

*A progressive, diverse and caring community,
with access to modern services and infrastructure,
in a unique part of the world*

AGENDA

for the

Ordinary Meeting of Council

to be held

2PM, WEDNESDAY 18th NOVEMBER 2020

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “confidential items”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement 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 limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Mark Conley
Cr Eliza Dowling
Cr Scott Ballantyne
Cr Dawson Bradford
Cr Robert Harris
Cr Deb Hopper

President
Deputy President

Mr Gary Sherry
Ms Bronwyn Dew
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works and Services

2.1.2 Apologies

Nil at this time.

2.1.3 Leave of Absence

Nil

3. STANDING ORDERS:

OFFICER'S RECOMMENDATION:

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil at this time.

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Nil at this time.

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 21st October 2020
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OFFICER'S RECOMMENDATION:

That the Minutes of the Ordinary Meeting of Council held on Wednesday 21st October 2020 be confirmed as a true record of proceedings.

6.1.2 Special Meeting of Council held on Tuesday 27th October 2020

OFFICER'S RECOMMENDATION:

That the Minutes of the Special Meeting of Council held on Tuesday 27th October 2020 be confirmed as a true record of proceedings.
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7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil at this time.

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – October 2020

File Ref. No: NA
Disclosure of Interest: Nil
Date: 11th November 2020
Author: Nichole Gould
Attachments: 9.1.1A List of October 2020 Municipal Accounts
9.1.1.B Credit Card Transactions

Summary

Council is to review payments made under delegation in October 2020.

Background – Nil

Comment

Council is provided at Attachments 9.1.1A with a list of payments made from Council's bank account during the month of October 2020.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council receives:

1. the List of Accounts paid in October 2020 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$458,483.64 included at Attachment 9.1.1A; and
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 30th September 2020 included at Attachment 9.1.1B.

LIST OF OCTOBER 2020 MUNICIPAL FUND ACCOUNTS

Chq/EFT	Description	Amount
01102020	Police Licensing Payments	550.85
02102020	Police Licensing Payments	1,197.70
05102020	Police Licensing Payments	1,203.80
06102020	Police Licensing Payments	101.60
07102020	Police Licensing Payments	445.30
07102020	Interest on Graders	224.55
07102020	Loan Repayment No. 63 Graders	3,489.73
08102020	Police Licensing Payments	1,192.75
09102020	Police Licensing Payments	4,672.60
12102020	Police Licensing Payments	64.90
13102020	Police Licensing Payments	1,217.85
14102020	Rent for Grader Driver House	360.00
14102020	Police Licensing Payments	537.50
15102020	Police Licensing Payments	334.35
16102020	Police Licensing Payments	2,714.10
20102020	Police Licensing Payments	940.10
21102020	Police Licensing Payments	174.30
22102020	Police Licensing Payments	39.30
23102020	ATO Clearing Account BAS	36,703.00
23102020	Police Licensing Payments	3,316.05
26102020	Police Licensing Payments	29.75
27102020	Police Licensing Payments	118.80
28102020	Rent for Grader Driver House	360.00
28102020	Police Licensing Payments	570.20
29102020	Police Licensing Payments	847.80
30102020	Police Licensing Payments	349.50
EFT5507	Repairs to steering Ram pin	313.50
EFT5508	Monthly copier charges - 20/08/20 to 20/09/2020	841.52
EFT5509	Repairs to large marquee Metal legs welded up / stitching on the top hat	330.00
EFT5510	50% Subsidy for power	383.98
EFT5511	Excavator hire for Congelin road culvert	2,860.00
EFT5512	60 000 km service	505.00
EFT5513	4 x bundles of 45 droppers	668.80
EFT5514	Kid's day 2020 balloon animals	180.00
EFT5515	Bulk Diesel Supply and Delivery - 4,500Ltrs Diesel	4,551.58
EFT5516	Adjustments to Rates Notice Templates	1,237.50
EFT5517	12 x Sunscreen tubes 5 x Hats 3 x Yellow vests L 4 x safety vests XL 3 x safety vests 3XL 1 x safety vest 6-7 xl 1 x Pink safety vest M	528.44
EFT5518	Spark plugs and Honda air filters for stationary pumps and motors	194.00

Chq/EFT	Description	Amount
EFT5519	4 x 3/8 bolts 8x flat washers 4 x nyloc nuts 1 x 5mm air brake nylon 5m pack	21.32
EFT5520	3m x Suction hose 1x hose clamp 1 x 50mm tail 1 x 50mm socket 1 x 50mm nipple	95.43
EFT5521	1 x New Michelin 17.5 Grader Tyre	2,392.50
EFT5523	BFS Permit to Set Fire to Bush books	352.00
EFT5524	4x grease fittings	30.80
EFT5525	4 x High Back Headwalls to suit pipe 300mm	1,452.00
EFT5526	Disposal of Popanyinning transfer station waste - 1/07/2020 to 31/08/2020	4,001.97
EFT5527	2 x Number 5 Keys	38.50
EFT5528	Repairs to fire truck	16,542.30
EFT5529	Freight Charges - DX Print	23.49
EFT5530	Tree Mulching at various locations around the Shire	46,974.95
EFT5531	Update to MOW & DCEO computers	19,098.60
EFT5532	1 x 27,500 litre Poly Tank	3,810.00
EFT5533	Weigh bridge Waste Management - July & August 2020	99.00
EFT5591	Western Power Application fee to remove stay wire	497.92
EFT5592	Phase 1 Preliminary Concept Design Development	840.13
EFT5593	Repairs to fix electrical issues hydrostatic noise and service John Deer tractor	2,537.69
EFT5594	Workers Compensation Sub Full Audio Assessment	204.05
EFT5595	Repairs to vibe roller /articulation steering pin replacement and fitting	873.21
EFT5596	September 2020 Building Forms	56.65
EFT5597	Reimbursement of Internet	55.00
EFT5598	Install 3x Box culverts with insitu Headwalls	15,400.00
EFT5599	2 x Multi message Signs	1,681.46
EFT5600	1 x front windscreens for Komatsu Loader	1,468.45
EFT5601	Postage	1,034.18
EFT5602	Castledex Rates Files including freight	138.33
EFT5603	LEAP Grant - Club House Chairs Project	1,950.00
EFT5604	2020/21 ESL Levy	1,512.00
EFT5605	48,000km Service CN0	505.00

Chq/EFT	Description	Amount
EFT5606	Monthly Town Planning Consulting - September	4,892.80
EFT5607	Freight on 4 x 300mm headwalls	235.40
EFT5608	1 x 6M octagonal, 1 x Reinforcement Cage 1 x 4way camera dome spigot	1,556.05
EFT5609	Bulk Diesel Supply and Delivery - 6,000 Ltrs Diesel	6,232.69
EFT5610	Rubbish removal - Recycling service x 257@ \$3.42 each	8,123.66
EFT5612	Bobcat hire to dig hole for footing	132.00
EFT5613	Freight Charges - Alliance Moulding	268.62
EFT5614	Freight on office cupboard	209.00
EFT5615	2 x End Bits 232-70-52192	277.57
EFT5616	Workcare Insurance - 2nd Instalment	49,448.57
EFT5617	2 x Front Engine Mounts	451.90
EFT5618	Account for September 2020 - Copper Tube, Joiners & Shovels	270.70
EFT5619	12 x Battery packs	396.00
EFT5620	Supply and install new bus shelter at Derby St, Cuballing	2,200.00
EFT5621	Test RPZ at all standpipes and report to Water Corp	3,432.48
EFT5622	Fitting of Light Bar and Work Lights on Hino	2,091.52
EFT5623	2 x 5 ton Ratchet Straps for water tank	271.14
EFT5624	1 x Semi side tipper hire @ \$120phr	5,236.00
EFT5625	Toyota Prado DSL WGN	44,688.64
EFT5626	Catering	94.34
EFT5627	Embroidering - uniforms	158.00
EFT5628	Supply and Fit 1 x New Front Windscreen CNO	450.00
EFT5629	Hire of two Pit Tents	100.00
EFT5630	Suction hose and garden hose fittings for yard/depot	264.11
EFT5631	Repairs to phone lines	432.30
EFT5632	Large Walk in Farm	880.00
EFT5633	Rates Incentive Prize 2020/21 - Gift Voucher Redeemed	50.00
EFT5634	Staff Uniforms	89.25
EFT5635	Popanyinning Bonfire Night Event Support	1,470.00
EFT5636	Code 46 Personal Diary x 3 Code 41 Vehicle ID stickers x 3 Code 47 Level 1 Pocket Fire	318.01

Chq/EFT	Description	Amount
	Book x 1 Code 48 Level 1 Generic Pocket Fire Book x 4	
EFT5637	Investigate all avenues for drainage on Alexandra, Victoria Road Popanyinning	9,597.97
EFT5638	Ranger Duties - Labour 25/09/20 1.5hrs	246.00
EFT5639	Commodore Tennis Club replacement plaque Bronze plaque with black text and outdoor crystal coat protection	675.64
EFT5640	10x \$20.00 Gift vouchers Bike Week event 6/10/2020	200.00
EFT5641	58 x Verti Blade Tungsten Tipped	945.40
EFT5642	Weekly Clean of Shire Office	660.00
EFT5643	Fitting of air bags to rear suspension	1,181.25
EFT5644	Tree Mulching Cuballing East road 18.11km	69,973.20
EFT5645	Firewall installation - one time set up charge	8,053.30
EFT5646	4x Rubber Mounts 1x V Belt	128.22
EFT5647	Weigh bridge Waste Management - September 2020	60.50
EFT5648	Stationery	26.84
EFT5649	Refund Dog Registration	14.15
EFT5650	Lot Survey of Aged Care Site	3,135.00
20026	Electricity Charge - Lot 468 Brundell St Cuballing	2,953.85
20027	Water Charges - 10 Brundell St Cuballing	178.22
20028	Monthly Electricity Charge Street Lightning x 42 Lights	1,078.66
20029	Standpipe Water Charges - July to September 2020	2,290.50
20030	Service Charge - Shire Office	582.21
20031	Water Charges - Standpipe Ridley St Cuballing	6,649.54
20032	Fringe Benefit Tax 19/20 Adjustment	1,024.00
DD2424.1	Superannuation contributions	253.26
DD2424.2	Payroll deductions	5,728.91
DD2424.3	Superannuation contributions	230.33
DD2424.4	Superannuation contributions	518.62
DD2424.5	Superannuation contributions	437.36
DD2424.6	Superannuation contributions	130.84
DD2428.1	Monthly Internet Connection	89.99
DD2443.1	Superannuation contributions	235.12
DD2443.2	Payroll deductions	5,476.44
DD2443.3	Superannuation contributions	173.56
DD2443.4	Superannuation contributions	536.04
DD2443.5	Superannuation contributions	450.88

Chq/EFT	Description	Amount
DD2443.6	Superannuation contributions	130.84
DD2445.1	Credit Card Charges	1,678.62
		458,483.64

CREDIT CARD TRANSACTIONS

SUPPLIER	DETAIL OF PURCHASE	TOTAL
Adobe Systems Pty Ltd	Computer Program	35.19
J & K Hopkins Wangara	Office Furniture	659.00
Aussie Broadband	Monthly NBN Subscription	79.00
Shire of Narrogin	Learner's Permit MR Class - J Elswyk	109.00
Shire of Narrogin	Learner's Permit Computer Theory Test - J Elswyk	19.90
Kelyn Training Service	Traffic Control Course - J Elswyk	685.00
Jurien Bay Service	Diesel	56.53
Tech Revo Group Pty	Mobile Phone Glass Screen Cover	35.00
TOTAL		1,678.62

9.1.2 Statement of Financial Activity – for the period ended 31st October 2020

Applicant:	N/A
File Ref. No:	ADM214
Disclosure of Interest:	Nil
Date:	11 th November 2020
Author:	Bronwyn Dew, Deputy Chief Executive Officer
Attachments:	9.1.2A Statement of Financial Activity for the period ended 31 st October 2020

Summary

Council is to consider the Statement of Financial Activity for the period ended 31st October 2020.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Operating Revenue key points include;

- General Purpose Funding – Rates were raised on 31st July 2020;
- Transport – MRWA Direct Grant amount received \$81,920;
- Transport – First 40% claim for Regional Road Group has been received;
- Transport – Initial Roads to Recovery funding has been claimed;
- Recreation and Culture – Yornaning Dam grant funding has been claimed;
- Financial Assistance Grants – early payment of 2020/21 grant has been received;
- FESA – ESL grant funding – early payment of 2020/21 grant has been received;
- Income from the sale of the Building Officers Vehicle has been received;
- Local Regional Community & Infrastructure Grant – Initial 50% received;
- National Road Safety Week Grant Funding of \$1,470 has been received; and
- FESA overspend of \$19,387 from 2019/20 has been received.

Operating Expenses – The key items of variance include:

- Overall the month expenditure is below the YTD budget;
- Depreciation expenses underbudget as depreciation not yet run for 2020/21;
- Insurance expenses are overbudget as full amount paid for 2020/21 year; and
- Capital expenses are underbudget – due to timing of major projects.

Detailed breakdown of all variances provided in Note 2 of the Statement of Financial Activity.

Administration Allocations have been calculated to 31st October 2020.

Depreciation expense is calculated to 30th June 2020.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 31st October 2020 be received.

SHIRE OF CUBALLING

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

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 OCTOBER 2020

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2019
Prepared by: Bronwyn Dew, Deputy Chief Executive Officer
Reviewed by: Gary Sherry, Chief Executive Officer

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 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

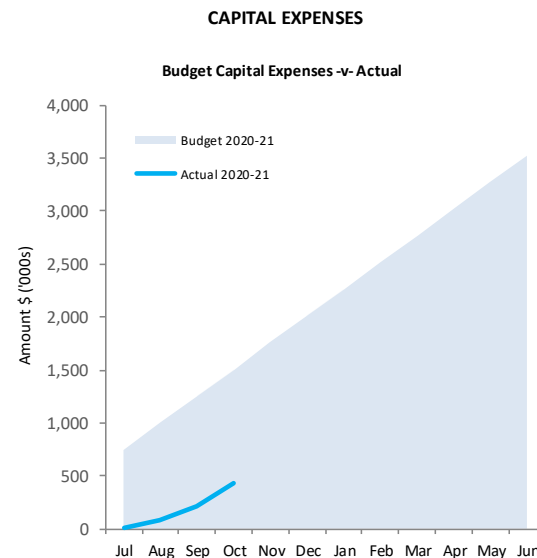
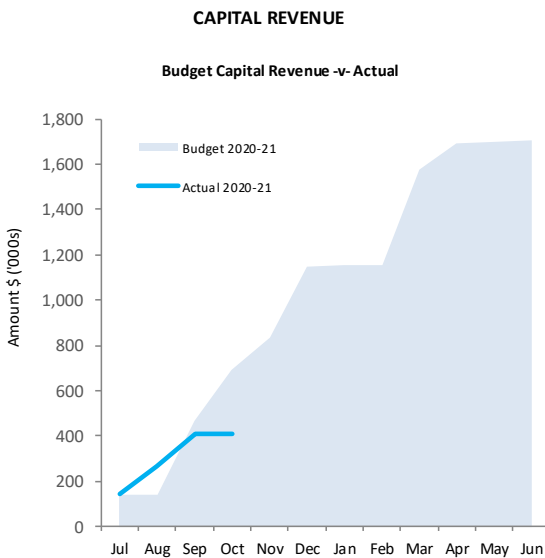
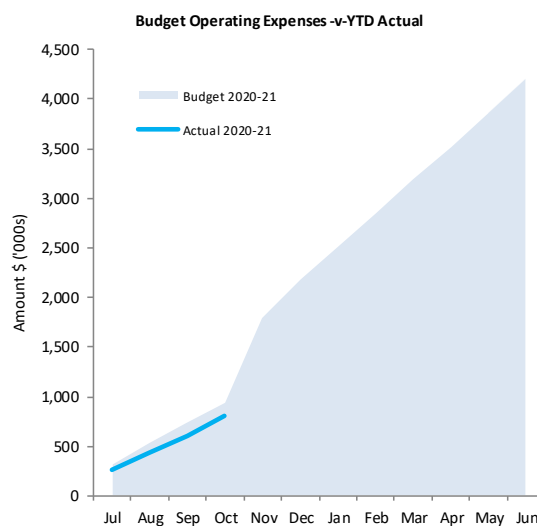
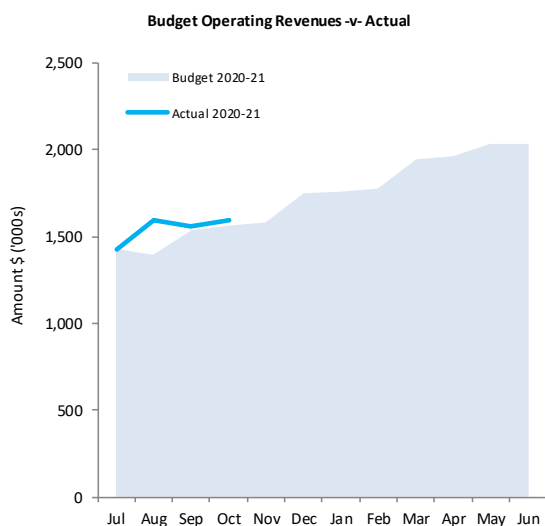
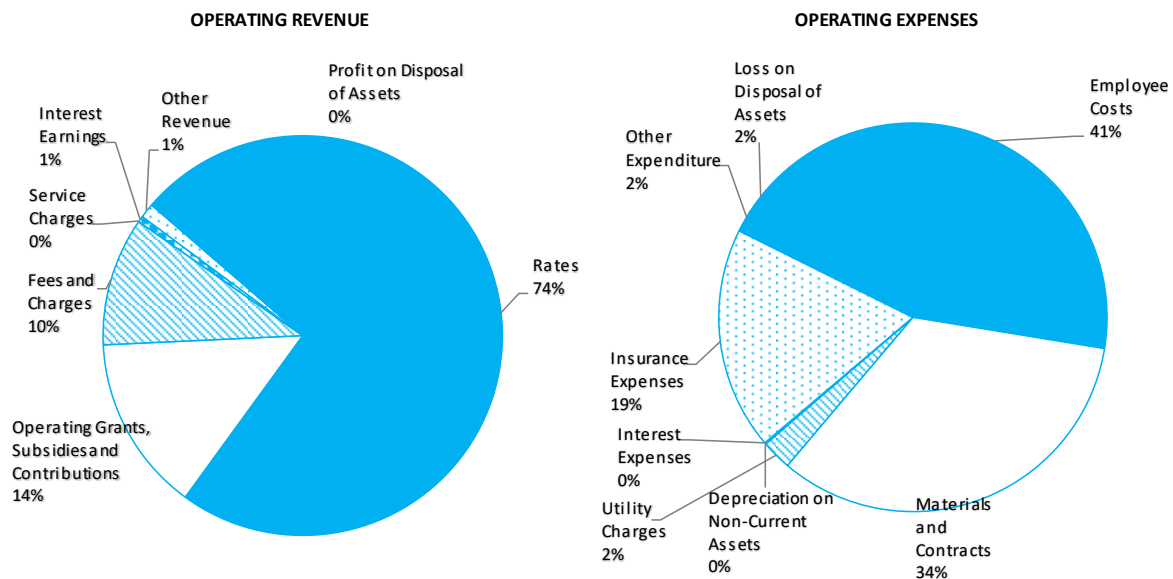
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2020**

SUMMARY GRAPHS



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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 OCTOBER 2020****STATUTORY REPORTING PROGRAMS**

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	Administration and operation of facilities and services to members of council, other costs that relate to tasks of elected members and ratepayers on matters which do not concern specific council activities	Complete Council meetings, Complete all Administration activities, Lobby other levels of government to support the aims of the Shire of Cuballing
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue	Manage Rates and collection. Maintain Property Data
LAW, ORDER, PUBLIC SAFETY	Supervision of various local laws, fire prevention, emergency services and animal control.	Provide ranger service, bush fire and emergency management
HEALTH	Inspections of septic and food control	Inspect food premises.
EDUCATION AND WELFARE	Support school activities	Provide activities of support of local schools
HOUSING	Provision and maintenance of staff housing	Provide staff & other housing
COMMUNITY AMENITIES	Operation of refuse sites, noise control and administration of Town Planning Scheme	Provision of waste & recycling services including the operation of the Cuballing & Popanyinning transfer stations. Also includes the provision of town planning services.
RECREATION AND CULTURE	Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin.	Maintain halls & Civic buildings, parks and gardens and recreational facilities including managing the Dryandra Equestrian Centre lease.
TRANSPORT	Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.	Maintain and protect local environmentally significant areas including the maintenance of Council roads and footpaths. Also includes the provision of vehicle licensing services.
ECONOMIC SERVICES	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.	Control of noxious weeds on council property, DrumMuster and provision of building registration services. Includes tourism and promotion and supporting the Dryandra Country Visitors Centre.
OTHER PROPERTY AND SERVICES	Private works operation, plant repairs and operation costs.	Includes private works, overhead and plant allocations and the provision of building surveying services.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Opening Funding Surplus(Deficit)	1(b)	\$ 945,522	\$ 945,522	\$ 1,106,989	\$ 161,467	17%
Revenue from operating activities						
General Purpose Funding	5	1,484,292	1,283,642	1,270,513	(13,129)	(1%)
Governance		1,780	588	6,278	5,690	968% ▲
Law, Order and Public Safety		35,444	12,080	37,054	24,974	207% ▲
Health		800	264	536	272	103%
Education and Welfare		1,000	332	0	(332)	(100%)
Housing		4,680	1,560	1,620	60	4%
Community Amenities		71,830	70,962	117,438	46,476	65% ▲
Recreation and Culture		25,150	19,648	7,187	(12,461)	(63%) ▼
Transport		283,262	133,083	132,343	(740)	(1%)
Economic Services		38,650	10,204	9,262	(942)	(9%)
Other Property and Services		92,000	27,414	15,767	(11,647)	(42%) ▼
		2,038,888	1,559,777	1,597,998		
Expenditure from operating activities						
General Purpose Funding		(78,415)	(26,132)	(32,984)	(6,852)	(26%) ▼
Governance		(131,679)	(91,051)	(61,414)	29,637	33% ▲
Law, Order and Public Safety		(182,585)	(68,424)	(65,155)	3,269	5%
Health		(45,440)	(18,136)	(19,129)	(993)	(5%)
Education and Welfare		(21,728)	(7,228)	(7,610)	(382)	(5%)
Housing		(37,745)	(12,560)	(8,879)	3,681	29%
Community Amenities		(337,403)	(112,388)	(127,274)	(14,886)	(13%) ▼
Recreation and Culture		(380,209)	(130,291)	(102,007)	28,283	22% ▲
Transport		(2,770,985)	(351,676)	(295,490)	56,186	16% ▲
Economic Services		(152,740)	(55,344)	(63,714)	(8,370)	(15%) ▼
Other Property and Services		(59,000)	(53,217)	(31,150)	22,067	41% ▲
		(4,197,928)	(926,447)	(814,805)		
Operating activities excluded from budget						
Add Back Depreciation		1,962,282	133,704	0	(133,704)	(100%) ▼
Adjust (Profit)/Loss on Asset Disposal	6	155,513	0	12,581	12,581	▲
Adjust Provisions and Accruals		0	0	0	0	
Amount attributable to operating activities		(41,245)	767,035	795,774		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	1,702,022	718,872	409,780	(309,092)	(43%) ▼
Proceeds from Disposal of Assets	6	138,000	46,000	48,305	2,305	5%
Land Held for Resale		0	0	0	0	
Capital Acquisitions	7	(3,530,068)	(1,526,877)	(436,988)	1,089,889	71% ▲
Amount attributable to investing activities		(1,690,046)	(762,005)	21,098		
Financing Activities						
Proceeds from New Debentures		310,000	310,000	0	(310,000)	(100%) ▼
Repayment of Debentures	8	(57,073)	(13,882)	(13,882)	0	0%
Transfer from Reserves	9	551,774	0	0	0	
Transfer to Reserves	9	(17,545)	(3,310)	(3,310)	0	0%
Amount attributable to financing activities		787,156	292,808	(17,192)		
Wardering Road Bridge Widening						
Closing Funding Surplus(Deficit)	1(b)	1,387	1,243,359	1,906,668		

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 2020/21 year is \$5,000 or 10% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 OCTOBER 2020****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.

NATURE OR TYPE DESCRIPTIONS**EXPENSES****EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2020**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)	
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	945,522	945,522	1,106,989	161,467	17%	▲
Revenue from operating activities							
Rates	5	1,171,584	1,179,418	1,176,518	(2,900)	(0%)	
Operating Grants, Subsidies and Contributions	10	615,168	241,487	227,661	(13,826)	(6%)	
Fees and Charges		166,672	103,497	166,242	62,745	61%	▲
Interest Earnings		20,800	6,924	7,878	954	14%	
Other Revenue		64,665	28,451	18,825	(9,626)	(34%)	▼
Profit on Disposal of Assets	6	0	0	874	874		
		2,038,888	1,559,777	1,597,998			
Expenditure from operating activities							
Employee Costs		(996,469)	(336,644)	(335,583)	1,061	0%	
Materials and Contracts		(804,728)	(305,376)	(273,845)	31,531	10%	▲
Utility Charges		(67,601)	(22,472)	(20,504)	1,968	9%	
Depreciation on Non-Current Assets		(1,962,282)	(133,704)	0	133,704	100%	▲
Interest Expenses		(5,383)	(1,792)	(975)	817	46%	
Insurance Expenses		(147,848)	(100,437)	(150,955)	(50,518)	(50%)	▼
Other Expenditure		(58,105)	(26,022)	(19,489)	6,533	25%	▲
Loss on Disposal of Assets	6	(155,513)	0	(13,455)	(13,455)		▼
		(4,197,928)	(926,447)	(814,805)			
Operating activities excluded from budget							
Add back Depreciation		1,962,282	133,704	0	(133,704)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	155,513	0	12,581	12,581		▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		(41,245)	767,035	795,774			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,702,022	718,872	409,780	(309,092)	(43%)	▼
Proceeds from Disposal of Assets	6	138,000	46,000	48,305	2,305	5%	
Land held for resale		0	0	0	0		
Capital acquisitions	7	(3,530,068)	(1,526,877)	(436,988)	1,089,889	71%	▲
Amount attributable to investing activities		(1,690,046)	(762,005)	21,098			
Financing Activities							
Proceeds from New Debentures		310,000	310,000	0	(310,000)	(100%)	▼
Repayment of Debentures	8	(57,073)	(13,882)	(13,882)	0	0%	
Transfer from Reserves	9	551,774	0	0	0		
Transfer to Reserves	9	(17,545)	(3,310)	(3,310)	0	0%	
Amount attributable to financing activities		787,156	292,808	(17,192)			
Closing Funding Surplus (Deficit)	1(b)	1,387	1,243,359	1,906,668			

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.

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

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

**NOTE 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.

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

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

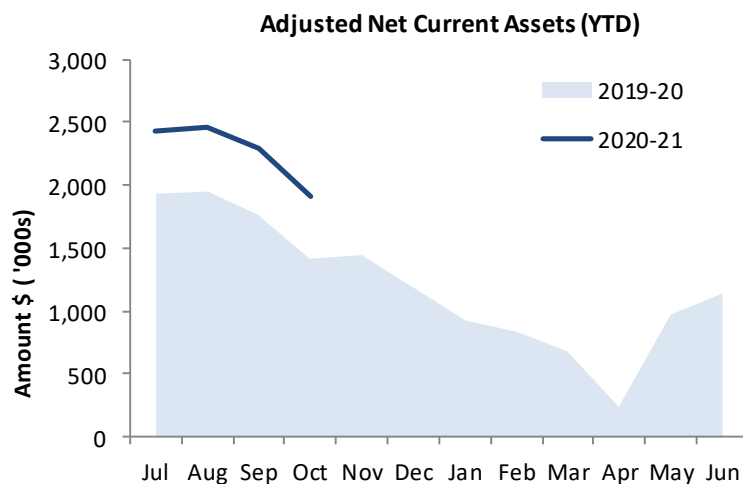
		Last Years Closing	This Time Last Year	Year to Date Actual
	Note	30 June 2020	31 Oct 2019	31 Oct 2020
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,008,179	1,282,535	1,521,512
Cash Restricted	3	1,316,404	1,583,542	1,319,714
Receivables - Rates	4	101,076	227,873	230,557
Receivables - Other	4	113,119	2,465	164,339
Loans receivable		0	0	0
ATO Receivable		51	0	29,206
Inventories		6,061	8,986	6,061
		2,544,890	3,105,400	3,271,390
Less: Current Liabilities				
Payables		(119,366)	(103,121)	(20,904)
ATO Payables		0	0	(20,393)
Provisions - employee		(196,543)	(209,084)	(196,543)
Long term borrowings		(57,073)	(41,652)	(43,191)
Bonds & Deposits		(2,131)	1,172	(3,710)
		(375,113)	(353,858)	(284,742)
Unadjusted Net Current Assets		2,169,777	2,751,542	2,986,648
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(1,316,404)	(1,583,542)	(1,319,714)
Less: Loans receivable		0	0	0
Add: Provisions - employee		196,543	209,084	196,543
Add: Long term borrowings		57,073	41,652	43,191
Adjusted Net Current Assets		1,106,989	1,418,737	1,906,668

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$1.91 M

Last Year YTD

Surplus(Deficit)

\$1.42 M

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

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2020/21 year is \$5,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	V	Timing/ Permane	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	5,690	968%	▲	Permanent	Insurance reimbursement for truck hire
General Purpose Funding	(13,129)	(1%)		Permanent	Grant Commision funding less than budgeted
Law, Order and Public Safety	24,974	207%	▲	Permanent	Received income - FESA overspend from 2019/20
Health	272	103%		Timing	Not Material
Education and Welfare	(332)	(100%)		Timing	Not Material
Housing	60	4%		Timing	Not Material
Community Amenities	46,476	65%	▲	Permanent	Income from planning application
Recreation and Culture	(12,461)	(63%)	▼	Timing	Timing of grant income payments
Transport	(740)	(1%)		Timing	Not Material
Economic Services	(942)	(9%)		Timing	Not Material
Other Property and Services	(11,647)	(42%)	▼	Timing	Private Works income less than budgeted
Expenditure from operating activities					
Governance	29,637	33%	▲	Timing	Administration costs down, Depreciation not run
General Purpose Funding	(6,852)	(26%)	▼	Timing	Debt collection costs. (recoverable costs)
Law, Order and Public Safety	3,269	5%		Timing	Depreciation not yet run for 2020/21
Health	(993)	(5%)		Timing	Not Material
Education and Welfare	(382)	(5%)		Timing	Not Material
Housing	3,681	29%		Timing	Depreciation not yet run for 2020/21
Community Amenities	(14,886)	(13%)	▼	Timing	Planning costs
Recreation and Culture	28,283	22%	▲	Timing	Depreciation not yet run for 2020/21
Transport	56,186	16%	▲	Timing	Depreciation not run for 2020/21, maintenance costs down due to Capital project works
Economic Services	(8,370)	(15%)	▼	Timing	Standpipe costs over budget
Other Property and Services	22,067	41%	▲	Timing	Depreciation not yet run for 2020/21
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(309,092)	(43%)	▼	Timing	Timing of grant income; Aged persons units, Roads to recovery, Yornaning dam
Proceeds from Disposal of Assets	2,305	5%		Timing	Relates to timing of plant changeover
Land Held for Resale	0				Not Applicable
Capital Acquisitions	1,089,889	71%	▲	Timing	Capital works program & Plant purchases
Financing Activities					
Proceeds from New Debentures	(310,000)	(100%)	▼	Timing	Aged Persons Accommodation
Transfer from Reserves	0			Timing	Not material
Repayment of Debentures	0	0%		Timing	Not material
Transfer to Reserves	0	0%		Timing	Not material

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

OPERATING ACTIVITIES

NOTE 3

CASH AND INVESTMENTS

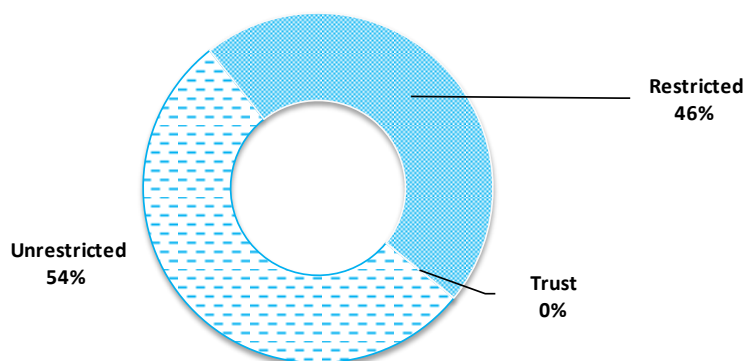
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	700			700	NAB	0.00%	At Call
At Call Deposits							
Municipal Fund	1,520,812			1,520,812	NAB	0.00%	At Call
Term Deposits							
Reserve Funds		1,319,714		1,319,714	NAB	0.80%	24-Oct-20
Total	1,521,512	1,319,714	0	2,841,226			

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
\$2.84 M	\$1.52 M

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

OPERATING ACTIVITIES

NOTE 4

RECEIVABLES

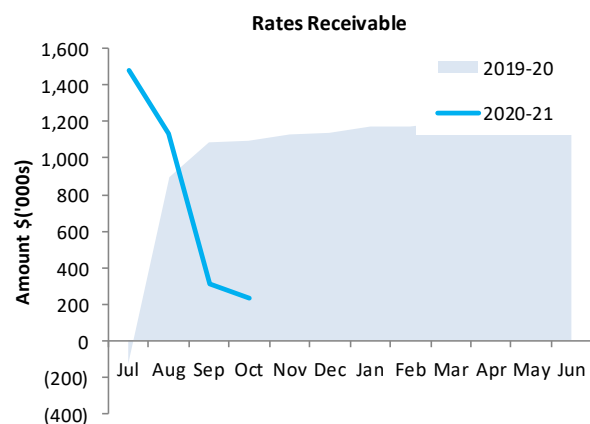
Rates Receivable	30 June 2020	31 Oct 20	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Year	63,701	101,076	Receivables - General	2,697	156,743	3,322	1,577	164,339
Levied this year	1,258,745	1,260,109	Percentage	2%	95%	2%	1%	
Less Collections to date	(1,221,370)	1,130,628	Balance per Trial Balance					
Equals Current Outstanding	101,076	230,557	Sundry debtors					164,339
			GST receivable					29,206
Net Rates Collectable	101,076	230,557	Total Receivables General Outstanding					193,545
% Collected	91.97%	81.70%	Amounts shown above include GST (where applicable)					

KEY INFORMATION

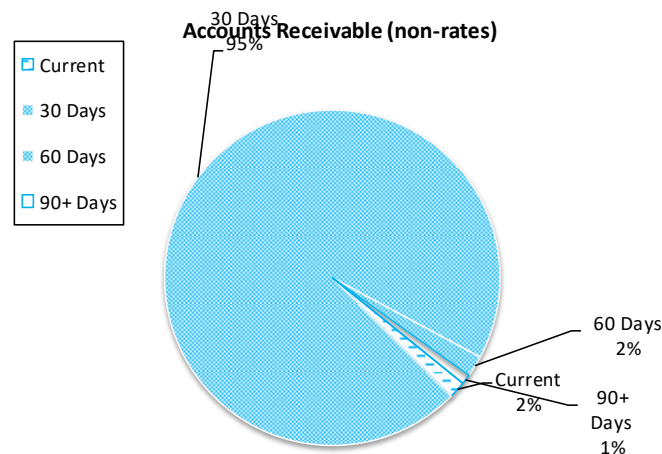
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Collected	Rates Due
82%	\$230,557



Debtors Due
\$193,545
Over 30 Days
98%
Over 90 Days
1%

OPERATING ACTIVITIES

NOTE 5

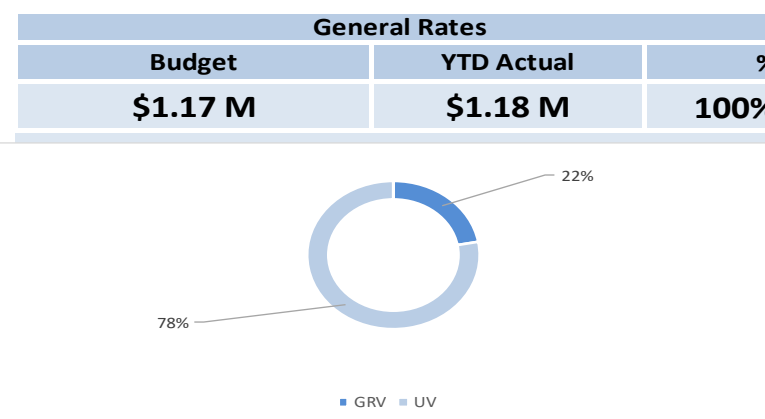
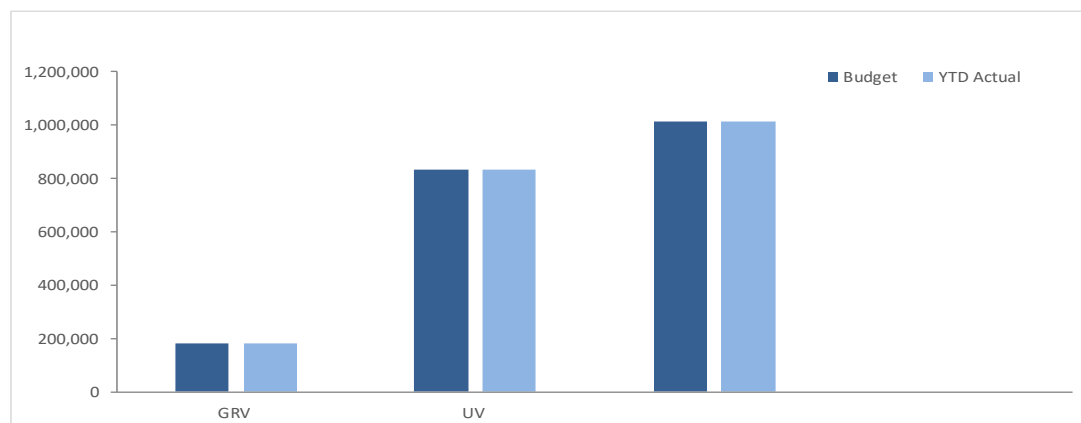
RATE REVENUE

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

General Rate Revenue	Annual Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.0770	187	2,350,114	180,888	0	0	180,888	180,888	0	0	180,888
UV	0.0068	181	122,755,879	835,231	0	0	835,231	835,231	0	0	835,231
Sub-total		368	125,105,993	1,016,119	0	0	1,016,119	1,016,119	0	0	1,016,119
Minimum											
\$											0
GRV	690	142		97,980	0	0	97,980	97,980	0	0	97,980
UV	930	157		146,010	0	0	146,010	146,010	0	0	146,010
		299	0	243,990	0	0	243,990	243,990	0	0	243,990
Sub-Totals		667	125,105,993	1,260,109	0	0	1,260,109	1,260,109	0	0	1,260,109
Discount							(76,775)				(81,468)
Concession / Write Offs							(7,000)				(97)
COVID Subsidy							(5,000)				(2,495)
Interim Rates							250				0
Ex-Gratia Rates							446				469
Amount from General Rates							1,171,584				1,176,517
Ex-Gratia Rates											0
Total General Rates							1,171,584				1,176,517

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.

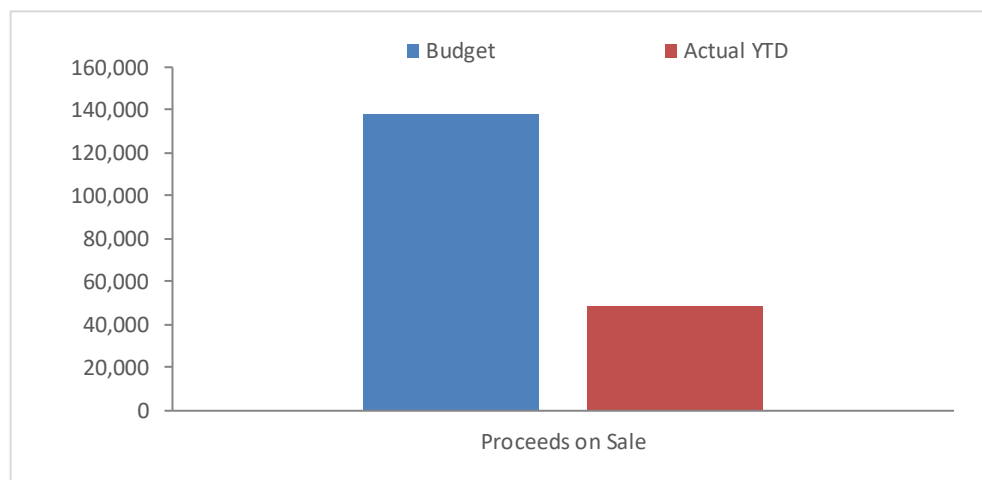


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2020

Attachment 9.1.2A
OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Amended Budget				YTD Actual		
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit (Loss)
		\$	\$	\$	\$	\$	\$	\$
1	Komatsu Grader	232,500	90,000		(142,500)			0
10100	CEO Vehicle	28,127	17,000		(11,127)		14,545	(13,455)
15	CN027 Holden Colorado Ute 4X4	32,886	31,000		(1,886)	32,886	33,760	874
		293,513	138,000	0	(155,513)	32,886	48,305	874 (13,455)

KEY INFORMATION



Proceeds on Sale			
Budget		YTD Actual	%
\$138,000		\$48,305	35%

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

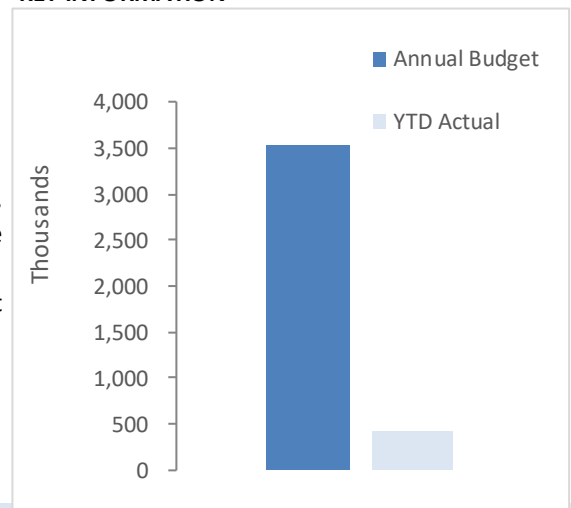
**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital Acquisitions	Amended		YTD Actual	YTD Budget
	Annual Budget	YTD Budget	Total	Variance
	\$	\$	\$	\$
Land & Buildings	1,518,697	506,200	20,096	486,104
Plant & Equipment	494,424	494,424	78,169	416,255
Furniture & Equipment	0	0	0	0
Roads	1,336,233	445,316	319,376	125,940
Recreation	31,065	31,065	0	31,065
Parks, Gardens, Recreation Facilities	112,150	37,376	3,627	33,749
Other Infrastructure	37,500	12,496	15,720	(3,224)
Capital Expenditure Totals	3,530,068	1,526,877	436,988	1,089,889
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,702,022	718,872	409,780	(309,092)
Borrowings	310,000	310,000	0	(310,000)
Other (Disposals & C/Fwd)	138,000	46,000	48,305	2,305
Cash Backed Reserves				
Infrastructure Reserve	329,311	0	0	0
Pensioner Unit Maintenance Reserve	0	0	0	0
Plant Replacement Reserve	40,000	0	0	0
Contribution - operations	1,010,735	452,005	(21,098)	(473,103)
Capital Funding Total	3,530,068	1,526,877	436,988	(1,089,889)

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



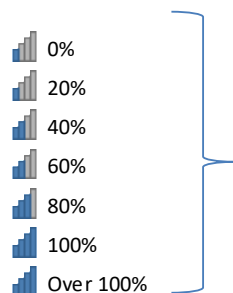
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$3.53 M	\$.44 M	12%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.7 M	\$.41 M	24%

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

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total

Level of Completion Indicators
























Percentage YTD Actual to Annual Budget

Expenditure over budget highlighted in red.

Level of completion indicator

	Acc / Job	Annual Budget	YTD Budget	YTD Actual	Variance
Capital Expenditure					
Land					
Cuballing Railway Reserve Design	C176A	30,000	10,000	8,000	2,000
Buildings					
Administration Building Disabled Access	J4114C	62,833	20,944	0	20,944
Building Renewal - Cuballing Memorial Park	C176	99,309	33,092	1,725	31,367
Cuballing Town Hall Drainage	C162A	25,879	8,612	0	8,612
Cuballing Town Hall - Paint Exterior	C162B	14,400	4,800	0	4,800
Cuballing Cemtery Upgrade 2019/20	C161	5,000	1,664	0	1,664
Popanyinning Main Street Refurbishment	C193	73,800	24,600	4,158	20,442
Aged Persons Accommodation	C084	1,207,475	402,488	3,614	398,874
Fire Shed Extension - Carry over 2019/20	05140	0	0	2,599	(2,599)
Total Land & Buildings		1,518,697	506,200	20,096	486,104

Plant & Equipment						
	Grader	12412	395,000	395,000	0	395,000
	Rake For Loader	12410	18,500	18,500	18,500	0
	Two Way System	12411	20,000	20,000	0	20,000
	CEO Vehicle	12405	55,924	55,924	55,171	753
	Tank for Depot	12413	5,000	5,000	4,498	502
Total Plant & Equipment			494,424	494,424	78,169	416,255
Furniture & Equipment						
	Nil		0	0	0	0
Total Furniture & Equipment			0	0	0	0
Infrastructure - Roads						
	RRG - Narrogin Wandering Road	R129B	158,635	52,864	11,449	41,415
	RRG - Stratherne Road 20/21	R001C	150,944	50,300	9,737	40,563
	RRG - Wandering Narrogin Road	R129D	350,069	116,680	23,152	93,528
	RTR - Popanyinning East Road Gravel Sheeting	RTR004	76,266	25,412	31,790	(6,378)
	RTR - Reeds Road Gravel Sheeting	RTR017	63,335	21,096	0	21,096
	RTR - Wandering Narrogin Road - Final Seal Stevens Road	RTR129	6,804	2,268	0	2,268
	BS - Narrogin Wandering Road Black Spot	BS129	472,670	157,548	124,960	32,588
	Congelin Road Culvert Renewal	CUL029	35,856	11,940	32,861	(20,921)
	Popanyinning East Road Drainage	R004H	21,654	7,208	1,534	5,674
	WSFN - Cuballing East Road	WSF006	0	0	83,892	(83,892)
Total Road Infrastructure			1,336,233	445,316	319,376	209,832
Recreation						
	Tennis Club Lighting Upgrade	11128	31,065	31,065	0	31,065
Total Recreation			31,065	31,065	0	31,065
Parks, Ovals & Playgrounds						
	Yornaning Dam - Stage 3	C189	77,150	25,712	3,627	22,085
	Yornaning Dam - Shade Sails	C195	35,000	11,664	0	11,664
Total Parks, Ovals & Playgrounds			112,150	37,376	3,627	33,749
Other Infrastructure						
	Bridge Improvements - Capital Upgrade	11214	30,000	9,996	15,720	(5,724)
	Transfer Station Bin Lids	C163	7,500	2,500	0	2,500
Total Other Infrastructure			37,500	12,496	15,720	(3,224)
	TOTAL CAPITAL EXPENDITURE		3,530,068	1,526,877	436,988	1,173,781

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

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Information on Borrowings	2019/20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
Particulars									
Transport									
Loan 63 - Graders	\$ 71,505	\$ 0	\$ 0	\$ 13,882	\$ 42,266	\$ 68,053	\$ 29,239	\$ 975	\$ 2,305
							0		
Economic Services									
Loan 64 - Lot 74 Austral St	\$ 145,509			\$ 0	\$ 14,807	\$ 145,509	\$ 138,145	\$ 0	\$ 3,078
Education and Welfare									
Loan 65 - Aged Persons Housing			\$ 310,000				\$ 310,000		
Total	\$ 217,014	\$ 0	\$ 310,000	\$ 13,882	\$ 57,073	\$ 213,562	\$ 477,384	\$ 975	\$ 5,383

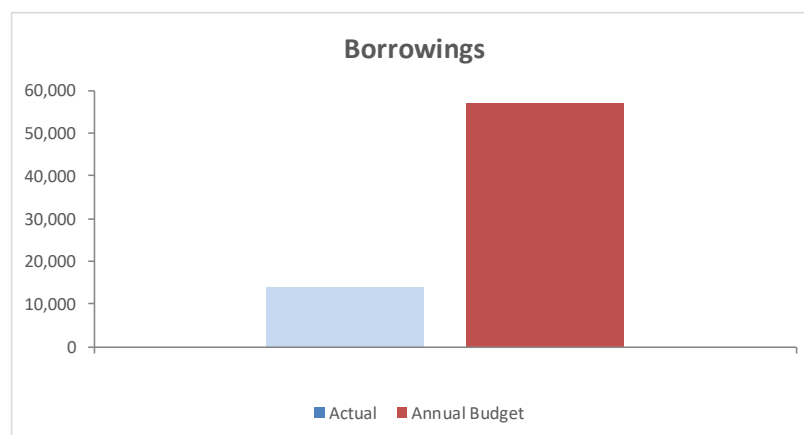
All debenture repayments were financed by general purpose revenue.

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

\$13,882

Interest Earned

\$7,878

Reserves Bal

\$1.32 M

Interest Expense

\$975

Loans Due

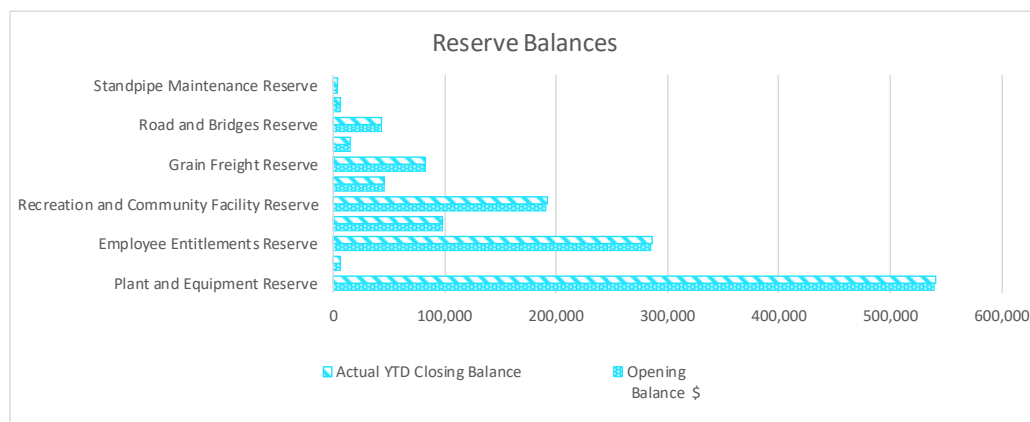
\$.21 M

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

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment Reserve	538,714	4,728	1,312		1,312	(329,311)		214,131	540,026
IT and Office Equipment Reserve	6,721	147	23		23	0		6,868	6,744
Employee Entitlements Reserve	284,971	2,598	701		701	(20,000)		267,569	285,672
Housing Reserve	97,840	754	231		231	(40,000)		58,594	98,071
Recreation and Community Facility Reserve	191,187	2,596	532		532	(129,309)		64,474	191,719
Refuse Site Reserve	45,216	841	142		142	(7,500)		38,557	45,358
Grain Freight Reserve	82,825	672	198		198	0		83,497	83,023
Equestrian Reserve	14,769	42	30	4,545	30	0		19,356	14,799
Road and Bridges Reserve	43,361	603	122		122	(21,654)		22,310	43,483
Community & Sporting Club Reserve	6,725	3	12		12	(4,000)		2,728	6,737
Standpipe Maintenance Reserve	4,075	16	9		9	0		4,091	4,084
	1,316,404	13,000	3,310	4,545	3,310	(551,774)	0	782,175	1,319,714

KEY INFORMATION



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

NOTE 10

GRANTS AND CONTRIBUTIONS

Grants and Contributions

Description	Annual Budget	YTD Budget	YTD Actual	Variance
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - General Purpose	279,962	93,320	69,021	(24,300)
Governance				
Insurance - February Storm Damage	7,250	2,416	0	(2,416)
Insurance & Other Reimbursements	0	0	0	0
Department Primary Industries & Regional Development	0	0	0	0
Law, Order & Public Safety				
DFES - Bush Fire Brigades	32,194	11,000	34,591	23,591
Education & Welfare				
Good Things Foundation	1,000	332	0	(332)
Housing				
Rental Income	0	0	1,620	1,620
Community Amenities				
Other Income - Reimbursements	0	0	38	38
Recreation & Culture				
Sport & Recreation	0	0	0	0
Transport				
Main Roads - RRG	0	0	0	0
Main Roads - Direct Grant	81,920	81,920	81,920	0
Grants Commission - Roads Component	191,342	47,835	38,091	(9,745)
Economic Services				
Community Events	6,500	2,164	1,470	(694)
Other Property & Services				
Workers Compensation	15,000	2,500	912	(1,588)
Operating grants, subsidies and contributions Total	615,168	241,487	227,661	(13,826)
Non-operating grants, subsidies and contributions				
Education & Welfare				
Aged Person Accommodation Funding	443,223	221,612	0	(221,612)
Recreation & Culture				
Yornaning Dam Stage 3	53,130	17,708	10,000	(7,708)
CSRFF (Tennis Club Lighting)	10,355	10,355	0	(10,355)
Transport				
Main Roads - RRG	380,763	133,000	133,584	584
Roads to Recovery (RTR)	211,000	70,000	0	(70,000)
Black Spot (BS)	355,783	142,313	142,312	(1)
Other Infrastructure				
Community Infrastructure Grants	247,768	123,884	123,884	0
Non-operating grants, subsidies and contributions Total	1,702,022	718,872	409,780	(309,092)
Grand Total	2,317,190	960,359	637,441	(322,917)

KEY INFORMATION

Some reclassification between Operating & Capital grants, contributions & reimbursements is required

9.1.3 Annual Electors Meeting

Applicant:	N/A
File Ref. No:	ADM106
Disclosure of Interest:	Nil
Date:	11 th November 2020
Author:	Bronwyn Dew, Deputy CEO
Attachments:	Nil

Summary

Council is to consider holding the Annual Electors Meeting at 6.30pm on Wednesday 16th December 2020 to present the 2018/19 Annual Report.

Background

Butler Settineri completed their final Audit of Council's functions and operations for the 2018/2019 Financial Year in March 2020.

The Shire of Cuballing Audit Committee reviewed the Annual Report, Auditor's Report and Management Report at a meeting held on Monday 9th March 2020 attended by representatives of the Office of the Auditor General and their audit contractor Butler Settineri

At the March 2020 Ordinary Council Meeting, upon recommendation from the Shire of Cuballing Audit Committee, Council decided to:

1. accept the Management Report for the financial year ended 30th June 2019;
2. accept the Independent Auditor's Report for the financial year ended 30th June 2019;
3. accept the Annual Report of the Shire of Cuballing for the financial year ended 30th June 2019;
4. accept the Audit Completion Report for the financial year ended 30th June 2019; and
5. hold the Annual Electors Meeting of the Shire of Cuballing on Wednesday 15th April 2020 at 6.30pm at the Popanyinning Hall

On Thursday 26th March 2020, due to COVID-19 restrictions, the Minister for Local Government imposed a notice on local governments to not permit the holding of Annual Electors Meetings. Therefore Council was unable to hold the Annual Electors Meeting on Wednesday 15th April 2020 as planned.

Comment

On 4th November 2020 the Minister for Local Government has withdrawn the notice to permit the holding of Annual Electors Meetings.

This now allows Council to hold an Annual Electors Meeting to present the 2018/19 Annual Report.

The Officer's Recommendation is to hold the Annual Electors Meeting at 6.30pm following the December 2020 Ordinary Meeting of Council. Council may choose an alternative time and date, provided that this date is after the 14 days local public notice required to be given.

Strategic Implications - Nil

Statutory Environment

Local Government Act 1995

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.

- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.29. Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
 - (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Policy Implications - Nil

Financial Implications

Council will incur cost in completing local public notice.

Economic Implication – Nil

Social Implications -

The 6.30pm time is considered suitable for most electors to be able to attend an Electors Meeting.

Environmental Considerations - Nil

Consultation - Nil

Options

Council can resolve:

1. the Officer's Recommendation; or
2. decide on an alternative time and/or date to hold the Annual Electors Meeting, as long as this alternative allows for 14 days public notice to be given.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That Council hold the Annual Electors Meeting at 6.30pm on Wednesday 16th December 2020 in the Shire of Cuballing Council Chambers.

9.1.5 Out of Budget Expense – DFES Mitigation Activity Fund

Applicant: N/A
File Ref. No: ADM80
Disclosure of Interest: Nil
Date: 12th November 2020
Author: Bronwyn Dew
Attachments: 9.1.5A Appendix 1 Fire Risk Management Treatments

Summary

Council is to consider entering into a grant agreement with the Department of Fire and Emergency Services (DFES) to conduct fire mitigation projects in the Shire of Cuballing funded by the DFES Mitigation Activity Fund (MAF) Grant Program and complete out of Budget expenditure of \$169,650 for fire mitigation work as part of the DFES MAF Grants Program.

Background

Council has been awarded \$169,650 (ex GST) under the Department of Fire and Emergency Mitigation Activity Fund (MAF) Grants Program to support the fire management capacity within the Shire of Cuballing.

Funds are to be used for on-ground works to mitigate extreme, very high and high risks on land that is State Government controlled and managed by Local government.

Comment

The Shire of Cuballing Chief Bushfire Control Officer and Manager of Works have worked closely with DFES to identify high fire risk areas within the Shire of Cuballing.

DFES have identified 14 treatments, included at Attachment 9.1.5A, that are required within the Shire of Cuballing.

Project work is able to commence immediately after the signed grant agreement has been returned to DFES and all physical works are required to be completed by 10 November 2021.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

SOCIAL - Our Community, Neighbourhoods, Recreation and Culture.

Goals

- A safe community where residents feel secure and comfortable at home, work and play.

	Strategy	Outcome
1.7	Create and maintain a safe environment for the community.	A feeling of safety within our neighbourhoods and a sense of being looked out for.

ECONOMY - Our Economy, Infrastructure, Systems and Services.

Goals

- Transport systems that are functional, efficient, economical and safe, coupled with continuous improvement to meet the safety and amenity needs of the community.
- Managing community assets in a whole of life and economically sustainable manner.

	Strategy	Outcome
3.5	Maintain a robust asset management practices and maintenance programs.	Assets which meet the expectations of the community.

Statutory Environment

Local Government Act)1995)

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

Policy Implications – Nil

Financial Implications

The cost to conduct the fire mitigation treatments is \$169,650 (GST Exclusive). This expenditure will be recouped by funds from the DFES MAF Grants Program.

Economic Implication – Nil

Social Implication – Nil

The risks from bushfire are considerable in the communities of the Shire of Cuballing and the fear of bushfire amongst community members is similarly significant.

Environmental Considerations – Nil

Consultation

Peter Cupitt, Bushfire Risk Planning Coordinator
Anthony Mort, Shire of Cuballing Chief Bushfire Control Officer

Options

Council may resolve:

1. the Officer's Recommendation;
2. to not authorise the Chief Executive Officer to enter into the grant agreement with DFES and not complete the fire mitigation treatments.

Voting Requirements – Absolute Majority

OFFICER'S RECOMMENDATION:

That Council:

- 1. authorise the Chief Executive Officer to enter into the grant agreement with the Department of Fire and Emergency Services to conduct the fire risk mitigation treatments included at Attachment 9.5.1A; and**
- 2. approve out of Budget expenditure of \$169,650 (GST Exclusive) to carry out fire mitigation treatments included at Attachment 9.5.1A.**

Appendix 1
MITIGATION ACTIVITY FUND (MAF)

Treatment ID	Treatment Type	Treatment Objective	Asset ID	Primary Asset Name	Funding Awarded
6721	Fire Access Road / Track(s)	To establish fire access tracks within Boundary Rd reserve(Land id 3466547) to Shire of Cuballing requirements (CUBCBL049 /T6721 / RA22042)	CUBCBL049	Hart St (82), Cuballing	\$15,000.00
6722	Mechanical Works	Parkland clear reserve 42722 (1 Rose St) with extreme fuel load to reduce the fire risk (CUBCBL258 / T6722 / RA 23307)	CUBCBL258	Ridley St (109-133), Cuballing	\$40,400.00
6725	Fire Access Road / Track(s)	To establish fire access track within Horn and McCarthy road reserve to Shire of Cuballing requirements (CUBCBL255 / T6725 / RA23304)	CUBCBL255	McCarthy St (2) Yornaning	\$10,000.00
6727	Fire Access Road / Track(s)	To establish fire access track within Edward Rd reserve to Shire of Cuballing requirements (CUBCBL075 /T6727 / RA22156)	CUBCBL075	Alexandria St, Victoria Rd, East Rd (25), Popanyinning East Rd, Popanyinning	\$67,000.00
6736	Access - Install Fencing	To install fencing along Edwards St Road Reserve to prevent unauthorized access. (CUBCBL075/ T6736 / RA22156)	CUBCBL075	Alexandria St, Victoria Rd, East Rd (25), Popanyinning East Rd, Popanyinning	\$5,000.00
6832	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel loads.(CUBCBL022 / T 6832 / RA 20994)	CUBCBL022	Road Bridge Timber, MRWA 4866 Wardering Rd, Cuballing	\$3,550.00
6833	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL021 / T6833 / RA21315)	CUBCBL021	Road Bridge Timber, MRWA 4865 Wardering Rd, Cuballing	\$3,550.00
6835	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL018 / T6835 / RA21324)	CUBCBL018	Road Bridge Timber, MRWA 3180A Yornaning East Rd, Cuballing	\$3,600.00
6837	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL016 / T6837 / RA21328)	CUBCBL016	Road Bridge Timber, MRWA 3178 Pauley Rd, Cuballing	\$3,550.00
6838	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL015 / T6838 / RA20992)	CUBCBL015	Road Bridge Timber, MRWA 3177 Cuballing East Rd, Cuballing	\$3,600.00
6839	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL013 / T6839 / RA21316)	CUBCBL013	Road Bridge Timber, MRWA 3172 Stratherne Rd, Cuballing	\$3,600.00

Treatment ID	Treatment Type	Treatment Objective	Asset ID	Primary Asset Name	Funding Awarded
6840	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL012 / T6840 / RA20995)	CUBCBL012	Road Bridge Timber, MRWA 0428 Wandering - Narrogin Rd , Cuballing	\$3,600.00
6841	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL011 / T6841 / RA20982)	CUBCBL011	Road Bridge Timber, MRWA 0427 Wandering - Narrogin Rd , Cuballing	\$3,600.00
6842	Mechanical Works	The Shire of Cuballing undertake appropriate mechanical works (mulching) around the bridge in order to reduce fuel load. (CUBCBL014 / T6842/ RA21318)	CUBCBL014	Road Bridge Timber, MRWA 3173 Stratherne Rd, Cuballing	\$3,600.00
14 Treatments					\$169,650.00

9.1.6 Rates Early Payment Discount 2020/21 – A435

Applicant: N/A
File Ref. No: A435
Disclosure of Interest: Nil
Date: 11th November 2020
Author: Bronwyn Dew, Deputy CEO
Attachments: 9.1.6A Correspondence received from Mr & Mrs Sexton

Summary

Council is to consider providing Mr & Mrs Sexton the Early Payment Discount due to an error in the payment on their 2020 Rates Notice for assessment number A435.

Background

Mr & Mrs Sexton have three rates assessments within the Shire of Cuballing.

In 2019 Mr & Mrs Sexton missed the deadline for the discount as their payment was not received into Council's bank account until the day after the due date for discount.

To avoid this occurring again in 2020 Mr & Mrs Sexton paid the 2020 rates on 24th August 2020 being 17 days prior to the due date. The payment was completed using BPay, with each assessment being paid separately using its own unique BPay reference.

Mr & Mrs Sexton paid two assessments in full and believed they had paid the third assessment in full but due to an input error the third assessment was paid as \$6,400.23 instead of the full amount of \$6,411.23, thus making an \$11 shortfall. A summary of payments made on 24/8/2020 is included in the table below.

Assessment	Amount Due	Discount	Amount Paid	Balance
A23	1,338.68	-89.65	1,249.03	0
A435	6,958.82	-547.59	6,400.23	11.00
A448	1,672.12	-124.65	1,547.47	0

As assessment A435 was not paid in full by the due date, Council's accounting system did not provide the Early Payment Discount of \$547.59 to the account.

At the time of the writing assessment A435 has an outstanding amount of \$564.71. This outstanding amount includes the outstanding \$11, the forgone Early Payment Discount of \$547.59 and accrued Penalty Interest of \$6.12.

Mr & Mrs Sexton have written to Council seeking that should Mr & Mrs Sexton pay the \$11 that they intended to pay on 24th August 2020 Council could reinstate the discount and waive accrued penalty interest that have been charged. Mr & Mrs Sexton's correspondence is included at Attachment 9.6.1A.

Comment

2020 was the first year that Council provided the BPay option for payment of rates. In previous years a significant amount of rates was directly debited by ratepayers into Council's bank account. Under this system, staff then completed a receipt process to record the payments.

Had Mr & Mrs Sexton completed their payment error in making a direct debit process, staff would have been aware when completing the receipt on the day following the payment, that

assessment A435 had been underpaid. Staff regularly contacted ratepayers who made both over and under payment errors in previous years.

When processing BPay payments, on a daily basis staff load all payments directly from a unique digital bank file onto Council's accounting system. The accounting system, without input from staff, allocates the payments to each rates assessment using the unique BPay reference number. While this process is significantly quicker than other methods of receipting, staff were not aware of the underpayment on assessment A435, until staff completed an overdue rates report completed after the due date for rates payments.

Given the accuracy and efficiency of the BPay system, staff strongly believe that Council should continue to encourage payments using this system. In time, as staff become experienced in this system, procedures will be developed to discover and correct errors such as those made by Mr & Mrs Sexton.

Therefore given that:

1. 2020 is the first year of completing BPay payments, and
2. Mr & Mrs Sexton's clear intention was to make the full payment on rates assessment A435 seventeen days prior to the due date for rates payments;
3. staff wish to continue to encourage use of BPay over direct debit as a rates payment method,

the Officer's Recommendation is that should Mrs & Mrs Sexton pay the \$11 that they intended to pay in August on rates assessment A435, then Council provide the Early Payment Discount of \$547.59 to Mr & Mrs Sexton and waive any outstanding accrued penalty interest.

Strategic Implications - Nil

Statutory Environment

Local Government Act 1995

6.46 Discounts

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, a local government may, when imposing a rate or service charge, resolve* to grant a discount or other incentive for the early payment of any rate or service charge.

6.51 Accrual of interest on overdue rates or service charges

- (1) A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —
 - (a) a rate or service charge (or any instalment of a rate or service charge); and
 - (b) any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.

Policy Implications – Nil

Financial Implications

In 2020/21 Council budgeted \$76,775 for Early Payment Discount. This allocation has been over expended by 4,693.32 with discount of \$81,468.32 being provided to ratepayers meeting Council's Early Payment Discount requirements.

Should Council decide with the Officer's Recommendation, Council will forego at least \$553.71 of outstanding rates.

Economic Implication – Nil

Environmental Considerations - Nil

Consultation

Correspondence from Mr & Mrs Sexton is included at Attachment 9.1.6A.

Options

Council may resolve:

1. the Officer's Recommendation;
2. to not grant Mr & Mrs Sexton an Early Payment Discount and require payment of all outstanding amounts, including penalty interest accruing daily.

Voting Requirements – Simple Majority

OFFICER'S RECOMMENDATION:

That because:

- 1. 2020 is the first year of completing BPay payments; and**
- 2. Mr & Mrs Sexton's clear intention was to make the full payment on rates assessment A435 seventeen days prior to the due date for rates payments;**

should Mr & Mrs Sexton pay \$11 on assessment A435 before 30th November 2020, Council will grant Mr & Mrs Sexton an Early Payment Discount of \$547.59 and waive any accrued penalty interest on assessment A435.

10th November 2020
Shire of Cuballing
Attention Councillors

I would like you to consider a request for support for a genuine mistake that was made on my part when paying my 2020 rates for assessment number A435.

On the 24th August 2020 I arranged for BPAY of multiple rates notices for our properties in the Shire of Cuballing. I note the early payment date here (17 days in advance) of \$6400.23.

Unfortunately in 2019 I paid my rates on the due date before 4pm, but they were processed and in the Shire bank on the following day at 9am. I had to pay the discounted difference back then and was acutely aware that I needed to get it right the following year.

Fast forward to August 2020, I felt comfortable that all of my rates had been paid; I had heard nothing from the Shire payments team nor received any written or email communication. On Thursday 6th November my mother in law handed me a letter – posted to PO Box 245 (not our actual correct address of PO Box 2 – another genuine mistake I am sure) with a final demand for outstanding rates – owing \$564.71.

We immediately reviewed our bank statements with deep concern, knowing that I had gone above and beyond to get it right this year. Upon review we found that I paid \$6400.23 on the 24th August when the actual amount due was \$6411.23 due in the 10th September. This is an honest mistake that can be made by missing the correct key on your keyboard by millimetres.

At no stage were we rung by the office to let us know that there was a small amount of \$11 that quite obviously had simply been overlooked in error, there was never any actual intent to underpay our full rates – the absurdity of now being charged an additional \$547.59 plus interest was not our objective. We are disappointed at the lack of communication to resolve this issue and at the swift act to charge us with legal action in writing rather than discuss, pay the missing \$11 and move on.

Can you please consider our request for us to pay the \$11 that was mistakenly missed and for Council to reinstate the discount and waive the interest charges that have been accrued so far. We are fair, responsible and trustworthy residents who can be relied upon to meet our responsibilities and commitments. We ask for your support to resolve this matter.

Yours sincerely

Prema and Steve Sexton
49 Pauley Road
Cuballing WA 6311

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Design Services for Independent Aged Living Units

Applicant:	N/A
File Ref. No:	ADM340
Disclosure of Interest:	Nil
Date:	13 th November 2020
Author:	Gary Sherry
	9.2.1A Aged Unit Location
	9.2.1B Site Development Plan
Attachments:	9.2.1C Unit Design A
	9.2.1D Unit Design B

Summary

Council is to consider approving aspects of the development of four aged person units at lots 7, 90 and 8 at 74 Austral Street Cuballing.

Background

Council has joined together with other local governments in the Wheatbelt South Region to progress a project that has the aim of constructing dedicated aged persons independent living units in the separate communities within the region.

The interested local governments committed to a Memorandum of Understanding (MOU) that outlined the objectives of the Wheatbelt South Aged Housing Alliance (WSAHA), the nature of the collaboration and the responsibilities of the members. The Shires of Corrigin, Cuballing, Kondinin, Kulin, Narembene, Narrogin, Wandering, Wickpin and the Town of Narrogin signed the MOU. The WSAHA have continued to meet semi-regularly and wish to continue to seek alternative funding sources for aged housing in the region. The Shire of Wickpin has agreed to be the lead agency for the Alliance and has nominated a Project Coordinator.

The WSAHA did successfully apply for Royalties for Regions Funding to construct 38 units throughout the region with a \$12,977,555 total grant. The Shire of Cuballing was to receive \$1,062,000 from Royalties to Regions to construct 4 two-bedroom independent living units in Cuballing in 2018/19. However, this approval by the previous State Government, was withdrawn by the incoming State Government.

In April 2019 Council agreed to participate in further funding applications as part of the WSAHA to construct either 2 or 4 independent living aged units on lots 7, 90 and 8 at 74 Austral Street, Cuballing and committed Council to a financial contribution in funding applications for 2 or 4 independent living aged units in Cuballing for a contribution of up to \$110,000 per unit. An aerial photo of the lots 7, 90 and 8 at 74 Austral Street Cuballing is included at Attachment 9.2.1A.

Subsequently the WSAHA was successful in obtaining \$2,820,000 to construct four units in Cuballing, 4 units in Wickpin, two units in Corrigin and two units in Hyden and two units in Kondinin for the Shire of Kondinin.

In July 2020 Council selected the tender of H&H Architects provided for the RFT 1/2020 Design Services for Independent Aged Living Units to complete design of the 4 Independent Living Units for aged persons to be built in at lot 7 Alton Street, lot 8 Austral Street and Lot 90 Beeston Street Cuballing.

Comment

Council has now received a draft site development plan, included at Attachment 9.2.1B for the lot 7 Alton Street, lot 8 Austral Street and Lot 90 Beeston Street Cuballing. This plan includes the full permitted 10 units on the whole site. The plan seeks to promote a village feel amongst residents whilst maximise shared use structures such as driveways and minimise the requirement for individual site connections.

The site draft site development plan anticipates the development of units numbered one to four, in the north west corner of the site, as the first four units to be developed. The development of these four units can be completed entirely within the boundary of 7 Alton Street and Lot 90 Beeston. Should Council wish to construct additional units, from the plan units could be built singularly, in a batch of two units or three units.

Selecting the development of units numbered one to four only requires the amalgamation of the 7 Alton Street and Lot 90 Beeston. Council can then amalgamate lot 8 austral street at a future time should circumstances require.

Council has also received draft floor plan designs for the two types units to be constructed, included at Attachments 9.1.1C. These units have been amended with informal suggestions from staff and Councillors. The features in the units include:

- A central living space including a lounge and dining spaces;
- 3 bedrooms with an expectation that the small 3rd bedroom would be most likely used as an office/activity room by the tenants;
- an outside access door from the laundry;
- two toilet facilities. One facility is compliant with aged design guidelines, with the second facility located in the living space, being able to service visitors.
- The bathroom being fitted with facilities that could be adjusted depending on the needs of the tenant;
- Vinal floors in living areas and carpet in bedrooms;
- Sited to maximise solar aspect;

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

SOCIAL - Our Community, Neighbourhoods, Recreation and Culture.

Goals

- A healthy and caring community which has strong support for all ages and abilities.
- A healthy community engaging in positive and rewarding lifestyles with access to recreational and leisure opportunities.

	Strategy	Outcome
1.1	Create a vibrant social environment that is accessible and inclusive for all ages and abilities.	The community feel welcome involved and connected to each other.
1.2	Create a vibrant built environment that is accessible and inclusive and reflects the Shire's identity and local heritage.	Active, attractive and affordable towns which the community are proud of and engaged in.
1.4	Facilitate improved access to health and welfare programs and education opportunities.	The community has access to a broad range of improving health and welfare programs and education opportunities.
1.7	Create and maintain a safe environment for the community.	A feeling of safety within our neighbourhoods and a sense of being looked out for.

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications

The Shire of Cuballing will fund the construction of the aged units using Grant funding obtained through the Royalties For Regions Fund.

	Grant Total	Per Unit	Shire of Cuballing	
			2019-20	2020-21
Stage 1	750,000	53,571	214,491	
Stage 2	750,000	53,571	214,286	
Stage 3	880,000	62,857		251,429
Stage 4	420,000	30,000		120,000
	2,800,000	200,000	428,777	371,429
Reserve Transfer				40,000
Loan				310,000
	2,800,000	200,000	428,777	721,429

Economic Implication

Council has pursued separate design and construction stages, to maximise the opportunity for local builders and contractors to participate.

Increasing the number of houses in the Shire of Cuballing will permanently increase the local economy.

Social Implication

The provision of age appropriate housing in the Shire of Cuballing is expected to allow a greater number of local residents to remain in Cuballing in their latter years.

Environmental Considerations – NilConsultation

Council has discussed the provision of aged housing in the Shire of Cuballing over a number of years.

The Shire of Cuballing regularly attends the WSAHA meetings.

Options

Council may resolve:

1. the Officer's Recommendation; or
2. the Officer's Recommendation with minor amendments; or
3. to defer consideration at this time and seek further information on possible design features.

Voting Requirements – Simple Majority

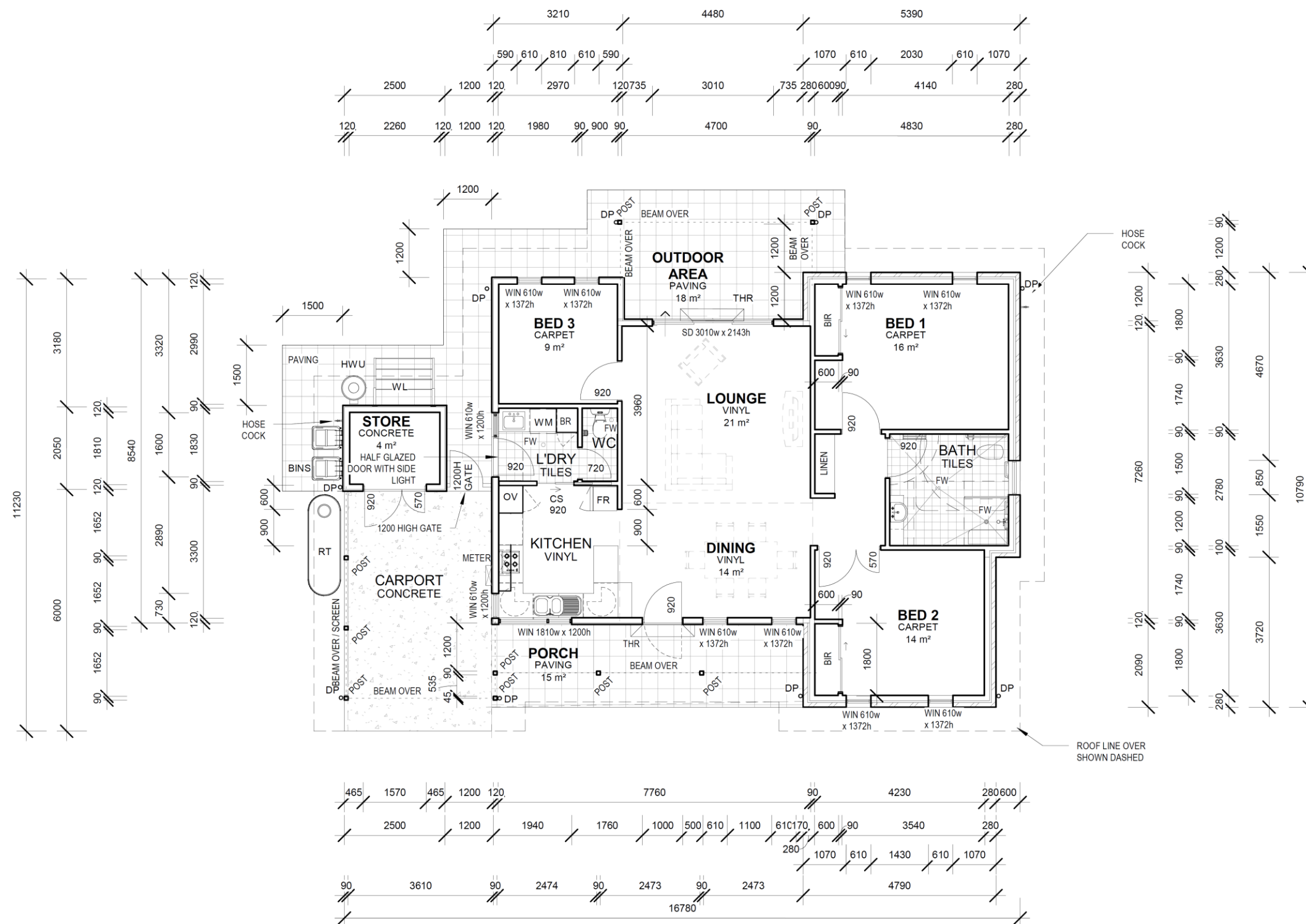
OFFICER'S RECOMMENDATION:

That Council:

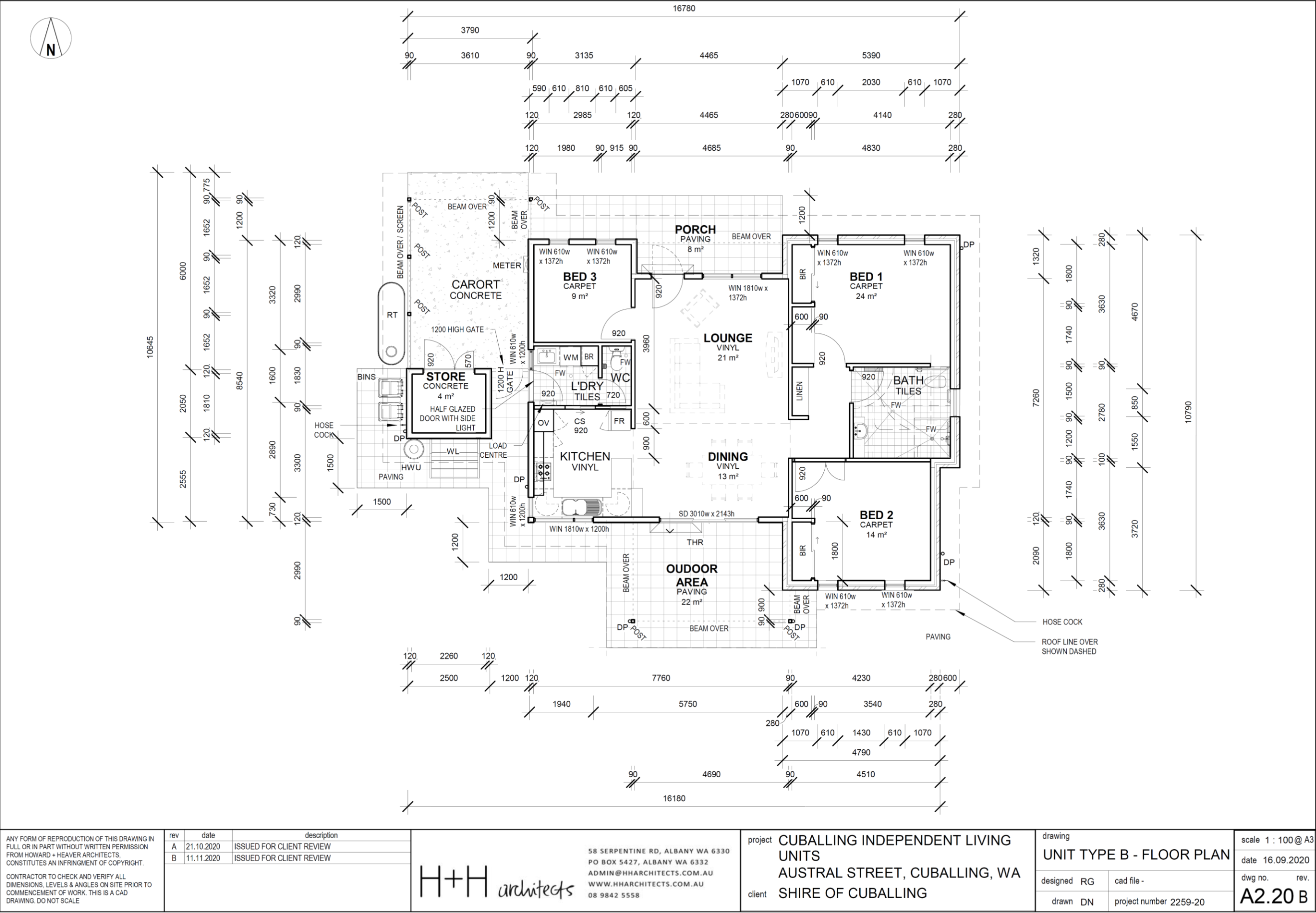
- 1. Approve the draft site development plan included at Attachment 9.2.1B;**
- 2. Select units numbered 1, 2, 3 and four on the draft site development plan included at Attachment 9.2.1B as the sites to be developed in 2020/21;**
- 3. Approve the amalgamation of 7 Alton Street and Lot 90 Beeston Street;**
- 4. Approve the individual unit designs included at Attachment 9.2.1C and endorse the further design development.**







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	A	21.10.2020	ISSUED FOR CLIENT REVIEW				UNIT TYPE A - FLOOR PLAN		
	B	11.11.2020	ISSUED FOR CLIENT REVIEW				designed RG drawn DN	cad file - project number 2259-20	



9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Nil at this time.

12. CONFIDENTIAL MATTERS:

Nil at this time.

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm, Wednesday 16th December 2020 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing.

14. CLOSURE OF MEETING: