



AGENDA

ORDINARY MEETING OF COUNCIL

22nd September 2021
Commencing at 3:30pm

Council Chambers
Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

Shire of Gnowangerup

NOTICE OF AN ORDINARY MEETING OF COUNCIL

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 22nd September 2021, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.



Signed: _____

Bob Jarvis

CHIEF EXECUTIVE OFFICER

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed:  _____

Bob Jarvis
CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

To: Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

I,(1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) _____

Agenda Item(3) _____

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

The **nature** of my interest is (5) _____

The **extent** of my interest is (6) _____

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

Signed

Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 & 5.69 of the Act)..

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
- 4. If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
 - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

INTERESTS AFFECTING IMPARTIALITY

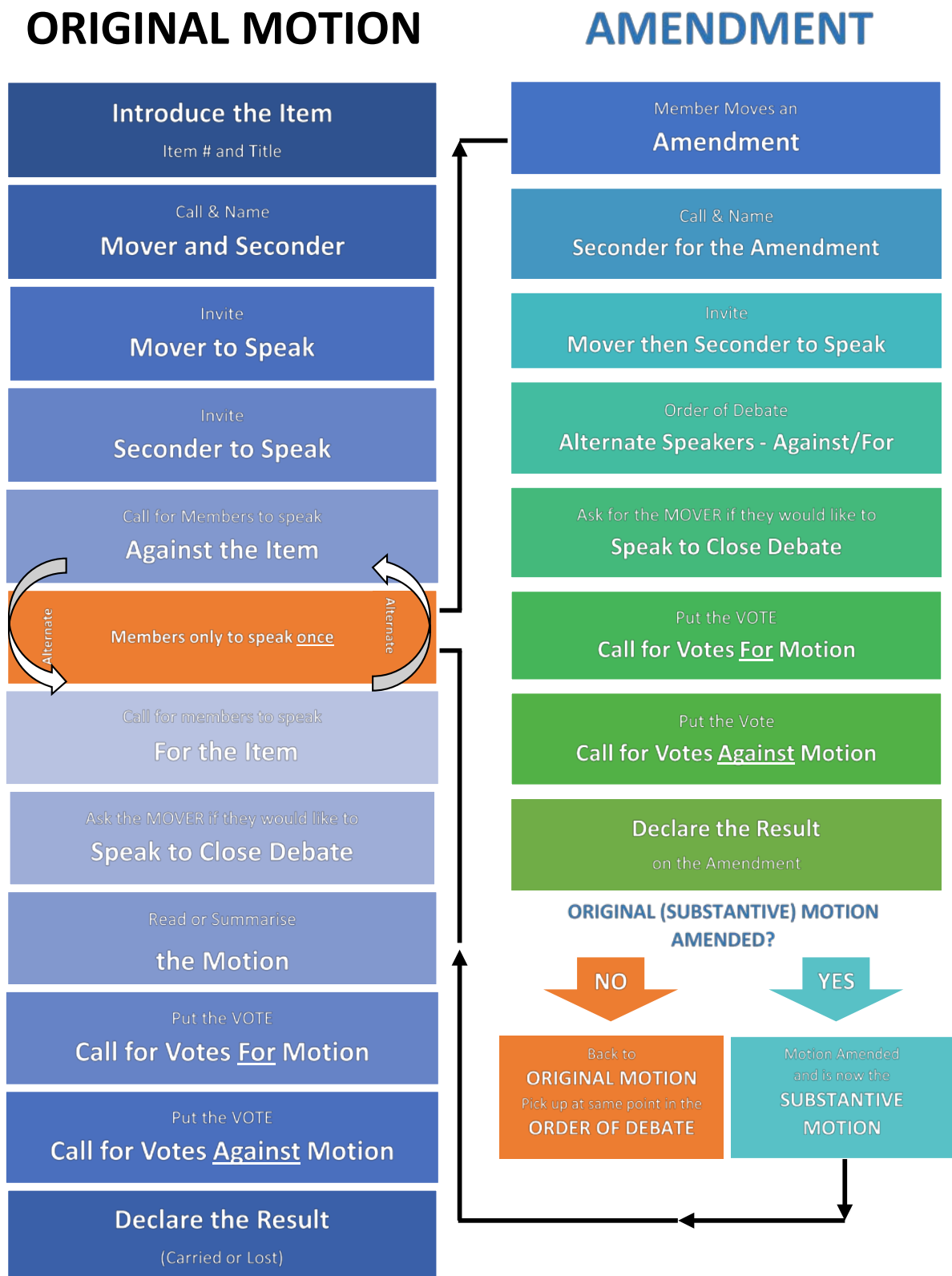
DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- (a) in a written notice given to the Chief Executive Officer before the Meeting; or
- (b) at the Meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

Process of Motions



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secnder. The Minor amendment must be minuted.

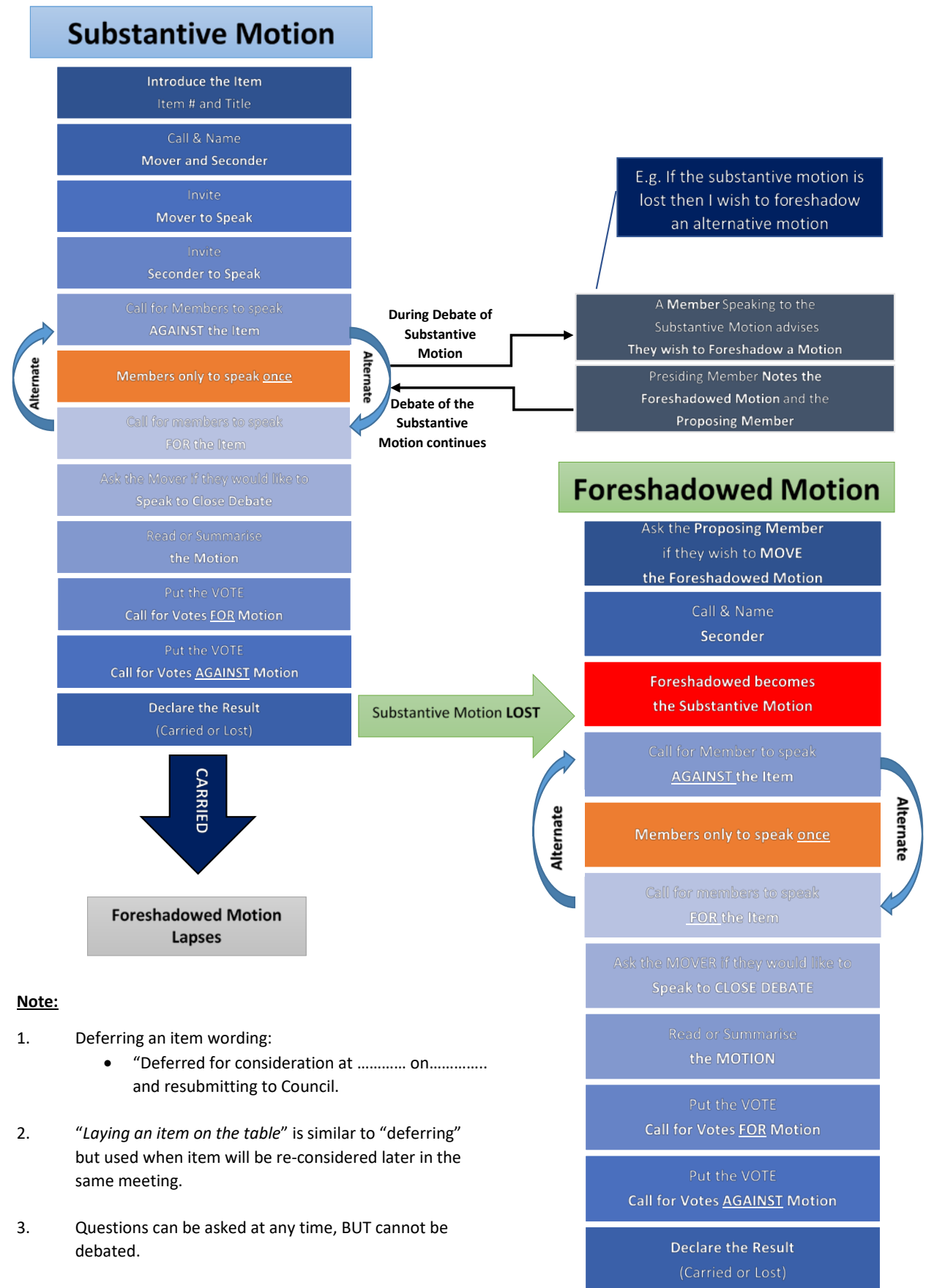


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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Fiona Gaze welcomes Councillors, staff and visitors and opens the meeting at _____pm.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

3.2 APOLOGIES

3.3 APPROVED LEAVE OF ABSENCE

Cr R House

4. APPLICATION FOR LEAVE OF ABSENCE

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

8.2 DEPUTATIONS

8.3 PRESENTATIONS

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 25th AUGUST 2021

OFFICER RECOMMENDATION

0921. That the minutes of the Ordinary Council Meeting held on 25th August 2021 be confirmed as a true record of proceedings.

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1	ELECTED MEMBERS ACTIVITY REPORT
Date of Report:	22 nd September 2021
Councillors:	Various

Attended the following meetings/events

REPORTS FOR DECISION

11. REPORT FOR DECISION

11.1	MINUTES OF AUDIT COMMITTEE MEETING 25th AUGUST 2021
Location:	N/A
Proponent:	N/A
Date of Report:	13 th September 2021
Business Unit:	Strategy and Governance
Officer:	Ian Graham – Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Minutes of the Audit Committee meeting held on 25th August 2021

PURPOSE OF THE REPORT

For Council to note the minutes of the Audit Committee meeting of 25th August 2021.

BACKGROUND

The Audit Committee met on 25th August 2021 and resolved as follows:

5.1 Moved: Cr F Gaze

Seconded: Cr S Hmeljak

AC0821.07 That the Audit Committee:

Notes the Strategic Risk Profiles Dashboard, updated as at 30th June 2021.

UNANIMOUSLY CARRIED: 7/0

5.2 Moved: Cr F Gaze

Seconded: Cr S Hmeljak

AC0821.08 That the Audit Committee:

Notes the results of the 2020/21 interim audit and recommends that Council accepts the Interim Audit Management Letter Report 30th June 2021 from Butler Settineri and the management responses as included.

UNANIMOUSLY CARRIED: 7/0

COMMENTS

Nil

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

Section 5.22(2) Minutes of council and committee meetings

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The recommendation has been made to ensure compliance with the Local Government Act and Regulations.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

0921. That Council:

Notes the minutes of the Audit Committee meeting of 25th August 2021.

Heart of the Stirling



SHIRE OF GNOWANGERUP

MINUTES

Audit Committee Meeting

25th August 2021

Commencing at 4:15pm

Council Chambers

Yougenup Road, Gnowangerup WA 6335

COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

AUDIT COMMITTEE TERMS OF REFERENCE

Objectives of the Audit Committee

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate:

- the enhancement of the credibility and objectivity of external financial reporting;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The committee will consist of all elected members of Council. All members shall have full voting rights.

The CEO and employees are not members of the committee.

The Deputy CEO will attend meetings, not as a member but to assist the Committee with any queries or requests for information.

The Executive Assistant or another nominated staff member will attend meetings to take the minutes.

The Presiding Member and Deputy Presiding Member must be elected in accordance with section 5.12 and Schedule 2.3 of the Act.

Meetings

The committee shall meet at least quarterly.

Additional meetings shall be convened at the discretion of the Presiding Member.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council and must be moved by the Presiding Member, or in his/her absence the Deputy Presiding Member, or in both their absences, any other member of the committee.

Functions of the Audit Committee

The functions of the committee, pursuant to Reg. 16 of the *Local Government (Audit) Regulations 1996* will be to:

- a) guide and assist the local government in carrying out its functions:
 - i. under Part 6 (Financial Management) of the Act; and
 - ii. relating to other audits and other matters related to financial management;
- b) guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 (Audit) of the Act;
- c) review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to the council;
- d) monitor and advise the CEO when the CEO is carrying out functions in relation to a review under
 - i. regulation 17(1); and
 - ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- e) support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- f) oversee the implementation of any action that the local government:
 - i. is required to take by section 7.12A(3) of the Act; and
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
 - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- g) perform any other function conferred on the audit committee by these regulations or another written law.

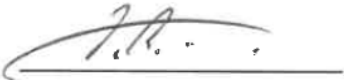
Shire of Gnowangerup

NOTICE OF A COMMITTEE MEETING OF COUNCIL

Dear Committee Member

A meeting of the Audit Committee of the Shire of Gnowangerup will be held on Wednesday 25th August 2021, in the Council Chambers, 28 Yougenup Road, Gnowangerup, commencing at 4:15pm.

Signed:



Ian Graham

DEPUTY CHIEF EXECUTIVE OFFICER

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
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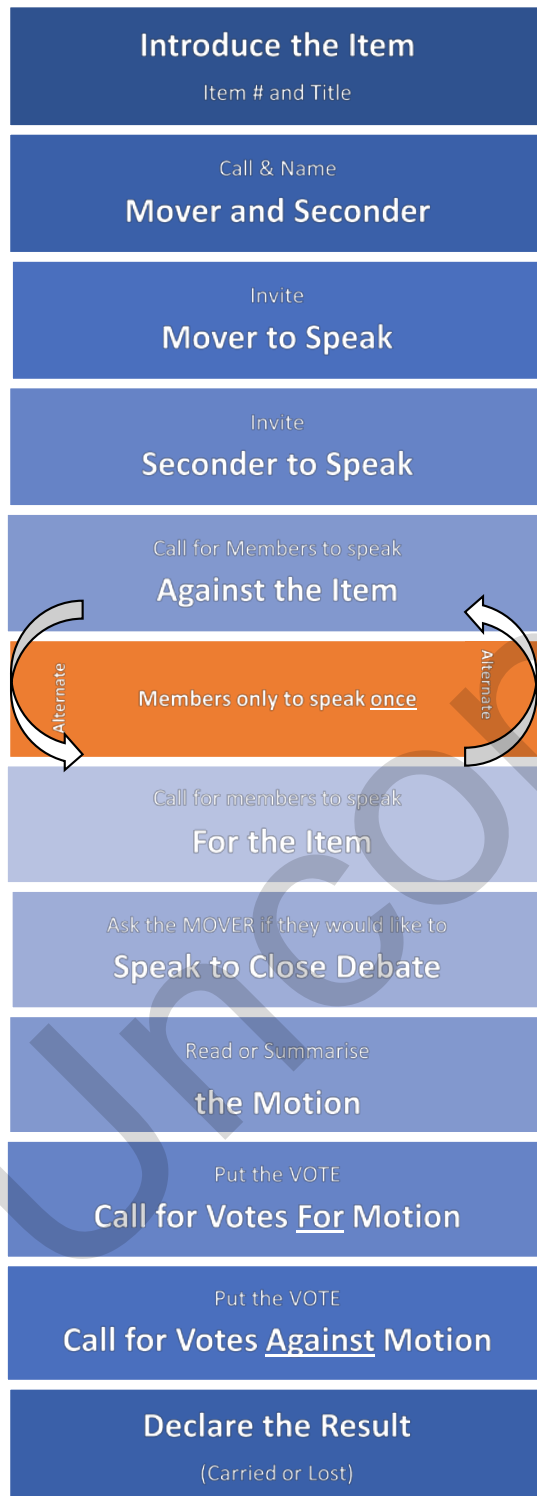
These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed: _____

Ian Graham
DEPUTY CHIEF EXECUTIVE OFFICER

Process of Motions

ORIGINAL MOTION

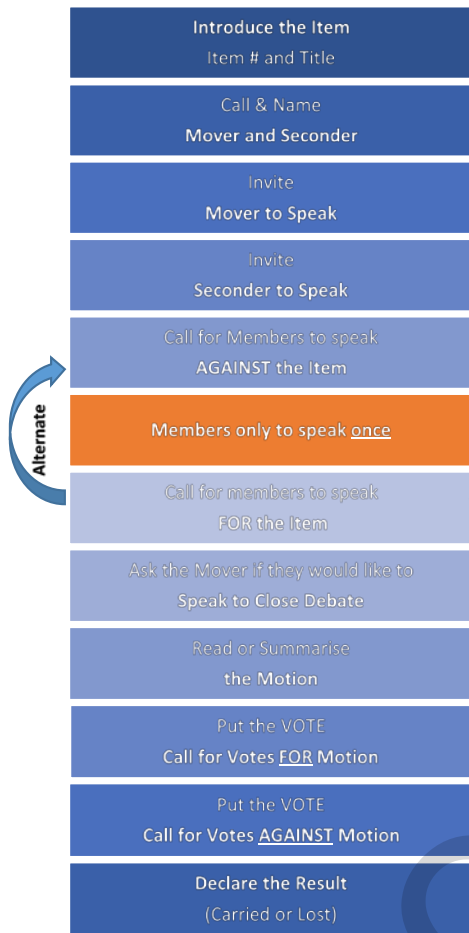


AMENDMENT



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secunder. The Minor amendment must be minuted.

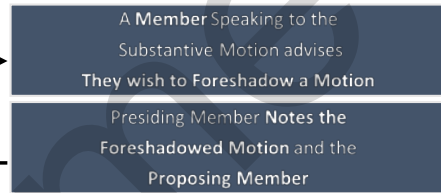
Substantive Motion



During Debate of
Substantive
Motion

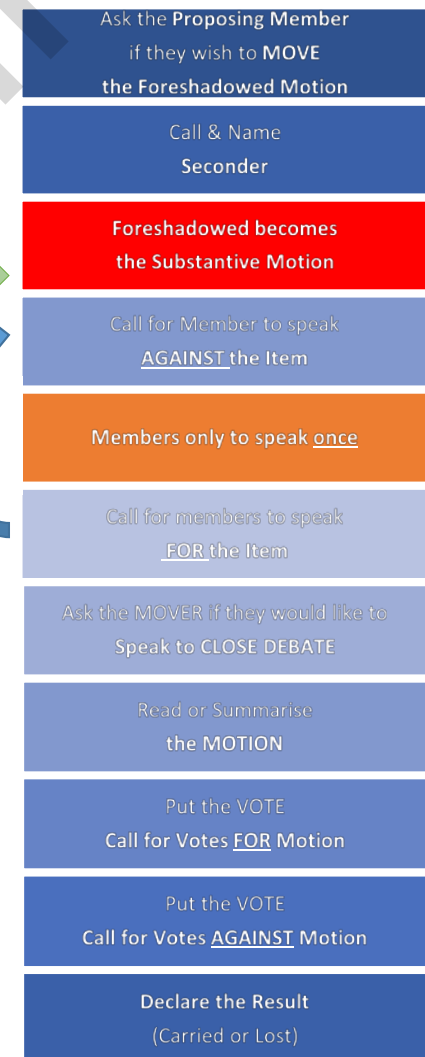
Debate of the
Substantive
Motion continues

E.g. If the substantive motion is lost then I wish to foreshadow an alternative motion



Foreshadowed Motion

Substantive Motion LOST



Foreshadowed Motion Lapses

Note:

- Deferring an item wording:
 - “Deferred for consideration at on..... and resubmitting to Council.
- “Laying an item on the table” is similar to “deferring” but used when item will be re-considered later in the same meeting.
- Questions can be asked at any time, BUT cannot be debated.

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Presiding Member, Cr. Greg Stewart welcomed committee members and staff and opened the meeting at 4:18pm.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

Greg Stewart	Deputy Shire President/Presiding Member
Fiona Gaze	Shire President
Cr Shelley Hmeljak	
Cr Frank Hmeljak	
Cr Kate O’Keeffe	
Cr Keith House	
Cr Richard House	

Ian Graham	Deputy Chief Executive Officer
Anita Finn	Executive Assistant

3.2 APOLOGIES

Cr Chris Thomas
Cr Michael Creagh

4. CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 AUDIT COMMITTEE MEETING MINUTES 23rd JUNE 2021

COMMITTEE RESOLUTION

Moved: Cr F Gaze

Seconded: Cr R House

AC0821.06 That the minutes of the Audit Committee Meeting held on 23rd June 2021 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED: 7/0

5. OFFICER ITEMS

5.1 STRATEGIC RISK PROFILES STATUS REPORT SELF-ASSESSMENT CHECKLIST

Location:	N/A
Proponent:	N/A
Date of Report:	11 th August 2021
Business Unit:	Corporate and Community Services
Officer:	Ian Graham - Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENT

- Attachment 1 – Strategic Risk Profiles Dashboard

PURPOSE OF THE REPORT

To provide Council's Audit Committee with an update on the organisation's strategic risk management status.

BACKGROUND

Officers presented a new Risk Management Policy and Procedure to Council at its ordinary meeting of 27 September 2018. The policy was adopted at this meeting. The procedure document states:

"...the Risk Management dashboard for Strategic Risk Profiles should be presented to the Audit Committee on at least a 6-monthly basis."

Officers have provided the dashboard report to comply with this statement.

COMMENTS

Executive staff identified a number of strategic risks and a profile was created for each. The Dashboard report provides the following information for each risk profile:

- A brief description of the risk.
- A list of current actions to mitigate the risk.
- A rating as to what degree the risk can be influenced.
- A risk rating.
- A rating of how successful existing controls are.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Risk Management Policy

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

See Comments section above.

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The Strategic Risk Profile Dashboard update report is provided for noting by the Audit Committee.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION

Moved: Cr F Gaze

Seconded: Cr S Hmeljak

AC0821.07 That the Audit Committee:

Notes the Strategic Risk Profiles Dashboard, updated as at 30th June 2021.

UNANIMOUSLY CARRIED: 7/0

**Shire of Gnowangerup
Risk Dashboard Report
June 2021**

Strategic Risks

<u>Population Decline</u>	Influence	Risk	Control
	Low	Extreme	Adequate
Inability to control or stem a decline in the Shire's population.			
Actions	Due Date	Responsibility	
Resource sharing through membership of VROC	Jul-20	CEO	
Investigate / lobby for improved internet service	Mar-21	CEO	
Review land zoning to meet demand	Ongoing	CEO / Council	
Review of all Council Land, Buildings and Reserves	Dec-20	CEO	
Encourage new businesses and existing businesses to expand	Ongoing	Manex / Council	
Finalise the build of two staff homes	Completed	DCEO	

<u>Adverse Regulatory Change</u>	Influence	Risk	Control
	Low	High	Effective
Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability maintain adequate compliance. The main area of concern (at present) is the potential legislative obligations on local governments from changes to the Local Government Act and other relevant legislation.			
Actions	Due Date	Responsibility	
Continue lobbying activities	Ongoing	CEO / Council	
Training for senior and Executive staff	Ongoing	CEO / DCEO	
Mandatory training for Elected Members	Completed	CEO / Council	

<u>Leadership</u>	Influence	Risk	Control
	High	Moderate	Effective
Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO.			
Actions	Due Date	Responsibility	
Recruitment of new qualified and experienced CEO and DCEO	Completed	CEO / Council	
Mandatory training for Councillors	Completed	CEO / Council	
Ongoing training and development for Executive staff	Ongoing	CEO / DCEO	

<u>Financial Sustainability</u>	Influence	Risk	Control
	Medium	Moderate	Adequate
Inability to maintain service and infrastructure levels for the Shire.			
Actions	Due Date	Responsibility	
Complete Asset Management Plans - staged approach	Completed	DCEO	
Facilitate a budget workshop for Councillors	Completed	DCEO	
Consider options for resource sharing with neighbouring Shires	Ongoing	CEO	
Training for staff	Ongoing	CEO / DCEO	

<u>Community disruption</u>	Influence	Risk	Control
	Low	High	Adequate
Failure to adequately prepare and respond to events that cause disruption to the local community.			
Actions	Due Date	Responsibility	
Review currency of Bushfire Risk Management Plan	In progress	DCEO	
Investigate options for Incident Management Training for Senior Shire Staff (CEO / DCEO)	In progress	CEO	
Effective road asset monitoring in place to ensure WANDRAA funding (if required following an event)	Ongoing	CEO	
Investigate employment of CESM	Completed	CEO	

5.2	2020/21 INTERIM AUDIT MANAGEMENT LETTER REPORT 30th JUNE 2021
Proponent:	Butler Settineri
Date of Report:	11 th August 2021
Business Unit:	Corporate and Community Services
Officer:	Ian Graham - Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Interim Audit Management Letter Report 30th June 2021

PURPOSE OF THE REPORT

For the Audit Committee to note the results of the 2020/21 interim audit and recommend that Council accepts the Interim Audit Management Letter Report 30th June 2021 and management responses.

BACKGROUND

The *Local Government Act 1995* (LGA) requires the accounts and annual financial report of a local government for each financial year to be audited by an auditor appointed by the Office of the Auditor General (OAG). The annual audit is conducted in two parts – an interim audit undertaken prior to the end of the financial year and the final audit which is undertaken on the completion of the draft annual financial statement.

The focus of the interim audit is to evaluate the Shire's overall control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to the forthcoming audit of the Shire's annual financial report.

COMMENTS

Butler Settineri undertook the 2020/21 interim audit on behalf of the OAG. Details of the findings and subsequent responses from management can be found in the attached Interim Audit Management Letter 30th June 2021 Report.

One (1) Significant finding and four (4) Moderate findings were raised by the auditor in the 2020/21 interim audit report as follows:

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Revenue Recognition	✓		
2. Purchase Orders		✓	
3. Review of Supplier Payment Batches		✓	
4. Payroll Entry Error		✓	
5. Employment Contracts		✓	

Management has addressed the findings in their management responses as included in the Report.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

Section 7.2. Audit

POLICY IMPLICATIONS

Policy 2.13 Internal Control Policy

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Objective: Forward planning and implementation of plans to achieve strategic objectives

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The recommendation has been made to ensure compliance with the LG Act and Regulations.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION

Moved: Cr F Gaze

Seconded: Cr S Hmeljak

AC0821.08 That the Audit Committee:

Notes the results of the 2020/21 interim audit and recommends that Council accepts the Interim Audit Management Letter Report 30th June 2021 from Butler Settineri and the management responses as included.

UNANIMOUSLY CARRIED: 7/0

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Revenue Recognition	✓		
2. Purchase Orders		✓	
3. Review of Supplier Payment Batches		✓	
4. Payroll Entry Error		✓	
5. Employment Contracts		✓	

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Revenue Recognition**Finding**

New Australian accounting standards, AASB 15 *Revenue from contracts with customers* and AASB 1058 *Income of not-for-profit entities*, came into effect on 1 July 2019 superseding previous accounting standards. While the Shire has applied the accounting standards for the financial year ended 30 June 2020, during our interim audit we noted that from 1 July 2020 the Shire has recognised revenue in relation to grant income on receipt of the funds and not when performance obligations have been satisfied in relation to grants with specific performance obligations under the various contracts.

Local Government (Financial Management) Regulations 1996, Section 5A requires local governments to comply with Australian Accounting Standards when preparing the annual budget, annual financial report and other financial reports. Other financial reports would include the monthly Financial Activity Statements.

**Rating: Significant
Implication**

Grant income has not been accounted for in accordance with accounting standards and local government regulations from 1 July 2020.

Recommendation

The Shire should implement a financial process to recognise grant income in accordance with the Australian Accounting Standards for financial reporting.

Management Comment

The Shire will implement a financial process to recognise grant income in accordance with the Australian Accounting Standards for financial reporting.

(Please note however, we do not believe that this accounting standard adds any value to the monthly financial reports produced for Council and public information. In fact, we believe it will result in confusion from the users of the financial reports, who are likely to question why grant monies that have been received are not recorded as revenue.)

Responsible Person: Deputy CEO
Completion Date: 31 August 2021

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Purchase Orders**Finding**

We noted 2 purchase orders out of a sample of 49 purchases tested were made without approved purchase orders. The purchase orders were subsequently raised after the receipt of the supplier invoices. This is not compliance with the Shire's Purchasing Policy.

Rating: Moderate**Implication**

Ordering goods and services without approved purchase orders increased the risk of fraud and inappropriate purchases being committed by the Shire.

Recommendation

Review the Shire's processes to ensure approved purchase orders are in place prior to ordering goods and services.

Management Comment

The Shire will review processes to ensure that approved purchase orders are in place prior to ordering goods and services.

Staff with purchase order authority will be reminded of this requirement.

Responsible person: Deputy CEO

Completion date: 31 August 2021

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Review of Supplier Payment Batches**Finding:**

We noted that 8 supplier payment batches of a sample of 18 were not signed by the Financial Officer and 3 supplier payment batches were not signed by the Deputy Chief Executive Officer. Consequently, we were unable to confirm that the supplier payment batches were reviewed by a person independent of the preparation process before payments were made.

Rating: Moderate**Implication**

Error and omissions may go undetected if supplier payment batches are not reviewed by an officer independent of the preparation.

Recommendation

We recommend that management ensure that the review and authorisation of creditor batches be evidenced either by way of manual or digital signature by the Financial Officer and the Deputy Chief Executive Officer.

Management Comment

Management will ensure that the review and authorisation of creditor batches is evidenced either by way of manual (or digital) signature by the Senior Finance Officer and the Deputy Chief Executive Officer.

Responsible Person: Deputy CEO

Completion Date: 31 August 2021

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Payroll Entry Error**Finding**

We noted that 1 employee out of a sample of 24 employees sampled in a selected pay run, had 3 hours recorded incorrectly to normal time worked instead of personal leave.

Rating: Moderate**Implication**

Without accurate recording leave hours there is an increased the risk of misstatement employees leave entitlements balances.

Recommendation

Management should rectify the error and ensure that adequate controls are in place to prevent errors being made in the payroll preparation process.

Management Comment

Management will rectify the error and ensure that adequate controls are in place to prevent errors being made in the payroll preparation process.

Responsible Person: Deputy CEO

Completion Date: 31 August 2021

SHIRE OF GNOWANGERUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Employment Contracts**Finding**

We noted that the employment contract for 1 employee that was appointed in 2019 out of a sample of 24 employment contracts, was not available for inspection and another employment contract for an employee appointed in 2018 was not signed by the Chief Executive Officer.

Rating: Moderate**Implication**

Ineffective management of employment contracts increase the risk of inappropriate appointments and potential future employment liabilities.

Recommendation

Management should ensure that all employment contracts are authorised and retained appropriately. Re-establish and present copy of signed employment contracts noted in the finding for audit inspection.

Management Comment

Management will ensure that all employment contracts are authorised and retained appropriately. Management will re-establish and present copies of signed employment contracts noted in the finding for audit inspection.

Responsible Person: Deputy CEO

Completion Date: 31 August 2021

7. CLOSURE

There being no further business, Presiding Member Cr. Greg Stewart thanked committee members and staff and closed the meeting at 4:28pm.

Unconfirmed

11.2	2022 COUNCIL MEETING DATES
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	10 th September 2021
Business Unit:	Strategy & Corporate Governance
Officer:	A Finn – Executive Assistant
Disclosure of Interest:	Nil

ATTACHMENTS

- Council Meeting Calendar 2022

PURPOSE OF THE REPORT

To consider the dates for Ordinary Council meetings to be held in 2022.

BACKGROUND

Council's Ordinary meetings are generally held on the fourth Wednesday of the month, excluding January, commencing at 3:30pm at the Council Chambers, 28 Yougenup Road, Gnowangerup WA 6335.

Exceptions are:

- February meeting: scheduled for the third Wednesday in February
- December meeting: scheduled for the second Wednesday in December

COMMENTS

It is the Officer's recommendation that Ordinary Council meetings be held on the following dates:

Wednesday 16th February 2022
Wednesday 23rd March 2022
Wednesday 27th April 2022
Wednesday 25th May 2022
Wednesday 22nd June 2022
Wednesday 27th July 2022
Wednesday 24th August 2022
Wednesday 28th September 2022
Wednesday 26th October 2022
Wednesday 23rd November 2022
Wednesday 14th December 2022

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil.

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Administration) Regulations 1996

Regulation 12 Publication of meeting details (Act s. 5.25(1)(g))

- (1) In this regulation —
meeting details, for a meeting, means the date and time when, and the place where, the meeting is to be held.*
- (2) The CEO must publish on the local government’s official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held —*
 - a) ordinary council meetings;*
 - b) committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.*
- (3) Any change to the meeting details for a meeting referred to in subregulation (2) must be published on the local government’s official website as soon as practicable after the change is made.*

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

Nil.

CONCLUSION

Nil.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

0921. That Council:

1. Sets the Ordinary Council Meeting Dates for 2022 as follows:

Wednesday 16th February 2022
Wednesday 23rd March 2022
Wednesday 27th April 2022
Wednesday 25th May 2022
Wednesday 22nd June 2022
Wednesday 27th July 2022
Wednesday 24th August 2022
Wednesday 28th September 2022
Wednesday 26th October 2022
Wednesday 23rd November 2022
Wednesday 14th December 2022

2. Directs the CEO to publish the meeting details on the Shire's website.

COUNCIL MEETINGS

2022



Councillor and Executive Workshop



Information Briefing Session & Ordinary Council Meeting

JANUARY

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

M	T	W	T	F	S	S
		1	2	3	4	5
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

M	T	W	T	F	S	S
		1	2	3	4	5
7	8	9	10	11	12	12
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

AUGUST

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

M	T	W	T	F	S	S
						1
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

OCTOBER

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER

M	T	W	T	F	S	S
						1
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER

M	T	W	T	F	S	S
						1
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Public Holidays

11.3	JULY 2021 MONTHLY FINANCIAL REPORT
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	6 th September 2021
Business Unit:	Corporate and Community Services
Officer:	D. Long – Finance Consultant C. Shaddick – Senior Finance Officer
Disclosure of Interest:	NIL

ATTACHMENTS

Monthly Financial Statements for the period 01/07/2021 to 31/07/2021 including:

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

PURPOSE OF THE REPORT

For Council to receive and accept the Monthly Financial Report to the 31st July 2021, note that figures are subject to change as a result of end of year procedures and the audit process.

BACKGROUND

Nil

COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996
Reg. 34 Financial activity statement required each month

POLICY IMPLICATIONS

Investment Policy 4.3

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

**0921. That Council:
Receives and accepts the Monthly Financial Report for July 2021.**

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31 July 2021

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 JULY 2021

	NOTES	2021-22 ANNUAL BUDGET	2021-22 YTD BUDGET	2021-22 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(106,929)	(4,465)	(7,460)
Governance		(821,399)	(61,933)	(78,524)
Law, Order, Public Safety		(383,968)	(47,263)	(42,083)
Health		(299,375)	(25,500)	(20,903)
Education and Welfare		(29,789)	(2,049)	(2,523)
Housing		(37,110)	(5,060)	(1,706)
Community Amenities		(578,207)	(52,786)	(32,461)
Recreation and Culture		(1,596,000)	(145,028)	(97,385)
Transport		(3,447,983)	(229,877)	(124,974)
Economic Services		(161,221)	(8,930)	(6,133)
Other Property and Services		(650,790)	(118,946)	(113,326)
		(8,112,771)	(701,838)	(527,478)
REVENUE				
General Purpose Funding		4,758,059	1,416	2,234
Governance		0	0	0
Law, Order, Public Safety		75,687	18,204	240
Health		350	0	230
Education and Welfare		11,200	933	0
Housing		94,028	7,833	7,676
Community Amenities		283,567	2,940	2,961
Recreation and Culture		19,848	1,102	0
Transport		169,097	169,042	169,042
Economic Services		23,357	36	755
Other Property & Services		99,996	12,457	10,463
		5,535,189	213,962	193,601
<i>Increase(Decrease)</i>		(2,577,582)	(487,875)	(333,878)
FINANCE COSTS				
Housing		(8,309)	0	0
Recreation & Culture		(14,966)	0	0
Other Property & Services		(279)	0	0
Total Finance Costs		(23,554)	0	0
NON-OPERATING REVENUE				
Law, Order & Public Safety		0	0	0
Housing		0	(2,443)	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		1,339,691	0	0
Other Property & Services		127,187	0	0
Total Non-Operating Revenue		1,466,878	(2,443)	0
PROFIT/(LOSS) ON SALE OF ASSETS				
Law, Order & Public Safety		0	0	0
Health		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture Profit		0	0	0
Recreation & Culture Loss		0	0	0
Transport Profit		0	0	0
Transport Loss		0	0	0
Other Property & Services Loss		0	0	0
Total Profit/(Loss)		0	0	0
NET RESULT		(1,134,258)	(490,318)	(333,878)
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,134,258)	(490,318)	(333,878)

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 JULY 2021

	2021-22 BUDGET	2021-22 ACTUAL
Expenses		
Employee Costs	(2,650,345)	(194,262)
Materials and Contracts	(2,358,089)	(171,784)
Utility Charges	(178,508)	(17,168)
Depreciation on Non-Current Assets	(2,291,412)	0
Interest Expenses	(23,554)	0
Insurance Expenses	(251,066)	(133,894)
Other Expenditure	(383,351)	(10,370)
	(8,136,325)	(527,478)
Revenue		
Rates	4,223,193	0
Operating Grants, Subsidies and Contributions	896,348	169,042
Fees and Charges	305,559	6,189
Service Charges	0	0
Interest Earnings	37,455	1,359
Other Revenue	72,634	17,010
	5,535,189	193,601
	(2,601,136)	(333,878)
Non-Operating Grants, Subsidies & Contributions	1,712,878	0
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	1,712,878	0
Net Result	(888,258)	(333,878)
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(888,258)	(333,878)

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 JULY 2021

	Note	2020-21 ACTUAL \$	2021-2022 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,765,030	2,216,327	-548,703
Restricted Cash & Cash Equivalents		2,145,965	2,138,825	-7,140
Trade and other receivables		388,314	326,777	-61,537
Inventories		23,344	15,532	-7,812
Other assets		30,948	370,948	340,000
Total current assets		5,353,601	5,068,409	-285,192
Non-current assets				
Trade and other receivables		114,788	114,788	0
Other Financial Assets		73,807	73,807	0
Land		1,061,647	1,061,647	0
Buildings		28,956,761	28,963,896	7,135
Plant & Equipment		3,830,310	3,830,310	0
Furniture & Equipment		82,180	82,180	0
Infrastructure Assets - Roads		76,898,051	76,898,051	0
Infrastructure Assets - Footpaths		699,025	699,025	0
Infrastructure Assets - Drainage		3,496,095	3,496,095	0
Infrastructure Assets - Parks & Ovals		5,641,071	5,641,071	0
Infrastructure Assets - Other		1,280,454	1,301,777	21,323
Infrastructure Assets - Sewerage		225,384	225,384	0
Infrastructure Assets - Airport		3,007,586	3,007,586	0
Infrastructure Assets - Solid Waste		323,471	323,471	0
Right of Use Assets		4,184	4,184	0
Total non-current assets		125,694,814	125,723,272	28,458
Total assets		131,048,415	130,791,682	-256,734
Current liabilities				
Trade and other payables		398,278	135,420	262,858
Contract Liabilities		188,809	188,809	0
Interest-bearing loans and borrowings		216,784	556,784	-340,000
Bonds and Deposits		0	0	0
Finance Lease Liability		4,323	4,323	0
Provisions		394,658	394,658	0
Total current liabilities		1,202,851	1,279,994	-77,142
Non-current liabilities				
Interest-bearing loans and borrowings		564,832	564,832	0
Finance Lease Liability		0	0	0
Provisions		89,450	89,450	0
Total non-current liabilities		654,282	654,282	0
Total liabilities		1,857,133	1,934,275	-77,142
Net assets		129,191,283	128,857,406	-333,877
Equity				
Retained surplus		43,872,718	43,872,589	-129
Net Result		0	-333,877	-333,877
Reserve - asset revaluation		83,179,870	83,179,870	0
Reserve - Cash backed		2,138,695	2,138,824	129
Total equity		129,191,283	128,857,406	-333,877

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JULY 2021**

Note	2021-22 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
Cash Flows from operating activities			
Payments			
Employee Costs	(2,548,029)	(2,810,221)	(226,921)
Materials & Contracts	(1,791,826)	(2,182,394)	(398,064)
Utilities (gas, electricity, water, etc)	(159,395)	(193,747)	(17,168)
Insurance	(211,119)	(234,191)	(133,894)
Interest Expense	(32,319)	(31,838)	0
Goods and Services Tax Paid	0	0	0
Other Expenses	(228,800)	(376,416)	(10,370)
	(4,971,488)	(5,828,807)	(786,417)
Receipts			
Rates	4,103,719	4,125,515	16,985
Operating Grants & Subsidies	1,663,805	912,608	169,042
Contributions, Reimbursements & Donations	0	0	0
Fees and Charges	346,915	307,371	6,189
Interest Earnings	58,837	46,338	1,359
Goods and Services Tax	(39,343)	0	40,812
Other	193,492	84,856	24,644
	6,327,425	5,476,688	259,031
Net Cash flows from Operating Activities	9	(352,119)	(527,386)
Cash flows from investing activities			
Payments			
Purchase of Land	(30,619)	(27,000)	0
Purchase of Buildings	(92,961)	(176,778)	(7,135)
Purchase Plant and Equipment	(465,144)	(699,500)	0
Purchase Furniture and Equipment	(42,580)	(45,000)	0
Purchase Road Infrastructure Assets	(1,992,967)	(2,105,192)	0
Purchase of Footpath Assets	0	(5,000)	0
Purchase Aerodrome Assets	(55,680)	(55,250)	0
Purchase Drainage Assets	0	(5,000)	0
Purchase Sewerage Assets	0	0	0
Purchase Parks & Ovals Assets	(60,906)	(58,810)	0
Purchase Solid Waste Assets	0	0	0
Purchase Infrastructure Other Assets	(653,972)	(839,396)	(21,323)
Receipts			
Proceeds from Sale of Assets	158,636	192,000	0
Non-Operating grants used for Development of Assets	2,442,124	2,527,849	0
	(794,069)	(1,297,077)	(28,458)
Cash flows from financing activities			
Repayment of Debentures	(548,606)	(208,606)	0
Repayment of Finance Leases	(12,661)	(12,664)	0
Advances to Community Groups	(340,000)	0	0
Loan advances repaid	340,000	0	0
Revenue from Self Supporting Loans	29,729	29,729	0
Proceeds from New Debentures	340,000	0	0
	(191,538)	(191,541)	0
Net increase/(decrease) in cash held	370,330	(1,840,737)	(555,844)
Cash at the Beginning of Reporting Period	4,540,665	4,540,665	4,910,995
Cash at the End of Reporting Period	9	2,699,928	4,355,151

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 JULY 2021**

Notes

	2021-22 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	2,764,129	471,376	2,215,427
Cash at Bank Reserves - Restricted	2,145,965	2,227,752	2,138,824
Cash on Hand	900	800	900
TOTAL CASH	4,910,994	2,699,928	4,355,151
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,242,843	(1,134,259)	(333,878)
Add back Depreciation	2,331,548	2,291,412	0
(Gain)/Loss on Disposal of Assets	4,136	0	0
Less: Movement in contract liabilities	(176,370)	0	0
Less: Movement in Local Government House Unit Trust	(2,586)	0	0
Less: Self Supporting Loan Principal Reimbursements	1,219	0	0
Less: Contributions for the Development of Assets	(2,265,754)	(1,712,878)	0
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(8,149)	0	7,812
(Increase)/Decrease in Receivables	(85,319)	0	61,538
Increase/(Decrease) in Accounts Payable	274,219	(15,442)	(262,858)
Increase/(Decrease) in Prepayments	0	(19,422)	0
Increase/(Decrease) in Employee Provisions	40,151	68,888	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,355,937	(521,701)	(527,386)

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 JULY 2021**

	2020-21 ANNUAL BUDGET	2020-21 YTD BUDGET (a)	2020-21 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)
OPERATING REVENUE	\$	\$	\$		
General Purpose Funding	781,328	1,416	2,234	Within Threshold	(37%)
Governance	0	0	0	Within Threshold	0%
Law, Order Public Safety	75,687	18,204	240	(17,964)	7485%
Health	350	0	230	Within Threshold	(100%)
Education and Welfare	11,200	933	0	Within Threshold	0%
Housing	94,028	7,833	7,676	Within Threshold	Within Threshold
Community Amenities	283,567	2,940	2,961	Within Threshold	Within Threshold
Recreation and Culture	19,848	1,102	0	Within Threshold	0%
Transport	169,097	169,042	169,042	Within Threshold	Within Threshold
Economic Services	23,357	36	755	Within Threshold	(95%)
Other Property and Services	99,996	12,457	10,463	Within Threshold	19%
	1,558,458	213,962	193,601		
LESS OPERATING EXPENDITURE					
General Purpose Funding	(106,929)	(4,465)	(7,460)	Within Threshold	(40%)
Governance	(821,399)	(61,933)	(78,524)	(16,590)	(21%)
Law, Order, Public Safety	(383,968)	(47,263)	(42,083)	Within Threshold	12%
Health	(299,375)	(25,500)	(20,903)	Within Threshold	22%
Education and Welfare	(29,789)	(2,049)	(2,523)	Within Threshold	(19%)
Housing	(45,419)	(5,060)	(1,706)	Within Threshold	197%
Community Amenities	(578,207)	(52,786)	(32,461)	20,325	63%
Recreation and Culture	(1,610,966)	(145,028)	(97,385)	47,643	49%
Transport	(3,447,983)	(229,877)	(124,974)	104,903	84%
Economic Services	(161,221)	(8,930)	(6,133)	Within Threshold	46%
Other Property & Services	(651,069)	(118,946)	(113,326)	Within Threshold	Within Threshold
	(8,136,325)	(701,838)	(527,478)		
<i>Increase(Decrease)</i>	(6,577,867)	(487,875)	(333,878)		
ITEMS EXCLUDED FROM OPERATIONS					
Movement in Employee Benefits (Non-current)	69,438	0	0	Within Threshold	0%
Movement in Deferred Pensioners (Non-current)	0	0	0	Within Threshold	0%
Movement in SS Loan (Non-current)	0	0	0	Within Threshold	0%
Movement in LG House Unit Trust	0	0	0	Within Threshold	0%
Loss on the disposal of assets	0	0	0	Within Threshold	0%
(Profit) on the disposal of assets	0	0	0	Within Threshold	0%
Depreciation Written Back	2,291,412	190,875	0	(190,875)	0%
	2,360,850	190,875	0		
<i>Sub Total</i>	(4,217,017)	(297,001)	(333,878)		
INVESTING ACTIVITIES					
Purchase of Land	0				
Purchase Buildings	(634,091)	0	(7,135)	Within Threshold	(100%)
Purchase Plant and Equipment	(1,026,000)	0	0	Within Threshold	0%
Purchase Furniture and Equipment	(25,740)	(18,240)	0	18,240	0%
Infrastructure Assets - Roads	(1,637,045)	0	0	Within Threshold	0%
Infrastructure Assets - Footpaths	0	0	0	Within Threshold	0%
Infrastructure Assets - Aerodromes	(274,100)	0	0	Within Threshold	0%
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%
Infrastructure Assets - Sewerage	0	0	0	Within Threshold	0%
Infrastructure Assets - Parks & Ovals	(24,256)	0	0	Within Threshold	0%
Infrastructure Assets - Solid Waste	0	0	0	Within Threshold	0%
Infrastructure Assets - Other	(121,613)	0	(21,323)	(21,323)	(100%)
Proceeds from Sale of Assets	362,000	0	0	Within Threshold	0%
Contributions for the Development of Assets	1,712,878	0	0	Within Threshold	0%
Amount Attributable to Investing Activities	(1,672,967)	(18,240)	(28,458)		
FINANCING ACTIVITIES					
Repayment of Debt - Loan Principal	(216,784)	0	0	Within Threshold	0%
Repayment of Debt - Finance Lease	(5,945)	(1,993)	0	Within Threshold	0%
Self Supporting Loan Principal Income	30,949	0	0	Within Threshold	0%
Loan Advances to Community Groups	(60,000)	0	0	Within Threshold	0%
Loan Advance - Principal Repaid	0	0	0		
Transfer to Reserves	(268,398)	(450)	(129)	Within Threshold	249%
	(520,178)	(2,443)	(129)		
Plus Rounding					
<i>Sub Total</i>	(6,410,162)	(317,684)	(362,464)		
FUNDING FROM					
Transfer from Reserves	173,000	0	0	Within Threshold	0%
Loans Raised	78,240	18,240	0	(18,240)	0%
Estimated Opening Surplus at 1 July	2,182,200	2,182,200	2,202,215	20,015	Within Threshold
Amount Raised from General Rates	3,976,731	0	0	Within Threshold	0%
	6,410,171	2,200,440	2,202,215		
NET SURPLUS/(DEFICIT)	9	1,882,756	1,839,751		

NOTE 1

CURRENT RATIO

Current Assets	2,875,577	3.28
Current Liabilit	877,088	

Ratios greater than one indicate that Council has sufficient current assets to meet it's short term current liabilities.

**SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 JULY 2021**

CURRENT ASSET	ACTUAL 31-Jul-21	ACTUAL 30 JUNE 2021
91000 Municipal Fund Bank Account - NAB	\$1,198,112	\$2,548,876
91001 Municipal Fund Bank Account - Bendigo	\$1,017,316	
91003 Gnp Office Till Float	\$300	\$200
91004 Gnp Office Petty Cash	\$300	\$300
91005 Swimming Pool Float	\$300	\$300
91008 SWIMMING POOL VENDING MACHINE	\$0	\$0
91009 CASH ON HAND - BANKING CHANGE	\$0	\$0
91010 Restricted Cash - Long Service Leave Reserve	\$197,713	\$166,982
91011 Restricted Cash - Plant Reserve	\$733,518	\$741,293
91014 Restricted Cash - Ongerup Effluent Line Reserve	\$47,223	\$37,060
91017 Restricted Cash - Area Promotion Reserve	\$30,658	\$30,525
91020 Restricted Cash - Borden Community Development Reserve	\$0	\$0
91023 Restricted Cash - Swimming Pool Upgrade Reserve	\$294,457	\$237,416
91025 Restricted Cash - Land Development Reserve	\$193,392	\$192,554
91026 Restricted Cash - Unspent Grants Reserve	\$0	\$0
91027 Restricted Cash - Computer Replacement Reserve	\$53,268	\$48,058
91029 Restricted Cash - Waste Disposal Reserve	\$250,915	\$249,827
91030 Restricted Cash - Royalties for Regions Unspent Grant	\$0	\$0
91031 Restricted Cash - Futures Fund Reserve	\$205,412	\$144,773
91034 RESTRICTED CASH - LIQUID WASTE FACILITY	\$31,833	\$31,695
91035 RESTRICTED CASH - COVID-19 RESERVE	\$100,435	\$100,000
91070 Restricted Cash - Kidz Sports Grant	\$0	\$0
91071 Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0
91072 Restricted Cash - ICCWA Stay on Your Feet Grant	\$0	\$0
91073 Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0
91074 Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0
91075 Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0
91076 Restricted Cash - Club Development Officer Grant (DSR)	\$0	\$0
91077 RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$0	\$211
91078 RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$0	\$119
91079 RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$0	\$0
91080 RESTRICTED CASH - CAT TRAP BONDS	\$0	\$100
91081 RESTRICTED CASH - TENANCY HOUSING BONDS	\$0	\$9,376
91100 Rates Debtor - Rates	\$148,225	\$125,059
91101 Rates Debtor - Specified Area Rates	\$10,552	\$9,792
91102 Rates Debtor - Rubbish Collection	\$6,941	\$5,277
91103 Rates Debtor - Health Act Rate	\$18,623	\$15,322
91104 Rates Debtor - Legal Charges	\$11,474	\$14,392
91105 Rates Debtor - Interest/Admin Charges	\$21,043	\$18,122
91106 Rates Debtor - ESL	\$7,988	\$6,251
91107 Rates Debtor - Sundry Charges	\$0	\$0
91108 Rates Debtor - Recycling Charges	\$5,512	\$4,261
91110 Sundry Debtors Control	\$110,267	\$153,804
91111 Pensioner Rebate Claims - General Rates	\$4,585	\$1,736
91112 Pensioner Rebate Claims - ESL Levy	\$318	\$107
91113 PROVISION FOR DOUBTFUL DEBTS	(\$23,137)	(\$46,624)
91120 GST Receivable	\$193	\$1,610
GST Payable	\$0	\$0
93041 GST Claimable	\$0	\$52
91130 Accrued Interest on SSL's	\$209	(\$425)
91131 ACCRUED INCOME	\$3,983	\$0
91140 Self Supporting Loans (Current)	\$370,948	\$29,729
80034 LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0
80015 PRINCIPAL REPAYED - SELF SUPPORTING LOAN INCOME	\$0	\$0
55022 Less Allocated To Works	\$0	\$0
55032 Fuel & Oils Purchased	\$0	\$154,766
55042 Less Fuel & Oils Allocated	(\$7,812)	(\$160,567)
91200 Stock On Hand - Fuel & Oils	\$23,344	\$20,994
91201 Stock On Hand - Materials	\$0	\$0
93031 Suspense	\$0	\$0
	5,068,408	4,894,324
LESS CURRENT LIABILITIES		
93000 Sundry Creditors Control	(\$69,132)	(\$220,589)
93001 ESL Payable	\$4,886	\$5,138
93002 ACCRUED EXPENSES	(\$33,690)	(\$30,000)
93003 Part Proceeds - Sale of Land	\$0	\$0
93010 Accrued Interest On Loans	(\$4,160)	(\$5,664)
93020 Accrued Salaries & Wages	\$0	(\$23,293)
93040 GST Payable	\$0	\$0
93004 GRANT REVENUE RECEIVED IN ADVANCE	\$0	(\$19,422)
93030 Rate Payments Received In Advance	(\$33,212)	\$0
93043 Net Gst Payable/Receivable	\$0	\$0
93050 Net Salaries & Wages	\$0	\$0
93042 GST Liability (Payable)	\$0	\$0
93061 ANIMAL TRAP BONDS	\$0	\$0
93062 HOLLOW LOG TOURNAMENT	\$0	\$0
93063 HOUSING RETENTION MONIES	\$0	\$0
93064 TENANCY HOUSING BONDS	\$0	\$0
93065 Building Commission Levy	(\$57)	\$0
93066 BCITF Levy	\$0	\$0
99300 Trust Liabilities	\$0	(\$8,565)
99100 POLICE LICENSING (PAY)	\$54,409	\$523,234
99101 BCITF LEVY (PAY)	\$0	\$7,111
99102 BUILDING SERVICES LEVY (PAY)	\$0	\$5,795
99110 OTHER GENERAL TRUST (PAY)	\$0	\$11,155
99112 NOMINATION DEPOSITS PAYMENTS	\$0	\$480
99114 MICRO-CHIP BOND PAYMENTS	\$0	\$50
99200 POLICE LICENSING (REC)	(\$54,409)	(\$523,234)
99201 BCITF LEVY (REC)	\$0	(\$7,115)
99202 BUILDING SERVICES LEVY (REC)	\$0	(\$5,792)
99203 TENANCY HOUSING BONDS (REC)	\$0	(\$9,376)
99208 CAT TRAP BONDS (REC)	\$0	(\$100)
99210 OTHER GENERAL TRUST (REC)	\$0	(\$2,640)
99212 NOMINATION DEPOSITS RECEIPTS	\$0	(\$480)
93067 UNCLAIMED RATES REFUND	(\$56)	\$0
93068 ADVANCE OPERATIONAL GRANT SES	(\$5,648)	\$0
93069 ADVANCE OPERATIONAL GRANT BFB	(\$6,792)	\$0
93070 CONTRACT LIABILITIES - LRCI PHASE 1	(\$4,486)	\$0
93071 CONTRACT LIABILITIES - LRCI PHASE 2	(\$171,854)	\$0
93110 Loan Liability (Current)	(\$556,784)	(\$208,606)
80035 WATC SHORT TERM LOAN	\$0	\$0
93120 LEASE LIABILITY (CURRENT)	(\$4,323)	(\$24,899)
80024 PRINCIPAL ON FINANCE LEASES	\$0	\$11,473
93200 Provision For Annual Leave (Current)	(\$199,000)	(\$206,798)
93210 Provision For Long Service Leave (Current)	(\$149,701)	(\$126,106)
93220 Provision for Sick Leave Bonus (Current)	(\$45,957)	(\$45,278)
		\$0
80004 Principal Repayments on Loans	\$0	\$0
80014 WATC SHORT TERM LOAN Principal	-\$1,279,994	-\$903,521
	3,788,414	3,990,804
ADJUSTMENTS		
95100 Reserves Cash backed	(\$2,138,824)	(\$1,980,183)
Add Back Loan & Finance Lease Liability	\$561,106	\$222,033
Deduct Off Self Supporting Loan Repayments	(\$370,948)	(\$29,729)
Rounding	\$3	\$0
	\$3	\$0
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 1,839,751	\$ 2,202,924

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<u>OPERATING REVENUE</u>			
General Purpose Funding			
Variance within 10% materiality threshold. Rate penalties and enquiries higher than anticipated	Within Threshold		(36.63%)
Governance			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		0%
Law Order & Public Safety -			
DFES Grant Funding held in Current Liabilities as paid in advance		(17,964)	7484.90%
Health			
Variance within 10% or \$10,000 materiality threshold - Health Act license applications higher than anticipated	Within Threshold		(100.00%)
Education & Welfare			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		0%
Housing			
Variance within 10% or \$10,000 materiality threshold	Within Threshold	Within Threshold	
Community Amenities			
Variance within 10% or \$10,000 materiality threshold	Within Threshold	Within Threshold	
Recreation & Culture			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		0%
Transport			
Variance within 10% or \$10,000 materiality threshold	Within Threshold	Within Threshold	
Economic Services			
Variance within 10% or \$10,000 materiality threshold. Building applications higher than anticipated	Within Threshold		(95.27%)
Other Property and Services			
Variance within 10% or \$10,000 materiality threshold. Private Works and fuel rebates less than anticipated	Within Threshold		19.06%
<u>OPERATING EXPENDITURE</u>			
General Purpose Funding			
Variance within 10% or \$10,000 materiality threshold. Admin activities higher than anticipated - no monetary impact	Within Threshold		(40.15%)
Governance			
Shire Website and Projects/Event expenditure higher than anticipated for reporting period		(16,590)	(21.13%)
Law Order & Public Safety -			
Variance within 10% or \$10,000 materiality threshold. Depn not applied to date - no monetary impact	Within Threshold		12.31%
Health			
Variance within 10% or \$10,000 materiality threshold. EHO salary and insurances less than anticipated, and Depn not	Within Threshold		21.99%
Education & Welfare			
Variance within 10% or \$10,000 materiality threshold. School mowing not anticipated for reporting period	Within Threshold		(18.77%)
Housing			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		196.67%
Community Amenities			
Depreciation not applied to date - no monetary impact		20,325	62.61%
Recreation & Culture			
Depreciation not applied to date - no monetary impact		47,643	48.92%
Transport			
Depreciation not applied to date - no monetary impact		104,903	83.94%
Economic Service			
Variance within 10% or \$10,000 materiality threshold. Standpipe usage less than anticipated for reporting period.	Within Threshold		45.59%
Other Property & Services			
Variance within 10% or \$10,000 materiality threshold	Within Threshold	Within Threshold	
<u>CAPITAL REVENUES</u>			
<u>Non-Operating Grants, Subsidies & Contributions</u>			
Transport			
Regional Road Group Grants		0	

<u>Transport</u>			
Purchase Side Tipper GN.0050		0	
Purchase Side Tipper GN.17003		0	
Purchase Dolly GN.17002		0	
Purchase Dolly GN.17067		0	
Purchase of Utility GN.0036		0	
Purchase of Utility GN.0051		0	
Purchase of Utility GN.0028		0	
Purchase of Utility GN.037		0	
Purchase Manager Works GN.004		0	
Purchase Grader GN.015		0	
Free Roller Rebuild		0	
<u>Other Property & Services</u>			
	Total (Over)/Under Budget	0	0%
<u>Road Construction</u>			
<u>Roads to Recovery</u>			
RTR Rabbit Proof Fence Rd - Gravel Sheet		0	
RTR - Magitup Road		0	
RTR - Boxwood Hill Ongerup Road		0	
<u>Regional Road Group</u>			
RRG - Kowbrup Road		0	
RRG - Borden - Bremer Road		0	
<u>Commonwealth Local Roads & Community Infrastructure</u>			
LRCIP - Chillinup Road		0	
LRCIP - Boxwood Hill-Ongerup Road		0	
<u>Municipal Road Projects</u>			
Toompup Road South Reseal		0	
Quinn Street RAV Reseal		0	
Corakerup Road Reseal		0	
Coromup Road Reseal		0	
Gnp Tambellup Road Reseal		0	
	Total (Over)/Under Budget	0	0%
<u>Drainage</u>			
Drainage Renewals		0	
		0	0%
<u>Airport Infrastructure</u>			
Airport Infrastructure		0	
	Total (Over)/Under Budget	0	0%
<u>Parks & Ovals</u>			
Playground Gnp Sports Complex		0	
Weir Park Improvements		0	
	Total (Over)/Under Budget	0	0%
<u>Other Infrastructure</u>			
<u>Community Amenities</u>			
Gnp Cemetery Project	TIMING	(150)	
<u>Transport</u>			
Depot Fencing Renewal		0	
Depot Adblue Storage Tank		0	
Gnp Precinct Renewal Project	TIMING	(75)	
Stirlings/Borden Streetscape Project	TIMING	(928)	
Ongerup Streetscape and Signage Works	TIMING	(20,170)	
<u>Economic Services</u>			
Toompup Dam Renewal		0	
Magitup Dam Renewal		0	
Gnowangerup Depot Water Harvesting project		0	
	Total (Over)/Under Budget	(21,323)	(100.00%)
Note: (NB) = No Budget Provision Made			

11.4	ACCOUNTS FOR PAYMENT AND AUTHORISATION – AUGUST 2021
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	8 TH September 2021
Business Unit:	Corporate and Community Services
Officer:	CA Shaddick – Senior Finance Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- August 2021 Cheque Listing

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of August 2021.

BACKGROUND

Nil

COMMENTS

The August 2021 cheque list for the period 01/08/2021 to 31/08/2021 is attached as follows:

FUND	AMOUNT
Municipal Fund	\$295,160.11
Credit Card	\$ 2,184.90
TOTAL	\$297,345.01

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

Regulation 12 states that:

- (1) A payment may only be made from the municipal fund or the trust fund
-
- (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
- (b) otherwise, if the payment is authorised in advance by a resolution of the council.

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

FINANCIAL IMPLICATIONS

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

- 0921. That Council:**
Approves the Schedule of Accounts:
Municipal Fund Cheques 27924 - 00002, EFT 17676 – EFT 17774, Superannuation and Direct Deposits totalling \$295,160.11 and Corporate Credit Card totalling \$2,184.90

Chq/EFT	Date	Name	Description	Amount
1 - Bendigo	26/08/2021	DEPARTMENT OF TRANSPORT	12 MONTHS REGISTRATION FEE SES VEHICLE AND BFB FLEET	\$ 459.10 F
2 - Bendigo	26/08/2021	WATER CORPORATION	WATER USAGE	\$ 138.42
EFT17676	04/08/2021	AFGRI EQUIPMENT AUSTRALIA PTY LTD	2011 JOHN DEERE GRADER GN.0015 - REPAIRS TO GRADER O-RING - PART NO: T161929	\$ 27.81
EFT17677	04/08/2021	AIR LIQUIDE	CYLINDER HIRE FEE	\$ 149.68
EFT17678	04/08/2021	ALBANY SIGNS	SIGNAGE FOR BORDEN STREETSCAPE PROJECT AS QUOTED	\$ 715.00 F
EFT17679	04/08/2021	AUTOSMART (WA)	CLEANING SUPPLIES FOR DEPOT	\$ 347.18
EFT17680	04/08/2021	BCITF	GNBP21.016	\$ 311.75 R
EFT17681	04/08/2021	BECKS TRANSPORT	ROAD MAINTENANCE - CORSIGNS 1 X PALLET FREIGHT	\$ 76.01
EFT17682	04/08/2021	BGL SOLUTIONS	MONTHLY MAINTENANCE AS PER CONTRACT	\$ 10,429.53
EFT17683	04/08/2021	BUILDING AND ENERGY DIVISION DMIRS	BUILDING PERMIT GNB21.014 AND GNB21.016	\$ 490.05 R
EFT17684	04/08/2021	CORSIGN WA	OPENING UP COSTS FOR FLOODING - SIGNAGE	\$ 9,416.00
EFT17685	04/08/2021	DA & KJ MURRAY	ACCOMODATION & MEALS EHO 01/07/2021, 15/07/2021, 29/07/2021	\$ 240.00
EFT17686	04/08/2021	DWER	SEPTIC TANK CLEANING	\$ 44.00
EFT17687	04/08/2021	GNOWANGERUP CRC	2021/22 COMMUNITY GRANT - SUMMER FAIR	\$ 7,375.78
EFT17688	04/08/2021	GNOWANGERUP FUEL SUPPLIES	FUEL FOR ADMIN FLEET	\$ 1,114.01
EFT17689	04/08/2021	GNOWANGERUP TYRE SERVICE	REPAIRS TO TYRES GN.0057, GN.0021, GN.035	\$ 457.00
EFT17690	04/08/2021	GNP HARDWARE	VARIOUS HARDWARE ITEMS FOR MAINTENANCE WORK	\$ 333.50
EFT17691	04/08/2021	JERRAMUNGUP ELECTRICAL SERVICE	REPLACE 2 PHASE POWER OUTLET WITH 15 AMP OUTLET AT DEPOT	\$ 473.20
EFT17692	04/08/2021	LANDGATE	RURAL UV'S CHARGEABLE SCHEDULE R2021/2	\$ 130.41
EFT17693	04/08/2021	LEASEIT LTD	COPY MANAGEMENT PLAN - BILLING PERIOD: JULY 2021	\$ 260.15
EFT17694	04/08/2021	MESSAGEMEDIA	10266 MESSAGES SENT JULY 2021	\$ 1,355.11

EFT17695	04/08/2021	MOORE STEPHENS	2021 GST WORKSHOP	\$	1,617.00
EFT17696	04/08/2021	OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT JULY 2021	\$	11,000.00
EFT17697	04/08/2021	ONGERUP SPORTING COMPLEX	COMMUNITY GRANTS 2021/22	\$	5,500.00
EFT17698	04/08/2021	ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR - JULY 2021 MEMBERSHIP	\$	632.50
EFT17699	04/08/2021	STATEWIDE BUILDING CERTIFICATION WA	BCA ASSESSMENT & ISSUE CERTIFICATE OF DESIGN COMPLIANCE NSPLC BUILDING	\$	973.50 F
EFT17700	04/08/2021	THE BOTTLE-O NORTH ROAD	REFRESHMENTS FOR COUNCIL	\$	378.76
EFT17701	04/08/2021	THINKPROJECT AUSTRALIA PTY LTD	RAMM ANNUAL SUPPORT AND MAINTENANCE FEE FOR 2021/22	\$	10,246.29
EFT17702	04/08/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$	664.43
EFT17703	04/08/2021	WA CONTRACT RANGER SERVICES	RANGER SERVICES 21/07, 28/07	\$	1,881.00
EFT17704	04/08/2021	YONGERGNOW-ONGERUP CRC	ADVERTISING FOR JULY 2021	\$	150.00
EFT17705	19/08/2021	A D CONTRACTORS PTY LTD	420LTRS OF EMULSION SUPPLY GOODS EX YARD TIELINE RD	\$	624.80
EFT17706	19/08/2021	A V TRUCK SERVICES	IVECO STRALIS AD500 - GN.0014 - REPAIRS TO TRUCK - DIAGNOSIS OF REPAIRS AND FAULT CODES DIAGNOSE SCR CODES & DERATE ISSUE - REPAIR AS REQUIRRED LABOUR CUSTOMER SERVICE	\$	3,800.62
EFT17707	19/08/2021	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT17708	19/08/2021	ADVANCE CLEAN AND SEAL PTY LTD	EXCAVATOR HIRE	\$	660.00
EFT17709	19/08/2021	ALBANY RECORDS MANAGEMENT	ANNUAL STORAGE FEE ASSORTED ITEMS 1/04/2020 - 30/06/2022	\$	1,232.00
EFT17710	19/08/2021	AUSTRALIA POST	POSTAGE - JULY 2021	\$	225.19
EFT17711	19/08/2021	B P HARRIS & SON	SPRAY TRAILER (GN.7964) - REPAIRS TO BRAKES 2 X 9 X 1 3/4 BRAKE BACKING PLATES 2 X NP6000 BEARING KITS 1 X P6575 3/4 MASTER CYLINDER 3/16" BRAKE LINE 2 X 3/16" SHORT TUBE BUTS 2 X 3/16" LONG TUBE NUTS"	\$	380.33
EFT17712	19/08/2021	BGL SOLUTIONS	IRRIGATION WORK ONGERUP STREET SCAPE PROJECT	\$	1,006.26 F
EFT17713	19/08/2021	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	130.00
EFT17714	19/08/2021	BTW CONTRACTING PTY LTD	SPRAY TRAILER (GN.7964) - REPAIRS TO COMPRESSOR	\$	160.00
EFT17715	19/08/2021	BUNNINGS ALBANY	BATTERY POWER TOOL DEWALT FV 18V 9.0AH DCB547-XE CODE: 6260434	\$	287.51

EFT17716	19/08/2021 DWER	CONTROL WASTE CARRIER LICENCE NUMBER: T00176 EXPIRY DATE: 25 SEPTEMBER 2022	\$	269.00
EFT17717	19/08/2021 DEPT OF HUMAN SERVICES	PAYROLL DEDUCTIONS	\$	185.22
EFT17718	19/08/2021 GNOWANGERUP FUEL SUPPLIES	FUEL PURCHASED - GNOWANGERUP SHIRE DEPOT 21,898 @ \$1.3624 FUEL FOR SES FLEET	\$	29,833.83 \$ 379.40 F
EFT17719	19/08/2021 GNOWANGERUP IGA	CONSUMABLES	\$	605.25
EFT17720	19/08/2021 GNOWANGERUP TYRE SERVICE	CHECK TYRE FOR LEAKAGE GN.0057	\$	60.00
EFT17721	19/08/2021 GNP HARDWARE	VARIOUS HARDWARE ITEMS FOR MAINTENANCE	\$	762.82
EFT17722	19/08/2021 GREAT SOUTHERN CENTRE FOR OUTDOOR RECREATION EXCELLENCE (GSCORE)	GSCORE SERVICE AGREEMENT (RTMP IMPLEMENTATION & GSAT BRANDING) GSCORE BOBTAIL TRAIL CONTRIBUTION	\$	6,600.00 \$ 6,600.00
EFT17723	19/08/2021 INDUSTRIAL AUTOMATION GROUP PTY LTD	OPERATIONAL COSTS FOR THE GNP STANDPIPE FROM 01/07/2021 - 31/12/2021	\$	666.05
EFT17724	19/08/2021 IT VISION	UPDATE CRYSTAL REPORTS WITH NEW BANK DETAILS AS QUOTED	\$	550.00
EFT17725	19/08/2021 J. BLACKWOOD & SON PTY LIMITED	TRAFFIC HAZARD LIGHTS PLUS BATTERIES - OPENING UPCOSTS FOR FLOODING	\$	322.52
EFT17726	19/08/2021 JTAGZ	DOG AND CAT REGN TAGS EXPIRING 31/10	\$	601.70
EFT17727	19/08/2021 LANDGATE	MINING TENEMENT CHANGE SCHD M2021/5	\$	41.30
EFT17728	19/08/2021 LGRCEU	PAYROLL DEDUCTIONS	\$	205.00
EFT17729	19/08/2021 MAJOR MOTORS PTY LTD	2014 ISUZU FIRETRUCK - GNOWANGERUP BFB - PARTS FOR YEARLY SERVICE	\$	274.27 F
EFT17730	19/08/2021 MARKETFORCE	ADVERT 'PROPOSAL TO PERMANENTLY CLOSE ROAD' GREAT SOUTHERN HERALD 22 JULY	\$	352.51
EFT17731	19/08/2021 NUTRIEN AG SOLUTIONS	ROAD MAINTENANCE - STEEL DROPPERS FOR TRAFFIC MANAGEMENT SIGNS WARA GALV FENCE DROPPER 107CM @ \$135.00 WARA GALV FENCE DROPPER 117CM @ \$144.00	\$	645.48
EFT17732	19/08/2021 OFFICEWORKS	STATIONERY ITEMS	\$	214.31
EFT17733	19/08/2021 ONGERUP FARM SUPPLIES	ONGERUP HALL BUILDING 2 X GAS BOTTLES FOR HEATERS VARIOUS HARDWARE ITEMS	\$	145.45 \$ 345.28

EFT17734	19/08/2021	ONGERUP TYRES & AUTOMOTIVE	2012 ISUZU FIRE TRUCK BORDEN - GN.032 REPLACE 2 BATTERIES FOR TRUCK	\$	370.00	F
EFT17735	19/08/2021	RAY FORD SIGNS	SUPPLY FREQUENTLY STOPPING" SIGN AS PROVIDED DESIGN SUPPLY & SIGNWRITE 1 X 1000 X 200MMSINGLE ALUMINIUM STREET BLADE EXTRUSION WITH RED & BLACK ON REFLECTOR YELLOW SAV AS QUOTED"	\$	163.79	
EFT17736	19/08/2021	SADLERS BUTCHERS	CATERING FOR COUNCIL	\$	180.00	
EFT17737	19/08/2021	SOLUTIONS IT	MANAGED SUPPORT AND INTERNET FIBRE USAGE FOR AUGUST	\$	4,474.87	
EFT17738	19/08/2021	SOUTHERN AGCARE	CONTRIBUTION TO COUNSELLING SERVICE AS PER COUNCIL BUDGET 2021/22	\$	5,000.00	
EFT17739	19/08/2021	STAR SALES & SERVICE	CHAINSAW CHAIN	\$	111.60	
EFT17740	19/08/2021	SUPERLOOP (OPERATIONS) PTY LTD	MONTHLY FEE - FIXED WIRELESS AUGUST	\$	1.10	
EFT17741	19/08/2021	T & C SUPPLIES	FIREBUG FIRELIGHTER 4LT A3040 WRT AUS MADE FOR BFB	\$	618.90	F
EFT17742	19/08/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$	31.35	
EFT17743	19/08/2021	WA CONTRACT RANGER SERVICES	RANGER SERVICES 04/08, 11/08	\$	1,881.00	
EFT17744	19/08/2021	WAGIN TRUCK CENTRE	IVECO STRALIS AD500 - GN.0014 - REPAIRS TO TRUCK - DIAGNOSIS OF REPAIRS AND FAULT CODES LABOUR - CHECKED AD BLUE FAULTS CHECKED WIRING TO GAUGE & PUMP CHECKED AD BLUE FILTERS CHANGED AD LUE LEVEL GAUGE	\$	1,524.20	
EFT17745	19/08/2021	WARREN BLACKWOOD WASTE	240LT BINS PICK UP 01/07, 08/07, 15/07, 22/07, 29/07	\$	8,535.05	
EFT17746	19/08/2021	WINC. (WORK INCORPORATED)	STATIONERY AND CLEANING SUPPLIES	\$	237.77	
EFT17747	19/08/2021	YONGERGNOW AUSTRALIAN MALLEEFOWL CENTRE	COMMUNITY GRANT FOR YONGERGNOW MALLEEFOWL CENTRE	\$	9,498.50	
EFT17748	19/08/2021	YONGERGNOW-ONGERUP CRC	COMMUNITY GRANT 2021-22 ONGERUP QUIZ NIGHT	\$	1,705.00	
EFT17749	19/08/2021	ZIPFORM	1000 X CHEQUES DUE TO NEW BANKING ACCOUNT DETAILS	\$	1,653.36	
EFT17750	26/08/2021	A SMART START GREAT SOUTHERN INC.	COMMUNITY GRANT AS PER BUDGET 2021/22	\$	2,200.00	
EFT17751	26/08/2021	A V TRUCK SERVICES	IVECO STRALIS A5500 - GN.0044 AND GN.0014 ADBLUE FILTERS	\$	213.51	
EFT17752	26/08/2021	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00	
EFT17753	26/08/2021	AFGRI EQUIPMENT AUSTRALIA PTY LTD	2011 JOHN DEERE GRADER GN.0015 - PARTS ORDER FOR SERVICE	\$	1,205.70	
EFT17754	26/08/2021	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	130.00	

EFT17755	26/08/2021	CAST-TECH GROUP	ROAD MAINTENANCE - CORRUGATED PIPE	\$	15,598.00
			ROAD MAINTENANCE - BULK CEMENT	\$	6,336.00
EFT17756	26/08/2021	COLEMAN CONSULTING	ROAD INSPECTIONS FOR AGRN973 FLOOD DAMAGE	\$	10,312.75
EFT17757	26/08/2021	DEPT FIRE AND EMERGENCY SERVICES	ESLB 1ST QUARTER CONTRIBUTION	\$	23,923.20
EFT17758	26/08/2021	DEPT OF HUMAN SERVICES	PAYROLL DEDUCTIONS	\$	197.02
EFT17759	26/08/2021	DJ LEMIN PAINTING SERVICES	EXTERIOR PLASTER REPAIRS AND PAINTING TO MEDICAL PRACTICE BUILDING	\$	440.00
EFT17760	26/08/2021	GALLERY WORKS	FRAMING PHOTOS COUNCILLOR 2018/2019 & 2020/2021	\$	420.00
EFT17761	26/08/2021	GNOWANGERUP SPORTING COMPLEX	VENUE HIRE 27/08/2021 - DR OLUYEDE FUNCTION	\$	275.00
EFT17762	26/08/2021	GNP HARDWARE	HYDRAULIC JACK AND STAND ONGERUP DEPOT	\$	287.80
			VARIOUS HARDWARE ITEMS	\$	451.59
EFT17763	26/08/2021	GREAT SOUTHERN TOYOTA	TOYOTA KLUGER AWD WAGON GN.00 - REPLACE BROKEN LEFT HAND SIDE MIRROR MIRROR OUTER LH PART NO: 879610E160	\$	156.33
EFT17764	26/08/2021	LGRCEU	PAYROLL DEDUCTIONS	\$	205.00
EFT17765	26/08/2021	MOORE STEPHENS	NUTS AND BOLTS TRAINING - 26/11/2021	\$	990.00
EFT17766	26/08/2021	ONGERUP & NEEDILUP MUSEUM	COMMUNITY GRANT 2021/22 AS PER BUDGET	\$	500.00
EFT17767	26/08/2021	ONGERUP BOWLING CLUB INC	COMMUNITY GRANT AS PER BUDGET 2021/22	\$	22,000.00
EFT17768	26/08/2021	ONGERUP TYRES & AUTOMOTIVE	BATTERY FOR MOWER	\$	140.00
			SUPPLY AND FIT 2 TYRES TO MOWER GN.0032	\$	188.00
EFT17769	26/08/2021	S & E ELECTRICAL PTY LTD	ELECTRICAL WORK FOR NSPNR BUILDING AS QUOTED	\$	10,544.71 F
EFT17770	26/08/2021	SOLUTIONS IT	FIXED ONSITE SUPPORT	\$	935.00
EFT17771	26/08/2021	SUPREME HEATING	REPAIRS AND SERVICING TO THREE HEAT PUMPS AT POOL	\$	2,586.54
EFT17772	26/08/2021	THINK WATER ALBANY	ONGERUP GARDEN SUPPLIES DRIPLINE CLAMPS DIRECTOR PIPE TRICKLE ELBOWS JOINERS TEE SOCKET FAUCET PVC REDUCER	\$	220.87
EFT17773	26/08/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$	24.06
EFT17774	26/08/2021	TRAILBLAZERS	EBA UNIFORMS GEN - SAFETY BOOTS	\$	400.00

27924 - NAB	04/08/2021 SYNERGY	SUPPLY PERIOD 32 DAYS 02/07/2021-02/08/2021 STREET LIGHTS	\$ 3,732.28
DD4883.1	01/08/2021 WESTNET	CEO HOME AND ADMIN INTERNET	\$ 252.83
DD4886.1	04/08/2021 AWARE SUPER	PAYROLL DEDUCTIONS	\$ 6,895.46
DD4886.2	04/08/2021 OASIS SUPERANNUATION MASTER TRUST	SUPERANNUATION CONTRIBUTION	\$ 222.50
DD4886.3	04/08/2021 COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTION	\$ 83.93
DD4886.4	04/08/2021 THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTION	\$ 501.16
DD4886.5	04/08/2021 ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTION	\$ 99.41
DD4886.6	04/08/2021 WALGS PLAN	PAYROLL DEDUCTIONS	\$ 284.01
DD4886.7	04/08/2021 SMSF	PAYROLL DEDUCTIONS	\$ 969.29
DD4886.8	04/08/2021 WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTION	\$ 638.06
DD4886.9	04/08/2021 COLONIAL FIRSTWRAP PLUS	SUPERANNUATION CONTRIBUTION	\$ 858.49
DD4888.1	30/08/2021 TELSTRA	USAGE, SERVICE AND EQUIPMENT	\$ 1,363.82
DD4891.1	18/08/2021 AWARE SUPER	PAYROLL DEDUCTIONS	\$ 7,077.69
DD4891.2	18/08/2021 OASIS SUPERANNUATION MASTER TRUST	SUPERANNUATION CONTRIBUTION	\$ 180.00
DD4891.3	18/08/2021 COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTION	\$ 103.79
DD4891.4	18/08/2021 THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTION	\$ 586.12
DD4891.5	18/08/2021 ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTION	\$ 99.41
DD4891.6	18/08/2021 MOURCOURUP SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTION	\$ 120.00
DD4891.7	18/08/2021 WALGS PLAN	PAYROLL DEDUCTIONS	\$ 293.39
DD4891.8	18/08/2021 SMSF	PAYROLL DEDUCTIONS	\$ 1,060.78
DD4891.9	18/08/2021 WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTION	\$ 662.31
DD4893.1	31/08/2021 TELSTRA	MOBILE PHONE PLANS AND DATA PACKS	\$ 692.99

DD4893.2	14/08/2021 BENDIGO COMMUNITY BANK	CORPORATE CREDIT CARD - ITEMSIED BELOW	\$	-
DD4886.10	04/08/2021 CARE SUPER	SUPERANNUATION CONTRIBUTION	\$	964.15
DD4886.11	04/08/2021 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTION	\$	817.09
DD4886.12	04/08/2021 PRIME SUPER	SUPERANNUATION CONTRIBUTION	\$	318.34
DD4886.13	04/08/2021 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTION	\$	74.96
DD4886.14	04/08/2021 MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTION	\$	226.04
DD4891.10	18/08/2021 COLONIAL FIRSTWRAP PLUS	SUPERANNUATION CONTRIBUTION	\$	885.91
DD4891.11	18/08/2021 CARE SUPER	SUPERANNUATION CONTRIBUTION	\$	1,013.88
DD4891.12	18/08/2021 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTION	\$	838.77
DD4891.13	18/08/2021 PRIME SUPER	SUPERANNUATION CONTRIBUTION	\$	300.35
DD4891.14	18/08/2021 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTION	\$	99.94
DD4891.15	18/08/2021 MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTION	\$	242.12
		TOTAL MIUNICIPAL ACCOUNT	\$	295,160.11
	03/07/2021 CROWN TOWERS PERTH	CEO - CONFERENCE ACCOMODATION PAID IN ADVANCE	\$	1,007.52
	13/07/2021 PUMA ENERGY	FUEL GN.00	\$	63.70
	20/07/2021 JOONDALUP TYRE SERVICE	REPAIRS TO TYRE GN.00	\$	28.00
	20/07/2021 BP CURRAMBINE	FUEL GN.00	\$	60.45
	29/07/2021 GILBERTS WINES	FAREWELL LUNCHEON KOJONUP AND CRANBROOK CEO	\$	68.10
	07/07/2021 BP MANJIMUP	FUEL GN.001	\$	59.64
	08/07/2021 CHARTERED ACCOUNTANCES	SUBSCRIPTION DCEO	\$	294.00
	15/07/2021 MICROSOFT STORE	WINDOWS 10 PRO	\$	339.00
	28/07/2021 IINET	DCEO HOME INTERNET	\$	64.99

30/07/2021 BOOKING DOT.COM

ACCOMODATION FOR RECORDS TRAINING ATTENDEE

\$ 199.50

TOTAL CREDIT CARD - BENDIGO BANK

\$ 2,184.90

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT 17676 -17774, Cheque 27924 - 00002, DD and Super Clearing House = \$295,160.11

TOTAL FOR CREDIT CARD: \$2,184.90

- F** Fully Grant Funded
- P** Partial Grant Funded
- R** Other Funding (Reimbursements)

11.5 AUGUST 2021 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
Proponent: N/A
Date of Report: 13th September 2021
Business Unit: Corporate and Community Services
Officer: D. Long – Finance Consultant
C. Shaddick – Senior Finance Officer
Disclosure of Interest: NIL

ATTACHMENTS

Monthly Financial Statements for the period 01/08/2021 to 31/08/2021 including:

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

PURPOSE OF THE REPORT

For Council to receive and accept the Monthly Financial Report to the 31st August 2021, note that figures are subject to change as a result of end of year procedures and the audit process.

BACKGROUND

Nil

COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996
Reg. 34 Financial activity statement required each month

POLICY IMPLICATIONS

Investment Policy 4.3

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	Risk Acceptable with adequate controls

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

This is a standard item in the Ordinary Council Meeting Agenda.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

**0921. That Council:
Receives and accepts the Monthly Financial Report for August 2021.**

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

31 August 2021

**SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 AUGUST 2021**

	NOTES	2021-22 ANNUAL BUDGET	2021-22 YTD BUDGET	2021-22 YTD ACTUAL
		\$	\$	\$
EXPENDITURE (Excluding Finance Costs)				
General Purpose Funding		(106,929)	(13,791)	(10,887)
Governance		(821,399)	(114,547)	(156,819)
Law, Order, Public Safety		(383,968)	(77,328)	(55,121)
Health		(299,375)	(48,265)	(38,914)
Education and Welfare		(29,789)	(4,184)	(3,469)
Housing		(37,110)	(7,585)	(2,658)
Community Amenities		(578,207)	(96,590)	(52,790)
Recreation and Culture		(1,596,000)	(260,194)	(146,440)
Transport		(3,447,983)	(557,431)	(305,464)
Economic Services		(161,221)	(14,809)	(11,982)
Other Property and Services		(650,790)	(152,013)	(107,689)
		(8,112,771)	(1,346,738)	(892,233)
REVENUE				
General Purpose Funding		4,758,059	202,810	4,283,956
Governance		0	0	0
Law, Order, Public Safety		75,687	18,984	492
Health		350	250	460
Education and Welfare		11,200	1,866	0
Housing		94,028	15,665	15,153
Community Amenities		283,567	263,954	270,310
Recreation and Culture		19,848	1,102	4,014
Transport		169,097	169,042	178,357
Economic Services		23,357	972	865
Other Property & Services		99,996	20,876	31,375
		5,535,189	695,521	4,784,982
<i>Increase(Decrease)</i>		(2,577,582)	(651,217)	3,892,749
FINANCE COSTS				
Housing		(8,309)	0	0
Recreation & Culture		(14,966)	0	0
Other Property & Services		(279)	0	0
Total Finance Costs		(23,554)	0	0
NON-OPERATING REVENUE				
Law, Order & Public Safety		0	0	0
Housing		0	(2,443)	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		1,339,691	0	0
Other Property & Services		127,187	0	0
Total Non-Operating Revenue		1,466,878	(2,443)	0
PROFIT/(LOSS) ON SALE OF ASSETS				
Law, Order & Public Safety		0	0	0
Health		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture Profit		0	0	0
Recreation & Culture Loss		0	0	0
Transport Profit		0	0	0
Transport Loss		0	0	0
Other Property & Services Loss		0	0	0
Total Profit/(Loss)		0	0	0
NET RESULT		(1,134,258)	(653,659)	3,892,749
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
Total Abnormal Items		0	0	0
TOTAL COMPREHENSIVE INCOME		(1,134,258)	(653,659)	3,892,749

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 AUGUST 2021

	2021-22 BUDGET	2021-22 ACTUAL
Expenses		
Employee Costs	(2,650,345)	(393,841)
Materials and Contracts	(2,358,089)	(279,295)
Utility Charges	(178,508)	(19,096)
Depreciation on Non-Current Assets	(2,291,412)	0
Interest Expenses	(23,554)	0
Insurance Expenses	(251,066)	(133,894)
Other Expenditure	(383,351)	(66,106)
	(8,136,325)	(892,233)
Revenue		
Rates	4,223,193	4,226,865
Operating Grants, Subsidies and Contributions	896,348	392,507
Fees and Charges	305,559	125,673
Service Charges	0	0
Interest Earnings	37,455	2,617
Other Revenue	72,634	37,320
	5,535,189	4,784,982
	(2,601,136)	3,892,749
Non-Operating Grants, Subsidies & Contributions	1,712,878	0
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	1,712,878	0
Net Result	(888,258)	3,892,749
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(888,258)	3,892,749

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 AUGUST 2021

	Note	2020-21 ACTUAL \$	2021-2022 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,765,030	2,133,424	-631,606
Restricted Cash & Cash Equivalents		2,145,965	2,138,865	-7,100
Trade and other receivables		388,315	4,616,375	4,228,060
Inventories		23,344	28,808	5,465
Other assets		370,948	370,948	0
Total current assets		5,693,602	9,288,420	3,594,819
Non-current assets				
Trade and other receivables		114,788	114,788	0
Other Financial Assets		73,807	73,807	0
Land		1,050,074	1,050,073	-1
Buildings		29,110,541	29,149,307	38,766
Plant & Equipment		3,830,310	3,830,310	0
Furniture & Equipment		82,180	82,180	0
Infrastructure Assets - Roads		76,898,051	77,013,077	115,026
Infrastructure Assets - Footpaths		699,025	699,025	0
Infrastructure Assets - Drainage		3,496,095	3,496,095	0
Infrastructure Assets - Parks & Ovals		5,872,194	5,872,194	0
Infrastructure Assets - Other		906,914	929,190	22,275
Infrastructure Assets - Sewerage		225,384	225,384	0
Infrastructure Assets - Airport		3,007,586	3,007,727	141
Infrastructure Assets - Solid Waste		323,471	323,471	0
Right of Use Assets		4,184	4,184	0
Total non-current assets		125,694,605	125,870,812	176,208
Total assets		131,388,206	135,159,233	3,771,026
Current liabilities				
Trade and other payables		398,278	276,556	121,723
Contract Liabilities		188,809	188,809	0
Interest-bearing loans and borrowings		556,784	556,784	0
Bonds and Deposits		0	0	0
Finance Lease Liability		4,323	4,323	0
Provisions		394,658	394,658	0
Total current liabilities		1,542,851	1,421,129	121,723
Non-current liabilities				
Interest-bearing loans and borrowings		564,832	564,832	0
Finance Lease Liability		0	0	0
Provisions		89,450	89,450	0
Total non-current liabilities		654,282	654,282	0
Total liabilities		2,197,133	2,075,410	121,723
Net assets		129,191,074	133,083,823	3,892,748
Equity				
Retained surplus		43,872,509	43,872,339	-170
Net Result		0	3,892,749	3,892,749
Reserve - asset revaluation		83,179,870	83,179,870	0
Reserve - Cash backed		2,138,695	2,138,865	170
Total equity		129,191,074	133,083,823	3,892,749

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 AUGUST 2021**

	Note	2021-22 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(2,548,029)	(2,810,221)	(426,501)
Materials & Contracts		(1,791,826)	(2,182,394)	(350,763)
Utilities (gas, electricity, water, etc)		(159,395)	(193,747)	(19,096)
Insurance		(211,119)	(234,191)	(133,894)
Interest Expense		(32,319)	(31,838)	0
Goods and Services Tax Paid		0	0	0
Other Expenses		(228,800)	(376,416)	(66,106)
		(4,971,488)	(5,828,807)	(996,360)
Receipts				
Rates		4,103,719	4,125,515	(46,400)
Operating Grants & Subsidies		1,663,805	912,608	392,507
Contributions, Reimbursements & Donations		0	0	0
Fees and Charges		346,915	307,371	125,673
Interest Earnings		58,837	46,338	2,617
Goods and Services Tax		(39,343)	0	41,005
Other		193,492	84,856	18,249
		6,327,425	5,476,688	533,651
Net Cash flows from Operating Activities	9	1,355,937	(352,119)	(462,709)
Cash flows from investing activities				
Payments				
Purchase of Land		(30,619)	(27,000)	0
Purchase of Buildings		(92,961)	(176,778)	(38,556)
Purchase Plant and Equipment		(465,144)	(699,500)	0
Purchase Furniture and Equipment		(42,580)	(45,000)	0
Purchase Road Infrastructure Assets		(1,992,967)	(2,105,192)	(115,026)
Purchase of Footpath Assets		0	(5,000)	0
Purchase Aerodrome Assets		(55,680)	(55,250)	(141)
Purchase Drainage Assets		0	(5,000)	0
Purchase Sewerage Assets		0	0	0
Purchase Parks & Ovals Assets		(60,906)	(58,810)	0
Purchase Solid Waste Assets		0	0	0
Purchase Infrastructure Other Assets		(653,972)	(839,396)	(22,275)
Receipts				
Proceeds from Sale of Assets		158,636	192,000	0
Non-Operating grants used for Development of Assets		2,442,124	2,527,849	0
		(794,069)	(1,297,077)	(175,998)
Cash flows from financing activities				
Repayment of Debentures		(548,606)	(208,606)	0
Repayment of Finance Leases		(12,661)	(12,664)	0
Advances to Community Groups		(340,000)	0	0
Loan advances repaid		340,000	0	0
Revenue from Self Supporting Loans		29,729	29,729	0
Proceeds from New Debentures		340,000	0	0
Net cash flows from financing activities		(191,538)	(191,541)	0
Net increase/(decrease) in cash held		370,330	(1,840,737)	(638,707)
Cash at the Beginning of Reporting Period		4,540,665	4,540,665	4,910,995
Cash at the End of Reporting Period	9	4,910,995	2,699,928	4,272,288

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 AUGUST 2021**

	2021-22 ACTUAL \$	2021-22 BUDGET \$	2021-22 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	2,764,129	471,376	2,132,523
Cash at Bank Reserves - Restricted	2,145,965	2,227,752	2,138,865
Cash on Hand	900	800	900
TOTAL CASH	4,910,994	2,699,928	4,272,288
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	1,242,843	(1,134,259)	3,892,749
Add back Depreciation	2,331,548	2,291,412	0
(Gain)/Loss on Disposal of Assets	4,136	0	0
Less: Movement in contract liabilities	(176,370)	0	0
Less: Movement in Local Government House Unit Trust	(2,586)	0	0
Less: Self Supporting Loan Principal Reimbursements	1,219	0	0
Less: Contributions for the Development of Assets	(2,265,754)	(1,712,878)	0
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(8,149)	0	(5,465)
(Increase)/Decrease in Receivables	(85,319)	0	(4,228,270)
Increase/(Decrease) in Accounts Payable	274,219	(15,442)	(121,723)
Increase/(Decrease) in Prepayments	0	(19,422)	0
Increase/(Decrease) in Employee Provisions	40,151	68,888	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,355,937	(521,701)	(462,709)

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 31 AUGUST 2021**

	2020-21 ANNUAL BUDGET	2020-21 YTD BUDGET (a)	2020-21 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)
OPERATING REVENUE	\$	\$	\$		
General Purpose Funding	781,328	202,810	306,973	104,163	(34%)
Governance	0	0	0	Within Threshold	0%
Law, Order Public Safety	75,687	18,984	492	(18,492)	3760%
Health	350	250	460	Within Threshold	(46%)
Education and Welfare	11,200	1,866	0	Within Threshold	0%
Housing	94,028	15,665	15,153	Within Threshold	Within Threshold
Community Amenities	283,567	263,954	270,310	Within Threshold	Within Threshold
Recreation and Culture	19,848	1,102	4,014	Within Threshold	(73%)
Transport	169,097	169,042	178,357	Within Threshold	Within Threshold
Economic Services	23,357	972	865	Within Threshold	12%
Other Property and Services	99,996	20,876	31,375	10,499	(33%)
	1,558,458	695,521	807,999		
LESS OPERATING EXPENDITURE					
General Purpose Funding	(106,929)	(13,791)	(10,887)	Within Threshold	27%
Governance	(821,399)	(114,547)	(156,819)	(42,272)	(27%)
Law, Order, Public Safety	(383,968)	(77,328)	(55,121)	22,207	40%
Health	(299,375)	(48,265)	(38,914)	Within Threshold	24%
Education and Welfare	(29,789)	(4,184)	(3,469)	Within Threshold	21%
Housing	(45,419)	(7,585)	(2,658)	Within Threshold	185%
Community Amenities	(578,207)	(96,590)	(52,790)	43,800	83%
Recreation and Culture	(1,610,966)	(260,194)	(146,440)	113,754	78%
Transport	(3,447,983)	(557,431)	(305,464)	251,967	82%
Economic Services	(161,221)	(14,809)	(11,982)	Within Threshold	24%
Other Property & Services	(651,069)	(152,013)	(107,689)	44,323	41%
	(8,136,325)	(1,346,738)	(892,233)		
<i>Increase/Decrease</i>	(6,577,867)	(651,217)	(84,234)		
ITEMS EXCLUDED FROM OPERATIONS					
Movement in Employee Benefits (Non-current)	69,438	0	0	Within Threshold	0%
Movement in Deferred Pensioners (Non-current)	0	0	0	Within Threshold	0%
Movement in SS Loan (Non-current)	0	0	0	Within Threshold	0%
Movement in LG House Unit Trust	0	0	0	Within Threshold	0%
Loss on the disposal of assets	0	0	0	Within Threshold	0%
(Profit) on the disposal of assets	0	0	0	Within Threshold	0%
Depreciation Written Back	2,291,412	381,749	0	(381,749)	0%
	2,360,850	381,749	0		
<i>Sub Total</i>	(4,217,017)	(269,467)	(84,234)		
INVESTING ACTIVITIES					
Purchase of Land	0	0	0		
Purchase Buildings	(634,091)	0	(38,556)	(38,556)	(100%)
Purchase Plant and Equipment	(1,026,000)	0	0	Within Threshold	0%
Purchase Furniture and Equipment	(25,740)	(18,240)	0	18,240	0%
Infrastructure Assets - Roads	(1,637,045)	0	(115,026)	(115,026)	(100%)
Infrastructure Assets - Footpaths	0	0	0	Within Threshold	0%
Infrastructure Assets - Aerodromes	(274,100)	0	(141)	Within Threshold	(100%)
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%
Infrastructure Assets - Sewerage	0	0	0	Within Threshold	0%
Infrastructure Assets - Parks & Ovals	(24,256)	0	0	Within Threshold	0%
Infrastructure Assets - Solid Waste	0	0	0	Within Threshold	0%
Infrastructure Assets - Other	(121,613)	0	(22,275)	(22,275)	(100%)
Proceeds from Sale of Assets	362,000	0	0	Within Threshold	0%
Contributions for the Development of Assets	1,712,878	0	0	Within Threshold	0%
Amount Attributable to Investing Activities	(1,672,967)	(18,240)	(175,998)		
FINANCING ACTIVITIES					
Repayment of Debt - Loan Principal	(216,784)	0	0	Within Threshold	0%
Repayment of Debt - Finance Lease	(5,945)	(2,352)	0	Within Threshold	0%
Self Supporting Loan Principal Income	30,949	0	0	Within Threshold	0%
Loan Advances to Community Groups	(60,000)	0	0	Within Threshold	0%
Loan Advance - Principal Repaid	0	0	0		
Transfer to Reserves	(268,398)	(899)	(170)	Within Threshold	429%
	(520,178)	(3,252)	(170)		
Plus Rounding					
<i>Sub Total</i>	(6,410,162)	(290,959)	(260,402)		
FUNDING FROM					
Transfer from Reserves	173,000	0	0	Within Threshold	0%
Loans Raised	78,240	18,240	0	(18,240)	0%
Estimated Opening Surplus at 1 July	2,182,200	2,182,200	2,202,004	19,804	Within Threshold
Amount Raised from General Rates	3,976,731	0	3,976,983	3,976,983	(100%)
	6,410,171	2,200,440	6,178,987		
NET SURPLUS/(DEFICIT)	9	1,909,481	5,918,585		

NOTE 1

CURRENT RATIO

Current Assets 2,875,577 3.28
Current Liabilities 877,088

Ratios greater than one indicate that Council has sufficient current assets to meet it's short term current liabilities.

**SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 AUGUST 2021**

CURRENT ASSET	ACTUAL 31-Aug-21	ACTUAL 30 JUNE 2021
91000 Municipal Fund Bank Account - NAB	\$1,125,389	\$2,549,876
91001 Municipal Fund Bank Account - Bendigo	\$1,007,135	
91003 Gnp Office Till Float	\$300	\$200
91004 Gnp Office Petty Cash	\$300	\$300
91005 Swimming Pool Float	\$300	\$300
91008 SWIMMING POOL VENDING MACHINE	\$0	\$0
91009 CASH ON HAND - BANKING CHANGE	\$0	\$0
91010 Restricted Cash - Long Service Leave Reserve	\$197,716	\$166,982
91011 Restricted Cash - Plant Reserve	\$733,533	\$741,293
91014 Restricted Cash - Ongerup Effluent Line Reserve	\$47,224	\$37,060
91017 Restricted Cash - Area Promotion Reserve	\$30,659	\$30,525
91020 Restricted Cash - Borden Community Development Reserve	\$0	\$0
91023 Restricted Cash - Swimming Pool Upgrade Reserve	\$294,463	\$237,416
91025 Restricted Cash - Land Development Reserve	\$193,396	\$192,554
91026 Restricted Cash - Unspent Grants Reserve	\$0	\$0
91027 Restricted Cash - Computer Replacement Reserve	\$53,269	\$48,058
91029 Restricted Cash - Waste Disposal Reserve	\$250,919	\$249,827
91030 Restricted Cash - Royalties for Regions Unspent Grant	\$0	\$0
91031 Restricted Cash - Futures Fund Reserve	\$205,416	\$144,773
91034 RESTRICTED CASH - LIQUID WASTE FACILITY	\$31,833	\$31,695
91035 RESTRICTED CASH - COVID-19 RESERVE	\$100,437	\$100,000
91070 Restricted Cash - Kidz Sports Grant	\$0	\$0
91071 Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0
91072 Restricted Cash - ICCWA Stay on Your Feet Grant	\$0	\$0
91073 Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0
91074 Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0
91075 Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0
91076 Restricted Cash - Club Development Officer Grant (DSR)	\$0	\$0
91077 RESTRICTED CASH - STATE EMERGENCY SERVICES GRANT	\$0	\$211
91078 RESTRICTED CASH - BUSH FIRE SERVICES GRANT	\$0	\$119
91079 RESTRICTED CASH - CLGF YOUTH DEV SCHOLAR	\$0	\$0
91080 RESTRICTED CASH - CAT TRAP BONDS	\$0	\$100
91081 RESTRICTED CASH - TENANCY HOUSING BONDS	\$0	\$9,376
91100 Rates Debtor - Rates	\$4,053,839	\$125,059
91101 Rates Debtor - Specified Area Rates	\$84,492	\$9,792
91102 Rates Debtor - Rubbish Collection	\$47,428	\$5,277
91103 Rates Debtor - Health Act Rate	\$140,022	\$15,322
91104 Rates Debtor - Legal Charges	\$11,474	\$14,392
91105 Rates Debtor - Interest/Admin Charges	\$21,707	\$18,122
91106 Rates Debtor - ESL	\$81,141	\$6,251
91107 Rates Debtor - Sundry Charges	\$0	\$0
91108 Rates Debtor - Recycling Charges	\$46,766	\$4,261
91110 Sundry Debtors Control	\$137,085	\$153,804
91111 Pensioner Rebate Claims - General Rates	\$10,783	\$1,736
91112 Pensioner Rebate Claims - ESL Levy	\$791	\$107
91113 PROVISION FOR DOUBTFUL DEBTS	(\$23,137)	(\$46,624)
91120 GST Receivable	\$0	\$1,610
GST Payable	\$0	\$0
93041 GST Claimable	\$0	\$52
91130 Accrued Interest on SSL's	\$0	(\$425)
91131 ACCRUED INCOME	\$3,983	\$0
91140 Self Supporting Loans (Current)	\$370,948	\$29,729
80034 LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0
80015 PRINCIPAL REPAID - SELF SUPPORTING LOAN INCOME	\$0	\$0
55022 Less Allocated To Works	\$0	\$0
55032 Fuel & Oils Purchased	\$27,122	\$154,766
55042 Less Fuel & Oils Allocated	(\$21,657)	(\$160,567)
91200 Stock On Hand - Fuel & Oils	\$23,344	\$20,994

91201	Stock On Hand - Materials	\$0	\$0
93031	Suspense	\$0	\$0
		9,288,421	4,894,324
	LESS CURRENT LIABILITIES		
93000	Sundry Creditors Control	(\$181,504)	(\$220,589)
93001	ESL Payable	(\$50,831)	\$5,138
93002	ACCRUED EXPENSES	(\$33,690)	(\$30,000)
93003	Part Proceeds - Sale of Land	\$0	\$0
93010	Accrued Interest On Loans	(\$4,160)	(\$5,664)
93020	Accrued Salaries & Wages	\$0	(\$23,293)
93040	GST Payable	\$0	\$0
93004	GRANT REVENUE RECEIVED IN ADVANCE	\$0	(\$19,422)
93030	Rate Payments Received In Advance	(\$6,145)	\$0
93043	Net Gst Payable/Receivable	\$0	\$0
93050	Net Salaries & Wages	\$0	\$0
93042	GST Liability (Payable)	\$0	\$0
93060	HALL HIRE BONDS	(\$57)	\$0
93061	ANIMAL TRAP BONDS	\$0	\$0
93062	HOLLOW LOG TOURNAMENT	\$0	\$0
93063	HOUSING RETENTION MONIES	\$0	\$0
93064	TENANCY HOUSING BONDS	\$0	\$0
93065	Building Commission Levy	(\$113)	\$0
93066	BCITF Levy	\$0	\$0
99300	Trust Liabilities	\$0	(\$8,565)
99100	POLICE LICENSING (PAY)	\$185,164	\$523,234
99101	BCITF LEVY (PAY)	\$0	\$7,111
99102	BUILDING SERVICES LEVY (PAY)	\$0	\$5,795
99110	OTHER GENERAL TRUST (PAY)	\$0	\$11,155
99112	NOMINATION DEPOSITS PAYMENTS	\$0	\$480
99114	MICRO-CHIP BOND PAYMENTS	\$0	\$50
99200	POLICE LICENSING (REC)	(\$185,164)	(\$523,234)
99201	BCITF LEVY (REC)	\$0	(\$7,115)
99202	BUILDING SERVICES LEVY (REC)	\$0	(\$5,792)
99203	TENNANCY HOUSING BONDS (REC)	\$0	(\$9,376)
99208	CAT TRAP BONDS (REC)	\$0	(\$100)
99210	OTHER GENERAL TRUST (REC)	\$0	(\$2,640)
99212	NOMINATION DEPOSITS RECEIPTS	\$0	(\$480)
93067	UNCLAIMED RATES REFUND	(\$56)	\$0
93068	ADVANCE OPERATIONAL GRANT SES	(\$5,648)	\$0
93069	ADVANCE OPERATIONAL GRANT BFB	(\$6,792)	\$0
93070	CONTRACT LIABILITIES - LRCI PHASE 1	(\$4,486)	\$0
93071	CONTRACT LIABILITIES - LRCI PHASE 2	(\$171,884)	\$0
93110	Loan Liability (Current)	(\$556,784)	(\$208,606)
80035	WATC SHORT TERM LOAN	\$0	\$0
93120	LEASE LIABILITY (CURRENT)	(\$4,323)	(\$24,899)
80024	PRINCIPAL ON FINANCE LEASES	\$0	\$11,473
93200	Provision For Annual Leave (Current)	(\$199,000)	(\$206,798)
93210	Provision For Long Service Leave (Current)	(\$149,701)	(\$126,106)
93220	Provision for Sick Leave Bonus (Current)	(\$45,957)	(\$45,278)
		\$0	\$0
80004	Principal Repayments on Loans	\$0	\$0
80014	WATC SHORT TERM LOAN Principal	\$0	\$0
		-1,421,129	-903,521
	SUB-TOTAL	7,867,292	3,990,804
	ADJUSTMENTS	-	-
95100	Reserves Cash backed	(\$2,138,865)	(\$1,980,183)
	Add Back Loan & Finance Lease Liability	\$561,106	\$222,033
	Deduct Off Self Supporting Loan Repayments	(\$370,948)	(\$29,729)
		\$0	\$0
	Rounding	\$0	\$0
	SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 5,918,585	\$ 2,202,924

SHIRE OF GNOWANGERUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 AUGUST 2021

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
OPERATING REVENUE			
General Purpose Funding			
Financial Assistance Grant Funding higher than anticipated for reporting period		104,163	(33.93%)
Governance			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		0%
Law Order & Public Safety -			
DFES Grant Funding held in Current Liabilities as paid in advance		(18,492)	3760.05%
Health			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		(45.65%)
Education & Welfare			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		0%
Housing			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		Within Threshold
Community Amenities			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		Within Threshold
Recreation & Culture			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		(72.55%)
Transport			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		Within Threshold
Economic Services			
Variance within 10% or \$10,000 materiality threshold.	Within Threshold		12.31%
Other Property and Services			
Paid Parental Leave not anticipated for reporting period		10,499	(33.46%)
OPERATING EXPENDITURE			
General Purpose Funding			
Variance within 10% or \$10,000 materiality threshold.	Within Threshold		26.68%
Governance			
Community Grant funds higher than anticipated for reporting period		(42,272)	(26.96%)
Law Order & Public Safety -			
Emergency Services expenditure higher than anticipated for reporting period		22,207	40.29%
Health			
Variance within 10% or \$10,000 materiality threshold.	Within Threshold		24.03%
Education & Welfare			
Variance within 10% or \$10,000 materiality threshold.	Within Threshold		20.62%
Housing			
Variance within 10% or \$10,000 materiality threshold	Within Threshold		185.39%
Community Amenities			
Depreciation not applied to date - no monetary impact		43,800	82.97%
Recreation & Culture			
Depreciation not applied to date - no monetary impact		113,754	77.68%
Transport			
Depreciation not applied to date - no monetary impact		251,967	82.49%
Economic Service			
Variance within 10% or \$10,000 materiality threshold.	Within Threshold		23.59%
Other Property & Services			
Depreciation for plant not yet applied		44,323	41.16%
CAPITAL REVENUES			
<u>Non-Operating Grants, Subsidies & Contributions</u>			
Transport			
Regional Road Group Grants		0	
Roads to Recovery Grants		0	
LRCI Grants		0	
Airstrip Grants & Contributions		0	

<u>Economic Services</u>			
Commonwealth Water Grants		0	
Drought Extension Grants		0	
		<u>0</u>	0%
<u>Proceeds from Sale of Assets</u>			
Sale of Grader GN.015		0	
Sale of Manager Works GN.004		0	
Sale of Mower GN0029		0	
Sale of Mower GN0034		0	
Sale of Side Tipper GN.0050		0	
Sale of Side Tipper GN.17003		0	
Sale of Dolly GN.170002		0	
Sale of Dolly GN.17067		0	
Sale of Utility GN.037		0	
Sale of Utility GN.0051		0	
Sale of Utility GN.0036		0	
Sale of Utility GN.0048		0	
		<u>0</u>	0%
<u>Transfers from Reserve</u>			
Transfers from Reserve -			
CAPITAL EXPENDITURE			
<u>Transfers to Reserve</u>			
Transfers to Reserve		Within Threshold	429.25%
<u>Furniture & Equipment</u>			
<u>Other Property & Services</u>			
Administration Furniture & Equipment	TIMING	18,240	
		<u>18,240</u>	0%
<u>Land</u>			
<u>Community Amenities</u>			
		<u>0</u>	
<u>Buildings</u>			
<u>Economic Services</u>			
Construction Chalets BBRF		0	
Transportable - Staff Quarters		0	
Transportable - Kitchen/Lunchroom		0	
<u>Transport</u>			
Upgrade Depot Mezzanine Floor & Lighting		0	
<u>Other Property & Services</u>			
Kitchen Upgrade and New Oven	TIMING	(2,273)	
<u>Recreation & Culture</u>			
Borden CWA Building - Renewals and safety measures	TIMING	(16,471)	
Ongerup Sports Pavilion Capital - Renewals & Renovations	TIMING	(19,812)	
Borden Pavilion Multipurpose Shed & Shelter		0	
		<u>(38,556)</u>	(100.00%)
<u>Plant & Equipment</u>			
<u>Health</u>			
<u>Recreation & Culture</u>			
Purchase Mower GN.0029		0	
Purchase Mower GN.0034		0	
Rebuild of Tree Saw		0	

<u>Transport</u>			
Purchase Side Tipper GN.0050		0	
Purchase Side Tipper GN.17003		0	
Purchase Dolly GN.17002		0	
Purchase Dolly GN.17067		0	
Purchase of Utility GN.0036		0	
Purchase of Utility GN.0051		0	
Purchase of Utility GN.0028		0	
Purchase of Utility GN.037		0	
Purchase Manager Works GN.004		0	
Purchase Grader GN.015		0	
Free Roller Rebuild		0	
<u>Other Property & Services</u>			
	Total (Over)/Under Budget	0	0%
<u>Road Construction</u>			
<u>Roads to Recovery</u>			
RTR Rabbit Proof Fence Rd - Gravel Sheet		0	
RTR - Magitup Road		0	
RTR - Boxwood Hill Ongerup Road		0	
<u>Regional Road Group</u>			
RRG - Kowbrup Road		0	
RRG - Borden - Bremer Road		0	
<u>Commonwealth Local Roads & Community Infrastructure</u>			
LRCIP - Phase 2 Projects		(115,026)	
<u>Municipal Road Projects</u>			
Toompup Road South Reseal		0	
Quinn Street RAV Reseal		0	
Corakerup Road Reseal		0	
Coromup Road Reseal		0	
Gnp Tambellup Road Reseal		0	
	Total (Over)/Under Budget	(115,026)	(100.00%)
<u>Drainage</u>			
Drainage Renewals		0	
		0	0%
<u>Airport Infrastructure</u>			
Airport Infrastructure		0	
	Total (Over)/Under Budget	0	(100.00%)
<u>Parks & Ovals</u>			
Playground Gnp Sports Complex		0	
Weir Park Improvements		0	
	Total (Over)/Under Budget	0	0%
<u>Other Infrastructure</u>			
<u>Community Amenities</u>			
Gnp Cemetery Project	TIMING	(150)	
<u>Transport</u>			
Depot Fencing Renewal		0	
Depot Adblue Storage Tank		0	
Gnp Precinct Renewal Project	TIMING	(75)	
Stirlings/Borden Streetscape Project	TIMING	(1,028)	
Ongerup Streetscape and Signage Works	TIMING	(21,022)	
<u>Economic Services</u>			
Toompup Dam Renewal		0	
Magitup Dam Renewal		0	
Gnowangerup Depot Water Harvesting project		0	
	Total (Over)/Under Budget	(22,275)	(100.00%)
Note: (NB) = No Budget Provision Made			

12. REPORT FOR DECISION – CONFIDENTIAL ITEMS

Nil

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the 27th October 2021.

16. CLOSURE

The Shire President thanks Council and staff for their time and declares the meeting closed at _____ pm.