



AGENDA

Ordinary Council Meeting Tuesday, 21 April 2020

Date: Tuesday, 21 April 2020

Time: 2:00pm

**Location: Council Chamber
110 Massingham Street
Kellerberrin**

Shire of Kellerberrin

Ordinary Council Meeting 21st April 2020

NOTICE OF MEETING

Dear Elected Member

The next Ordinary Council Meeting of the Shire of Kellerberrin will be held on Tuesday, 21st April 2020 in the Council Chamber, 110 Massingham Street, Kellerberrin commencing at 2:00pm.



Raymond Griffiths
Chief Executive Officer
Wednesday, 15 April 2020

Shire of Kellerberrin

Disclaimer

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

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

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

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

The Shire of Kellerberrin warns that anyone who has any application lodged with the Shire of Kellerberrin must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Kellerberrin in respect of the application.



Signed _____
Chief Executive Officer

**DECLARATION OF FINANCIAL INTEREST, PROXIMITY INTEREST AND/OR
INTEREST AFFECTING IMPARTIALITY**

Chief Executive Officer, Shire of Kellerberrin

In accordance with Section 5.60-5.65 of the *Local Government Act* and Regulation 34(B) and 34(C) of the *Local Government (Administration) Regulations*, I advise you that I declare a (☒ appropriate box):

☐ **Financial interest (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.

☐ **Proximity interest (Section 5.60B)**

A person has a proximity interest in a matter if the matter concerns a proposed —

- (a) Change to a planning scheme affecting land that adjoins the person's land;
- (b) Change to the zoning or use of land that adjoins the person's land; or
- (c) Development (as defined in section 5.63(5)) of land that adjoins the person's land.

☐ **Interest affecting impartiality/closely associated persons (Regulation 24C).** I disclose that I have an association with the applicant. As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.

An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected but does not include a financial or proximity interest as referred to in section 5.60.

In the following Council / Committee Meetings to be held on _____

In Item number/s _____

The *nature* of the interest being _____

☐ **Further, that I wish to remain in the Chamber to participate in proceedings. As such, I declare the extent of my interest as being:**

Yours faithfully

(Councillor's signature)

Councillor's Name

The *Local Government Act* provides that it is the member's obligation to declare the Nature of an interest if they believe that they have a financial interest, proximity interest, closely associated persons or an interest affecting impartiality in a matter being discussed by Council.

The Act provides that the Nature of the interest may be declared in writing to the Chief Executive Officer prior to the meeting or declared prior to discussion of the Agenda Item at the meeting. The Act further provides that the Extent of the interest needs to be declared if the member seeks to remain in the Chamber during the discussion, debate or voting on the item.

A Councillor declaring a financial or proximity interest must leave the meeting prior to the matter being discussed or voted on (including the question as to whether they are permitted to remain in the Chamber). Councillors remaining in the Chamber may resolve to allow the member to return to the meeting to participate in the proceedings.

The decision of whether to disclose a financial interest is yours and yours alone. Nobody can disclose for you and you cannot be forced to make a disclosure.

Order Of Business

1	Declaration of Opening	6
2	Announcement by Presiding Person Without Discussion.....	6
2.1	Presidents Report April 2020.....	6
2.2	Standing Orders	7
3	Record of Attendance / Apologies / Leave of Absence.....	8
4	Declaration of Interest	8
5	Public Question Time	8
5.1	Response to Previous Public Questions taken on Notice	8
5.2	Public Question Time	8
6	Confirmation of Previous Meetings Minutes.....	9
6.1	Minutes of the Audit Committee Meeting held on 30 March 2020	9
6.2	Minutes of the Special Council Meeting held on 30 March 2020.....	10
6.3	Minutes of the Council Meeting held on 17 March 2020	11
7	Presentations	12
7.1	Petitions	12
7.2	Presentations	12
7.3	Deputations.....	12
8	Reports of Committees	12
9	Corporate Services Reports.....	13
9.1	Community Requests and Discussion Items	13
9.2	Status Report of Action Sheet	22
9.3	COVID-19 Financial Hardship Policy	30
9.4	2019/20 Budget Review	44
9.5	Cheque List March 2020	47
9.6	Direct Debit List and Visa Card Transactions - March 2020.....	54
9.7	Financial Activity Statement - March 2020.....	57
9.8	Building Reports March 2020	86
10	Development Services Reports	90
11	Works & Services Reports	90
12	Elected Members Motions of Which Previous Notice has been Given	90
13	New Business of an Urgent Nature Introduced by Decision of Meeting	90
14	Confidential Matters	90
15	Closure of Meeting.....	90

1 DECLARATION OF OPENING**2 ANNOUNCEMENT BY PRESIDING PERSON WITHOUT DISCUSSION****2.1 PRESIDENTS REPORT APRIL 2020**

File Number: ADMIN
Author: Rod Forsyth, Shire President
Authoriser: Rod Forsyth, Shire President
Attachments: Nil

With the COVID-19 virus pandemic affecting every nation on the globe we should be thankful that we live in Kellerberrin, Western Australia, Australia. The Federal, State and Local Governments actions have kept the virus's spread in our communities to the lower end of the scale. Thanks to Raymond, Sargent Lynch, Theresa at the Hospital, Linda at the Co-op, Valecia at the CRC/Post Office and their staff for the work they have done to keep us all "social distancing ". However those same actions have hurt a lot of businesses and we should spare a thought for and support our local businesses where we can.

Our lives post COVID-19 will be different, though with an agricultural base our change may not be as radical as the urban populations. We should use this opportunity to promote the lifestyle that Kellerberrin and the Wheatbelt enjoy.



Kind regards
Rod Forsyth
President

RECOMMENDATION

That Council receive and note the Shire Presidents Reports for March 2020.

2.2 STANDING ORDERS

File Number: ADMIN
Author: Kate Dudley, Deputy Chief Executive Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

STAFF RECOMMENDATION

That Council suspend Standing Order numbers 8.9 – Speaking Twice & 8.10 – Duration of Speeches for the duration of the meeting to allow for greater debate on items in the agenda.

3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**4 DECLARATION OF INTEREST**

Note: Under Section 5.60 – 5.62 of the Local Government Act 1995, care should be exercised by all Councillors to ensure that a “financial interest” is declared and that they refrain from voting on any matters which are considered may come within the ambit of the Act.

A Member declaring a financial interest must leave the meeting prior to the matter being discussed or voted on (unless the members entitled to vote resolved to allow the member to be present). The member is not to take part whatsoever in the proceedings if allowed to stay.

5 PUBLIC QUESTION TIME

Council conducts open Council meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the question as precisely as possible. A maximum of 15 minutes is allocated for public question time. The length of time an individual can speak will be determined at the President’s discretion.

5.1 Response to Previous Public Questions taken on Notice

The Chief Executive Officer provided a written response to Mrs Jessica Cole on 14 April 2020.

In summary Council provided Mrs Cole with possible locations for a Childcare facility subject to inspection and availability, and has made contact with the Regional Early Education Development (REED) to have a discussion about Childcare in the Kellerberrin area. Additionally an invitation has been made for them to present to the April 2020 Council meeting.

5.2 Public Question Time

6 CONFIRMATION OF PREVIOUS MEETINGS MINUTES**6.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 30 MARCH 2020**

File Number: MIN

Author: Kate Dudley, Deputy Chief Executive Officer

Authoriser: Raymond Griffiths, Chief Executive Officer

Attachments: 1. Minutes of the Audit Committee Meeting held on 30 March 2020

STAFF RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on 30 March 2020 be received and the recommendations therein be adopted.

6.2 MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON 30 MARCH 2020

File Number: MIN
Author: Kate Dudley, Deputy Chief Executive Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: 1. Minutes of the Special Council Meeting held on 30 March 2020

STAFF RECOMMENDATION

That the Minutes of the Special Council Meeting held on 30 March 2020 be received and the recommendations therein be adopted.

6.3 MINUTES OF THE COUNCIL MEETING HELD ON 17 MARCH 2020

File Number: N/A

Author: Codi Mullen, Personal Assistant

Authoriser: Raymond Griffiths, Chief Executive Officer

Attachments: 1. Minutes of the Council Meeting held on 17 March 2020

STAFF RECOMMENDATION

That the Minutes of the Council Meeting held on 17 March 2020 be received and the recommendations therein be adopted.

7 PRESENTATIONS

7.1 Petitions

7.2 Presentations

7.3 Deputations

8 REPORTS OF COMMITTEES

Nil

9 CORPORATE SERVICES REPORTS

9.1 COMMUNITY REQUESTS AND DISCUSSION ITEMS

File Number: Various
Author: Codi Mullen, Personal Assistant
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

BACKGROUND

Council during the Performance Appraisal process for the Chief Executive Officer requested time during the meeting to bring forward ideas, thoughts and points raised by the community.

March 2020 Council Meeting

MIN 025/20 MOTION - Moved Cr. McNeil 2nd Cr. Ryan

That Council;

1. **Allocate funds in the 2020/21 budget for the purchase of a reconciliation week banner in 2020;**
2. **Request the CEO enter in discussions with local businesses to gauge interest in a subsidised rate for advertising through GWN commercials;**
3. **Request the CEO respond to the letter received regarding budget allocations from Ryan and Kerry Forsyth;**

February 2020 Council Meeting

MIN 007/20 MOTION - Moved Cr. Leake 2nd Cr. Talbot

That Council;

1. **Declines the request of \$500.00 for the speed shearing events hosted within Woodstock Country Muster Expo due to the approval of the event application being based on an exhibition event;**
2. **support the murals concept presented by Richard Marek, but the design requires review to incorporate more relevance and context to the local area and directs the Deputy Chief Executive Officer to discuss the idea further; and**
3. **Provide a response to Rose Bowen to advice of Councils proposed digital signage proposal, which will serve the purpose of a flag pole as requested.**

December 2019 Council Meeting

MIN 224/19 MOTION - Moved Cr. Talbot 2nd Cr. O'Neill

That Council;

1. **Action a plan to remove the White Cockatoos in line with the regulations set out by DWER.**
2. **Delegates to the Chief Executive Officer the ability to negotiate with Council's Lawyer for a counter offer to Sport and Recreation Surfaces to ensure that Council has the full surface replaced on the Western Courts and the works is of quality.**

3. Budget for Hammond Street (East of Restdown) to have roots removed and reinstate road surface.

STAFF COMMENT

March MIN 025/20

1. Kate Dudley to ensure that 2020/21 budget to have reconciliation week banner cost allocated.
- 2.

February MIN 007/20

1. Letter written to Anthony Scorza declining his request for the Woodstock Country Muster on 11th February 2020
2. Letter written to Richard Marek on 11th February 2020 for further discussion to take place.
3. Letter written to Rose Bowen regarding the feedback for Council signage. Council advertised Rose of the digital signage for proposed 2020/2021 Budget.

December MIN 224/19

1. Mick Jones is investigating. Extermination cost was quoted at \$5.00 per bird which was consider excessive. Council used scare tactics to move them on over a 2 day period.
2. Raymond Griffiths is negotiating with Council's Lawyer for a counter offer to Sport and Recreation Surfaces to ensure that Council has the full surface replaced on the Western Courts and the works is of quality. Council was to receive timeline by 10th February 2020. Not received at that time.
3. Mick Jones to review Hammond Street.

TEN YEAR FINANCIAL PLAN

This does not directly affect the long term financial plan.

FINANCIAL IMPLICATIONS

Financial implications will be applicable depending on requests and decision of council.

STATUTORY IMPLICATIONS

Local Government Act 1995 (as amended)

Section 2.7. The role of the council

- (1) The council —
 - (a) Directs and controls the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

Section 2.8. The role of the mayor or president

- (1) The mayor or president —
 - (a) presides at meetings in accordance with this Act;
 - (b) provides leadership and guidance to the community in the district;
 - (c) carries out civic and ceremonial duties on behalf of the local government;
 - (d) speaks on behalf of the local government;

- (e) performs such other functions as are given to the mayor or president by this Act or any other written law; and
 - (f) liaises with the CEO on the local government's affairs and the performance of its functions.
- (2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

Section 2.9. The role of the deputy mayor or deputy president

The deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34.

Section 2.10. The role of councillors

A councillor —

- (a) represents the interests of electors, ratepayers and residents of the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) participates in the local government's decision-making processes at council and committee meetings; and
- (e) performs such other functions as are given to a councillor by this Act or any other written law.

5.60. When person has an interest

For the purposes of this Subdivision, a relevant person has an interest in a matter if either —

- (a) the relevant person; or
- (b) a person with whom the relevant person is closely associated,

has —

- (c) a direct or indirect financial interest in the matter; or
- (d) a proximity interest in the matter.

[Section 5.60 inserted by No. 64 of 1998 s. 30.]

5.60A. Financial interest

For the purposes of this Subdivision, 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 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]

5.60B. Proximity interest

- (1) For the purposes of this Subdivision, 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;
 - (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.
- (2) In this section, land (**the proposal land**) adjoins a person's land if —

- (a) the proposal land, not being a thoroughfare, has a common boundary with the person's land;
 - (b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - (c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No. 64 of 1998 s. 30.]

5.61. Indirect financial interests

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

5.62. Closely associated persons

- (1) For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —
- (a) the person is in partnership with the relevant person; or
 - (b) the person is an employer of the relevant person; or
 - (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or
 - (ca) the person belongs to a class of persons that is prescribed; or
 - (d) the person is a body corporate —
 - (i) of which the relevant person is a director, secretary or executive officer; or
 - (ii) in which the relevant person holds shares having a total value exceeding —
 - (I) the prescribed amount; or
 - (II) the prescribed percentage of the total value of the issued share capital of the company,whichever is less;
- or
- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or
 - (ea) the relevant person is a council member and the person —
 - (i) gave a notifiable gift to the relevant person in relation to the election at which the relevant person was last elected; or
 - (ii) has given a notifiable gift to the relevant person since the relevant person was last elected;
- or
- (eb) the relevant person is a council member and since the relevant person was last elected the person —
 - (i) gave to the relevant person a gift that section 5.82 requires the relevant person to disclose; or
 - (ii) made a contribution to travel undertaken by the relevant person that section 5.83 requires the relevant person to disclose;
- or

- (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.

(2) In subsection (1) —

notifiable gift means a gift about which the relevant person was or is required by regulations under section 4.59(a) to provide information in relation to an election;

value, in relation to shares, means the value of the shares calculated in the prescribed manner or using the prescribed method.

[Section 5.62 amended by No. 64 of 1998 s. 31; No. 28 of 2003 s. 110; No. 49 of 2004 s. 51; No. 17 of 2009 s. 26.]

5.63. Some interests need not be disclosed

(1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —

- (a) an interest common to a significant number of electors or ratepayers;
- (b) an interest in the imposition of any rate, charge or fee by the local government;
- (c) an interest relating to a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers;
- (d) an interest relating to the pay, terms or conditions of an employee unless —
 - (i) the relevant person is the employee; or
 - (ii) either the relevant person's spouse, de facto partner or child is the employee if the spouse, de facto partner or child is living with the relevant person;

[(e) deleted]

- (f) an interest arising only because the relevant person is, or intends to become, a member or office bearer of a body with non-profit making objects;
- (g) an interest arising only because the relevant person is, or intends to become, a member, office bearer, officer or employee of a department of the Public Service of the State or Commonwealth or a body established under this Act or any other written law; or
- (h) a prescribed interest.

(2) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —

- (a) any proposed change to a planning scheme for any area in the district;
- (b) any proposed change to the zoning or use of land in the district; or
- (c) the proposed development of land in the district,

then, subject to subsection (3) and (4), the person is not to be treated as having an interest in a matter for the purposes of sections 5.65, 5.70 and 5.71.

(3) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —

- (a) any proposed change to a planning scheme for that land or any land adjacent to that land;
- (b) any proposed change to the zoning or use of that land or any land adjacent to that land; or
- (c) the proposed development of that land or any land adjacent to that land,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (4) If a relevant person has a financial interest because any land in which the person has any interest other than an interest relating to the valuation of that land or any land adjacent to that land may be affected by —
- (a) any proposed change to a planning scheme for any area in the district;
 - (b) any proposed change to the zoning or use of land in the district; or
 - (c) the proposed development of land in the district,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (5) A reference in subsection (2), (3) or (4) to the development of land is a reference to the development, maintenance or management of the land or of services or facilities on the land.

[Section 5.63 amended by No. 1 of 1998 s. 15; No. 64 of 1998 s. 32; No. 28 of 2003 s. 111; No. 49 of 2004 s. 52; No. 17 of 2009 s. 27.]

[5.64. Deleted by No. 28 of 2003 s. 112.]

5.65. Members' interests in matters to be discussed at meetings to be disclosed

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.

Penalty: \$10 000 or imprisonment for 2 years.

- (2) It is a defence to a prosecution under this section if the member proves that he or she did not know —
- (a) that he or she had an interest in the matter; or
 - (b) that the matter in which he or she had an interest would be discussed at the meeting.
- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.66. Meeting to be informed of disclosures

If a member has disclosed an interest in a written notice given to the CEO before a meeting then —

- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
- (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates are discussed.

[Section 5.66 amended by No. 1 of 1998 s. 16; No. 64 of 1998 s. 33.]

5.67. Disclosing members not to participate in meetings

A member who makes a disclosure under section 5.65 must not —

- (a) preside at the part of the meeting relating to the matter; or
- (b) participate in, or be present during, any discussion or decision making procedure relating to the matter,

unless, and to the extent that, the disclosing member is allowed to do so under section 5.68 or 5.69.

Penalty: \$10 000 or imprisonment for 2 years.

5.68. Councils and committees may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter —
 - (a) may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
 - (b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if —
 - (i) the disclosing member also discloses the extent of the interest; and
 - (ii) those members decide that the interest —
 - (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - (II) is common to a significant number of electors or ratepayers.
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision making process on, the question of whether an application should be made to the Minister under section 5.69.

5.69. Minister may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the council or the CEO may apply to the Minister to allow the disclosing member to participate in the part of the meeting, and any subsequent meeting, relating to the matter.
- (2) An application made under subsection (1) is to include —
 - (a) details of the nature of the interest disclosed and the extent of the interest; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may allow, on any condition determined by the Minister, the disclosing member to preside at the meeting, and at any subsequent meeting, (if otherwise qualified to preside) or to participate in discussions or the decision making procedures relating to the matter if —
 - (a) there would not otherwise be a sufficient number of members to deal with the matter; or
 - (b) the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69 amended by No. 49 of 2004 s. 53.]

5.69A. Minister may exempt committee members from disclosure requirements

- (1) A council or a CEO may apply to the Minister to exempt the members of a committee from some or all of the provisions of this Subdivision relating to the disclosure of interests by committee members.
- (2) An application under subsection (1) is to include —
 - (a) the name of the committee, details of the function of the committee and the reasons why the exemption is sought; and
 - (b) any other information required by the Minister for the purposes of the application.

- (3) On an application under this section the Minister may grant the exemption, on any conditions determined by the Minister, if the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.

- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69A inserted by No. 64 of 1998 s. 34(1).]

5.70. Employees to disclose interests relating to advice or reports

- (1) In this section —
employee includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest.
Penalty: \$10 000 or imprisonment for 2 years.

5.71. Employees to disclose interests relating to delegated functions

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and —

- (a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and
- (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter.

Penalty: \$10 000 or imprisonment for 2 years.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Council Members
- Chief Executive Officer
- Deputy Chief Executive Officer

STAFF RECOMMENDATION

That Council note any requests or ideas to be actioned.

9.2 STATUS REPORT OF ACTION SHEET

File Number: Various
Author: Codi Mullen, Personal Assistant
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

BACKGROUND

Council at its March 2017 Ordinary Meeting of Council discussed the use of Council's status report and its reporting mechanisms.

Council therefore after discussing this matter agreed to have a monthly item presented to Council regarding the Status Report which provides Council with monthly updates on officers' actions regarding decisions made at Council.

It can also be utilised as a tool to track progress on Capital projects.

STAFF COMMENT

This report has been presented to provide an additional measure for Council to be kept up to date with progress on items presented to Council or that affect Council.

Council can add extra items to this report as they wish.

The concept of the report will be that every action from Council's Ordinary and Special Council Meetings will be placed into the Status Report and only when the action is fully complete can the item be removed from the register. However the item is to be presented to the next Council Meeting shading the item prior to its removal.

This provides Council with an explanation on what has occurred to complete the item and ensure they are happy prior to this being removed from the report.

TEN YEAR FINANCIAL PLAN

There is no direct impact on the long term financial plan.

FINANCIAL IMPLICATIONS

Financial Implications will be applicable depending on the decision of Council. However this will be duly noted in the Agenda Item prepared for this specific action.

STATUTORY IMPLICATIONS

Local Government Act 1995 (as amended)

Section 2.7. The role of the council

- (1) The council —
 - (a) Directs and controls the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

Section 2.8. The role of the mayor or president

- (1) The mayor or president —

- (a) presides at meetings in accordance with this Act;
- (b) provides leadership and guidance to the community in the district;
- (c) carries out civic and ceremonial duties on behalf of the local government;
- (d) speaks on behalf of the local government;
- (e) performs such other functions as are given to the mayor or president by this Act or any other written law; and
- (f) liaises with the CEO on the local government's affairs and the performance of its functions.

- (2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

Section 2.9. The role of the deputy mayor or deputy president

The deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34.

Section 2.10. The role of councillors

A councillor —

- (a) represents the interests of electors, ratepayers and residents of the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) participates in the local government's decision-making processes at council and committee meetings; and
- (e) performs such other functions as are given to a councillor by this Act or any other written law.

5.60. When person has an interest

For the purposes of this Subdivision, a relevant person has an interest in a matter if either —

- (a) the relevant person; or
- (b) a person with whom the relevant person is closely associated,

has —

- (c) a direct or indirect financial interest in the matter; or
- (d) a proximity interest in the matter.

[Section 5.60 inserted by No. 64 of 1998 s. 30.]

5.60A. Financial interest

For the purposes of this Subdivision, 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 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]

5.60B. Proximity interest

- (1) For the purposes of this Subdivision, 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;
 - (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.
- (2) In this section, land (**the proposal land**) adjoins a person's land if —
 - (a) the proposal land, not being a thoroughfare, has a common boundary with the person's land;
 - (b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - (c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No. 64 of 1998 s. 30.]

5.61. Indirect financial interests

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

5.62. Closely associated persons

- (1) For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —
 - (a) the person is in partnership with the relevant person; or
 - (b) the person is an employer of the relevant person; or
 - (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or
 - (ca) the person belongs to a class of persons that is prescribed; or
 - (d) the person is a body corporate —
 - (i) of which the relevant person is a director, secretary or executive officer; or
 - (ii) in which the relevant person holds shares having a total value exceeding —
 - (I) the prescribed amount; or
 - (II) the prescribed percentage of the total value of the issued share capital of the company,
- whichever is less;
- or
- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or
 - (ea) the relevant person is a council member and the person —
 - (i) gave a notifiable gift to the relevant person in relation to the election at which the relevant person was last elected; or
 - (ii) has given a notifiable gift to the relevant person since the relevant person was last elected;
- or
- (eb) the relevant person is a council member and since the relevant person was last elected the person —
 - (i) gave to the relevant person a gift that section 5.82 requires the relevant person to disclose; or
 - (ii) made a contribution to travel undertaken by the relevant person that section 5.83 requires the relevant person to disclose;

or

- (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.

- (2) In subsection (1) —

notifiable gift means a gift about which the relevant person was or is required by regulations under section 4.59(a) to provide information in relation to an election;

value, in relation to shares, means the value of the shares calculated in the prescribed manner or using the prescribed method.

[Section 5.62 amended by No. 64 of 1998 s. 31; No. 28 of 2003 s. 110; No. 49 of 2004 s. 51; No. 17 of 2009 s. 26.]

5.63. Some interests need not be disclosed

- (1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —

- (a) an interest common to a significant number of electors or ratepayers;
- (b) an interest in the imposition of any rate, charge or fee by the local government;
- (c) an interest relating to a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers;
- (d) an interest relating to the pay, terms or conditions of an employee unless —
 - (i) the relevant person is the employee; or
 - (ii) either the relevant person's spouse, de facto partner or child is the employee if the spouse, de facto partner or child is living with the relevant person;

[(e) deleted]

- (f) an interest arising only because the relevant person is, or intends to become, a member or office bearer of a body with non-profit making objects;
- (g) an interest arising only because the relevant person is, or intends to become, a member, office bearer, officer or employee of a department of the Public Service of the State or Commonwealth or a body established under this Act or any other written law; or
- (h) a prescribed interest.

- (2) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —

- (a) any proposed change to a planning scheme for any area in the district;
- (b) any proposed change to the zoning or use of land in the district; or
- (c) the proposed development of land in the district,

then, subject to subsection (3) and (4), the person is not to be treated as having an interest in a matter for the purposes of sections 5.65, 5.70 and 5.71.

- (3) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —

- (a) any proposed change to a planning scheme for that land or any land adjacent to that land;
- (b) any proposed change to the zoning or use of that land or any land adjacent to that land; or

- (c) the proposed development of that land or any land adjacent to that land,
then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.
- (4) If a relevant person has a financial interest because any land in which the person has any interest other than an interest relating to the valuation of that land or any land adjacent to that land may be affected by —
 - (a) any proposed change to a planning scheme for any area in the district;
 - (b) any proposed change to the zoning or use of land in the district; or
 - (c) the proposed development of land in the district,then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.
- (5) A reference in subsection (2), (3) or (4) to the development of land is a reference to the development, maintenance or management of the land or of services or facilities on the land.
[Section 5.63 amended by No. 1 of 1998 s. 15; No. 64 of 1998 s. 32; No. 28 of 2003 s. 111; No. 49 of 2004 s. 52; No. 17 of 2009 s. 27.]

[5.64. Deleted by No. 28 of 2003 s. 112.]

5.65. Members' interests in matters to be discussed at meetings to be disclosed

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.Penalty: \$10 000 or imprisonment for 2 years.
- (2) It is a defence to a prosecution under this section if the member proves that he or she did not know —
 - (a) that he or she had an interest in the matter; or
 - (b) that the matter in which he or she had an interest would be discussed at the meeting.
- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.66. Meeting to be informed of disclosures

If a member has disclosed an interest in a written notice given to the CEO before a meeting then —

- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
- (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates are discussed.

[Section 5.66 amended by No. 1 of 1998 s. 16; No. 64 of 1998 s. 33.]

5.67. Disclosing members not to participate in meetings

A member who makes a disclosure under section 5.65 must not —

- (a) preside at the part of the meeting relating to the matter; or

- (b) participate in, or be present during, any discussion or decision making procedure relating to the matter,

unless, and to the extent that, the disclosing member is allowed to do so under section 5.68 or 5.69.

Penalty: \$10 000 or imprisonment for 2 years.

5.68. Councils and committees may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter —
 - (a) may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
 - (b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if —
 - (i) the disclosing member also discloses the extent of the interest; and
 - (ii) those members decide that the interest —
 - (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - (II) is common to a significant number of electors or ratepayers.
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision making process on, the question of whether an application should be made to the Minister under section 5.69.

5.69. Minister may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the council or the CEO may apply to the Minister to allow the disclosing member to participate in the part of the meeting, and any subsequent meeting, relating to the matter.
 - (2) An application made under subsection (1) is to include —
 - (a) details of the nature of the interest disclosed and the extent of the interest; and
 - (b) any other information required by the Minister for the purposes of the application.
 - (3) On an application under this section the Minister may allow, on any condition determined by the Minister, the disclosing member to preside at the meeting, and at any subsequent meeting, (if otherwise qualified to preside) or to participate in discussions or the decision making procedures relating to the matter if —
 - (a) there would not otherwise be a sufficient number of members to deal with the matter; or
 - (b) the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
 - (4) A person must not contravene a condition imposed by the Minister under this section.
- Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69 amended by No. 49 of 2004 s. 53.]

5.69A. Minister may exempt committee members from disclosure requirements

- (1) A council or a CEO may apply to the Minister to exempt the members of a committee from some or all of the provisions of this Subdivision relating to the disclosure of interests by committee members.

- (2) An application under subsection (1) is to include —
 - (a) the name of the committee, details of the function of the committee and the reasons why the exemption is sought; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may grant the exemption, on any conditions determined by the Minister, if the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.
[Section 5.69A inserted by No. 64 of 1998 s. 34(1).]

5.70. Employees to disclose interests relating to advice or reports

- (1) In this section —
employee includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest.
Penalty: \$10 000 or imprisonment for 2 years.

5.71. Employees to disclose interests relating to delegated functions

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and —

- (a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and
- (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter.

Penalty: \$10 000 or imprisonment for 2 years.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefit s (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer
- Manager Works and Services
- Council Staff
- Council
- Community Members.

STAFF RECOMMENDATION

That Council receive the Status Report.

9.3 COVID-19 FINANCIAL HARDSHIP POLICY

File Number: ADM 53
Author: Raymond Griffiths, Chief Executive Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

BACKGROUND

The COVID-19 pandemic is impacting our community and organisation with the impacts of the pandemic continuing to emerge and evolve rapidly.

The Federal and State Governments have issued the instruction to close the following businesses, whether operating as a profit or not for profit organisation;

- Pub, bar or club that supplies alcohol, but not include any part of the business constituted by a bottle shop
- Hotel, whether licensed or unlicensed but not;
 - To the extent that it provides accommodation, takeaway meals or drinks or a meal delivery service; or
 - Any part of the hotel constituted by a bottle shop
- Gymnasium
- Indoor sporting centre
- Casino
- Cinema or Nightclub
- Entertainment venue of any other kind
- Restaurant or café, other than to the extent that it provides takeaway meals or drinks or a meal delivery service;
- Place of worship, other than for the purposes of a wedding or funeral
- Auction house
- Beauty parlour or salon, other than a hairdressers or barbershop
- Nail salon
- Tattoo parlour
- Spa
- Massage parlour
- Gaming or gambling venue
- Adult entertainment premises (including but not limited to strip clubs, brothels and sex on premises venues)
- Amusement park or arcade
- Play centre, whether indoors or outdoors
- Community Recreation or youth centre or facility (including but not limited to community halls, clubs, Returned and Services League facilities and Police and Citizens Youth Clubs), other

than to the extent that it remains open for the purpose of hosting essential voluntary or public services such as food banks or homeless services

- Health Club or fitness centre, including a centre offering yoga, barre or spin facilities
- Sauna
- Bathhouse
- Wellness centre
- Boot camp
- Swimming pool, whether indoors or outdoors (not including a community swimming pool which is run on a non-commercial basis)
- Gallery
- Museum
- Historic site
- Library
- Local Government facility which is not essential to the continued functioning of the local government (such as, but in addition to, libraries and swimming pools).
- Playgrounds
- Skate parks; and
- Outdoor gyms

STAFF COMMENT

The above list demonstrates the effective closures that have taken place over all of Australia and more importantly in Kellerberrin. The closures or part closures thereof will lead to a possible financial loss for that business, therefore the attached policy has been drafted to try and assist these members during this time.

The policy is written to cover the COVID-19 situation and isn't a policy that will carry over into the future past COVID-19 to ensure that the financial hardship needs to be a reflection of the COVID-19.

TEN YEAR FINANCIAL PLAN

Not known at this time.

FINANCIAL IMPLICATIONS

The current COVID-19 has the potential of financial implications for Council moving forward with ratepayers potentially not being able to meet payment terms affecting Councils cash flow.

There certainly is implications though at this time Councils officers are not sure on the extent/levels of affect in the community at the time of writing this report.

STATUTORY IMPLICATIONS

Local Government Act 1995 (as amended)

Section 2.7. *The role of the council*

- (1) The council —
 - (a) directs and controls the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.

- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

Section 2.8. *The role of the mayor or president*

- (1) The mayor or president —
 - (a) presides at meetings in accordance with this Act;
 - (b) provides leadership and guidance to the community in the district;
 - (c) carries out civic and ceremonial duties on behalf of the local government;
 - (d) speaks on behalf of the local government;
 - (e) performs such other functions as are given to the mayor or president by this Act or any other written law; and
 - (f) liaises with the CEO on the local government's affairs and the performance of its functions.
- (2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

Section 2.9. *The role of the deputy mayor or deputy president*

The deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34.

Section 2.10. *The role of councillors*

A councillor —

- (a) represents the interests of electors, ratepayers and residents of the district;
- (b) provides leadership and guidance to the community in the district;
- (c) facilitates communication between the community and the council;
- (d) participates in the local government's decision-making processes at council and committee meetings; and
- (e) performs such other functions as are given to a councillor by this Act or any other written law.

5.60. *When person has an interest*

For the purposes of this Subdivision, a relevant person has an interest in a matter if either —

- (a) the relevant person; or
- (b) a person with whom the relevant person is closely associated,

has —

- (c) a direct or indirect financial interest in the matter; or
- (d) a proximity interest in the matter.

[Section 5.60 inserted by No. 64 of 1998 s. 30.]

5.60A. *Financial interest*

For the purposes of this Subdivision, 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 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]

5.60B. Proximity interest

- (1) For the purposes of this Subdivision, 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;
 - (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.
- (2) In this section, land (***the proposal land***) adjoins a person's land if —
 - (a) the proposal land, not being a thoroughfare, has a common boundary with the person's land;
 - (b) the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
 - (c) the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3) In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

[Section 5.60B inserted by No. 64 of 1998 s. 30.]

5.61. Indirect financial interests

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

5.62. Closely associated persons

- (1) For the purposes of this Subdivision a person is to be treated as being closely associated with a relevant person if —
 - (a) the person is in partnership with the relevant person; or
 - (b) the person is an employer of the relevant person; or
 - (c) the person is a beneficiary under a trust, or an object of a discretionary trust, of which the relevant person is a trustee; or
 - (ca) the person belongs to a class of persons that is prescribed; or
 - (d) the person is a body corporate —
 - (i) of which the relevant person is a director, secretary or executive officer; or
 - (ii) in which the relevant person holds shares having a total value exceeding —
 - (I) the prescribed amount; or
 - (II) the prescribed percentage of the total value of the issued share capital of the company,whichever is less;or
- (e) the person is the spouse, de facto partner or child of the relevant person and is living with the relevant person; or

- (ea) the relevant person is a council member and the person —
 - (i) gave a notifiable gift to the relevant person in relation to the election at which the relevant person was last elected; or
 - (ii) has given a notifiable gift to the relevant person since the relevant person was last elected;
 or
 - (eb) the relevant person is a council member and since the relevant person was last elected the person —
 - (i) gave to the relevant person a gift that section 5.82 requires the relevant person to disclose; or
 - (ii) made a contribution to travel undertaken by the relevant person that section 5.83 requires the relevant person to disclose;
 or
 - (f) the person has a relationship specified in any of paragraphs (a) to (d) in respect of the relevant person's spouse or de facto partner if the spouse or de facto partner is living with the relevant person.
- (2) In subsection (1) —
- notifiable gift** means a gift about which the relevant person was or is required by regulations under section 4.59(a) to provide information in relation to an election;
- value**, in relation to shares, means the value of the shares calculated in the prescribed manner or using the prescribed method.
- [Section 5.62 amended by No. 64 of 1998 s. 31; No. 28 of 2003 s. 110; No. 49 of 2004 s. 51; No. 17 of 2009 s. 26.]*

5.63. Some interests need not be disclosed

- (1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter —
 - (a) an interest common to a significant number of electors or ratepayers;
 - (b) an interest in the imposition of any rate, charge or fee by the local government;
 - (c) an interest relating to a fee, reimbursement of an expense or an allowance to which section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.101(2) refers;
 - (d) an interest relating to the pay, terms or conditions of an employee unless —
 - (i) the relevant person is the employee; or
 - (ii) either the relevant person's spouse, de facto partner or child is the employee if the spouse, de facto partner or child is living with the relevant person;
 - [(e) deleted]*
 - (f) an interest arising only because the relevant person is, or intends to become, a member or office bearer of a body with non-profit making objects;
 - (g) an interest arising only because the relevant person is, or intends to become, a member, office bearer, officer or employee of a department of the Public Service of the State or Commonwealth or a body established under this Act or any other written law; or
 - (h) a prescribed interest.
- (2) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —

- (a) any proposed change to a planning scheme for any area in the district;
- (b) any proposed change to the zoning or use of land in the district; or
- (c) the proposed development of land in the district,

then, subject to subsection (3) and (4), the person is not to be treated as having an interest in a matter for the purposes of sections 5.65, 5.70 and 5.71.

- (3) If a relevant person has a financial interest because the valuation of land in which the person has an interest may be affected by —
 - (a) any proposed change to a planning scheme for that land or any land adjacent to that land;
 - (b) any proposed change to the zoning or use of that land or any land adjacent to that land; or
 - (c) the proposed development of that land or any land adjacent to that land,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (4) If a relevant person has a financial interest because any land in which the person has any interest other than an interest relating to the valuation of that land or any land adjacent to that land may be affected by —
 - (a) any proposed change to a planning scheme for any area in the district;
 - (b) any proposed change to the zoning or use of land in the district; or
 - (c) the proposed development of land in the district,

then nothing in this section prevents sections 5.65, 5.70 and 5.71 from applying to the relevant person.

- (5) A reference in subsection (2), (3) or (4) to the development of land is a reference to the development, maintenance or management of the land or of services or facilities on the land.

[Section 5.63 amended by No. 1 of 1998 s. 15; No. 64 of 1998 s. 32; No. 28 of 2003 s. 111; No. 49 of 2004 s. 52; No. 17 of 2009 s. 27.]

[5.64. Deleted by No. 28 of 2003 s. 112.]

5.65. Members' interests in matters to be discussed at meetings to be disclosed

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.

Penalty: \$10 000 or imprisonment for 2 years.

- (2) It is a defence to a prosecution under this section if the member proves that he or she did not know —
 - (a) that he or she had an interest in the matter; or
 - (b) that the matter in which he or she had an interest would be discussed at the meeting.

- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.66. Meeting to be informed of disclosures

If a member has disclosed an interest in a written notice given to the CEO before a meeting then —

- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
- (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates are discussed.

[Section 5.66 amended by No. 1 of 1998 s. 16; No. 64 of 1998 s. 33.]

5.67. Disclosing members not to participate in meetings

A member who makes a disclosure under section 5.65 must not —

- (a) preside at the part of the meeting relating to the matter; or
- (b) participate in, or be present during, any discussion or decision making procedure relating to the matter,

unless, and to the extent that, the disclosing member is allowed to do so under section 5.68 or 5.69.

Penalty: \$10 000 or imprisonment for 2 years.

5.68. Councils and committees may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter —
 - (a) may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
 - (b) may allow, to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if —
 - (i) the disclosing member also discloses the extent of the interest; and
 - (ii) those members decide that the interest —
 - (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
 - (II) is common to a significant number of electors or ratepayers.
- (2) A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3) This section does not prevent the disclosing member from discussing, or participating in the decision making process on, the question of whether an application should be made to the Minister under section 5.69.

5.69. Minister may allow members disclosing interests to participate etc. in meetings

- (1) If a member has disclosed, under section 5.65, an interest in a matter, the council or the CEO may apply to the Minister to allow the disclosing member to participate in the part of the meeting, and any subsequent meeting, relating to the matter.
- (2) An application made under subsection (1) is to include —
 - (a) details of the nature of the interest disclosed and the extent of the interest; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may allow, on any condition determined by the Minister, the disclosing member to preside at the meeting, and at any subsequent meeting, (if otherwise qualified to preside) or to participate in discussions or the decision making procedures relating to the matter if —

- (a) there would not otherwise be a sufficient number of members to deal with the matter; or
 - (b) the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69 amended by No. 49 of 2004 s. 53.]

5.69A. Minister may exempt committee members from disclosure requirements

- (1) A council or a CEO may apply to the Minister to exempt the members of a committee from some or all of the provisions of this Subdivision relating to the disclosure of interests by committee members.
- (2) An application under subsection (1) is to include —
 - (a) the name of the committee, details of the function of the committee and the reasons why the exemption is sought; and
 - (b) any other information required by the Minister for the purposes of the application.
- (3) On an application under this section the Minister may grant the exemption, on any conditions determined by the Minister, if the Minister is of the opinion that it is in the interests of the electors or ratepayers to do so.
- (4) A person must not contravene a condition imposed by the Minister under this section.
Penalty: \$10 000 or imprisonment for 2 years.

[Section 5.69A inserted by No. 64 of 1998 s. 34(1).]

5.70. Employees to disclose interests relating to advice or reports

- (1) In this section —
employee includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest.
Penalty: \$10 000 or imprisonment for 2 years.

5.71. Employees to disclose interests relating to delegated functions

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and —

- (a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and
- (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter.

Penalty: \$10 000 or imprisonment for 2 years.

STRATEGIC COMMUNITY PLAN

Nil

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer

STAFF RECOMMENDATION

That Council;

1. *Adopts the Financial Hardship policy as presented as a new policy.*
2. *Instructs the Chief Executive Officer to advertise the policy.*

Attachment 1.

**1. PURPOSE**

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

This Policy is intended to ensure that Council 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.

2. SCOPE

This policy applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as Council deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason the Policy is not intended to provide rate 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.

3. DEFINITIONS

Nil

4. STRATEGIC CONTEXT

This policy links to key goal areas:

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

5. POLICY STATEMENT

5.1.1 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 a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Kellerberrin recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship as a result of COVID-19 regardless of their status, be they a property owner, tenant, business owner etc.

5.1.2 Anticipated Financial Hardship due to COVID19

Council recognise that many ratepayers are already experiencing financial hardship due to COVID-19. Council respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

Council will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, Council will also provide contact information for a recognised financial counsellor and/or other relevant support services.

5.1.3 Financial Hardship Criteria

While evidence of hardship will be required, Council recognise that not all circumstances are alike. Council 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 as a result of COVID-19
- 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 that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. Council will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

5.1.4 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:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;

- The ratepayer will be responsible for informing the Shire of Kellerberrin of any change in circumstance that jeopardises the agreed payment schedule.

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

5.1.5 Interest Charges

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

5.1.6 Deferment of Rates

Deferment of rates 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 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 rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

5.1.7 Debt recovery

Council 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 3rd due payment, then Council will continue to suspend debt recovery processes.

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

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the Local Government Act 1995.

5.1.8 Review

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

5.1.9 Communication and Confidentiality

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

Council will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

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

6. RELATED LEGISLATION/ DOCUMENTATION

Local Government Act 1995 –

- Subdivision 4 – Payment of rates and service charges
- Subdivision 5 – Recovery of unpaid rates and service charges
- Subdivision 6 – Actions against land where rates or service charges unpaid

7. REVIEW DETAILS

Council Adoption	Date		Resolution #	
Previous Adoption	Date		Resolution #	

9.4 2019/20 BUDGET REVIEW

File Number: FIN
Author: Kate Dudley, Deputy Chief Executive Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

BACKGROUND

Under Regulation 33A of the Local Government (Financial Management) Regulations 1996 (FMR), between 1 January and 31 March in each financial year, a local government must carry out a review of its budget for that year. The intention of the legislation is to ensure local governments conduct at least one budget review between six and nine months into a financial year.

A budget review compares year to date actual results with the adopted or amended budget. It establishes whether a local government is meeting its budget commitments and if any variations are required. The review must:

- consider the local government's financial performance for the period 1 July 2019 to the review date in that financial year;
- amend the budget opening position at 1 July 2019 by reference to the audited closing position at 30 June 2019, including any adjustment(s) required for the introduction of new accounting standards on 1 July 2019;
- consider the local government's financial position as at the date of the review; and
- review the forecasted outcomes for the end of the financial year.

Regulation 33A(2) and (3) of the FMR states that, within 30 days after a review is carried out, it is required to be submitted to the council. In accordance with regulation 33A(4) of the FMR, a copy of the Council endorsed review must be provided to the Department of Local Government, Sport and Cultural Industries within 30 days of its endorsement by council.

If prior budget reviews have been undertaken, the Reg 33A review must still cover the period from 1 July and also cover any adjustments made as a result of prior reviews.

STAFF COMMENT

Statements of Budget Review are provided by Statutory Reporting Program and Nature and Type, as well as Net Current Funding Position and Budget Amendments.

Council's administration has noted that line items within the Schedules are over and under budget currently though within the schedule the expectation is the end result will be within the budget.

It is a requirement of Council to send a copy of the revised annual budget to the Department of Local Government.

TEN YEAR FINANCIAL PLAN

The budget review will align with the Long Term Financial Plan.

FINANCIAL IMPLICATIONS

The budget review will align with the Annual Budget.

STATUTORY IMPLICATIONS

Local Government (Financial Management) Regulations 1996

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

[Regulation 33A inserted in Gazette 31 Mar 2005 p. 1048-9; amended in Gazette 20 Jun 2008 p. 2723-4.]

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefit s (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer
- Manager Works & Services


STAFF RECOMMENDATION

That Council adopt the 2019/20 Budget Review at DATE..... as presented comprising;

- a) Statement of Budget Review by Nature and Type*
- b) Statement of Budget Review by Program*
- c) Note 1 to Note 5*

and that the Chief Executive Officer present to the Department of Local Government, Sport and Cultural Industries.

9.5 CHEQUE LIST MARCH 2020

File Number: N/A
Author: Zene Arancon, Finance Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: 1. March 2020 Payment List [↓](#) 

BACKGROUND

Accounts for payment from 1st to 31st March 2020

TRUST

TRUST TOTAL	\$ 600.00
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MUNICIPAL FUND

Cheque Payments	
34730-34738	\$ 12,965.89
EFT Payments	
10581-10689	\$ 334,855.78
Direct Debit Payments	\$ 48,017.48
TOTAL MUNICIPAL	\$ 395,839.15

STAFF COMMENT

During the month of March 2020, the Shire of Kellerberrin made the following significant purchases:

Avon Valley Toyota	\$ 65,488.33
Purchase of Toyota Prado for CEO	
Western Australian Treasury Corporation	\$ 33,504.08
Loan No. 118 Interest payment - Rec Centre Redevelopment	
Fire And Emergency Services (WA)	\$ 21,982.57
ESL Quarter 3 fee 2019/2020	
GPR Truck Service & Repairs	\$ 18,764.29
Routine service & parts repairs carried for Western Star tip truck	
Sam Williams	\$ 18,150.00
Semi hire March 2020	
Mineral Crushing Services WA PTY LTD	\$ 13,580.58
Purchase of 10mm & 14mm aggregates for various road works	
WA Local Government Superannuation Plan Pty Ltd	\$ 12,614.46
Staff superannuation contributions	
United Card Services Pty Ltd	\$ 12,480.21
Total supply charges February 2020	

Deputy Commissioner Of Taxation PAYG Tax	\$ 10,460.00
WCS Concrete Pty Ltd Purchase of headwalls & box culverts for various road works	\$ 9,753.70
Smith Earthmoving Pty Ltd Semi hire February 2020	\$ 9,581.00
InfoCouncil Pty Ltd Finalisation for license fee, implementation fee & help desk fee	\$ 9,175.10
Innes & Co Semi hire February 2020	\$ 8,651.50
Avon Waste Commercial & domestic collections February 2020	\$ 7,749.49
WA Local Government Superannuation Plan Pty Ltd Staff superannuation contributions	\$ 7,295.53
Synergy Various power supply charges December 2019-February 2020	\$ 7,055.16
Peak Transport Truck hire February 2020	\$ 7,050.01
Department of Agriculture, Water and the Environment Baandee North Road clearing permit 2020/8638	\$ 6,577.00
Farmways Kellerberrin Pty Ltd Purchase of pool pump, upright cooker, sealer & various under \$200	\$ 6,321.71
Smith Earthmoving Pty Ltd Hire of prime mover January 2020	\$ 6,220.50

TEN YEAR FINANCIAL PLAN

There is no direct impact on the Long Term Financial Plan.

FINANCIAL IMPLICATIONS

Shire of Kellerberrin 2019/2020 Operating Budget

STATUTORY IMPLICATIONS

Local Government (Financial Management) Regulations 1996

11. Payment of accounts

- (1) A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of —
 - (a) cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and
 - (b) Petty cash systems.

- (2) A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.
- (3) Payments made by a local government —
 - (a) Subject to sub-regulation (4), are not to be made in cash; and
 - (b) Are to be made in a manner which allows identification of —
 - (i) The method of payment;
 - (ii) The authority for the payment; and
 - (iii) The identity of the person who authorised the payment.
- (4) Nothing in sub-regulation (3) (a) prevents a local government from making payments in cash from a petty cash system.

[Regulation 11 amended in Gazette 31 Mar 2005 p. 1048.]

12. Payments from municipal fund or trust fund

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) If the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) Otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

[Regulation 12 inserted in Gazette 20 Jun 1997 p. 2838.]

13. Lists of accounts

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) The payee's name;
 - (b) The amount of the payment;
 - (c) The date of the payment; and
 - (d) Sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) For each account which requires council authorisation in that month —
 - (i) The payee's name;
 - (ii) The amount of the payment; and
 - (iii) Sufficient information to identify the transaction;
 - And
 - (b) The date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub-regulation (1) or (2) is to be —
 - (a) Presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) Recorded in the minutes of that meeting.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

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2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer
- Finance Officer

STAFF RECOMMENDATION

That Council notes that during the month of March 2020, the Chief Executive Officer has made the following payments under council's delegated authority as listed in appendix A to the minutes.

1. *Municipal Fund payments totalling \$ 395,839.15 on vouchers EFT , CHQ, Direct payments*
2. *Trust Fund payments totalling \$ 600.00 on vouchers EFT, CHQ, Direct payments*

Shire of Kellerberrin Municipal/Trust Account Submitted For the Month Ending 31st March 2020				
Date	Name	Description	Payment Amount	
3107	19/03/2020	TRUST Melanie Were	Refund bond gym swipe card #000493	50.00
EFT10580	06/03/2020	Madison Fitzgerald McIntosh	Refund of Hall bond - Golf Club	350.00
EFT10634	19/03/2020	Blair Coggan	Refund bond gym swipe card #508 & #509	100.00
EFT10635	19/03/2020	CBH Group	Refund bond Coulohan/Cotte room	50.00
EFT10636	19/03/2020	DKT Rural Agencies	Refund bond - Golf Club	50.00
TOTAL				600.00
EFT10581	12/03/2020	EFT AMPAC Debt Recovery (WA) Pty Ltd	Commissions & costs February 2020	55.00
EFT10582	12/03/2020	Academy Office National	Purchase of white board	108.84
EFT10583	12/03/2020	Air Liquide WA Pty Ltd	Cylinder fee - med oxy February 2020	15.55
EFT10584	12/03/2020	Armada Lock & Key Service	Purchase of restricted keys & padlocks	1,137.00
EFT10585	12/03/2020	Australia Post	Total supply February 2020 & renewal of PO Box	452.79
EFT10586	12/03/2020	Avon Valley Toyota	Purchase of Toyota Prado for CEO	65,488.33
EFT10587	12/03/2020	Avon Waste	Commercial & domestic collections February 2020	7,749.49
EFT10588	12/03/2020	BOC Limited	Oxygen industrial E2 Size, Oxygen indust G size, argon welding E2 size, Dissolved acetylene E size, argosheid universal g size, e2 size	148.40
EFT10589	12/03/2020	Bob Waddell & Associates Pty Ltd	Consultant fee for preparation of February 2020 financial statements	165.00
EFT10590	12/03/2020	Boya Equipment	Purchase assy brush holder	407.22
EFT10591	12/03/2020	Brian Lloyd & Assoc Pty Ltd (T/A Drug Safe Workplaces WA)	Drug testing for Shire employees	1,501.50
EFT10592	12/03/2020	Brooks Hire Service Pty Ltd	Hire - full charge February 2020	996.34
EFT10593	12/03/2020	Change Energy	Power charges Kellerberrin Club February-March 2020	3,189.44
EFT10594	12/03/2020	Covs, a Division of GPC Asian Pacific Pty Ltd	Purchase of pedal pads & plugs for Depot vehicles	499.54
EFT10595	12/03/2020	DKT Rural Agencies	Purchase of pots & plants for Rec Centre & various under \$200	927.85
EFT10596	12/03/2020	Doodlakine Store	Fuel charges Doodlakine Bushfire Brigade February 2020	119.01
EFT10597	12/03/2020	Easi Fleet Pty Ltd	Staff payroll deductions	598.35
EFT10598	12/03/2020	Farmways Kellerberrin Pty Ltd	Purchase of hydraulic hose & various under \$200	3,977.92
EFT10599	12/03/2020	Fegan Building Surveying	Building surveyor fee	1,199.00
EFT10600	12/03/2020	Fire And Emergency Services (WA)	ESL Quarter 3 fee 2019/2020	21,982.57
EFT10601	12/03/2020	Five Star Business Equipment & Communications	Black & colour meter reading bill February 2020	363.45
EFT10602	12/03/2020	Fleet Network Pty Ltd	Staff payroll deductions	800.21
EFT10603	12/03/2020	Great Southern Fuel Supplies	Total February 2020	1,518.84
EFT10604	12/03/2020	J.Blackwood & Son Pty Ltd	Purchase of mudguard washers & screws for Depot vehicles	745.49
EFT10605	12/03/2020	JR & A Hersey Pty Ltd	Purchase of hygiene kit & valve canon fit for Depot vehicles	172.70
EFT10606	12/03/2020	Kellerberrin Community Resource Centre	Monthly Library payment December 2019 & January 2020	3,889.00
EFT10607	12/03/2020	Kellerberrin Farmers Co-op	Refreshments for Admin office & Depot and supplies for Caravan Park for February 2020	804.10
EFT10608	12/03/2020	Kleenheat Gas	Facility & cylinder service charge	69.48
EFT10609	12/03/2020	LGRCEU	Staff payroll deductions	61.50
EFT10610	12/03/2020	Midland Trophies	Purchase of board & tags	44.00
EFT10611	12/03/2020	Mineral Crushing Services WA PTY LTD	Purchase of 10mm & 14mm aggregates for various road works	13,580.58
EFT10612	12/03/2020	Moore Stephens	Preparation of January BAS 2020	550.00
EFT10613	12/03/2020	Noth Star Security	Quarterly alarm monitoring fee January-March 2020	157.30
EFT10614	12/03/2020	Officeworks Businessdirect	Purchase various office supplies	150.87
EFT10615	12/03/2020	PW & PM Graham	Claim works done for Council chambers renovations, Caravan Park, Rec Centre & Depot	2,880.00
EFT10616	12/03/2020	Peak Transport	Truck hire February 2020	7,050.01
EFT10617	12/03/2020	Perfect Computer Solutions	Monthly IT support fee February 2020	1,914.00
EFT10618	12/03/2020	Perth Energy	Supply charges George St. KBN January-February 2020	2,523.48
EFT10619	12/03/2020	Perth Safety Products	Purchase of 150mm blade for various road works	275.00
EFT10620	12/03/2020	SOURCE MACHINERY PTY LTD	Purchase of workshop, operator & parts manual for Depot vehicles	503.80
EFT10621	12/03/2020	STS West Pty Ltd	Purchase of tyres, batteries & various for Depot vehicles under \$200	3,597.00
EFT10622	12/03/2020	Sam Williams	Truck hire February 2020	3,762.00
EFT10623	12/03/2020	Shire Of Merredin	Environmental Health Officer services for October 2019	2,006.40
EFT10624	12/03/2020	Shire of Trayning	Ninghan news advert full page color edition 1543 Peter Bell Family Night Out event	20.00
EFT10625	12/03/2020	Smith Earthmoving Pty Ltd	Hire of prime mover January 2020	6,220.50
EFT10626	12/03/2020	Social Club Fund	Staff payroll deductions	65.00
EFT10627	12/03/2020	Spyker Business Solutions	T4000 Communicator monthly fee March 2020	17.80
EFT10628	12/03/2020	Suoculent Foods	Refreshments for WERO Inc. meeting 22/03/2020	212.50
EFT10629	12/03/2020	United Card Services Pty Ltd	Total supply charges February 2020	12,480.21
EFT10630	12/03/2020	WCS Concrete Pty Ltd	Purchase of headwalls & box culverts for various road works	9,753.70
EFT10631	12/03/2020	West Coast on Hold	Monthly message on hold March 2020	69.00
EFT10632	12/03/2020	Western Australian Treasury Corporation	Loan No. 118 Interest payment - Rec Centre Redevelopment	33,504.08
EFT10633	16/03/2020	Vicki Philippoff Settlements	Settlement fee for 99 Hammond St. KBN	1,824.16
EFT10637	26/03/2020	AFGR1 Equipment Australia Pty Ltd	Purchase of filters for depot vehicles	690.95

EFT10638	26/03/2020	AMPAC Debt Recovery (WA) Pty Ltd	Commissions & costs February 2020	1,877.68
EFT10639	26/03/2020	Alpine Building Products	Purchase of various fixtures for Depot lunch crib room	2,805.00
EFT10640	26/03/2020	Armada Lock & Key Service	Purchase of padlocks for Hockey Oval	403.00
EFT10641	26/03/2020	Bob Waddell & Associates Pty Ltd	Assistance with February BAS & GST adjustments	924.00
EFT10642	26/03/2020	Bullivants	Purchase of various safety hooks for Depot vehicles	605.00
EFT10643	26/03/2020	Bunnings	Purchase of tiles for Council Chambers renovations	338.80
EFT10644	26/03/2020	Cr David Leake	Meeting attendance fee February & March 2020	500.00
EFT10645	26/03/2020	Cr Rodney Forsyth	Meeting attendance fee & Presidents allowance February 2020	1,650.00
EFT10646	26/03/2020	Cr Wendy Elaine McNeil	Meeting attendance fee February & March 2020	500.00
EFT10647	26/03/2020	Cr Dennis Reid	Meeting attendance fee February & March 2020	500.00
EFT10648	26/03/2020	Debra Armstrong	Refund of event application fee for 3 Wheel Muster	115.00
EFT10649	26/03/2020	Dylan Copeland	Project management including site visits & meeting	2,332.00
EFT10650	26/03/2020	Easi Fleet Pty Ltd	Staff payroll deductions	598.35
EFT10651	26/03/2020	Emily Ryan	Meeting attendance fee February & March 2020	500.00
EFT10652	26/03/2020	Envirodean WA Pty Ltd	Monthly hire of envirodean 600 parts washer S/N 8-445- March 2020	181.50
EFT10653	26/03/2020	Farmways Kellerberin Pty Ltd	Purchase of pool pump, upright cooker, sealer & various under \$200	6,321.71
EFT10654	26/03/2020	Fegan Building Surveying	Building surveyor fee	654.50
EFT10655	26/03/2020	First 5 Minutes	Emergency evacuation plans update March-May 2020	564.30
EFT10656	26/03/2020	Fleet Network Pty Ltd	Staff payroll deductions	800.21
EFT10657	26/03/2020	GPR Truck Service & Repairs	Routine service & parts repairs carried for Western Star tip truck	18,784.29
EFT10658	26/03/2020	Geraldine Nominees TIAS Daimler Trucks Perth	Purchase of handle door for Depot vehicle	586.67
EFT10659	26/03/2020	Great Southern Fuel Supplies	Fuel for Mowers ULSD 10PPM	901.56
EFT10660	26/03/2020	Hitachi	Purchase of filters for Depot vehicle	109.04
EFT10661	26/03/2020	IXOM Operations Pty Ltd	Chlorine gas purchase & rental for Dam & Swimming Pool January 2020	610.63
EFT10662	26/03/2020	InfoCouncil Pty Ltd	Finalisation for license fee, implementation fee & help desk fee	9,175.10
EFT10663	26/03/2020	Innes & Co	Semi hire February 2020	8,651.50
EFT10664	26/03/2020	J.Blackwood & Son Pty Ltd	Purchase of flagging tapes for various road works	50.82
EFT10665	26/03/2020	Kellerberin & Districts Club	Refreshments for the Annual General Electors Meeting 06/02/2020	131.90
EFT10666	26/03/2020	Kellerberin Community Resource Centre	Licensing commissions January 2020 & monthly library fee February 2020	3,946.74
EFT10667	26/03/2020	Kellerberin Newsagency	Total supply February 2020	159.35
EFT10668	26/03/2020	LGIS Risk Management	Evacuation Plans fee - Caravan Park	363.00
EFT10669	26/03/2020	LGRCEU	Staff payroll deductions	61.50
EFT10670	26/03/2020	Landgate	Other DLI invoices	251.25
EFT10671	26/03/2020	Major Motors Pty Ltd	Purchase of filters for Depot vehicles	185.08
EFT10672	26/03/2020	Marketforce	Publication fee Local Law - Animals, Environment & Nuisance - Thursday 5th March 2020	400.86
EFT10673	26/03/2020	Merredin Refrigeration & Gas	Parts & labour charges for repairs of AC at Leake St. unit, & Rooms 7-8 Caravan Park	2,433.80
EFT10674	26/03/2020	Metal Artwork Creations	White aluminum name badges for staff & Councillor	25.30
EFT10675	26/03/2020	Notham Holden/Mazda	Purchase of window switch for Depot vehicles	250.52
EFT10676	26/03/2020	PW & PM Graham	Claim works for Depot, Council chambers, Rec Centre, Caravan Park & Nth Baandee	3,900.00
EFT10677	26/03/2020	Protection Engineering Pty Ltd	Charges for routine inspection of Fire Protection Systems for February 2020	250.44
EFT10678	26/03/2020	SRB CONTRACTING PTY LTD	Hire of portable traffic lights for various road works	1,881.00
EFT10679	26/03/2020	Sam Williams	Semi hire March 2020	18,150.00
EFT10680	26/03/2020	Santaleuca Forestry	Prepare & submit EPBC referral to Federal Department of Agriculture Water & Environment	2,431.00
EFT10681	26/03/2020	Scott O'Neill	Meeting attendance fee & Presidents allowance February & March 2020	650.00
EFT10682	26/03/2020	Shire Of Tammin	Refund of hire for Marquee Hall	150.00
EFT10683	26/03/2020	Smith Earthmoving Pty Ltd	Semi hire February 2020	9,581.00
EFT10684	26/03/2020	Social Club Fund	Staff payroll deductions	75.00
EFT10685	26/03/2020	State Law Publisher	Local Law Gazette - Animals, Environment & Nuisance	2,020.85
EFT10686	26/03/2020	The Paper Company	Purchase various photocopy papers for Shire Admin	112.97
EFT10687	26/03/2020	Toit Transport Pty Ltd	Various freight charges from creditors	246.14
EFT10688	26/03/2020	WA Contract Ranger Services Pty Ltd	Ranger services fee February-March 2020	1,051.87
EFT10689	26/03/2020	Wheatbelt Uniforms Signs & Safety	Fire extinguisher test fees for various Shire properties	2,131.80
				TOTAL 334,855.78
34730	12/03/2020	CHEQUE Kellerberin Meats	Refreshments for Depot staff	125.66
34731	12/03/2020	Shire of Kellerberin Licencing	Shire vehicle renewal fee	329.85
34732	12/03/2020	Shire of Northam	Old quarry tipping fees January 2020	2,513.85
34733	12/03/2020	Synergy	Various power supply charges December 2019-February 2020	7,055.16
34734	12/03/2020	Telstra	Various phone charges February 2020	681.38
34735	26/03/2020	Housing Authority - Merredin	Water charges for 73 Gregory St. December 2019-February 2020	85.87
34736	26/03/2020	Origin	LPG equipment fee 45kg	74.00
34737	26/03/2020	Telstra	Various phone charges February 2020	2,014.42
34738	26/03/2020	Water Corporation	Water charges standpipe January-March 2020	85.70
				TOTAL 12,965.89
DIRECT DEBIT				

DD7042.1	03/03/2020	Housing Authority - Merredin	Fortnightly rent for 73 Gregory St, Kellerberrin	420.00
DD7044.1	02/03/2020	Westnet Pty Ltd	Monthly fees for administration internet March 2020	103.99
DD7047.1	05/03/2020	WA Local Government Superannuation Plan Pty Ltd	Staff superannuation contributions	7,295.53
DD7047.2	05/03/2020	Australian Super	Staff superannuation contributions	992.91
DD7047.3	05/03/2020	Macquarie Investment Management Ltd	Staff superannuation contributions	369.25
DD7047.4	05/03/2020	MLC Superannuation	Staff superannuation contributions	127.49
DD7047.5	05/03/2020	AMP Retirement Trust	Staff superannuation contributions	181.79
DD7053.1	09/03/2020	Driver And Vehicle Services Department Of Transport	Department of Transport Inspections	68.03
DD7056.1	05/03/2020	VISA Payments - National Australia Bank	Various visa transactions CEO & DCEO February 2020	1,457.99
DD7066.1	13/03/2020	Department of Agriculture, Water and the Environment	Baandee North Road Clearing Permit 2020/8638	6,577.00
DD7070.1	17/03/2020	Housing Authority - Merredin	Fortnightly rent for 73 Gregory St, Kellerberrin	420.00
DD7074.1	19/03/2020	WA Local Government Superannuation Plan Pty Ltd	Staff superannuation contributions	12,814.46
DD7074.2	19/03/2020	Australian Super	Staff superannuation contributions	992.91
DD7074.3	19/03/2020	Macquarie Investment Management Ltd	Staff superannuation contributions	369.25
DD7074.4	19/03/2020	Host Plus	Staff superannuation contributions	401.92
DD7074.5	19/03/2020	MLC Superannuation	Staff superannuation contributions	161.25
DD7074.6	19/03/2020	Colonial First State	Staff superannuation contributions	78.78
DD7074.7	19/03/2020	AMP Retirement Trust	Staff superannuation contributions	181.79
DD7079.1	18/03/2020	Deputy Commissioner Of Taxation	PAYG Tax	10,460.00
DD7091.1	23/03/2020	Shire Of Kellerberrin	Manual payment staff superannuation contribution	4,743.14
				TOTAL <u>48,017.48</u>
				Municipal (EFT & CHEQUE) 347,821.67
				Direct Debit 48,017.48
				TOTAL MUHI <u>395,839.15</u>
				Total Trust <u>600.00</u>

9.6 DIRECT DEBIT LIST AND VISA CARD TRANSACTIONS - MARCH 2020

File Number: N/A
Author: Brett Taylor, Senior Finance Officer
Authoriser: Raymond Griffiths, Chief Executive Officer
Attachments: Nil

BACKGROUND

Please see below the Direct Debit List and Visa Card Transactions for the month of March 2020.

Municipal Direct Debit List

Date	Name	Details	Amount
2-Mar-20	Westnet	Internet Charges	103.99
3-Mar-20	Department of Housing	Rent	420.00
5-Mar-20	Shire of Kellerberrin	Pay Run	54,052.74
6-Mar-20	Shire of Kellerberrin	Super Choice	8,966.97
9-Mar-20	Department of Transport	Vehicle Inspections	68.03
12-Mar-20	Shire of Kellerberrin	Creditors	220,478.74
13-Mar-20	Department Water and Environment	Clearing Permit - Baandee North	6,577.00
17-Mar-20	Department of Housing	Rent	420.00
18-Mar-20	ATO	February BAS	10,460.00
18-Mar-20	Shire of Kellerberrin	Creditors	1,824.16
19-Mar-20	Shire of Kellerberrin	Pay Run	57,827.83
23-Mar-20	Shire of Kellerberrin	Super Choice	19,543.50
27-Mar-20	Shire of Kellerberrin	Creditors	112,552.88
31-Mar-20	NAB	Bank Fees - Trust	10.00
31-Mar-20	NAB	Bank Fees - Muni	42.50
31-Mar-20	NAB	Bank Fees - BPAY	47.84
31-Mar-20	NAB	Bank Fees - NAB Connect	46.24
TOTAL			493,442.42

Trust Direct Debit List

Date	Name	Details	Amount
31-Mar-20	Department of Transport	Licencing March 2020	155,975.05
TOTAL			155,975.05

Visa Transactions

Date	Name	Details	Amount
06-Mar-20	DWER	Clearing Permit	2,400.00
12-Mar-20	Australia Post	ID Check R.Griffiths Property Settlement -99 Hammond Street	49.00
12-Mar-20	Australia Post	ID Check S.O'Neill Property Settlement -99 Hammond Street	49.00
27-Mar-20	NAB	Card Fee	9.00
TOTAL - CEO			2,507.00

Date	Name	Details	Amount
06-Mar-20	Moore Stephens	Budget Worksop	957.00
19-Mar-20	Electrical Home Aids	Vacuum Cleaner Bags Caravan Park	31.95
27-Mar-20	NAB	Card Fee	9.00
TOTAL -DCEO			997.95
TOTAL VISA TRANSACTIONS			3,504.95

STAFF COMMENT

The Direct Debit List and Visa Card Transactions are presented for Council to note for the month of March 2020.

TEN YEAR FINANCIAL PLAN

There are no direct implication on the Long Term Financial Plan.

FINANCIAL IMPLICATIONS

Financial Management of 2019/2020 Budget.

STATUTORY IMPLICATIONS**Local Government (Financial Management) Regulations 1996**

34. Financial activity statement report — s. 6.4

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity December be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefit s (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer
- Senior Finance Officer

STAFF RECOMMENDATION

That Council note the direct debit list for the month of March 2020 comprising of;

- (a) Municipal Fund – Direct Debit List*
- (b) Trust Fund – Direct Debit List*
- (c) Visa Card Transactions*

9.7 FINANCIAL ACTIVITY STATEMENT - MARCH 2020**File Number:** FIN**Author:** Kate Dudley, Deputy Chief Executive Officer**Authoriser:** Raymond Griffiths, Chief Executive Officer**Attachments:** 1. Financial Activity Statement March 2020  **BACKGROUND**

The Regulations detail the form and manner in which financial activity statements are to be presented to the Council on a monthly basis, and are to include the following:

- Annual budget estimates
- Budget estimates to the end of the month in which the statement relates
- Actual amounts of revenue and expenditure to the end of the month in which the statement relates
- Material variances between budget estimates and actual revenue/expenditure (including an explanation of any material variances)
- The net current assets at the end of the month to which the statement relates (including an explanation of the composition of the net current position)

Additionally, and pursuant to Regulation 34(5) of the Regulations, a local government is required to adopt a material variance reporting threshold in each financial year.

At its meeting on 23rd July 2019, the Council adopted (MIN128/19) the following material variance reporting threshold for the 2019/20 financial year:

“PART F – MATERIAL VARIANCE REPORTING FOR 201Y/201Z

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2019/2020 for reporting material variances shall be 10% or \$10,000, whichever is the greater.”

STAFF COMMENT

Pursuant to Section 6.4 of the Local Government Act 1995 (the Act) and Regulation 34(4) of the Local Government (Financial Management) Regulations 1996 (the Regulations), a local government is to prepare, on a monthly basis, a statement of financial activity that reports on the Shire’s financial performance in relation to its adopted / amended budget.

This report has been compiled to fulfil the statutory reporting requirements of the Act and associated Regulations, whilst also providing the Council with an overview of the Shire’s financial performance on a year to date basis for the period ending 31 March 2020.

TEN YEAR FINANCIAL PLAN

Financial Management of 2019/2020 Budget.

FINANCIAL IMPLICATIONS

Financial Management of 2019/2020 Budget.

STATUTORY IMPLICATIONS

Local Government (Financial Management) Regulations 1996

34. Financial activity statement report — s. 6.4

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefit s (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place;

- Chief Executive Officer
- Deputy Chief Executive Officer
- Senior Finance Officer

STAFF RECOMMENDATION

That Council adopt the Financial Report for the month of March 2020 comprising;

- (a) *Statement of Financial Activity*
(b) *Note 1 to Note 13*



SHIRE OF KELLERBERRIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature or Type	9
Note 1 Net Current Assets	10
Note 2 Explanation of Material Variances	12
Note 3 Cash and Investments	13
Note 4 Receivables	14
Note 5 Rating Revenue	15
Note 6 Disposal of Assets	16
Note 7 Capital Acquisitions	17
Note 8 Borrowings	19
Note 9 Reserves	20
Note 10 Grants and Contributions	21
Note 11 Restricted Bonds & Deposits and Trust Fund	22
Note 12 Budget Amendments	23

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SHIRE OF KELLERBERRIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Kellerberrin for the 2019/20 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 2.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Baandee Nth Rd - 19/20 RRG Program - SLK 10.54 - 16.80	38%	581,264	435,933	218,201	217,732
Baandee North - Federal Government Funding - 16.80kms or	38%	724,203	543,132	274,787	268,345
Chambers Street - Highway to Hammond Street Reconstruct	111%	124,453	93,321	138,010	(44,689)
Dowding St - Commodity Route Funding - Reconstruct full lei	28%	441,885	331,389	125,390	205,999
Keller-Bencubbin Rd - Commodity Route Program works (Till	8%	601,500	451,098	50,648	400,450
Mather Road - Commodity Route Funding - Reconstruct CBH	50%	393,280	294,930	196,289	98,641
Bath Street	120%	247,567	185,652	297,316	(111,664)
Gravel Sheeting - Budget Purposes	0%	486,737	365,058	0	365,058
Gravel Sheeting - Fire Road	Unbudgeted	0	0	98,397	(98,397)
Gravel Sheeting - Goldfields Road	Unbudgeted	0	0	13,218	(13,218)
Gravel Sheeting - Johns Road	Unbudgeted	0	0	51,972	(51,972)
Gravel Sheeting - Morrison Road	Unbudgeted	0	0	7,380	(7,380)
Gravel Sheeting - Steber Road	Unbudgeted	0	0	39,056	(39,056)
Gravel Sheeting - Yerapin Road	Unbudgeted	0	0	53,682	(53,682)
Footpath Construction	35%	62,622	46,944	22,113	24,831
Cemetery Upgrades 2018-2019	185%	80,000	59,994	148,173	(88,179)
Centenary Park Car Park Construction and Sealing	70%	65,651	49,203	45,807	3,396
Caravan Park Upgrades 18/19 - Ensuite & Outdoor Kitchen	17%	40,000	29,997	6,613	23,384
Caravan Park - Purchase and locate Donga Purchased from C	329%	40,000	29,997	131,503	(101,506)
Standpipe Reader Installation	0%	30,000	22,500	0	22,500
Purchase and Install Digital Notice Board - Main Street	0%	80,000	59,994	0	59,994
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	76%	1,210,299	942,445	915,258	(27,187)
Non-operating Grants, Subsidies and Contributions	62%	2,868,810	2,151,594	1,777,346	(374,248)
	66%	4,079,109	3,094,039	2,692,604	(401,435)
Rates Levied	100%	2,239,173	2,232,270	2,240,294	8,024

% Compares current ytd actuals to annual budget

		Prior Year 31 March 2019	Current Year 31 March 2020
Financial Position			
Adjusted Net Current Assets	127%	\$ 2,096,850	\$ 2,661,658
Cash and Equivalent - Unrestricted	155%	\$ 1,621,438	\$ 2,510,464
Cash and Equivalent - Restricted	135%	\$ 911,246	\$ 1,230,118
Receivables - Rates	77%	\$ 274,387	\$ 211,553
Receivables - Other	74%	\$ 295,507	\$ 219,532
Payables	221%	\$ 145,194	\$ 321,009

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

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

**SHIRE OF KELLERBERRIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2020
Prepared by: Kate Dudley (Deputy CEO)
Reviewed by: Raymond Griffiths (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

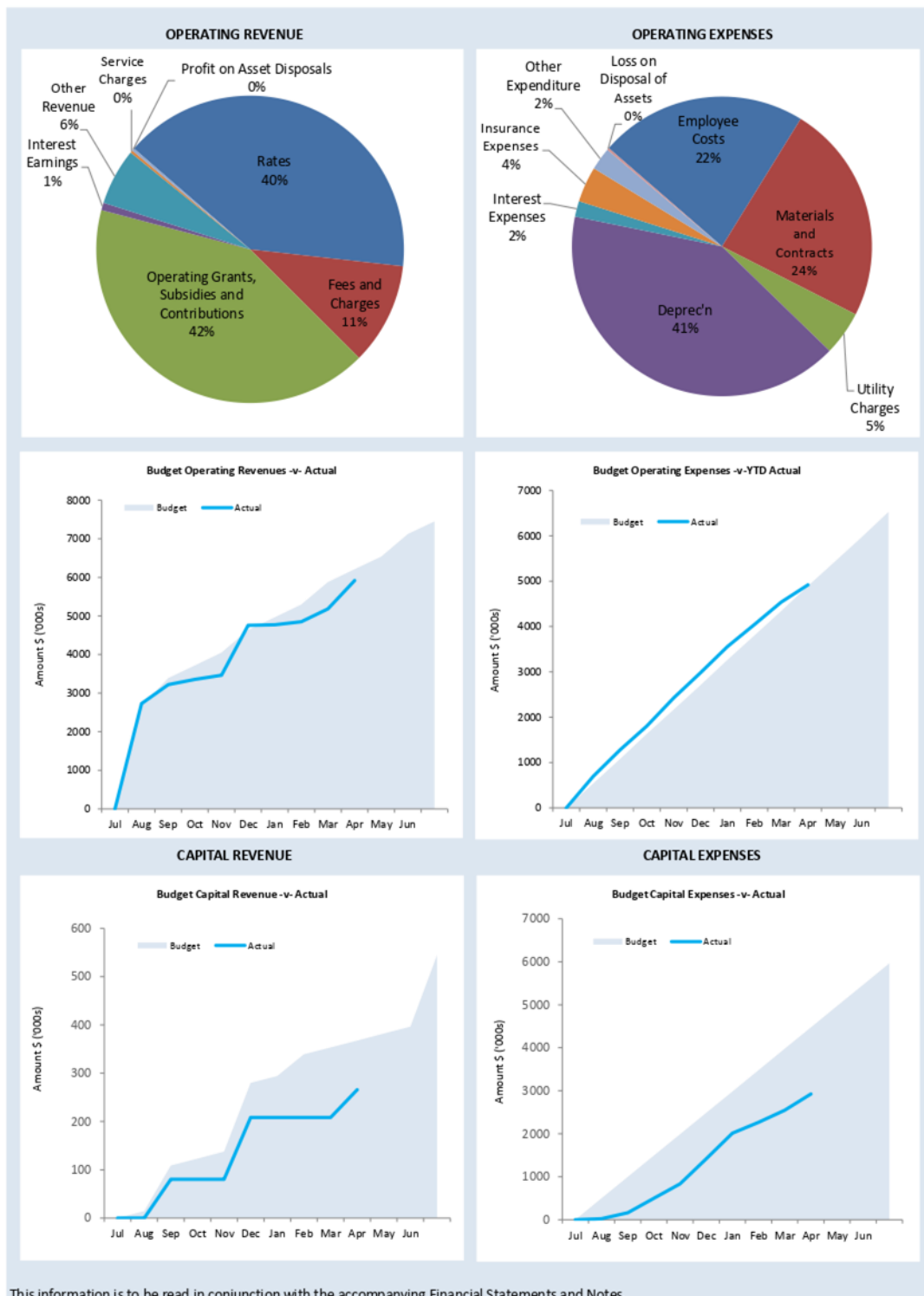
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**SHIRE OF KELLERBERRIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020**

SUMMARY GRAPHS



SHIRE OF KELLERBERRIN
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of Council; Other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community	Supervision of various by-laws, fire prevention, emergency services and animal control
HEALTH	To provide an operational framework for good community health.	Food quality and pest control, immunisation services.
EDUCATION AND WELFARE	To meet the needs of the community in these areas	Provision of Pre-School facilities
HOUSING	To provide and maintain housing for staff and the community.	Provision and maintenance of housing for staff and the community.
COMMUNITY AMENITIES	To provide services required by the	Rubbish collection services, operation of tips, noise control, administration of town planning scheme, maintenance of cemetery and provision of Land Care Services.
RECREATION AND CULTURE	To establish and manage efficiently infrastructure and resources which will help the social well being of the community	Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library
TRANSPORT	To provide effective and efficient transport services to the community	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance
ECONOMIC SERVICES	To help promote the Shire and improve its economic wellbeing	The regulation and provision of tourism, area promotion, building control, sale yards, noxious weeds, vermin control and standpipes
OTHER PROPERTY AND SERVICES	Pooled costs and other unclassified transactions	Private works operations, plant repairs and operations costs.

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget \$	Amended Annual Budget (d) \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus(Deficit)	1	2,020,281	2,311,324	2,311,324	2,311,324	0	0%		
Revenue from operating activities									
Governance		39,242	39,242	30,415	22,558	(7,857)	(26%)	▼	
General Purpose Funding - Rates	5	2,239,173	2,239,173	2,232,270	2,240,294	8,024	0%	▲	
General Purpose Funding - Other		1,165,803	1,165,803	874,320	894,240	19,920	2%	▲	
Law, Order and Public Safety		44,797	44,797	33,597	33,118	(479)	(1%)	▼	
Health		16,000	16,000	11,988	11,234	(754)	(6%)	▼	
Education and Welfare		5,200	5,200	3,897	3,800	(97)	(2%)	▼	
Housing		5,000	5,000	3,735	9,574	5,839	156%	▲	
Community Amenities		141,021	141,021	137,056	148,380	11,324	8%	▲	
Recreation and Culture		46,350	46,350	34,749	100,412	65,663	189%	▲	\$
Transport		159,910	159,910	154,651	148,359	(6,292)	(4%)	▼	
Economic Services		408,376	408,376	306,261	319,288	13,027	4%	▲	
Other Property and Services		309,678	309,678	232,263	207,923	(24,340)	(10%)	▼	\$
		4,580,550	4,580,550	4,055,202	4,139,180				
Expenditure from operating activities									
Governance		(753,547)	(753,547)	(564,948)	(506,130)	58,818	10%	▲	\$
General Purpose Funding		(230,080)	(230,080)	(172,530)	(186,825)	(14,295)	(8%)	▼	
Law, Order and Public Safety		(183,249)	(183,249)	(137,313)	(143,260)	(5,947)	(4%)	▼	
Health		(112,890)	(112,890)	(84,546)	(61,950)	22,596	27%	▲	\$
Education and Welfare		(31,199)	(31,199)	(23,355)	(9,499)	13,856	59%	▲	\$
Housing		7,157	7,157	5,616	(36,377)	(41,993)	748%	▼	
Community Amenities		(552,569)	(552,569)	(414,180)	(362,569)	51,611	12%	▲	\$
Recreation and Culture		(1,381,735)	(1,381,735)	(1,035,453)	(991,851)	43,602	4%	▲	
Transport		(2,321,334)	(2,321,334)	(1,740,816)	(1,844,530)	(103,714)	(6%)	▼	
Economic Services		(627,586)	(627,586)	(470,439)	(468,155)	2,284	0%	▲	
Other Property and Services		(338,991)	(338,991)	(254,052)	(306,315)	(52,263)	(21%)	▼	\$
		(6,526,024)	(6,526,024)	(4,892,016)	(4,917,461)				
Operating activities excluded from budget									
Add back Depreciation		2,449,981	2,449,981	1,837,296	2,012,806	175,510	10%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	23,952	23,952	17,973	(3,672)	(21,645)	(120%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		528,459	528,459	1,018,455	1,230,853				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	10	2,868,810	2,868,810	2,151,594	1,777,346	(374,248)	(17%)	▼	\$
Proceeds from Disposal of Assets	6	373,000	373,000	239,182	265,817	26,635	11%	▲	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(20,000)	(20,000)	(14,994)	(27,340)	(12,346)	(82%)	▼	\$
Plant and Equipment	7	(478,395)	(478,395)	(358,776)	(423,745)	(64,969)	(18%)	▼	\$
Furniture and Equipment	7	(20,000)	(20,000)	(14,994)	0	14,994	100%	▲	\$
Infrastructure Assets - Roads	7	(3,600,888)	(3,600,888)	(2,700,513)	(1,565,601)	1,134,912	42%	▲	\$
Infrastructure Assets - Drainage	7	0	0	0	(150,169)	(150,169)		▼	\$
Infrastructure Assets - Footpaths	7	(62,622)	(62,622)	(46,944)	(22,113)	24,831	53%	▲	\$
Infrastructure Assets - Public Facilities	7	(335,651)	(335,651)	(251,685)	(332,096)	(80,411)	(32%)	▼	\$
Infrastructure Assets - Other	7	0	0	0	0	0			
Amount attributable to investing activities		(1,275,746)	(1,275,746)	(997,130)	(477,901)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	171,395	171,395	128,538	0	(128,538)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(186,291)	(186,291)	(139,698)	(132,808)	6,890	5%	▲	
Transfer to Reserves	9	(1,258,099)	(1,258,099)	(943,569)	(269,811)	673,758	71%	▲	\$
Amount attributable to financing activities		(1,272,995)	(1,272,995)	(954,729)	(402,618)				
Closing Funding Surplus(Deficit)	1	(0)	291,043	1,377,920	2,661,658				

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

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

SHIRE OF KELLERBERRIN
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF KELLERBERRIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	1	\$ 2,020,281	\$ 2,311,324	\$ 2,311,324	\$ 2,311,324	\$ 0	0%		
Revenue from operating activities									
Rates	5	2,239,173	2,239,173	2,232,270	2,240,294	8,024	0%	▲	
Operating Grants, Subsidies and Contributions	10	1,210,299	1,210,299	942,445	915,258	(27,187)	(3%)	▼	
Fees and Charges		683,182	683,182	544,625	594,940	50,315	9%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		48,020	48,020	36,000	43,851	7,851	22%	▲	
Other Revenue		351,876	351,876	263,871	329,906	66,035	25%	▲	\$
Profit on Disposal of Assets	6	48,000	48,000	35,991	14,930	(21,061)	(59%)	▼	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		4,580,550	4,580,550	4,055,202	4,139,180				
Expenditure from operating activities									
Employee Costs		(1,854,090)	(1,854,090)	(1,389,906)	(1,101,797)	288,109	21%	▲	\$
Materials and Contracts		(1,387,102)	(1,387,102)	(1,039,203)	(1,165,399)	(126,196)	(12%)	▼	\$
Utility Charges		(324,236)	(324,236)	(242,910)	(234,764)	8,146	3%	▲	
Depreciation on Non-Current Assets		(2,449,981)	(2,449,981)	(1,837,296)	(2,012,806)	(175,510)	(10%)	▼	
Interest Expenses		(98,897)	(98,897)	(74,163)	(82,858)	(8,695)	(12%)	▼	
Insurance Expenses		(219,689)	(219,689)	(164,565)	(188,832)	(24,267)	(15%)	▼	\$
Other Expenditure		(120,076)	(120,076)	(90,009)	(119,747)	(29,738)	(33%)	▼	\$
Loss on Disposal of Assets	6	(71,952)	(71,952)	(53,964)	(11,258)	42,706	79%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,526,024)	(6,526,024)	(4,892,016)	(4,917,461)				
Operating activities excluded from budget									
Add back Depreciation		2,449,981	2,449,981	1,837,296	2,012,806	175,510	10%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	23,952	23,952	17,973	(3,672)	(21,645)	(120%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		528,459	528,459	1,018,455	1,230,853				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	10	2,868,810	2,868,810	2,151,594	1,777,346	(374,248)	(17%)	▼	\$
Proceeds from Disposal of Assets	6	373,000	373,000	239,182	265,817	26,635	11%	▲	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(20,000)	(20,000)	(14,994)	(27,340)	(12,346)	(82%)	▼	\$
Plant and Equipment	7	(478,395)	(478,395)	(358,776)	(423,745)	(64,969)	(18%)	▼	\$
Furniture and Equipment	7	(20,000)	(20,000)	(14,994)	0	14,994	100%	▲	\$
Infrastructure Assets - Roads	7	(3,600,888)	(3,600,888)	(2,700,513)	(1,565,601)	1,134,912	42%	▲	\$
Infrastructure Assets - Drainage	7	0	0	0	(150,169)	(150,169)		▼	\$
Infrastructure Assets - Footpaths	7	(62,622)	(62,622)	(46,944)	(22,113)	24,831	53%	▲	\$
Infrastructure Assets - Public Facilities	7	(335,651)	(335,651)	(251,685)	(332,096)	(80,411)	(32%)	▼	\$
Infrastructure Assets - Other	7	0	0	0	0	0			
Amount attributable to investing activities		(1,275,746)	(1,275,746)	(997,130)	(477,901)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	171,395	171,395	128,538	0	(128,538)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(186,291)	(186,291)	(139,698)	(132,808)	6,890	5%	▲	
Transfer to Reserves	9	(1,258,099)	(1,258,099)	(943,569)	(269,811)	673,758	71%	▲	\$
Amount attributable to financing activities		(1,272,995)	(1,272,995)	(954,729)	(402,618)				
Closing Funding Surplus (Deficit)	1	(0)	291,043	1,377,920	2,661,657				

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

Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

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

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020NOTE 1(a)
NET CURRENT ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

- (i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

- (ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES

NOTE 1(b)

ADJUSTED NET CURRENT ASSETS

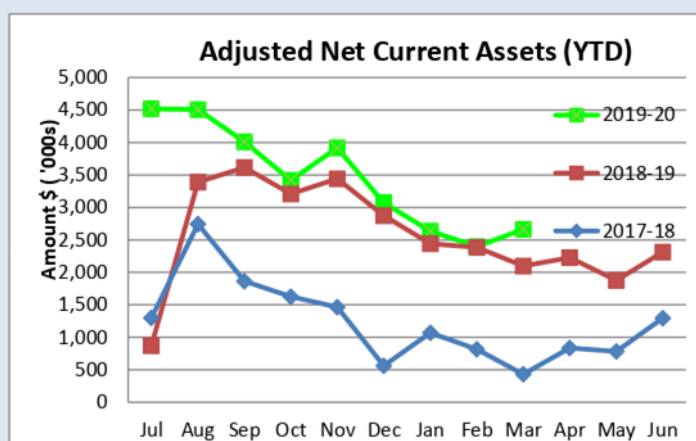
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 31/03/2019	Year to Date Actual 31/03/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	2,432,682	1,621,438	2,510,464
Cash Restricted - Reserves and Bonds/Deposits	3	922,751	911,246	1,230,118
Receivables - Rates	4	129,111	274,387	211,553
Receivables - Other	4	233,262	295,507	219,532
Inventories		3,562	3,784	3,562
		3,721,368	3,106,361	4,175,229
Less: Current Liabilities				
Payables		(487,293)	(145,194)	(321,009)
Loan Liability		(186,291)	(51,046)	(53,483)
Provisions		(216,176)	(183,959)	(216,176)
		(889,760)	(380,199)	(590,668)
Less: Cash Reserves	9	(922,751)	(864,318)	(1,192,562)
Add Back: Component of Leave Liability not Required to be funded		216,176	183,959	216,176
Add Back: Current Loan Liability		186,291	51,046	53,483
Net Current Funding Position		2,311,324	2,096,850	2,661,658

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$2.66 M

Last Year YTD

Surplus(Deficit)

\$2.1 M

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 2

EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(7,857)	(26%)	▼			
General Purpose Funding - Rates	8,024	0%	▲			
General Purpose Funding - Other	19,920	2%	▲			
Law, Order and Public Safety	(479)	(1%)	▼			
Health	(754)	(6%)	▼			
Education and Welfare	(97)	(2%)	▼			
Housing	5,839	156%	▲			
Community Amenities	11,324	8%	▲			
Recreation and Culture	65,663	189%	▲	\$	Timing	Centenary Park Car Park Construction and Sealing and Interest - Loan 118 monthly allocation split
Transport	(6,292)	(4%)	▼		Timing	RTR Roads to Recovery Grant funding monthly allocation split
Economic Services	13,027	4%	▲			
Other Property and Services	(24,340)	(10%)	▼	\$		
Expenditure from operating activities						
Governance	58,818	10%	▲	\$		
General Purpose Funding	(14,295)	(8%)	▼		Timing	
Law, Order and Public Safety	(5,947)	(4%)	▼			
Health	22,596	27%	▲	\$	Timing	Prevential Services and Admin Expenses monthly allocation split
Education and Welfare	13,856	59%	▲	\$	Timing	Kellerberrin Childrens Centre monthly allocation split
Housing	(41,993)	748%	▼			
Community Amenities	51,611	12%	▲	\$	Timing	
Recreation and Culture	43,602	4%	▲			
Transport	(103,714)	(6%)	▼			
Economic Services	2,284	0%	▲			
Other Property and Services	(52,263)	(21%)	▼	\$	Timing	
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(374,248)	(17%)	▼	\$	Timing	
Proceeds from Disposal of Assets	26,635	11%	▲	\$	Timing	
Land Held for Resale	0					
Land and Buildings	(12,346)	(82%)	▼	\$	Timing	
Plant and Equipment	(64,969)	(18%)	▼	\$	Timing	
Furniture and Equipment	14,994	100%	▲	\$	Timing	
Infrastructure Assets - Roads	1,134,912	42%	▲	\$	Timing	
Infrastructure Assets - Drainage	(150,169)		▼	\$	Timing	
Infrastructure Assets - Footpaths	24,831	53%	▲	\$	Timing	
Infrastructure Assets - Public Facilities	(80,411)	(32%)	▼	\$	Timing	
Infrastructure Assets - Other	0					
Financing Activities						
Proceeds from New Debentures	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(128,538)	(100%)	▼	\$	Timing	2019/20 reserve transfer allocations still to be complete
Advances to Community Groups	0					
Repayment of Debentures	6,890	5%	▲			
Transfer to Reserves	673,758	71%	▲	\$	Timing	
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Rates	8,024	0%	▲			
Operating Grants, Subsidies and Contributions	(27,187)	(3%)	▼			

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 2

EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Fees and Charges	50,315	9%	▲		Timing	
Service Charges	0					
Interest Earnings	7,851	22%	▲			
Other Revenue	66,035	25%	▲	\$	Timing	
Profit on Disposal of Assets	(21,061)	(59%)	▼	\$	Timing	
Gain FV Valuation of Assets	0					
Expenditure from operating activities						
Employee Costs	288,109	21%	▲	\$	Timing	
Materials and Contracts	(126,196)	(12%)	▼	\$	Timing	
Utility Charges	8,146	3%	▲			
Depreciation on Non-Current Assets	(175,510)	(10%)	▼			
Interest Expenses	(8,695)	(12%)	▼		Timing	
Insurance Expenses	(24,267)	(15%)	▼	\$	Timing	
Other Expenditure	(29,738)	(33%)	▼	\$	Timing	
Loss on Disposal of Assets	42,706	79%	▲	\$	Timing	
Loss FV Valuation of Assets	0					

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

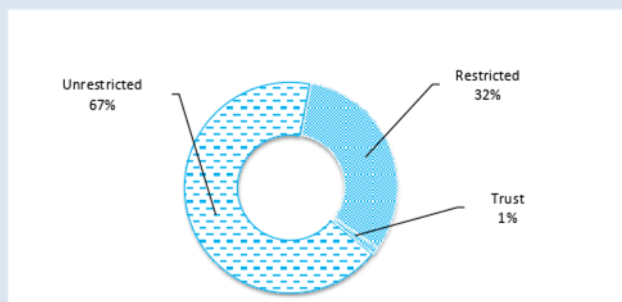
	Unrestricted	Restricted Reserves	Trust & Bond Deposits	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash	560			560	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Funds	2,509,827			2,509,827	NAB	Variable	At Call
Municipal Cash Maximiser Fund	77			77	NAB	0.10%	At Call
Reserve Fund - Operating Bank		140,363		140,363	NAB	0.10%	At Call
Restricted Bonds & Deposits and Trust Bank Funds			37,556	37,556	NAB	0.00%	At Call
Term Deposits							
Municipal Investment - Term Deposit	0			0			
Reserve Investment - Term Deposit		1,052,199		1,052,199	NAB	1.35%	15/06/2020
Trust Investment - Term Deposit			0	0			
Total	2,510,464	1,192,562	37,556	3,740,582			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$3.74 M	\$1.19 M

NB: Council's overdraft facility has not been utilised in this month.

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES

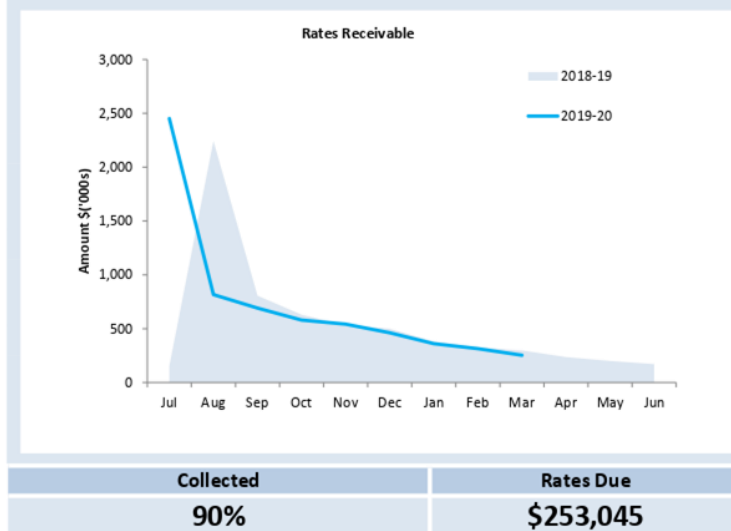
NOTE 4

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2019	31 Mar 20
	\$	\$
Opening Arrears Previous Years	156,313	170,603
Levied this year	2,315,355	2,413,878
Less Collections to date	(2,301,065)	(2,331,436)
Equals Current Outstanding	170,603	253,045
Net Rates Collectable	170,603	253,045
% Collected	93.10%	90.21%

KEY INFORMATION

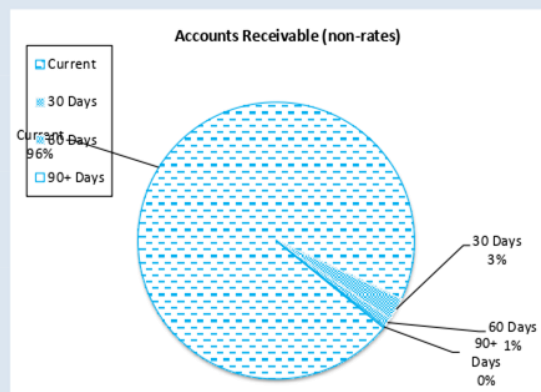
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	179,562	4,934	1,950	416	186,863
Percentage	96%	3%	1%	0%	
Balance per Trial Balance					
Sundry Debtors					(9,274)
Receivables - Other					228,806
Total Receivables General Outstanding					219,532
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due

\$219,532

Over 30 Days

4%

Over 90 Days

0%

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES

NOTE 5

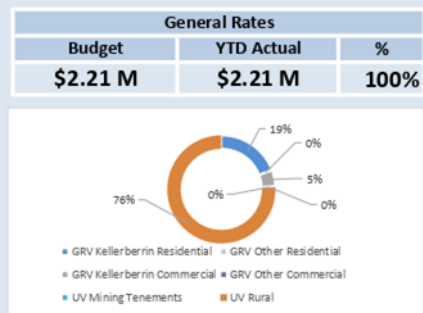
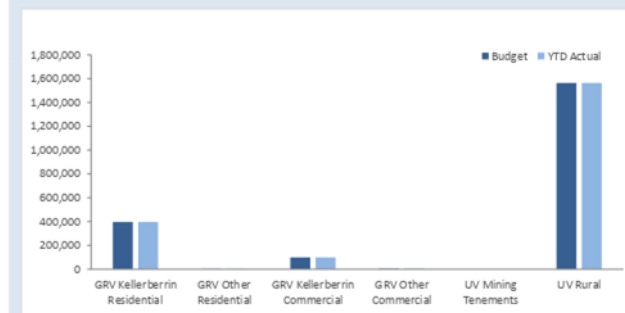
RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Amended Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV Kellerberrin Residential	0.133680	330	2,959,372	395,859	0	0	395,859	395,609	739	0	396,348
GRV Other Residential	0.133680	3	19,240	2,572	0	0	2,572	2,572	0	0	2,572
GRV Kellerberrin Commercial	0.153600	29	645,937	99,216	0	0	99,216	99,216	0	0	99,216
GRV Other Commercial	0.153600	3	27,976	4,297	0	0	4,297	4,297	0	0	4,297
UV Mining Tenements	0.020650	0	0	0	0	0	0	0	0	0	0
UV Rural	0.020650	267	75,794,000	1,565,146	0	0	1,565,146	1,565,146	(150)	0	1,564,996
Sub-Totals		632	79,446,525	2,067,090	0	0	2,067,090	2,066,840	589	0	2,067,429
Minimum Payment											
	\$										
GRV Kellerberrin Residential	782.00	61	74,059	47,702	0	0	47,702	47,702	0	0	47,702
GRV Other Residential	782.00	26	37,668	20,332	0	0	20,332	20,332	0	0	20,332
GRV Kellerberrin Commercial	859.00	26	72,194	22,334	0	0	22,334	22,334	0	0	22,334
GRV Other Commercial	859.00	2	170	1,718	0	0	1,718	1,718	0	0	1,718
UV Mining Tenements	782.00	1	2,805	782	0	0	782	782	0	0	782
UV Rural	782.00	67	1,164,800	51,612	0	0	51,612	52,394	0	0	52,394
Sub-Totals		183	1,351,696	144,480	0	0	144,480	145,262	0	0	145,262
		815	80,798,221	2,211,570	0	0	2,211,570	2,212,102	589	0	2,212,691
Discounts							0				0
Concession							0				0
Amount from General Rates							2,211,570				2,212,691
Ex-Gratia Rates							27,603				27,603
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							2,239,173				2,240,294

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

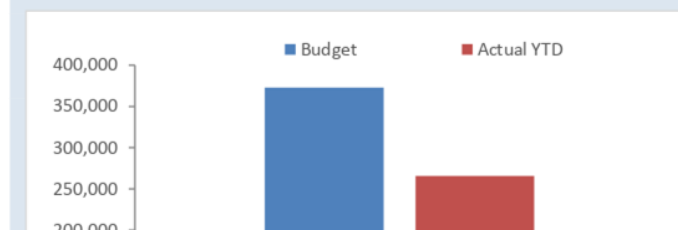
OPERATING ACTIVITIES

NOTE 6

DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land Held for Resale								
L80	Lot 301, 5 Tiller Drive	20,000	31,000	11,000					
	Land and Buildings								
L9	Infant Health Clinic - 8 Ripper Street	0	0			6,500	0		(6,500)
B17	Infant Health Clinic Duplex	75,000	80,000	5,000		76,497	80,362	3,865	
	Plant and Equipment								
P66R	Toyota Prado DSL Wagon	54,000	63,000	9,000		55,066	58,182	3,116	
P66S	Toyota Prado	54,000	63,000	9,000		58,399	57,273		(1,127)
P69Q	Holden Calais Tourer V wagon	30,000	37,000	7,000		30,905	27,273		(3,632)
P95O	Ford Ranger Wildtrak 2018	41,000	44,500	3,500		34,778	42,727	7,949	
P95P	Ford Wildtrak Ranger	41,000	44,500	3,500					
P80A	Action Tri-Axle Water Tanker	81,952	10,000		(71,952)				
		0	0						
		0	0						
		0	0						
		396,952	373,000	48,000	(71,952)	262,145	265,817	14,930	(11,258)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$373,000	\$265,817	71%

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS



SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2020

INVESTING ACTIVITIES

NOTE 7

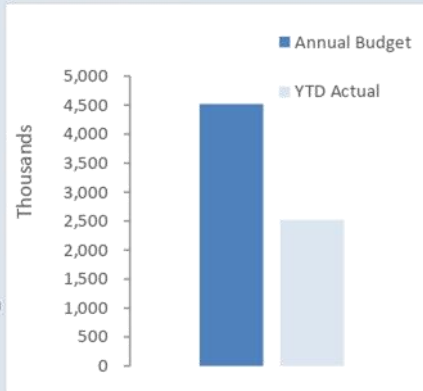
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	20,000	14,994	20,000	27,340	12,346
Plant and Equipment	478,395	358,776	478,395	423,745	64,969
Furniture and Equipment	20,000	14,994	20,000	0	(14,994)
Infrastructure Assets - Roads	3,600,888	2,700,513	3,600,888	1,565,601	(1,134,912)
Infrastructure Assets - Drainage	0	0	0	150,169	150,169
Infrastructure Assets - Footpaths	62,622	46,944	62,622	22,113	(24,831)
Infrastructure Assets - Public Facilities	335,651	251,685	335,651	332,096	80,411
Infrastructure Assets - Other	0	0	0	0	0
Capital Expenditure Totals	4,517,556	3,387,906	4,517,556	2,521,064	(866,842)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,868,810	2,151,594	2,868,810	1,777,346	(374,248)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	373,000	239,182	373,000	265,817	26,635
Council contribution - Cash Backed Reserves					
Various Reserves		128,538	171,395	0	(128,538)
Council contribution - operations		868,592	1,104,351	477,901	(390,691)
Capital Funding Total		3,387,906	4,517,556	2,521,064	(866,842)

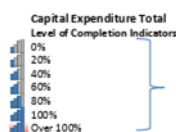
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.52 M	\$2.52 M	56%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.87 M	\$1.78 M	62%

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

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

% of

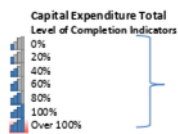
Completion *Level of completion indicator, please see table at the top of this note for further detail.*

Item	Level of completion indicator, please see table at the top of this note for further detail.	Balance Sheet		Adopted		Amended		Total YTD	Variance (Under)/Over	
		Account Number	Category	Job Number	Annual Budget	Annual Budget	YTD Budget			
					\$	\$	\$			\$
Assets										
Buildings										
Governance										
1.00	<div><div></div></div>	Council Chambers Upgrade	042900	9230	C42J1A	(20,000)	(20,000)	(14,994)	(19,940)	(4,946)
		Total - Governance				(20,000)	(20,000)	(14,994)	(19,940)	(4,946)
1.00	<div><div></div></div>	Baandee Bush Fire Tank Construction	051900	9230	C51J1	0	0	0	(7,400)	(7,400)
1.00	<div><div></div></div>	Total - Buildings				(20,000)	(20,000)	(14,994)	(19,940)	(4,946)
Plant & Equipment										
Governance										
0.83	<div><div></div></div>	KE002	042903	9234	CKE002	(55,000)	(55,000)	(41,247)	(45,718)	(4,471)
0.92	<div><div></div></div>	KE1	042903	9234	CKE1	(130,000)	(130,000)	(97,497)	(119,054)	(21,557)
		Total - Governance				(185,000)	(185,000)	(138,744)	(164,773)	(26,029)
Transport										
1.23	<div><div></div></div>	Team Leader Parks & Gardens Utility Replacement (KE05)	122901	9234	CKE05	(30,000)	(30,000)	(22,500)	(36,873)	(14,373)
0.53	<div><div></div></div>	KE2	122901	9234	CKE2	(92,000)	(92,000)	(68,994)	(48,869)	20,125
1.00	<div><div></div></div>	Low Loader - Improvements (Axles and Deck)	122901	9234	CKE2241	0	0	0	(23,561)	(23,561)
0.75	<div><div></div></div>	Purchase 3 - 5 Tonne Excavator	122901	9234	CKEEXCA	(62,395)	(62,395)	(46,791)	(46,680)	111
1.06	<div><div></div></div>	Purchase of New Skid Steer Loader	122901	9234	CKESKID	(97,000)	(97,000)	(72,747)	(102,990)	(30,243)
0.00	<div><div></div></div>	Purchase of New Plant Trailer	122901	9234	CKETRAI	(12,000)	(12,000)	(9,000)	0	9,000
		Total - Transport				(293,395)	(293,395)	(220,032)	(258,973)	(38,941)
0.89	<div><div></div></div>	Total - Plant & Equipment				(478,395)	(478,395)	(358,776)	(423,745)	(64,969)
Furniture & Equipment										
Governance										
0.00	<div><div></div></div>	Other IT Capex	042904	9232	IT001	(20,000)	(20,000)	(14,994)	0	14,994
		Total - Governance				(20,000)	(20,000)	(14,994)	0	14,994
0.00	<div><div></div></div>	Total - Furniture & Equipment				(20,000)	(20,000)	(14,994)	0	14,994
Roads										
Transport										
1.00	<div><div></div></div>	Baandee Nth Rd - 18/19 Program - SLK 10.54 - 16.80	122900	9250	C005J5	0	0	0	(1,254)	(1,254)
0.38	<div><div></div></div>	Baandee Nth Rd - 19/20 RRG Program - SLK 10.54 - 16.80	122900	9250	C005J6	(581,264)	(581,264)	(435,933)	(218,201)	217,732
0.38	<div><div></div></div>	Baandee North - Federal Government Funding - 16.80kms onwa	122900	9250	C005J7	(724,203)	(724,203)	(543,132)	(274,787)	268,345
1.11	<div><div></div></div>	Chambers Street - Highway to Hammond Street Reconstruction	122900	9250	C020	(124,453)	(124,453)	(93,321)	(138,010)	(44,689)
0.28	<div><div></div></div>	Dowling St - Commodity Route Funding - Reconstruct full lengt	122900	9250	C032J2	(441,885)	(441,885)	(331,389)	(125,390)	205,999
0.08	<div><div></div></div>	Keller-Bencubbin Rd - Commodity Route Program works (Tiller t	122900	9250	C069J5	(601,500)	(601,500)	(451,098)	(50,648)	400,450
0.50	<div><div></div></div>	Mather Road - Commodity Route Funding - Reconstruct CBH to	122900	9250	C084J2	(393,280)	(393,280)	(294,930)	(196,289)	98,641
1.20	<div><div></div></div>	Bath Street	122900	9250	C164	(247,567)	(247,567)	(185,652)	(297,316)	(111,664)
0.00	<div><div></div></div>	Gravel Sheetting - Budget Purposes	122906	9250	G5999	(486,737)	(486,737)	(365,058)	0	365,058
1.00	<div><div></div></div>	Gravel Sheetting - Fire Road	122906	9250	G5039	0	0	0	(98,397)	(98,397)
1.00	<div><div></div></div>	Gravel Sheetting - Goldfields Road	122906	9250	G5050	0	0	0	(13,218)	(13,218)
1.00	<div><div></div></div>	Gravel Sheetting - Johns Road	122906	9250	G5068	0	0	0	(51,972)	(51,972)
1.00	<div><div></div></div>	Gravel Sheetting - Morrison Road	122906	9250	G5102	0	0	0	(7,380)	(7,380)
1.00	<div><div></div></div>	Gravel Sheetting - Steber Road	122906	9250	G5135	0	0	0	(39,056)	(39,056)
1.00	<div><div></div></div>	Gravel Sheetting - Yerapin Road	122906	9250	G5153	0	0	0	(53,682)	(53,682)
		Total - Transport				(3,600,888)	(3,600,888)	(2,700,513)	(1,565,601)	1,134,912
0.43	<div><div></div></div>	Total - Roads				(3,600,888)	(3,600,888)	(2,700,513)	(1,565,601)	1,134,912
Drainage										
Transport										
1.00	<div><div></div></div>	McBolt Road - Replace Culvert with Floodway	122904	9252	C086	0	0	0	(79,012)	(79,012)
1.00	<div><div></div></div>	Simms Road - Construction of Floodway	122904	9252	C128	0	0	0	(71,157)	(71,157)
		Total - Transport				0	0	0	(150,169)	(150,169)
1.00	<div><div></div></div>	Total - Drainage				0	0	0	(150,169)	(150,169)
Footpaths										
Transport										
0.35	<div><div></div></div>	Footpath Construction	122911	9253	C122J31	(62,622)	(62,622)	(46,944)	(22,113)	24,831
		Total - Transport				(62,622)	(62,622)	(46,944)	(22,113)	24,831
0.35	<div><div></div></div>	Total - Footpaths				(62,622)	(62,622)	(46,944)	(22,113)	24,831
Public Facilities										
Community Amenities										
1.85	<div><div></div></div>	Cemetery Upgrades 2018-2019	105902	9254	C105J1	(80,000)	(80,000)	(59,994)	(148,173)	(88,179)
		Total - Community Amenities				(80,000)	(80,000)	(59,994)	(148,173)	(88,179)
Recreation And Culture										
0.70	<div><div></div></div>	Centenary Park Car Park Construction and Sealing	113305	9254	C113J18	(65,651)	(65,651)	(49,203)	(45,807)	3,396
		Total - Recreation And Culture				(65,651)	(65,651)	(49,203)	(45,807)	3,396
Economic Services										

120

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)



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

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.			Adopted		Amended		Total YTD	Variance (Under)/Over
		Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget		
0.17		Caravan Park Upgrades 18/19 - Ensuite & Outdoor Kitchen	132903	9254	C132J3	(40,000)	(40,000)	(29,997)	(6,613)	23,384
3.29		Caravan Park - Purchase and locate Donga Purchased from CBH	132903	9254	C132J4	(40,000)	(40,000)	(29,997)	(131,503)	(101,506)
		Total - Economic Services				(80,000)	(80,000)	(59,994)	(138,116)	(78,122)
		Other Property & Services								
0.00		Standpipe Reader Installation	148305	9254	C135059	(30,000)	(30,000)	(22,500)	0	22,500
0.00		Purchase and install Digital Notice Board - Main Street	148305	9254	C41J1	(80,000)	(80,000)	(59,994)	0	59,994
		Total - Other Property & Services				(110,000)	(110,000)	(82,494)	0	82,494
0.99		Total - Public Facilities				(335,651)	(335,651)	(251,685)	(332,096)	(80,411)
0.56		Grand Total				(4,517,556)	(4,517,556)	(3,387,906)	(2,513,664)	874,242
Summary by Balance Sheet Category										
		Land Held for Resale (Current)	9125			0	0	0	0	0
		Land Held for Resale (Non-Current)	9225			0	0	0	0	0
		Land	9229			0	0	0	0	0
		Buildings	9230			(20,000)	(20,000)	(14,994)	(27,340)	(12,346)
		Furniture & Equipment	9232			(20,000)	(20,000)	(14,994)	0	14,994
		Plant & Equipment	9234			(478,395)	(478,395)	(358,776)	(423,745)	(64,969)
		Roads	9250			(3,600,888)	(3,600,888)	(2,700,513)	(1,565,601)	1,134,912
		Drainage	9252			0	0	0	(150,169)	(150,169)
		Footpaths	9253			(62,622)	(62,622)	(46,944)	(22,113)	24,831
		Public Facilities	9254			(335,651)	(335,651)	(251,685)	(332,096)	(80,411)
		Other Infrastructure Assets	9255			0	0	0	0	0
						(4,517,556)	(4,517,556)	(3,387,906)	(2,521,064)	866,842

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

Information on Borrowings		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 120 Police Housind (Hammond St)	654,425	0	0	0	46,605	62,373	62,373	607,820	592,052	592,052	17,658	18,872	18,872
Recreation and Culture													
Loan 118 Recreation Centre Construction	1,118,361	0	0	0	47,836	64,292	64,292	1,070,525	1,054,069	1,054,069	57,308	69,724	69,724
Other Property & Services													
Loan 117 Residence Leake Street	24,294	0	0	0	11,972	24,294	24,294	12,322	0	0	-74	1,071	1,071
Loan 119 14 CEACA Units	305,255	0	0	0	26,394	35,332	35,332	278,860	269,923	269,923	7,966	9,230	9,230
	2,102,334	0	0	0	132,808	186,291	186,291	1,969,527	1,916,043	1,916,043	82,858	98,897	98,897

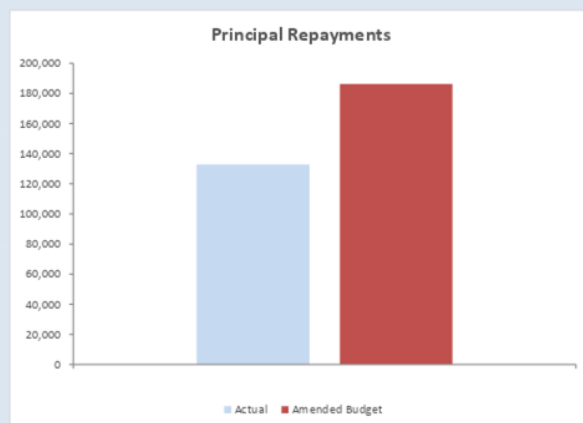
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.



Principal Repayments	\$132,808
Interest Earned	\$43,851
Reserves Bal	\$1.19 M
Interest Expense	\$82,858
Loans Due	\$1.97 M

SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

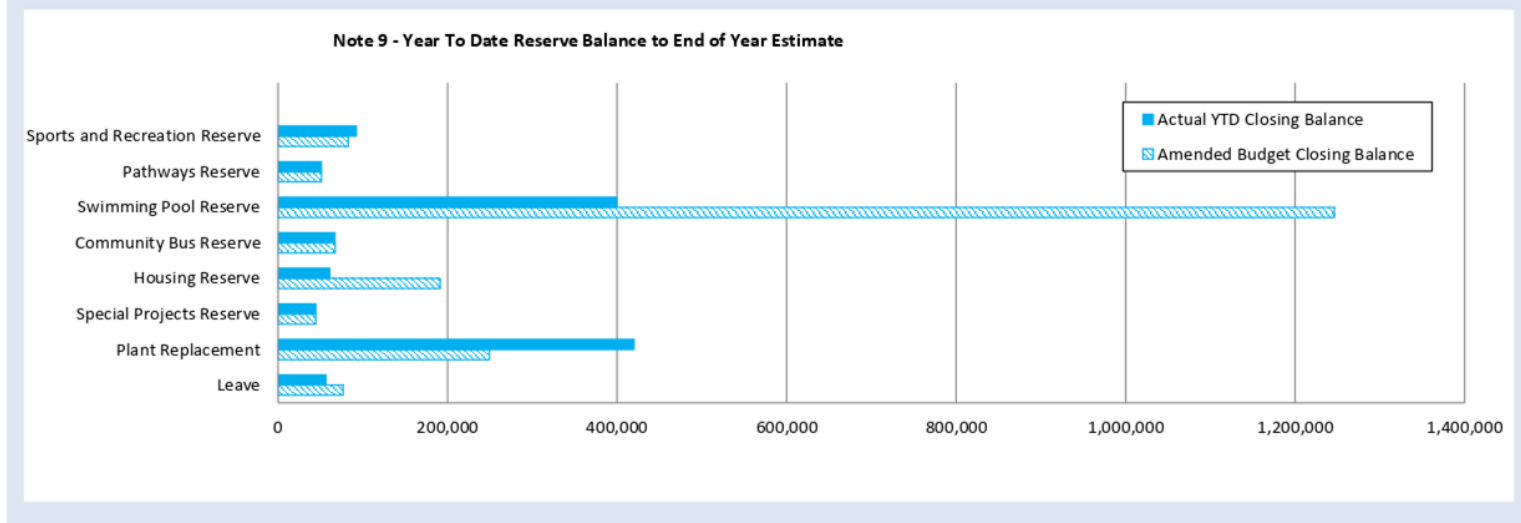
OPERATING ACTIVITIES
NOTE 9
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	55,862	764	629	20,000	0	0	0	76,626	56,491
Plant Replacement	217,795	2,980	2,454	200,000	200,000	(171,395)	0	249,380	420,249
Special Projects Reserve	44,588	0	0	0	0	0	0	44,588	44,588
Housing Reserve	60,432	827	681	130,000	0	0	0	191,259	61,113
Community Bus Reserve	66,426	909	748	0	0	0	0	67,335	67,175
Swimming Pool Reserve	394,753	5,400	4,587	846,099	0	0	0	1,246,252	399,339
Pathways Reserve	1,056	0	0	50,000	50,000	0	0	51,056	51,056
Sports and Recreation Reserve	81,840	1,120	922	0	9,789	0	0	82,960	92,551
	922,751	12,000	10,022	1,246,099	259,789	(171,395)	0	2,009,455	1,192,562

KEY INFORMATION

Reserve interest is being retained in Municipal Funds per the 18/19 adopted budget.



SHIRE OF KELLERBERRIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions	Grant Provider	Amended		Adopted		Variance (Under)/Over
		Annual Budget	YTD Budget	Annual Budget	YTD Actual	
Operating grants, subsidies and contributions						
General Purpose Funding						
Grants Commission - General	WALGGC	748,909	561,681	748,909	547,143	(14,538)
Grants Commission - Local Roads	WALGGC	276,683	207,510	276,683	201,684	(5,826)
Governance						
Trainee Grant		0	0	0	1,500	1,500
Bush Fire Contributions	Various	0	0	0	0	0
Law, Order & Public Safety						
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	38,797	29,097	38,797	29,347	250
Transport						
Grant - Direct Road	Main Roads WA	138,910	138,910	138,910	138,910	0
Subsidy - Street Lighting	Main Roads WA	7,000	5,247	7,000	(3,325)	(8,572)
Operating grants, subsidies and contributions Total		1,210,299	942,445	1,210,299	915,258	(27,187)
Non-operating grants, subsidies and contributions						
Transport						
Grant - Regional Road Group - Road Projects	Main Roads WA	328,769	246,573	328,769	263,014	16,441
Grant - Roads to Recovery	Dept of Infrastructure	365,020	273,762	365,020	365,000	91,238
Grant - Other Commonwealth Road Grants	Federal Government	738,356	553,761	738,356	0	(553,761)
Grant - Other State Road Grants	State Government	1,436,665	1,077,498	1,436,665	1,149,332	71,834
Non-operating grants, subsidies and contributions Total		2,868,810	2,151,594	2,868,810	1,777,346	(374,248)
		4,079,109	3,094,039	4,079,109	2,692,604	(401,435)

KEY INFORMATION

SHIRE OF KELLERBERRIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 11

BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 Mar 2020
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
St John Ambulance	0.00	0.00	0.00	0.00
Community Bus Bond	4,000.00	400.00	(400.00)	4,000.00
BCITF Levy	3,074.76	376.50	(3,451.26)	0.00
Bush Fire Brigade Funds - Trust	3,326.61	0.00	0.00	3,326.61
Bank Fees	0.00	0.00	0.00	0.00
Hall Bond	2,840.00	2,450.00	(3,150.00)	2,140.00
Building Registration Levy	194.95	2,083.33	(2,083.33)	194.95
Cuolahan/Cottle Room Bond	6,200.00	450.00	(1,150.00)	5,500.00
Football Club Monies	0.00	0.00	0.00	0.00
Housing Bond	2,044.00	1,000.00	0.00	3,044.00
Key Bond	10,815.00	2,700.00	(1,700.00)	11,815.00
Equipment Hire Bond Trust	350.00	200.00	(300.00)	250.00
Nomination Deposits	0.00	400.00	(400.00)	0.00
Transport (CRC) Licencing Trust	5,743.69	562,507.30	(561,765.85)	6,485.14
Donations	0.00	0.00	0.00	0.00
Prepaid Rates	0.00	0.00	0.00	0.00
Rec Centre Bonds	800.00	0.00	0.00	800.00
Restricted Grant Funds	0.00	0.00	0.00	0.00
Doodlakine Quarry Lease	0.00	0.00	0.00	0.00
Unclaimed Monies	0.00	0.00	0.00	0.00
WEROC Treasury Account	0.00	0.00	0.00	0.00
Sub-Total	39,389.01	572,567.13	(574,400.44)	37,555.70
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	39,389.01	572,567.13	(574,400.44)	37,555.70

KEY INFORMATION

NOTE 12
BUDGET AMENDMENTS

[illegible]

9.8 BUILDING REPORTS MARCH 2020**File Number:** BUILD06**Author:** Codi Mullen, Personal Assistant**Authoriser:** Raymond Griffiths, Chief Executive Officer**Attachments:**
1. Building applications received March 2020 [↓](#) 
2. Building permits issued March 2020 [↓](#) **BACKGROUND**

Council has provided delegated authority to the Chief Executive Officer, which has been delegated to the Building Surveyor to approve of proposed building works which are compliant with the Building Act 2011, Building Code of Australia and the requirements of the Shire of Kellerberrin Town Planning Scheme No.4.

STAFF COMMENT

1. There were nil (0) applications received for a "Building Permit" during the March period. A copy of the "Australian Bureau of Statistics appends".
2. There was one (1) "Building Permit" issued in the March period. See attached form "Return of Building Permits Issued".

TEN YEAR FINANCIAL PLAN

There is no direct impact on the Long Term Financial Plan.

FINANCIAL IMPLICATIONS

There is income from Building fees and a percentage of the levies paid to other agencies.

i.e.: "Building Services Levy" and "Construction Industry Training Fund" (when construction cost exceeds \$20,000)

STATUTORY IMPLICATIONS

- Building Act 2011
- Shire of Kellerberrin Town Planning Scheme 4

STRATEGIC COMMUNITY PLAN

Core drivers identify what Council will be concentrating on as it works towards achieving Councils vision. The core drivers developed by Council are:

1. Relationships that bring us tangible benefit s (to the Shire and our community)
2. Our lifestyle and strong sense of community
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny

COMMUNITY CONSULTATION

The following consultation took place:

- Building Surveyor
- Owners
- Building Contractors
- Chief Executive Officer

STAFF RECOMMENDATION

That Council

1. *Acknowledge the "Return of Proposed Building Operations" for the March 2019 period.*
2. *Acknowledge the "Return of Building Permits Issued" for the March 2019 period.*



SHIRE OF KELLERBERRIN

RETURN OF BUILDING LICENCES ISSUED

Applications Received

[illegible]



1	Shire of Kellerberrin
Month of : March 2020	

DATE: Mar-20

10 DEVELOPMENT SERVICES REPORTS

Nil

11 WORKS & SERVICES REPORTS

Nil

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14 CONFIDENTIAL MATTERS

Nil

15 CLOSURE OF MEETING