

# ORDINARY COUNCIL MEETING

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## AGENDA

**9:00am WEDNESDAY  
21 JULY 2021**

**NABAWA COUNCIL  
CHAMBERS**

**JULY 2021**

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**SHIRE OF CHAPMAN VALLEY**  
*Maurice Battilana*  
**CHIEF EXECUTIVE OFFICER**

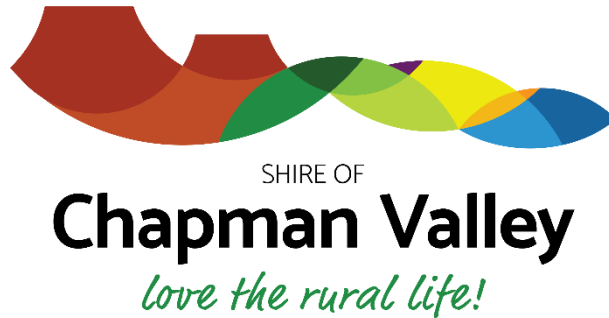
*"A thriving  
community,  
making the  
most of our  
coastline,  
ranges and  
rural  
settings to  
support us  
to grow and  
prosper"*



SHIRE OF  
**Chapman Valley**  
*love the rural life!*

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# DISCLAIMER



No responsibility whatsoever is implied or accepted by the Shire of Chapman Valley for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Chapman Valley 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 Meeting does so at that person's or legal entity's own risk.

The Shire of Chapman Valley warns that anyone who has any application or request with the Shire of Chapman Valley must obtain and should rely on WRITTEN CONFIRMATION of the outcome of the application or request of the decision made by the Shire of Chapman Valley.

A handwritten signature in black ink, appearing to read 'M. Battilana', is positioned above the name and title of the Chief Executive Officer.

**Maurice Battilana**  
**CHIEF EXECUTIVE OFFICER**

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## **ORDER OF BUSINESS**

### **1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS**

### **2.0 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

### **3.0 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**

#### **3.1 Attendees**

#### **3.2 Apologies**

#### **3.3 Previously Approved Leave of Absence (By Resolution of Council)**

- Cr Warr – August 2021 OCM (Minute Ref: 06/21-01)

### **4.0 PUBLIC QUESTION TIME**

#### **4.1 Response to Previous Public Questions on Notice**

Nil

#### **4.2 Public Question Time**

### **5.0 APPLICATIONS FOR LEAVE OF ABSENCE (by Resolution of Council)**

### **6.0 DISCLOSURE OF INTEREST**

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

Section 5.60A:

“a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.”

Section 5.60B:

“a person has a proximity interest in a matter if the matter concerns –

- (a) a proposed change to a planning scheme affecting land that adjoins the person’s land; or
- (b) a proposed change to the zoning or use of land that adjoins the person’s land; or
- (c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person’s land.”

Regulation 34C (Impartiality):

“interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or

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membership of an association.”

Item No.	Member/Officers	Type of Interest	Nature of Interest

## **7.0 PETITIONS/DEPUTATIONS/PRESENTATIONS**

### **7.1 Petitions**

Nil

### **7.2 Presentations**

Nil

### **7.3 Deputations**

10:15am – Janet Hartley-West, Regional Manager, Main Roads WA. Invited Guest.

## **8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

### **8.1 Ordinary Meeting of Council held on Wednesday 16<sup>th</sup> June 2021**

#### Resolution:

The Minutes of the Ordinary Meeting of Council held Wednesday 16<sup>th</sup> June 2021 be confirmed as true and accurate.

## **9.0 ITEMS TO BE DEALT WITH EN BLOC**

## **10.0 OFFICERS REPORTS**

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# **10.2**

## **Manager of Finance & Corporate Services**

### **10.2            AGENDA ITEMS**

- 10.2.1            Financial Management Report for June 2021**
- 10.2.2            For A Better Chapman Valley (FABCV) - Fee Waiver Application**

## 10.2.1

### Financial Management Report for June 2021

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	307.00
PREVIOUS REFERENCE:	Nil
DATE:	21 July 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

#### SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.1(a)	June 2021 Financial Management Reports		✓
10.2.1(b)	Confidential List of June 2021		✓

#### DISCLOSURE OF INTEREST

Nil

#### BACKGROUND

Local Government (Financial Management) Regulations require monthly statements of financial activity to be reported and presented to Council.

#### COMMENT

The financial position at the end of June 2021 are detailed in the monthly management report provided as a separate attachment for Council's review.

#### STATUTORY ENVIRONMENT

*Local Government Act 1995 Section 6.4*

*Local Government (Financial Management) Regulations 1996 Section 34*

#### POLICY/PROCEDURE IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

As presented in the Financial Management Report for June 2021

#### Long Term Financial Plan (LTFP):

No significant effect on the LTFP

#### STRATEGIC IMPLICATIONS

Nil



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**Strategic Community Plan/Corporate Business Plan:**

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

**CONSULTATION**

Not applicable

**RISK ASSESSMENT**

The associated risk would be the failure to comply with Local Government Financial Regulations requiring monthly reporting of financial activity. Risk rating is considered Level 1 – Insignificant.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

**VOTING REQUIREMENTS**

Simple Majority

**STAFF RECOMMENDATION**

That Council receives the financial management report supplied under separate cover for the months of June 2021 comprising the following:

Statement of Financial Activities with notes

Note 1 – Net Current Assets

Note 2 – Cash & Financial Assets

Note 3 – Receivables

Note 4 – Other Current Assets

Note 5 – Payables

Note 6 – Rate Revenue

Note 7 – Disposal of Assets

Note 8 – Capital Acquisitions

Note 9 – Borrowings

Note 10 – Lease Liabilities

Note 11 – Cash Reserves

Note 12 – Other Current Liabilities

Note 13 – Operating Grants and Contributions

Note 14 – Non Operating Grants and Contributions

Note 15 - Trust Funds

Note 16 - Explanation of Material Variances

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Additional Information

Budget by Program

Summary of Payments

Bank Reconciliation

Credit Card Statement

## 10.2.2 For a Better Chapman Valley (FABCV) – Fee Waiver Application

PROPONENT:	Shire of Chapman Valley
SITE:	Whole of Shire of Chapman Valley
FILE REFERENCE:	205.02.10
PREVIOUS REFERENCE:	Nil
DATE:	21 July 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

### SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.2(a)	FABCV Waiver of Fees & Charges Application		✓
10.2.2(b)	Facility Use Analysis		✓

### DISCLOSURE OF INTEREST

Nil

### BACKGROUND

An application has been received from the community group For A Better Chapman Valley (FABCV) (*see Attachment 10.2.2(a)*) requesting financial assistance by the waiver of fees/charges and bond for the following venues:

- Nabawa Community Centre;
- Yuna Community Centre; and
- Bill Hemsley Park Community Centre

The application list various dates for the use of the venues and approximately twenty events throughout the year i.e.

- Ten (10) FABCV Meeting per annum; and
- Ten (10) Community Events

Council has already resolved to assist FABCV at the November 2020 OCM i.e.

*MOVED: Cr. Batten*

*SECONDED: Cr. Davidson*

1. *Waive fees and charges for the venue hire of Nabawa Community Centre for 2020/2021*
2. *Waive the bond fee required for the venue hire of Nabawa Community Centre for 2020/2021*
3. *Cover agreed Public and Associations Liability, as well as Volunteer Insurance for the first year of FABCV operation as determined by the CEO.*
4. *Investigate annual online meeting platform subscription for Chapman Valley not for profit organisations to utilise, including FABCV to bring back to council for further consideration.*

*Voting F6/A0*

*CARRIED*

*Minute Reference: 11/20-07*

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Estimated annual costs incurred by the Shire associated with the Council resolution to assist FABCV are as follows:

Insurance Quote from Local Community Insurance Services

~ Public Liability	\$640
~ Associations and Liability	\$420
~ Volunteer Workers	\$550

Venue Hire Fee not Received

~ Annual Fee for Nabawa Community Centre only	\$586
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*(Note: one-off venue hire fees for Local Community Groups is \$50/hire)*

**COMMENT**

As reported to the November 2020 OCM, as the FABCV is of a local nature Corporate Management Procedure CMP-064 is relevant to determine financial assistance (see ***Policy Implications*** section of this report).

There are several avenues for this community group to seek financial assistance under CMP-064 including a cash donation (maximum \$200) which is governed by Delegation 3005 Donations & Grants; a waiver of fees & charges (maximum \$1,000) which is governed by Delegation 3008 Write Off Debts; Community Growth Fund application; interest free & self-supporting loans.

Council does support other community organisations, usually as part of a Management Licence between the Shire and the Group/Club. This assistance does vary and previous discussions have occurred at a Concept Forum level on how to balance some of the inequities with such support. An updated analysis of what various Clubs/Groups pay for the use of Shire venues is provided at ***Attachment 10.2.2(b)***.

All financial assistance must be reported annually in the annual financial statement notes.

**STATUTORY ENVIRONMENT**

Council has legal process to follow regarding waiving fees and charges:

Local Government Act, 1995 – Section 6.12 – Power to Defer, Grant Discount, Waive or Write off Debts

- (1) *Subject to subsection (2) and any other written law, a local government may —*
  - (a) *when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or*
  - (b) ***waive or grant concessions in relation to any amount of money; or***
  - (c) *write off any amount of money,*

*which is owed to the local government.*

*\* Absolute majority required.*
- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*
- (3) *The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.*
- (4) *Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.*

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## POLICY/PROCEDURE IMPLICATIONS

Corporate Management Procedure CMP-064 specifies conditions and guidelines for financial assistance to community organisations and individuals in the local community.

### CMP-064 Financial Assistance

MANAGEMENT PROCEDURE No.	CMP-064
MANAGEMENT PROCEDURE	FINANCIAL ASSISTANCE
RESPONSIBLE OFFICER	CHIEF EXECUTIVE OFFICER
PREVIOUS POLICY No.	NA
RELEVANT DELEGATIONS	3008

### OBJECTIVES:

To set the categories, type and amount of Financial Assistance that shall be provided by the Shire to Community Organisations and individuals in the local community. To provide guidelines for the application, assessment and determination of requests received for financial assistance and to ensure expenditure of all funds are appropriately accounted for and reported on.

### MANAGEMENT PROCEDURE STATEMENT/S:

This Procedure provides an overarching framework for the Shire of Chapman Valley to provide Financial Assistance to Community Organisations and individuals within our local Community to enhance community values and aspirations.

In determining the requests for Waiver of Fees and Charges under this Procedure, the approval is governed by the Delegation No 3008 Write Off Debts.

Delegation No 3008 Write Off debts

*The exercise of powers and the discharge of duties under section 6.12 of the Local Government Act 1995 to waive or grant concessions (excluding rate concessions) and to write off debts not exceeding \$1000. In cases where the request for Fee Waivers exceed \$1,000 a report needs to be submitted to an Ordinary Council Meeting for Council's consideration and approval.*

### Strategy

- The Shire receives a number of requests throughout the year for financial assistance from Community Organisations and Individuals. A Procedure for the assessment of the applications ensures:
- Transparency and accountability to the Community;
- Fairness and equity to all applicants;
- Eligibility criteria is applied to each type of Financial Assistance;
- The amount of Financial Assistance available;
- Guidelines are in place to assist applicants in completion and lodgement of forms;
- Applications are assessed by a Delegated Officer;
- Effective reporting mechanisms and administrative procedures advise the Shire of the type and total value of financial assistance provided for the financial year.

### Scope

- This Procedure applies to requests for financial assistance towards:
- An activity, event, competition, project or celebration;

- 
- Programs with a charitable or community service oriented purposes;
  - Disaster relief funds for humanitarian reasons;
  - An organisation's development;
  - Provision of services and maintenance of facilities within the Shire;
  - The establishment of new facilities or improvements to existing facilities of a capital nature.

Each application for financial assistance is considered on its individual merits. The Shire of Chapman Valley reserves the right to determine eligibility for financial assistance based on information provided in the application.

Recipients of support will be asked to assess their performance in line with this Procedure and requirements set out in Shire Corporate Management Procedures CMP-065 Donations, CMP-066 Waiver of Fees & Charges, CMP-067 Community Growth Fund Grants and CMP 068 Self Supporting Loans.

Failure to satisfactorily complete the performance valuation requirements may disqualify recipients from future funding assistance from the Shire and or require the funds to be returned.

### **Implications**

The implementation of this Procedure is supported by funds allocated through the Shire's annual budget of each financial year. The Shire has demonstrated a long-term commitment to the provision of financial assistance to eligible Community Organisations who operate as a not-for-profit organisation and individual Community members chosen to represent the shire.

### **Acquittal of Funding**

Recipients of financial assistance for the categories of Community Development Grants, Shire Contributions and Interest Free Loans must complete an acquittal process, including provision of requested supporting information, within one (1) month of the completion of the projects, or by the date detailed in the guidelines.

Funding acquittal requirements applicable to the Financial Assistance category will be detailed in the category guidelines and may incorporate:

- A completed Acquittal Form (if applicable);
- Copies of all relevant invoices and receipts;
- Copies of promotional materials and/or other supporting information to show how the Shires funding was acknowledged.

Failure to fully complete and lodge the required acquittal will result in a demand for the return of the funds, and will result in ineligibility for future funding rounds. Until all existing grants or funds are acquitted the organisation is not eligible to apply for an additional grant or funding from the Shire.

An organisation that cannot demonstrate that funds have been expended in accordance with the purpose for which the funds were granted, will be required to return the funds to the Shire within six months of the proposed completion date, and will be subject to an ineligibility period for future grants if funds are judged to have been misused.

### **Table 1 Financial Assistance Categories**

Please note that each category of financial assistance must meet specific eligibility criteria which are provided in the Guidelines accompanying the application form.

TYPE OF FINANCIAL ASSISTANCE	AMOUNT OF ASSISTANCE	DETERMINATION
Sponsorship	\$200 per School, Association or Club per annum	Chief Executive Officer
Donation	Maximum of \$200	Chief Executive Officer
Waiver of Fees and Charges	A maximum of 50% of the applicable fees & charges	\$1,000 or less – Chief Executive Officer Over \$1,000 – Council
Community Development Fund Grants	As determined by CGF Guidelines	Committee Recommendation to Council for decision
Council Contribution	Council consideration	Council
Interest Free Loan	Maximum of \$20,000	Council
Self-Supporting Loans	Council consideration	Council

## Dispute Resolution

All disputes in regard to this Procedure will be handled according to the Shire's Complaint Handling Procedures

## Application

Responsibility for the implementation of this Procedure rests with the Chief Executive Officer. The Procedure is to be reviewed as part of Council periodical review of all Policies & Procedures.

LEGISLATION	
LGA s5.42 Delegation of some powers and duties to CEO	<p>A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43</p> <p>*Absolute majority required</p> <p>A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation</p>
LGA s6.12 Power to defer, grant discounts, waive or write off debts	Subject to subsection (2) and any other written law, a local government may –

	<p>When adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money</p> <p>Waive or grant concessions in relation to any amount of money; or</p> <p>Write off any amount of money, which is owed to the local government.</p> <p>*Absolute majority required</p> <p>Subsection (1) (a) and (b) do not apply to an amount of money owing in respect of rates and service charges</p> <p>The grant of a concession under subsection (1) (b) may be subject to any conditions determined by the local government</p> <p>Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power</p>
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DEFINITIONS	
Charitable Organisation	Is a not-for-profit organisation that has a charitable purpose for the sole benefit of the public (e.g. religious groups, aged care homes, homeless shelters, disability services, universities and colleges, animal welfare societies and artistic or cultural groups).
Community Organisation	A group of people that come together to pursue a common cause or interest for the benefit of the Community and may include an Association, Centre, Club, Committee, Group, Incorporated Body or Society.
Council Contribution	An amount of money given to Community Organisations by the Shire in return for acknowledgement of assistance in the operation of Shire facilities.
Donation	A gift given by the Shire, typically for charitable purposes and/or to benefit a cause. A Donation may take various forms, including cash offering, services, new or used goods. It may also consist of emergency, relief or humanitarian aid items.
Fee and Charge	Is a set monetary amount levied by the Shire for the use of Shire owned facilities and resources or the staging of a particular event or activity as adopted by Council.
Grant	Contribution, gift, or subsidy (in cash or kind) bestowed by the Shire (grantor) for specified purposes to an eligible recipient



	(grantee). Grants are usually conditional upon certain qualifications as to the use, maintenance of specified standards, or a proportional contribution by the grantee or other grantor(s).
In Kind Support	<p>In-kind support can be defined as:</p> <p>Monies / financial assistance which is not a loan, and does not need to be paid back;</p> <p>Administration support;</p> <p>Equipment support;</p> <p>Infrastructure support;</p> <p>Venue hire;</p> <p>Office supplies support;</p> <p>Fees and charges for Icon Events.</p>
Interest Free Loan	Means of borrowing where no interest is charged on repayment to the Shire.
Not-for-Profit Organisation	An organisation that is not operating for the profit or gain of its individual members, whether these gains would have been direct or indirect whilst in operation.
Self-Supporting Loans	Means of borrowing where loans are repaid to Shire (See CMP-068)
Schools	Primary or Secondary educational institutions.
Shire Facility	Means all Shire owned and operated facilities and reserves across the Shire that are included as available for hire or use in the Shire's Annual Schedule of Fees and Charges as adopted by Council.
Sponsorship	A cash and/or in-kind fee paid to a person, organisation or group (typically in sports, arts or entertainment) in return for acknowledgement and recognition of the Shire during the Activity or Event.
Legislation	Local Government Act 1995

## FINANCIAL IMPLICATIONS

The Draft Budget Fees & Charges for the 2021/2022 sets the amount of \$50 per use (GST Inclusive) for venue hire of Nabawa Community Centre Local Community Member and the option for Annual Booking Fee of \$586, which allows for 2 uses per week only. There has been an allowance made at other venues to annualise the 2 uses per week to provide some flexibility.

The Fees & Charges also have Bonds applicable for the requested hire use - All Venues Bond \$530 (events without Liquor License) and \$700 (events with liquor). All Venues Bond – Long Term Key Bond \$50.

The revenue loss to Council based upon the Annual Fee for all three venues requested is \$1,758 (i.e. 3 x \$586 annual fee). The Bond of \$530 or \$700 per would also not be held by the Shire in the event of damage, loss, uncleanliness, etc. resulting is the Shire carrying this risk.

In the situation of the FABV opting for the one-off hire fee of \$50 per event/function for the twenty hire events being requested would equate to \$1,000 across all three venues. Again the non-payment of Bond remains relevant.

### Long Term Financial Plan (LTFP):

No significant effect on LTFP

## STRATEGIC IMPLICATIONS

### Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
1.1	Nurture the sense of community	Determine a whole of Shire community integration approach	Advocate a sense of community when opportunity arises.

## CONSULTATION

The only consultation has been by the FABCV Application for waiver. No other dialogue has occurred.

## RISK ASSESSMENT

As set out in the Risk Management Governance Framework Procedures there are appropriate processes and internal controls for the management of this type of operational risk. The actual impact on total revenue and expenditure would be deemed **Minor**.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Minor (2)	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response

## VOTING REQUIREMENTS

Absolute Majority

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## **STAFF RECOMMENDATION**

Council advise For A Better Chapman Valley (FABCV) of the following regarding their application to waiver fees, charges and bond relevant to the hire of the Nabawa, Yuna & Bill Hemsley Park Community Centres for the 2021/2022 financial year only:

1. Full waiver of fees, charges and bond for all venues, as requested, is not agreed to;
2. An annual fee equivalent to the hire of one venue, as set by the Shire's adopted annual budget, is to be paid, yet all three venues can be used for a combined maximum of twelve meetings/events held at all venues. Any use in excess of the twelve events per annum will incur the budgeted one-off local community event hire fee;
3. The full bond equivalent to the hire of one venue, as set by the Shires adopted budget is to be paid, yet the bond will be relevant to all three venues used.

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# **10.3**

## **Chief Executive Officer**

### **10.3 AGENDA ITEMS**

- 10.3.1 COVID-19 Financial Hardship Procedure (CMP-039)**
- 10.3.2 Donations & Community Events Sponsorship Procedure (CMP-065)**
- 10.3.3 Change Venue – August 2021 Ordinary Council Meeting**

### 10.3.1 COVID19 Financial Hardship Procedure (CMP-039)

PROPONENT:	Chief Executive Officer
SITE:	Shire of Chapman Valley
FILE REFERENCE:	411.01
PREVIOUS REFERENCE:	Minute References: 05/20-17 & 03/21-10
DATE:	21 <sup>st</sup> July 2021
AUTHOR:	Maurice Battilana, Chief Executive Officer

#### SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.3.1(a)	Revised CMP-039 – COVID19 Financial Hardship Procedure		✓
10.3.1(b)	Dept. Local Government –LG (COVID19) Amendment Order 2021		✓
10.3.1(c)	Dept. Local Government – Explanatory Notes to LG (COVID19) Amendment Order 2021		✓

#### DISCLOSURE OF INTEREST

Nil

#### BACKGROUND

Council adopted the COVID 19 Financial Hardship Procedure (CMP-039) in May 2020 (Minute Reference 05/20-17) as directed by the Minister for Local Government; Heritage; Culture & the Arts (at the times) and in accordance with the Ministerial Order under the *Local Government Amendment (COVID-19 Response) Act 2020*.

Council requested COVID 19 Financial Hardship Procedure (CMP-039) be reviewed at the July 2021 OCM at the time the Full Review of the Shire's Policies and Procedures was undertaken at the March 2021 OCM (Minute Reference 03/21-10).

#### COMMENT

Since the March 2021 OCM the Minister for Local Government has issued an Order extending specific aspect of the COVID 19 Order issued in May 2020. One area which does affect the CMP-039 is the extension of the rate assistance as a result of hardship being experienced by ratepayers (see **Attachments 10.3.1(b) & (c)**).

It remains a requirement under the Minister's latest Order for an LGA to continue to have a COVID19 Hardship Policy/Procedure in place to be able to implement the higher interest rates associated with instalments and/or non-payment of rates, which is how the Draft 2021/2022 Budget has been developed.

There will be a need to amend the Shire's existing COVID 19 Financial Hardship Procedure (CMP-039) to reflect the additional financial year (i.e. 2021/2022). The revised Procedure, with tracked changes, is provided at **Attachment 10.3.1(a)** for Council consideration.

#### STATUTORY ENVIRONMENT

*Local Government Amendment (COVID-19 Response) Act 2020*; and

*Local Government Amendment (COVID-19 Response) Act 2021*

#### POLICY/PROCEDURE IMPLICATIONS

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Council has a current Policy (CP-022) for *Rate/Debt Recovery – Management of Debts Owning to the Shire*. This Policy will need to work in parallel with the revised COVID19 - Financial Hardship Procedure (CMP-039) as it did during 2020/2021 without any issues.

### FINANCIAL IMPLICATIONS

It is anticipated there will continue to be a reduction in the income received from penalty and instalment interest on rates in comparison to pre-COVID19 (i.e. pre 20/21), which could affect the Shire's cashflow. However; the COVID19 Financial Hardship Procedure did not have any major effect of rate payments in 20/21 financial year and is not expected to do so in 21/22.

In 20/21 the Shire had two (2) outstanding rates debtors provided with the Financial Hardship Application Form, yet neither actually applied for assistance (one property sold & the other remains on our watch list).

### Long Term Financial Plan (LTFP):

It is not anticipated there will be any effect on the Shire's LTFP.

### STRATEGIC IMPLICATIONS

As stated in the May 2020 Agenda Report on this matter, the health and economic wellbeing of our community is equally (if not more) important as the financial wellbeing of the Shire. Implementing specific measure to deal with helping both the community and the Shire through the COVID-19 pandemic remains important, with the proposed *COVID19 - Financial Hardship Procedure* being one of these measures.

### Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

### CONSULTATION

There has been no consultation undertaken by the Minister or the Department of Local Government regarding the decision to extend the *Local Government Amendment (COVID-19 Response) Act* conditions into the 2021/2022 financial year.

### RISK ASSESSMENT

Based on the requests for financial assistance with rate payments in 2020/2021 through the Shire's COVID19 - Financial Hardship Procedure (CMP-039) being minimal it is anticipated the risk will be ***insignificant/minor***:

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated , low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor (2)	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response

#### **VOTING REQUIREMENTS**

Simple Majority.

#### **STAFF RECOMMENDATION**

Council endorse the revised *COVID19 - Financial Hardship Procedure (CMP-039)* as presented without change.

### 10.3.2 Donations & Community Events Sponsorship Procedure (CMP-065)

PROPONENT:	Chief Executive Officer
SITE:	Shire of Chapman Valley
FILE REFERENCE:	403.10
PREVIOUS REFERENCE:	Concept Forum – April & May 2021
DATE:	21 <sup>st</sup> July 2021
AUTHOR:	Maurice Battilana, Chief Executive Officer

#### SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.3.2(a)	CMP-065 Revised		✓

#### DISCLOSURE OF INTEREST

Nil

#### BACKGROUND

An item was presented to both the April & May 2021 Concept Forums regarding amendments to the existing *Donations (CMP-065) Corporate Management Procedure*. The direction given was for an appropriate amount to be included in the Draft 21/22 Budget and for the Draft Revised Corporate Management Procedure (CMP-065) to be presented to Council for formal consideration and adoption.

#### COMMENT

As reported to Concept Forums, Council requested a draft Community Events Sponsorship Procedure be developed and presented for consideration. The basis of this request was to separate the existing Community Growth Fund process with a process specific to events within the community.

Council currently has a Corporate Management Procedure, which deals with Donations (CMP-365). Rather than creating a totally new Procedure, specific to Event Sponsorship, it was considered more appropriate to revise CMP-065 and incorporate both Donation & Community Event Sponsorship in the one Procedure as these can crossover.

A revised CMP-065 has been provided as separate **Attachment 10.3.2(a)** for Council consideration and adoption. This will be the basis upon which the amount included in the adopted 21/22 Budget (and future Budgets) for donations and event sponsor will be made.

An indicative amount has been included in the Draft 21/22 Budget which Council can amend during the budget consideration and adoption process for the this financial year. The Draft Procedure also stipulates the Council will determine what the annual budget allocation will be (i.e. this is not to be considered a set annual amount):

*"Included in the Shire's annual financial budget will be a specific line item amount for Community Activities Event Donations/Sponsorship. The budgeted amount will be determined by Council as part of the annual budget preparation process and may vary depending on affordability."*



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## STATUTORY ENVIRONMENT

There is no specific legislative requirement for a Local Government Authority to have a Donations & Community Events Sponsorship Policy or Corporate Management Procedure, nor is a local government authority committed to allocating a budget line item for this purpose.

## POLICY/PROCEDURE IMPLICATIONS

As previously mentioned, Council currently has a Corporate Management Procedure, which deals with Donations (CMP-365). Rather than creating a totally new Procedure, specific to Event Sponsorship, it was considered more appropriate to revise CMP-065 and incorporate both Donation & Community Event Sponsorship in the one Procedure as these can crossover.

A revised CMP-065 has been provided as separate **Attachment 10.3.2(a)** for Council consideration and adoption.

## FINANCIAL IMPLICATIONS

Though the amount to be placed into the Draft 21/22 Budget was not noted in the May 2021 Concept Forum Notes, staff have indicated this figure could be around \$10,000 and was to be included in the Draft Budget for Donation & Community Event Sponsorship. It is understood this allocation will be in addition to the Community Growth Funds allocation, the budget line item of \$5,000 made to the Chapman Valley Agricultural Society for the Annual Show and the donations made to the Parent & Citizen Associations for the School prizes at the Schools Presentation Nights.

Council can obviously amend any the aforementioned Draft Budget allocation(s) as it works through its Budget Workshops and eventual Budget Adoption processes.

### **Long Term Financial Plan (LTFP):**

If the additional amount of \$10,000 is endorsed as part of the Adopted 21/22 Budget for Donation & Community Event Sponsorship this will have an effect on the LTFP though should not be significant. Once Council has determined an amount for this purpose the LTFP will be amended to recognise the additional expenditure.

## STRATEGIC IMPLICATIONS

Nurturing and supporting community events is important and is reflected in the Shire's Strategic Community Plan.

### **Strategic Community Plan/Corporate Business Plan:**

Ref	Objective	Strategy	Action
1.1	Nurture the sense of community	Development of plans relevant to population needs	Review existing plans and develop new plans as required
		Determine a whole of Shire community integration approach	Advocate a sense of community when opportunity arises.

## CONSULTATION

The notion of establishing a Donation & Community Event Sponsorship Management Procedure separate to the existing Community Growth Fund Program has been discussed on numerous occasions over the past few years and more recently at both the April and May 2021 Concept Forums.

It is based upon these discussions and feedback received the Community Development Officer, in consultation with the CEO and other Senior Staff, has developed the Draft Corporate Management Procedure presented to Council for formal consideration and adoption.

It is important a Corporate Management Procedure is established before the funds allocated by the Shire contributing to Donations & Community Event Sponsorship to ensure all parties are clear on the process, conditions & criteria associated with such contributions. Without a Procedure in place the process become more subjective, disjointed, adhoc and challengeable.

It is also understood the original Procedure will need a period of exposure testing to ensure it covers all contingencies. Therefore it will no doubt need to be brought back to Council for adjusting as issues arise. This was exactly what happened (and continues to happen) with the Community Growth Fund Corporate Management Procedure.

## RISK ASSESSMENT

Based on the indicative Draft Budget allocation mentioned at the May 2021 Concept of \$10,000 the overall consequence would be considered **Minor**.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor (2)	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response

## VOTING REQUIREMENTS

Simple Majority.

## STAFF RECOMMENDATION

Council endorsed amended Corporate Management Procedure CMP-065 as presented, without amendment and an amount of \$10,000 be placed into the Draft 2021/2022 Budget for further consideration and determination.

### 10.3.3

### Change Venue – August 2021 Ordinary Council Meeting

PROPONENT:	Chief Executive Officer
SITE:	Nabawa Chambers
FILE REFERENCE:	401.09
PREVIOUS REFERENCE:	Minute Reference: 08/20-08
DATE:	21 July 2021
AUTHOR:	Maurice Battilana, Chief Executive Officer

#### SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
	NIL		

#### DISCLOSURE OF INTEREST

Nil

#### BACKGROUND

Council is required under the Local Government Act 1995 to at least once a year set and advertise meeting dates, times and venues for Ordinary Council Meetings (OCM) for the next 12 month period.

Therefore the following resolution was carried at the August 2020 OCM for the 2021 Ordinary Council Meetings:

*“Council Ordinary Meeting time, dates and locations for the next Calendar Year as listed below be adopted and advertised in accordance with the Local Government (Administration) Regulations:*

DATE	MEETING LOCATION
17 February	Nabawa Chambers
<b>17 March</b>	<b>Bill Hemsley Park Community Centre</b>
21 April	Nabawa Chambers
19 May	Nabawa Chambers
16 June	Nabawa Chambers
21 July	Nabawa Chambers
<b>18 August</b>	<b>Yuna Multipurpose Community Centre</b>
15 September	Nabawa Chambers
22 October	Nabawa Chambers
17 November	Nabawa Chambers
15 December	Nabawa Chambers

*Ordinary Council Meetings are to commence at 9am.*

Voting 7/0

CARRIED

Minute Reference: 08/20-08”

#### COMMENT

It has been brought to my attention Blaze Aid will still be using the Yuna Community Centre in August 2021 making this venue unavailable for the August 2021 OCM as has been resolved and advertised.

It is therefore being recommended the August 2021 OCM venue be changed to the Council Chambers, Nabawa.

---

## STATUTORY ENVIRONMENT

Local Government (Administration) Regulations 1996 Clause 12 (1) states:

*Public notice of Council or Committee meetings – s 5.25(G)*

*At least once each year a local government is to give local public notice:*

- 1. Of the dates, time and place of the ordinary council meetings;*
- 2. The committee meetings that are required under the Act to be open to the members of the public or that are proposed to be open to members of the public are to be held in the next 12 months.*

## POLICY/PROCEDURE IMPLICATIONS

No Policy or Procedure affected.

## FINANCIAL IMPLICATIONS

No additional costs envisaged.

### Long Term Financial Plan (LTFP):

No effect on the LTFP is envisaged.

## STRATEGIC IMPLICATIONS

It remains important for Council to include and engage all sectors of our community and the concept of structuring meeting times, dates and location to reach out to the community is one means of improving this. However, due to the Blaze Aid use of the Yuna Community Centre building it is not practicable to hold the August 2021 OCM at this location as previously resolved.

### Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

## CONSULTATION

At the time of writing the report it was understood the Yuna Community Centre would be unavailable for the August 2021 OCM due to Blaze Aid using the facility to assist the community in repair works resulting from TC Seroja. Therefore, due to the statutory requirement to advertise meeting dates, times and venues this matter needed to be presented to the July 2021 OCM for consideration.

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## RISK ASSESSMENT

There is a risk of Council being perceived as not engaging the community by insisting OCMs are always held at Nabawa.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

## VOTING REQUIREMENTS

Simple Majority.

## STAFF RECOMMENDATION

Council agree to changing the venue for the August 2021 Ordinary Council Meeting to the Council Chambers, Nabawa, and advertise this venue change accordingly.

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**11.0 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**13.0 DELEGATES REPORTS**

**14.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

**15.0 MATTERS FOR WHICH MEETING TO BE CLOSED TO MEMBERS OF THE PUBLIC**

**15.1 Confidential Item**

**16.0 CLOSURE**



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## SOURCE DOCUMENTATION

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**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2021**

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

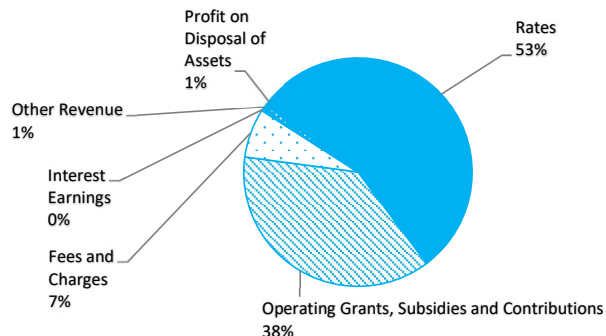
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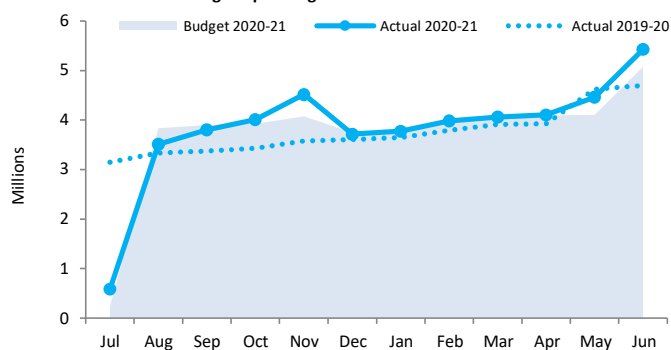


OPERATING ACTIVITIES

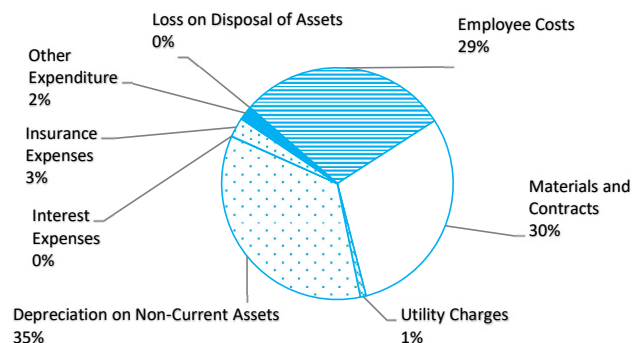
OPERATING REVENUE



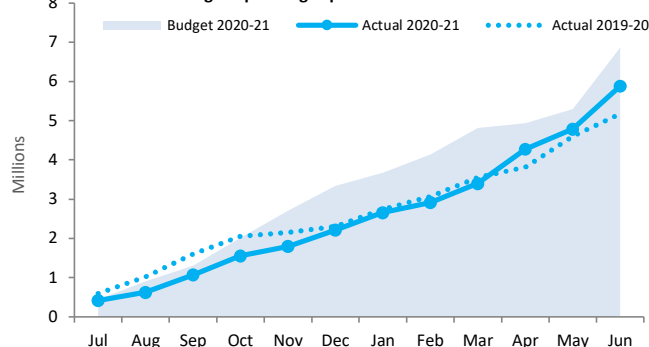
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



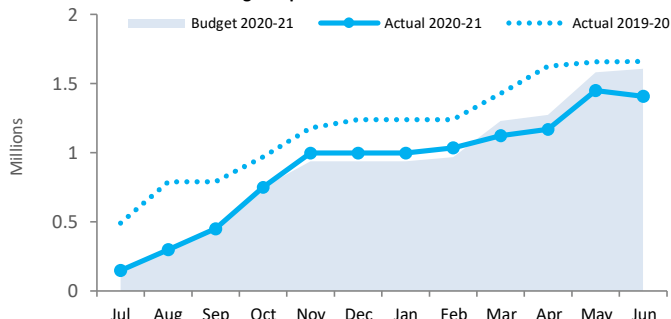
Budget Operating Expenses -v-YTD Actual



INVESTING ACTIVITIES

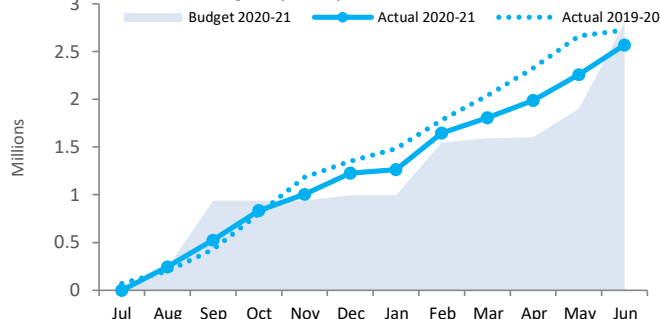
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

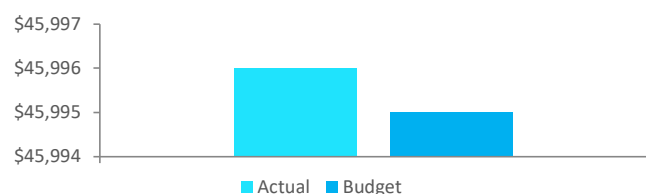
Budget Capital Expenses -v- Actual



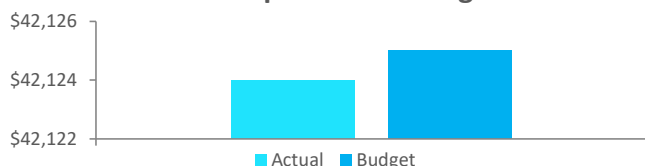
FINANCING ACTIVITIES

BORROWINGS

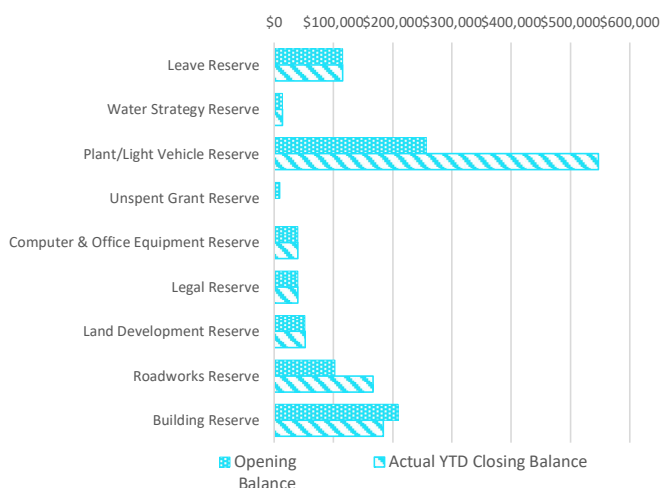
Principal Repayments



Principal Outstanding



RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.76 M	\$1.76 M	\$1.76 M	\$0.00 M
Closing	\$0.00 M	\$0.00 M	\$1.47 M	\$1.47 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$3.79 M	% of total
Unrestricted Cash	\$3.79 M	100.0%
Restricted Cash	\$0.00 M	0.0%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.72 M	% Outstanding
Trade Payables	\$0.58 M	
30 to 90 Days		12.9%
Over 90 Days		0.9%

Refer to Note 5 - Payables

Receivables

	\$0.13 M	% Collected
Rates Receivable	\$0.10 M	96.7%
Trade Receivable	\$0.13 M	% Outstanding
30 to 90 Days		1.1%
Over 90 Days		5.4%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	(\$0.18 M)	\$1.25 M	\$1.42 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$2.85 M	% Variance
YTD Budget	\$2.82 M	1.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$2.00 M	% Variance
YTD Budget	\$1.61 M	23.8%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.37 M	% Variance
YTD Budget	\$0.27 M	35.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.20 M)	(\$1.20 M)	(\$1.16 M)	\$0.04 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.10 M	%
Amended Budget	\$0.08 M	127.8%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$2.57 M	% Spent
Amended Budget	\$2.81 M	91.6%

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$1.31 M	% Received
Amended Budget	\$1.53 M	85.5%

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	(\$0.39 M)	(\$0.38 M)	\$0.01 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.05 M
Interest expense	\$0.00 M
Principal due	\$0.04 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$1.16 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.06 M

Refer to Note 10 - Lease Liabilities

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

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

**PROGRAM NAME AND OBJECTIVES**  
**GOVERNANCE**

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

**ACTIVITIES**

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses.

**LAW, ORDER, PUBLIC SAFETY**

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

Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.

**HEALTH**

To provide an operational framework for environmental and community health.

Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.

**HOUSING**

To provide and maintain elderly residents housing.

Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.

**COMMUNITY AMENITIES**

To provide services required by the community.

Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Accommodating a Natural Resource Management Officer to assist community groups and landowners.

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government.

**ECONOMIC SERVICES**

To help promote the shire and its economic wellbeing.

Attempt to control and contain weeds and vermin. The development, promotion, support etc. of tourism and area promotion to cater for tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services.

**OTHER PROPERTY AND SERVICES**

To monitor and control Shire's overheads operating accounts.

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,760,791	1,760,791	<b>1,760,791</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		1,200	1,200	<b>20,504</b>	19,304	1608.67%	▲
General purpose funding - general rates	6	2,817,842	2,817,842	<b>2,854,496</b>	36,654	1.30%	▲
General purpose funding - other		447,400	447,400	<b>1,002,322</b>	554,922	124.03%	▲
Law, order and public safety		181,086	181,086	<b>100,430</b>	(80,656)	(44.54%)	▼
Health		2,719	2,719	<b>9,808</b>	7,089	260.72%	▲
Community amenities		194,755	194,755	<b>247,839</b>	53,084	27.26%	▲
Recreation and culture		480,761	480,761	<b>331,521</b>	(149,240)	(31.04%)	▼
Transport		573,784	573,784	<b>682,019</b>	108,235	18.86%	▲
Economic services		16,305	16,305	<b>43,179</b>	26,874	164.82%	▲
Other property and services		58,500	58,500	<b>57,540</b>	(960)	(1.64%)	▼
		<b>4,774,352</b>	<b>4,774,352</b>	<b>5,349,658</b>	575,306		
<b>Expenditure from operating activities</b>							
Governance		(399,029)	(399,029)	<b>(265,876)</b>	133,153	33.37%	▲
General purpose funding		(126,591)	(126,591)	<b>(100,799)</b>	25,792	20.37%	▲
Law, order and public safety		(366,086)	(366,086)	<b>(321,699)</b>	44,387	12.12%	▲
Health		(30,105)	(30,105)	<b>(21,853)</b>	8,252	27.41%	▲
Education and welfare		(2,000)	(2,000)	<b>0</b>	2,000	100.00%	
Community amenities		(767,389)	(767,389)	<b>(601,488)</b>	165,901	21.62%	▲
Recreation and culture		(912,882)	(912,882)	<b>(768,682)</b>	144,200	15.80%	▲
Transport		(3,848,079)	(3,848,079)	<b>(3,402,496)</b>	445,583	11.58%	▲
Economic services		(355,942)	(355,942)	<b>(279,276)</b>	76,666	21.54%	▲
Other property and services		(58,241)	(58,241)	<b>(121,064)</b>	(62,823)	(107.87%)	▼
		<b>(6,866,344)</b>	<b>(6,866,344)</b>	<b>(5,883,233)</b>	983,111		
Non-cash amounts excluded from operating activities	1(a)	1,915,625	1,915,625	<b>1,781,033</b>	(134,592)	(7.03%)	▼
<b>Amount attributable to operating activities</b>		<b>(176,367)</b>	<b>(176,367)</b>	<b>1,247,458</b>	1,423,825		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,528,260	<b>1,306,002</b>	(222,258)	(14.54%)	▼
Proceeds from disposal of assets	7	80,000	80,000	<b>102,273</b>	22,273	27.84%	▲
Payments for property, plant and equipment and infrastructure	8	(2,805,336)	(2,805,336)	<b>(2,568,716)</b>	236,620	8.43%	▲
<b>Amount attributable to investing activities</b>		<b>(1,197,076)</b>	<b>(1,197,076)</b>	<b>(1,160,441)</b>	36,635		
<b>Financing Activities</b>							
Transfer from reserves	11	39,700	39,700	<b>34,500</b>	(5,200)	(13.10%)	▼
Payments for principal portion of lease liabilities	10	0	0	<b>(8,125)</b>	(8,125)	0.00%	▼
Repayment of debentures	9	(45,995)	(45,995)	<b>(45,996)</b>	(1)	(0.00%)	
Transfer to reserves	11	(381,053)	(381,053)	<b>(355,534)</b>	25,519	6.70%	▲
<b>Amount attributable to financing activities</b>		<b>(387,348)</b>	<b>(387,348)</b>	<b>(375,155)</b>	12,193		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,472,653</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 2021

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,760,791	1,760,791	<b>1,760,791</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	2,817,842	2,817,842	<b>2,854,496</b>	36,654	1.30%	
Operating grants, subsidies and contributions	13	1,614,592	1,614,592	<b>1,999,019</b>	384,427	23.81%	▲
Fees and charges		274,936	274,936	<b>371,177</b>	96,241	35.00%	▲
Interest earnings		19,750	19,750	<b>16,053</b>	(3,697)	(18.72%)	
Other revenue		20,835	20,835	<b>36,359</b>	15,524	74.51%	▲
Profit on disposal of assets	7	26,397	26,397	<b>72,554</b>	46,157	174.86%	▲
		<b>4,774,352</b>	<b>4,774,352</b>	<b>5,349,658</b>	575,306		
<b>Expenditure from operating activities</b>							
Employee costs		(2,087,811)	(2,087,811)	<b>(1,733,486)</b>	354,325	16.97%	▲
Materials and contracts		(2,475,728)	(2,475,728)	<b>(1,774,053)</b>	701,675	28.34%	▲
Utility charges		(53,368)	(53,368)	<b>(46,777)</b>	6,591	12.35%	▲
Depreciation on non-current assets		(1,949,221)	(1,949,221)	<b>(2,051,812)</b>	(102,591)	(5.26%)	▼
Interest expenses		(7,003)	(7,003)	<b>(3,300)</b>	3,703	52.88%	
Insurance expenses		(158,910)	(158,910)	<b>(160,363)</b>	(1,453)	(0.91%)	
Other expenditure		(132,112)	(132,112)	<b>(113,442)</b>	18,670	14.13%	▲
Loss on disposal of assets	7	(2,191)	(2,191)	<b>0</b>	2,191	100.00%	
		<b>(6,866,344)</b>	<b>(6,866,344)</b>	<b>(5,883,233)</b>	983,111		
Non-cash amounts excluded from operating activities	1(a)	1,915,625	1,915,625	<b>1,781,033</b>	(134,592)	(7.03%)	▼
<b>Amount attributable to operating activities</b>		<b>(176,367)</b>	<b>(176,367)</b>	<b>1,247,458</b>	1,423,825		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,528,260	<b>1,306,002</b>	(222,258)	(14.54%)	▼
Proceeds from disposal of assets	7	80,000	80,000	<b>102,273</b>	22,273	27.84%	▲
Payments for property, plant and equipment and infrastructure	8	(2,805,336)	(2,805,336)	<b>(2,568,716)</b>	236,620	8.43%	▲
<b>Amount attributable to investing activities</b>		<b>(1,197,076)</b>	<b>(1,197,076)</b>	<b>(1,160,441)</b>	36,635		
<b>Financing Activities</b>							
Transfer from reserves	11	39,700	39,700	<b>34,500</b>	(5,200)	(13.10%)	▼
Payments for principal portion of lease liabilities	10	0	0	<b>(8,125)</b>	(8,125)	0.00%	▼
Repayment of debentures	9	(45,995)	(45,995)	<b>(45,996)</b>	(1)	(0.00%)	
Transfer to reserves	11	(381,053)	(381,053)	<b>(355,534)</b>	25,519	6.70%	▲
<b>Amount attributable to financing activities</b>		<b>(387,348)</b>	<b>(387,348)</b>	<b>(375,155)</b>	12,193		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,472,653</b>	1,472,653		

**KEY INFORMATION**

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

**REPORT PURPOSE**

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

**BASIS OF ACCOUNTING**

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 08 July 2021

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING ESTIMATES**

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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



(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(26,397)	(26,397)	(72,554)
Less: Movement in liabilities associated with restricted cash		(9,390)	(9,390)	(198,779)
Less: Movement in contract liabilities (non-current to current)		0	0	554
Add: Loss on asset disposals	7	2,191	2,191	0
Add: Depreciation on assets		1,949,221	1,949,221	2,051,812
<b>Total non-cash items excluded from operating activities</b>		<b>1,915,625</b>	<b>1,915,625</b>	<b>1,781,033</b>

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

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

		Last Year Closing 30 June 2020	This Time Last Year 30 June 2020	Year to Date 30 June 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(839,451)	(839,451)	(1,160,485)
Less: Restricted cash associated with non-current liabilities		(158,961)	0	0
Add: Borrowings	9	45,996	45,996	0
Add: Provisions - employee		314,494	314,494	115,715
Add: Lease liabilities	10	8,124	8,124	0
<b>Total adjustments to net current assets</b>		<b>(629,798)</b>	<b>(470,837)</b>	<b>(1,044,770)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	3,015,526	2,856,565	3,786,799
Rates receivables	3	89,683	89,683	97,114
Receivables	3	5,011	5,011	130,628
Other current assets	4	9,552	9,552	5,141
<b>Less: Current liabilities</b>				
Payables	5	(239,479)	(239,479)	(722,258)
Borrowings	9	(45,996)	(45,996)	0
Contract liabilities	12	0	0	(185,456)
Lease liabilities	10	(8,124)	(8,124)	0
Provisions	12	(435,584)	(435,584)	(435,584)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(629,798)</b>	<b>(470,837)</b>	<b>(1,044,770)</b>
<b>Closing funding surplus / (deficit)</b>		<b>1,760,791</b>	<b>1,760,791</b>	<b>1,631,614</b>

CURRENT AND NON-CURRENT CLASSIFICATION

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



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>							
Municipal bank	Cash and cash equivalents	175,149	0	175,149	Westpac	Variable	N/A
Westpac Investment Account	Cash and cash equivalents	2,450,463	0	2,450,463	Westpac	Variable	N/A
Petty cash	Cash and cash equivalents	700	0	700	N/A	N/A	N/A
Leave reserve	Cash and cash equivalents	115,715	0	115,715	Westpac	Variable	N/A
Water Strategy reserve	Cash and cash equivalents	14,245	0	14,245	Westpac	Variable	N/A
Office and equipment	Cash and cash equivalents	39,764	0	39,764	Westpac	Variable	N/A
Plant/Light vehicle	Cash and cash equivalents	547,211	0	547,211	Westpac	Variable	N/A
Legal reserve	Cash and cash equivalents	40,037	0	40,037	Westpac	Variable	N/A
Land development reserve	Cash and cash equivalents	52,101	0	52,101	Westpac	Variable	N/A
Roadworks reserve	Cash and cash equivalents	167,224	0	167,224	Westpac	Variable	N/A
Building reserve	Cash and cash equivalents	184,190	0	184,190	Westpac	Variable	N/A
<b>Total</b>		<b>3,786,799</b>	<b>0</b>	<b>3,786,799</b>			
<b>Comprising</b>							
Cash and cash equivalents		3,786,799	0	3,786,799			
		<b>3,786,799</b>	<b>0</b>	<b>3,786,799</b>			

#### KEY INFORMATION

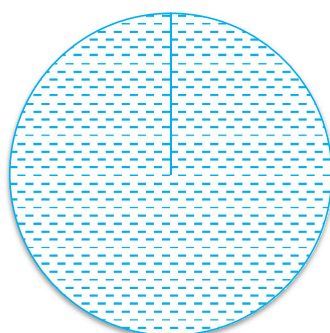
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to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

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

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

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

#### Cash and Cash Equivalents



Unrestricted ,  
3,786,799

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

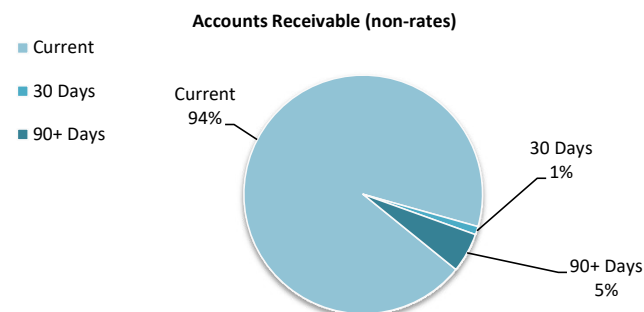
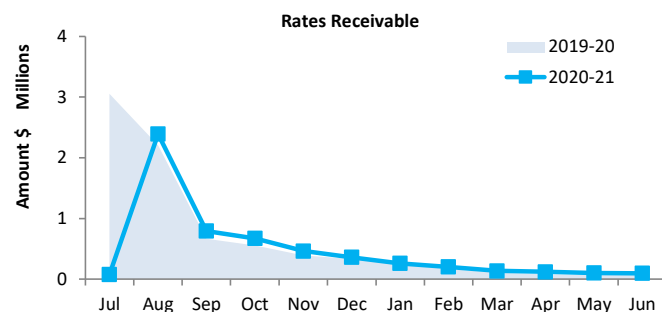
**OPERATING ACTIVITIES**  
**NOTE 3**  
**RECEIVABLES**

Rates receivable	30 June 2020	30 Jun 2021
	\$	\$
Opening arrears previous years	89,525	89,683
Rates, instalment charges and interest levied	2,871,233	2,854,496
Less - collections to date	(2,871,075)	(2,847,065)
Equals current outstanding	<b>89,683</b>	<b>97,114</b>
<b>Net rates collectable</b>	<b>89,683</b>	<b>97,114</b>
% Collected	97.0%	96.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	27,907	330	0	1,600	29,837
Percentage		93.5%	1.1%	0.0%	5.4%	
<b>Balance per trial balance</b>						
Sundry receivable						29,837
GST receivable						97,286
Allowance for impairment of receivables						3,505
<b>Total receivables general outstanding</b>						<b>130,628</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

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



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 June 2021
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Inventories	1,170	3,971	0	5,141
<b>Other current assets</b>				
Fringe benefits tax instalments	8,382	0	(8,382)	0
<b>Total other current assets</b>	<b>9,552</b>	<b>3,971</b>	<b>(8,382)</b>	<b>5,141</b>

#### KEY INFORMATION

##### Inventory

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

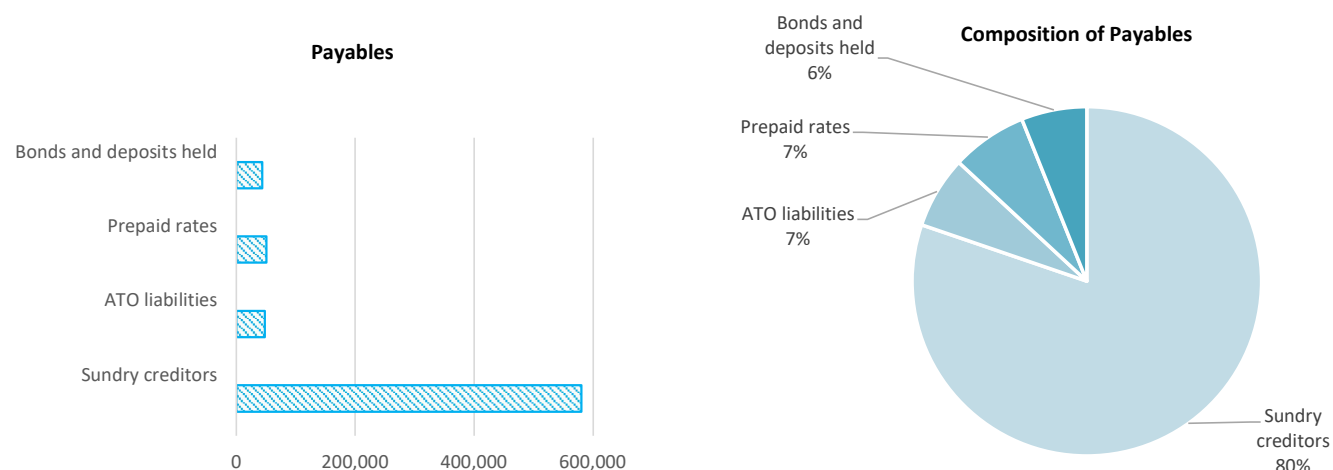
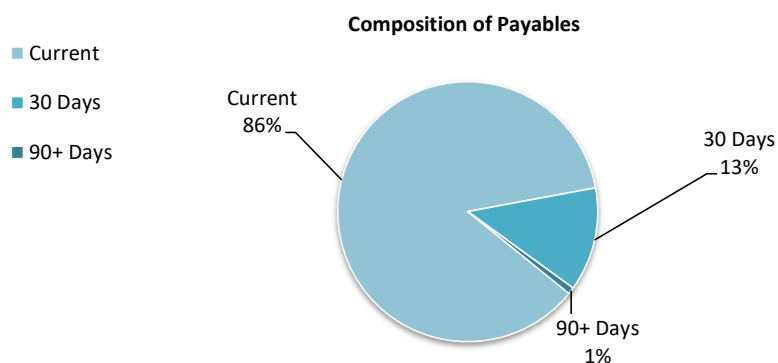
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	499,770	74,848	0	4,977	579,595
Percentage		86.2%	12.9%	0.0%	0.9%	
<b>Balance per trial balance</b>						
Sundry creditors						579,595
ATO liabilities						48,131
Prepaid rates						50,778
Bonds and deposits held						43,754
<b>Total payables general outstanding</b>						<b>722,258</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



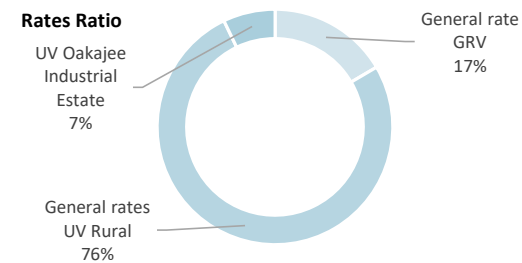
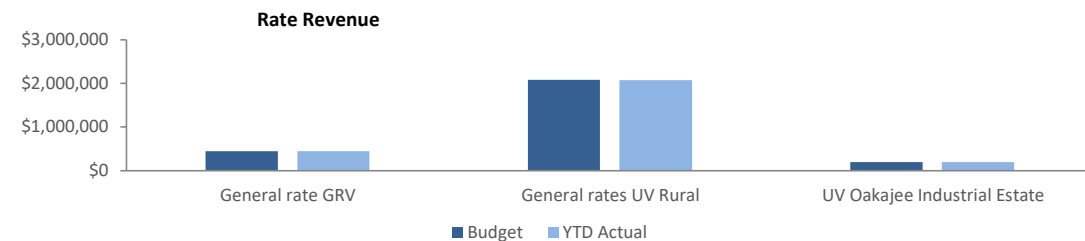
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

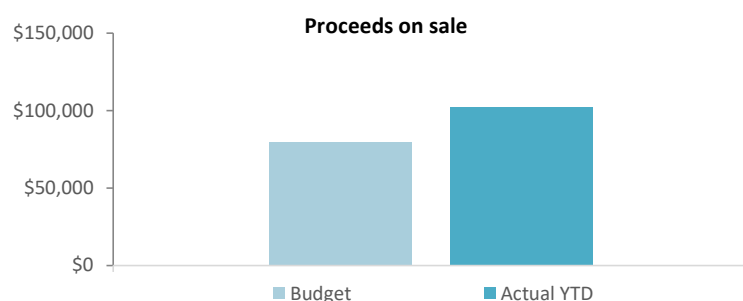
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
General rate GRV	0.094315	287	4,756,020	448,564	0	0	448,564	448,564	594	102	449,260
<b>Unimproved value</b>											
General rates UV Rural	0.011087	410	187,380,675	2,077,490	0	0	2,077,490	2,077,490	(128)	(3,312)	2,074,050
UV Oakajee Industrial Estate	0.022000	2	8,813,000	193,886	0	0	193,886	193,886	0	0	193,886
<b>Sub-Total</b>		<b>699</b>	<b>200,949,695</b>	<b>2,719,940</b>	<b>0</b>	<b>0</b>	<b>2,719,940</b>	<b>2,719,940</b>	<b>466</b>	<b>(3,210)</b>	<b>2,717,196</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
General rate GRV	700	187	816,030	130,900	0	0	130,900	130,900	0	0	130,900
<b>Unimproved value</b>											
General rates UV Rural	400	16	126,280	6,400	0	0	6,400	6,400	0	0	6,400
<b>Sub-total</b>		<b>203</b>	<b>942,310</b>	<b>137,300</b>	<b>0</b>	<b>0</b>	<b>137,300</b>	<b>137,300</b>	<b>0</b>	<b>0</b>	<b>137,300</b>
<b>Amount from general rates</b>							<b>2,857,240</b>				<b>2,854,496</b>
<b>Movement in excess rates</b>							<b>(39,398)</b>				<b>0</b>
<b>Total general rates</b>							<b>2,817,842</b>				<b>2,854,496</b>

KEY INFORMATION

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	2008 Iveco Powerstar	16,386	25,000	8,614	0	9,636	65,000	55,364	0
	2015 Hustler RO Mower	7,191	5,000	0	(2,191)	0	0	0	0
	2016 Toyota Prado GXL	18,259	30,000	11,741	0	20,083	37,273	17,190	0
	2016 Ford PX Ranger Dual Cab	13,958	20,000	6,042	0	0	0	0	0
		<b>55,794</b>	<b>80,000</b>	<b>26,397</b>	<b>(2,191)</b>	<b>29,719</b>	<b>102,273</b>	<b>72,554</b>	<b>0</b>



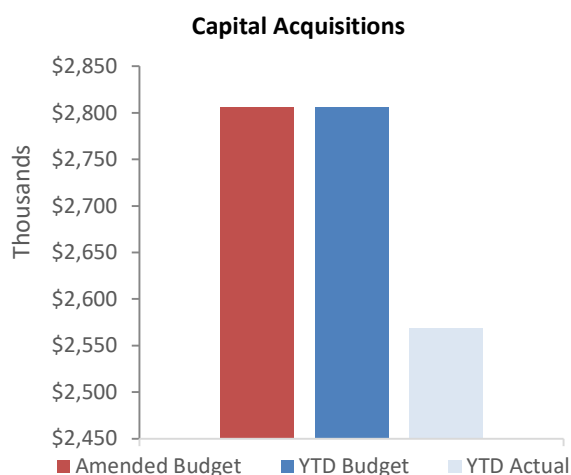
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
(Nca) Land And Buildings	407,949	407,949	376,199	(31,750)
(Nca) Furn & Office Equip	9,300	9,300	9,252	(48)
(Nca) Plant & Equipment	579,500	579,500	491,732	(87,768)
(Nca)Infrast Assets Roads	1,798,587	1,798,587	1,670,504	(128,083)
(Nca) Tools & Equipment	10,000	10,000	21,029	11,029
<b>Payments for Capital Acquisitions</b>	<b>2,805,336</b>	<b>2,805,336</b>	<b>2,568,716</b>	<b>(236,620)</b>
<b>Total Capital Acquisitions</b>	<b>2,805,336</b>	<b>2,805,336</b>	<b>2,568,716</b>	<b>(236,620)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,528,260	1,528,260	1,306,002	(222,258)
Other (disposals & C/Fwd)	80,000	80,000	102,273	22,273
Cash backed reserves				
Unspent Grant Reserve	9,500	0	9,500	9,500
Computer & Office Equipment Reserve	5,200	0	0	0
Building Reserve	25,000	0	25,000	25,000
Contribution - operations	1,157,376	1,197,076	1,125,941	(71,135)
<b>Capital funding total</b>	<b>2,805,336</b>	<b>2,805,336</b>	<b>2,568,716</b>	<b>(236,620)</b>

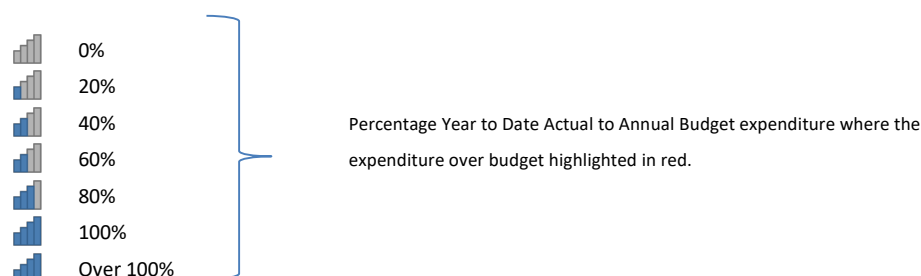
**SIGNIFICANT ACCOUNTING POLICIES**

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



Capital expenditure total

Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further detail.			Amended			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
(Nca) Furn & Office Equip						
	0364	Office Furniture & Equipment (NCA)	9,300	9,300	9,252	(49)
	(Nca) Furn & Office Equip Total		9,300	9,300	9,252	(49)
(Nca) Plant & Equipment						
	1304	Plant & Equipment Purchases (NCA)	0	0	2,616	2,616
	3554	Plant & Equipment Purchases (NCA)	579,500	579,500	489,116	(90,384)
	(Nca) Plant & Equipment Total		579,500	579,500	491,732	(87,768)
(Nca) Land And Buildings						
	1764	Land & Building Purchases (NCA)	24,360	24,360	21,475	(2,885)
	2415	Nabawa Cemetery Capital Expenses (NCA)	10,000	10,000	8,449	(1,551)
	2644	Land & Buildings Purchases (Public Halls) (NCA)	127,500	127,500	138,963	11,463
	2834	Land & Building Purchases (NCA)	135,589	135,589	113,257	(22,332)
	3504	Land & Building Purchases (Libraries) (NCA)	22,000	22,000	27,266	5,266
	7164	Land & Building Purchases (Swimming Areas & Beaches)	88,500	88,500	66,788	(21,712)
	(Nca) Land And Buildings Total		407,949	407,949	376,199	(31,750)
(Nca)Infrast Assets Roads						
	3114	Capital Roadworks Program Purchases (Incl Grant Funde	1,798,587	1,798,587	1,670,504	(128,083)
	(Nca)Infrast Assets Roads Total		1,798,587	1,798,587	1,670,504	(128,083)
(Nca) Tools & Equipment						
	3584	Tools & Other Equip > \$5000 (Capex)	0	0	7,786	7,786
	7574	Tools & Equipment Purchases (NCA)	10,000	10,000	13,243	3,243
	(Nca) Tools & Equipment Total		10,000	10,000	21,029	11,029
	Grand Total		2,805,336	2,805,336	2,568,716	(236,620)



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

**FINANCING ACTIVITIES**

**NOTE 9**

**BORROWINGS**

**Repayments - borrowings**

Information on borrowings		Principal	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>										
Nabawa Stadium Upgrade	89	4,960	0	0	4,961	4,960	-1	0	151	181
Bill Hemsley Park	98	83,160	0	0	41,035	41,035	42,125	42,125	1,547	2,321
<b>Total</b>		<b>88,120</b>	<b>0</b>	<b>0</b>	<b>45,996</b>	<b>45,995</b>	<b>42,124</b>	<b>42,125</b>	<b>1,698</b>	<b>2,502</b>
Current borrowings		45,995					0			
Non-current borrowings		42,125					42,124			
		<b>88,120</b>					<b>42,124</b>			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases		Principal	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Konica Minolta Printer	LE13	634	0	0	634	0	0	634	2	0
<b>Economic services</b>										
Nabawa Fuel Station	LE01	65,671	0	0	7,491	0	58,180	65,671	1,476	0
<b>Total</b>		66,305	0	0	8,125	0	58,180	66,305	1,478	0
Current lease liabilities		8,124					0			
Non-current lease liabilities		58,180					58,180			
		66,304					58,180			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

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

**OPERATING ACTIVITIES**  
**NOTE 11**  
**CASH RESERVES**

**Cash backed reserve**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,678	110	37	25,348	0	0	0	141,136	115,715
Water Strategy Reserve	14,240	15	5	0	0	0	0	14,255	14,245
Plant/Light Vehicle Reserve	256,877	210	84	290,040	290,250	0	0	547,127	547,211
Unspent Grant Reserve	9,500	0	0	0	0	(9,500)	(9,500)	0	0
Computer & Office Equipment Reserve	39,751	40	13	0	0	(5,200)	0	34,591	39,764
Legal Reserve	40,024	40	12	0	0	0	0	40,064	40,036
Land Development Reserve	52,085	0	16	0	0	0	0	52,085	52,101
Roadworks Reserve	102,170	80	33	65,020	65,020	0	0	167,270	167,223
Building Reserve	209,126	150	64	0	0	(25,000)	(25,000)	184,276	184,190
	<b>839,451</b>	<b>645</b>	<b>264</b>	<b>380,408</b>	<b>355,270</b>	<b>(39,700)</b>	<b>(34,500)</b>	<b>1,180,804</b>	<b>1,160,485</b>

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 June 2021
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	13	0	1,067,012	(881,556)	185,456
- non-operating	14	0	1,306,002	(1,306,002)	0
<b>Total unspent grants, contributions and reimbursements</b>		0	2,373,014	(2,187,558)	185,456
<b>Provisions</b>					
Annual leave		223,865	0	0	223,865
Long service leave		211,719	0	0	211,719
<b>Total Provisions</b>		435,584	0	0	435,584
<b>Total other current assets</b>		<b>435,584</b>	<b>2,373,014</b>	<b>(2,187,558)</b>	<b>621,040</b>
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

##### Contract liabilities

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

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Grants Commission (Road Funding)	0	0	0	0	0	229,479	229,479	546,587
Grants Commission Equalisation (General Purpos	0	0	0	0	0	184,569	184,569	419,700
<b>Law, order, public safety</b>								
DFES Grant Income	0	0	0	0	0	19,500	19,500	26,947
Operating Grants & Contributions	0	218,786	(48,931)	169,855	169,855	150,186	150,186	48,931
<b>Community amenities</b>								
Grants, Contributions & Reimbursements (Other S	0	21,475	(21,475)	0	0	24,360	24,360	21,475
Grants Received (Other Community Amenities)	0	0	0	0	0	1,000	1,000	1,000
<b>Recreation and culture</b>								
Grants, Contributions & Reimbursements	0	22,000	(22,000)	0	0	22,000	22,000	22,000
Grant Funding Revenue	0	77,500	(77,500)	0	0	77,500	77,500	77,500
Grant and Other Income (Swimming Areas & Beac	0	76,163	(76,163)	0	0	68,500	68,500	76,163
<b>Transport</b>								
MRWA Direct Grant	0	127,990	(127,990)	0	0	127,990	127,990	127,990
Other Grant Income	0	453,979	(438,378)	15,601	15,601	383,397	383,397	438,378
<b>Other property and services</b>								
Diesel Fuel Rebate	0	0	0	0	0	40,000	40,000	41,417
	<b>0</b>	<b>997,893</b>	<b>(812,437)</b>	<b>185,456</b>	<b>185,456</b>	<b>1,328,481</b>	<b>1,328,481</b>	<b>1,848,088</b>

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating contributions</b>								
<b>Governance</b>								
Minor Income Received (General)	0	0	0	0	0	1,200	1,200	2,366
Reimbursements & Contributions	0	0	0	0	0	0	0	11,569
<b>General purpose funding</b>								
Ex Gratia Rates	0	0	0	0	0	10,022	10,022	10,023
<b>Law, order, public safety</b>								
Contributions & Reimbursements	0	0	0	0	0	0	0	7,200
<b>Community amenities</b>								
Dolby Creek Management Plan Income	0	0	0	0	0	1,900	1,900	2,756
Reimbursements & Sundry Income (Protection of l	0	0	0	0	0	0	0	300
Cemetery Income (GST Applicable)	0	0	0	0	0	900	900	3,132
Town Planning Projects - Income	0	0	0	0	0	0	0	4,063
<b>Recreation and culture</b>								
Grants & Other Income Received	0	69,119	(69,119)	0	0	239,589	239,589	69,119
<b>Transport</b>								
Hudson Resources Contribution (Dartmoor Road)	0	0	0	0	0	32,500	32,500	36,483
<b>Other property and services</b>								
Overpayments/Recoverables - Income	0	0	0	0	0	0	0	3,920
	0	69,119	(69,119)	0	0	286,111	286,111	150,931
<b>TOTALS</b>	0	1,067,012	(881,556)	185,456	185,456	1,614,592	1,614,592	1,999,019

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

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
MW Regional Road Funding	0	900,000	(900,000)	0	0	900,000	900,000	900,000
R2R (Construction) Income	0	328,260	(328,260)	0	0	328,260	328,260	328,260
Other Grant Income	0	77,742	(77,742)	0	0	300,000	300,000	77,742
	<b>0</b>	<b>1,306,002</b>	<b>(1,306,002)</b>	<b>0</b>	<b>0</b>	<b>1,528,260</b>	<b>1,528,260</b>	<b>1,306,002</b>

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

**NOTE 15  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening surplus		117,848		117,848
3412	Coronation Beach Expenses	03/21-05	Operating Expenses		0	(3,500)	114,348
0453	Interest Received (Municipal Account)	03/21-05	Operating Revenue		0	(17,000)	97,348
0562	Long Service Leave expense (Admin)	03/21-05	Operating Expenses		0	(7,000)	90,348
0102	Provision for Long Service Leave	03/21-05	Operating Expenses		5,000	0	95,348
3554	Plant & Equipment Purchases	03/21-05	Capital Expenses		35,000	0	130,348
3903	Grants Contributions & Reimbursements Road Plant	03/21-05	Operating Revenue		0	(35,000)	95,348
4781	Transfer to Plant/Light Vehicle Reserve	03/21-05	Capital Expenses		0	(70,000)	25,348
0782	Transfer to Leave Reserve	03/21-05	Capital Expenses		0	(25,348)	0
0743	Operating grants & contributions		Operating Revenue		150,186		150,186
0364	Office furniture & Equipment		Capital Expenses		0	(9,300)	140,886
0371	Transfer from Office equipment reserve		Capital Revenue		5,200	0	146,086
0542	Printing and stationery expense		Operating Expenses		4,100	0	150,186
1622	Grant funded Projects Fire prevention		Operating Expenses		0	(150,186)	0
3103	Grants received other		Operating Revenue		1,000	0	1,000
3132	Community development expenses		Operating Expenses		0	(1,000)	0
3153	Other Grant income		Operating Revenue		283,397	0	283,397
3372	Road maintenance expenses		Operating Expenses		0	(283,397)	0
				<b>0</b>	<b>601,731</b>	<b>(601,731)</b>	<b>0</b>



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

**NOTE 16  
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	19,304	1608.67%	▲	Permanent	Insurance Credits
General purpose funding - rates	554,922	124.03%	▲	Permanent	Advanced Payment Financial Assistance Grants
Law, order and public safety	(80,656)	(44.54%)	▼	Permanent	Revenue recognition for BFRM Planning Project
Community amenities	53,084	27.26%	▲	Permanent	Revenue for building applications & Sale of scrap metal
Recreation and culture	(149,240)	(31.04%)	▼	Timing	Acquittal pending for LRCIP
Transport	108,235	18.86%	▼	Timing	Grant recognition LRCIP projects not yet acquitted; RRG Contribution Nabawa Northampton Rd final claim yet to be done
Economic services	26,874	164.82%	▲	Permanent	Building applications revenue
<b>Expenditure from operating activities</b>					
Governance	133,153	33.37%	▼	Permanent	Hardware & Software expense reviews admin allocations general expense under estimated budget
General purpose funding	25,792	20.37%	▼	Permanent	Admin allocations under estimated budget
Law, order and public safety	44,387	12.12%	▼	Timing	Grant funded BFRM Planning Project commenced mid financial year
Community amenities	165,901	21.62%	▼	Permanent	Planning provisions, consultancy, engineering CDO projects expenses
Recreation and culture	144,200	15.80%	▼	Timing	Roll over projects, admin allocations, materials & contractors
Transport	445,583	15.80%	▼	Timing	Roll over projects, admin allocations, materials & contractors
Economic services	76,666	21.54%	▼	Timing	Nabawa Browsers Lease Liability accounting standard, admin allocations
Other property and services	62,823	9107.87%	▼	Timing	PWO & POC yet to be allocated across jobs
<b>Investing activities</b>					
Proceeds from non-operating grants, subsidies and contributions	(222,258)	(14.54%)	▼	Timing	Revenue recognition for road Projects
Proceeds from disposal of assets	22,273	27.84%	▲	Permanent	Asset profit on Iveco Powerstar P131 & Toyota Prado P54
Payments for property, plant and equipment and infrastructure	236,620	8.43%	▼	Timing	Plant purchases rolled over to 21/22 budget; invoices yet to be paid on large plant

Working Documents  
2020/2021 Budget by Program

Prog	General Purpose Funding	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET		Budget PROFILE Comments
01	Rate Revenue	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
0022	Rates Legal Expenses	0	1,200	1,200	1,200	0	1,200		
0032	Rates Stationary/Postage	1,580	2,500	2,500	2,500	3,175	920		
0062	Sundry Expenses	18	0	0	0	22	(18)		
0082	Rates Other Costs	0	500	500	500	52	500		
0132	Valuation Expenses	10,884	15,000	15,000	15,000	10,957	4,116		
0352	Admin Allocation (Rates)	86,867	102,891	102,891	102,891	92,023	16,023	*	Admin allocations lower than estimates YTD
	<b>Total Operating Expenditure</b>	<b>99,349</b>	<b>122,091</b>	<b>122,091</b>	<b>122,091</b>	<b>106,229</b>			
COA	Operating Revenue								
0002	Reimbursement (Debtor Refunds)	0	0	0	0	0	0		
0030	General Rates Income	(2,857,240)	(2,817,841)	(2,817,841)	(2,817,841)	(2,853,557)	39,398	*	Excess Rates Recognition in current year
0010	Rates Written Off	0	0	0	0	0	0		
0012	Legal Fees	0	(1,200)	(1,200)	(1,200)	0	(1,200)		
0033	Back Rates	3,210	0	0	0	(82)	(3,210)		
0061	Ex Gratia Rates	(10,023)	(10,022)	(10,022)	(10,022)	(10,023)	1		
0071	Interim Rates Raised	(466)	0	0	0	(4,332)	466		
0113	Interest (Overdue Rates)	(10,473)	(7,000)	(7,000)	(7,000)	(16,356)	3,473		
0123	Interest (Rates Instalments)	(4,268)	(7,000)	(7,000)	(7,000)	(6,715)	(2,732)		
0133	Interest (Deferred Rates)	0	0	0	0	0	0		
0143	Administration Charges	0	0	0	0	(4,455)	0		
0173	Legal Fees (Recovered)	0	0	0	0	0	0		
0183	Account Enquiry Charges	(9,959)	(2,380)	(2,380)	(2,380)	(3,910)	7,579		
	<b>Total Operating Revenue</b>	<b>(2,889,219)</b>	<b>(2,845,443)</b>	<b>(2,845,443)</b>	<b>(2,845,443)</b>	<b>(2,899,429)</b>			
	<b>Total Rate Revenue</b>	<b>(2,789,870)</b>	<b>(2,723,353)</b>	<b>(2,723,353)</b>	<b>(2,723,353)</b>	<b>(2,793,199)</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	Current Year YTD Actuals			
03	General Purpose Funding								
COA	Operating Expenditure								
9992	Interest & Overdraft Fees	1,602	4,500	4,500	4,500	1,843	2,898		
COA	Operating Revenue								
0201	Legal Reserve Income	(13)	(40)	(40)	(40)	(43)	(27)		
0203	Leave Reserve Income	(38)	(110)	(110)	(110)	(125)	(72)		
0204	Land Development Reserve Income	(17)	(45)	(45)	(45)	(56)	(28)		
0205	Building Reserve Income	(64)	(150)	(150)	(150)	(202)	(86)		
0206	Roadworks Reserve Income	(33)	(100)	(100)	(100)	(111)	(67)		
0215	Unspent Grants Reserve Income	(0)	0	0	0	(34)	0		
0223	Water Strategy Reserve Income	(5)	(15)	(15)	(15)	(15)	(10)		
0233	Grants Commission (Road Funding)	(546,587)	(229,479)	(229,479)	(229,479)	(543,443)	317,108	*	Conservative estimate allocated for budget with advanced payment not budgeted
0243	Computer and Office Equipment Reserve Income	(13)	(40)	(40)	(40)	(43)	(27)		
0253	Grants Commission - (General Purpose)	(419,700)	(184,569)	(184,569)	(184,569)	(513,072)	235,131	*	Conservative estimate allocated for budget with advanced payment not budgeted
0273	Plant/Light Vehicle Reserve Income	(84)	(250)	(250)	(250)	(278)	(166)		
0453	Interest Received (Municipal Account)	(1,046)	(5,000)	(5,000)	(22,000)	(29,596)	(3,954)		
0506	Landcare Reserve Income	0	0	0	0	(14)	0		
	Total Operating Revenue	(967,599)	(419,798)	(419,798)	(436,798)	(1,087,032)			
	Total General Purpose Income	(965,997)	(415,298)	(415,298)	(432,298)	(1,085,190)			
	Total General Purpose Funding	(3,755,867)	(3,138,651)	(3,138,651)	(3,155,651)	(3,878,389)			

Prog	Governance	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
04	Members of Council	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	<b>Operating Expenditure</b>								
0112	Election & Poll Expenses	0	8,500	8,500	8,500	7,986	8,500		
0182	Subscriptions & Memberships Expense	24,524	28,985	28,985	28,985	23,220	4,461		
0192	Members Conference & Training Expenses	1,536	20,000	20,000	20,000	11,673	18,464	*	Local Govt Week fewer Elected Membres than anticipated, Northern Country Zone and other Elected Members Training yet to be required
0202	Members Insurance Expense	12,370	12,370	12,370	12,370	12,864	0		
0212	Donations & Gifts	230	1,350	1,350	1,350	280	1,120		
0232	Consultancy & Legal Expenses	1,881	12,500	12,500	12,500	672	10,619	*	Consultancy or legal advice lower than estimated
0242	Members Sitting Fees	67,752	75,280	75,280	75,280	71,568	7,528		
0252	Members Remuneration Expenses	3,960	4,400	4,400	4,400	4,183	440		
0262	President & Deputy Allowances	12,603	12,500	12,500	12,500	12,500	(103)		
0272	Council Chambers Repairs & Maintenance	332	11,936	11,936	11,936	2,222	11,604	*	Budget Rolled over for Cultural Awareness; external cleaners booked to general job number
0332	Furniture & Equipment Expense	4,329	5,200	5,200	5,200	17,245	871		
0442	Admin Allocation (Members)	115,823	130,607	130,607	130,607	122,697	14,784	*	Admin allocations lower than estimates YTD
0462	Meeting & Refreshments Expense	18,660	30,500	30,500	30,500	21,024	11,840	*	Freeman Function expense lower than anticipated
1822	Accounting & Audit Expenses	3,800	47,000	47,000	47,000	6,156	43,200	*	Audit Fees to be accrued waiting on invoice for 2019/20 annual report
7202	Depreciation (Members)	0	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>267,800</b>	<b>401,129</b>	<b>401,129</b>	<b>401,129</b>	<b>314,290</b>			
COA	<b>Operating Revenue</b>								
1213	Governance Income	0	0	0	0	(52,551)	0		
	<b>Total Governance</b>	<b>267,800</b>	<b>401,129</b>	<b>401,129</b>	<b>401,129</b>	<b>261,738</b>			
COA	<b>Operating Expenditure</b>								
0102	Provision for Long Service Leave	0	0	0	5,000	(35,036)	0		
0222	Fringe Benefits Tax	36,272	45,000	45,000	45,000	22,726	8,728		
0282	Superannuation (Admin)	53,038	55,420	55,420	55,420	62,915	2,382		
0292	Salaries Expense (Admin)	538,741	572,614	572,614	572,614	568,877	33,873	*	Offset in LSL refer COA 0562
0294	Staff Housing Allowance (Admin)	12,688	13,792	13,792	13,792	13,558	1,104		
0312	Council Super Contribution 3% (Admin)	11,160	14,359	14,359	14,359	14,010	3,199		
0362	Accrued Annual Leave (Admin)	0	0	0	0	16,120	0		
0372	Workers Compensation Insurance (Admin)	12,227	12,451	12,451	12,451	13,664	223		
0402	Insurance Expense	5,998	3,422	3,422	3,422	4,869	(2,575)		Insurance overall within budget, allocation across accounts vary. Credit received for instalments \$11k refer COA GL 0573 below
0422	Office Gardens Expenses	25,246	41,722	41,722	41,722	30,823	16,475	*	Lower employee costs allocated than estimated budget year to date
0432	Admin Building Operations	6,551	22,114	22,114	22,114	11,481	15,562	*	Lower employee costs allocated as cleaning being outsourced
0472	Office Expenses (General)	10,396	14,000	14,000	14,000	6,187	3,604		
0473	Admin Building Repairs & Maintenance	2,506	10,500	10,500	10,500	6,083	7,994		
0482	Office Telephone & Internet Expenses	16,425	15,600	15,600	15,600	15,764	(825)		
0492	Advertising Expenses	6,102	10,000	10,000	10,000	7,047	3,898		
0502	Computer Hardware Service & Repair	36,707	45,515	45,515	45,515	29,759	8,808		External expense to be accrued pending outcome of reviewed monthly charge rates
0512	Furniture & Equipment Expense	8,009	11,900	11,900	11,900	9,922	3,891		

05	Other Governance Cont.	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
0522	Freight & Postage Expense	1,522	1,500	1,500	1,500	1,209	(22)		
0542	Printing & Stationery Expense	16,612	16,900	16,900	21,000	11,251	288		
0552	Motor Vehicle Expenses	5,956	7,000	7,000	7,000	6,056	1,044		
0562	Long Service Leave Expense (Admin)	22,321	16,658	16,658	9,658	25,756	(5,663)		Includes LSL payable at termination of admin officers
0592	Admin Allocation (Other Governance)	(965,191)	(1,148,081)	(1,148,081)	(1,148,081)	(1,022,478)	(182,890)	*	Admin allocations lower than anticipated
0622	Uniform Expense	716	1,700	1,700	1,700	851	984		
0632	Staff Training, Conference and Recruitment	14,763	27,500	27,500	27,500	11,169	12,737	*	Expenses lower than anticipated, some training expenses to be accrued
0662	Public Liability Insurance	21,180	21,180	21,180	21,180	19,794	0		
0682	Consultancy Fees	27,659	43,500	43,500	43,500	35,050	15,841	*	Expenses lower than anticipated, not all invoices allocated as yet
0702	Bank Fees & Charges	7,400	8,600	8,600	8,600	6,966	1,200		
0712	Occupational Health & Safety	3,782	12,550	12,550	12,550	1,003	8,768		
0722	Accounting Software Operating Expenditure	35,506	47,485	47,485	47,485	47,784	11,978	*	External expense to be accrued pending outcome of reviewed monthly charge rates
7002	Depreciation (Governance)	36,530	53,000	53,000	53,000	56,684	16,470	*	Depreciation lower than estimated due to disposal of CV1
	<b>Total Operating Expenditure</b>	<b>10,825</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>0</b>	<b>(137)</b>			
COA	<b>Operating Revenue</b>								
0383	Minor Income Received (General)	(2,426)	(1,200)	(1,200)	(1,200)	(2,207)	1,226		
0403	Profit on Sale of Asset	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(11,569)	0	0	0	(17,929)	11,569	*	Local Government Insurance Services WA 20/21 Contributions assistance package
1233	Insurance Reimbursement	(6,509)	0	0	0	0	6,509		
1243	Long Service Leave Reimbursement	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(20,504)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(20,136)</b>			
COA	<b>Capital Expenditure / Reserve Transfers</b>								
0254	Furniture & Equipment (NCA)	0	0	0	0	0	0		
0351	Transfer from Leave Reserve (Admin) (EQ)	0	0	0	0	0	0		
0355	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
0364	Office Furniture & Equipment (NCA)	9,252	9,300	9,300	0	0	49		
0371	Transfer from Office Equipment Reserve (EQ)	0	(5,200)	(5,200)	0	0	(5,200)		
0564	Building Improvements (NCA)	0	0	0	0	0	0		
0405	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4750	Transfer to Leave Reserve (EQ)	38	110	110	110	125	72		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Transfer to Office & Equipment Reserve (EQ)	13	40	40	40	43	27		
4780	Transfer to Plant/Light Vehicle Reserve (EQ)	84	0	0	0	278	(84)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>9,386</b>	<b>4,250</b>	<b>4,250</b>	<b>150</b>	<b>446</b>			
	<b>Total Administration</b>	<b>(292)</b>	<b>950</b>	<b>950</b>	<b>(1,050)</b>	<b>(19,827)</b>			
	<b>Total Governance</b>	<b>267,508</b>	<b>402,079</b>	<b>402,079</b>	<b>400,079</b>	<b>241,913</b>			

Prog	Law, Order, Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
06	Fire Prevention	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0602	Admin Allocation (Fire Prevention)	9,652	11,432	11,432	11,432	10,225	1,780		
0672	Fire Break Inspection Fees	1,305	2,000	2,000	2,000	1,341	695		
0762	Ranger Allocation (Fire Prevention)	24,632	25,218	25,218	25,218	34,483	586		
0832	Emergency Services Levy (Shire Properties)	756	882	882	882	840	126		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	1,000	0	1,000		
1023	Motor vehicle Expenses - BRPC Vehicle	9,636	0	0	0	0	(9,636)		Internal costs only Depreciation and Plant (Vehicle expenses are claimable from the DFES grant funded Bushfire Risk Management Project)
1622	Grant Funded Projects Fire Prevention	48,931	150,186	150,186	0	0	101,255	*	Grant funded BFRMP Officer commenced 27 Jan 2021
1722	Brigades Operating Expenses	18,871	31,367	31,367	31,367	26,438	12,496	*	Materials, contractors & insurance lower than estimated
8012	Loss on Sale of Assets	0	0	0	0	0	0		
7012	Depreciation (Fire Prevention)	59,549	60,000	60,000	60,000	59,549	451		
	<b>Total Operating Expenditure</b>	<b>173,333</b>	<b>282,085</b>	<b>282,085</b>	<b>131,899</b>	<b>132,876</b>			
COA	Operating Revenue								
0703	Fines & Penalties Income	(3,000)	(1,250)	(1,250)	(1,250)	(1,100)	1,750		
0713	Emergency Services Levy Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(26,947)	(19,500)	(19,500)	(19,500)	(33,113)	7,447		
0743	Operating Grants & Contributions	(48,931)	(150,186)	(150,186)	0	0	(101,255)	*	Grant funded BFRMP Officer DFES invoiced fully yet revenue not recognised until obligations met
0953	Contributions & Reimbursements	(7,200)	0	0	0	0	7,200		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	(1,000)	0	(1,000)		
	<b>Total Operating Revenue</b>	<b>(90,078)</b>	<b>(175,936)</b>	<b>(175,936)</b>	<b>(25,750)</b>	<b>(38,213)</b>			
COA	Capital Expenditure / Reserve Transfers								
0745	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Fire Prevention</b>	<b>83,255</b>	<b>106,149</b>	<b>106,149</b>	<b>106,149</b>	<b>94,663</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
07	Animal Control	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0792	Admin Allocation (Animal Control)	19,304	22,865	22,865	22,865	20,450	3,561		
0812	Depreciation (Animal Control)	0	0	0	0	0	0		
0822	Other Minor Expenditure	1,432	0	0	0	0	(1,432)		
0842	Animal Control Expenses	384	1,000	1,000	1,000	128	616		
0852	Ranger Allocation (Animal Control)	21,676	25,218	25,218	25,218	31,545	3,542		
	<b>Total Operating Expenditure</b>	<b>42,796</b>	<b>49,083</b>	<b>49,083</b>	<b>49,083</b>	<b>52,123</b>			
COA	Operating Revenue								
0843	Impoundment Fees	(807)	(150)	(150)	(150)	(325)	657		
0853	Dog/Cat Registrations Income	(5,246)	(3,500)	(3,500)	(3,500)	(5,320)	1,746		
0863	Fines & Penalties	(2,000)	(300)	(300)	(300)	(400)	1,700		
	<b>Total Operating Revenue</b>	<b>(8,053)</b>	<b>(3,950)</b>	<b>(3,950)</b>	<b>(3,950)</b>	<b>(6,045)</b>			
	<b>Total Animal Control</b>	<b>34,742</b>	<b>45,133</b>	<b>45,133</b>	<b>45,133</b>	<b>46,078</b>			

08	Other Law, Order and Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0802	Fines Enforcement Registry	308	1,200	1,200	1,200	280	892		
0902	Ranger Allocation (Other Law and Order)	21,676	25,218	25,218	25,218	26,627	3,542		
0962	Miscellaneous Expenses (Other Law and Order)	84,175	8,500	8,500	8,500	8,945	(75,675)	*	TC Seroja External Contractors pending DRFAWA Claim
	<b>Total Operating Expenditure</b>	<b>106,159</b>	<b>34,918</b>	<b>34,918</b>	<b>34,918</b>	<b>35,853</b>			
COA	Operating Revenue								
0823	Fines Enforcement Registry Fees & Charges	(2,299)	(1,200)	(1,200)	(1,200)	0	1,099		
0983	Fines & Penalties Levied	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(2,299)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>0</b>			
	<b>Total Other Law, Order and Public Safety</b>	<b>103,861</b>	<b>33,718</b>	<b>33,718</b>	<b>33,718</b>	<b>35,853</b>			

18	Rangers Expenses	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0152	Provision for Long Service Leave	0	0	0	0	(7,572)	0		
0772	Trainee Ranger Expense	0	0	0	0	27,072	0		
0872	Superannuation Council 3% (Rangers)	0	0	0	0	0	0		
0892	Salary & Wages (Rangers)	73,330	74,477	74,477	74,477	76,018	1,147		
0912	Workers Compensation Insurance (Rangers)	1,434	1,670	1,670	1,670	1,518	236		
0922	Superannuation (Rangers)	6,840	7,026	7,026	7,026	6,935	186		
0932	Conference & Training	0	1,000	1,000	1,000	0	1,000		
0982	Rangers Expense	16,924	15,700	15,700	15,700	15,725	(1,224)		
1012	Tools & Equipment (Low Value)	0	1,000	1,000	1,000	0	1,000		
3872	Accrued Annual Leave (Rangers)	0	0	0	0	3,320	0		
0952	Rangers Expenses Reallocated	(98,529)	(100,873)	(100,873)	(100,873)	(123,015)	(2,345)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
COA	Operating Revenue								
0773	Grant Revenue (Rangers)	0	0	0	0	(30,000)	0		
COA	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment Purchases (Rangers) (NCA)	0	0	0	0	0	0		
1804	Transfer to Unspent Grant Reserve (Rangers)	0	0	0	0	34	(0)		
1805	Transfer from Unspent Grant Reserve (Rangers)	0	0	0	0	(30,047)	0		
0875	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,013)</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,013)</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>221,858</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>116,581</b>			

Prog	Education & Welfare	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		
09	Schools/Pre Schools	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	0	2,000	2,000	2,000	80	2,000		
COA	Operating Revenue								
0993	Lease Income (Pre School)	0	0	0	0	0	0		
	<b>Total Education</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>80</b>	<b>2,000</b>		



PROG	Health	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
14	Health Inspection and Administration	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1282	Ranger Allocation (Pool Inspections)	11,823	12,105	12,105	12,105	11,752	281		
1292	Health Expenses (General)	10,030	18,000	18,000	18,000	2,704	7,970		
	<i>Total Operating Expenditure</i>	<i>21,853</i>	<i>30,105</i>	<i>30,105</i>	<i>30,105</i>	<i>14,455</i>			
COA	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,755)	(1,575)	(1,575)	(1,575)	(1,635)	180		
1393	Licences & Fees Income	(776)	(554)	(554)	(554)	(754)	222		
1573	Septic Tank Fees (Health)	(3,186)	(118)	(118)	(118)	(472)	3,068		
1583	Administration Fees (Health)	(4,091)	(472)	(472)	(472)	(825)	3,619		
	<i>Total Operating Revenue</i>	<i>(9,808)</i>	<i>(2,719)</i>	<i>(2,719)</i>	<i>(2,719)</i>	<i>(3,686)</i>			
	<b>Total Health Inspection and Administration</b>	<b>12,045</b>	<b>27,386</b>	<b>27,386</b>	<b>27,386</b>	<b>10,770</b>			

Prog	Housing	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
23	Housing Other	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								Retained for prior years reporting as required by AASB
2512	Repairs & Maintenance (Housing Other)	0	0	0	0	746	0		
2542	Depreciation (Housing Other)	0	0	0	0	229	0		
8022	Loss on Sale of Assets	0	0	0	0	14,774	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,748</b>			
COA	Operating Revenue								
2553	Rental Income (Housing Other)	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
COA	Capital Expenditure / Reserve Transfers								
0815	Realisation on Disposal of Assets	0	0	0	0	59,307	0		
0805	Proceeds from Disposal of Assets	0	0	0	0	(59,307)	0		
	<b>Total Capital / Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Housing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,748</b>			

Prog	Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
25	Sanitation - Household Refuse								
COA	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	141,174	145,800	145,800	145,800	134,477	4,626		
1772	Depreciation (Sanitation)	4,696	3,000	3,000	3,000	2,996	0		
1792	Refuse Site Repairs & Maintenance	39,928	70,388	70,388	70,388	20,258	0		
2502	Admin Allocation (Domestic Rubbish)	38,608	45,729	45,729	45,729	40,899	0		
	<b>Total Operating Expenditure</b>	<b>224,405</b>	<b>264,917</b>	<b>264,917</b>	<b>264,917</b>	<b>198,630</b>			
COA	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(155,030)	(150,645)	(150,645)	(150,645)	(153,799)	4,385		
1904	Other Rubbish Collection	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(155,030)</b>	<b>(150,645)</b>	<b>(150,645)</b>	<b>(150,645)</b>	<b>(153,799)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>69,375</b>	<b>114,272</b>	<b>114,272</b>	<b>114,272</b>	<b>44,831</b>			

26	Sanitation - Other	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1882	Parks & Gardens Rubbish Collection Expenses	5,912	9,218	9,218	9,218	7,996	3,306		
1912	Other Waste Management Expenses	0	7,000	7,000	7,000	4,337	7,000		
1922	Depreciation (Other Sanitation)	401	400	400	400	401	(1)		
	<b>Total Operating Expenditure</b>	<b>6,313</b>	<b>16,618</b>	<b>16,618</b>	<b>16,618</b>	<b>12,734</b>			
COA	Operating Revenue								
2003	Grants, Contributions & Reimbursements (Other San)	(21,475)	(24,360)	(24,360)	(24,360)	0	(2,885)		
4503	Sale of Scrap	(10,249)	0	0	0	(7,214)	10,249	*	Sale of Scrap metal at refuse sites from TC Seroja not budgeted
	<b>Total Operating Revenue</b>	<b>(31,724)</b>	<b>(24,360)</b>	<b>(24,360)</b>	<b>(24,360)</b>	<b>(7,214)</b>			
COA	Capital Expenditure / Reserve Transfers								
1764	Land & Building Purchases (NCA)	21,475	24,360	24,360	24,360	0			
	<b>Total Sanitation - Other</b>	<b>(3,936)</b>	<b>16,618</b>	<b>16,618</b>	<b>16,618</b>	<b>5,520</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
29	Protection of Environment	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
1962	Abandoned Vehicle Expense	930	1,500	1,500	1,500	500	570		
2022	Landcare Expenditure	0	5,000	5,000	5,000	15,000	5,000		
2040	Dolby Creek Expenditure	2,756	3,221	3,221	3,221	127	465		
2942	Prior Period Write Off (Protection of Environment)	0	0	0	0	300	0		
	<b>Total Operating Expenditure</b>	<b>3,686</b>	<b>9,721</b>	<b>9,721</b>	<b>9,721</b>	<b>15,927</b>			
COA	Operating Revenue								
2923	Dolby Creek Management Plan Income	(2,756)	(1,900)	(1,900)	(1,900)	(1,401)	856		
2933	Reimbursements & Sundry Income (Protection of Env	(300)	0	0	0	(500)	300		
	<b>Total Operating Revenue</b>	<b>(3,056)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,901)</b>			
COA	Capital Expenditure / Reserve Transfers								
2055	Transfer from Landcare Reserve (EQ)	0	0	0	0	(15,849)	0		
2080	Transfer to Landcare Reserve (EQ)	0	0	0	0	14	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,834)</b>			
	<b>Total Protection of Environment</b>	<b>630</b>	<b>7,821</b>	<b>7,821</b>	<b>7,821</b>	<b>(1,809)</b>			

30	Town Planning and Regional Development	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0162	Long Service Leave (Town Planning) Provision	0	15,000	15,000	15,000	4,503	15,000	*	Provision not expensed
0942	Depreciation (Town Planning)	11,982	18,000	18,000	18,000	17,100	6,018		
1992	Planning Consultancy Expenses	7,420	25,000	25,000	25,000	12,695	17,580	*	Consultancy expenses lower than estimated
2102	Workers Compensation Insurance (Town Planning)	2,260	2,260	2,260	2,260	2,393	(0)		
2112	Salaries & Wages (Town Planning)	135,425	133,500	133,500	133,500	132,292	(1,925)		
2122	Superannuation Council 3% (Town Planning)	3,988	3,929	3,929	3,929	3,891	(59)		
2132	Superannuation (Town Planning)	12,628	12,440	12,440	12,440	12,321	(188)		
2162	Accrued Annual Leave (Town Planning)	0	0	0	0	224	0		
2182	Other Employee Expenses (Town Planning)	1,493	4,000	4,000	4,000	0	2,507		
2202	Town Planners Expenses	1,415	1,000	1,000	1,000	905	(415)		
2222	Motor Vehicle Expenses	4,423	7,500	7,500	7,500	5,272	3,077		
2232	Legal Expenses (Town Planning)	3,845	12,500	12,500	12,500	2,712	8,655		
2242	Engineering Expenses	8,495	12,000	12,000	12,000	7,945	3,505		
2252	Advertising Expenses	143	5,000	5,000	5,000	4,547	4,858		
3012	Admin Allocation (Town Planning)	28,956	33,433	33,433	33,433	29,953	4,477		
3082	Prior Period Write Off (Town Planning)	0	0	0	0	574	0		
7052	Surveying & Land Expenses	14,320	20,000	20,000	20,000	18,047	5,681		
7072	Project Expenses (Town Planning)	74	5,000	5,000	5,000	3,375	4,926		
	<b>Total Operating Expenditure</b>	<b>236,865</b>	<b>310,562</b>	<b>310,562</b>	<b>310,562</b>	<b>258,748</b>			
COA	Operating Revenue								
0163	Town Planning Projects - Income	(4,063)	0	0	0	(5,000)	4,063		
2233	Town Planning Fee Income	(28,384)	(3,400)	(3,400)	(3,400)	(5,751)	24,984	*	Higher than anticipated building applications due to Federal Government COVID recovery funds
2243	Outsourced Planning Fees - Other LGs	(18,640)	(12,150)	(12,150)	(12,150)	(20,553)	6,490		
	<b>Total Operating Revenue</b>	<b>(51,087)</b>	<b>(15,550)</b>	<b>(15,550)</b>	<b>(15,550)</b>	<b>(31,304)</b>			
COA	Capital Expenditure / Reserve Transfers								
4820	Transfer to Legal Reserve (EQ)	13	40	40	40	43	27		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>13</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>43</b>			
	<b>Total Town Planning and Regional Development</b>	<b>185,791</b>	<b>295,052</b>	<b>295,052</b>	<b>295,052</b>	<b>227,487</b>			

31	Other Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	<b>Operating Expenditure</b>								
3102	Cemetery Expenses	18,120	13,995	13,995	13,995	8,275	(4,125)		
3132	Community Development Expenses	2,242	17,252	17,252	16,252	1,630	15,010	*	Communication & Events and Toursim Area Promotion expense relisted
3162	Admin Allocation (Other Community Amenities)	48,259	57,162	57,162	57,162	51,124	8,902		
3212	Depreciation (Other Community Amenities)	14,512	6,000	6,000	6,000	14,103	(8,512)		
3222	Community Growth Fund	26,700	27,700	27,700	27,700	9,562	1,000		
3232	Community Development Officer Expenses	31,388	43,463	43,463	43,463	33,485	12,075	*	Lower than anticipated wages and employee costs
3242	Grant Funded Projects LRCIP COVID Stimulus Funds			0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>141,222</b>	<b>165,572</b>	<b>165,572</b>	<b>164,572</b>	<b>118,178</b>			
COA	<b>Operating Revenue</b>								
3093	Cemetery Income (GST Free)	(2,811)	(400)	(400)	(400)	(1,442)	2,411		
3113	Cemetery Income (GST Applicable)	(3,132)	(900)	(900)	(900)	(1,539)	2,232		
3103	Grants Received (Other Community Amenities)	(1,000)	(1,000)	(1,000)	0	0	0		
3633	Community Development Grants	0	0	0	0	(18,013)	0		
	<b>Total Operating Revenue</b>	<b>(6,943)</b>	<b>(2,300)</b>	<b>(2,300)</b>	<b>(1,300)</b>	<b>(20,994)</b>			
COA	<b>Capital Expenditure / Reserve Transfers</b>								
2415	Nabawa Cemetery Capital Expenses (NCA)	8,449	10,000	10,000	10,000	11,175	1,551		99 - Job: CEMT - Carry over project from 2019/2020 - Job CEMT Reduced Septic System type
3084	Transfer to Unspent Community Growth Fund Reserv	0	0	0	0	9,500	0		
3104	Plant & Equipment Purchases (NCA)	0	0	0	0	17,000	0		
0471	Transfer from Unspent Grants Reserve (EQ)	0	0	0	0	(17,000)	0		
3172	Transfer to Loans And Unspent Grants Reserve (EQ)	0	0	0	0	0	0		
3085	Transfer from Unspent Community Growth Fund Res	(9,500)	(9,500)	(9,500)	(9,500)	0	0		
7155	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>(1,051)</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>20,675</b>			
	<b>Total Other Community Amenities</b>	<b>133,229</b>	<b>163,772</b>	<b>163,772</b>	<b>163,772</b>	<b>117,859</b>			
	<b>Total Community Amenities</b>	<b>385,089</b>	<b>597,535</b>	<b>597,535</b>	<b>597,535</b>	<b>393,889</b>			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
32	Public Halls and Civic Centres	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
2602	Depreciation (Public Halls)	92,990	93,000	93,000	93,000	92,975	10		
2722	Public Halls & Showgrounds Expense	80,349	111,799	111,799	111,799	69,315	31,450	*	Budget items rolled over for BHPCC and Yuna, lower than anticipated employee costs allocated to these jobs
2732	Nabawa Community Centre Expenses	40,565	37,115	37,115	37,115	37,552	(3,450)		
2742	Interest (Loan 89 - Nabawa Stadium Upgrade)	151	181	181	181	778	30		
3202	Admin Allocation (Public Halls)	57,912	68,757	68,757	68,757	59,349	10,846	*	Admin allocations lower than anticipated
	<b>Total Operating Expenditure</b>	<b>271,966</b>	<b>310,852</b>	<b>310,852</b>	<b>310,852</b>	<b>259,968</b>			
COA	Operating Revenue								
2453	Showground/Halls Income Received	(4,858)	(5,500)	(5,500)	(5,500)	(6,331)	(642)		
2443	Yuna Camping & Hall Hire Revenue	(1,458)	0	0	0	(174)	1,458		
3423	Grant Funding Revenue	(77,500)	(77,500)	(77,500)	(77,500)	0	0		
	<b>Total Operating Revenue</b>	<b>(83,816)</b>	<b>(83,000)</b>	<b>(83,000)</b>	<b>(83,000)</b>	<b>(6,505)</b>			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
32	Public Halls and Civic Centres Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Capital Expenditure / Reserve Transfers								
2644	Land & Buildings Purchases (Public Halls) (NCA)	138,963	127,500	127,500	127,500	593	(11,463)	*	LRCIP grant over & under budgets across various jobs reconciled to full funds allocated
2550	Transfer to Building Reserve (EQ)	64	0	0	0	59,509	(64)		
4925	Principal Loan Repayment (Loan 89) (CL)	4,961	4,961	4,961	4,961	9,491	0		
7385	Transfer from Building Reserve (EQ)	(25,000)	(25,000)	(25,000)	(25,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>118,988</b>	<b>107,461</b>	<b>107,461</b>	<b>107,461</b>	<b>69,592</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>307,138</b>	<b>335,313</b>	<b>335,313</b>	<b>335,313</b>	<b>323,056</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	
33	Swimming Areas and Beaches	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3302	Admin Allocation (Swimming Areas & Beaches)	28,956	34,297	34,297	34,297	30,674	5,341		
3412	Coronation Beach Expenses	44,018	66,676	66,676	63,176	47,880	22,658	*	Materials, services and contract expenses lower than anticipated
7082	Depreciation (Swimming Areas & Beaches)	9,850	10,000	10,000	10,000	9,850	150		
	<b>Total Operating Expenditure</b>	<b>82,823</b>	<b>110,973</b>	<b>110,973</b>	<b>107,473</b>	<b>88,404</b>			
COA	Operating Revenue								
3443	Coronation Beach Camping Fees	(74,078)	(65,000)	(65,000)	(65,000)	(72,373)	9,078		
3453	Grant and Other Income (Swimming Areas & Beaches)	(76,163)	(68,500)	(68,500)	(68,500)	0	7,663		
	<b>Total Operating Revenue</b>	<b>(150,241)</b>	<b>(133,500)</b>	<b>(133,500)</b>	<b>(133,500)</b>	<b>(72,373)</b>			
COA	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	66,788	88,500	88,500	88,500	0	21,712	*	Coronation Wi-Fi, Rigging & Playground Projects completed balance funds offset overspend on other LRCIP projects
	<b>Total Swimming Areas and Beaches</b>	<b>(630)</b>	<b>65,973</b>	<b>65,973</b>	<b>62,473</b>	<b>16,031</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
1472	Yuna Oval Expenses	16,496	7,675	7,675	7,675	6,513	(8,821)		
1532	Interest (Loan 98)	1,547	2,321	2,321	2,321	3,399	775		
1482	Sporting Clubs Expenses	63,614	88,165	88,165	88,165	73,103	24,551	*	Materials, services and contract expenses lower than anticipated
2642	Parks & Gardens Expenses	95,301	131,420	131,420	131,420	126,186	36,120	*	Materials, services and contract expenses lower than anticipated
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	17,084	19,134	19,134	19,134	10,538	2,049		
2712	Tennis Clubs Expenses	6,114	5,238	5,238	5,238	10,789	(876)		
2772	Minor Gardening Equipment Purchases	1,474	2,000	2,000	2,000	1,407	526		
2812	Golf Courses	2,053	23	23	23	1,930	(2,030)		Insurance budget incorrect offset on budgets across programs
3442	Admin Allocation (Recreation & Sport)	28,956	31,901	31,901	31,901	28,674	2,945		
7022	Depreciation (Recreation & Sport)	46,372	47,000	47,000	47,000	46,808	628		
7092	Depreciation (Recreation & Sport)	88,988	89,000	89,000	89,000	88,550	12		
	<b>Total Operating Expenditure</b>	<b>367,999</b>	<b>423,877</b>	<b>423,877</b>	<b>423,877</b>	<b>397,897</b>			
COA	Operating Revenue								
2743	Sports Club Hire Income	(520)	(672)	(672)	(672)	(4,655)	(152)		
2803	Grants & Other Income Received	(69,119)	(239,589)	(239,589)	(239,589)	(109,477)	(170,470)	*	Rockwell-Yuna Pipeline Rejuvenation Project DWER Community Water Supply Program funding relisted 21/22 budget LRCIP funding not yet acquitted for all round 1 projects
3444	Fig Tree Camping Fees	(5,825)	(2,000)	(2,000)	(2,000)	(2,146)	3,825		
	<b>Total Operating Revenue</b>	<b>(75,464)</b>	<b>(242,261)</b>	<b>(242,261)</b>	<b>(242,261)</b>	<b>(116,278)</b>			
		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Capital Expenditure / Reserve Transfers								
1304	Plant & Equipment Purchases (NCA)	2,616	111,600	111,600	111,600	0	108,984	*	Rockwell Bore Project Relisted 2021/22
1314	Transfer to Building Reserve (EQ)	0	150	150	150	0	150		
2834	Land & Building Purchases (NCA)	113,257	135,589	135,589	135,589	122,793	22,332	*	Rockwell-Yuna Pipeline Rejuvenation Project DWER Community Water Supply Program funded relisted 21/22 budget LRCIP funding \$5,000 Project 8 Nabawa Stadium Roller Shutters completed LRCIP funding \$11,000 Project 9 Nabawa Stadium Roof Repairs & Lighting Upgrades completed LRCIP funding \$116,865 Project 11 Nabawa Tennis Courts Upgrades completed
2864	Transfer to Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
2824	Principal Loan Repayment (Loan 98) (CL)	41,035	41,035	41,035	41,035	39,972	0		
7275	Loan Funds Received (NCL)	0	0	0	0	0	0		
7471	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>156,908</b>	<b>288,374</b>	<b>288,374</b>	<b>288,374</b>	<b>162,766</b>			
	<b>Total Other Recreation and Sport</b>	<b>449,444</b>	<b>469,990</b>	<b>469,990</b>	<b>469,990</b>	<b>444,385</b>			



		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
35	Library	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
2902	Library Expenses	3,683	5,097	5,097	5,097	2,521	1,415		
2912	Honorarium Librarian Payment	1,000	1,200	1,200	1,200	1,000	200		
3582	Admin Allocation (Libraries)	28,956	34,297	34,297	34,297	30,674	5,341		
6922	Depreciation (Libraries)	0	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>33,638</b>	<b>40,594</b>	<b>40,594</b>	<b>40,594</b>	<b>34,196</b>			
COA	Operating Revenue								
2983	Grants, Contributions & Reimbursements	(22,000)	(22,000)	(22,000)	(22,000)	0	0		
	<b>Total Operating Revenue</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>0</b>			
	Capital Expenditure / Reserve Transfers								
3504	Land & Building Purchases (Libraries) (NCA)	27,266	22,000	22,000	22,000	0	(5,266)		
	<b>Total Capital/Reserves</b>	<b>27,266</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0</b>			
	<b>Total Library</b>	<b>38,905</b>	<b>40,594</b>	<b>40,594</b>	<b>40,594</b>	<b>34,196</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
36	Other Culture	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3626	Museum & Road Board Expense	7,098	16,086	16,086	16,086	13,922	8,988		
3652	Depreciation (Other Culture)	10,748	10,500	10,500	10,500	10,748	(248)		
	<b>Total Operating Expenditure</b>	<b>17,846</b>	<b>26,586</b>	<b>26,586</b>	<b>26,586</b>	<b>24,670</b>			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	Capital Expenditure / Reserve Transfers								
3604	Land & Building Purchases (NCA)	0	0	0	0	0	0		
3635	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>17,846</b>	<b>26,586</b>	<b>26,586</b>	<b>26,586</b>	<b>24,670</b>			
	<b>Total Recreation and Culture</b>	<b>812,704</b>	<b>938,456</b>	<b>938,456</b>	<b>934,956</b>	<b>842,337</b>			

Prog	Transport	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
37	Constuction Streets, Roads, Bridges, Depots	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3702	Admin Allocation (Road Construction)	86,867	102,891	102,891	102,891	92,023	16,023	*	Admin allocations lower than anticipated
COA	Operating Revenue								
3173	MW Regional Road Funding	(900,000)	(900,000)	(900,000)	(900,000)	(1,186,000)	0		
3193	R2R (Construction) Income	(328,260)	(328,260)	(328,260)	(328,260)	(328,620)	0		
	<b>Total Operating Revenue</b>	<b>(1,228,260)</b>	<b>(1,228,260)</b>	<b>(1,228,260)</b>	<b>(1,228,260)</b>	<b>(1,514,620)</b>			
COA	Capital Expenditure								
3114	Capital Roadworks Program Purchases (Incl Grant Funded Jobs) (NCA)	1,674,229	1,798,587	1,798,587	1,798,587	1,933,836	124,357	*	All roads program completed with the exception of Job: 1040 - Bowden Lane & Job: C129 - Richards Rd
4840	Transfer to Infrastructure Reserve (EQ)	65,053	65,100	65,100	65,100	111	47		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>1,739,283</b>	<b>1,863,687</b>	<b>1,863,687</b>	<b>1,863,687</b>	<b>1,933,947</b>			
	<b>Total Road Construction</b>	<b>597,890</b>	<b>738,317</b>	<b>738,317</b>	<b>738,317</b>	<b>511,350</b>			
38	Maintenance Streets, Roads, Bridges, Depots	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
3372	Road Maintenance Expense	1,862,076	2,273,258	2,273,258	1,989,861	1,220,990	411,182	*	Capital Renewal jobs completed with the exception of Job: RC04 - Wandana Road
3502	Depot Maintenance	21,745	29,101	29,101	29,101	31,660	7,356		
3512	Street Lighting Expense	9,379	9,710	9,710	9,710	9,800	331		
3522	Depreciation (Road Maintenance)	68,309	55,000	55,000	55,000	54,408	(13,309)	*	Non Cash Item - Depn for this COA over budget estimates
3532	Street Trees	0	16,000	16,000	16,000	10,317	16,000	*	Expenses were directly costed to the road jobs
3542	Licences & Subscriptions	8,895	15,308	15,308	15,308	10,774	6,413		
3562	Road Sign Expense	7,557	10,000	10,000	10,000	5,601	2,443		
3802	Admin Allocation (Road Maintenance)	86,867	102,891	102,891	102,891	92,023	16,023	*	Admin Allocations lower than anticipated
3822	Bore Maintenance	12,422	18,000	18,000	18,000	20,162	5,578		
3832	Crossover expenses to ratepayers	800	5,000	5,000	5,000	500	4,200		
6912	Depreciation (Roads)	1,213,692	1,160,000	1,160,000	1,160,000	1,160,562	(53,692)	*	Non Cash Item - Depn for this COA over budget estimates
	<b>Total Operating Expenditure</b>	<b>3,291,742</b>	<b>3,694,268</b>	<b>3,694,268</b>	<b>3,410,871</b>	<b>2,616,799</b>			
COA	Operating Revenue								
3143	MIRWA Direct Grant	(127,990)	(127,990)	(127,990)	(127,990)	(125,058)	0		
3153	Other Grant Income	(516,120)	(683,397)	(683,397)	(400,000)	0	(167,277)	*	Grant recognition LRCIP projects not yet acquitted; RRG Contribution Nabawa Northampton Rd final cliam yet to be done
3393	Hudson Resources Contribution (Dartmoor Road)	(36,483)	(32,500)	(32,500)	(32,500)	(14,525)	3,983		
	<b>Total Operating Revenue</b>	<b>(680,593)</b>	<b>(843,887)</b>	<b>(843,887)</b>	<b>(560,490)</b>	<b>(139,583)</b>			
COA	Capital Expenditure								
3205	Transfer from Infrastructure Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Road Maintenance</b>	<b>2,611,149</b>	<b>2,850,381</b>	<b>2,850,381</b>	<b>2,850,381</b>	<b>2,477,216</b>			

39	Road Plant Purchases	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3586	Interest (Loan 97)	0	0	0	0	304	0		
3642	Loss on Sale of Assets	0	2,191	2,191	2,191	7,941	2,191		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>2,191</b>	<b>2,191</b>	<b>2,191</b>	<b>8,246</b>			
COA	Operating Revenue								
3543	Profit on Sale of Assets	(72,554)	(26,397)	(26,397)	(26,397)	(3,569)	46,157	*	Asset profit on Iveco Powerstar P131 & Toyota Prado P54 higher than anticipated
3903	Grants, Contributions & Reimbursement Road Plant	0	0	0	(35,000)	0	0		
	<b>Total Operating Revenue</b>	<b>(72,554)</b>	<b>(26,397)</b>	<b>(26,397)</b>	<b>(61,397)</b>	<b>(3,569)</b>			
COA	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases (NCA)	489,116	579,500	579,500	614,500	501,488	90,384	*	NEW Forklift 2.5t All Terrain relisted in 2021/22 Plant Replacement Program NEW Side Tipper Trailer \$110,000 to be invoiced from supplier!!
3575	Proceeds from Disposal of Assets	0	(80,000)	(80,000)	(80,000)	(23,636)	(80,000)	*	Non Cash Item processed with profit/loss journal
3584	Tools & Other Equip > \$5000 (Capex)	7,786	0			0	(7,786)		Brookdale Farms Pty Ltd Part contribution of water tank with Brookdale farms for construction use on Dartmoor Road. Half share of water tank on Brookdale Farm
3587	Principal Loan Repayments (Loan 97)	0	0	0	0	19,162	0		
4781	Transfer to Plant/Light Vehicle Reserve (EQ)	290,250	220,030	290,250	220,250	0	(70,220)	*	additional funds transferred as per budget review
3561	Transfer from Plant/Light Vehicle Reserve (EQ)	0	0	0	0	0	0		
6225	Realisation on Disposal of Assets	0	80,000	80,000	80,000	23,636	80,000	*	Non Cash Item processed with profit/loss journal
7135	Loan Funds Rec'd.	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>787,152</b>	<b>799,530</b>	<b>869,750</b>	<b>834,750</b>	<b>520,651</b>			
	<b>Total Road Plant Purchases</b>	<b>714,598</b>	<b>775,324</b>	<b>845,544</b>	<b>775,544</b>	<b>525,327</b>			

41	Traffic Control	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
4102	Admin Allocation (Traffic Control)	38,608	45,729	45,729	45,729	40,899	7,122		
4572	Traffic Control Expense	0	3,000	3,000	3,000	0	3,000		
7572	Traffic Counters Expense	0	0	0	0	7,912	0		
	<b>Total Operating Expenditure</b>	<b>38,608</b>	<b>48,729</b>	<b>48,729</b>	<b>48,729</b>	<b>48,811</b>			
COA	Operating Revenue								
7513	Licensing Commission Income	(3,414)	(3,500)	(3,500)	(3,500)	(4,586)	(86)		
7573	Traffic Counter Income	(3,200)	0	0	0	0	3,200		** Trade on new traffic counters offsets expenditure refer COA 7574
	<b>Total Operating Revenue</b>	<b>(6,614)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(4,586)</b>			
	Capital Expenditure / Reserve Transfers								
7574	Tools & Equipment Purchases (NCA)	13,243	10,000	10,000	10,000	0	(3,243)		** Expenditure is offset with sale of traded traffic counters refer COA 7573 above
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>13,243</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>			
	<b>Total Traffic Control</b>	<b>45,237</b>	<b>55,229</b>	<b>55,229</b>	<b>55,229</b>	<b>44,225</b>			
	<b>Total Transport</b>	<b>3,968,874</b>	<b>4,419,251</b>	<b>4,489,471</b>	<b>4,419,471</b>	<b>3,558,118</b>			

Prog	Economic Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
44	Rural Services	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3362	Ranger Allocation (Roadside Spraying)	8,867	13,114	13,114	13,114	8,814	4,246		
4462	Admin Allocation (Rural Services)	9,853	11,432	11,432	11,432	9,793	1,579		
6722	Noxious Weeds & Pest Expense	10,043	16,178	16,178	16,178	9,332	6,134		
	<b>Total Operating Expenditure</b>	<b>28,764</b>	<b>40,723</b>	<b>40,723</b>	<b>40,723</b>	<b>27,939</b>			
COA	Capital Expenditure / Reserve Transfers								
4404	Plant & Equipment Purchases (NCA)	0	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>28,764</b>	<b>40,723</b>	<b>40,723</b>	<b>40,723</b>	<b>27,939</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
45	Tourism and Area Promotion	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3952	Signage Expense (Tourism)	0	1,000	1,000	1,000	0	1,000		
3982	Tourism Expense	1,410	7,500	7,500	7,500	0	6,090		
4282	Promotional Expense (Tourism)	550	7,000	7,000	7,000	1,440	6,450		
	<b>Total Operating Expenditure</b>	<b>1,960</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>1,440</b>			
COA	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>1,960</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>1,440</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
46	Building Control	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
4132	Building Surveyor Expenses	132,995	139,444	139,444	139,444	135,534	6,449		
4162	Non Contract Expenses	0	1,000	1,000	1,000	0	1,000		
4622	Admin Allocation (Building Control)	67,563	91,458	91,458	91,458	71,574	23,895	*	Admin Allocations lower than anticipated
	<b>Total Operating Expenditure</b>	<b>200,558</b>	<b>231,902</b>	<b>231,902</b>	<b>231,902</b>	<b>207,108</b>	<b>31,344</b>	<b>0</b>	
COA	Operating Revenue								
4153	Building Licenses Income	(29,838)	(6,000)	(6,000)	(6,000)	(6,032)	23,838	*	Building application revenue higher than anticipated
4173	CTF Commissions Received	(225)	(120)	(120)	(120)	(120)	105		
4213	Building Commissions Received	(586)	(150)	(150)	(150)	(200)	436		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(30,649)</b>	<b>(6,270)</b>	<b>(6,270)</b>	<b>(6,270)</b>	<b>(6,352)</b>	<b>24,379</b>	<b>0</b>	
COA	Capital Expenditure / Reserve Transfers								
4215	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Building Control</b>	<b>169,909</b>	<b>225,632</b>	<b>225,632</b>	<b>225,632</b>	<b>200,756</b>			

49	Other Economic Services			2020/2021	2020/2021	2019/2020	2019/2020	BUDGET VARIATION	Budget PROFILE Comments
				Full Year Amended Budget	Full Year Original Budget	Current Year YTD Actuals	Amended Full Year Budget		
COA	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	250	250	250	0	250		
4222	Admin Allocation (Other Economic Services)	48,259	52,370	52,370	52,370	47,124	4,110		
4242	Rehabilitation of Gravel Pits Expense	0	5,000	5,000	5,000	0	5,000		
4252	Purchase of Stamps	20	65	65	65	29	45		
4272	Other Expenditure	28	10,131	10,131	10,131	810	10,103	*	Processed direct to lease liability balance sheet
	Total Operating Expenditure	48,307	67,816	67,816	67,816	47,963			
COA	Operating Revenue								
4223	Commission Received Australia Post	(8,713)	(6,500)	(6,500)	(6,500)	(7,193)	2,213		
4243	Annual Post Office Box Fee	(3,300)	(3,000)	(3,000)	(3,000)	(3,282)	300		
4253	Postage Stamp Income	(25)	(65)	(65)	(65)	(73)	(40)		
4333	Photocopying Income	(42)	(20)	(20)	(20)	(103)	22		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(12,531)	(10,035)	(10,035)	(10,035)	(11,101)			
COA	Capital Expenditure / Reserve Transfers								
4760	Transfer to Water Strategy Reserve (EQ)	5	15	15	15	15	10		
	Total Other Economic Services	35,781	57,796	57,796	57,796	36,878			
	Total Economic Services	236,414	339,652	339,652	339,652	267,013			

Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
47	Plant Depreciation	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
5012	Depreciation (Other Property & Services)	364,676	317,721	317,721	317,721	336,585	(46,955)	*	Non Cash Item Depn allocated directly from asset register
7102	Depreciation of Unclassified Assets (Other Property & Services)	0	7,000	7,000	7,000	0	7,000		
6890	Depreciation Posted to Jobs (Other Property & Services)	(300,865)	(324,721)	(324,721)	(324,721)	(343,585)	(23,856)	*	Non Cash Item Depn allocation to be spread across jobs
	<b>Total Plant Depreciation</b>	<b>63,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,000)</b>			
Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
50	Private Works	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
7302	Private Works Expense	5,992	7,741	7,741	7,741	982	1,749		
COA	Operating Income								
7333	Private Works Income	(8,825)	(8,000)	(8,000)	(8,000)	(2,060)	825		
	<b>Total Private Works</b>	<b>(2,833)</b>	<b>(259)</b>	<b>(259)</b>	<b>(259)</b>	<b>(1,078)</b>			
52	Public Works Overheads	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
0342	Provision for Long Service Leave (Public Works Overheads)	0	5,000	5,000	5,000	4,013	5,000		
4312	Superannuation Council 3% (Public Works Overheads)	13,316	18,233	18,233	18,233	12,433	4,917		
4322	Superannuation (Manager of Works)	10,398	10,382	10,382	10,382	10,619	(16)		
4332	Superannuation (Public Works Overheads)	73,273	83,973	83,973	83,973	73,684	10,700	*	End of year accruals yet to be done
4342	Salaries & Wages (Works Manager)	107,441	106,688	106,688	106,688	109,701	(753)		
4352	Superannuation Council 3% (Manager of Works)	3,284	3,279	3,279	3,279	3,353	(5)		
4372	Public Works Sundry Expense	10,440	25,887	25,887	25,887	19,729	15,447	*	Non Cash Item for internal plant
4382	Works Manager Expenses	3,531	4,150	4,150	4,150	3,639	619		
4392	External Engineering Services	9,350	13,000	13,000	13,000	9,937	3,650		
4402	Sick Leave (Public Works Overheads)	25,646	33,429	33,429	33,429	19,465	7,783		
4412	Annual Leave (Public Works Overheads)	75,243	78,132	78,132	78,132	61,054	2,889		
4422	Public Holiday Pay (Public Works Overheads)	39,692	40,691	40,691	40,691	38,686	999		
4422	Long Service Leave Expense (Public Works Overheads)	25,305	17,356	17,356	17,356	0	(7,949)		
4442	Occupational Health & Safety Expense	4,160	10,500	10,500	10,500	9,571	6,340		
4452	Protective Uniform/ Minor Workwear	9,191	11,000	11,000	11,000	8,119	1,809		
4602	Training Expense	3,259	21,387	21,387	21,387	2,553	18,129	*	Expense lower than anticipated
4652	Works Staff Allowances (Public Works Overheads)	22,424	23,400	23,400	23,400	22,813	976		
5202	Admin Allocation (Public Works Overheads)	125,474	156,829	156,829	156,829	141,643	31,355	*	Admin Allocations lower than anticipated
6782	Workers Compensation Insurance (Public Works Overheads)	18,134	18,134	18,134	18,134	19,682	(0)		
7422	Less Public Works Overheads Allocated to W & S	(619,409)	(681,450)	(681,450)	(681,450)	(578,601)	(62,041)	*	Non Cash Item allocation to be spread across jobs for end of year
	<b>Total Operating Expenditure</b>	<b>(39,849)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375</b>			
COA	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0	0		
COA	Capital Expenditure / Reserve Transfers								
7631	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>(39,849)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375</b>			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
53	Plant Operation Costs								
COA	Operating Expenditure								
4472	In House Repairs & Maintenance	197,917	221,517	221,517	221,517	202,563	23,600	*	Employee and internal costs allocation lower than anticipated, spread across other areas
4482	Tyre Purchase Expense	34,260	57,500	57,500	57,500	49,048	23,240	*	Expense lower than anticipated
4492	Parts & Outside Repairs Expense	147,185	150,000	150,000	150,000	148,630	2,815		
4502	Plant Licences Expense	18,711	10,000	10,000	10,000	9,246	(8,711)		
4532	Tools & Consumables	20,612	20,000	20,000	20,000	16,891	(612)		
4542	Fuel, Oil & Grease	216,793	311,000	311,000	311,000	280,918	94,207	*	Expense lower than anticipated
4552	Cutting Edges & Tips	8,575	12,000	12,000	12,000	10,207	3,425		
5112	Admin Allocation (Plant Operations)	19,304	22,543	22,543	22,543	20,450	3,239		
6772	Insurance Expense (Plant Operations)	37,912	35,143	35,143	35,143	34,360	(2,769)		
4512	Less POC Allocated to W & S	(602,679)	(799,703)	(799,703)	(799,703)	(695,769)	(197,024)	*	Non Cash Item allocation to be spread across jobs for end of year
	Total Operating Expenditure	98,591	40,000	40,000	40,000	76,544			
COA	Operating Revenue								
4513	Diesel Fuel Rebate	(41,417)	(40,000)	(40,000)	(40,000)	(61,702)	1,417		
	Total Operating Revenue	(41,417)	(40,000)	(40,000)	(40,000)	(61,702)			
	Total Plant Operation Costs	57,174	0	0	0	14,842			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
55	Salaries and Wages								
COA	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	S&W Gov. Corporate & Development Services	963,443	942,497	942,497	942,497	946,457	(20,946)	*	LSL payments
4580	S&W Works & Services	1,045,802	1,099,405	1,099,405	1,099,405	1,025,964	53,603	*	Lower than anticipated additional & casuals
4600	Less Salary & Wages Allocated	(2,009,244)	(2,041,902)	(2,041,902)	(2,041,902)	(1,965,520)	(32,658)	*	
4592	Workers Compensation Paid	0	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0	6,901			
COA	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	0	0	0	0	0	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Salaries and Wages	0	0	0	0	6,901			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
56	Unclassified								
COA	Operating Expenditure								
4801	Transfer to Land Development Reserve (EQ)	17	45	45	45	56	28		99 - Interest Transferred to Reserve Account
5022	Overpayments/Recoverables - Expenditure	8,774	10,500	10,500	10,500	8,534	1,726		
	Total Operating Expenditure	8,791	10,545	10,545	10,545	8,590	1,754		
COA	Operating Revenue								
5023	Overpayments/Recoverables - Income	(7,298)	(10,500)	(10,500)	(10,500)	(8,391)	(3,202)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(7,298)	(10,500)	(10,500)	(10,500)	(8,391)			
	Total Unclassified	1,492	45	45	45	199			
	Total Other Property and Services	79,795	(214)	(214)	(214)	14,239			

List of Accounts paid for the period ending 30 June 2021			
Chq/EFT	Date	Name	Amount
5002	30/06/2021	Petty Cash	-133.60
5002	30/06/2021	Petty Cash	-94.62
5002	30/06/2021	Petty Cash	-15.50
EFT25331	04/06/2021	Northern Agricultural Catchment Council (NACC)	-530.00
EFT25332	03/06/2021	Marc Anthony Baldan	-330.00
EFT25333	04/06/2021	Shire of Chapman Valley	-200.00
EFT25334	02/06/2021	Westpac Geraldton	-101.04
EFT25334	02/06/2021	Westpac Geraldton	-244.84
EFT25334	02/06/2021	Westpac Geraldton	-36.50
EFT25335	10/06/2021	Department of Mines, Industry Regulation & Safety	-1508.29
EFT25336	10/06/2021	Shire of Chapman Valley	-30.00
EFT25337	10/06/2021	Shire of Chapman Valley	-10184.15
EFT25338	11/06/2021	Synergy	-943.86
EFT25338	11/06/2021	Synergy	-223.03
EFT25338	11/06/2021	Synergy	-129.14
EFT25338	11/06/2021	Synergy	-363.10
EFT25338	11/06/2021	Synergy	-103.30
EFT25338	11/06/2021	Synergy	-142.63
EFT25338	11/06/2021	Synergy	-1078.75
EFT25338	11/06/2021	Synergy	-1912.87
EFT25338	11/06/2021	Synergy	-196.02
EFT25338	11/06/2021	Synergy	-219.85
EFT25338	11/06/2021	Synergy	-487.11
EFT25338	11/06/2021	Synergy	-714.82
EFT25339	11/06/2021	Water Corporation	-18.63
EFT25339	11/06/2021	Water Corporation	-228.93
EFT25339	11/06/2021	Water Corporation	-435.59
EFT25339	11/06/2021	Water Corporation	-713.07
EFT25339	11/06/2021	Water Corporation	-71.88
EFT25339	11/06/2021	Water Corporation	-2246.26
EFT25339	11/06/2021	Water Corporation	-880.96
EFT25340	11/06/2021	Aussie Sheds	-355.78
EFT25341	11/06/2021	Australia Post	-46.02
EFT25342	11/06/2021	Bob Waddell & Associates Pty Ltd	-627.00
EFT25343	11/06/2021	Chapman Valley Menshed Inc	-400.00
EFT25344	11/06/2021	Clarkes Washing Machine Repairs	-418.00
EFT25345	11/06/2021	Cleanpak Total Solutions	-48.37
EFT25346	11/06/2021	Department Of Fire And Emergency Services	-7568.40
EFT25347	11/06/2021	Design Catering	-237.60
EFT25348	11/06/2021	Five Star Business Solutions & Innovation	-714.96
EFT25349	11/06/2021	GHD Pty Ltd	-7859.50
EFT25350	11/06/2021	Geraldton Party Hire	-1126.65
EFT25351	11/06/2021	Hersey's Safety Pty Ltd	-2328.42
EFT25352	11/06/2021	Hopkinson Painting	-1424.50
EFT25352	11/06/2021	Hopkinson Painting	-324.50
EFT25353	11/06/2021	La Fiamma Sporting Club Incorporated	-300.00
EFT25354	11/06/2021	Landgate	-8369.20
EFT25355	11/06/2021	Lenane Holdings Pty Ltd	-24109.25
EFT25356	11/06/2021	Let's Party - Geraldton's Balloon & Party Centre	-178.00
EFT25357	11/06/2021	MOD Designs	-320.00
EFT25358	11/06/2021	McDonalds Wholesalers	-53.27
EFT25359	11/06/2021	Midwest Financial	-1540.00
EFT25360	11/06/2021	Midwest Roller Shutters	-5116.60



List of Accounts paid for the period ending 30 June 2021			
Chq/EFT	Date	Name	Amount
EFT25361	11/06/2021	Mooreview Plants & Trees	-627.98
EFT25362	11/06/2021	Murray John Harper	-313.65
EFT25363	11/06/2021	Nabawa Valley Tavern	-833.35
EFT25364	11/06/2021	Norfolk Cleaning Service	-1892.00
EFT25364	11/06/2021	Norfolk Cleaning Service	-618.75
EFT25365	11/06/2021	Premier Tree Services WA Pty Ltd	-67100.00
EFT25366	11/06/2021	Queens Supa IGA Supermarket	-1048.00
EFT25366	11/06/2021	Queens Supa IGA Supermarket	-193.94
EFT25366	11/06/2021	Queens Supa IGA Supermarket	-362.42
EFT25367	11/06/2021	Redi Hire Solutions	-570.00
EFT25367	11/06/2021	Redi Hire Solutions	-360.00
EFT25368	11/06/2021	Refuel Australia	-13625.28
EFT25368	11/06/2021	Refuel Australia	-824.98
EFT25368	11/06/2021	Refuel Australia	-5283.60
EFT25369	11/06/2021	Road Runner Mechanical Services	-566.46
EFT25370	11/06/2021	Sport & Recreation Surfaces Pty Ltd	-34174.80
EFT25371	11/06/2021	TeletacNavman Australia	-769.45
EFT25372	11/06/2021	Think Water Geraldton	-408.50
EFT25373	11/06/2021	Total Toilets	-129.86
EFT25374	11/06/2021	Universal Wreckers	-330.00
EFT25375	17/06/2021	Building and Construction Industry Training Fund	-1828.87
EFT25376	17/06/2021	Shire of Chapman Valley	-16.50
EFT25377	17/06/2021	Western Australian Electoral Commission	-495.00
EFT25378	17/06/2021	Felicity Anne Cecil Jones-Pike	-50.00
EFT25379	18/06/2021	Australian Taxation Office	-30314.00
EFT25380	24/06/2021	Department of Health	-215.00
EFT25380	24/06/2021	Department of Health	-370.00
EFT25381	24/06/2021	Elgas	-147.99
EFT25382	24/06/2021	Shire of Mingenew	-31.54
EFT25383	24/06/2021	Telstra	-1443.33
EFT25384	25/06/2021	Australian Taxation Office	-2744.25
EFT25385	25/06/2021	Abrolhos Steel	-63.25
EFT25386	25/06/2021	Aussie Sheds	-6040.00
EFT25387	25/06/2021	Batavia Concrete	-2582.25
EFT25388	25/06/2021	Batavia Fencing	-1866.70
EFT25389	25/06/2021	Batavia Metal Roofing	-506.00
EFT25390	25/06/2021	Beaurepaires	-36.50
EFT25390	25/06/2021	Beaurepaires	-78.00
EFT25391	25/06/2021	Bitutek Pty Ltd	-196076.59
EFT25392	25/06/2021	Bob Waddell & Associates Pty Ltd	-1056.00
EFT25393	25/06/2021	Boc Limited	-149.77
EFT25394	25/06/2021	Bridgestone Tyre Centre	-1320.00
EFT25394	25/06/2021	Bridgestone Tyre Centre	-19.00
EFT25395	25/06/2021	Bunnings Group Limited	-80.98
EFT25395	25/06/2021	Bunnings Group Limited	-84.21
EFT25395	25/06/2021	Bunnings Group Limited	-40.66
EFT25395	25/06/2021	Bunnings Group Limited	-26.95
EFT25395	25/06/2021	Bunnings Group Limited	-285.25
EFT25395	25/06/2021	Bunnings Group Limited	-154.96
EFT25395	25/06/2021	Bunnings Group Limited	-489.85
EFT25395	25/06/2021	Bunnings Group Limited	-13.25
EFT25395	25/06/2021	Bunnings Group Limited	-26.95
EFT25395	25/06/2021	Bunnings Group Limited	-55.97

List of Accounts paid for the period ending 30 June 2021			
Chq/EFT	Date	Name	Amount
EFT25395	25/06/2021	Bunnings Group Limited	-101.25
EFT25395	25/06/2021	Bunnings Group Limited	-230.39
EFT25395	25/06/2021	Bunnings Group Limited	-129.84
EFT25395	25/06/2021	Bunnings Group Limited	-524.40
EFT25395	25/06/2021	Bunnings Group Limited	-9823.76
EFT25396	25/06/2021	Carrawingee Farms Pty Ltd	-16500.00
EFT25397	25/06/2021	Catwest	-14961.10
EFT25398	25/06/2021	Chapman Valley Agricultural Society Inc	-5000.00
EFT25399	25/06/2021	Chapman Valley Menshed Inc	-400.00
EFT25399	25/06/2021	Chapman Valley Menshed Inc	-400.00
EFT25399	25/06/2021	Chapman Valley Menshed Inc	-500.00
EFT25400	25/06/2021	Cleanaway Co Pty Ltd (Commercial)	-8291.80
EFT25401	25/06/2021	Cleanaway Co Pty Ltd (Domestic)	-5215.30
EFT25402	25/06/2021	Design Catering	-259.60
EFT25403	25/06/2021	Elders	-4955.50
EFT25404	25/06/2021	GG Pumps And Electrical Pty Ltd	-229.90
EFT25405	25/06/2021	GNC Quality Precast Geraldton	-7480.00
EFT25406	25/06/2021	Geraldton Ag Services	-189.87
EFT25406	25/06/2021	Geraldton Ag Services	-19.47
EFT25407	25/06/2021	Geraldton Bobcat	-550.00
EFT25408	25/06/2021	Geraldton Lock And Key	-110.66
EFT25409	25/06/2021	Glenfield IGA	-4.49
EFT25410	25/06/2021	Guardian Print & Graphics	-2120.00
EFT25410	25/06/2021	Guardian Print & Graphics	-795.00
EFT25411	25/06/2021	HL Geospatial	-6024.33
EFT25412	25/06/2021	Hoppys Parts R Us	-124.41
EFT25412	25/06/2021	Hoppys Parts R Us	-20.51
EFT25413	25/06/2021	Ivey Contracting	-5137.00
EFT25413	25/06/2021	Ivey Contracting	-148.50
EFT25414	25/06/2021	JLW Engineering	-132.00
EFT25414	25/06/2021	JLW Engineering	-132.00
EFT25415	25/06/2021	Jemahl McGinnis	-1592.00
EFT25416	25/06/2021	Landgate	-188.10
EFT25417	25/06/2021	MOD Designs	-4500.00
EFT25418	25/06/2021	Mach 1 Auto One	-407.70
EFT25419	25/06/2021	Magor Swartz Pty Ltd	-18700.00
EFT25420	25/06/2021	Market Creations	-1171.50
EFT25421	25/06/2021	Mcintosh & Son	-298.58
EFT25422	25/06/2021	Mcleods Barristers And Solicitors	-806.08
EFT25423	25/06/2021	Midwest Chemical & Paper	-119.91
EFT25423	25/06/2021	Midwest Chemical & Paper	-197.70
EFT25424	25/06/2021	Midwest Mowers and Can-Am	-1533.00
EFT25425	25/06/2021	Mitchell & Brown	-24.95
EFT25425	25/06/2021	Mitchell & Brown	-950.00
EFT25425	25/06/2021	Mitchell & Brown	-3834.00
EFT25425	25/06/2021	Mitchell & Brown	-85.76
EFT25425	25/06/2021	Mitchell & Brown	-59.90
EFT25426	25/06/2021	Mooreview Plants & Trees	-68.20
EFT25426	25/06/2021	Mooreview Plants & Trees	-108.08
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-43.46
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-62.70
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-580.80
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-117.08

List of Accounts paid for the period ending 30 June 2021			
Chq/EFT	Date	Name	Amount
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-246.45
EFT25427	25/06/2021	NAPA - Cows Parts Pty Ltd	-36.77
EFT25428	25/06/2021	Nabawa Valley Tavern	-30.71
EFT25429	25/06/2021	Paper Plus Office National	-155.10
EFT25430	25/06/2021	Queens Supa IGA Supermarket	-99.85
EFT25431	25/06/2021	Subterranean Service Locations WA	-297.00
EFT25432	25/06/2021	Sun City Plumbing	-190.00
EFT25432	25/06/2021	Sun City Plumbing	-425.70
EFT25433	25/06/2021	The Grants Hub	-313.20
EFT25434	25/06/2021	The West Australian	-174.24
EFT25434	25/06/2021	The West Australian	-118.24
EFT25435	25/06/2021	Toll Transport Pty Ltd	-84.71
EFT25436	25/06/2021	Transwest Tyres	-1347.00
EFT25437	25/06/2021	Truckline	-1117.21
EFT25438	25/06/2021	Ugle Fabrications	-2400.00
EFT25439	25/06/2021	Western Australian Local Government Association (WALGA)	-1045.00
EFT25439	25/06/2021	Western Australian Local Government Association (WALGA)	-195.00
EFT25440	25/06/2021	Western Resource Recovery Pty Ltd	-1209.50
EFT25441	25/06/2021	Westrac Pty Ltd	-886.93
EFT25441	25/06/2021	Westrac Pty Ltd	-122.97
EFT25441	25/06/2021	Westrac Pty Ltd	-830.37
EFT25441	25/06/2021	Westrac Pty Ltd	-118.32
EFT25442	25/06/2021	Winc Australia Pty Limited	-677.60
EFT25442	25/06/2021	Winc Australia Pty Limited	-262.71
EFT25443	25/06/2021	Young Motors	-364.60
EFT25444	30/06/2021	Anthony Steven Farrell	-10062.03
EFT25445	30/06/2021	Beverley Dawn Davidson	-5020.93
EFT25446	30/06/2021	Darrell Graeme Forth	-5020.93
EFT25447	30/06/2021	Kirrilee Jane Warr	-6281.20
EFT25448	30/06/2021	Nicole Julie Batten	-5020.93
EFT25449	30/06/2021	Peter John Humphrey	-5020.93
EFT25450	30/06/2021	Trevor Leonard Royce	-5020.93
DD17192.1	08/06/2021	Aware Super Pty Ltd	-7383.79
DD17192.2	08/06/2021	Mlc Masterkey	-307.82
DD17192.3	08/06/2021	Australian Super	-195.21
DD17192.4	08/06/2021	Hostplus Superannuation	-871.01
DD17192.5	08/06/2021	Wealth Personal Superannuation and Pension Fund	-599.16
DD17192.6	08/06/2021	Cameron Fishing Superannuation Fund	-86.43
DD17192.7	08/06/2021	Prime Super	-224.05
DD17192.8	08/06/2021	ANZ Smart Choice Super	-241.12
DD17216.1	22/06/2021	Aware Super Pty Ltd	-7519.15
DD17216.2	22/06/2021	Mlc Masterkey	-307.82
DD17216.3	22/06/2021	Australian Super	-181.22
DD17216.4	22/06/2021	Hostplus Superannuation	-871.01
DD17216.5	22/06/2021	Wealth Personal Superannuation and Pension Fund	-599.16
DD17216.6	22/06/2021	Cameron Fishing Superannuation Fund	-94.13
DD17216.7	22/06/2021	Prime Super	-224.05
DD17216.8	22/06/2021	ANZ Smart Choice Super	-241.12

## SHIRE OF CHAPMAN VALLEY

### BANK RECONCILIATION - Muni Accounts As at 30th of June

#### SYNERGY

Balance as per Cash at Bank Account GL 160000	175,149.28
Balance as per Cash at Bank Account GL 170000	2,450,462.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	<b>\$2,625,611.94</b>

#### BANK

Muni Bank Account (Account No 000040)	216,658.81
Investment Account (Account No 305784)	<u>2,450,462.66</u>
	<u>2,667,121.47</u>
Less Outstanding Payments	41,447.88
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [ Tfer to Trust from Muni ]	(61.65)
	<b>\$2,625,611.94</b>

Difference Check 0.00

Completed by:



Beau Raymond - Senior Finance Officer

3/7/21

Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

3/7/2021

Date



## Corporate Card Statement



SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

29 JUN 2021

Facility Number

00018023 20000001

Payment Due Date

30 June 2021

Closing Balance

\$298.53

**This amount will be swept  
from a nominated account.**

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

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 May 2021	20 Jun 2021	30 Jun 2021	382.38	2 98.53	9,701.47

Payment will be automatically debited on the agreed payment date as recorded in your facility application.

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
382.38	382.38 -	298.53	0.00	0.00	0.00	298.53	0.00

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To learn more about how you can protect your card against unauthorised transactions, or for information about disputed transactions, call us at 1300 650 107 during business hours.



## Corporate Card Statement

SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

### CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Batti lna	5163 2531 0083 1327	6,000	5,830.07

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 JUN	<b>Payments</b> AUTOMATIC PAYMENT	263.09-	
	<b>Sub Total:</b>	<b>263.09-</b>	
21 MAY	<b>Purchases</b> CANVA* 03062-8032001 CAMDEN USA INC FX FEE AUD \$4.94 PHOTOGRAPHIC STUDIOS - PORTR <i>Annual Subscription</i> <i>Community Amenities Sub Program</i>	169.93 <i>Job CD</i> <i>COA 3132</i> <b>169.93</b>	<i>Graphic Design</i> <i>Program Social</i> <i>Media</i>

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
263.09	263.09 -	169.93	0.00	0.00	0.00	169.93	0.00

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

Cardholder Signature

Date

1/7/21

Transactions examined and approved.

Manager/Supervisor Signature

Date

1/7/2021



## Corporate Card Statement

SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

### CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,871.40

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

#### Corporate Card Transactions

Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 JUN	<b>Payments</b> AUTOMATIC PAYMENT	119.29-	
	<b>Sub Total:</b>	<b>119.29-</b>	
25 MAY	<b>Purchases</b> SKEETAS RESTAURANT & GERALDTON EATING PLACES, RESTAURANTS	AUS 128.60	
	<b>Sub Total:</b>	<b>128.60</b>	

*COA 3982 Tourism Expense.*

*Lunch Tourism & Events Advisory Group Shire Tour.*

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
119.29	119.29 -	128.60	0.00	0.00	0.00	128.60	0.00

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

Cardholder Signature

Date

1/7/21

Transactions examined and approved

Manager/Supervisor Signature

Date

1/7/21



## CMP-066 WAIVER OF FEES & CHARGES APPLICATION

APPLICANT DETAILS	
Name of Organisation:	For a better Chapman Valley (FabCV) Inc
Contact Person:	Megan O'Grady
Postal Address for organisation/ correspondence:	PO Box 394, Geraldton
Phone Number:	0421644416
Email address:	fabcv20@gmail.com
Website address:	-
ABN Number:	91465019419
Is your organisation registered for GST?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Type of Organisation:	<input type="checkbox"/> Sporting Club <input checked="" type="checkbox"/> Not-for-profit

ACTIVITY / EVENT DETAILS	
Type of Activity or Event:	Meeting/Community Events
Name of Activity or Event:	various
Location and Venue:	Nabawa Community Centre/ Yuna Community Centre Bill Hemsley Hall
Date of Activity or Event:	various - approximately 10 meetings throughout the year, and 10+ community events
Will income be generated as a result of the Activity or Event?	<input checked="" type="checkbox"/> No
Are all workers associated with the Activity or Event working in a voluntary capacity?	<input checked="" type="checkbox"/> Yes
What is the Shire Fee and Charge that is requested to be waived ?	Venue Hire and Bond Fees
Reason for request:	





We request exemption from fees to help support and enable community events within Chapman Valley. While we understand there are costs involved in maintaining facilities, venue fees can make holding events costly, and possibly prohibitive for events with a small number of people. An exemption will allow us to put more funds back into the community and meet our organisation's objectives; 'to grow, promote and connect community interests within Chapman Valley'.

#### BANK DETAILS

Account Name:	For a better Chapman Valley (FabCV) Inc	BSB Number:	633000
Bank & Branch:	Bendigo Bank, Geraldton	Account Number:	178777231
Account Holders Signature:			

#### DECLARATION

I, Megan O'Grady confirm that all of the information contained within the request form is true and correct and submit it to the Shire of Chapman Valley for consideration.

**Signed:**   
\_\_\_\_\_

**Name:** Megan O'Grady

**Position:** Secretary

**Date:** 2 July 2021



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ATTACHMENT 10.2.2(b)									
Facility	Incorporated Group	Utilities Paid By	Insurance			Management Licence	Cleaning	Maintnce	Draft Budget Annual Fee (ex GST)
			Building	Contents	Public Liability				
Nabawa Community Ctr	No	SoCV	SoCV	SoCV	SoCV	No	SoCV	SoCV	Fees & Bond ss set at Annual Budget
Nabawa Stadium	CVFC & CVNRCC	SoCV	SoCV	SoCV/CVFC/CVNRCC	SoCV/CVFC/CVNRCC	Yes	SoCV	SoCV	Yes CVFC - \$1897 CVNRCC - \$1570
Men's Shed	CV Men's Shed	CV Men's Shed	SoCV	Men's Shed	SoCV/Men's Shed	Yes	SoCV	SoCV	No (Peppercorn)
Nanson Showgrounds	CVAS & CVWRC	SoCV	SoCV	SoCV/CVAS/CVWRC	SoCV/CVAS/CVWRC	Yes	SoCV	SoCV	Yes CVAS - \$472 CVWRC - \$472
CV Tennis Club (Nabawa)	CV Tennis Club	SoCV	SoCV	SoCV/CVTC	SoCV/CVTC	Yes	SoCV	SoCV	Yes CVTC - \$396
Nanson Museum	CVHS	SoCV	SoCV	SoCV/CVHS (reimb.)	SoCV/CVHS (reimb.)	Yes	SoCV	SoCV	No (Peppercorn)
CV Golf Club (Nanson)	CV Golf Club	CV Golf Club	SoCV	CV Golf Club	SoCV/CV Golf Club	Yes	CV Golf Club	CV Golf Club	No (Peppercorn)
Yuna Com Ctr. & Tennis Club	CABY Affiliated Groups: <ul style="list-style-type: none"> <li>• Yuna Tennis Club</li> <li>• Playgroup;</li> <li>• YFIG</li> <li>• Yuna CWA</li> <li>• Yuna Bush Fire Brigade</li> </ul>	SoCV	SoCV	SoCV/CABY	SoCV/CABY	Yes	SoCV	SoCV	Yes CABY - \$1,766 (Plus Bond) Includes 12 free Community Well Being Events/Functions

ATTACHMENT 10.2.2(b)									
Facility	Incorporated Group	Utilities Paid By	Insurance			Management Licence	Cleaning	Maintnce	Draft Budget Annual Fee (ex GST)
			Building	Contents	Public Liability				
Yuna Hall	No	SoCV	SoCV	SoCV	SoCV	No	SoCV	SoCV	Fees & Bond as set at Annual Budget
Yuna Golf Club	Yuna Golf Club	Yuna Golf Club	SoCV	Yuna Golf Club	SoCV/Yuna Golf Club	Yes	CV Golf Club	CV Golf Club	No (Peppercorn)
Coronation Beach	Kite West Water Sports & Tours	SoCV	Kite West Water Sports & Tours	Kite West Water Sports & Tours	Kite West Water Sports & Tours	Yes	Kite West Water Sports & Tours	Kite West Water Sports & Tours	Yes \$572
	Geraldton Windsurfing Club	SoCV	Geraldton Windsurfing Club	Geraldton Windsurfing Club	Geraldton Windsurfing Club	Yes	Geraldton Windsurfi ng Club	Geraldton Windsurfi ng Club	Yes \$100
Bill Hemsley Park Com Ctr	PRA	SoCV	SoCV	SoCV/PRA	SoCV	Yes	SoCV	SoCV	No (Peppercorn) (Plus Bond) Included 12 free Community Well Being Events/Functions
Note: Management Licence with the PRA lapsed when this Community Group disbanded.									

MANAGEMENT PROCEDURE NO	CMP-039
MANAGEMENT PROCEDURE	COVID19 - FINANCIAL HARDSHIP
RESPONSIBLE OFFICER	CHIEF EXECUTIVE OFFICER
PREVIOUS PROCEDURE No.	NIL
RELEVANT DELEGATIONS	NIL

## OBJECTIVE

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire recognises these challenges will result in financial hardship for our ratepayers.

This Procedure is intended to ensure we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

This Procedure applies to:

1. Outstanding Rates Notice charges as at the date of adoption of this Procedure; and
2. Rates Notice charges levied for the 2020/21 and 2021/2022 financial years.

It is a reasonable community expectation, as we deal with the effects of the pandemic, for those with the capacity to pay Rates Notice charges will continue to do so. For this reason the Procedure is not intended to provide relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

## MANAGEMENT PROCEDURE STATEMENT/S:

### Payment Difficulties, Hardship And Vulnerability

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay Rates Notice charges debt.

Financial hardship occurs where a person is unable to pay Rates Notice charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire recognises the likelihood COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This Procedure is intended to apply to all ratepayers experiencing financial hardship regardless of their status.

### Anticipated Financial Hardship due to COVID19

We recognise many ratepayers are already experiencing financial hardship due to COVID19. We respect and anticipate the probability of additional financial difficulties will arise when their Rates Notice charges are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this Procedure and encourage eligible ratepayers to apply for hardship consideration.

### Financial Hardship Criteria

While evidence of hardship will be required, we recognise not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment

- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

### **Payment Arrangements**

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- A ratepayer has made genuine effort to meet Rates Notice charges obligations in the past;
- The payment arrangement will establish a known end date which is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of any change in circumstance which jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

### **Interest Charges**

A ratepayer meeting the Financial Hardship Criteria and entering into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

### **Deferment of Rates**

Deferment of Rates Notice charges may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred Rates Notice charges balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

### **Rate Notice Charges Debt Recovery**

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3<sup>rd</sup> due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates Notice charges debts which remain outstanding on ~~1 July 2021~~ 1 July 2022, we will offer the ratepayer one further opportunity of adhering to a payment plan to clear the total debt by the end of the ~~2021/2022~~2022/2023 financial year.

Rates Notice charges debts which remain outstanding at the end of the ~~2021/22~~2022/2023 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

### **Review**

We will establish a mechanism for review of decisions made under this Procedure, and advise the applicant of their right to seek review and the procedure to be followed.

**Communication and Confidentiality**

We will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this Procedure and its application, when communicating in any format (i.e. verbal or written) with a ratepayer with outstanding Rates Notice charges debt.

We recognise applicants for hardship consideration are experiencing additional stresses, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

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**LOCAL GOVERNMENT**

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LG301

Local Government Act 1995

**Local Government (COVID-19 Response)  
Amendment Order 2021****SL 2021/66**

Made by the Minister under section 10.3 of the Act.

**1. Citation**

This order is the *Local Government (COVID-19 Response) Amendment Order 2021*.

**2. Commencement**

This order comes into operation as follows —

- (a) clauses 1 and 2 — on the day on which this order is published in the *Gazette*;
- (b) the rest of the order — on the day after that day.

**3. Order amended**

This order amends the *Local Government (COVID-19 Response) Order 2020*.



**4. Clause 3 amended**

In clause 3(1) insert in alphabetical order:

*2021/22 annual budget*, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2021/22 financial year;

*2021/22 financial year* means the financial year ending on 30 June 2022;

**5. Clause 8 amended**

- (1) In clause 8(1) delete “in its 2020/21 annual budget.” and insert:

in —

- (a) its 2020/21 annual budget; or
- (b) its 2021/22 annual budget.

- (2) In clause 8(3) delete “section 6.13 in its 2020/21 annual budget is not to exceed 8%.” and insert:

section 6.13 —

- (a) in its 2020/21 annual budget — is not to exceed 8%; and
- (b) in its 2021/22 annual budget — is not to exceed 7%.

**6. Clause 13 amended**

In clause 13(2) delete “in the 2020/21 financial year.” and insert:

in —

- (a) the 2020/21 financial year; or
- (b) the 2021/22 financial year.

**7. Clause 14 amended**

- (1) In clause 14(1) delete “for the 2020/21 financial year.” and insert:

for —

- (a) the 2020/21 financial year; or
- (b) the 2021/22 financial year.

- (2) In clause 14(3) delete “section 6.51 is not to exceed 8%.” and insert:

section 6.51 —

- (a) for the 2020/21 financial year — is not to exceed 8%; and
- (b) for the 2021/22 financial year — is not to exceed 7%.

J. CAREY, Minister for Local Government.

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Dept Local Government - Explanatory notes	
Section in the Act	Explanation
Section 10.3 LG Act — Modification or suspension of provisions of Act or regulations	The Local Government Amendment (COVID-19 Response) Act 2020 amends the Local Government Act 1995 (the Act) to provide a power to the Minister to waive or suspend the operation of any provision of the Act, during a declared state of emergency, to allow local governments to continue to operate and make critical decisions.
Clause	Explanation
1 Citation	This provision sets out the citation title of the instrument — Local Government (COVID-19 Response) Amendment Order 2021.
2 Commencement	The Amendment Order comes into operation: <ul style="list-style-type: none"> <li>• Clauses 1 and 2 — on the day on which the order is published in the Gazette.</li> <li>• The rest of the order — on the day after.</li> </ul>
3 Order Amended	The Amendment Order amends the Local Government (COVID-19 Response) Order 2020.
4 Amends clause 3 — terms used	The annual budget for the financial year 2021/22 is defined in clause 3 of the Amendment Order in relation to an annual budget adopted under section 6.2 of the Local Government Act.  The 2021/22 financial year is defined for the purposes of section 6.2.
5 Amends Clause 8	Clause 8 is amended to specify that the rate of interest that may be set by the local government in its 2021/22 annual budget (under section 6.13 of the Act), is not to exceed seven percent (7%). The rate of interest is based on the Australian Taxation Office general interest charge.  A person considered by the local government to be experiencing financial hardship as a result of COVID-19, will continue to be excluded from the payment of interest on fees and charges under clause 8.
6 Amends Clause 13	Clause 13 is amended to extend the modification of section 6.45 of the Act (options for payment of rates or service charges) into the 2021/22 financial year.  Clause 13 limits the amount of interest that can be charged to a person who elects to pay rates or service charges by instalment. It also excludes a person who is considered to be experiencing financial hardship from payment of interest.  The rate of interest that can be applied to payments by people who choose to pay by instalment but are not excluded from interest charges, will continue to be capped at three percent (3%), or five and a half percent (5.5%) <u>where a local government has a financial hardship policy in place.</u>
7 Amends Clause 14	Clause 14 is amended to specify that for the 2021-22 financial year, the rate of interest that can be charged on overdue rates or service charges is not to exceed seven percent (7%). The rate of interest is based on the Australian Taxation Office general interest charge.

## CMP-065 Donations [& Community Events Sponsorship](#)

MANAGEMENT PROCEDURE No.	CMP-065
MANAGEMENT PROCEDURE	<a href="#">DONATIONS &amp; COMMUNITY EVENTS SPONSORSHIP</a> <a href="#">DONATIONS</a>
RESPONSIBLE OFFICER	CHIEF EXECUTIVE OFFICER
PREVIOUS POLICY No.	NA
RELEVANT DELEGATIONS	3005

### OBJECTIVES:

These guidelines provide prospective applicants with information about financial assistance from the Shire of Chapman Valley by way of a donation [or sponsorship towards a community events](#).

[The Shire of Chapman Valley recognises the value of donations and event sponsorship to deliver activation, vitality and participation benefits to the local community. The Shire's vision in its Strategic Community Plan is of 'a thriving community, making the most of our coastline, ranges and rural settings to support us to grow and prosper.'](#)

[Providing support to community activities and events aligns with the key theme included in the Strategic Community Plan to 'nurture the sense of community.'](#)

[The intention of the donations and community event sponsorship procedure is to provide support to a broad range of activities and events occurring throughout the year, based in the Shire boundaries to enhance the sense of community in the Valley.](#)

Please read these guidelines carefully before submitting an application. You may direct any questions to the Shire by phoning us on 08 999 205011.

### MANAGEMENT PROCEDURE STATEMENT/S:

#### Restrictions on Funding

[Each year, the Shire of Chapman Valley donations and community event sponsorship procedure will provide support to community activities and events assessed as successful through an application process.](#)

[Donation and sponsorship support may be financial or in-kind. In-kind support may include \(but is not limited to\) venue hire fees, cleaning costs, or access to Shire equipment.](#)

[Included in the Shire's annual financial budget will be a specific line item amount for Community Activities Event Donations/Sponsorship. The budgeted amount will be determined by Council as part of the annual budget preparation process and may vary depending on affordability.](#)

[Only one application per financial year \(July to June\) may be lodged.](#)

[The Project or Event is to be held within the Shire of Chapman Valley local government boundaries.](#)

The Community Organisation is encouraged to have made application to source additional funding for the [Project activity](#) or [Event event](#).

#### [Applications](#)

- [Application are open all year round;](#)
- [Application forms can be completed online through the Shire of Chapman Valley website;](#)

- Hardcopy application forms can be accessed by customer service at the Shire offices, or mailed out by calling 9920 5011;
- Applications should be received at least 8 weeks prior to the scheduled event date to ensure processing and evaluation procedures can be implemented.

#### Process

- Application to be submitted for assessment.
- CDO to ensure all application components are completed;
- CEO can use delegated authority through Delegation 3005 or present applications to Council for determination;
- If considered necessary the CEO may consult with the Shire President and Tourism & Events Advisory Group members prior to exercising delegated authority on the final outcome of donation/sponsorship applications;
- CEO will provide correspondence to applicants on the outcome of their request;
- A list community donations/sponsorships approved will be presented to Council as part of the CEO's Staff Information Report.

~~Applications are to be lodged on the Shire's official application form and retrospective applications will not be considered where they are received after the Project or Event.~~

~~Donation funding is available to a maximum amount of \$200.00.~~

#### Tiers of funding

The minimum funding request is \$100. The maximum funding request is \$5,000.

- Tier one, funding of \$100- \$1,000 can be requested can be dealt with under Delegation 3005; and
- Tier two, funding of \$1,001- \$5,000 above can be requested, yet will require Council approval.

#### Who can apply

- Applications are welcome from incorporated community organisations and not for profit organisations. All must have a demonstrated significant connection to Chapman Valley.
- If not an incorporated organisation, an auspicing role must be taken on by an appropriate incorporated body.

#### Eligibility

- Activities and Event must be held in Shire of Chapman Valley Local Government boundaries;
- The organisation must have no outstanding debts to the Shire of Chapman Valley;
- Submit a completed application including risk management and activity/event budget;
- Funding will not be provided to more than one organisation for the same event.
- Not-for-profit Organisation;
- Operating as a charity using local community volunteers.

#### Ineligibility

- Private businesses, individuals, government agencies (including schools) are not eligible for support;
- Funding will not be provided for operating costs or staff costs associated with an event;
- Activities or Events the Shire of Chapman Valley already operate;
- Recurrent funding for the same project expenditure will not be supported, applicants can not apply for the same support for the same activity or event;
- Events with a sole political or religious purpose.
- Retrospective funding: activity/events started prior to being awarded the donation/sponsorship support, will be ineligible.
- Activities or Events which will financially benefit the Community Organisation (i.e. entry charge)

### Assessment criteria

Criteria will include an assessment of all elements of the application form, including activity/event budget.

Criteria to be addressed include:

- **Sense of community:** to what extent does the activity/event nurture a sense of community in Chapman Valley?
- **Activation:** To what extent does the activity/event activate a public or private space in Chapman Valley?
- **Economic:** To what extent does the activity/event deliver economic benefits to the local businesses in Shire of Chapman Valley?
- **Activity/Event Management:** To what extent does the applicant have a capacity to deliver a successful activity/event?

### Donation/Sponsorship conditions

- Funding must be used for the purpose and items as outlined in the application and approval letter;
- Successful applicants may be required to enter into a funding agreement with the Shire and agree to the terms and conditions included in that funding agreement;
- Organisations will be required to provide the Shire a tax compliant invoice(s) for the agreed amount of funding;
- Funding cannot be transferred to another organisation;
- Funding amounts approved may not reflect the full amount requested;
- If applicable, all required licences and permits must be approved by the appropriate government agency (e.g. event, venue hire, temporary food, road and traffic management if required);
- Applicants are encouraged to seek additional funding from other sources;
- Requests to change the purpose of the donation/sponsorship must be made in writing to the Chief Executive Officer;
- Request for extension to the approved donation/sponsorship timeline must be made in writing to the Chief Executive Officer prior to the activity/event;
- The Shire of Chapman Valley must be recognised as a sponsor of the activity/event in all signage, media, speeches, MC notes, advertising and programming. Approved Shire logos will be supplied to the grant recipient if necessary.
- If requested, supporting documentation must be included with the application including:
  - A most recent financial statement certified by the President/Treasurer;
  - Current certificate of currency for Public Liability Insurance to the value of \$10 million;
  - Certificate of incorporation;
  - Evidence of other cash or in-kind support (where applicable);
  - Letters of support (where applicable); and
  - Organisations minutes endorsing the event.
- Activity/event is open for attendance by the local Community and encourage participation by a Community Organisation (i.e. member of a Sporting Association or Club);

### Eligibility - Who can apply?

- ~~To be eligible for funding the applicant must meet all of the following criteria:~~
- ~~Community Organisation within the Shire of Chapman Valley;~~
- ~~Incorporated Community Organisation;~~
- ~~Not for profit Organisation;~~
- ~~Operating as a charity using local community volunteers.~~

## Donation Funding

Funding will be considered for Projects or Events that:

- Are open for attendance by the local Community and encourage participation by a Community Organisation (i.e. member of a Sporting Association or Club);
- Enhance Community spirit;
- Provide free entry to the local Community to attend the Project or Event;
- Community Organisations that are run by local community volunteers;
- Require funding for promotion costs of the Project or Event.

Funding will not be provided to or considered for:

- Individual persons;
- State or Federal Government bodies;
- Projects or Events that will financially benefit the Community Organisation (i.e. entry charge)
- Commercial Organisation or Businesses;
- Funding to undertake Commercial activities or assist with Organisational operating costs;
- The purchase, hire or lease of sporting and or recreation equipment;
- Activities that are already covered by an existing agreement with the Shire of Chapman Valley.

## Acquittal

- Acquittal instructions will be sent to the sponsorship recipient at the time of donation/sponsorship approval;
- Acquittal documents must be completed within 12 weeks of the activity/event being completed;
- Copies of all paid invoices and receipts may be required to be submitted;
- Unspent funds at the time of the acquittal deadline (12 weeks from event date) must be returned to the Shire within seven days of the acquittal submission;
- If applicable, it is a requirement to have all acquittals for funding completed before applying for new funding;
- Failure to complete acquittal requirements as requested may disqualify recipients from receiving further financial assistance and support from the Shire into the future.

## Disclaimer

- The Shire of Chapman Valley may receive more funding applications than the available budget and funding may be exhausted prior to the end of the financial year;
- If the funding allocation is achieved before the end of the financial year, new activity/event donation/sponsorship funding will not be available until the adoption of the Council budget in the new financial year;
- The Shire of Chapman Valley reserves the right to refuse any application in the interests of appropriate public safety;
- All decisions of the Shire are final.

## Application Timeframes

*Community Organisations may make application for a Donation from the Shire of Chapman Valley at any time during the year.*

## Completing and Lodging your application

Once you have completed all sections of the form and signed the declaration, please take a copy for your records. The Shire requires the original signed Application Form be submitted by either of the following methods:

By Post: Chief Executive Officer  
Shire of Chapman Valley  
PO Box 1  
Nabawa WA 6532

In Person: Shire of Chapman Valley Administration Centre  
3270 Chapman Valley Road, Nabawa, WA 6532  
Office Hours: 9.00am – 4.00pm

***What happens when your application is received?***

Your application will be reviewed by the Shire and we will notify you in writing of the outcome of our assessment.

Acknowledging the Shire's support

| If considered appropriate by the Chief Executive Officer the Ssuccessful applicants will be required to liaise with the Shire's Community Development Officer and provide for marketing and media opportunities during the Project or Event.