10.2	Opening surplus	0	0	(471,366)	(471,366)
030000	Bad Debts Write Off - Rates	31/03/2021 item 10.2	Operating Expenses	0	0	(2,852)	(474,218)
030196	Interim Rates	31/03/2021 item 10.2	Operating Revenue	0	0	(25,155)	(499,373)
030197	Rates General	31/03/2021 item 10.2	Operating Revenue	0	70	0	(499,303)
030197	Rates General - Interest	31/03/2021 item 10.2	Operating Revenue	0	150	0	(499,153)
030199	Back Rates	31/03/2021 item 10.2	Operating Revenue	0	0	(6,054)	(505,207)
030301	General Grants (Untied)	31/03/2021 item 10.2	Operating Revenue	0	21,589	0	(483,618)
030302	Interest on Investments - Municipal Fund	31/03/2021 item 10.2	Operating Revenue	0	0	(150)	(483,768)
030303	Interest on Investment - Reserves	31/03/2021 item 10.2	Operating Revenue	0	0	(18,338)	(502,106)
055005	Tfr to Asset Replace/Acq/Dev Res Fund	31/03/2021 item 10.2	Capital Expenses	0	0	(863,263)	(1,365,369)
041020	Members Travelling	31/03/2021 item 10.2	Operating Expenses	0	0	(500)	(1,365,869)
041020	Members Travelling	31/03/2021 item 10.2	Operating Expenses	0	1,500	0	(1,364,369)
041030	Conference Expenses	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(1,362,369)
041092	Attendance Fees - Committee Meetings	31/03/2021 item 10.2	Operating Expenses	0	1,500	0	(1,360,869)
041093	Attendance Fees - Other Meetings	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,359,869)
041094	Meetings - Other Costs	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,358,869)
041100	Refreshments & Receptions	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,357,869)
041120	Nationalisation Ceremonies	31/03/2021 item 10.2	Operating Expenses	0	0	(985)	(1,358,854)
041120	Nationalisation Ceremonies	31/03/2021 item 10.2	Operating Expenses	0	985	0	(1,357,869)
041130	Public Meetings	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(1,355,869)
041132	Membership Contribution - Goldfields VROC & NCWG	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(1,353,869)
041140	Building Maintenance - Boardroom	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,352,869)
041160	Subscriptions	31/03/2021 item 10.2	Operating Expenses	0	0	(16,000)	(1,368,869)
041160	Subscriptions	31/03/2021 item 10.2	Operating Expenses	0	16,000	0	(1,352,869)
041281	Elected member professional development	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(1,349,869)
041289	Other Minor Expenditure	31/03/2021 item 10.2	Operating Expenses	0	700	0	(1,349,169)
041289	Other Minor Expenditure	31/03/2021 item 10.2	Operating Expenses	0	0	(700)	(1,349,869)
041541	Administration Expenses	31/03/2021 item 10.2	Non Cash Item	(376)	0	0	(1,349,869)
042010	Salaries	31/03/2021 item 10.2	Operating Expenses	0	26,871	0	(1,322,998)



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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
042010	Salaries	31/03/2021 item 10.2	Operating Expenses	0	2,492	0	(1,320,506)
042030	Insurance - Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	0	(22,922)	(1,343,428)
042030	Insurance - Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	22,922	0	(1,320,506)
042045	Staff Recruiting Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(2,500)	(1,323,006)
042045	Staff Recruiting Expenses	31/03/2021 item 10.2	Operating Expenses	0	2,500	0	(1,320,506)
042046	Relocation Expenses (Staff)	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(1,318,506)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	0	16,000	0	(1,302,506)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	0	1,520	0	(1,300,986)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,295,986)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,290,986)
042053	Office Gardens Maintenance	31/03/2021 item 10.2	Operating Expenses	0	8,823	0	(1,282,163)
042053	Office Gardens Maintenance	31/03/2021 item 10.2	Operating Expenses	0	838	0	(1,281,325)
042080	Telephone/Fax Charges	31/03/2021 item 10.2	Operating Expenses	0	0	(6,332)	(1,287,657)
042090	Postage	31/03/2021 item 10.2	Operating Expenses	0	500	0	(1,287,157)
042120	Bank Charges	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,286,157)
042120	Bank Charges	31/03/2021 item 10.2	Operating Expenses	0	0	(1,000)	(1,287,157)
042160	Other Office Expenses	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,282,157)
042163	Maintenance of Office Equipment	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(1,279,157)
042170	Vehicle Expenses - Operating	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,274,157)
042180	Travelling and Accommodation	31/03/2021 item 10.2	Operating Expenses	0	27,000	0	(1,247,157)
042212	National Redress Scheme	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,242,157)
042225	ITV Software Licence	31/03/2021 item 10.2	Operating Expenses	0	1,325	0	(1,240,832)
042260	Insurance	31/03/2021 item 10.2	Operating Expenses	0	10,191	0	(1,230,641)
041131	Hire of Meeting Chambers	31/03/2021 item 10.2	Operating Revenue	0	500	0	(1,230,141)
042398	Reimbursements	31/03/2021 item 10.2	Operating Revenue	0	27,015	0	(1,203,126)
042565	Plant & Equipment	31/03/2021 item 10.2	Capital Expenses	0	0	(8,000)	(1,211,126)
051282	Donations	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,210,126)
051283	FESA Emergency Services Levy	31/03/2021 item 10.2	Operating Expenses	0	0	(168)	(1,210,294)
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	0	0	(1,000)	(1,211,294)

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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	(1,207,294)
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	0	0	(62)	(1,207,356)
051400	FESA Emergency Services Contribution	31/03/2021 item 10.2	Operating Revenue	0	4	0	(1,207,352)
074008	Telephone/Fax Expenses	31/03/2021 item 10.2	Operating Expenses	0	360	0	(1,206,992)
074008	Telephone/Fax Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(400)	(1,207,392)
074010	Health Inspections	31/03/2021 item 10.2	Operating Expenses	0	0	(11,367)	(1,218,759)
074010	Health Inspections	31/03/2021 item 10.2	Operating Expenses	0	0	(1,520)	(1,220,279)
074050	Travel & Accommodation	31/03/2021 item 10.2	Operating Expenses	0	10,000	0	(1,210,279)
074270	Environmental Health Program	31/03/2021 item 10.2	Operating Expenses	0	0	(140)	(1,210,419)
074270	Environmental Health Program	31/03/2021 item 10.2	Operating Expenses	0	0	(3,212)	(1,213,631)
074271	School Health Education Program	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,212,631)
074278	Analytical Expenses	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,211,631)
074278	Analytical Expenses	31/03/2021 item 10.2	Operating Expenses	0	500	0	(1,211,131)
074281	Administration Expenses	31/03/2021 item 10.2	Non Cash Item	(2,464)	0	0	(1,211,131)
074284	Other Expenses	31/03/2021 item 10.2	Operating Expenses	0	25,000	0	(1,186,131)
074290	Depreciation-Health Inspections	31/03/2021 item 10.2	Non Cash Item	(45)	0	0	(1,186,131)
074290	Depreciation-Health Inspections	31/03/2021 item 10.2	Non Cash Item	(82)	0	0	(1,186,131)
075021	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	(38)	0	0	(1,186,131)
077270	Donations	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(1,184,131)
077272	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	62	0	0	(1,184,131)
074380	Contributions & Reimbursements-Env Health Program	31/03/2021 item 10.2	Operating Revenue	0	60	0	(1,184,071)
074380	Contributions & Reimbursements-Env Health Program	31/03/2021 item 10.2	Operating Revenue	0	0	(500)	(1,184,571)
074511	Plant & Equipment	31/03/2021 item 10.2	Capital Expenses	0	4,000	0	(1,180,571)
083320	Communication Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(1,855)	(1,182,426)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(1,177,426)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	475	0	(1,176,951)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	0	(4,500)	(1,181,451)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	0	(300)	(1,181,751)
083322	Early Years Administration Expense	31/03/2021 item 10.2	Non Cash Item	(852)	0	0	(1,181,751)

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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
085310	Depreciation-Education & Welfare	31/03/2021 item 10.2	Non Cash Item	(210)	0	0	(1,181,751)
085310	Depreciation-Education & Welfare	31/03/2021 item 10.2	Non Cash Item	(1)	0	0	(1,181,751)
083001	Rental Income - Early Years Facility	31/03/2021 item 10.2	Operating Revenue	0	48,000	0	(1,133,751)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	9,390	0	(1,124,361)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	792	0	(1,123,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	0	(1,000)	(1,124,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	14,000	0	(1,110,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(1,109,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	0	(6,000)	(1,115,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	1,553	0	(1,114,016)
091900	Depreciation - Staff Housing	31/03/2021 item 10.2	Non Cash Item	(753)	0	0	(1,114,016)
092048	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	(745)	0	0	(1,114,016)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	10,000	0	(1,104,016)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	1,050	0	(1,102,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	0	(22,000)	(1,124,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	(1,120,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	6,000	0	(1,114,966)
092400	Rent - Shire Housing	31/03/2021 item 10.2	Operating Revenue	0	14,410	0	(1,100,556)
101021	Wages	31/03/2021 item 10.2	Operating Expenses	0	93,440	0	(1,007,116)
101021	Wages	31/03/2021 item 10.2	Operating Expenses	0	8,877	0	(998,239)
101023	Insurance Other	31/03/2021 item 10.2	Operating Expenses	0	0	(10,080)	(1,008,319)
101023	Insurance Other	31/03/2021 item 10.2	Operating Expenses	0	10,080	0	(998,239)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	0	(2,000)	(1,000,239)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	0	(190)	(1,000,429)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	45,000	0	(955,429)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	0	(55,000)	(1,010,429)
101026	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	20,000	0	(990,429)

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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
101026	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	0	(0)	(990,429)
101027	Sundry	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	(986,429)
101040	Loss on Disposal of Assets	31/03/2021 item 10.2	Non Cash Item	390	0	0	(986,429)
101070	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	11,133	0	0	(986,429)
101100	Depreciation-Sanitation Household Refuse	31/03/2021 item 10.2	Non Cash Item	7,199	0	0	(986,429)
102066	Sundry	31/03/2021 item 10.2	Operating Expenses	0	0	(100)	(986,529)
101410	Charges - Rubbish Removals	31/03/2021 item 10.2	Operating Revenue	0	755	0	(985,774)
111021	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	(8,428)	0	0	(985,774)
111030	Contribution - Cultural Centre	31/03/2021 item 10.2	Operating Expenses	0	10,000	0	(975,774)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	0	8,000	0	(967,774)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	0	760	0	(967,014)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	0	0	(10,000)	(977,014)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	0	8,000	0	(969,014)
113052	Recreation & Sport (Youth) Consultancy	31/03/2021 item 10.2	Operating Expenses	0	39,000	0	(930,014)
113052	Recreation & Sport (Youth) Consultancy	31/03/2021 item 10.2	Operating Expenses	0	0	(39,000)	(969,014)
113055	Lighting-Grassed Ovals	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(966,014)
113280	Salaries- Sports & Recreation Officer	31/03/2021 item 10.2	Operating Expenses	0	48,422	0	(917,592)
113280	Salaries- Sports & Recreation Officer	31/03/2021 item 10.2	Operating Expenses	0	4,600	0	(912,992)
113282	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	0	(10,494)	(923,486)
113282	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	10,495	0	(912,991)
113284	Relocation Expenses	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(909,991)
113285	Travel & Accommodation Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(2,500)	(912,491)
113286	Motor Vehicle Running Expenses	31/03/2021 item 10.2	Operating Expenses	0	17,000	0	(895,491)
113286	Motor Vehicle Running Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	0	(895,491)
113290	Telephone Charges (Satellite)	31/03/2021 item 10.2	Operating Expenses	0	0	(140)	(895,631)
113291	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	5,888	0	0	(895,631)
113292	Football Development Program	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(893,631)

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**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
113293	Depreciation-Sports & Recreation	31/03/2021 item 10.2	Non Cash Item	(6)	0	0	(893,631)
113293	Depreciation-Sports & Recreation	31/03/2021 item 10.2	Non Cash Item	1,639	0	0	(893,631)
113293	Depreciation-Sports & Recreation	31/03/2021 item 10.2	Non Cash Item	(544)	0	0	(893,631)
113294	Contract Relief	31/03/2021 item 10.2	Operating Expenses	0	0	(90)	(893,721)
113298	Stationery Printing & Postage	31/03/2021 item 10.2	Operating Expenses	0	300	0	(893,421)
113302	Contribution-Desert Dust-Up	31/03/2021 item 10.2	Operating Expenses	0	10,000	0	(883,421)
113311	Holiday Program	31/03/2021 item 10.2	Operating Expenses	0	500	0	(882,921)
113312	Drop-In Centre Equipment	31/03/2021 item 10.2	Operating Expenses	0	500	0	(882,421)
113316	Youth Development - Small Programs	31/03/2021 item 10.2	Operating Expenses	0	1,500	0	(880,921)
113319	Youth Festivals & Events	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(877,921)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	0	(1,000)	(878,921)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	0	(95)	(879,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	0	(9,000)	(888,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	(884,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	100	0	(883,916)
114400	Depreciation-Television & Radio Broadcasting	31/03/2021 item 10.2	Non Cash Item	(32)	0	0	(883,916)
116260	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	9,356	0	0	(883,916)
116271	Contribution-Promotion of Aboriginal Art	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	(880,916)
116272	Exhibitions	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(875,916)
116294	Garden Maintenance	31/03/2021 item 10.2	Operating Expenses	0	500	0	(875,416)
116311	Depreciation -Cultural & Civic Centre	31/03/2021 item 10.2	Non Cash Item	(873)	0	0	(875,416)
116311	Depreciation -Cultural & Civic Centre	31/03/2021 item 10.2	Non Cash Item	(2)	0	0	(875,416)
116312	Cafe Maintenance	31/03/2021 item 10.2	Operating Expenses	0	1,000	0	(874,416)
116312	Cafe Maintenance	31/03/2021 item 10.2	Operating Expenses	0	500	0	(873,916)
116314	Equipment Maintenance & Repairs-Cafe	31/03/2021 item 10.2	Operating Expenses	0	500	0	(873,416)
116331	Shop Maintenance	31/03/2021 item 10.2	Operating Expenses	0	2,000	0	(871,416)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	0	(500)	(871,916)

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

Attachment 12.1

**NOTE 13**

**BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	0	(47)	(871,963)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	(867,963)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	500	0	(867,463)
116349	Opera Concert	31/03/2021 item 10.2	Operating Expenses	0	500	0	(866,963)
111036	Rental Income - Warburton Community Resource Ctre	31/03/2021 item 10.2	Operating Revenue	0	160,000	0	(706,963)
111036	Rental Income - Warburton Community Resource Ctre	31/03/2021 item 10.2	Operating Revenue	0	0	(200,000)	(906,963)
113508	Grant-Ministry Sport & Recreation	31/03/2021 item 10.2	Operating Revenue	0	7,500	0	(899,463)
116319	Retail Sales	31/03/2021 item 10.2	Operating Revenue	0	0	(10,000)	(909,463)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	0	0	(10,000)	(919,463)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	0	0	(950)	(920,413)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	0	10,000	0	(910,413)
147564	Warbon Oval Shade Structure	31/03/2021 item 10.2	Capital Expenses	0	2,000	0	(908,413)
121000	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	65,266	0	0	(908,413)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	0	(500)	(908,913)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	0	(48)	(908,961)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	0	(8,300)	(917,261)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	8,300	0	(908,961)
122004	Other Minor Road Works	31/03/2021 item 10.2	Operating Expenses	0	0	(10,000)	(918,961)
122004	Other Minor Road Works	31/03/2021 item 10.2	Operating Expenses	0	280,000	0	(638,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(10,000)	(648,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(950)	(649,911)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(4,050)	(653,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	15,000	0	(638,961)
122009	Warburton Bypass Road	31/03/2021 item 10.2	Operating Expenses	0	0	(10,000)	(648,961)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(1,000)	(649,961)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(95)	(650,056)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	151,095	0	(498,961)



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

**NOTE 13  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(5,000)	(503,961)
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	0	(475)	(504,436)
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	5,475	0	(498,961)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(500)	(499,461)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(48)	(499,509)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	548	0	(498,961)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	0	(1,200)	(500,161)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	0	(121)	(500,282)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	0	(33,616)	(533,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(4,000)	(537,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(380)	(538,278)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(620)	(538,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(533,898)
122030	Wingellina Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	0	(10,000)	(543,898)
122150	Contribution - Lighting of Streets	31/03/2021 item 10.2	Operating Expenses	0	20,000	0	(523,898)
122202	Road Supervision / Mgmt	31/03/2021 item 10.2	Operating Expenses	0	17,709	0	(506,189)
122202	Road Supervision / Mgmt	31/03/2021 item 10.2	Operating Expenses	0	1,281	0	(504,908)
122280	AMP Review	31/03/2021 item 10.2	Operating Expenses	0	0	(3,000)	(507,908)
122281	R2030 Survey Centre Line MRWA	31/03/2021 item 10.2	Operating Expenses	0	5,000	0	(502,908)
122281	R2030 Survey Centre Line MRWA	31/03/2021 item 10.2	Operating Expenses	0	0	(2,000)	(504,908)
122282	Roman Road Inventory System - System Mtce	31/03/2021 item 10.2	Operating Expenses	0	0	(6,000)	(510,908)
122282	Roman Road Inventory System - System Mtce	31/03/2021 item 10.2	Operating Expenses	0	0	(3,000)	(513,908)
122286	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	0	(3,452)	(517,360)
122286	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	3,452	0	(513,908)
122289	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	15,000	0	(498,908)
122289	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	0	0	(498,908)
122295	Travelling Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(8,000)	(506,908)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
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Attachment 12

**NOTE 13**

**BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
122295	Travelling Expenses	31/03/2021 item 10.2	Operating Expenses	0	2,500	0	(504,408)
123012	Depreciation - Road Plant	31/03/2021 item 10.2	Non Cash Item	(36)	0	0	(504,408)
123100	Depreciation-Transport.Road Mntce	31/03/2021 item 10.2	Non Cash Item	(2)	0	0	(504,408)
123100	Depreciation-Transport.Road Mntce	31/03/2021 item 10.2	Non Cash Item	9,082	0	0	(504,408)
123100	Depreciation-Transport.Road Mntce	31/03/2021 item 10.2	Non Cash Item	(148,045)	0	0	(504,408)
123100	Depreciation-Transport.Road Mntce	31/03/2021 item 10.2	Non Cash Item	(10,293)	0	0	(504,408)
143030	Satellie / Telephone Charges - Engineering	31/03/2021 item 10.2	Operating Expenses	0	0	(80)	(504,488)
121300	Grants - MRWA GCR income for CapEx	31/03/2021 item 10.2	Capital Revenue	0	0	(1,300,000)	(1,804,488)
122363	Govt Grant - RA, Ab Access (Operating)	31/03/2021 item 10.2	Operating Revenue	0	611,957	0	(1,192,531)
122363	Govt Grant - RA, Ab Access (Operating)	31/03/2021 item 10.2	Operating Revenue	0	0	(126,000)	(1,318,531)
122371	Reimbursements & Other Income	31/03/2021 item 10.2	Operating Revenue	0	34,937	0	(1,283,594)
122373	Fed, Roads Grant (untied)	31/03/2021 item 10.2	Operating Revenue	0	37,232	0	(1,246,362)
123002	Profit on Disposal of Asset	31/03/2021 item 10.2	Non Cash Item	20,172	0	0	(1,246,362)
027019	Proceeds Sale of Assets	31/03/2021 item 10.2	Capital Revenue	0	19,000	0	(1,227,362)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	0	(28,000)	(1,255,362)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	0	(2,650)	(1,258,012)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	0	(20,000)	(1,278,012)
121400	Great Central Road - MRWA Capex	31/03/2021 item 10.2	Capital Expenses	0	1,300,000	0	21,988
123007	Plant & Equipment Purchases	31/03/2021 item 10.2	Capital Expenses	0	0	(7,000)	14,988
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	0	(3,543)	11,445
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	0	(335)	11,110
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	0	(3,650)	7,460
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	27,632	0	35,092
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	0	(1,289)	33,803
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	0	(117)	33,686
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	0	(536)	33,150
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	0	(18,163)	14,987



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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(6,934)	8,053
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(593)	7,460
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(1,866)	5,594
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	9,394	0	14,988
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(1,000)	13,988
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(95)	13,893
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	0	(473,862)	(459,969)
147634	Wingellina Access Road	31/03/2021 item 10.2	Capital Expenses	0	306,217	0	(153,752)
131000	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	39,152	0	0	(153,752)
131001	Administrative Expenses	31/03/2021 item 10.2	Non Cash Item	1,284	0	0	(153,752)
132200	Tourism Consultancy	31/03/2021 item 10.2	Operating Expenses	0	175,000	0	21,248
132280	Memberships - Tourism	31/03/2021 item 10.2	Operating Expenses	0	109	0	21,357
132281	Signs - Tourist Information	31/03/2021 item 10.2	Operating Expenses	0	3,000	0	24,357
132289	Tourism Expenditure - Other (Minor)	31/03/2021 item 10.2	Operating Expenses	0	4,000	0	28,357
133010	Building Inspections	31/03/2021 item 10.2	Operating Expenses	0	7,158	0	35,515
133010	Building Inspections	31/03/2021 item 10.2	Operating Expenses	0	2,785	0	38,300
133400	Building Commission Fees	31/03/2021 item 10.2	Operating Revenue	0	0	(300)	38,000
133410	Charges Building Fees	31/03/2021 item 10.2	Operating Revenue	0	0	(250)	37,750
133410	Charges Building Fees	31/03/2021 item 10.2	Operating Revenue	0	0	(250)	37,500
	Proceeds Sale of Assets	31/03/2021 item 10.2	Operating Revenue	0	0	(60,000)	(22,500)
	Profit on Disposal of Asset	31/03/2021 item 10.2	Operating Revenue	0	0	(1,000)	(23,500)
	Loss on Disposal of Assets	31/03/2021 item 10.2	Operating Expenses	0	23,500	0	0
				<b>(121,811)</b>	<b>4,045,195</b>	<b>(4,045,195)</b>	<b>0</b>

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

**NOTE 14  
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2020-21 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Housing	46,299	56.12%	▲ Permanent	Additional income received from rental of Shire housing WA Police grant received for the Strong Wati program. Rental income at CRC is currently higher than anticipated but not expected to result in additional income.
Recreation and culture	44,904	31.93%	▲ Permanent	Income is higher than anticipated due to YTD budget profile.
Transport	(495,555)	(25.52%)	▼ Timing	
<b>Expenditure from operating activities</b>				
Governance	29,678	30.26%	▲ Timing	A number of small amounts in various accounts contribute to this variance, the timing of payment for membership contribution to VROC & NCWG of Councils is the biggest contributor.
Community amenities	142,988	40.38%	▲ Timing	Salaries and wages continue to track well under budget, with other associated costs also down. Waste consultancy costs are behind their budget timeline. Admin costs to this program are also contributing.
Recreation and culture	101,583	20.76%	▲ Timing	Expenditure on the Recreation & Sport consultancy is currently under budget. Salaries and associated costs are also considerably under budget. Maintenance at the Cultural Centre is another account that is tracking below expectations. The admin allocations in the sub programs are approx \$20,000 under.
Transport	533,332	15.29%	▲ Timing	Expenditure is less than anticipated on the road network and will be carried into 21/22 budget if not completed by 30 June 2021.
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	574,989	36.37%	▲ Timing	Income is higher than anticipated due to YTD budget profile.
Proceeds from disposal of assets	35,454	61.66%	▲ Permanent	Sale of the Works cruiser received a much higher auction price
<b>Financing activities</b>				
Transfer to reserves	1,005,446	98.26%	▲ Timing	Reserve transfers will occur at year end.

# Discussion Paper on implementation of child safety officers in Local Governments

**WALGA Submission**

**April 2021**

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## 1.0 Executive Summary and Recommendations

Recommendation 6.12 of the Royal Commission into Child Sexual Abuse (Royal Commission) provides:

*With support from governments at the national, state and territory levels, local governments should designate child safety officer positions from existing staff profiles to carry out the following functions:*

- a) Developing child safe messages in local government venues, grounds and facilities*
- b) Assisting local institutions to access online child safe resources*
- c) Providing child safety information and support to local institutions on a needs basis*
- d) Supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.*

In December 2020, the Department of Local Government, Sport and Cultural Industries (DLGSC) and the Department of Communities released the “*Discussion paper on the implementation of child safety officers in local governments*” to guide the consultation on recommendation 6.12 of the Royal Commission. WALGA is appreciative of the consultation process that the Department of Communities and DLGSC have undertaken in relation to the recommendations of the Royal Commission as they relate to LG.

Consultation with the Local Government sector undertaken by WALGA determined that there is a wide range of capacity and capability within Local Governments in relation to child safety. Local Government is seeking clarity on the minimum requirements (including reporting requirements) relating to the function of Child Safety Officer.

Local Governments are concerned about staff welfare and the potential organisational risks related to having a Child Safety Officer. An alternative is for child safety to be approached as a *function* (similar to disability access and inclusion functions of Local Government) focused on education and facilitation, with clear delineation between State and Local Government roles and responsibilities.

### Recommendations

1. It is recommended that the State Government, in consultation with Local Government, develop a clear framework for the implementation of Recommendation 6.12 and in that framework approach child safety as a *function* (similar to disability access and inclusion) focused on education and facilitation within a LG, rather than an *officer*. This approach will provide a clear delineation between State and Local Government roles and responsibilities; limit risk to individual staff members; and enable LG to consider ways to strengthen child safety across all areas of the organisation, rather than focusing on one team or area of the organisation.

2. It is recommended that the scope of the Child Safety Officer function be clearly articulated, including minimum requirements and reporting requirements, and ensure that it does not cross over into of child protection work. Prioritising the development of a clear framework within which the child safety function sits will address this issue.
3. The State Government should provide capacity building support to Local Governments, through the provision of resources including the following:
  - supporting materials such as template policies, procedures and guidelines ;
  - consistent key messaging and resources to promote and share in venues and facilities and online;
  - examples of best practice, including case studies;
  - self-assessment tools to assist Local Government ; and
  - ongoing training and skills development for Local Government staff to ensure that they can adequately fulfil the child safety function, including online training options.
4. It is recommended that the State's independent oversight body is resourced to provide expert officers within each region to provide support and guidance to Local Government on child safety. This is similar to the approach in NSW where a Local Government child safety advisor is provided by the NSW Children's Guardian.
5. It will be necessary for the State or Commonwealth to provide funding for the delivery of the child safety function within smaller, less well resourced (Band 3 and Band 4) Local Governments, as they do not have the current capacity to fulfil the child safety function. Consideration should be given to an alternative model for delivery of the child safety function in regional and remote areas, utilising existing State Government agencies such as DLGSC/ Department of Communities outreach officers attached to the independent oversight body.
6. It is recommended that State Government and Local Government form a Working Group to guide further consultation and policy development on child safety.

## 2.0 Introduction

The Western Australian Local Government Association (WALGA) is the united voice of Local Government (LG) in Western Australia. The Association is an independent, membership-based organisation representing and supporting the work and interests of LGs in Western Australia.

WALGA provides an essential voice for its members: 139 LGs, 1,215 Elected Members and approximately 22,000 LG employees, as well as over 2.2 million constituents of LGs in Western Australia. The Association also provides professional advice and offers services that provide financial benefits to the LGs and the communities they serve.

## 3.0 Background

In December 2020 DLGSC and the Department of Communities released the “*Discussion paper on the implementation of child safety officers in local governments*” to guide the consultation on recommendation 6.12 of the Royal Commission.

Recommendation 6.12 of the Royal Commission into Child Sexual Abuse (Royal Commission) provides:

*With support from governments at the national, state and territory levels, local governments should designate child safety officer positions from existing staff profiles to carry out the following functions:*

- e) Developing child safe messages in local government venues, grounds and facilities*
- f) Assisting local institutions to access online child safe resources*
- g) Providing child safety information and support to local institutions on a needs basis*
- h) Supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.*

In developing this submission WALGA worked with our recently formed Child Safety Working Group and our Community Industry Reference Group. WALGA also hosted a series of online discussion workshops, which were co-facilitated by DLGSC and LG Professionals WA. The Department of Communities also participated in these sessions. 111 staff from 56 LGs participated in the online discussions, with participants ranging from CEOs to members with expertise in Community Development, Governance, HR, Recreation Services, and Libraries. Diverse LGs in terms of size, capacity and perspective participated. A list of participating LGs is attached at Appendix 1.

The majority of LG participants in the consultation process acknowledge LGs have a role to play in child safety. The main reservations expressed by LGs relate to uncertainty about the requirements and resourcing implications of the Child Safety Officer role, and concerns that



the skills and expertise expected of Child Safety Officers will exceed the skills and expertise of LG employees currently.

WALGA acknowledges that this is the State Government's first phase of consultation on Recommendation 6.12 and is focused on identifying opportunities and requirements for the Child Safety Officer role; therefore, LGs are not required to make a decision about resourcing implications at this stage. WALGA welcomes this early consultation with the sector, however a lack of clarity around the staged approach to the consultation and the timeline has caused some concern and confusion in the sector. WALGA recommends that the State Government and Local Government form a Working Group to guide further consultation and policy development.

While there were a wide range of views shared, some common themes emerged during consultation, which are outlined below. Section 4 responds to the discussion paper, and section 5 deals with further issues and opportunities raised by the sector.

## **4.0 Response to discussion paper questions**

### **4.1 Developing child safe messages in local government venues, grounds and facilities**

Currently, LGs deliver a range of messages within their venues, grounds and facilities, and have the capacity to deliver child safe messaging if they are provided with the appropriate resources.

Considerations:

- LGs expressed the need for consistent messaging between LGs and across other community-based organisations, so resources would need to come from one primary source.
- Most LGs requested the provision of standard templates, messaging and designs for quick and easy distribution. Some, such as the Shire of Meekatharra which has a large Aboriginal population, would prefer to tailor messaging to make it more effective in their local communities.
- There is the potential for a significant financial impact on LG, depending on the type of signage required. The City of Mandurah indicated that as a large LG with more than 300 venues, sign design, installation and maintenance would cost approximately \$150,000. The City of Rockingham also referred to the beach safety sign project, which required significant financial investment.
- There is a cost and resource implication for developing, transporting and installing signage. For example, the City of Wanneroo highlighted that the display of QR signs in over 300 community venues during the COVID response took many hours of staff time. The Shire of Gingin, with a small employee base, has 11 separate communities

(towns) within the Shire with multiple activity points in each, located at significant distances from each other.

- LGs currently deliver messages in relation to public health, community safety, events, and general community information, and consideration would need to be given to the risk of over-saturation of information that may result in community members not receiving the child safety message in a 'crowded' message environment, and how child safety messages could 'cut through' this.
- Not all LG facilities are LG run, so there will be added challenges with respect to displaying signage in such facilities. Local Governments will need to consider the inclusion of child safe information/ requirements in hirer's contracts and lease agreements. Support and guidance on this will be required.

Support requirements:

- Additional funding support may be required to assist LGs in displaying signage and materials, particularly those with large geographic areas to cover and/or large numbers of venues.

## 4.2 Assisting local institutions to access online child safe resources

Local Governments generally indicated this would be possible to undertake, as child safe messages could be incorporated into existing LG websites, social media, e-newsletters etc.

A suite of online templates and resources readily available for use, which direct the local community to the most appropriate information would be required. LGs have directed the community to relevant information during COVID19 and this approach could be replicated.

## 4.3 Providing child safety information and support to local institutions on an as needs basis

This function has created some concern about the role of LG because of the scope for LG staff to be drawn into actions that go beyond information sharing and beyond the scope of existing employee skills sets. Specifically, there is concern around staff being drawn into actions that are more appropriate for child protection services.

LGs made the following suggestions (noting the variation in LGs' size, structure and resourcing):

- Incorporate this function into existing roles such as a Club Development Officer, Community Development Officer, or Community Safety Officer, ensuring they know how to direct organisations to appropriate information or resources;
- Develop or use existing multi-agency working groups. For example, the Shire of Plantagenet are a small regional LG with only 1 FTE for community development (and no club development officer or community safety officer), so have limited capacity. The Shire found that an interagency working group during COVID19 was an effective way

of increasing their capacity to support the community. The City of Mandurah participate in an existing interagency Early Years Network, which they consider valuable, however this is driven by local Not For Profits. Additional resources may be required for LGs to establish or support such interagency groups.

- LG could provide support to the State Government to deliver information sessions for community organisations. LG could provide venues and promotion to local organisations, while the State Government could provide the expertise and knowledge in delivering the sessions.

#### Support Requirements:

- All relevant LG staff will require appropriate and adequate training in child safety matters. Types of training include:
  - Basic awareness training available for all LG employees
  - Mental health training
  - Protective behaviours training
  - Mandatory reporting
  - Gatekeeping
  - Suicide prevention
- Access to the appropriate information, resources, templates, and guidelines to support consistent messaging across the whole LG.
- Access to an expert support officer for information, guidance, resources, training and advice; similar to the Child Safe Coordinator for LG that sits within NSW Office of the Children's Guardian. See the general comments below for further detail on this.

It will be necessary for the State or Commonwealth to provide funding for the delivery of the child safety function within smaller, less well resourced (Band 3 and Band 4) Local Governments, as they do not have the current capacity to fulfil the child safety function. Consideration should be given to an alternative model for delivery of the child safety function in regional and remote areas, utilising existing State Government agencies such as DLGSC/ Department of Communities outreach officers attached to the independent oversight body.

#### 4.4 Supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.

Local Governments support the concept of working together with key government and community stakeholders to ensure that child safe approaches are culturally safe, disability aware and appropriate for children from diverse and vulnerable backgrounds.

### 5.0 General Comments on Discussion Paper

Whilst the discussion paper highlighted four key focus areas, the impact and implications of proposed Child Safety Officers in LG has raised a number of important issues from a LG perspective. Many LGs are also considering the implementation of the National Principles for Child Safe Organisations. Outlined below are some of the main concerns and issues raised by LG.

- Local Government Role

There is a wide range of capacity and capability in Local Governments in relation to child safety. Some larger metropolitan LGs indicated that they would likely have capacity to absorb this function into their existing work, while other LGs indicated that they have no capacity at all to do this work. Regardless of current capacity, a common concern is the resource implications, as a result of the lack of clarity on expectations of LG. Concerns raised primarily related to the scope of the Child Safety Officer role, and issues around the crossing into child protection work, and the emotional and psychological wellbeing issues for staff. In the absence of a clear understanding of the requirements and expectations of the Child Safety Officer role, it is challenging for LGs to provide information on what resourcing they might need. LGs seek clarity on the minimum requirements for the Child Safety Officer function, including reporting requirements. A checklist of minimum basic requirements has been suggested.

- Staff Welfare

Local Governments are concerned for the welfare of their staff and the potential organisational risks relating to having a Child Safety Officer. Some LGs are unclear on the difference between this role and a child protection officer, which is clearly outside the remit of LG operations.

At Page 8 of the discussion paper, it states

*“...it would be important for anyone in this role to have appropriate knowledge and understanding of child abuse and neglect..”*

This statement is a concern for many LGs. LG staff are generally not trained to deal with child abuse and neglect, and disclosures of abuse. LGs in smaller regional areas are particularly concerned, where communities are small and LG staff may personally know the parties involved. DLGSC and the Department of Communities have verbally assured LGs that the Child Safety Officer role is not the same as a child protection officer. A clear description of the Child Safety Officer role is required to allay this concern.

The State Government will also need to bolster child protection resources and capability in relevant State Government agencies, as there is likely to be an increase in reporting as the community becomes more vigilant.

WALGA recommends that the State Government should consider Child Safety as a *function* (similar to disability access and inclusion) within a LG, rather than an *officer*. This approach allows a clear delineation between State and Local Government roles and responsibilities; limits risk to individual staff members; and enables LG to consider ways to strengthen child safety across all areas of the organisation, rather than focusing on one team or area of the organisation. This approach also provides scalability that is more appropriate for such a diverse sector, rather than the 'one size fits all' approach of integrating a Child Safety Officer role into existing staff profiles at LGs.

Some LGs are considering more broadly the function of LG in child safety and whole-of-organisation approaches. The Cities of Wanneroo, Melville and Cockburn have each formed multi-disciplinary working groups (including community development, community safety, technical services, urban planning, governance, legal, facilities, marketing, communications and human resources staff) to consider the aspects of the organisation that can have a positive impact on child safety. All LGs deliver a diverse range of services and interact with a wide range of community, business and other organisations. The discussion paper focuses predominately on the community development aspects of LG, but, given the many 'touch points' with the community, it would be more advantageous for LGs to take a 'whole of organisation' approach to child safety. By way of example, in the course of visiting a premise, a LG Environmental Health Officer or Building Compliance Officer may believe they have witnessed a child being abused or exploited and they will need to know what to look for and how to report. In addition, LGs may need to consider the inclusion of conditions related to child safety in community grant applications and procurement agreements

- Responsibility for other organisations

LG is also concerned about the responsibility and accountability of LG staff required to liaise with community organisations and groups, and the potential consequences if an organisation or group is then found to not be child safe. Will LG be responsible for holding organisations and groups accountable for maintaining child safe principles and practices? While most LGs are willing to guide, inform and support community organisations as best they can, LG should not be held responsible for the actions or inactions of other organisations.

- State Framework

Many LGs accept that within their scope of work they have a supporting role to play in child safety, with the State Government bearing ultimate responsibility. However, there is a wide range of variation in LG capability and capacity to deliver the Child Safety Officer function.

By way of example, the City of Karratha acknowledge that they are well positioned to assist in child safety, but seek clarity on the National and State framework, as well as scope of work for LG, before they commit resources. The City of Melville indicated their desire to ensure that they have their own organisation well positioned as a child safe organisation, and with appropriate policies in place, before they commence working with the broader community. The Shire of Gingin considers child safety to be the role of State Government and not LG.

Even early adopters such as City of Wanneroo, City of Cockburn and City of Melville, which are working to implement the National Principles for Child Safe Organisations across the whole organisation, have indicated that developing an understanding of the role of LG in child safety is confusing and overwhelming. LGs would benefit from a clear delineation of the State Government's approach and role, and LGs.

It is recommended that the State Government, in consultation with Local Government, develop a clear framework for the implementation of Recommendation 6.12 and in that framework approach child safety as a *function* (similar to disability access and inclusion) within a LG, rather than an *officer*.

- Support and Resources

LGs require access to template policies, procedures and guidelines, and information to assist them with their child safety work. Some smaller LGs with limited resources requested template council reports and policies, which can be easily adapted. While many LGs prefer generic material, others have indicated a preference for material that is adaptable to local context (for example, the Shire of Meekatharra highlighted their local community knowledge puts them in the best position to determine what material is appropriate for their community).

There are also LGs looking for additional support and information such as checklists, guidance to establish child safety working groups and ideas of initiatives they can implement. State Government support for the development and sharing of best practice examples and case studies would be beneficial. This may be undertaken by the LG support function of the independent oversight body, or a State and Local Government child safety working group.

There will be a wide range of training requirements (as indicated in the answers above). Officers with a direct role will require specific training to support their work; however some LGs have expressed an interest in all employees having access to short online child safety awareness training. With such a large number of LGs and LG employees across the State (22,000 people), it is recommended that these training resources be developed and facilitated by the independent oversight body. Small regional LGs can have a high turnover with a small workforce, so they will need access to training on a regular and ongoing basis.

Additionally LGs will require ongoing access to expert advice and support. As mentioned previously, this could be similar to the NSW model where the oversight body (NSW Children's Guardian) provides a Local Government Child Safety Advisor to provide the sector with information and support in relation to child safety; or ideally multiple support officers located around the State, considering there are 139 LGs in Western Australia.

Department of Fire and Emergency Services (DFES) use a variation of this model to support LGs to meet their emergency management requirements. DFES have a District Emergency Management Officer based in each region, tasked with building LG capacity and enhancing cross-agency collaboration. The Department of Health (DOH) supports LGs in public health planning through providing access to regional DOH support officers, and LGs with access to these officers report finding the process considerably easier than those in regions without officer access.

Consideration should be given to an alternative model for delivery of the child safety function in regional and remote areas, utilising existing State Government agencies such as DLGSC/ Department of Communities outreach officers attached to the independent oversight body. Many smaller LGs do not have the capacity to appoint a child safety officer and don't have existing community safety or club development officers. These LGs will require funding for the delivery of the child safety officer function. Human resources could be shared between multiple LGs within a region (in much the same way that an EHO may work across several LGs).

Delivery of a pilot project in partnership with one or a small number of LGs would assist the sector. By way of example, the City of Mandurah received \$150,000 to assist in a trial of a family and domestic violence toolkit, and this made a significant contribution to the development of resources, community partnerships and workshops, which would otherwise not have been possible.

- LGs to be actively engaged in ongoing consultation and policy development

Feedback from WALGA's Child Safety Working Group and the recent online discussion sessions indicated that the majority of the sector is supportive of the implementation of the Royal Commission findings. Many LGs are committed to child safety and want to ensure that LGs play an effective and appropriate role.

To ensure a best practice and best-fit approach, WALGA recommends that State and Local Government establish a working group to guide ongoing consultation and policy development.



## 6.0 Appendix: Engagement Methods

### 6.1 Participants in online discussions

City of Albany	Shire of Kellerberrin
City of Armadale	Shire of Kojonup
Town of Bassendean	Shire of Koorda
City of Bayswater	City of Mandurah
City of Belmont	Shire of Meekatharra
Shire of Brookton	City of Melville
Shire of Bruce Rock	Shire of Merredin
City of Bunbury	Shire of Mingenew
City of Busselton	Town of Mosman Park
Town of Cambridge	Shire of Mount Marshall
City of Canning	Shire of Nannup
Shire of Capel	City of Nedlands
Shire of Carnamah	Shire of Ngaanyatjaraku
Shire Chittering	City of Perth
City of Cockburn	Shire of Plantagenet
Shire of Collie	Town of Port Hedland
Shire of Cuballing	Shire of Ravensthorpe
Shire of Dardanup	City of Rockingham
Shire of East Pilbara	Shire of Serpentine Jarrahdale
City of Fremantle	Shire of Shark Bay
Shire of Gingin	City of Stirling
Shire of Gnowangerup	City of Subiaco
City of Gosnells	City of Swan
City of Greater Geraldton	Shire of Three Springs
Shire of Harvey	City of Vincent
City of Joondalup	City of Wanneroo
City of Kalamunda	Shire of West Arthur
Shire of Katanning	Shire of Wongan-Ballidu

### 6.2 Participants in WALGA Child Safety Working Group

City of Bayswater	City of Mandurah
City of Canning	City of Melville
City of Cockburn	City of Swan
City of Gosnells	City of Wanneroo
City of Joondalup	

### 6.3 Participants in WALGA Community Industry Reference Group Meeting 26 February 2021

City of Cockburn	City of Melville
City of Karratha	Shire of Serpentine-Jarrahdale
City of Mandurah	Town of Victoria Park

### 6.4 Written comments

City of Wanneroo	Shire of Gingin
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Outcomes	Strategy	Actions	Key Performance Indicators	Progress
<b>Our Land - looking after our Land</b>				
1.1 Enjoy the Land	1.1.1 Control Development.	Ensure development controls are in place.	Compliant Planning and Building Controls.	The Building Officer (BO) provides a monthly report to Council detailing the activities taken during the month to ensure compliant planning and building controls are maintained. See Monthly Action Report - EHO/Building Services.
	1.1.2 Attract Tourism	Develop a tourism strategy	Tourist visitor numbers increase (traffic counts).	The Shire has adopted an Economic and Investment Prospectus, which includes a Warburton Concept Plan. A Scope of Works has been advertised to develop a Business Case for the following proposed commercial, tourist and community development works in Warburton: <ul style="list-style-type: none"> <li>• Warburton Entry Upgrade</li> <li>• Expansion of the Tjulyuru Regional Gallery</li> </ul>
			Tourist visitor numbers increase (traffic counts).	The development of a joint tourism plan for the Northern Goldfields Working Group is being progressed with the Goldfields Economic Development Commission.
	1.1.3 Manage resource extraction	Work with Key Stakeholders to ensure resource access	Road maintenance agreements with resource companies	MRWA and the Shires of Laverton & Ngaanyatjaraku are now working together to develop Road Management Agreements with OzMinerals for the Great Central Road and Mantamaru Road. OzMinerals have agreed to fund an Engineering Assessment of the Mantamaru Road to identify if works are required to bring the road up to a specification for BQuad traffic.
1.2 Travel the Land		Develop a 10 Year CW Program for Roads & FV inspection	Road Condition Index increases over time	The Director Governance and Strategic (DGS) and Moore Australia (MA) are currently reviewing the Shires's Asset Management Plan (AMP), to ensure it is compliant with current requirements. The plan is to use the current AMP to inform the Long Term Financial Plan (LTFP) and once the Shire's asset data collection is completed, review and update our AMP.
	1.2.1 Good Roads	Facilitate Upgrade and Seal Great Central Road	Road sealed from border to border	The Commonwealth Government (80%), combined with the WA State Government (20%) are investing in the upgrade and sealing of the Great Central Road so that it can meet the demands of mining, tourism, freight transport and community development in a safe, efficient and sustainable manner. State and Federal Governments have committed \$141.5m to progress the sealing of the Outback Way, which includes \$46.5million for the West Australian section. The sealing could enable an additional 3,000 visitors to the region, which according to economic modelling, has the potential to unlock over \$830,000 in new economic activity annually. Sealing work from Laverton is progressing ahead of schedule with sealing works thru Warburton and Warakurna due to start later this calendar year.
		Maintain Asset Management Plan	Up to date Asset Management Plan	The Asset Management Plan (AMP) forms part of the Strategic Resources Plan, and acts as an informing document for the LTFP. The Shire have been successful with WALGA / MRWA paying for a major Condition Assessment of Goldfields rural gravel Roads and uploading into RAMM. This will save the Shire a considerable amount of money, and will update our RAMM data so we can apply the updated Asset information for our new AMP. Other data required to update the RAMM system is being progressed.
1.4 Live on the Land	1.3.1 Good Shire Buildings	Develop maintenance plans and implement	Staff housing and offices well maintained	The Shire housing is maintained by the Building Maintenance Officer (BMO) through an ongoing maintenance program. Ongoing repairs and maintenance is occurring to ensure the houses are maintained in good order. The Director Governance and Strategic (DGS) is investigating opportunities for the Shire to develop more staff housing in Warburton, through the Government Regional Officer Housing (GROH) program. This program is a partnership with GROH, to establish more government housing in the Regions, by building houses on long term lease arrangements.
	1.3.2 Good Facilities	Work with NG Council to Provide and Maintain Recreation Facilities	Facility usage increases.	Liaise with NCAC to maintain recreation facilities in good working order. Also look to improve facilities where possible, such as the improved external lighting at the Warburton Drop in Centre.

## Our People - Looking after our People

2.1 Happy People	2.1.1 Things to do.	Facilitate running community events and activities	Increase in participation rates.	Sport and Recreation - The final Sport and Recreation Plan has been presented to management, after feedback from Executive. The next step is to forward the plan to our key stakeholders for their feedback and once complete to bring to Council for adoption. The S&R Plan has been developed after extensive onsite Stakeholder engagement and includes multiple options for consideration. The Plan documents how a wholistic Sport and Recreation service will be provided for the community in a well-managed and sustainable manner.
2.2 Healthy People	2.2.1 No Rubbish	Provide a user pays waste collection service	Decrease in litter	The Waste Management Plan (WMP) was adopted by Council at the March OCM. Copies of the plan have now been tabled with the Land Services Review Committee for comment/feedback. The WMP will serve as an internal informing document, a published document for engagement with community and stakeholders, and a high-quality document for use in funding submissions. The plan includes recommendations that inform the Shire's Corporate Business Plan and LTFP, therefore providing direction that the Shire can work towards over the next 10 years. The Shire is currently awaiting responses from the Land Service Review Committee on possible funding opportunities to fund the options detailed in the WMP.
	2.2.2 Good health services	Facilitate delivery of good health service access	Reduction in waiting time to access health services	The EHO provides a monthly report to council, detailing activities which facilitate the delivery of good health services, such as; <ul style="list-style-type: none"> <li>Monitoring Covid-19 Public Health matters for the Shire of Ngaanyatjarrahu</li> <li>Liaison with the Department of Health and Ng Council to monitor the safety of the drinking water supply in Jameson</li> <li>Investigate collection options for the container deposit scheme in Warakurna.</li> <li>Liaise with NG Health regarding proposed actions to be undertaken to protect the community from a new canine disease detected in dogs in Warburton.</li> </ul>
		Provide environmental health services	Compliance with Food & Health Acts	The Environmental Health Office (EHO) provides a monthly report to Council detailing the activities taken during the month to ensure compliant environmental and Health controls are maintained. See Monthly Action Report - EHO/Building Services.
2.3 Smart People	2.3.1 Good Education	Provide early years learning service	Attendance and participation data across community early year's programs	The Nzational Indigenous Australian Agency has advertised a consultancy to undertake a review of early years service requirements across the nG Lands.
	2.3.2 Good Internet and telephone services	Facilitate upgrade to 4G and access to the NBN	Faster and more reliable internet and phone access.	The Shire are working with Telstra to improve the internet and phone access and improve the consistency of the service to our community. The Shire has 4G available in Warburton and a NBN Satellite services accessible. Staff are now linked to an Adaptive Mobility plan which will hopefully improve the service available.

## Leadership - Showing the way for our Community

3.1 Good Workplace	3.1.1 Good place to work	Provide good housing and working conditions for staff	Increased attraction and retention of staff and staff satisfaction.	The Shire is currently developing a Workforce Plan, that look's at all aspects of Workplace conditions. This plan will provide management with a roadmap for the next 4 years for our workforce. The plan will show where we are, where we need to be, and how we are going to get there. Flexibility within the plan is strongly encouraged to ensure all possibilities are explored. The Shire has also engaged CORE Consulting services to conduct a full assessment of our compliance with the Work Health and Safety Act (WHS) 2020. The next stage of the project is to develop procedures to ensure we comply with all areas.
3.2 Good Leadership	3.2.1 Good local governance	Undertake governance training	Reduction of statutory non-compliances to zero	The Shire is now compliant with legislation. Councillors are working through the training modules supplied by WALGA, and the Elected members professional development register is posted on the Shires website. Councillors have completed the first 4 modules in the series. The final module "Understanding Finances and Budgets" is still to be completed.
	3.1.2 Financially sustainable local government	Review all Shire Services	Financial sustainability in accordance with LTFP	The Shire has engaged Moore Australia to provide a comprehensive review of the Shires Integrated Planning and Reporting Framework, including the Strategic Community Plan (SCP), Corporate Business Plan (CBP), Strategic Resourcing Plan (SRP) - (Long Term Financial Plan and the Asset Management Plan) and Workforce Plan. The LTFP financials are now complete, and awaiting documentation from MA to complete the full document. The full suite of plans is expected to be completed by June 2021.