



Agenda Attachments

Ordinary Meeting of Council to be held
on Thursday 25 March 2021
Commencing at 5.30pm
in Council Chambers

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Attachment 5.1



Minutes

Special Meeting of Council
Thursday 11 February 2021

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Minutes

1. DECLARATION OF OPENING/ACKNOWLEDGEMENT OF COUNTRY:

The Shire President declared the meeting open at 5.30 pm.

2. RECORD OF ATTENDANCE / VISITORS / APOLOGIES & LEAVE OF ABSENCE:

Record of Attendance:

Shire President - Cr T Dean

Councillors - C Stevenson, C Brown, C Buckland, V Corlett, V Hansen, P Fraser, R Mellema.

Chief Executive Officer – David Taylor

Development Services Officer – Jane Buckland

Governance Officer – Sarah Dean

Shire of Nannup Consultant Town Planner – Steve Thompson (via Zoom)

Visitors: Ian & Davina Gibb, Rick & Sandy Bruce, Glen Davis, Sue Cranston, Martin Pollock, Kim Koeman, Wayne Leece, Mike & Jess Tucker, A Mason, D Sims, Neville Hamilton, Trevor Larke, Jim & Isabel Green, Cy Hamilton.

Apologies: Nil.

Leave of Absence:

21007 MELLEMA/BUCKLAND

That Cr Corlett be granted a leave of absence from 25 February 2021 Ordinary Meeting of Council.

CARRIED (8/0)

3. DECLARATION OF INTEREST:

Cr Stevenson declared an impartiality interest in agenda item 6.1 Development Application – Private Airstrip. The nature of her impartiality interest is that she is a member of the greater Jalbarragup/Darradup community. The extent of her interest is that she is a committee member of the Darradup Volunteer Bush Fire Brigade and The Friends of Darradup Incorporated.

4. PETITIONS/DEPUTATIONS/PRESENTATION/SUBMISSIONS:

Nil.

5. PUBLIC QUESTION TIME

Nil.

6. REPORTS OF OFFICERS

AGENDA NUMBER:	6.1
SUBJECT:	Development Application – Private Airstrip
LOCATION/ADDRESS:	Lot 2 on Diagram 70077 (No. 40) Rivergum Way, Darradup
NAME OF APPLICANT:	Dieter Ebeling - Whisperwind
FILE REFERENCE:	A 770
AUTHOR:	Steve Thompson (Consultant Planner)
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF INTEREST:	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the <i>Local Government Act 1995</i>)
DATE OF REPORT	8 February 2021
PREVIOUS MEETING REFERENCE:	None
ATTACHMENT:	6.1.1 - Location Map 6.1.2 - Original plans and information from applicant 6.1.3 - Submissions (1 st round of consultation) 6.1.4 - Updated plans and information from applicant 6.1.5 - Updated current airstrip alignment and application plans 6.1.6 - Submissions (2 nd round of consultation) 6.1.7 - Extract of planning framework 6.1.8 - Extract from <i>Planning and Development (Local Planning Scheme) Regulations 2015</i>

BACKGROUND:

The Shire has received a Development Application from Dieter Ebeling (Whisperwind) to construct a private airstrip, which can also be used as a bitumen driveway, at Lot 2 (No. 40), Rivergum Way, Darradup.

Relevant details relating to the site and the application include:

- The application site is shown in Attachment 6.1.1;
- The property is 40.8715 hectares in area, it contains a dwelling and some sheds;
- The land generally slopes towards the north with the lowest section on the northern boundary;

- Rivergum Way is unsealed;
- The majority of the site has been cleared of vegetation, while a portion near the centre and in the south eastern section contain native vegetation. There is also scattered mature vegetation in other parts of the site; and
- Lots to the east of the site are zoned 'Special Rural' and contain various dwellings and rural living uses. There are also dwellings to the west on Poison Swamp Road. The remainder of the area is predominantly Department of Biodiversity, Conservation and Attractions (DBCA) managed land.

Description of proposed development

The applicant initially proposed the airstrip which was set back 42 metres from the eastern boundary of the site and proposed 365 flights per annum (refer to Attachment 6.1.2). Following a review of the initial round of consultation, the applicant has modified the proposal as outlined in Attachment 6.1.4 and Attachment 6.1.5. The details set out in Attachment 6.1.4 and the revised plans in Attachment 6.1.5 replace the original proposal and plans. The revised proposal and plans (western alignment) are those assessed in this report by Shire administration and the Council.

The development application now seeks development approval for a private airstrip in accordance with the plans shown in Attachment 6.1.4 and 6.1.5 (western alignment). In particular, the applicant proposes the following:

- The construction of a private airstrip that can also function as a vehicle driveway;
- The airstrip will be 900 metres long, 20 metres wide and will be bituminised. There will be a 20 metre grassed area on either side of the bitumen;
- The runway is now central in the property and setback 200 metres from the eastern boundary;
- The airstrip is aligned north/south on the property with take-off and approach generally over DBCA managed land;
- The property is adequately fenced providing secure access;
- A maximum of 120 take-offs and 120 landings per year;
- No night time take-offs or landings are proposed; and
- No commercial or recreational use is proposed.

The applicant confirms there is a need to provide engineering designs of the airstrip including drainage management design and setting out how run-off will be managed prior to construction.

Consultation (first round)

The Shire administration undertook its first round of consultation through inviting public comment on the Development Application for a period of 17 days by writing to 23 adjoining/nearby landowners. Attachment 6.1.3 sets out the submissions. In the first round of consultation, 17 submissions were received by the Shire. In summary:

- no submissions were supportive of the proposed development or raised no objections;
- 3 submissions raised issues; and

- 14 submissions objected to the private airstrip.

Various issues and objections were raised including:

- Noise and amenity;
- Environmental impacts;
- Clarifying the types of aircraft and numbers of flights;
- Safety;
- Potential commercial/recreation use;
- Bushfire risks; and
- Impacts on property values.

Consultation (second round)

The Shire consulted a second time and received 11 responses (see Attachment 6.1.6). This has revealed greater support to the revised proposal however overall a majority of submitters still either raise issues with or object to the proposal. Any additional submissions received in the coming days will be provided to Councillors prior to the Council meeting.

Planning framework

In summary:

- The property is zoned 'Agriculture' in the *Shire of Nannup Local Planning Scheme No. 3* (LPS3) and zoned 'Rural' in the draft *Shire of Nannup Local Planning Scheme No. 4*;
- An airstrip (airfield) is not included in the zoning table of LPS3; and
- The property is located within a bushfire prone area as designated by the Fire and Emergency Services Commissioner.

An extract of the local planning framework is outlined in Attachment 6.1.7.

Attachment 6.1.8 is an extract from the *Planning and Development (Local Planning Schemes) Regulations 2015* which sets out matters to be considered by local government in assessing a Development Application.

COMMENT:

A) Overview

Following an assessment of the Development Application (the revised information in Attachment 6.1.4 and the westerly alignment in Attachment 6.1.5) against the planning framework, submissions and information provided by the applicant, the Development Application is considered to be conditionally suitable. It is accordingly recommended that Council conditionally approve this Development Application given:

- The number of take-offs and landings and the size of the proposed aircraft have been clarified. Importantly, the number of take-offs have been reduced from 365 per year to 120 per year along with a corresponding reduction in landings from 365 to 120 per year;
- The application does not conflict with LPS3 objectives;
- It is suggested the private airstrip should not detrimentally detract from the amenity of the local area including for noise, hours of operation, traffic, visual amenity, privacy, lighting and emissions;
- The revised proposal, now centrally located on the site, has setbacks of around 200 metres to the eastern boundary or around 220 metres to the closest off-site dwellings; and
- Development conditions can assist to reduce risks associated with the development.

While noting the above, the key issues with the application are outlined below. It is suggested that noise impacts and the potential resultant loss of amenity are the primary planning considerations when assessing the application.

B) Key issues

Noise & amenity

As outlined in Attachment 6.1.4, the applicant has:

- Supplied specifications on the aircraft to be used at the private airstrip which assists to better understand the noise output of the aircraft;
- Clarified the type and size of proposed aircraft to use the airstrip. The applicant requests approval to land aircraft that are classified as Light Aircraft under a Maximum Take Off Weight (MTOW) of under 5,700kg. As outlined in Attachment 6.1.4, the applicant has clarified the make and models of aircraft that are intended to land that fit within this classification;
- Provided information on legislation that regulates aircraft noise;
- Included acoustic expert advice on anticipated amenity impacts as a result of airstrip operations;
- Clarified details relating to regional local/regional flying; and
- Advised there is no proposal to perform/practice aerobatic activities from the property.

It is highlighted, at this stage, that no acoustic assessment has been prepared for the proposal on this site. The Council may determine that this is required prior to it assessing the Development Application.

The Shire administration acknowledges that there will be some noise and amenity impacts likely to be felt by surrounding residences as a result of the airstrip.

There is no State Government guiding separation distances for airstrips from sensitive land uses (such as dwellings). The local planning framework provides general guidance but not specific guidance to assist in guiding the determination of this Development Application.

To address the planning framework, including LPS3, the proposed private airstrip should not cause unacceptable noise impacts or loss of amenity to nearby residences. It is suggested that determining 'amenity' can be subjective and can be interpreted differently depending on an individual's viewpoints regarding environmental qualities. This is evidenced by a combination of acceptance, support and opposition for the proposed airstrip.

It is suggested that the health, well-being, amenity and safety of local residents and the environment should be suitably protected from the impacts of noise, air emissions, odour and other impacts through appropriate management and adequate separation distances. It is suggested that:

- Provided reasonable conditions are attached to any approval, including limiting flight numbers, timing of take-offs and landings and the size of the aircraft, the private airstrip use could proceed without causing unacceptable noise impacts or loss of amenity for surrounding residences;
- The revised proposal is considered to have far lower impacts than the original proposal. This includes that noise impacts are also lessened due to take-offs and landings in daylight hours;
- There is a maximum of 120 take-offs and 120 landings per year; and
- The noise source is limited to day time hours, is short in duration and affected parties are provided with substantial respite from this intrusion.

Monitoring flight numbers

Some submitters have concerns that the Shire will be unable to monitor the additional flights for compliance if approved. A condition is proposed to any approval requiring the applicant to keep a logbook of all flight activity from the airstrip. It is understood any pilot using the airstrip is required by law to maintain a flight logbook.

Commercial activity

Some submitters are concerned that the airstrip will be used for commercial purposes, or that the use is a precursor to future commercial development (joy flights, skydiving). The applicant confirms the airstrip is for private use only.

Safety

It is acknowledged that there is the possibility of a crash incident. It is also acknowledged that the applicant would take every precaution to ensure the risk of incident is minimised. The risk of plane crash incidents is not sufficient grounds to recommend that the Development Application be refused.

Flora and fauna impacts

Most of the proposed airstrip is located on cleared land. The airstrip will result in some clearing of native vegetation. While noting that development should seek where possible to avoid adverse impacts on environmental assets, where avoidance is not possible, the adverse impacts should be minimised. Ideally, there is no net loss in biodiversity assets. To assist in mitigating impacts, the applicant has supported

lodging a conservation covenant for an area of 2 hectares. The Council may also want the applicant to undertake additional planting of native vegetation in suitable locations.

The DBCA have been asked for their input relating to impacts (if any) on the quality of habitat and native fauna in the area. At the time of writing this report, the DBCA response had not been received.

It is suggested the proposed private airstrip is not likely to impact on native wildlife or domestic/stock animals any more than some 'as of right' land uses would such as farm machinery noise, motorbikes and plane overflights associated with aerial spraying. Wildlife moving throughout the area will have considerable respite from any take-off or landing noise with a maximum of 120 take-offs and 120 landings per year.

Impacts of water resources including the Blackwood River

The site adjoins the Blackwood River. There are accordingly concerns about the airstrip impacts on the Blackwood River, in particular from water runoff from the airstrip which may contain contaminants such as oils and fuels.

Subject to appropriate detailed stormwater designs and construction, the proposed airstrip is unlikely to detrimentally impact on surface water resources. The risk of runoff and contamination to the Blackwood River is considered manageable.

A condition is recommended requiring any fuel and oil storage associated with the airstrip use to be suitably and safely addressed to minimise risk of contamination.

Privacy

There is concern from some submitters regarding the loss of or intrusion on privacy by aircraft flying low over properties. Based on the revised airstrip alignment, the impacts on privacy are considered low.

During take-off and climb, it is suggested the pilot's primary focus is on instruments and flying the aircraft, not observing neighbouring properties. The altitude at which the planes fly, combined with the speeds at which the planes are travelling make particular details on neighbouring properties, including people, almost undetectable. For this reason, the impacts of privacy are likely to be negligible and has not been a substantial consideration during the assessment of this application.

Odour and emissions (excluding noise)

The use of the proposed airstrip will create modest levels of aircraft odour and emission impacts. Aircraft exhaust particles could settle on house roofs which then flow into rainwater tanks causing a health issue. It is suggested that it is unlikely that the exhaust from the aircraft would cause contamination of local water supplies however this may need to be monitored. An advice note is included in the Officer Recommendation regarding monitoring. There are risks/impacts from cars and trucks driving along the gravel roads in the area and other permitted rural uses involving machinery that could also pose contamination risks.

Fire risk

The applicant has not submitted a Bushfire Management Plan or a Bushfire Emergency Evacuation Plan. It is recommended a Bushfire Management Plan is prepared for the property.

Property devaluation

Some submitters are concerned the proposed airstrip will cause property valuations to fall. The potential for a development to devalue land is not a valid planning consideration. Notwithstanding this, the proposed use of the airstrip is not likely to have an unacceptable impact on amenity surrounding the subject site.

Use alternative airports

Some submitters suggest that the applicant should use established airports rather than this proposed new airstrip. Although there may be alternate locations to operate the proposed use, this is not sufficient grounds to recommend the application be refused, particularly considering the proposed development is not considered to conflict with LPS3. As discussed above, the Shire administration consider that the scale of the proposed use should not cause an unacceptable noise nuisance and loss of amenity to surrounding residents.

C) Conclusion and options

It is recommended that Council approve the Development Application subject to conditions. The Council could alternatively choose to defer making a decision on the matter and seek additional information or it may determine to refuse the Development Application.

STATUTORY ENVIRONMENT:

Planning and Development Act 2005, Planning and Development (Local Planning Scheme) Regulations 2015, LPS3, along with Commonwealth legislation relating to aircraft use and safety including Air Navigation (Aircraft Noise) Regulations 2018.

The applicant is advised that referral may be required under the *Environmental Protection and Biodiversity Conservation Act 1999* if the proposed activities are likely to have a significant impact on a matter of national environmental significance.

POLICY IMPLICATIONS:

Local Planning Policy *LPP20 Developer and Subdivider Contributions* is a non-statutory document which is designed to provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policies but is required to have regard to the policies in determining the Development Application. Additionally, there are various State Planning Policies which are relevant in assessing the

Development Application including *SPP2 Environment and Natural Resources*, *SPP2.5 Rural Planning 2.5* or *SPP3.7 Planning in Bushfire Prone Areas*.

FINANCIAL IMPLICATIONS:

The applicant has a Right of Review to the State Administrative Tribunal on the Council's decision.

STRATEGIC IMPLICATIONS:

The proposed private airstrip is considered generally consistent with the aims of the endorsed *Shire of Nannup Local Planning Strategy* and LPS3.

The property is zoned 'Agriculture' in the *Shire of Nannup Local Planning Scheme No. 3*, zoned 'Rural' in the draft *Shire of Nannup Local Planning Scheme No. 4* and classified as 'Rural Residential' in the *Shire of Nannup Local Planning Strategy*.

With changing State Government requirements, and landowner preferences, there is no guarantee the property will be approved and rezoned to 'Rural Residential'. There is still a requirement for relevant planning, bushfire, environmental and servicing considerations to be appropriately addressed.

In terms of assessing the Development Application, the document which has the most 'weight' is the *Shire of Nannup Local Planning Scheme No. 3*.

The applicant complies with various components of the Local Planning Strategy, while other components can be mitigated through development conditions in the recommendation. The following sets out relevant extracts of the Local Planning Strategy:

2.2 Objectives

- d) assist to broaden the economic and employment base of the Shire through greater diversification and promoting a resilient and increasingly robust economy;*
- e) promote agricultural activity as the key economic and social driver for the Shire;*
- g) ii) attract and retain people and businesses;*

2.3 Aims of Strategy

The local government aims to:

- a) attract and retain people and businesses;*
- b) support and promote a resilient local economy;*
- c) make the most of economic development opportunities by capitalising on the Shire's competitive advantages;*
- d) conserve land required for agricultural production and support opportunities for agricultural diversification and value adding;*

- s6) require appropriate buffers for hazard and amenity as determined by the appropriate authorities for those land uses. Buffer distances are guided by the standards recommended by the Environmental Protection Authority (EPA) unless appropriately justified by the proponent to the satisfaction of the local government;

There are no EPA buffer standards for airstrips

The local government will:

- C12) require appropriate buffers for rivers, watercourses and wetlands in LPS4, which will be determined based on the values of the environmental assets and proposed land uses. As a guide, the development setback from rivers, watercourses and wetlands is 100 metres which can be reduced to 50 metres based on the proposed development and a consideration of existing soil, landform and vegetation conditions.

VOTING REQUIREMENTS:

Simple Majority.

RECOMMENDATION:

That Council approve the Development Application, set out in Attachment 6.1.5 (western 900 metre length alignment), for a private airstrip at Lot 2 on Diagram 70077 (No. 40), Rivergum Way, Darradup subject to the following conditions:

General

1. This approval shall expire if the development hereby approved has not been substantially commenced within a period of two (2) years from the date hereof, or within any extension of that time (requested in writing prior to the approval expiring) that may be granted by the local government. Where the Development Approval has lapsed no further development is to be carried out.
2. The development hereby approved must be carried out in accordance with the plans and documentation set out in Attachment 6.1.4 and in Attachment 6.1.5 (western alignment), addressing all conditions, or otherwise amended by the local government and shown on the approved plans and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.

Aircraft operations

3. A maximum of 120 take-offs and 120 landings are permitted per year.
4. The applicant must, for the life of the development, maintain a flight logbook, which contains records of all flight movements to and from the approved

airstrip, including visitor flights. Flight records must include the aircraft used, and the date in which the flight/s was carried out. At the request of the local government, the logbook must be made available to the local government for review.

5. Use of the airstrip is to Light Aircraft Classification with maximum take-off weight (MTOW) below 5,700 kilograms. Additionally, the airstrip is not used for commercial or recreational activities.
6. Operation of the private airstrip shall be restricted to daylight hours.
7. Any material likely to degrade water (e.g. fuels, oils, lubricants, solvents, coolants, degreasing agents etc.) must be stored within a bunded area, or an appropriately designed chemical storage container, suitable for preventing the escape of material into surface or underground water resources.
8. The airstrip and driveway are to be designed, constructed, sealed and drained prior to use of the airstrip by a suitably qualified engineer to the satisfaction of the local government.
9. Any lighting device shall be positioned and shielded so as not to cause any direct, reflected or incidental light beyond the property boundaries. Lighting should be designed in accordance with *AS 4282-2019 Control of the Obtrusive Effects of Outdoor Lighting*.
10. The use of the site must not adversely affect the amenity of the locality by reason of noise.

Stormwater drainage/water quality

11. Prior to commencement of any works, a Stormwater Management Plan shall be submitted for approval by the local government and thereafter implemented and maintained to the satisfaction of the local government. Amongst matters, the Plan should:
 - (a) Ensure that all stormwater from the airstrip and other impervious areas are collected, detained and suitably treated on site for the 1 in 1 year, 1 hour average recurrence interval (ARI) storm event;
 - (b) Address surface water management for larger 1 in 20 year and 1 in 50 year storm events to prevent stormwater causing soil erosion on the application site, on neighbouring properties and on public infrastructure; and
 - (c) Be designed in accordance with the *Stormwater Management Manual for Western Australia*.
12. Any aircraft wash down area/s is to be located so as to prevent the discharge of sediment, contaminants or wastewater to waterways or watercourses.
13. An emergency spill containment kit must be kept on site at all times and used when a spill occurs to prevent the escape of any contaminants off-site.

Managing fire risks

14. The applicant shall prepare and implement a Bushfire Management Plan to the satisfaction of the local government prior to the use of the airstrip.
15. The development is to be provided with a source of water for fire-fighting purposes of not less than 50,000 litres. This may be satisfied by the provision of an accessible dam or tank. In the case of a tank supply, delivery of the water should be provided through a 50mm Camlock fitting. The outlet from the tank water supply or the dam shall be located in an accessible position.
16. No flight take-off or landings are to occur on days where either a Total Fire Ban or a Harvest and Vehicle Movement Ban has been declared for the Shire of Nannup.

Environmental management

17. The applicant lodges a Conservation Covenant under the *Soil and Land Conservation Act 1945*, to the Soil Commissioner, prior to the commencement of site works. The applicant is to provide written evidence of the registration to the local government.
18. No native vegetation shall be removed in the construction of the private airstrip, unless permitted by a clearing licence or permit issued by the Department of Water and Environmental Regulation.

ADVICE

- A) The Shire has no plans in the foreseeable future to seal Rivergum Way between Lot 2 (No. 40) Rivergum Way and Helyar Road.
- B) The property is entirely located in an area which has been declared as bushfire prone by the Fire and Emergency Services Commissioner. The applicant is advised to prepare and implement an Emergency Management and Evacuation Plan prior to occupation. The applicant should also take all practical steps to minimise the risk of bushfires and provide a fire fighting unit.
- D) The applicant is encouraged to prepare a Works Safety Plan prior to the commencement of operations which is then appropriately implemented.
- E) The applicant should retain appropriate Public Liability Insurance to cover the entire area the subject of this approval.
- F) The applicant is encouraged to work with nearby residents who may be concerned with aircraft emissions impacting water quality into their rainwater tanks. This could include financially contributing to an independent assessment of water quality in tanks prior to the airstrip use commencing and monitoring after two years of operations.

- G) If the applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

Procedural Motion:

21008 BROWN/STEVENSON

That voting be deferred until a site specific acoustic assessment can be undertaken.

PROCEDURAL MOTION LOST (3/5)

Voted for motion: Cr Brown, Cr Stevenson, Cr Corlett

Voted against motion: Cr Dean, Cr Buckland, Cr Mellema, Cr Hansen, Cr Fraser

Voting on the original officer recommendation:

21009 BUCKLAND/HANSEN

ORIGINAL MOTION LOST (3/5)

Voted for recommendation: Cr Buckland, Cr Hansen, Cr Brown

Voted against: Cr Stevenson, Cr Mellema, Cr Fraser, Cr Dean, Cr Corlett

7. CLOSURE OF MEETING

The Shire President declared the meeting closed at 6.19 pm.



Minutes

Council Meeting held Thursday 25 February 2021

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Minutes

1. DECLARATION OF OPENING / ACKNOWLEDGMENT OF COUNTRY / ANNOUNCEMENT OF VISITORS:

The Shire President declared the meeting open at 5.31pm and welcomed the public gallery. There were no visitors.

The Shire President acknowledged the traditional custodians of the land and waters, the Wardandi and Bibbulmun people; paying respects to Elders past, present and emerging.

2. RECORD OF ATTENDANCE/APOLOGIES:

<i>Councillors</i>	<i>Staff</i>
Cr Tony Dean (Shire President)	David Taylor – Chief Executive Officer
Cr Robin Mellema (Deputy Shire President)	Jonathan Jones – Manager Infrastructure
Cr Cheryle Brown	Sarah Dean – Minute Taker
Cr Cate Stevenson	
Cr Vicki Hansen	
Cr Chris Buckland	
Cr Patricia Fraser	

3. PRESENTATIONS:

3.1 Petitions

Nil.

3.2 Presentations

Nil.

3.3 Deputations

Mr Ian Gibb of 40 Rivergum Way Darradup made a deputation to Council regarding a development application for a private air strip that was not approved by Council at the February 11 2021 Special Meeting of Council.

4. PUBLIC QUESTION TIME:

4.1 Response to previous questions

Nil.

4.2 Public Question Time

Mr Ian Gibb, 40 Rivergum Way

Q 1 Is there any intention to include substantial developments such as hotel style accommodation within the Shire of Nannup?

Shire response:

The Shire of Nannup would certainly welcome such development. Until private enterprise sees a reason to establish private businesses in Nannup we simply cannot compel them to come here.

Q 2 I believe the procedural motion vote count included in the February 11 Special Meeting Minutes are incorrect; can you please clarify?

Shire response:

Council would take this question on notice.

Q 3 How many private air strips are in the Shire of Nannup?

Shire response:

Council would take this question on notice.

Q 4 How many air strips were established with Council approval?

Shire response:

Council would take this question on notice.

Q 5 Has the Shire of Nannup received the business case report from John Roberts?

Shire response:

Yes.

Q 6 Is the Tank 7 mountain bike development intention to attract overnight visitors to Nannup?

Shire response:

That is the Shire's intention.

Q 7 Was the Tank 7 development only to attract day visitors?

Shire response:

No.

Q 8 Where do the Shire of Nannup expect visitors to be accommodated?

Shire response:

Council would take this question on notice.

Q 9 Would the Shire of Nannup be prepared to advertise for public input as to how to increase accommodation in Nannup?

Shire response:

Council would take this question on notice.

Q 10 At the Shire of Nannup can peer pressure, bullying and corruption be read in the same sentence? Are you aware of any of these activities occurring at the Shire of Nannup?

Shire response:

These rhetorical questions will not be responded to.

Q 11 Should you become aware of any of these activities occurring would you take action?

Shire response:

If such activities become apparent; yes.

5. APPLICATIONS FOR LEAVE OF ABSENCE/LEAVE OF ABSENCE (previously approved):

Cr Corlett has a leave of absence from this 25 February 2021 Ordinary Meeting of Council; previously approved by Council at the 11 February 2021 Special Meeting of Council.

6. CONFIRMATION OF MINUTES:

21010 BROWN/HANSEN

5.1 January 2021 Ordinary Council Meeting Minutes

That the Minutes of the 28 January 2021 Ordinary Meeting of Council be confirmed as a true and correct record.

CARRIED (7/0)

5.2 February 2021 Special Meeting of Council Minutes

That the Minutes of the 11 February 2021 Special Meeting of Council be confirmed as a true and correct record.

Motion lapsed as there was a query during public question time as to the accuracy of a procedural vote contained in the meeting minutes. Minutes will be sent for confirmation at the March 2021 Ordinary Meeting of Council.

7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION:

Nil.

8. DISCLOSURE OF INTERESTS:

Name	Item No	Interest	Nature
David Taylor	14.1	Financial	Item concerns employee leave
Jonathan Jones	14.1	Financial	Item concerns employee salary

9. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN:

Nil.

10. MATTERS FOR WHICH THE MEETING MAY BE CLOSED:

Nil.

11. REPORTS BY MEMBERS ATTENDING COMMITTEES:

Councillor	Committee/Working Group	Date
Fraser	Lower Blackwood Land Conservation District Committee	6 February
Fraser, Dean, Hansen	Scott River Sustainability Economic Strategy	17 February
Fraser, Stevenson	Bush Fire Advisory Committee	22 February
Hansen	Warren Blackwood Alliance of Councils – Climate Change Working Group	15 February
Buckland, Hansen, Stevenson, Brown.	Shire of Nannup Branding Strategy Workshop	8 February
Western Australian Local Government Association – South West Zone	Dean	19 February

12. REPORTS OF OFFICERS:

AGENDA NUMBER:	12.1
SUBJECT:	Delegated Planning Decisions for December 2020 & January 2021
LOCATION/ADDRESS:	Various
NAME OF APPLICANT:	Various
FILE REFERENCE:	TPL18
AUTHOR:	Jane Buckland – Development Services Officer
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	5 February 2021
PREVIOUS MEETING REFERENCE:	Nil
ATTACHMENT:	21.1.1 – Register of Delegated Development Approvals

BACKGROUND:

To ensure the efficient and timely processing of planning related applications, Council delegates authority to the Chief Executive Officer to conditionally approve Applications for Development Approval that meet the requirements of both Local Planning Scheme No.3 (LPS3) and adopted Council policy.

Delegated planning decisions are reported to Council on a monthly basis to ensure that Council has an appropriate level of oversight on the use of this delegation. A Register of Delegated Development Approvals, detailing those decisions made under delegated authority in December 2020 & January 2021 is presented in Attachment 12.1.1.

COMMENT:

As shown in the attachment, each application has been advertised in accordance with LPS3 and Council's adopted Local Planning Policy *LPP5 Consultation* as detailed in the Policy Implications section of this report.

During December 2020 & January 2021, three (3) development applications were determined under delegated authority. The table below shows the number and value of development applications determined under both delegated authority and by Council for December 2020 & January 2021 compared to December 2019 & January 2020:

	December 2019 & January 2020	December 2020 & January 2021
Delegated Decisions	4 (\$87,500)	3 (\$171,000)
Council Decisions	0	0
Total	4 (\$87,500)	3 (\$171,000)

100% of all approvals issued in the month of December & January were completed within the statutory timeframes of either 60 or 90 days.

STATUTORY ENVIRONMENT:

Planning and Development Act 2005, Local Government Act 1995 and LPS3.

Regulation 19 of the *Local Government (Administration) Regulations 1996* requires that a written record of each delegated decision is kept.

POLICY IMPLICATIONS:

Applications for Development Approval must be assessed against the requirements of LPS3 and Local Planning Policies adopted by Council. These Policies include Local Planning Policy *LPP5 Consultation* which details the level and scope of advertising required for Applications for Development Approval.

Each application processed under delegated authority has been processed and advertised, and has been determined to be consistent with the requirements of all adopted Local Planning Policies.

FINANCIAL IMPLICATIONS:

The required planning fees have been paid for all applications for Development Approval processed under delegated authority.

STRATEGIC IMPLICATIONS:

Nil.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council receives the report on Delegated Development Approvals for December 2020 & January 2021 as per Attachment 12.1.1.

COUNCIL DECISION:

21011 BUCKLAND/STEVENSON

That Council receives the report on Delegated Development Approvals for December 2020 & January 2021 as per Attachment 12.1.1.

CARRIED (7/0)

AGENDA NUMBER:	12.2
SUBJECT:	Monthly Accounts for Payment - January 2021
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	N/A
FILE REFERENCE:	FNC 8
AUTHOR:	Susan Fitchat - Corporate Services Coordinator
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF INTEREST:	None
PREVIOUS MEETING REFERENCE:	None
DATE OF REPORT	22 February 2021
ATTACHMENT:	12.2.1 – Accounts for Payment January 2021

BACKGROUND:

The Accounts for Payment for the Nannup Shire Municipal Account fund and Trust Account fund from 1 January to 31 January 2021 as detailed hereunder and noted on the attached schedule, are submitted to Council.

COMMENT:

If Councillors have questions about individual payments prior notice of these questions will enable officers to provide properly researched responses at the Council meeting.

There is currently one corporate credit cards in use. A breakdown of this expenditure in the monthly financial report is required to comply with financial regulations. This breakdown is included within the attachments.

Municipal Account

Accounts paid by EFT	13218 -13313	568,157.53
Accounts paid by cheque	20495-20497	1,272.20
Accounts paid by Direct Debit	DD11012.1-DD11042.15	49,551.76
<i>Sub Total Municipal Account</i>		<u>\$618,981.49</u>

Trust Account

Accounts paid by - nil		0.00
<i>Sub Total Trust Account</i>		<u>0.00</u>
Total Payments		<u>\$618,981.49</u>

STATUTORY ENVIRONMENT:

LG (Financial Management) Regulation 13

POLICY IMPLICATIONS:

None.

FINANCIAL IMPLICATIONS:

As indicated in Schedule of Accounts for Payment.

STRATEGIC IMPLICATIONS:

None.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the List of Accounts for Payment for the Nannup Shire Municipal and Trust Account fund totalling \$618,981.49 1 January 2021 to 31 January 2021 in the attached schedule(s) be endorsed.

COUNCIL DECISION:

21012 MELLEMA/BROWN

That the List of Accounts for Payment for the Nannup Shire Municipal and Trust Account fund totalling \$618,981.49 1 January 2021 to 31 January 2021 in the attached schedule(s) be endorsed.

CARRIED (7/0)

AGENDA NUMBER:	12.3
SUBJECT:	Budget Monitoring – January 2021
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	N/A
FILE REFERENCE:	FNC 15
AUTHOR:	Susan Fitchat – Corporate Services Co-ordinator
REPORTING OFFICER:	Kim Dolzadeli – Manager Corporate and Community Services
DISCLOSURE OF INTEREST:	None
DATE OF REPORT:	22 February 2021
ATTACHMENTS:	12.3.1 – Financial Statements for the period ending January 2021

BACKGROUND:

Local Government (Financial Management) Regulation 34(1) requires that Council report monthly on the financial activity from all the various operating and capital divisions. Council has adopted a variance threshold of 10% or \$30,000, whichever is the greater on which to report. The statutory statements are appended at Attachment 12.3.1.

Whilst this has resulted in all variances of 10% being identified and reported, it only focuses attention on the performance of the year to date to the month in question and not the likely outturn at the end of the year. The outturn at the end of the year is finalised once the year end audit is completed.

Monthly reporting draws on the flexibility allowed in the Financial Management Regulations to draw attention to likely under and overspends at the end of the year.

COMMENT:

Please refer to the attachment, Financial Statements for periods ending 31 January 2021

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulation 34(1)(a).

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

The attached financial statements detail financial outcomes for 2020/21

STRATEGIC IMPLICATIONS:

Nil.

VOTING REQUIREMENTS:

Simple Majority.

OFFICER RECOMMENDATION:

Monthly Financial Statements for the period ending 31 January 2021 be received.

COUNCIL DECISION:

21013 MELLEMA/STEVENSON

Monthly Financial Statements for the period ending 31 January 2021 be received.

CARRIED (7/0)

AGENDA NUMBER:	12.4
SUBJECT:	Adoption of Shire of Nannup Code of Conduct for Council Members, Committee Members and Candidates
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	N/A
FILE REFERENCE:	ADM 13
AUTHOR:	Sarah Dean – Governance Officer
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF INTEREST:	None
DATE OF REPORT	20 February 2021
ATTACHMENTS:	12.4.1 – Shire of Nannup Code of Conduct for Council Members, Committee Members & Candidates 12.4.2 – Draft Code of Conduct Complaint Form 12.4.3 - Local Government (Model Code of Conduct) Regulations 2021 12.4.4 - Local Government (Model Code of Conduct) Regulations 2021 - Explanatory Notes 12.4.5 - DLGSC Guidelines on the Model Code of Conduct for Council Members, Committee Members and Candidates

BACKGROUND:

On 27 June 2019 the *Local Government Legislation Amendment Act 2019* was passed by Parliament.

On Tuesday, 2 February 2021 the following regulations were gazetted to take effect on Wednesday, 3 February 2021:

- *Local Government (Administration) Amendment Regulations 2021*
- *Local Government (Model Code of Conduct) Regulations 2021*
- *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021.*

New sections of the Local Government Act that provided for the New Regulations were proclaimed concurrently and are also now in effect.

The Department of Local Government Sporting and Cultural Industries (DLGSC) recognises the speed with which these changes were made, providing an implementation timeframe of up to three months for local governments to operationalise the new regulations.

Local governments are required to take specific initial actions within three weeks of the regulations taking effect (by 24 February 2021) as included within the Executive Recommendation of this report.

It is further expected that local governments adopt the new regulations and any other procedures and processes required for implementation within three months from the regulations taking effect (by 3 May 2021).

COMMENT:

The purpose of this report is to present the recently legislated *Local Government (Model Code of Conduct) Regulations 2021* which applies a model code of conduct applicable to Council Members, Committee Members and Candidates. The recommendations within this report seek Council adoption of the Model Code of Conduct, request Council to authorise the Chief Executive Officer as its current complaint officer to receive complaints and ensure an approved form for submitting complaints is in place.

The model Code of Conduct supersedes the current Shire of Nannup Code of Conduct Councillors & Committee Members 2016.

New Regulations prescribing the minimum requirements for an Employee Code of conduct were also proclaimed. The CEO will prepare and implement a code of conduct to be observed by employees accordingly. Endorsed Management Policies and procedures relating to Employee Customer Service Charter and complaint processes remain in place.

The *Local Government (Model Code of Conduct) Regulations 2021* bring into effect sections 48-51 of the Amendment Act by introducing a mandatory code of conduct for council members, committee members and candidates.

The Model Code Regulations provide for:

- overarching principles to guide behaviour
- behaviours which are managed by local governments
- rules of conduct breaches which are considered by the Standards Panel.

The purpose of the model is to guide decisions, actions and behaviours. It also recognises that there is a need for a separate code for council members, committee members and candidates to clearly reflect community expectations of behaviour and ensure consistency between local governments. It also provides for a process to deal with complaints to ensure a consistent approach across the sector.

If a council member does not comply with any action required by the local government following a breach of the model Code, the local government may refer the matter to the Standards Panel as an alleged contravention of a rule of conduct. The Standards Panel has the authority to make binding decisions to resolve minor breaches.

To begin implementation of the model Code, as soon as practical (by 24 February 2021), local governments must:

- appoint a person to receive complaints by either affirming the current complaint officers or appoint a new or additional officer(s), and
- approve a form for complaints to be lodged as attached attachment 12.4.2.

While local governments may not amend Division 2 (Principles) or Division 4 (rules of Conduct), additional behaviour requirements can be included in Division 3 (Behaviours) if deemed appropriate by the local government. Any additions must be consistent with the model Code of Conduct (section 5.104(3) of the Act).

The CEO must publish the adopted Code of Conduct on the Local Government's official website as required by section 5.104(7)) *Local Government Act 1995*.

STATUTORY ENVIRONMENT:

Section 5.104 of the Act requires that local governments adopt the model Code as their Code of Conduct within three months of the *Local Government (Model Code of Conduct) Regulations 2021* coming into operation (by 3 May 2021).

The operational requirements of Division 3 require local governments to take certain initial actions within three weeks (by 24 February 2021).

POLICY IMPLICATIONS:

No Council Policy currently applies. The DLGSC have provided *Local Government (Model Code of Conduct) Regulations 2021* Explanatory Notes as well as Guidelines on the model Code of Conduct for Council Members, Committee Members and Candidates, which are can be seen at attachment 12.4.4 and attachment 12.4.5 respectively.

FINANCIAL IMPLICATIONS:

The recommendations within this report can be implemented within the current budget allocations.

STRATEGIC IMPLICATIONS:

Our Council Leadership

A listening leadership that provides for and represents all

6.1 Lead, Listen, Advocate, Represent and Provide: A listening leadership that provides and represents all

6.2 We are one: To do what is right and fair for the people.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council:

1. Adopt the Model Code of Conduct as contained within the Local Government (Model Code of Conduct) Regulations 2021 as the Shire model, applicable to Council Members, Committee Members and Candidates as presented at attachment 12.4.1;
2. Request the CEO to publish the adopted Code of Conduct on the Shire of Nannup website in accordance with section 5.104(7) of the Local Government Act 1995;
3. Authorise the Chief Executive Officer for the purposes of receiving complaints and withdrawal of complaints in accordance with Clause 11(3) of the Local Government (Model Code of Conduct) Regulations 2021;
4. Approve the Complaint form as presented at attachment 12.4.2 in accordance with Clause 11(2)(a) of the Local Government (Model Code of Conduct) Regulations 2021;
5. Delegate to the Chief Executive Officer the power to appoint one or more persons to receive complaints and withdrawals of complaints in accordance with section 5.42 of the Local Government Act 1995.

COUNCIL DECISION:

21014 BUCKLAND/BROWN

That Council:

- 1. Adopt the Model Code of Conduct as contained within the Local Government (Model Code of Conduct) Regulations 2021 as the Shire model, applicable to Council Members, Committee Members and Candidates as presented at attachment 12.4.1;*
- 2. Request the CEO to publish the adopted Code of Conduct on the Shire of Nannup website in accordance with section 5.104(7) of the Local Government Act 1995;*
- 3. Authorise the Chief Executive Officer for the purposes of receiving complaints and withdrawal of complaints in accordance with Clause 11(3) of the Local Government (Model Code of Conduct) Regulations 2021*

4. Approve the Complaint form as presented at attachment 12.4.2 in accordance with Clause 11(2)(a) of the Local Government (Model Code of Conduct) Regulations 2021;

5. Delegate to the Chief Executive Officer the power to appoint one or more persons to receive complaints and withdrawals of complaints in accordance with section 5.42 of the Local Government Act 1995.

CARRIED BY ABSOLUTE MAJORITY (7/0)

AGENDA NUMBER:	12.5
SUBJECT:	2021 Making Smoking History Forest Rally Sponsorship Agreement
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	Shire of Nannup
FILE REFERENCE:	ASS 14
AUTHOR:	Nicole Botica – Economic & Community Development Officer
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF NTEREST:	Nil
DATE OF REPORT	22 February 2021
ATTACHMENTS:	12.5.1 – Forrest Rally Letter to Chief Executive Officer

BACKGROUND:

Council, the Forest Rally organisers have undertaken pre-planning for the 2021 event which will be hosted 22 & 23 May 2021.

The event was cancelled in 2020 and in 2019 it had its first year at the Recreation Precinct. The Rally organisers wish to use the Community Meeting Room as their main Head Quartes, which is now set up with WIFI Internet to support such events.

The rally is Round 2 of the Motorsport Australia Australian Rally Championship® and WA Rally Championship. It is expected the event will attract 1200 people including officials and service crew as well as media.

COMMENT:

The value of the Making Smoking History Forest Rally in respect to economic and promotional benefits to the broader community is acknowledged. Over the past 20 years the rally promotes the Shire of Nannup on all publications as part of the promotion of the rally.

The plan is to utilise the Recreation Precinct as the rally activation zone, where all the rally cars, service vehicles will be in one central location. This will mean minimal impact to the roads and traffic in Nannup.

The Rally organisers are requesting sponsorship from the Shire to include free use of the requested facilities over the weekend.

1. Use the Nannup Recreation & Community Centre as our Rally HQ and Service Park. This would entail:
 - i) The Community Meeting Room as hour Rally HQ from Wednesday 19 May to Sunday 23 May, and will require the use of the Internet and be able to set up a Radio Antenna

- ii) The surrounding roads and the hockey ground to be used as the Service Park, allowing trucks to be parked on the road from Tuesday.
 - iii) Crew to access the showers at the recreation centre.
2. The booking of the Shire of Nannup grader to repair the Folly Plantation roads on Monday 24 May 2021 or as close to that date as possible.

STATUTORY ENVIRONMENT:

Nil

POLICY IMPLICATIONS:

FNC 3 – Community Groups and Donations

FINANCIAL IMPLICATIONS:

The booking fee for five-day hire of the facilities equates to \$11,090 and includes:

Community Meeting Room:	\$113 p/day ~ \$565
Recreation Centre:	\$138 p/day ~ \$690
Hockey oval:	No fee associated
Recreation Change Rooms:	\$31 p/day ~ \$155
Use of Grader Valuation	
(a) Private Works Rates - 40 hours @ \$242p/hr ~ \$9,680	
(b) Cost Recovery – 40 hours @\$126p/hr ~ \$5,040	

Total Fees and Charges Cost ~ \$11,090

Total Cost Recovery Cost ~ \$6,450

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2017 -2027

Our Community

We are a unique town that role models sustainability, friendliness, take time to celebrate our heritage and festivals.

VOTING REQUIREMENTS:

Simple Majority.

OFFICER RECOMMENDATION:

That Council support the 2021 Making Smoking History Forest Rally in the means of a sponsorship agreement to the value of \$11,090.

PROCEDURAL MOTION:

21015 BUCKLAND/MELLEMA

That Council suspend Standing Orders to allow for discussion on the item 12.5 2021 Making Smoking History Forest Rally Sponsorship Agreement.

CARRIED (7/0)

PROCEDURAL MOTION:

21016 BUCKLAND/MELLEMA

That Council resume Standing Orders to allow for voting on the agenda item to occur.

CARRIED (7/0)

COUNCIL DECISION:

21017 BROWN/MELLEMA

a. That Council support the 2021 Making Smoking History Forest Rally in the means of a sponsorship agreement to the value of \$11,090 –

- 1. Community Meeting Room: \$113 p/day ~ \$565***
- 2 Recreation Centre: \$138 p/day ~ \$690***
- 3 Hockey oval: No fee associated***
- 4. Recreation Change Rooms: \$31 p/day ~ \$155***
- 5. Use of Grader Valuation: Private Works Rates - 40 hours @ \$242p/hr ~ \$9,680***

b. That the Shire develop a Memorandum of Understanding with the Making Smoking History Forrest Rally for future rally events.

CARRIED (7/0)

13. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil.

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING:

14.1 Officers

**PROCEDURAL MOTION:
21018 STEVENSON/MELLEMA**

That the Late Item tabled by the Chief Executive Officer be considered of an urgent nature.

CARRIED (7/0)

**PROCEDURAL MOTION:
21019 STEVENSON/BUCKLAND**

That pursuant to section 5.23(b) of the Local Government Act 1995, the meeting move behind closed doors to determine the late item 14.1 Acting Chief Executive Officer as it discusses the employment contract of an employee.

CARRIED (7/0)

AGENDA NUMBER:	14.1
SUBJECT:	Confidential Item - Acting Chief Executive Officer
LOCATION/ADDRESS:	Shire of Nannup
NAME OF APPLICANT:	David Taylor
FILE REFERENCE:	Employee File
AUTHOR:	David Taylor – Chief Executive Officer
REPORTING OFFICER:	David Taylor – Chief Executive Officer
DISCLOSURE OF INTEREST:	Financial Interest - David Taylor – Chief Executive Officer
DATE OF REPORT	23 February 2021

*****The Chief Executive Officer declares a Financial Interest as this item relates to employment contract.***

*****Manager Infrastructure declares a Financial Interest in this item.***

BACKGROUND:

The Chief Executive Officer has requested to take annual leave for a period between 2 March 2021 and 12 March 2021 inclusive.

The purpose of this item is to formally appoint an Acting CEO during this period per Council Policy ADM 9.

COMMENT:

The Chief Executive Officer has requested to take annual leave; Clause 9.1 of the employment contract states the following;

'9.1 Approval for leave

Leave by You is to be taken at a time, or during periods that are approved by the Council (or, if the Council so resolves, by the Shire President).'

This period of leave is more than 3 working days and Council Policy ADM 9 will apply.

Mr Jon Jones has agreed to assume the Acting Chief Executive Officer role during the above mentioned period.

STATUTORY ENVIRONMENT:

Nil

POLICY IMPLICATIONS:

'Policy Number ADM 9 – Appointment of Acting Chief Executive Officer

- 1. For periods of leave the Chief Executive Officer in excess of three working days another member of the Senior Management Team delegated by the Chief Executive Officer, is to be Acting Chief Executive Officer for that period of leave.*
- 2. An information report is to be prepared prior to the period of leave to confirm for Council the period of leave. If this is not possible due to the leave being urgent and between Council meetings, the Shire President or Acting Shire President is to be immediately informed.*
- 3. The person acting in the position of Chief Executive Officer is to be remunerated at the current salary level of the Chief Executive Officer for the period while acting in the position.'*

FINANCIAL IMPLICATIONS:

The Acting Chief Executive Officer will be will be remunerated at the current salary level of the Chief Executive Officer for the period while acting in the position.

STRATEGIC IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority.

OFFICER RECOMMENDATION:

That Council approves:

1. The Chief Executive Officer's annual leave for the period 2 March 2021 to 12 March 2021 inclusive and appoints Mr Jon Jones as Acting Chief Executive Officer during this period.
2. Authorise the Shire President to vary the dates within part 1 above if necessary, with the agreement of the Chief Executive Officer.

COUNCIL DECISION:

21020 MELLEMA/STEVENSON

That Council approves:

- 1. The Chief Executive Officer's annual leave for the period 2 March 2021 to 12 March 2021 inclusive and appoints Mr Jon Jones as Acting Chief Executive Officer during this period.*
- 2. Authorise the Shire President to vary the dates within part 1 above if necessary, with the agreement of the Chief Executive Officer.*

CARRIED (7/0)

PROCEDURAL MOTION

21021 STEVENSON/BUCKLAND

That the meeting be re-opened to the public.

CARRIED (7/0)

14.2 Elected Members

Nil.

15. CLOSURE OF MEETING:

The Shire President declared the meeting closed at 6.36pm.



Shire of Nannup

Bush Fire Advisory Committee Meeting

Committee Meeting held
Monday 22nd February 2021
at 7.00pm in Council Chambers
at the Nannup Shire Office

1. DECLARATION OF OPENING AND ACKNOWLEDGEMENT OF TRADITIONAL CUSTODIANS

Cr Stevenson declared Bush Fire Advisory Committee (BFAC) meeting open at 7:15pm, acknowledging the Traditional Custodians.

2. RECORD OF ATTENDANCE/APOLOGIES/VISITORS

Attendees

Cr Cate Stevenson (Chair) - Councillor

Mark Scott– Deputy Chief Bush Fire Control Officer (BFCO)

John Patman – Deputy Chief Bush Fire Control Officer (BFCO)

Peter Hastie – Carlotta Fire Control Officer (FCO)

Gerald Brown – Cundinup Fire Control Officer (FCO)

Andrew McNab – Scott River Fire Control Officer (FCO)

Vic Lorkiewicz – East Nannup Fire Control Officer (FCO)

Leigh Fletcher – Community Emergency Services Manager (CESM)

Greg Hodgson – Forest Product Commission (FPC)

Helen Holzheuer – Department of Biodiversity, Conservation and Attractions (DBCA)

Cr Patricia Fraser - Councillor

Peter Thomas – Department of Fire and Emergency Services (DFES)

Jonathan Jones – Manager of Infrastructure

Apologies

Robin Mellema – Chief Bush Fire Control Officer (CBFCO)

Mike Vasey – North Nannup (FCO)

Carey Curtis – Nannup Brook (FCO)

Rosalyn Edwards – Ranger/Fire Control Officer

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Motion

“The Minutes of the Bushfire Advisory Meeting of the Shire of Nannup held in the Council Chambers on 2nd November 2020 be confirmed as a true and correct record”

Moved: Mark Scott

CARRIED

Seconded: John Patman

5. BUSINESS ARISING FROM THE PREVIOUS MINUTES.

5.1 Cundinup BFB Shed Build – Pending Application to Department of Planning, Lands and Heritage.

Update Provided:

Gerald Brown questioned progress of shed application. Leigh Fletcher replied a response from the Department of Planning, Lands and Heritage was expected towards the end of February 2021.

5.2 SMS Broadcast Platform – Update Provided:

Leigh Fletcher stated that Telstra Instigated Messaging (TIMs) messaging system application was approved and will be trailed with FCOs early next week.

5.3 Fuel Hazard Reduction and Fire Break Notice

No updated provided, officer not in attendance.

5.4 Balingup Road VBFB Report

Mark Scott provided verbal feedback thanking volunteers for their attendance at the recent fires in the district.

5.5 DFES Radio Information and Communications Technology (ICT) maintenance requests.

Update Provided:

All reinstallations issues resolved.

5.6 Work place safety at Nannup Airstrip

Refer to attachment 8.7 letter from Manager of Infrastructure, Jonathon Jones, to DBCA dated 28 January 2021.

No formal response received at time of meeting.

6. REPORTS

6.1 Chief Bush Fire Control Officer

Nil.

6.2 Deputy Chief Bush Fire Control Officer

Mark Scott (MS) thanked Volunteer Bush Fire Brigade (VBFB) turn out to the Maranup Ford fires.

MS is currently working with Rosalyn Edwards in relation to a Firebreak Variation application for a property. MS queried whether, where a landowner has received a notice or infringement for NOT complying with the Shire's firebreak and hazard reduction orders and then applies for a variance, the Shire should require an independent, professionally compiled fire management plan.

Cr Stevenson queried if it was subject to property size.

It was noted that the role of the FCO is to approve the Firebreak variance & FCO do not / may not have the expertise needed in relation to Fire Management Plans for the properties in questions.

Andrew McNab mentioned a property inspection at White Point and outcomes.

Furthermore, Shire Officer advice regarding this matter is required with respect to MS working with Rosalyn Edwards in relation to a Firebreak Variation application for a property.

6.3 Deputy Chief Bush Fire Control Officer

John Patman (JP) expressed thanks to all VBFB for their turn out for the Darradup fires. JP mentioned glitches that were experienced with regards to incorrect locations for reported fires. Greg Hodgson suggested it may have been a mobile phone related issue.

6.4 FCO Reports

6.4.1 Balingup Road (Mark Scott)
Nil.

6.4.2 Carlotta (Peter Hastie)
Attended the structural fire & other fires within the district and thanked volunteers

6.4.3 Cundinup Road (Gerald Brown)
Attended fires within the district and thanked volunteers

6.4.4 Darradup (John Patman)
John Patman noted that reimbursement (\$600.00) to the Darradup VBFB (via DFES funding) for tiling completed as part of the renovations to the Fire Shed remain outstanding. Documentation has been provided to DFES via the CESM. Peter Thomas advised he would follow up.

6.4.5 East Nannup (Vic Lorkiewicz)

Attended the structural fire & other fires within the district and thanked volunteers

Discussion was then held with respect to VBFB members' role in structural fires, the fact that the VBFB masks do NOT provide protection from chemical fumes & Peter Thomas suggestion of joint training with the VF&RS and VBFB around working together at Structural fires.

- 6.4.6 Scott River/Jasper (Andrew McNab)
Mention the fire in Scot River area nothing significant to report.

- 6.5 FPC (Greg Hodgson)**
Attachment 6.5.

- 6.6 CESM (Leigh Fletcher)**
Attachment 6.6

- 6.7 DFES (Peter Thomas)**
Attachment 6.7

- 6.8 DFES (Andy Thompson)**
Attachment 6.8

- 6.9 DBCA**
DBCA Blackwood (Helen Holzheuer) – report not received at time of publication.
Provided Powerpoint Presentation with overview of the proposed burns in the Blackwood District in the coming months as well as works undertaken to date.

Motion

“The reports are accepted as read”

Moved: Gerald Brown
Seconded: Peter Hastie

CARRIED

7. STANDING ITEMS

- 7.1 ESL Actual YTD 2020/2021 Expenditure Summary - \$39,228.95**

7.2 Resolution Tracker – Operational and up to date.

8 GENERAL BUSINESS

8.1 Cundinup BFB Shed – refer to Item 5.1 for update provided.

8.2 SMS Broadcast – refer to Item 5.2 for update provided.

8.3 Recent Bushfire activity in Nannup
As per CESM attachment 6.6 and Attachment 8.3.

8.4 2020/2021 Mitigation Activity Fund (MAF)
As per CESM attachment 6.6.

8.5 Forest Rally

The tabled letter from Ross Tapper, Make Smoking History, Quit Forest Rally, was unclear on whether VBFB appliances/crew were required at the start points of each segment. Helen Holzheuer to follow up regarding whether this is required by DBCA.

John Patman questioned Rally payments for VBFB and the required process to claim these. Concern was expressed about the time commitment required by Brigades and the payment received for same. A number of FCOs were uncertain if the Brigades would want to make the time commitment to the Rally given the limited compensation/payment offered for same.

8.6 WAERN communications – refer to Item 5.5 for update provided.

8.7 DBCA Response to Work place safety at Nannup Airstrip. – refer to Item 5.6 for update provided.

9. DATE FOR NEXT MEETINGS PROPOSED

Monday 3rd May 2021 at 7:00pm.

Cr Stevenson noted that the May 2021 BFAC meeting will be preceded immediately by the BFAC AGM to elect Chief & Deputy Chief/s FCO.

10. CLOSURE OF MEETING

The Chairperson declared the meeting closed at 9:01pm.

Register of Delegated Development Approvals

Application Number	Owner's Name	Applicant's Name	Assessment Number	Property Address	Type of Development	Works or Use	Proposed cost of development	Date Received	Advertised	Issue Date	Authority
2020/40	Colwyn & Suzanne Evans	Colwyn & Suzanne Evans	A1604	Lot 36 (46) Valley Way, Nannup	Reduced boundary setback	Works	\$7,000	10/12/2020	Yes - 2 weeks	2/02/2021	Delegated - CEO
2020/42	Claire Matthews	Claire Matthews	A1707	Lot 703 Struthers St, Nannup	Oversize outbuilding on a vacant Residential lot	Works & Use	\$30,000	16/12/2020	Yes - 2 weeks	22/02/2021	Delegated - CEO
2020/44	James Pontifex	Fox Transportables	A1559	Lot 116 (7) Hitchcock Dr, Nannup	Single dwelling (R-Codes compliance)	Works	\$146,190	21/12/2020	Yes - 2 weeks	11/02/2021	Delegated - CEO
2021/01	David & Anntoinette Cole	David & Anntoinette Cole	A522	Lot 11195 (6913) Vasse Hwy, Carlotta	Caretakers dwelling with a reduced setback	Works & Use	\$150,000	20/01/2021	No - letter from neighbour included	2/02/2021	Delegated - CEO
2021/02	Jason Taylor	WA Country Builders	A1643	Lot 238 (5) Diggers Grn, Nannup	Cut & fill over 1.5m	Works	\$225,208	22/01/2021	No - no affected neighbours	2/02/2021	Delegated - CEO
2021/03	Taylor Voigt & Annabel Crutchlow	Taylor Voigt & Annabel Crutchlow	A24	Lot 12363 (734) Cundinup Sth Rd, Cundinup	Outbuilding with a reduced boundary setback	Works	\$2,000	25/01/2021	No - no affected neighbours	2/02/2021	Delegated - CEO
2021/06	Andrew McNab	Andrew McNab	A1738	Lot 1 (180) Don Rd, Scott River East	Oversize outbuilding	Works	\$20,000.00	18/02/2021	No - no affected neighbours	18/02/2021	Delegated - CEO

Attachment 11.2.1



Audit Advisory Committee

Terms of Reference

1. Introduction

The Council of the Shire of Nannup (hereinafter called “the Council”) hereby establishes a committee under the powers given in Section 5.8 of the Local Government Act 1995, such committee to be known as the Audit Advisory Committee (hereinafter called the “Committee”).

The Council appoints to the Committee those persons specified in section 6.0 herein. Membership of the Committee shall, unless otherwise specified, be for a term ceasing on the third Saturday in October in the year the Council’s local government elections are held, after which time the Council may appoint members for a further term.

The Committee shall act for and on behalf of Council in accordance with provisions of the Local Government Act 1995, local laws and policies adopted from time to time by the Shire of Nannup.

2. Name

The name of the Committee shall be the **Audit Advisory Committee**.

3. Objectives

The objectives of the Committee will be to:

- Review the Audit Management Report of the local authority.
- Review the effectiveness of the Council’s governance arrangements.

4. Duties and Responsibilities of the Committee

The duties and responsibilities of the Committee will be to:

- 4.1 (i) examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) of the Local Government Act 1995 forwarded to it, and —
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and

- (b) recommend that appropriate action is taken in respect of those matters.

4.2 Provide guidance and assistance to Council as to:

- (i) its functions under Part 6 of the Act (Financial Management); and
- (ii) the carrying out of its functions relating to other audits and other matters related to financial management.

4.3 Review the CEO's report on the appropriateness and effectiveness of a local government's systems and procedures in relation to —

- (i) risk management; and
- (ii) internal control; and
- (iii) legislative compliance.

5. Powers of the Audit Advisory Committee

The committee is a formally appointed committee of Council and is responsible to the Council. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility.

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

General Powers

The Committee has the power to co-opt persons to attend the Committee meetings from time to time to assist the Committee in its functions. Co-opted persons do not have voting rights.

6. Membership

In accordance with Section 5.10 of the Act, the Audit Advisory Committee shall consist of elected members:

The members shall be the only members to have full voting rights.

Supporting Officers (no voting rights)

Chief Executive Officer - Shire of Nannup.

Manager of Corporate and Community Services - Shire of Nannup.

Representative of Council's Audit firm

7. Selection Criteria

In making their selection for any co-opted members, the Committee shall take into account the following:

- 7.1 Relevant past or present experience in the area of Local Government finances,
- 7.2 Role of the organisation being represented,
- 7.3 Evidence of a positive commitment or involvement with the relevant organisation,
- 7.4 Quality of networks within the Nannup community.

8. Meetings

The committee shall meet at least once a year (more often if required). Additional meetings shall be convened at the discretion of the presiding person.

- 8.1 Notice of meetings including an agenda shall be given to members at least 5 days prior to each meeting. If an emergency situation or circumstances require the Chairman may exercise a lesser notice than 5 days.
- 8.2 If any member is absent from 3 consecutive meetings without leave of the Committee, they shall forfeit their position on the Committee. The Council shall be informed, and the Council may appoint a replacement for the balance of the term of appointment.
- 8.3 The Presiding Member shall ensure that detailed minutes of all meetings are kept and shall, not later than 5 business days after each meeting, provide the committee members and Council with a copy of such minutes.
- 8.4 All elected members of the Committee shall have one vote. If the votes of the members present are equally divided, the person presiding can cast a second vote.

9. Reporting

Recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council by the support officer as an agenda item.

10. Presiding Member

The Committee shall be chaired by a Council elected member or his/her Deputy. The Elected Council Member shall ensure that minutes of the proceedings are kept and that business is conducted in accordance with the

Local Government Act 1995 and any Council policies, procedures or standing orders which may be in force from time to time.

11. Quorum

The quorum for a meeting shall be at least 50% of the number of offices (simple majority), whether vacant or not. A decision of the Committee does not have effect unless it has been made by a simple majority.

12. Delegated Powers

The Committee has no delegated powers under the Local Government Act 1995 and is to advise and make recommendations to Council only.

13. Disclosure of Interests

Committee members are required to disclose a direct or indirect financial interest or a proximity interest in any matter that is relevant to the member or relevant to a person with whom the member is closely associated.

Shire employees are to disclose interests relating to delegated functions of the Committee. A member has a financial interest in a matter if it is reasonable to expect that the matter will, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

A member has a proximity interest if the matter concerns a proposed change to a planning scheme, zoning or use of land, or a proposed development of land that adjoins the member's land.

The reference to an indirect financial interest of a member in a matter refers to a financial relationship between a member and another person who requires a local government decision in relation to the matter.

Division 6 – Disclosure of Financial Interests of the Local Government Act 1995 should be referred to in relation to disclosure of interests and their application and conversely, when some interests need not be disclosed.

The Shire Officer will provide guidance to Committee members at the time of disclosure. If in doubt, members are requested to err on the side of caution and submit a disclosure of interest form.

14. Termination of the Committee and its Members

Termination of the Committee shall be:

- a) in accordance with the Local Government Act 1995; or
- b) at the direction of Council.

The term of the appointment of a Committee member continues until the member is removed from the Committee, the position becomes vacant (eg through member resignation), the Committee is disbanded, or the next ordinary election day – whichever happens first.

15. Amendment to the Terms of Reference

This document may be altered at any time by Council.

Last review date:

Initial adoption: 28 November 2013

Amendment adopted by Council: 25 March 2021

16. Committee Decisions

Committee decisions shall not be binding on Council.

17. Officer Responsible for the Management of Committee

Specifically, the Shire Officer is responsible for the following matters:

- Preparation and distribution of Agendas to all members;
- Recording and preparation of minutes of meetings;
- Preparation of any reports required to be forwarded to Council or a Council Committee. Such reports shall contain the committee recommendation and any officer comment deemed necessary;
- Booking of all meetings including ensuring any catering arrangements required are in place; and
- Any other administrative tasks required to ensure the proper and smooth operation of the committee.

18. Governing Legislation, Policies, Procedures and Standing Orders

This Committee is governed by:

- Section 5.3 of the *Local Government Act 1995*, Subdivision 2 – *Committees and their meetings* (parts 5.8 to 5.18)
 - Regulation 16 of the *Local Government (Audit) Regulations 1996*
 - Schedule 2.3 of the *Local Government Act 1995*, *When and how mayors, presidents, deputy mayors and deputy presidents are elected by council*
 - Shire of Nannup's *Code of Conduct for Council Members, Committee Members and Candidates 2021*
 - Shire of Nannup's *Guidelines on the Debate of Motions Before Council*
- Shire of Nannup's *Committees Guidelines*

Attachment 11.3.1

SHIRE OF NANNUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

We are a unique town that role models sustainability, friendliness, taking the time to celebrate our heritage and festivals.
We are surrounded by amazing nature with charming historic and built fabric.

Principal place of business:
15 Adam Street
Nannup WA 6275

**SHIRE OF NANNUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Nannup for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Nannup at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 17th day of March 2021



Chief Executive Officer

David Taylor

Name of Chief Executive Officer



SHIRE OF NANNUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	21(a)	1,772,136	1,771,448	1,704,777
Operating grants, subsidies and contributions	2(a)	2,037,039	1,045,827	1,664,458
Fees and charges	2(a)	453,466	475,089	443,620
Interest earnings	2(a)	96,069	60,000	110,597
Other revenue	2(a)	13,233	25,720	268,433
		4,371,943	3,378,084	4,191,885
Expenses				
Employee costs		(1,802,135)	(1,873,031)	(1,773,974)
Materials and contracts		(1,582,389)	(1,595,160)	(1,329,753)
Utility charges		(108,311)	(98,140)	(98,838)
Depreciation on non-current assets	11(b)	(1,557,445)	(816,280)	(1,396,421)
Interest expenses	2(b)	(10,667)	(18,098)	(10,892)
Insurance expenses		(169,817)	(176,168)	(171,429)
Other expenditure		(48,613)	(1,100)	0
		(5,279,377)	(4,577,977)	(4,781,307)
		(907,434)	(1,199,893)	(589,422)
Non-operating grants, subsidies and contributions	2(a)	474,800	779,530	1,156,907
Profit on asset disposals	11(a)	0	0	1,364
(Loss) on asset disposals	11(a)	(19,716)	(22,200)	(25,574)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	17,517
		455,084	757,330	1,150,214
Net result for the period		(452,350)	(442,563)	560,792
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	472,474
Total other comprehensive income for the period		0	0	472,474
Total comprehensive income for the period		(452,350)	(442,563)	1,033,266

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



SHIRE OF NANNUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Governance		7,314	0	7,326
General purpose funding		3,181,373	2,547,379	3,245,789
Law, order, public safety		415,805	227,986	201,560
Health		20,312	16,750	21,438
Education and welfare		72,993	54,644	89,898
Housing		21,600	20,800	16,000
Community amenities		331,648	339,356	301,598
Recreation and culture		18,665	11,940	18,388
Transport		169,924	116,854	121,107
Economic services		128,389	26,975	70,530
Other property and services		3,920	15,400	98,251
		4,371,943	3,378,084	4,191,885
Expenses				
Governance		(381,983)	(1,136,409)	(397,210)
General purpose funding		(151,613)	(82,344)	(156,299)
Law, order, public safety		(862,267)	(296,534)	(856,573)
Health		(70,953)	(54,363)	(64,216)
Education and welfare		(159,344)	(101,206)	(147,489)
Housing		(26,068)	(34,507)	(31,038)
Community amenities		(488,763)	(372,011)	(395,067)
Recreation and culture		(486,431)	(275,288)	(414,997)
Transport		(2,277,170)	(1,026,046)	(2,017,848)
Economic services		(296,048)	(342,625)	(191,599)
Other property and services		(68,070)	(838,546)	(98,079)
		(5,268,710)	(4,559,879)	(4,770,415)
Finance Costs				
Community amenities		(10,667)	(10,757)	(10,892)
Recreation and culture		0	(7,341)	0
		(10,667)	(18,098)	(10,892)
		(907,434)	(1,199,893)	(589,422)
Non-operating grants, subsidies and contributions	2(a)	474,800	779,530	1,156,907
Profit on disposal of assets	11(a)	0	0	1,364
(Loss) on disposal of assets	11(a)	(19,716)	(22,200)	(25,574)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	17,517
		455,084	757,330	1,150,214
Net result for the period		(452,350)	(442,563)	560,792
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	472,474
Total other comprehensive income for the period		0	0	472,474
Total comprehensive income for the period		(452,350)	(442,563)	1,033,266

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



SHIRE OF NANNUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,286,091	4,192,064
Trade and other receivables	6	339,350	734,559
Other financial assets	5(a)	3,151,118	49,797
Inventories	7	28,686	146,023
Other assets	8	0	2,438
TOTAL CURRENT ASSETS		5,805,245	5,124,881
NON-CURRENT ASSETS			
Trade and other receivables	6	88,268	100,414
Other financial assets	5(b)	238,795	325,473
Property, plant and equipment	9	12,590,034	12,823,214
Infrastructure	10	95,583,034	96,106,843
TOTAL NON-CURRENT ASSETS		108,500,131	109,355,944
TOTAL ASSETS		114,305,376	114,480,825
CURRENT LIABILITIES			
Trade and other payables	13	258,622	243,549
Contract liabilities	14	46,881	0
Borrowings	15(a)	76,954	49,797
Employee related provisions	16	335,825	389,941
TOTAL CURRENT LIABILITIES		718,282	683,287
NON-CURRENT LIABILITIES			
Borrowings	15(a)	556,302	307,956
Employee related provisions	16	50,980	57,420
TOTAL NON-CURRENT LIABILITIES		607,282	365,376
TOTAL LIABILITIES		1,325,564	1,048,663
NET ASSETS		112,979,812	113,432,162
EQUITY			
Retained surplus		31,426,081	32,321,140
Reserves - cash/financial asset backed	4	3,065,456	2,622,747
Revaluation surplus	12	78,488,275	78,488,275
TOTAL EQUITY		112,979,812	113,432,162

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



SHIRE OF NANNUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	RESERVES CASH/FINANCIAL			TOTAL EQUITY
		RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS	
		\$	\$	\$	\$
Balance as at 1 July 2018		32,365,400	2,017,695	78,015,801	112,398,896
Comprehensive income					
Net result for the period		560,792	0	0	560,792
Other comprehensive income	12	0	0	472,474	472,474
Total comprehensive income		560,792	0	472,474	1,033,266
Transfers from reserves	4	567,724	(567,724)	0	0
Transfers to reserves	4	(1,172,776)	1,172,776	0	0
Balance as at 30 June 2019		32,321,140	2,622,747	78,488,275	113,432,162
Comprehensive income					
Net result for the period		(452,350)	0	0	(452,350)
Total comprehensive income		(452,350)	0	0	(452,350)
Transfers to reserves	4	(442,709)	442,709	0	0
Balance as at 30 June 2020		31,426,081	3,065,456	78,488,275	112,979,812

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

SHIRE OF NANNUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,759,033	1,771,448	1,658,080
Operating grants, subsidies and contributions		2,501,812	1,045,827	1,312,632
Fees and charges		453,466	475,089	443,620
Interest received		96,069	60,000	110,597
Goods and services tax received		268,665	0	0
Other revenue		13,233	25,720	268,433
		5,092,278	3,378,084	3,793,362
Payments				
Employee costs		(1,897,273)	(1,873,031)	(1,693,002)
Materials and contracts		(1,419,332)	(1,595,160)	(1,659,544)
Utility charges		(108,311)	(98,140)	(98,838)
Interest expenses		(10,667)	(18,098)	(11,055)
Insurance paid		(169,817)	(176,168)	(171,429)
Goods and services tax paid		(259,726)	0	(34,764)
Other expenditure		(48,613)	(1,100)	0
		(3,913,739)	(3,761,697)	(3,668,632)
Net cash provided by (used in) operating activities	17	1,178,539	(383,613)	124,730
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(142,948)	(606,730)	(402,225)
Payments for construction of infrastructure	10(a)	(725,815)	(687,372)	(584,992)
Non-operating grants, subsidies and contributions	2(a)	474,800	779,530	1,156,907
Payments for financial assets at amortised cost - term deposits		(3,109,140)	0	0
Proceeds from financial assets at amortised cost - self supporting loans		94,497	49,797	42,808
Proceeds from sale of property, plant & equipment	11(a)	48,591	70,000	71,364
Net cash provided by (used in) investment activities		(3,360,015)	(394,775)	283,862
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	15(b)	(94,497)	(83,525)	(42,808)
Proceeds from new borrowings	15(b)	370,000	370,000	350,000
Advances to community groups		0	0	(350,000)
Net cash provided by (used in) financing activities		275,503	286,475	(42,808)
Net increase (decrease) in cash held		(1,905,973)	(491,913)	365,784
Cash at beginning of year		4,192,064	4,215,076	3,826,280
Cash and cash equivalents at the end of the year	17	2,286,091	3,723,163	4,192,064

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

SHIRE OF NANNUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
22 (b)	2,001,779	814,162	1,453,676
	2,001,779	814,162	1,453,676
	7,314	0	8,690
	1,409,237	775,931	1,588,864
	415,805	227,986	201,560
	20,312	16,750	21,438
	72,993	54,644	89,898
	21,600	20,800	16,000
	331,648	339,356	301,598
	18,665	11,940	18,388
	169,924	116,854	121,107
	128,389	26,975	70,530
	3,920	15,400	98,251
	2,599,807	1,606,636	2,536,324
	(401,699)	(1,150,409)	(397,210)
	(151,613)	(82,344)	(156,299)
	(862,267)	(296,534)	(856,573)
	(70,953)	(54,363)	(64,216)
	(159,344)	(101,206)	(147,489)
	(26,068)	(34,507)	(31,038)
	(499,430)	(382,768)	(405,959)
	(486,431)	(282,629)	(414,997)
	(2,277,170)	(1,034,246)	(2,015,903)
	(296,048)	(342,625)	(191,599)
	(68,070)	(838,546)	(98,079)
	(5,299,093)	(4,600,177)	(4,779,362)
22(a)	1,602,635	838,480	1,361,279
	905,128	(1,340,899)	571,917
2(a)	474,800	779,530	1,156,907
11(a)	48,591	70,000	71,364
	94,497	49,797	42,808
9(a)	(142,948)	(606,730)	(402,225)
10(a)	(725,815)	(687,372)	(584,992)
	(250,875)	(394,775)	283,862
	0	0	(350,000)
15(b)	(94,497)	(83,525)	(42,808)
15(c)	370,000	370,000	350,000
4	(442,709)	(425,000)	(1,172,776)
4	0	104,000	567,724
	(167,206)	(34,525)	(647,860)
	487,047	(1,770,199)	207,919
21(a)	1,772,136	1,771,448	1,656,925
22(b)	2,259,183	1,249	1,864,842

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

SHIRE OF NANNUP
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 *Leases* which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 to these financial statements.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF NANNUP
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FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,320,880	671,687	1,334,183
Law, order, public safety	406,061	220,886	191,114
Education and welfare	52,712	34,500	28,324
Recreation and culture	1,500		1,500
Transport	158,754	116,754	109,337
Economic services	97,132	2,000	0
	2,037,039	1,045,827	1,664,458
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	262,730	508,845
Education and welfare	0	0	199,140
Recreation and culture	0	0	15,000
Transport	474,800	516,800	433,922
	474,800	779,530	1,156,907
Total grants, subsidies and contributions	2,511,839	1,825,357	2,821,365
Fees and charges			
General purpose funding	32,685	46,000	38,854
Law, order, public safety	8,475	7,100	8,885
Health	20,312	16,750	21,559
Education and welfare	6,720	16,144	14,550
Housing	21,600	20,800	16,000
Community amenities	318,558	328,599	288,106
Recreation and culture	13,756	7,220	13,908
Transport	104	100	136
Economic services	31,256	26,976	31,479
Other property and services	0	5,400	10,143
	453,466	475,089	443,620

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual \$	2020 Budget \$	2019 Actual \$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Fees and charges	453,520	475,089	443,620
Non-operating grants, subsidies and contributions	474,800	779,530	1,156,907
	928,320	1,254,619	1,600,527
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Other revenue from contracts with customers recognised during the year	453,520	475,089	443,620
Other revenue from performance obligations satisfied during the year	474,800	779,530	1,156,907
	928,320	1,254,619	1,600,527
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	96,944		
Contract liabilities from contracts with customers	(46,881)		
Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.			0
Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.			
Consideration from contracts with customers is included in the transaction price.			
Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.			

SHIRE OF NANNUP
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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Financial assets at amortised cost - self supporting loans

Interest on reserve funds

Rates instalment and penalty interest (refer Note 21(b))

Other interest earnings

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,772,136	1,771,448	1,656,925
	1,772,136	1,771,448	1,656,925
Other revenue			
Reimbursements and recoveries	8,951	14,963	110,774
Other	4,282	10,757	157,659
	13,233	25,720	268,433
Interest earnings			
Financial assets at amortised cost - self supporting loans	10,056	0	10,892
Interest on reserve funds	52,712	35,000	51,655
Rates instalment and penalty interest (refer Note 21(b))	20,527	14,000	16,953
Other interest earnings	12,774	11,000	31,097
	96,069	60,000	110,597

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	18,800	30,000	8,060
	18,800	30,000	8,060
15(b)	10,667	18,098	10,892
	10,667	18,098	10,892

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3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		2,286,091	4,192,064
Total cash and cash equivalents		2,286,091	4,192,064

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		373,197	2,622,747
- Financial assets at amortised cost		3,109,140	0
		3,482,337	2,622,747

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	3,065,456	2,622,747
Contract liabilities from contracts with customers	14	46,881	
Unspent loans	15(d)	370,000	0
Total restricted assets		3,482,337	2,622,747

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

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4. RESERVES - CASH/FINANCIAL ASSET

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
(a) - Leave reserve	\$ 182,932	\$ 19,768	\$ 0	\$ 202,700	\$ 182,930	\$ 18,000	\$ (10,000)	\$ 190,930	\$ 188,703	\$ 5,233	\$ (11,004)	\$ 182,932
(b) - Gravel pit reserve	122,000	20,000	0	142,000	122,000	21,000	0	143,000	80,000	142,000	(100,000)	122,000
(c) - Plant machinery reserve	424,340	151,065	0	575,405	424,340	147,000	(22,000)	549,340	419,519	131,621	(126,800)	424,340
(d) - Recreation centre reserve	560	14	0	574	559	0	0	559	544	16	0	560
(e) - Office equipment reserve	97,549	32,543	0	130,092	97,549	31,000	(31,000)	97,549	75,458	22,091	0	97,549
(f) - Asset management reserve	735,772	109,186	0	844,958	735,772	101,000	(24,000)	812,772	633,231	102,541	0	735,772
(g) - Infrastructure reserve	155,000	10,000	0	165,000	155,000	11,000	0	166,000	75,000	80,000	0	155,000
(h) - Main street reserve	59	1	0	60	59	0	0	59	57	308,000	(307,998)	59
(i) - Emergency management reserve	57,792	1,507	0	59,299	57,791	1,000	0	58,791	56,234	1,558	0	57,792
(j) - Aged housing reserve	381,099	9,938	0	391,037	381,099	6,500	0	387,599	370,827	10,272	0	381,099
(k) - Landfill reserve	116,343	43,034	0	159,377	116,343	42,000	0	158,343	93,746	22,597	0	116,343
(l) - Community bus reserve	25,051	5,653	0	30,704	25,051	6,000	0	31,051	24,376	22,597	(21,922)	25,051
(m) - Statagic initiative reserve	308,000	0	0	308,000	308,000	500	(7,000)	301,500	0	308,000	0	308,000
(n) - Youth reserve	16,250	0	0	16,250	16,250	0	(10,000)	6,250	0	16,250	0	16,250
(o) - Trails reserve	0	30,000	0	30,000	0	30,000	0	30,000	0	0	0	0
(p) - Footpath reserve	0	10,000	0	10,000	0	10,000	0	10,000	0	0	0	0
	2,622,747	442,709	0	3,065,456	2,622,743	425,000	(104,000)	2,943,743	2,017,695	1,172,776	(567,724)	2,622,747

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) - Leave reserve	2028	An accounting requirement to fund leave accumulated by employees
(b) - Gravel pit reserve	2028	To be used for the rehabilitation of gravel pits at the end of their useful lives
(c) - Plant machinery reserve	2028	To be used for the purchase of major plant items
(d) - Recreation centre reserve	2020	To be used for future enhancements to recreation facility
(e) - Office equipment reserve	2028	To be used to ensure the equipment required for Council Administration and the supporting computer system is maintained
(f) - Asset management reserve	2028	To provide funding for works to Council buildings as determined by the Asset Management Plan.
(g) - Infrastructure reserve	2028	To provide support to future budgets to minimise the impact of the loss of capital grants as and when required.
(h) - Main street reserve	2020	To be used to support the Main Street upgrade project.
(i) - Emergency management reserve	2028	To provide funding for costs associated with local emergencies, where the costs cannot be recovered from another party.
(j) - Aged housing reserve	2028	To be used to facilitate the development of Aged Housing within the Shire of Nannup.
(k) - Landfill reserve	2023	To provide funding for the rehabilitation of the refuse disposal site once it reaches the end of useful life.
(l) - Community bus reserve	2023	To be used to cover future capital upgrades.
(m) - Statagic initiative reserve	2028	To fund Strategic Projects identified by Council not included within original budgets.
(n) - Youth reserve	2028	To be used for future Youth Asset Purchases.
(o) - Trails reserve	2028	To be used for trial upgrade project
(p) - Footpath reserve	2028	To be used for preservation of footpaths

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5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

2020	2019
\$	\$
3,151,118	49,797
3,151,118	49,797

Other financial assets at amortised cost

Term deposits

Self supporting loans

3,109,140	0
41,978	49,797
3,151,118	49,797

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

221,278	307,956
17,517	17,517
238,795	325,473

Financial assets at amortised cost

Self supporting loans

221,278	307,956
221,278	307,956

Financial assets at fair value through profit and loss

Units in Local Government House Trust

17,517	17,517
17,517	17,517

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 15(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Prepayments

Non-current

Pensioner's rates and ESL deferred

2020	2019
\$	\$
203,673	178,424
96,944	521,370
32,199	34,765
6,534	0
339,350	734,559
88,268	100,414
88,268	100,414

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

7. INVENTORIES

Current

Stock on hand
Gravel inventory

2020	2019
\$	\$
4,164	6,240
24,522	139,783
28,686	146,023
146,023	6,240
(235,586)	(47,509)
118,249	187,292
28,686	146,023

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

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.

8. OTHER ASSETS

Other assets - current

Accrued income

2020	2019
\$	\$
0	2,438
0	2,438

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	1,765,000	1,765,000	8,400,222	8,400,222	10,165,222	30,466	2,140,580	12,336,268
Additions	0	0	148,519	148,519	148,519	0	253,706	402,225
(Disposals)	0	0	0	0	0	0	(95,574)	(95,574)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	472,474	472,474
Revaluation (loss) / reversals transferred to profit or loss	0	0	(9,180)	(9,180)	(9,180)	(24,508)	(20,723)	(54,411)
Depreciation (expense)	0	0	(35,928)	(35,928)	(35,928)	0	(201,840)	(237,768)
Carrying amount at 30 June 2019	1,765,000	1,765,000	8,503,633	8,503,633	10,268,633	5,958	2,548,623	12,823,214
Comprises:								
Gross carrying amount at 30 June 2019	1,765,000	1,765,000	8,573,330	8,573,330	10,338,330	12,691	2,611,352	12,962,373
Accumulated depreciation at 30 June 2019	0	0	(69,697)	(69,697)	(69,697)	(6,733)	(62,729)	(139,159)
Carrying amount at 30 June 2019	1,765,000	1,765,000	8,503,633	8,503,633	10,268,633	5,958	2,548,623	12,823,214
Additions	0	0	31,715	31,715	31,715	9,275	101,958	142,948
(Disposals)	0	0	0	0	0	(1,824)	(66,483)	(68,307)
Depreciation (expense)	0	0	(37,867)	(37,867)	(37,867)	(870)	(269,084)	(307,821)
Carrying amount at 30 June 2020	1,765,000	1,765,000	8,497,481	8,497,481	10,262,481	12,539	2,315,014	12,590,034
Comprises:								
Gross carrying amount at 30 June 2020	1,765,000	1,765,000	8,605,045	8,605,045	10,370,045	16,571	2,633,310	13,019,926
Accumulated depreciation at 30 June 2020	0	0	(107,564)	(107,564)	(107,564)	(4,032)	(318,296)	(429,892)
Carrying amount at 30 June 2020	1,765,000	1,765,000	8,497,481	8,497,481	10,262,481	12,539	2,315,014	12,590,034

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9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent Registered Valuer	June 2018	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent Registered Valuer	June 2018	Price per square metre / market borrowing rate
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current conditions, residual values and remaining useful life assessments
Plant and equipment	2	Market approach using recent observable market data for similar assets	Independent Registered Valuer	June 2018	Market price per item

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks and ovals	Other infrastructure - bridges	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	71,500,098	1,059,927	8,592,624	98,456	15,429,399	96,680,504
Additions	584,542	435	0	15	0	584,992
Depreciation (expense)	(920,567)	(12,198)	(66,362)	(1,598)	(157,928)	(1,158,653)
Carrying amount at 30 June 2019	71,164,073	1,048,164	8,526,262	96,873	15,271,471	96,106,843
Comprises:						
Gross carrying amount at 30 June 2019	74,034,446	1,102,422	8,731,676	107,547	15,767,237	99,743,328
Accumulated depreciation at 30 June 2019	(2,870,373)	(54,258)	(205,414)	(10,674)	(495,766)	(3,636,485)
Carrying amount at 30 June 2019	71,164,073	1,048,164	8,526,262	96,873	15,271,471	96,106,843
Additions	698,100	27,715	0	0	0	725,815
Depreciation (expense)	(997,848)	(20,152)	(72,099)	(1,598)	(157,927)	(1,249,624)
Transfers	13,466	(13,466)	0	0	0	0
Carrying amount at 30 June 2020	70,877,791	1,042,261	8,454,163	95,275	15,113,544	95,583,034
Comprises:						
Gross carrying amount at 30 June 2020	74,733,429	1,129,253	8,731,676	107,547	15,767,237	100,469,142
Accumulated depreciation at 30 June 2020	(3,855,638)	(86,992)	(277,513)	(12,272)	(653,693)	(4,886,108)
Carrying amount at 30 June 2020	70,877,791	1,042,261	8,454,163	95,275	15,113,544	95,583,034

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10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition residual values and remaining useful life assessment inputs.
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition residual values and remaining useful life assessment inputs.
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition residual values and remaining useful life assessment inputs.
Other infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition residual values and remaining useful life assessment inputs.
Other infrastructure - bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2017	Construction costs and current condition residual values and remaining useful life assessment inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

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11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(iii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008.

This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right of use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right of use assets at zero cost.

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11. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	1,824	0	0	(1,824)	0	0	0	0	0	0	0	0
Plant and equipment	66,483	48,591	0	(17,892)	92,200	70,000	0	(22,200)	95,574	71,364	1,364	(25,574)
	68,307	48,591	0	(19,716)	92,200	70,000	0	(22,200)	95,574	71,364	1,364	(25,574)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
Toyota Camry NPOOO - 2.5LT	27,214	19,091	0	(8,123)
Hino 300 Series 917 xlong	39,269	29,500	0	(9,769)
	66,483	48,591	0	(17,892)

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11. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	37,867	60,680	35,928
Furniture and equipment	870	2,600	0
Plant and equipment	269,084	130,000	201,840
Infrastructure - roads	997,848	468,000	920,567
Other infrastructure - footpaths	20,152	0	12,198
Other infrastructure - drainage	72,099	0	66,362
Other infrastructure - parks and ovals	1,598	0	1,598
Other infrastructure - bridges	157,927	155,000	157,928
	1,557,445	816,280	1,396,421

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	20 - 100 years
Furniture and equipment	4 - 20 years
Plant and equipment	5 - 20 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	34 years
- asphalt surfaces	43 years
Gravel roads	
formation	not depreciated
pavement	50 to 80 years
Footpaths - slab	35 years
Water supply piping and drainage systems	70 - 150 years
Parks & Gardens	50 - 75 years
Bridges	90 - 110 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

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12. REVALUATION SURPLUS

	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Closing Balance	Total Movement on Revaluation	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	2019 Closing Balance
Revaluation surplus - Land - freehold land	\$ 4,812,147	0	0	\$ 4,812,147	0	\$ 4,812,147	0	0	\$ 4,812,147
Revaluation surplus - Furniture and equipment	163	0	0	163	0	163	0	0	163
Revaluation surplus - Plant and equipment	472,474	0	0	472,474	0	472,474	0	0	472,474
Revaluation surplus - Infrastructure - roads	50,190,704	0	0	50,190,704	0	50,190,704	0	0	50,190,704
Revaluation surplus - Other infrastructure - footpaths	794,838	0	0	794,838	0	794,838	0	0	794,838
Revaluation surplus - Other infrastructure - drainage	6,776,704	0	0	6,776,704	0	6,776,704	0	0	6,776,704
Revaluation surplus - Other infrastructure - bridges	15,441,245	0	0	15,441,245	0	15,441,245	0	0	15,441,245
	78,488,275	0	0	78,488,275	0	78,015,801	472,474	0	78,488,275

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 ATO liabilities
 Bonds and deposits held
 Accrued interest

2020	2019
\$	\$
89,839	72,622
14,124	14,124
0	40,812
57,808	45,205
96,240	70,552
611	234
258,622	243,549

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

14. CONTRACT LIABILITIES

Current

Contract liabilities from contracts with customers

2020	2019
\$	\$
46,881	0
46,881	0

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

46,881
46,881

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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15. INFORMATION ON BORROWINGS

(a) Borrowings	2020	2019
	\$	\$
Current	76,954	49,797
Non-current	556,302	307,956
	633,256	357,753

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2020	
				Actual Principal 1 July 2019	Actual Principal 30 June 2020	Actual New Loans	Actual repayments	Budget Principal 1 July 2019	Budget Principal 30 June 2020	Budget New Loans	Budget repayments	Interest Actual 1 July 2019	Interest Actual 30 June 2020	Interest Budget 1 July 2019	Interest Budget 30 June 2020	Principal outstanding 1 July 2019	Principal outstanding 30 June 2020	Principal outstanding 1 July 2019	Principal outstanding 30 June 2020
Community amenities																			
Waste Facility Machine	40	WATC	2.30%	0	370,000	0	611	370,000	0	370,000	0	611	370,000	0	370,000	0	370,000	0	370,000
Self Supporting Loans																			
Community amenities																			
SSI 37 Nannup Community Resource Centre	37	WATC	6.01%	33,132	0	18,506	1,587	14,626	0	18,506	1,570	15,561	50,561	0	17,429	2,647	33,132	0	33,132
SSI 39 Nannup Music Club	39	WATC	2.96%	324,621	0	75,991	8,469	248,630	0	31,397	9,157	293,330	350,561	0	350,000	8,245	324,621	0	324,621
				357,753	0	94,497	10,056	283,256	0	49,791	10,757	308,911	50,561	0	42,808	10,892	357,753	0	357,753
				357,753	370,000	94,497	10,667	633,256		358,708	18,098	645,183	50,561	350,000	42,808	10,892	357,753	0	357,753

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

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15. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2019/20

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2020 Actual \$	2020 Budget \$	2020 Actual \$	2020 Budget \$		
Waste Facility Machine	WATC	Fixed Rate	10	2.30%	370,000	370,000	0	370,000	70,864	0
* WA Treasury Corporation					370,000	370,000	0	370,000	70,864	0

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2019 \$	Borrowed During Year \$	Expended During Year \$	Unspent Balance 30 June 2020 \$
Waste Facility Machine	29/05/2020	0	370,000	0	370,000
* WA Treasury Corporation		0	370,000	0	370,000

(e) Undrawn Borrowing Facilities

	2020 \$	2019 \$
Credit Standby Arrangements		
Credit card limit	5,000	5,000
Credit card balance at balance date	0	0
Total amount of credit unused	5,000	5,000
Loan facilities		
Loan facilities - current	76,954	49,797
Loan facilities - non-current	556,302	307,956
Total facilities in use at balance date	633,256	357,753
Unused loan facilities at balance date	370,000	0

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 23.

16. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	256,090	133,851	389,941
Non-current provisions	0	57,420	57,420
	256,090	191,271	447,361
Additional provision	73,257	47,455	120,712
Amounts used	(106,080)	(75,188)	(181,268)
Balance at 30 June 2020	223,267	163,538	386,805
Comprises			
Current	223,267	112,558	335,825
Non-current	0	50,980	50,980
	223,267	163,538	386,805

	2020 \$	2019 \$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	282,076	389,941
More than 12 months from reporting date	104,729	53,659
Expected reimbursements from other WA local governments	0	3,761
	386,805	447,361

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

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

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

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	2,286,091	3,723,163	4,192,064
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(452,350)	(442,563)	560,792
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(17,517)
Adjustments for write off of assets under \$5,000	0	0	54,411
Depreciation on non-current assets	1,557,445	816,280	1,396,421
(Profit)/loss on sale of asset	19,716	22,200	24,210
Changes in assets and liabilities:			
(Increase)/decrease in receivables	407,355	0	(433,289)
(Increase)/decrease in other assets	2,438	0	0
(Increase)/decrease in inventories	117,337	0	(139,783)
Increase/(decrease) in payables	15,073	0	(195,355)
Increase/(decrease) in provisions	(60,556)	0	31,747
Increase/(decrease) in contract liabilities	46,881	0	0
Non-operating grants, subsidies and contributions	(474,800)	(779,530)	(1,156,907)
Net cash from operating activities	1,178,539	(383,613)	124,730

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	3,389,127	2,241,265
General purpose funding	1,494,615	5,550,766
Law, order, public safety	1,561,840	1,523,664
Education and welfare	885,089	447,390
Housing	2,328,375	1,061,845
Community amenities	684,346	522,894
Recreation and culture	4,517,167	4,752,720
Transport	97,044,887	97,790,192
Economic services	560,952	590,089
Other property and services	1,838,978	0
	114,305,376	114,480,825

19. CONTINGENT LIABILITIES

The Shire has a refuse site located at Reserve number: 38737 - Lot 13219 on Deposited plan 214941 - Beggars Road, Nannup. This site is a possible source of contamination.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Environmental Regulation on the need and criteria for remediation on a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of this site. This approach is consistent with the Department of Environmental Regulation Guidelines.

20. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Meeting fees	20,450	17,000	13,933
President's allowance	8,000	8,000	8,000
Deputy President's allowance	2,000	2,000	2,000
Travelling expenses	1,244	3,000	880
Telecommunications allowance	6,822	8,800	5,862
Conference and training expenses	12,415	22,000	5,265
	50,931	60,800	35,940

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2020 Actual \$	2019 Actual \$
Short-term employee benefits	482,950	385,611
Post-employment benefits	50,751	50,916
Other long-term benefits	42,775	42,699
	576,476	479,226

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service benefits accruing during the year.

20. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

	2020 Actual	2019 Actual
The following transactions occurred with related parties:	\$	\$
Purchase of goods and services	10,426	289
Amounts paid to related parties	10,426	114,732

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

Close family members of KMP employed by the Shire under normal employment terms.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2018/19	
			Actual	Rateable Value	Actual	Rate	Actual	Interim Rates	Actual	Back Rates	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Budget Total Revenue	Actual Total Revenue	Actual Total Revenue
Differential general rate / general rate				\$		\$		\$			\$		\$		\$	
Gross rental valuations																
GRV	0.088980	383	6,561,664	583,857	2,718	(1,914)	584,661				0	0	809,250	809,250	600,004	600,004
Unimproved valuations																
UV	0.004638	208	128,627,000	596,572	(2,318)	3,367	597,621				0	0	717,208	717,208	536,171	536,171
Sub-Total		591	135,188,664	1,180,429	400	1,453	1,182,282				0	0	1,526,458	1,526,458	1,136,175	1,136,175
Minimum payment																
Gross rental valuations																
GRV	1.013	353	2,535,608	357,589	0	0	357,589				0	0	131,690	131,690	296,032	296,032
Unimproved valuations																
UV	1.133	206	26,003,497	232,265	0	0	232,265				0	0	113,300	113,300	224,718	224,718
Sub-Total		559	28,539,105	589,854	0	0	589,854				0	0	244,990	244,990	520,750	520,750
Total amount raised from general rate		1,150	163,727,769	1,770,283	400	1,453	1,772,136				0	0	1,771,448	1,771,448	1,656,925	1,656,925
Ex-gratia rates							1,772,136						1,771,448	1,771,448	47,852	47,852
Totals							1,772,136						1,771,448	1,771,448	1,704,777	1,704,777

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

21. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	7/10/2019	0	0.00%	11.00%
Option Two				
First instalment	7/10/2019	0	0.00%	11.00%
Second instalment	6/12/2019	5	5.50%	11.00%
Third instalment	3/02/2020	5	5.50%	11.00%
Fourth instalment	3/04/2020	5	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	14,414	10,000	12,025
Interest on instalment plan	6,113	4,000	4,928
Charges on instalment plan	3,750	3,500	3,450
	24,277	17,500	20,403

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22. RATE SETTING STATEMENT INFORMATION

		2019/20 Budget	2019/20	2018/19
	(30 June 2020 Carried Forward)	(30 June 2020 Carried Forward)	(1 July 2019 Brought Forward)	(30 June 2019 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a) 0	0	(1,364)	(1,364)
Less: Movement in liabilities associated with restricted cash	19,768	0	(49,978)	(49,978)
Movement in pensioner deferred rates (non-current)	12,146	0	(15,760)	(15,760)
Movement in employee benefit provisions (non-current)	(6,440)	0	6,386	6,386
Add: Loss on disposal of assets	11(a) 19,716	22,200	25,574	25,574
Add: Depreciation on non-current assets	11(b) 1,557,445	816,280	1,396,421	1,396,421
Non cash amounts excluded from operating activities	1,602,635	838,480	1,361,279	1,361,279
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	4 (3,065,456)	(2,943,743)	(2,622,747)	(2,622,747)
Less: Financial assets at amortised cost - self supporting loans	5(a) (41,978)	(49,797)	(49,797)	(49,797)
Less: Current assets not expected to be received at end of year				
- rates receivable	0	(180,061)	0	0
- Bonds and deposits held	0	(72,993)	0	0
Less :Local Government House Trust units brought into account	0	0	0	(17,517)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15(a) 76,954	47,557	49,797	49,797
- Current portion of contract liability held in reserve	0	0	0	(169,393)
- Employee benefit provisions	202,700	(20,730)	182,932	182,929
Total adjustments to net current assets	(2,827,780)	(3,219,767)	(2,439,815)	(2,626,728)
Net current assets used in the Rate Setting Statement				
Total current assets	5,805,245	4,626,399	5,124,881	5,124,881
Less: Total current liabilities	(718,282)	(1,405,383)	(683,287)	(633,309)
Less: Total adjustments to net current assets	(2,827,780)	(3,219,767)	(2,439,815)	(2,626,728)
Net current assets used in the Rate Setting Statement	2,259,183	1,249	2,001,779	1,864,842
Total current liabilities at 30 June 2019				(633,309)
Current liabilities excluded from calculation of net current assets at 30 June 2019 in error.				(49,978)
Total current liabilities at 1 July 2019				(683,287)

23. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

(a) Interest rate risk

Cash and cash equivalents

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.49%	2,286,091	0	2,285,841	250
Financial assets at amortised cost - term deposits	0.77%	3,109,140	3,109,140	0	0
2019					
Cash and cash equivalents	0.122%	4,192,064	0	4,192,064	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	22,858	41,921

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 15(b).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors. The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	88,445	831	223	7,445	96,944
30 June 2019					
Trade and other receivables					
Expected credit loss	0.55%	2.37%	7.00%	10.00%	
Gross carrying amount	506,923	2,365	0	12,082	521,370
Loss allowance	2,630	56	0	1,198	3,884

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	234,571	0	0	234,571	258,622
Borrowings	88,867	380,562	220,853	690,282	633,256
Contract liabilities	46,881			46,881	46,881
	370,319	380,562	220,853	971,734	938,759
2019					
Payables	243,549	0	0	243,549	243,549
Borrowings	60,554	176,969	128,180	365,703	357,753
	304,103	176,969	128,180	609,252	601,302

24. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. The change in accounting policy had no impact on existing balances at the date of initial application (1 July 2019). In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

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24. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
	Note	As reported under AASB 15 and AASB 1058		
Statement of Comprehensive Income				
Revenue				
Rates	21(a)	1,772,136	14,124	1,786,260
Operating grants, subsidies and contributions	2(a)	2,037,039	46,881	2,083,920
Fees and charges	2(a)	453,466	0	453,466
Non-operating grants, subsidies and contributions	2(a)	474,800	0	474,800
Net result		(452,350)	61,005	(391,345)
Statement of Financial Position				
Trade and other payables	13	258,622	(14,124)	244,498
Contract liabilities	14	46,881	(46,881)	0
Net assets		112,979,812	61,005	113,040,817
Statement of Changes in Equity				
Net result		(452,350)	61,005	(391,345)
Retained surplus		31,426,081	61,005	31,487,086

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies.
At 30 June 2019 the Shire had no leases required to be recognised.

25. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2019	Amounts Received	Amounts Paid	Reclassification to cash	30 June 2020
	\$	\$	\$		\$
Bonds	22,018	800	(600)	(22,218)	0
BRB Levy	761	6,532	(6,218)	(1,075)	0
BCITF Levy	160	3,475	(2,877)	(758)	0
Accrued expenses	75	0	(75)	0	0
	23,014	10,807	(9,770)	(24,051)	0

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26. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

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27. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services that relate to the tasks 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.	Food quality, building, sanitation and sewerage.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Provision of youth support, co-ordinate school holiday programs and support education programs.
HOUSING To ensure adequate staff housing.	Maintenance of staff rental housing.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services, operation of waste management facility, noise control, administration of town planning scheme, maintenance of cemetery and maintenance of public conveniences.
RECREATION AND CULTURE To establish and maintain efficient infrastructure and resources which will help the social wellbeing of the community.	Maintenance and provision of halls, recreation centre and various reserves, operation of library services.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning of streets, depot maintenance.
ECONOMIC SERVICES To help promote the Shire and improve economic wellbeing.	Assistance to tourism, area promotion, building control, noxious weeds, vermin control.
OTHER PROPERTY AND SERVICES To accurately allocate plant and labour costs across the various programs of Council.	Private works operations, plant repairs and operation costs.

28. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	4.51	4.56	3.26
Asset consumption ratio	0.95	0.61	0.98
Asset renewal funding ratio	N/A	N/A	N/A
Asset sustainability ratio	0.47	0.55	1.08
Debt service cover ratio	6.10	15.11	55.09
Operating surplus ratio	(0.40)	(0.25)	(0.14)
Own source revenue coverage ratio	0.44	0.49	0.44

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Nannup

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Nannup which comprises the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Nannup:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 11 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Operating Surplus Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
 - b. The Asset Sustainability Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the last two financial years with the current year also being below the previous year.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1) of the Local Government (Financial Management) Regulations 1996, as management could not confirm the reliability of the available information on planned capital renewals and required capital expenditure in the long-term financial plan and asset management plan respectively.
 - b. For approximately 27% of purchase transactions we sampled, expenditure was not supported by an authorised purchase order. We also noted two of the purchase orders we sampled were dated after the dates of the corresponding supplier invoices. These practices increase the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
 - c. Reconciliations for property, plant and equipment, and infrastructure were not being performed. Reconciliations are a key control for ensuring the completeness and accuracy of financial data within the general ledger and the information reported in the financial statements.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 28 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Nannup for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



CARLY MEAGHER
ACTING SENIOR DIRECTOR FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 March 2021

SHIRE OF NANNUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Bank Deposit Discrepancy	✓		
2. Leave Forms			✓
Issue Outstanding from Prior Year			
3. Asset Renewal Funding Ratio	✓		

KEY TO RATINGS

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF NANNUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Bank Deposit Discrepancy

Finding

Testing in respect to bank deposits identified one instance where there was a cash/cheques banking discrepancy on 25 June 2020 (cash and cheques subsequently deposited on 26 June 2020). The 25 June 2020 Cash Receipting report indicated an amount of \$858.15 to be banked, however an amount of \$558.15 was actually banked on 26 June 2020.

Upon further investigation, it was found that this was in fact a bank error that was rectified on 16 July 2020 whereby the bank credited the Shire's bank account with the \$300.

Rating: Significant

Implication

Risk that error of fraud may not be detected on a timely basis.

Recommendation

We recommend that Cash Receipting reports and banking documentation be independently reviewed and signed as evidence of independent review, with any discrepancies noted and follow up accordingly, or explanations noted on the Cash Receipts Report.

Management Comment

The above recommendation shall be adopted.

All cash bank deposits will be reviewed on a daily basis by a senior officer and as part of the end of month process by management.

Responsible Person: Manager of Corporate and Community Services

Completion Date: 3 March 2021

SHIRE OF NANNUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Leave Forms

Finding

While conducting our testing of annual leave balances, we noted 2 instance for one employee where the approved leave forms could not be provided to support the annual leave taken.

Rating: Minor

Implication

When leave taken is not approved, there is a risk that leave records will be inaccurate which may result in financial loss to the Shire.

Recommendation

We recommend that leave forms are completed by employees and appropriately approved for all leave taken. We also recommend that leave forms are appropriately retained to support the entries in the payroll reports.

Management Comment

Management will continue to enforce the above recommendation and ensure staff are aware of this recommendation.

Responsible Person: Manager of Corporate and Community Services

Completion Date: 3 March 2021

SHIRE OF NANNUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Issue outstanding from prior year****3. Asset Renewal Funding Ratio****Finding 2020**

This issue remains unresolved. The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report, as the planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively.

Finding 2019

The Shire has not reported the Asset Renewal Funding Ratio for 2019 , 2018 and 2017 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as the planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively.

**Rating: Significant
Implication**

By not reporting the asset renewal funding ratio, the Shire is not in compliance with section 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

Recommendation

We recommend that management review and update the long-term financial plan and asset management plan annually to ensure 10 year projections are available to calculate the Asset Renewal Funding Ratio.

Management Comment

Management are in progress of updating the Strategic Community Plan, Corporate Business Plan which is part of the integrated planning and reporting framework. The Long Term Financial Plan (LTFP) and the Asset Management Plan (AMP) is part of the framework. Thereafter the LTFP and AMP shall be reviewed on an annual basis as part of the annual budget process.

Responsible Person:	Chief Executive Officer and Manager of Corporate and Community Services
Completion Date:	Ongoing



Nannup - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Sarah Dean
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Sarah Dean
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Sarah Dean
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Sarah Dean
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sarah Dean



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Sarah Dean
2	s5.16	Were all delegations to committees in writing?	N/A		Sarah Dean
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Sarah Dean
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Sarah Dean
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	Yes	Resolution 20054; May 2020 Ordinary Meeting of Council.	Sarah Dean
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	N/A		Sarah Dean
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Sarah Dean
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Sarah Dean
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Sarah Dean
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Sarah Dean
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Sarah Dean
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes		Sarah Dean
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Sarah Dean

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Sarah Dean



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Sarah Dean
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Sarah Dean
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Sarah Dean
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Sarah Dean
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Sarah Dean
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Sarah Dean
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Sarah Dean
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Sarah Dean
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Sarah Dean
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Sarah Dean
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Sarah Dean
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Sarah Dean



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Sarah Dean
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Sarah Dean
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Sarah Dean
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Sarah Dean
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Sarah Dean
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Sarah Dean
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Sarah Dean
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Sarah Dean

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	N/A		Sarah Dean
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Sarah Dean

Attachment 11.4.1

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
**Local Government, Sport
and Cultural Industries**

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	N/A		Sarah Dean
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Sarah Dean
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A		Sarah Dean

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Council resolution 19136 - October 2019 Special Meeting of Council.	Sarah Dean
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes	Audit Advisory Committee needs review; OAG is now auditor - comment by S Fitchat.	Sarah Dean
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A		Sarah Dean
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A		Sarah Dean
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No		Sarah Dean
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A		Sarah Dean



Department of
**Local Government, Sport
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No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	N/A		Sarah Dean
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Sarah Dean
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Sarah Dean
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Sarah Dean
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	N/A		Sarah Dean

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Most recent review 28 May 2020 Ordinary Council meeting; resolution 20053.	Sarah Dean
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Most recent review 28 May 2020 Ordinary Council meeting; resolution 20053.	Sarah Dean
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Sarah Dean



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Sarah Dean
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Sarah Dean
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Sarah Dean
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Sarah Dean
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Sarah Dean
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Sarah Dean

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Sarah Dean
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		Sarah Dean
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Sarah Dean
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Sarah Dean

Optional Questions					
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Department of
**Local Government, Sport
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No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	Council resolution 19067, meeting date 27 June 2019.	Sarah Dean
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	Council resolution 19067, meeting date 27 June 2019.	Sarah Dean
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	Yes		Sarah Dean
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	Yes		Sarah Dean
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes		Sarah Dean
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Sarah Dean
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Sarah Dean
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes		Sarah Dean
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Sarah Dean
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Sarah Dean



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Sarah Dean
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Sarah Dean
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Sarah Dean
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Sarah Dean
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Sarah Dean
6	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Sarah Dean
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Sarah Dean
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Sarah Dean
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Sarah Dean



Department of
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No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Sarah Dean
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Sarah Dean
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes		Sarah Dean
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Sarah Dean
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Sarah Dean
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Sarah Dean
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Sarah Dean
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Sarah Dean
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Sarah Dean
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Sarah Dean
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Sarah Dean



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Sarah Dean
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Sarah Dean
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Sarah Dean
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Sarah Dean

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Nannup

Signed CEO, Nannup

Attachment 11.5.1

* Please note that most Fire, Road, Economic and Community Expenditure are funded externally.
The following figures are inclusive of GST where applicable

Chq/EFT	Date	Name	Description	Amount
EFT13314	08/02/2021	MARKETRADE	SUBMISSION OF FINAL REPORT	\$ 13,761.00
EFT13315	08/02/2021	NEVE CONTRACTING	DROUGHT FUNDING COMPONENT OF STAGE 1 CONSTRUCTION TRAILS TANK 7 & 8 MILESTONE 3	\$ 36,359.00
EFT13316	12/02/2021	WEST AUSTRALIAN NEWSPAPERS LIMITED	GENERAL NEWS 13/01/2021	\$ 190.00
EFT13317	12/02/2021	SOUTHERN LOCK & SECURITY	SERVICE OFFICE SAFE	\$ 445.00
EFT13318	12/02/2021	EDGE PLANNING & PROPERTY	PLANNING SERVICES IN NOVEMBER 2020	\$ 1,149.50
EFT13319	12/02/2021	THE GOOD GUYS DISCOUNT WAREHOUSES (AUSTRALIA) PTY LTD	VBFB - SMART TV	\$ 675.00
EFT13320	12/02/2021	RETURNED AND SERVICES LEAGUE OF AUSTRALIA - NANNUP SUB BRANCH	AUSTRALIA DAY CELEBRATION	\$ 200.00
EFT13321	12/02/2021	CITY & REGIONAL FUELS	1400 LITRES DIESEL	\$ 5,424.43
EFT13322	12/02/2021	SOS OFFICE EQUIPMENT	PHOTOCOPIER BILLING JOB JANUARY 2021	\$ 464.30
EFT13323	12/02/2021	RICHARD LINDEN	AUSTRALIA DAY CELEBRATION	\$ 100.00
EFT13324	12/02/2021	BROOKS HIRE	HIRE OF LOADER - JANUARY 2021	\$ 2,148.96
EFT13325	12/02/2021	OFFICEWORKS	STATIONERY	\$ 96.17
EFT13326	12/02/2021	AMPAC	COMMISSION FOR DECEMBER 2020	\$ 4.13
EFT13327	12/02/2021	NANNUP MEN'S SHED INC.	AUSTRALIA DAY CELEBRATION	\$ 1,210.00
EFT13328	12/02/2021	AFGRI	CONSUMABLES	\$ 65.90
EFT13329	12/02/2021	ANNE-MARIE JEFFS	AUSTRALIA DAY CELEBRATION	\$ 801.00
EFT13330	12/02/2021	LEARMOND CARPENTRY	TOWN HALL BUILDING MAINTENANCE - GUTTERS	\$ 3,674.00
EFT13331	12/02/2021	XTEND EVENTS	FAMILY FUN DAY ACTIVITY	\$ 350.00
EFT13332	12/02/2021	LEANNE WHITE	FAMILY FUN DAY ACTIVITY	\$ 900.00
EFT13333	12/02/2021	CHUBB FIRE & SECURITY	MONTHLY FIRE DETECTION CHECKS	\$ 168.76
EFT13334	12/02/2021	ABRUS CONSULTING PTY LTD	BIODIVERSITY STUDY - ROADS	\$ 9,236.00
EFT13335	12/02/2021	NANNUP LIQUOR STORE	REFRESHMENTS (NO GST)	\$ 215.81
EFT13336	12/02/2021	PLANET SMART PTY LTD	BOARDWALK MATERIAL - TRAILS TANK PROJECT	\$ 11,821.51
EFT13337	12/02/2021	FAIRTEL PTY LTD	SES NBN BROADBAND JANURARY 2021	\$ 154.00
EFT13338	12/02/2021	NANNUP SIGNS	AUSTRALIA DAY CELEBRATION	\$ 1,025.30
EFT13339	12/02/2021	BUBBLE VENTURES PTY LTD	FAMILY FUN DAY ACTIVITY	\$ 962.50
EFT13340	12/02/2021	WILD EYED PRESS	AUSTRALIA DAY CELEBRATION	\$ 152.00
EFT13341	12/02/2021	HOSEPRO SOUTH WEST	GRADER REPAIRS	\$ 1,600.81
EFT13342	12/02/2021	NICOLE BOTICA	REIMBURSEMENT	\$ 16.20
EFT13343	12/02/2021	ANDREA JENKINS	REIMBURSEMENT - FAMILY FUN DAY 2021	\$ 75.00
EFT13344	12/02/2021	MATTRESS REMOVAL WA	WASTE SITE REMOVAL OF MATTRESS	\$ 1,700.00
EFT13345	12/02/2021	JOHN EDWARD THOMPSON	CROSS OVER SUBSIDY	\$ 800.00
EFT13346	12/02/2021	INTERFIRE AGENCIES PTY LTD TTF THE LOVETT FAMILY TRUST	VBFB - EQUIPMENT	\$ 313.85
EFT13347	12/02/2021	CHEMCENTRE	WATER SAMPLE	\$ 220.00
EFT13348	12/02/2021	BUNBURY DEPARTMENT OF BIODIVERSITY, CONSERVATION & ATTRACTIONS	NEAR TO NATURE WORKSHOP	\$ 250.00
EFT13349	12/02/2021	JIAZHEN WU	FAMILY FUN DAY ACTIVITY	\$ 75.00
EFT13350	12/02/2021	OLIVIA THOMPSON	FAMILY FUN DAY ACTIVITY	\$ 75.00
EFT13351	12/02/2021	SIENNA THOMPSON	FAMILY FUN DAY ACTIVITY	\$ 75.00
EFT13352	12/02/2021	MEG GUTHRIDGE	FAMILY FUN DAY ACTIVITY	\$ 75.00
EFT13353	12/02/2021	LEONARDO GUTHRIDGE	FAMILY FUN DAY ACTIVITY	\$ 75.00
EFT13354	12/02/2021	WESTSIDE TILT TRAY SERVICE	RANGER EXPENSES	\$ 220.00
EFT13355	12/02/2021	MATT MARRS	PROTECTIVE CLOTHING	\$ 47.80
EFT13356	12/02/2021	MOSAIC MAGIC (DIANE NESS)	TOURISM WORKSHOP	\$ 100.00
EFT13357	12/02/2021	DO YOUR BLOCK CONTRACTING	TRAIL PROJECT -MATERIALS TANK STAND	\$ 3,767.50
EFT13358	12/02/2021	ERUDITION ELECTRICAL SOLUTIONS	HAND DRYERS TOILETS	\$ 1,919.50
EFT13359	12/02/2021	JASON SIGNMAKERS	SIGNAGE	\$ 163.87
EFT13360	12/02/2021	NANNUP COMMUNITY HOUSE	FAMILY FUN DAY ACTIVITY	\$ 1,500.00
EFT13361	12/02/2021	PRESTIGE PRODUCTS	CONSUMABLES	\$ 859.10
EFT13362	12/02/2021	IT VISION	SYNERGY SOFT SOFTWARE DOG CONTROL AND INFRINGEMENT SOFTWARE	\$ 2,520.19
EFT13363	12/02/2021	WORTHY CONTRACTING	ROAD MAINTENANCE	\$ 633.60
EFT13364	12/02/2021	WREN OIL	OIL DISPOSAL	\$ 16.50
EFT13367	16/02/2021	AFGRI	GRADER REPAIRS	\$ 8,561.18
EFT13368	16/02/2021	AUSTRALIAN COMMUNICATION AND MEDIA AUTHORITY	REGISTRATION FEE	\$ 91.00
EFT13369	22/02/2021	JP REPAIRS	SERVICE OF VEHICLE	\$ 774.00
EFT13370	22/02/2021	AUSTRALIAN COMMUNITY MEDIA	FAMILY FUN DAY ACTIVITY	\$ 600.00
EFT13371	22/02/2021	PAUL FLUX	FOOTPATH REPAIRS	\$ 400.00
EFT13372	22/02/2021	CITY & REGIONAL FUELS	2000 LITRES DIESEL FUEL	\$ 5,688.61
EFT13373	22/02/2021	NANNUP DELI	VBFB - REFRESHMENTS - FIRE	\$ 1,861.42
EFT13374	22/02/2021	OFFICEWORKS	STATIONERY	\$ 131.13
EFT13375	22/02/2021	PLANET SMART PTY LTD	BOARDWALK MATERIAL - TRAILS TANK PROJECT	\$ 837.71
EFT13376	22/02/2021	HASTIE WASTE	MONTHLY SCHEDULE FOR BIN PICKUP	\$ 325.00
EFT13377	22/02/2021	INTERFIRE AGENCIES PTY LTD TTF THE LOVETT FAMILY TRUST	VBFB - EQUIPMENT	\$ 757.79
EFT13378	22/02/2021	PARKWOOD MAINTENANCE	UPGRADE AND MODERNISE DISABLED TOILETS-DROUGHT PROJECT	\$ 18,555.57
EFT13379	22/02/2021	NANNUP HARDWARE & AGENCIES	MATERIALS FOR TRAILS - TANK PROJECT	\$ 2,155.24
EFT13380	22/02/2021	K & C HARPER	STANDPIPE WATER TANK REPAIRS	\$ 1,978.02
EFT13381	22/02/2021	NANNUP NEWSAGENCY	STATIONERY AND POSTAGE	\$ 362.14

EFT13382	22/02/2021	NANNUP EZIWAY SELF SERVICE STORE	REFRESHMENTS	\$ 951.98
EFT13383	22/02/2021	NANNUP MUSIC CLUB INC	BOND RETURN	\$ 200.00
EFT13384	22/02/2021	FULTON HOGAN INDUSTRIES PTY LTD	CONSUMABLES	\$ 1,795.20
EFT13385	22/02/2021	THE PAPER COMPANY OF AUSTRALIA PTY LTD	STATIONERY	\$ 123.75
EFT13386	22/02/2021	SUGAR MOUNTAIN ELECTRICAL SERVICES	DEPOT MAINTENANCE	\$ 101.20
EFT13387	22/02/2021	SOUTHWEST TYRE SERVICE	TRAILER FLOAT	\$ 3,552.40
EFT13388	22/02/2021	WORTHY CONTRACTING	FOOTPATH - TRAIL TANK PROJECT	\$ 4,752.00
EFT13389	22/02/2021	EVENTS WEST	LDAG - OUT DOOR MOVIE NIGHT	\$ 2,408.56
EFT13390	22/02/2021	NEVE CONTRACTING	DROUGHT FUNDED CONSTRUCTION TRAIL TANK 7 & 8 MILESTONE 4	\$ 69,273.00
EFT13391	22/02/2021	LUCID ECONOMICS PTY LTD	DROUGHT FUNDED BUSINESS CASE TRAIL HUB	\$ 5,470.30
EFT13392	22/02/2021	TRAIL TOWNS PRODUCTIONS PTY LTD	DROUGHT FUNDED - TRAILS TOWN SEGMENT	\$ 8,800.00
EFT13393	22/02/2021	HARVEY NORMAN AV/IT SUPERSTORE BUSSELTON	FUNDED - TABLETS FOR AUSTRALIA DAY	\$ 1,946.00
			TOTAL EFT PAYMENTS	\$ 251,306.39
				\$ -
20499	12/02/2021	TELSTRA	DARRADUP VBFB TELEPHONE ACCOUNT JANUARY 2021	\$ 60.75
			TOTAL CHEQUES	\$ 60.75
				\$ -
DD11050.2	01/02/2021	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 14.63
DD11054.1	10/02/2021	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 5,316.32
DD11054.2	10/02/2021	SUNSUPER SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 268.55
DD11054.3	10/02/2021	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 1,741.63
DD11054.4	10/02/2021	HOSTPLUS SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 553.10
DD11054.5	10/02/2021	JOLLEY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 98.97
DD11054.6	10/02/2021	AMG SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 425.06
DD11054.7	10/02/2021	AMP SUPERLEADER	SUPERANNUATION CONTRIBUTIONS	\$ 113.72
DD11054.8	10/02/2021	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 207.08
DD11054.9	10/02/2021	ONEPATH MASTERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 165.72
DD11063.1	24/02/2021	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 4,888.67
DD11063.2	24/02/2021	SUNSUPER SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 267.83
DD11063.3	24/02/2021	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 1,699.34
DD11063.4	24/02/2021	HOSTPLUS SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 738.77
DD11063.5	24/02/2021	JOLLEY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 98.95
DD11063.6	24/02/2021	AMG SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 425.06
DD11063.7	24/02/2021	AMP SUPERLEADER	SUPERANNUATION CONTRIBUTIONS	\$ 156.80
DD11063.8	24/02/2021	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 207.08
DD11063.9	24/02/2021	ONEPATH MASTERFUND	SUPERANNUATION CONTRIBUTIONS	\$ 189.40
DD11071.1	28/02/2021	TOLL TRANSPORT PTY LTD	TOLL DELIVERY	\$ 163.19
DD11071.2	28/02/2021	WESTNET	WESTNET	\$ 69.90
DD11071.3	28/02/2021	TELSTRA	TELEPHONE LANDLINES	\$ 754.68
DD11071.4	28/02/2021	SYNERGY	SCOTT RIVER	\$ 7,255.43
DD11071.5	28/02/2021	AUSSIE BROADBAND - DIRECT DEBIT	AUSSIE BROADBAND CHARGES	\$ 168.00
DD11071.6	28/02/2021	CALTEx AUSTRALIA NOW AMPOL	MONTHLY FUEL	\$ 321.31
DD11071.7	28/02/2021	BP AUSTRALIA	MONTHLY FUEL	\$ 171.54
DD11071.8	28/02/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN 37 - FEB PAYMENT	\$ 1,666.06
DD11071.9	28/02/2021	BOC LIMITED	CONTAINER SERVICE CHARGE	\$ 82.68
DD11072.1	10/02/2021	HOSTPLUS SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 42.60
DD11054.10	10/02/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 425.46
DD11054.11	10/02/2021	MARITIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 56.95
DD11063.10	24/02/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 425.46
DD11063.11	24/02/2021	MARITIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 61.56
DD11071.10	28/02/2021	ORIGIN	ORIGIN ACCOUNT SUMMARY 20 JAN 2021	\$ 76.00
DD11071.11	28/02/2021	GO GO MEDIA * DIRECT DEBIT*	GO GO MEDIA ON-HOLD MESSAGES SERVICE	\$ 75.90
DD11071.12	28/02/2021	SGFLEET	REGISTRATION 1GIJ912 - CONTRACT 901757	\$ 1,308.19
DD11071.13	28/02/2021	CLEANAWAY	CLEANAWAY SERVICES	\$ 11,329.09
			TOTAL DIRECT DEBITS	\$ 42,030.68

TRUST PAYMENTS

EFT13365	12/02/2021	BUILDING CONSTRUCTION INDUSTRY TRAINING FUND	BCITF - LEVY FEES	\$ 1,232.50
EFT13366	12/02/2021	BUILDING COMMISSION (BSL)	BSL - LEVY FEES	\$ 2,983.64
			TOTAL TRUST PAYMENTS	\$ 4,216.14

TOTAL PAYMENTS DECEMBER 2020	
Municipal Payments	\$ 293,397.82
Trust Payments	\$ 4,216.14
	\$ 297,613.96

SHIRE OF NANNUP			
CREDIT CARD PAYMENTS - FEBRUARY 2021			
	Supplier	Description	Amount
CEO CREDIT CARD			
14.02.2021	Nannup Deli	Fuel - CEO vehicle	\$ 178.06
15.02.2021	Melo Velo Café	Shire President catchup	\$ 11.80
16.02.2021	Bosstab Pty Ltd	Computer consumables	\$ 677.05
16.02.2021	Busselton Florist	Staff congratulations	\$ 100.00
16.02.2021	Paypal	Break the Boundary	\$ 119.00
21.02.2021	Ampol Gelorup	Fuel - CEO vehicle	\$ 175.91
22.02.2021	Shire of Nannup	Vehicle registration NP 3782	\$ 442.80
24.02.2021	Shire of Nannup	Vehicle registration NP 3003	\$ 56.30
25.02.2021	Bosstab Pty Ltd	Universal cable	\$ 71.50
			\$ 1,832.42

SHIRE OF NANNUP

BUDGET REVIEW as at 28 February 2021 - incorporating Monthly Financial Statements



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SHIRE OF NANNUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
BUDGET REVIEW as at 28 February 2021

	NOTE	2020/21	2020/21	2020/21	2020/21
		Budget	Actual	Change in	Proposed
		\$	\$	Budget	Amended
				\$	Budget
REVENUE					
Governance		160	0	0	160
General Purpose Funding		2,467,961	2,302,602	11,042	2,479,003
Law, Order, Public Safety		616,462	325,993	166,181	782,643
Health		16,470	12,128	732	17,202
Education and Welfare		51,136	3,339	(31,863)	19,273
Housing		20,000	13,600	0	20,000
Community Amenities		368,328	348,699	9,892	378,220
Recreation and Culture		22,160	34,020	1,605,036	1,627,196
Transport		635,908	272,698	172,953	808,861
Economic Services		1,723,290	800,996	(1,467,218)	256,072
Other Property and Services		1,500	3,134	11,070	12,570
		<u>5,923,375</u>	<u>4,117,209</u>	<u>477,826</u>	<u>6,401,200</u>
EXPENSES EXCLUDING					
FINANCE COSTS					
Governance		(683,879)	(251,622)	(64,115)	(747,994)
General Purpose Funding		(166,620)	(97,280)	(4,000)	(170,620)
Law, Order, Public Safety		(919,938)	(436,284)	71,599	(848,339)
Health		(88,486)	(44,839)	0	(88,486)
Education and Welfare		(193,906)	(133,037)	14,788	(179,118)
Housing		(44,599)	(19,797)	15,000	(29,599)
Community Amenities		(519,793)	(331,350)	2,215	(517,578)
Recreation & Culture		(520,324)	(357,368)	(27,875)	(548,199)
Transport		(1,924,463)	(1,291,196)	(55,883)	(1,980,346)
Economic Services		(1,787,710)	(699,623)	1,514,500	(273,210)
Other Property and Services		(280,510)	(21,219)	7,000	(273,510)
		<u>(7,130,228)</u>	<u>(3,683,616)</u>	<u>1,473,229</u>	<u>(5,656,998)</u>
NET RESULT		<u>(1,206,853)</u>	<u>433,593</u>	<u>1,951,055</u>	<u>744,202</u>
Other Comprehensive Income		0	0	0	0
TOTAL COMPREHENSIVE INCOME		<u>(1,206,853)</u>	<u>433,593</u>	<u>1,951,055</u>	<u>744,202</u>

SHIRE OF NANNUP
RATE SETTING STATEMENT
BUDGET REVIEW as at 28 February 2021 - incorporating Monthly Financial Statements

NOTE	2020/21	2020/21	2020/21	2020/21
	Budget	Actual	Change in	Proposed
	\$	\$	Budget	Amended
			\$	Budget
				\$
REVENUES				
Governance	160	0	0	160
General Purpose Funding	693,351	527,662	10,712	704,063
Law, Order, Public Safety	616,462	325,993	166,181	782,643
Health	16,470	12,128	732	17,202
Education and Welfare	51,136	3,339	(31,863)	19,273
Housing	20,000	13,600	0	20,000
Community Amenities	368,328	348,699	9,892	378,220
Recreation and Culture	22,160	34,020	1,605,036	1,627,196
Transport	635,908	272,698	172,953	808,861
Economic Services	1,723,290	800,996	(1,467,218)	256,072
Other Property and Services	1,500	3,134	11,070	12,570
	4,148,765	2,342,269	477,495	4,626,260
EXPENSES				
Governance	(683,879)	(251,622)	(64,115)	(747,994)
General Purpose Funding	(166,620)	(97,280)	(4,000)	(170,620)
Law, Order, Public Safety	(919,938)	(436,284)	71,599	(848,339)
Health	(88,486)	(44,839)	0	(88,486)
Education and Welfare	(193,906)	(133,037)	14,788	(179,118)
Housing	(44,599)	(19,797)	15,000	(29,599)
Community Amenities	(519,793)	(331,350)	2,215	(517,578)
Recreation & Culture	(520,324)	(357,368)	(27,875)	(548,199)
Transport	(1,924,463)	(1,291,196)	(55,883)	(1,980,346)
Economic Services	(1,787,710)	(699,623)	1,514,500	(273,210)
Other Property and Services	(280,510)	(21,219)	7,000	(273,510)
	(7,130,228)	(3,683,616)	1,473,229	(5,656,998)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	10,099	(53,135)	(63,235)	(53,136)
Depreciation on Assets	989,087	632,021	0	989,087
Capital Expenditure and Revenue				
Governance	(117,000)	(92,237)	(55,330)	(172,330)
General Purpose Funding	0	0	0	0
Law, Order, Public Safety	(268,680)	0	(4,050)	(272,730)
Health	0	0	0	0
Education and Welfare	0	0	0	0
Housing	0	0	0	0
Community Amenities	(18,000)	0	0	(18,000)
Recreation & Culture	0	(18,352)	(1,623,512)	(1,623,512)
Transport	(1,336,540)	(676,204)	(391,477)	(1,728,017)
Economic Services	(343,000)	(5,500)	272,000	(71,000)
Other Property and Services	0	0	0	0
Proceeds from Disposal of Assets	30,000	223,636	193,637	223,637
Repayment of Debentures	(76,953)	(46,260)	0	(76,953)
Proceeds from New Debentures	0	0	0	0
Self Supporting Loan Advances	0	0	0	0
Self-Supporting Loan Principal Income	39,399	27,827	0	39,399
Transfers to Reserves (Restricted Assets)	(239,500)	0	0	(239,500)
Transfers from Reserves (Restricted Assets)	200,000	0	(200,000)	0
Estimated Surplus/(Deficit) July 1 B/Fwd	2,337,941	2,259,183	(78,758)	2,259,183
Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0	0
	(1,774,610)	909,633	0	(1,774,610)
Amount Required to be Raised from Rates				

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
General Purpose Funding							
Rate Revenue - Expenditure							
41	LEGAL FEES	3,000	376			3,000	Offset with COA 011
80	RATES WRITTEN OFF	1,000	0	5,000	4,000	5,000	Write off of long term Pensioner Rebates not recoverable
366	GENERAL PURPOSE INCOME- ADMIN REALLOCATION	100,506	74,320			100,506	
Total Operating Income Rate Revenue		104,506	74,696	5,000	4,000	108,506	
General Purpose Funding							
Rate Revenue - Income							
11	RATES LEVIED ALL AREAS	(1,774,610)	(1,774,940)	(1,774,940)	(330)	(1,774,940)	Projected Actual
60	LEGAL FEES CHARGED	(3,000)	(335)			(3,000)	Offset with COA 0041
61	NON-PAYMENT PENALTY	(5,000)	(6,598)	(7,000)	(2,000)	(7,000)	Increase to Late Payment Interest
261	INSTALMENT INTEREST	(4,000)	(3,755)	(3,740)	260	(3,740)	Projected Actual
271	INTEREST ON DEFERRED RATES	(100)	0			(100)	Claim to be submitted
361	INSTALMENT ADMINISTRATION	(3,750)	(2,470)	(2,455)	1,295	(2,455)	Projected Actual
Total Operating Income Rate Revenue		(1,790,460)	(1,788,098)	(1,788,135)	(775)	(1,791,235)	
General Purpose Funding - Schedule 3							
General Purpose Grants - Expenditure							
		0	0			0	
		0	0			0	
Total Operating Expenditure General Purpose Grants		0	0	0	0	0	
General Purpose Funding - Schedule 3							
General Purpose Grants - Income							
		0	0			0	
		0	0			0	
Total Operating Income General Purpose Grants		0	0	0	0	0	
General Purpose Funding - Schedule 3							
Other General Purpose Funding - Expenditure							
422	RECOVERABLE EXPENSES	12,000	4,607			12,000	Offset with COA 573
472	RATING VALUATIONS	11,267	492			11,267	
4872	D.O.T. LICENSING EXPENSES	38,846	17,486			38,846	
Total Operating Expenditure General Purpose Funding		62,113	22,584	0	0	62,113	
General Purpose Funding - Schedule 3							
Other General Purpose Funding - Income							
91	EQUALISATION GRANT	(407,940)	(310,202)	(413,603)	(5,663)	(413,603)	Projected actual
291	LOCAL ROAD GRANT	(214,526)	(164,663)	(219,551)	(5,025)	(219,551)	Projected actual
523	DEPT OF TRAN. COMMISSION	(13,000)	(10,073)			(13,000)	
533	SUNDRY INCOME	(17,535)	(21,562)	(22,000)	(4,465)	(22,000)	Projected Actual
573	EXPENSES RECOVERED (I)	(12,000)	(3,164)			(12,000)	Offset with COA 422
583	COMMISSION - B.I.C.T.F. & BSL	0	(411)			0	Amount Remitted to State Agency
594	ST JOHN'S CONTRIBUTIONS	0	(114)	(114)	(114)	(114)	Projected Actual
4873	INTEREST ON INVESTMENTS - GENERAL	(6,000)	(1,657)	(3,000)	3,000	(3,000)	Lower Interest Rates
4883	INTEREST ON INVESTMENTS - RTR	(6,000)	(2,657)	(4,000)	2,000	(4,000)	Lower Interest Rates
5452	ASSET MANAGEMENT RESERVE INTEREST EARNED	(500)	0			(500)	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Total Operating Income General Purpose Funding		(677,501)	(514,503)	(662,268)	(10,267)	(687,768)	
Summary of Operations - General Purpose Funding							
Rate Revenue							
	Sub Total Operating Expenditure	104,506	74,696	5,000	4,000	108,506	
	Sub Total Operating Income	(1,790,460)	(1,788,098)	(1,788,135)	(775)	(1,791,235)	
		(1,685,953)	(1,713,402)	(1,783,135)	3,225	(1,682,729)	
General Purpose Grants							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
Other General Purpose Funding							
	Sub Total Operating Expenditure	62,113	22,584	0	0	62,113	
	Sub Total Operating Income	(677,501)	(514,503)	(662,268)	(10,267)	(687,768)	
		(615,388)	(491,919)	(662,268)	(10,267)	(625,655)	
	Total Operating Expenditure	166,620	97,280	5,000	4,000	170,620	
	Total Operating Income	(2,467,961)	(2,302,602)	(2,450,403)	(11,042)	(2,479,003)	
	Program (Surplus)/Deficit	(2,301,341)	(2,205,321)	(2,445,403)	(7,042)	(2,308,383)	
Governance - Schedule 4							
Members of Council - Expenditure							
112	ELECTION & POLL EXPENSES	2,000	452			2,000	
122	STRATEGIC/COMMUNITY PLANNING	230,953	0	86,953	(144,000)	86,953	Allocated to shortfall in Surplus carried Forward, increase to computer expenses and reallocate funds to separate account for Revaluation of Infrastructure Road Assets
142	REFRESHMENTS & FUNCTIONS -COUNCIL	13,000	10,603	15,000	2,000	15,000	Projected actual
New	BUDGET CONTINGENCY	0	0	50,000	50,000	50,000	Budget contingency to allow Council to fund unforeseen maintenance and capital requires as well as use as matching funding for Grants that may become avialable through the year
162	GRANTS	32,591	30,338			32,591	
172	COUNCILLOR ALLOWANCES	66,000	2,785			66,000	Timing
182	SUBSCRIPTIONS	60,000	32,976			60,000	Visitor Centre support transfer to COA 3952 \$35000
192	CONFERENCE EXPENSES	10,500	(421)			10,500	
202	INSURANCE	6,012	8,135	8,135	2,123	8,135	Projected actual
212	CEO REMUNERATION REVIEW	400	0			400	
254	FURNITURE AND EQUIPMENT	15,000	16,799	20,000	5,000	20,000	Projected actual
466	GOVERNANCE - ADMIN REALLOCATION	173,780	128,503			173,780	
532	DONATIONS	4,000	3,250			4,000	
Total Operating Expenditure Members of Council		614,236	233,420	180,088	(84,877)	529,359	
Governance - Schedule 4							
Members of Council - Income							
		0	0	0	0	0	
Total Operating Income Members of Council		0	0	0	0	0	

Shire of Nannup 2020/2021 Budget Review - Detailed Statement of Comprehensive Income

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Governance - Schedule 4							
Administration - Expenditure							
242	A/LEAVE EXP ADMIN	12,251	0			12,251	
272	SALARIES (ADM)	386,995	249,522			386,995	
273	ACCRUED SALARIES & WAGES	0	3,305			0	
282	SUPERANNUATION	51,374	44,430			51,374	
292	INSURANCE	5,329	17,984	18,000	12,671	18,000	Offset with COA
312	FURN & EQUIP MINOR	6,000	7,297	10,000	4,000	10,000	Offset with COA 402 - added Automated external defibrillator Office Building
362	BUILDING & GDNS OPER&MTCE	48,362	30,035			48,362	
New	ADMINISTRATION CENTRE FRONT COUNTER DAIP IMPROVEMENTS	0	0	5,000	5,000	5,000	Funded from Local Roads and Community Infrastructure Funding
372	COMPUTER MAINTENANCE	90,000	89,815	140,000	50,000	140,000	Offset with COA 122
382	PRINTING & STATIONERY	28,000	17,644			28,000	
392	TELEPHONE	13,375	9,095			13,375	
402	EQUIPMENT REPAIR & MTCE	2,000	0			2,000	
412	POSTAGE	6,000	2,581			6,000	
432	ACCOMMODATION AND TRAVEL	12,000	1,456			12,000	
433	VEHICLE EXPENSES - ADMINISTRATION	15,210	7,343			15,210	
442	BANK CHARGES	10,000	6,762			10,000	
452	ADVERTISING	5,250	6,649	11,000	5,750	11,000	Projected actual
462	AUDIT FEES	35,000	0	39,000	4,000	39,000	Advised by OAG of increase
482	LEGAL EXPENSES	2,730	4,925	50,000	47,270	50,000	Includes SAT representation
492	STAFF TRAINING EXPENSES	32,000	15,012			32,000	Projected actual
493	LOSS ON SALE OF ASSETS - ADMINISTRATION	10,099	0	401	(9,698)	401	Non Cash Item
502	CONSULTANTS	0	23,683	25,000	25,000	25,000	preparation of Statutory Annual Budget, Annual Financial Statements and Monthly Financial Statement template
522	UNIFORMS-COUNCIL CONTRIB	5,000	0			5,000	Timing
552	FRINGE BENEFIT TAX	35,000	30,124	39,000	4,000	39,000	Projected actual
577	ADMIN COSTS REALLOCATED TO SERVICES	(752,294)	(556,290)			(752,294)	
702	SUNDRY DEBTORS WRITE OFF	0	91			0	
812	RECRUITMENT EXPENSES	1,500	314			1,500	
4404	COVID 19 - CORONA	0	712	1,000	1,000	1,000	Projected actual
9052	DEPRECIATION ADMIN BUILDINGS	8,462	5,712			8,462	
Total Operating Expenditure Administration		69,643	18,202	338,401	148,993	218,636	
Governance - Schedule 4							
Administration - Income							
5362	INTEREST EARNED - LONG SERVICE LEAVE RESERVE	(100)	0			(100)	
5422	OFFICE EQUIPMENT RESERVE INTEREST EARNED	(60)	0			(60)	
Total Operating Income Administration		(160)	0	0	0	(160)	
Summary of Operations - Governance Program							

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Members of Council							
	Sub Total Operating Expenditure	614,236	233,420	180,088	(84,877)	529,359	
	Sub Total Operating Income	0	0	0	0	0	
		614,236	233,420	180,088	(84,877)	529,359	
Administration							
	Sub Total Operating Expenditure	69,643	18,202	338,401	148,993	218,636	
	Sub Total Operating Income	(160)	0	0	0	(160)	
		69,483	18,202	338,401	148,993	218,476	
	Total Operating Expenditure	683,879	251,622	518,489	64,115	747,994	
	Total Operating Income	(160)	0	0	0	(160)	
	Program (Surplus)/Deficit	683,719	251,622	518,489	64,115	747,834	
Law, Order & Public Safety - Schedule 5							
Fire Prevention - Expenditure							
566	LAW & ORDER- ADMIN REALLOCATION	56,949	42,111			56,949	
602	ASSISTANCE TO BFB'S	173,617	67,897			173,617	
632	CESO MOTOR VEHICLE RUNNING EXPENSES	24,455	10,455			24,455	
652	MAINTENANCE OF FIRE BREAKS	36,060	18,881	26,000	(10,060)	26,000	Projected actual
712	MANAGEMENT SALARIES - FIRE BREAK INSPECTIONS	32,592	43,203	45,000	12,408	45,000	Projected actual Offset with COA 0802
722	COMMUNITY EMERGENCY SERVICES OFFICER	101,077	54,545			101,077	
734	LONG SERVICE LEAVE - CESO	2,878	0			2,878	
762	MTCE PLANT & EQUIPMENT	0	2,076	3,000	3,000	3,000	Projected actual
775	RECOVERABLE EXPENSES (EXPENSE)	0	350			0	
842	MTCE LAND & BUILDINGS	0	516			0	
852	CLOTHING & ACCESSORIES	13,000	489			13,000	
862	UTILITIES RATES & TAXES	600	0			600	
9062	DEPRECIATION FIRE PREVENTION	75,671	51,078			75,671	
	Total Operating Expenditure Fire Prevention	582,626	335,585	74,000	5,348	587,974	
Law, Order & Public Safety - Schedule 5							
Fire Prevention - Income							
653	STRATEGIC FIREBREAK - COCKATOO VALLEY (INCOME)	(1,400)	(2,227)	(2,227)	(827)	(2,227)	Projected actual
703	FESA LEVY BFB DFES	(144,780)	(82,697)	(160,000)	(15,220)	(160,000)	Projected actual
704	DFES GRANT FOR CESM	(85,000)	(41,539)			(85,000)	
746	DFES CAPITAL GRANT	(262,730)	0			(262,730)	
773	FINES	0	(400)	(400)	(400)	(400)	Projected actual
774	RECOVERED EXPENSES (INCOME)	0	(1,276)	(1,276)	(1,276)	(1,276)	Projected actual
	Total Operating Income Fire Prevention	(493,910)	(128,139)	(163,903)	(17,723)	(511,633)	
Law, Order & Public Safety - Schedule 5							
Animal Control - Expenditure							
802	RANGERS EXPENSES	54,305	25,719	45,000	(9,305)	45,000	Projected actual offset with COA 0712
803	ANIMAL CONTROL SUPERANNUATION	805	0			805	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
805	ANIMAL CONTROL LSL EXPENSE	808	0			808	
Total Operating Expenditure Animal Control		55,918	25,719	45,000	(9,305)	46,613	
Law, Order & Public Safety - Schedule 5							
Animal Control - Income							
833	DOG REGISTRATION FEES	(3,273)	(4,939)	(5,200)	(1,927)	(5,200)	Projected actual
834	CAT REGISTRATION FEES	(389)	(109)	(109)	280	(109)	Projected actual
843	FINES AND PENALTIES	(2,500)	0	(1,000)	1,500	(1,000)	Projected actual
Total Operating Income Animal Control		(6,162)	(5,048)	(6,309)	(147)	(6,309)	
Law, Order & Public Safety - Schedule 5							
Other Law, Order & Public Safety - Expenditure							
900	ASSISTANCE TO SES	31,971	11,981			31,971	
902	EMERGENCY MANAGEMENT	0	572			0	
905	SES UTILITIES RATES & TAXES	300	5			300	
922	SES INSURANCE	1,691	1,315			1,691	
925	SES MINOR PLANT & EQUIPMENT <\$5000	1,000	12,442			1,000	To be reallocated
942	EMERGENCY RESPONSE	0	881			0	
New	ADVERSE EVENT PLAN	0	0	35,000	35,000	35,000	\$25k funding from Local Roads and Community Infrastructure Funding
973	BUSHFIRE MITIGATION WORKS	246,433	43,603	143,790	(102,643)	143,790	Actual amount of Funding for 2020/21
976	FIRE MITIGATION FUNDS EXPENDITURE	0	2,295			0	
995	SES PLANT PURCHASES \$1200 - \$5000	0	1,886			0	
Total Operating Expenditure Other Law, Order & Public Safety		281,394	74,981	178,790	(67,643)	213,751	
Law, Order & Public Safety - Schedule 5							
Other Law, Order & Public Safety - Income							
784	GRANT - FIRE MITIGATION ACTIVITY FUNDING	(110,750)	(182,645)	(254,540)	(143,790)	(254,540)	
963	FESA LEVY SES	(5,640)	(10,161)	(10,161)	(4,521)	(10,161)	
Total Operating Income Other Law, Order & Public Safety		(116,390)	(192,806)	(264,701)	(148,311)	(264,701)	
Law, Order & Public Safety - Schedule 5							
Fire Prevention Brigades (ESL) - Expenditure							
		0	0			0	
						0	
Total Operating Expenditure Fire Prevention Brigades (ESL)		0	0	0	0	0	
Law, Order & Public Safety - Schedule 5							
Fire Prevention Brigades (ESL) - Income							
		0	0			0	
Total Operating Income Fire Prevention Brigades (ESL)		0	0	0	0	0	
Law, Order & Public Safety - Schedule 5							
Law & Order State Emergency Services - Expenditure							
		0	0			0	
Total Operating Expenditure L & O - State Emergency Services		0	0	0	0	0	
Law, Order & Public Safety - Schedule 5							
Law & Order State Emergency Services - Income							
		0	0			0	
Total Operating Income L & O - State Emergency Services		0	0	0	0	0	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Law, Order & Public Safety - Schedule 5							
Community Emergency Services Manager - Expenditure							
		0	0	0	0	0	
	Total Operating Expenditure Community Emergency Serv. Man.	0	0	0	0	0	
Law, Order & Public Safety - Schedule 5							
Community Emergency Services Manager - Income							
	Reimbursement CESM from FESA	0	0			0	
	Total Operating Income Community Emergency Serv. Man.	0	0	0	0	0	
Summary of Operations - Law, Order & Public Safety Program							
Fire Prevention							
	Sub Total Operating Expenditure	582,626	335,585	74,000	5,348	587,974	
	Sub Total Operating Income	(493,910)	(128,139)	(163,903)	(17,723)	(511,633)	
		88,716	207,445	(89,903)	(12,375)	76,341	
Animal Control							
	Sub Total Operating Expenditure	55,918	25,719	45,000	(9,305)	46,613	
	Sub Total Operating Income	(6,162)	(5,048)	(6,309)	(147)	(6,309)	
		49,756	20,671	38,691	(9,452)	40,304	
Other Law, Order & Public Safety							
	Sub Total Operating Expenditure	281,394	74,981	178,790	(67,643)	213,751	
	Sub Total Operating Income	(116,390)	(192,806)	(264,701)	(148,311)	(264,701)	
		165,004	(117,825)	(85,911)	(215,954)	(50,950)	
Fire Prevention Brigades (ESL)							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
Law & Order - State Emergency Services							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
Community Emergency Services Manager							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
Total Operating Expenditure							
		919,938	436,284	297,790	(71,599)	848,339	
Total Operating Income							
		(616,462)	(325,993)	(434,913)	(166,181)	(782,643)	
	Program (Surplus)/Deficit	303,476	110,291	(137,123)	(237,780)	65,696	
Health - Schedule 7							
Health Inspection & Administration - Expenditure							
766	HEALTH- ADMIN REALLOCATION	12,714	9,401			12,714	
1242	INSURANCE	133	119			133	
1262	HEALTH INSPECTION	71,454	29,039			71,454	
1272	LSL EXPENSE HEALTH	419	0			419	
1282	SUPERANNUATION	2,766	1,243			2,766	
1292	OFFICE EXPENSES	0	405			0	
1322	HEALTH ADMIN EXPENSES	1,000	4,632			1,000	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Total Operating Expenditure Health Inspection & Admin		88,486	44,839	0	0	88,486	
Health - Schedule 7							
Health Inspection & Administration - Income							
1353	SEPTIC TANK APPLICATION FEE	(1,000)	(1,534)	(1,652)	(652)	(1,652)	Projected actual
1383	GENERAL LICENSE FEES	(15,000)	(10,324)			(15,000)	
1393	WATER TESTING FEES	(470)	(270)	(550)	(80)	(550)	Projected actual
Total Operating Income Health Inspection & Administration		(16,470)	(12,128)	(2,202)	(732)	(17,202)	
Health - Schedule 7							
Health Other - Expenditure							
		0	0			0	
Total Operating Expenditure Health Other		0	0	0	0	0	
Summary of Operations - Health Program							
Health Inspection & Administration							
Sub Total Operating Expenditure		88,486	44,839	0	0	88,486	
Sub Total Operating Income		(16,470)	(12,128)	(2,202)	(732)	(17,202)	
		72,016	32,710	(2,202)	(732)	71,284	
Health Other							
Sub Total Operating Expenditure		0	0	0	0	0	
Sub Total Operating Income		0	0	0	0	0	
		0	0	0	0	0	
Total Operating Expenditure		88,486	44,839	0	0	88,486	
Total Operating Income		(16,470)	(12,128)	(2,202)	(732)	(17,202)	
Program (Surplus)/Deficit		72,016	32,710	(2,202)	(732)	71,284	
Education & Welfare Schedule 8							
Senior Citizens - Expenditure							
1612	SENIORS ACTIVITIES	5,970	3,500			5,970	
1613	COMMUNITY BUS PROJECT	8,790	8,558			8,790	
Total Operating Expenditure Senior Citizens		14,760	12,058	0	0	14,760	
Education & Welfare Schedule 8							
Senior Citizens - Income							
1173	CONTRIBUTIONS - COMMUNITY BUS	(1,000)	0			(1,000)	
1653	GRANTS - SENIORS	(4,000)	0			(4,000)	
Total Operating Income Senior Citizens		(5,000)	0	0	0	(5,000)	
Education & Welfare Schedule 8							
Pre Schools - Expenditure							
992	PRE-SCHOOLS MTCE	6,851	4,636			6,851	
9092	DEPRECIATION EDUCATION	673	454			673	
Total Operating Expenditure Pre Schools		7,523	5,090	0	0	7,523	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Education & Welfare Schedule 8							
Pre Schools - Income							
993	RENTAL INCOME - FROGS	(3,688)	0			(3,688)	
Total Operating Income Pre Schools		(3,688)	0	0	0	(3,688)	
Education & Welfare Schedule 8							
Other Education - Expenditure							
866	EDUCATION & WELFARE - ADMIN REALLOCATION	23,246	17,189			23,246	
1,022	FAMILY FUN DAY EXPENSES	14,000	12,498			14,000	
1,024	COMMUNITY EVENTS SUPPORT	2,500	0			2,500	
1,122	LDAG EXPENSES	40,861	20,725	26,072	(14,788)	26,072	Part program complete in 19/20
1,132	YOUTH PROGRAMS AND PLANNING	6,000	3,879			6,000	
1,162	YOUTH ADVISORY COUNCIL EXPENDITURE	0	385			0	
1,616	CULTURAL PLAN	2,000	0			2,000	
1,642	COMMUNITY DEV. OFFICER	79,596	60,352			79,596	
1,645	CDO LONG SERVICE LEAVE	3,420	0			3,420	
1,647	CDO TRAINING	0	863			0	
Total Operating Expenditure Other Education		171,623	115,890	26,072	(14,788)	156,834	
Education & Welfare Schedule 8							
Other Education - Income							
1123	COMMUNITY DEVELOPMENT GRANTS	0	4,540			0	
1133	LDAG INCOME	(35,448)	(85)	(200)	35,248	(200)	Funds included in Surplus BFWd 1 July 2020
1153	SCHOOL HOLIDAY PROGRAMS CONTRIBUTIONS	(2,000)	(5,294)	(5,385)	(3,385)	(5,385)	Projected actual
1163	YOUTH GRANTS INCOME	(5,000)	(2,500)			(5,000)	
Total Operating Income Other Education		(42,448)	(3,339)	(5,585)	31,863	(10,585)	
Summary of Operations - Education & Welfare Program							
Senior Citizens							
Sub Total Operating Expenditure		14,760	12,058	0	0	14,760	
Sub Total Operating Income		(5,000)	0	0	0	(5,000)	
		9,760	12,058	0	0	9,760	
Pre Schools							
Sub Total Operating Expenditure		7,523	5,090	0	0	7,523	
Sub Total Operating Income		(3,688)	0	0	0	(3,688)	
		3,835	5,090	0	0	3,835	
Other Education							
Sub Total Operating Expenditure		171,623	115,890	26,072	(14,788)	156,834	
Sub Total Operating Income		(42,448)	(3,339)	(5,585)	31,863	(10,585)	
		129,175	112,551	20,487	17,075	146,249	
Total Operating Expenditure		193,906	133,037	26,072	(14,788)	179,118	
Total Operating Income		(51,136)	(3,339)	(5,585)	31,863	(19,273)	
Program (Surplus)/Deficit		142,770	129,698	20,487	17,075	159,845	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Housing - Schedule 9							
Housing Council Staff - Expenditure							
1712	STAFF HOUSING MAINTENANCE	41,177	17,487	26,177	(15,000)	26,177	Funds reallocated to Capital Renewal of Staff Housing
9232	DEPRECIATION STAFF HOUSING	3,422	2,310			3,422	
Total Expenditure Council Staff		44,599	19,797	26,177	(15,000)	29,599	
Housing - Schedule 9							
Housing Council Staff - Income							
1723	RENTAL	(20,000)	(13,600)			(20,000)	
Total Income Council Staff		(20,000)	(13,600)	0	0	(20,000)	
Summary of Operations - Housing Program							
Housing Council Staff							
Sub Total Operating Expenditure		44,599	19,797	26,177	(15,000)	29,599	
Sub Total Operating Income		(20,000)	(13,600)	0	0	(20,000)	
		24,599	6,197	26,177	(15,000)	9,599	
Total Operating Expenditure		44,599	19,797	26,177	(15,000)	29,599	
Total Operating Income		(20,000)	(13,600)	0	0	(20,000)	
Program (Surplus)/Deficit		24,599	6,197	26,177	(15,000)	9,599	
Community Amenities - Schedule 10							
Sanitation-Household Refuse - Expenditure							
1762	DOMESTIC COLLECTION	45,390	23,857			45,390	
1765	RECYCLING COLLECTION	47,940	33,145			47,940	
1774	INTEREST ON LOAN - LOAN 40	4,480	1,683			4,480	
1824	STREET BIN PICKUPS	5,464	4,719	7,000	1,536	7,000	Projected actual
9262	DEPRECIATION EXPENSE REFUSE	10	7			10	
Total Expenditure Sanitation Other		265,927	180,343	7,000	1,536	267,463	
Community Amenities - Schedule 10							
Sanitation-Household Refuse - Income							
1803	MOBILE BIN CHARGES	(109,800)	(109,673)			(109,800)	
1805	RECYCLING CHARGES	(58,500)	(58,604)			(58,500)	
1813	TIP FEES	(22,323)	(24,403)	(25,500)	(3,177)	(25,500)	Projected actual
1816	TIP PASS INCOME	(2,539)	(191)	(500)	2,039	(500)	Projected actual
1817	WARR INCOME	(112,406)	(112,357)			(112,406)	
Total Income Sanitation Other		(305,568)	(305,228)	(26,000)	(1,138)	(306,706)	
Community Amenities - Schedule 10							
Sewerage - Income							
		0	0			0	
Total Income Sewerage		0	0	0	0	0	
Community Amenities - Schedule 10							
Town Planning & Regional Development - Expenditure							
2132	TOWN PLANNING SERVICES	98,523	43,003	94,000	(4,523)	94,000	Projected actual
2142	PLANNING ADMIN EXPENSES	8,126	567	4,000	(4,126)	4,000	Projected actual

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
2152	LSL EXPENSE	838	0			838	
2162	SUPERANNUATION	0	3,730	5,595	5,595	5,595	Projected actual
2172	TOWN PLANNING SCHEME	4,500	0			4,500	
Total Expenditure Town Planning & Regional Development		111,988	47,300	103,595	(3,054)	108,933	
Community Amenities - Schedule 10							
Town Planning & Regional Development - Income							
2253	PLANNING FEES	(2,703)	(5,431)	(6,500)	(3,797)	(6,500)	Projected actual
Total Income Town Planning & Regional Development		(2,703)	(5,431)	(6,500)	(3,797)	(6,500)	
Community Amenities - Schedule 10							
Other Community Amenities - Expenditure							
1066	COMMUNITY AMENITIES - ADMIN REALLOCATION	55,444	40,999			55,444	
2302	CEMETERY OPER & MTCE-NP	30,858	9,660	16,000	(14,858)	16,000	Projected actual Niche Wall costs to be transferred to Capital Item
2322	PUBLIC CONVENIENCES	45,839	46,454	60,000	14,161	60,000	Projected actual
2352	NEW SIGNAGE POLICY	0	587			0	
2362	INTEREST REPAYMENTS - LOAN 37	369	304			369	
2562	INTEREST REPAYMENTS - SSL 39 MUN	7,002	4,094			7,002	
9312	DEPRECIATION PUBLIC TOILETS	2,367	1,609			2,367	
Total Expenditure Other Community Amenities		141,878	103,706	76,000	(697)	141,182	
Community Amenities - Schedule 10							
Other Community Amenities - Income							
1033	SELF SUPPORTING LOAN PRINCIPAL INCOME	(14,626)	(9,677)			(14,626)	
1034	SELF SUPPORTING LOAN 37 INCOME INTEREST	(369)	(354)			(369)	
1044	SSL 39 PRINCIPAL INCOME MUN	(32,230)	(18,150)			(32,230)	
1045	SSL 39 INCOME INTEREST MUN	(8,789)	(4,750)			(8,789)	
2373	CEMETERY FEES	(4,044)	(5,108)	(9,000)	(4,956)	(9,000)	Projected actual
Total Income Other Community Amenities		(60,058)	(38,040)	(9,000)	(4,956)	(65,014)	
Community Amenities - Schedule 10							
Protection of Enviroment - Expenditure							
		0	0			0	
Total Expenditure Protection of Enviroment		0	0	0	0	0	
Community Amenities - Schedule 10							
Protection of Enviroment - Income							
		0	0			0	
Total Income Protection of Enviroment		0	0	0	0	0	
Summary of Operations - Community Amenities Program							
Sanitation-Household Refuse							
Sub Total Operating Expenditure		265,927	180,343	7,000	1,536	267,463	
Sub Total Operating Income		(305,568)	(305,228)	(26,000)	(1,138)	(306,706)	
		(39,640)	(124,885)	(19,000)	397	(39,243)	
Sewerage							

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Town Planning & Regional Development						
	Sub Total Operating Expenditure	111,988	47,300	103,595	(3,054)	108,933	
	Sub Total Operating Income	(2,703)	(5,431)	(6,500)	(3,797)	(6,500)	
		109,285	41,869	97,095	(6,851)	102,433	
	Other Community Amenities						
	Sub Total Operating Expenditure	141,878	103,706	76,000	(697)	141,182	
	Sub Total Operating Income	(60,058)	(38,040)	(9,000)	(4,956)	(65,014)	
		81,821	65,667	67,000	(5,653)	76,168	
	Protection of Enviroment						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Total Operating Expenditure	519,793	331,350	186,595	(2,215)	517,578	
	Total Operating Income	(368,328)	(348,699)	(41,500)	(9,892)	(378,220)	
	Program (Surplus)/Deficit	151,465	(17,349)	145,095	(12,107)	139,358	
Recreation & Culture - Schedule 11							
Public Halls & Civic Centres - Expenditure							
1732	COMMUNITY HOUSE	947	3,047			947	
2422	TOWN HALL	25,978	18,849			25,978	
2432	RECREATION CENTRE	54,125	43,053	67,000	12,875	67,000	New Glass Doors and Sewerage Pumps
2442	COMMUNITY MEETING ROOM	4,563	2,281			4,563	
2462	LESSER HALL (SUPPER ROOM)	1,568	1,432			1,568	
2472	OLD ROADS BOARD BUILDING	15,487	1,800			15,487	
2482	BOWLING CLUB	11,330	3,830			11,330	
2492	CUNDINUP HALL	1,183	833			1,183	
2502	CARLOTTA HALL	1,166	666			1,166	
2503	COMMUNITY STORAGE SHEDS	350	0			350	
9292	DEPRECIATION COMMUNITY SHEDS	878	592			878	
9302	DEPRECIATION CARLOTTA HALL	89	60			89	
9322	DEPRECIATION REC CENTRE	5,446	3,676			5,446	
9332	DEPRECIATION TOWN HALL	592	399			592	
9333	LESSER HALL DEPRECIATION	984	7			984	
9334	BOWLING CLUB DEPRECIATION	1,331	899			1,331	
9362	DEPRECIATION OLD ROADS BOARD	335	226			335	
9392	DEPRECIATION CUNDINUP HALL	20	13			20	
	Total Expenditure Public Halls & Civic Centres	126,371	81,664	67,000	12,875	139,246	
Recreation & Culture - Schedule 11							
Public Halls & Civic Centres - Income							
2577	LEASE INCOME SUPPER ROOM	(2,564)	(1,691)			(2,564)	
2578	COMMUNITY MEETING ROOM INCOME	(51)	55			(51)	
2833	RENTAL COMMUNITY STORAGE SHEDS	(818)	0			(818)	
7043	REC CENTRE HIRE FEES	(7,372)	(4,393)	(6,000)	1,372	(6,000)	Projected actual

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
7053	TOWN HALL HIRE	(6,104)	(3,002)	(4,000)	2,104	(4,000)	Projected actual
Total Income Public Halls & Civic Centres		(16,909)	(9,031)	(10,000)	3,476	(13,433)	
Recreation & Culture - Schedule 11							
Swimming Areas & Beaches - Expenditure							
		0	0			0	
Total Expenditure Swimming Areas & Beaches		0	0	0	0	0	
Recreation & Culture - Schedule 11							
Swimming Areas & Beaches - Income							
		0	0			0	
Total Income Swimming Areas & Beaches		0	0	0	0	0	
Recreation & Culture - Schedule 11							
Other Recreation & Sport - Expenditure							
1166	RECREATION & CULTURE - ADMIN REALLOCATION	91,629	67,756			91,629	
2642	PUBLIC PARKS GDNS & RESER	250,421	174,776			250,421	
2842	PUBLIC ART MAINTENANCE	500	107			500	
7432	FORESHORE PARK	9,319	2,475			9,319	
New	Friends of Community House	0	0	5,000	5,000	5,000	Funded by Local Roads and Community Infrastructure Funding
New	Drought Funding Audit Costs	0	0	10,000	10,000	10,000	Funded by Local Roads and Community Infrastructure Funding
9242	DEPRECIATION COMMUNITY HOUSE	2	47			2	
9342	DEPRECIATION PARKS & GARDENS	1,965	1,327			1,965	
9345	FORESHORE PARK DEPRECIATION	986	666			986	
Total Expenditure Other Recreation & Sport		354,824	247,153	15,000	15,000	369,824	
Recreation & Culture - Schedule 11							
Other Recreation & Sport - Income							
New	Local Roads and Community Infrastructure Funding - Extension Program	0	0	(265,512)	(265,512)	(265,512)	Multiple projects see Capital Detail
New	Local Roads and Community Infrastructure Funding - Federal	0	0	(343,000)	(343,000)	(343,000)	Multiple projects see Capital Detail
New	Drought Communities Program Extension	0	0	(1,000,000)	(1,000,000)	(1,000,000)	Multiple projects see Capital Detail
2733	LOCAL ACTIVITY GRANT INC.	0	(25,000)			0	To be reallocated DOT Grant Living with Emu's
Total Income Other Recreation & Sport		0	(25,000)	(1,608,512)	(1,608,512)	(1,608,512)	
Recreation & Culture - Schedule 11							
Libraries - Expenditure							
2902	SALARIES (LIB)	34,129	24,544			34,129	
2922	LIBRARY OFFICE EXPENSES	5,000	4,008			5,000	
Total Expenditure Libraries		39,129	28,552	0	0	39,129	
Recreation & Culture - Schedule 11							
Libraries - Income							
2992	LIBRARY GRANTS	(5,073)	0			(5,073)	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
2993	LOST BOOK CHARGE	(14)	(25)			(14)	
Total Income Libraries		(5,087)	(25)	0	0	(5,087)	
Recreation & Culture - Schedule 11							
Other Culture - Expenditure							
		0	0			0	
Total Other Culture Expenditure		0	0	0	0	0	
Recreation & Culture - Schedule 11							
Other Culture - Income							
3123	HISTORY OF NANNUP INCOME	(38)	49			(38)	To be reallocated
7574	SALE OF HERITAGE TRAIL BOOKS-RECOVERABLE	(11)	(14)			(11)	
Total Other Culture Income		(49)	35	0	0	(49)	
Recreation & Culture - Schedule 11							
Recreation & Culture - Expenditure							
		0	0			0	
Total Recreation - Recreation & Culture - Expenditure		0	0	0	0	0	
Recreation & Culture - Schedule 11							
Recreation & Culture - Income							
7575	SALE OF LIBRARY BOOKS	(115)	0			(115)	
Total Recreation - Rec Centre - Income		(115)	0	0	0	(115)	
Recreation & Culture - Schedule 11							
Recreation Centre Kiosk - Expenditure							
		0	0			0	
Total Recreation Centre Kiosk - Expenditure		0	0	0	0	0	
Recreation & Culture - Schedule 11							
Recreation Centre Kiosk - Income							
		0	0			0	
Total Recreation Centre Kiosk - Income		0	0	0	0	0	
Recreation & Culture - Schedule 11							
TV & Radio Re Broadcasting - Expenditure							
		0	0			0	
Total TV Re Broadcasting - Expenditure		0	0	0	0	0	
Recreation & Culture - Schedule 11							
TV & Radio Re Broadcasting - Income							
		0	0			0	
Total TV Re Broadcasting - Income		0	0	0	0	0	
Summary of Operations - Recreation & Culture Program							
Public Halls & Civic Centres							
Sub Total Operating Expenditure		126,371	81,664	67,000	12,875	139,246	
Sub Total Operating Income		(16,909)	(9,031)	(10,000)	3,476	(13,433)	
		109,462	72,633	57,000	16,351	125,813	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
	Swiiming Areas & Beaches						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Other Recreation & Sport						
	Sub Total Operating Expenditure	354,824	247,153	15,000	15,000	369,824	
	Sub Total Operating Income	0	(25,000)	(1,608,512)	(1,608,512)	(1,608,512)	
		354,824	222,153	(1,593,512)	(1,593,512)	(1,238,688)	
	Libraries						
	Sub Total Operating Expenditure	39,129	28,552	0	0	39,129	
	Sub Total Operating Income	(5,087)	(25)	0	0	(5,087)	
		34,042	28,527	0	0	34,042	
	Other Culture						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	(49)	35	0	0	(49)	
		(49)	35	0	0	(49)	
	Recreation & Culture						
	Sub Total Operating Expenditure	0.00	0	0	0	0	
	Sub Total Operating Income	(115)	0	0	0	(115)	
		(115)	0	0	0	(115)	
	Recreation Centre - Kiosk						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	TV & Radio Rebroadcasting						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Total Operating Expenditure	520,324	357,368	82,000	27,875	548,199	
	Total Operating Income	(22,160)	(34,020)	(1,618,512)	(1,605,036)	(1,627,196)	
	Program (Surplus)/Deficit	498,164	323,348	(1,536,512)	(1,577,161)	(1,078,997)	
Transport - Schedule 12							
Sreets, Roads, Bridges & Depot Maintenance - Expenditure							
3160	BRIDGE MAINTENANCE	116,989	69,181	140,872	23,883	140,872	Additional requirements to ensure saftey and maintenace guidelines are met.
3212	DEPOT OFFICE MTCE	38,176	47,066	66,000	27,824	66,000	Extensive works required removing dangerous trees and limbs - Saftey Issue OHS.
3240	TRAFFIC SIGNS & CONTROL	5,968	422			5,968	
7120	ROMANS ROAD INV. SYSTEM	6,000	6,372			6,000	
New	Revaluation of Infrastucture Road Assets	0	0	25,000	25,000	25,000	Offset with COA 122 Reallocation to correct program
1266	TRANSPORT - ADMIN REALLOCATION	213,050	157,541			213,050	
3230	CROSSOVERS	0	1,600			0	
3380	LOCAL ROAD MAINTENANCE	773,801	518,815	752,977	(20,824)	752,977	Offset with COA 3212 and 4462
3410	ROADVERGE MAINTENANCE	78,036	33,598			78,036	
3420	LIGHTING OF STREETS	24,540	15,018			24,540	
3440	CONTRACT STREET SWEEPING	8,600	0			8,600	
3450	TRAFFIC COUNTER PLACEMENT	16,941	11,455			16,941	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
9372	DEPRECIATION ROADS & FOOTPATHS	480,601	324,805			480,601	
9374	DEPRECIATION - BRIDGES	155,760	105,140			155,760	
Total Streets, Roads, Bridges & Depot Mtc. - Expenditure		1,918,463	1,291,016	984,849	55,883	1,974,346	
Transport - Schedule 12							
Sreets, Roads, Bridges & Depot Maintenance - Income							
3221	MRD DIRECT GRANTS	(118,877)	(118,580)	(118,580)	297	(118,580)	Actual
3231	REGIONAL ROAD GROUP GRANTS	(210,000)	(130,000)			(210,000)	Timing
3261	ROADS TO RECOVERY GRANT	(306,800)	0			(306,800)	Timing
New	BLACKSPOT FUNDING	0	0	(119,714)	(119,714)	(119,714)	New Capital Funding Balingup Road
4263	SALE OF MATERIAL	(105)	(74)			(105)	
Total Streets, Roads, Bridges & Depot Mtc. - Income		(635,782)	(248,654)	(238,294)	(119,417)	(755,199)	
Transport - Schedule 12							
Road Plant Purchases - Expenditure							
3470	SAFETY MEASURES WORKS	0	0			0	
3572	PURCHASE OF MINOR EQUIP.	6,000	180			6,000	
						0	
Total Road Plant Purchases - Expenditure		6,000	180	0	0	6,000	
Transport - Schedule 12							
Road Plant Purchases - Income							
8392	PROF/LOSS ON SALE ASSETS	0	(53,135)	(53,536)	(53,536)	(53,536)	
8393	INCOME SALE OF ASSETS	0	29,091			0	To be reallocated
Total Road Plant Purchases - Income		0	(24,044)	(53,536)	(53,536)	(53,536)	
Transport - Schedule 12							
Transport - Expenditure							
		0	0			0	
Total Traffic Control - Expenditure		0	0	0	0	0	
Transport - Schedule 12							
Transport - Income							
5342	PLANT RESERVE - INTEREST EARNED	(126)	0			(126)	
Total Traffic Control - Income		(126)	0	0	0	(126)	
Transport - Schedule 12							
Airports - Expenditure							
		0	0			0	
Total Airports - Expenditure		0	0	0	0	0	
Transport - Schedule 12							
Airports - Income							
		0	0			0	
Total Airports - Income		0	0	0	0	0	
Summary of Operations - Transport Program							

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
Streets, Roads, Bridges & Depot Maintenance							
	Sub Total Operating Expenditure	1,918,463	1,291,016	984,849	55,883	1,974,346	
	Sub Total Operating Income	(635,782)	(248,654)	(238,294)	(119,417)	(755,199)	
		1,282,681	1,042,362	746,555	(63,534)	1,219,147	
Road Plant Purchases							
	Sub Total Operating Expenditure	6,000	180	0	0	6,000	
	Sub Total Operating Income	0	(24,044)	(53,536)	(53,536)	(53,536)	
		6,000	(23,864)	(53,536)	(53,536)	(47,536)	
Transport							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	(126)	0	0	0	(126)	
		(126)	0	0	0	(126)	
Airports							
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Total Operating Expenditure	1,924,463	1,291,196	984,849	55,883	1,980,346	
	Total Operating Income	(635,908)	(272,698)	(291,830)	(172,953)	(808,861)	
	Program (Surplus)/Deficit	1,288,555	1,018,498	693,019	(117,070)	1,171,485	
Economic Services - Schedule 13							
Tourism & Area Promotion - Expenditure							
3824	ELECTRIC CAR RECHARGE	281	27			281	
3862	FUNCTIONS/EVENTS SUPPORT	6,861	1,829			6,861	
3912	CARAVAN PARKS SALARIES	0	90			0	
3932	CARAVAN PARKS MAINTENANCE	19,468	2,868			19,468	
3952	VISITOR CENTRE SUPPORT	15,500	42,762			15,500	
3962	REGIONAL PROMOTION	61,936	51,754			61,936	
3964	TOURISM PROMOTION	1,001,000	389,525	0	(1,001,000)	0	Costs to be reallocated to correct programs, individual projects and expenditure types see Capital Detail
New	Experience Nannup APP			25,000	25,000	25,000	Funded by Drought Communities Program Extension
New	Nannup Trail Town Business Case			30,000	30,000	30,000	Funded by SWDC Business Case Grant
3966	TRAILS	590,000	126,227	0	(590,000)	0	Costs to be reallocated to correct programs, individual projects and expenditure types - see Capital Detail
9452	DEPRECIATION CARAVAN PARK	4,517	3,049			4,517	
	Total Tourism & Area Promotion - Expenditure	1,699,563	618,132	55,000	(1,536,000)	163,563	
Economic Services - Schedule 13							
Tourism & Area Promotion - Income							
3834	ECONOMIC DEVELOPMENT GRANTS AND CONTRIBUTIONS	(1,643,759)	(762,339)	0	1,643,759	0	Allocated across programs
New	SWDC Business Case Grant	0	0	(20,000)	(20,000)	(20,000)	to fund Nannup Trail Town Business Case
New	SWDC RED Round 3 Grant	0	0	(100,000)	(100,000)	(100,000)	part funding Tank7-8

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
New	Road Safety Commision	0	0	(25,000)	(25,000)	(25,000)	to fund living with Emu's art sculputre - income recived to be transferred from COA 2733
3835	ECONOMIC DEVELOPMENT GRANTS AND CONTRIBU	(46,881)	0			(46,881)	
3933	CARAVAN PARKS INCOME	(21,150)	0			(21,150)	Timing
Total Tourism & Area Promotion - Income		(1,711,790)	(762,339)	(145,000)	1,498,759	(213,031)	
Economic Services - Schedule 13							
Building Control - Expenditure							
4052	LSL EXPENSE BUILDING	1,252	0			1,252	
4062	BUILDING CONTROL SALARY	41,462	28,757			41,462	
4072	BUILDING CONTROL SUPERANNUATION	5,346	2,442			5,346	
4092	BUILDING CONTROL EXPENSES	601	1,485			601	
4132	SUNDRY OTHER EXPENSES	0	1,844	2,500	2,500	2,500	
Total Building Expenditure		48,661	34,528	2,500	2,500	51,161	
Economic Services - Schedule 13							
Building Control - Income							
1373	SEPTIC TANK INSPECTION FEE	(1,500)	(1,298)			(1,500)	
4153	CHGES & FEES BUILD PERMIT	(10,000)	(15,818)	(20,000)	(10,000)	(20,000)	Projected actual
4164	RURAL NUMBER PURCHASE	0	(541)	(541)	(541)	(541)	Projected actual
Total Building Income		(11,500)	(17,657)	(20,541)	(10,541)	(22,041)	
Economic Services - Schedule 13							
Other Economic Services - Expenditure							
102	AUSTRALIA DAY CELEBRATION	2,000	15,985	21,000	19,000	21,000	Offset with additional funding COA 4274
1366	ECONOMIC SERVICES- ADMIN REALLOCATION	24,976	18,469			24,976	
3920	SCOTT RIVER FEASIBILITY STUDY - EXPENSE	12,510	12,510			12,510	
Total Other Economic Services -Expenditure		39,486	46,964	21,000	19,000	58,486	
Economic Services - Schedule 13							
Other Economic Services - Income							
4274	AUSTRALIA DAY INCOME	0	(21,000)	(21,000)	(21,000)	(21,000)	Additional Grant Funding offset with COA 102
Total Other Economic Services - Income		0	(21,000)	(21,000)	(21,000)	(21,000)	
Summary of Operations - Economic Services Program							
Tourism & Area Promotion							
Sub Total Operating Expenditure		1,699,563	618,132	55,000	(1,536,000)	163,563	
Sub Total Operating Income		(1,711,790)	(762,339)	(145,000)	1,498,759	(213,031)	
		(12,228)	(144,207)	(90,000)	(37,241)	(49,469)	
Building Control							
Sub Total Operating Expenditure		48,661	34,528	2,500	2,500	51,161	
Sub Total Operating Income		(11,500)	(17,657)	(20,541)	(10,541)	(22,041)	
		37,161	16,871	(18,041)	(8,041)	29,120	
Other Economic Services							

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
	Sub Total Operating Expenditure	39,486	46,964	21,000	19,000	58,486	
	Sub Total Operating Income	0	(21,000)	(21,000)	(21,000)	(21,000)	
		39,486	25,964	0	(2,000)	37,486	
	Total Operating Expenditure	1,787,710	699,623	78,500	(1,514,500)	273,210	
	Total Operating Income	(1,723,290)	(800,996)	(186,541)	1,467,218	(256,072)	
	Program (Surplus)/Deficit	64,420	(101,372)	(108,041)	(47,282)	17,138	
Other Property & Services - Schedule 14							
Private Works Expenditure							
4292	PRIVATE WORKS - EXPENDITURE	11,427	2,287			11,427	
	Total Private Works - Expenditure	11,427	2,287	0	0	11,427	
Other Property & Services - Schedule 14							
Private Works Income							
4323	PRIVATE WORKS -INCOME	(1,500)	(3,134)	(12,570)	(11,070)	(12,570)	Income to match Expenditure plus margin
	Total Private Works - Income	(1,500)	(3,134)	(12,570)	(11,070)	(12,570)	
Other Property & Services - Schedule 14							
Public Works Overheads - Expenditure							
4312	TRAINING	46,352	11,180			46,352	
4321	ACCRUED SALARIES & WAGES - WORKS	0	3,228			0	To be allocated
4322	LSL EXPENSE WORKS	10,694	0			10,694	
4332	SALARIES (PWO)	153,616	72,053			153,616	
4352	A/LEAVE EXP WORKS	83,469	0			83,469	
4362	OCCUPATIONAL SUPER	111,334	59,442			111,334	
4402	SICK LEAVE	35,512	19,491			35,512	
4432	INSURANCE ON WORKS	53,079	50,745			53,079	
4444	TRAINEESHIP (E)	0	15,515			0	To be reallocated to Administration Salaries
4452	PROTECTIVE CLOTHING	8,000	6,561			8,000	
4462	OCCUP. HLTH. SAFETY EXPEN	13,864	889	6,864	(7,000)	6,864	Capity restricted by COVID19
4562	RDO ACCRUAL	0	2,658			0	EOY accrual
6792	PUBLIC HOLIDAY PAY	47,656	18,178			47,656	
7422	LESS PWO ALLOCATED TO W&S	(566,351)	(314,239)			(566,351)	
7672	RECRUITMENT EXPENSES	0	280			0	
9562	DEPRECIATION WORKS	2,773	1,872			2,773	
	Total Public Works Overheads - Expenditure	(1)	(52,147)	6,864	(7,000)	(7,000)	
Other Property & Services - Schedule 14							
Public Works Overheads - Income							
		0	0			0	
	Total Public Works Overheads - Income	0	0	0	0	0	
Other Property & Services - Schedule 14							
Plant Operation Costs - Expenditure							
4472	PLANT OVERHEADS WAGES	55,089	20,804			55,089	

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
4482	TYRES & BATTERIES	56,011	0			56,011	
4492	LICENSES	52,263	30,908			52,263	
4512	LESS POC ALLOCATED TO W&S	(348,474)	(214,252)			(348,474)	
4982	FUEL & OIL	125,111	55,805			125,111	
4992	SUNDRY TOOLS & STORES	0	16			0	
6802	PARTS AND EXTERNAL WORK	60,000	49,725			60,000	
9382	DEPRECIATION WORKS PLANT	269,084	128,074			269,084	
Total Expenditure Plant Operation Costs		269,083	71,079	0	0	269,083	
Other Property & Services - Schedule 14							
Plant Operation Costs - Income							
		0	0			0	
		0	0			0	
		0	0			0	
Total Expenditure Plant Operation Costs		0	0	0	0	0	
Other Property & Services - Schedule 14							
Stock Fuels & Oils - Expenditure							
		0	0			0	
		0	0			0	
		0	0			0	
Total Expenditure Stock Fuels & Oils		0	0	0	0	0	
Other Property & Services - Schedule 14							
Stock Materials - Expenditure							
		0	0			0	
		0	0			0	
Total Expenditure Stock Materials		0	0	0	0	0	
Other Property & Services - Schedule 14							
Salaries & Wages - Expenditure							
		0	0			0	
Total Expenditure Salaries & Wages		0	0	0	0	0	
Other Property & Services - Schedule 14							
Salaries & Wages - Income							
		0	0			0	
Other Property & Services - Schedule 14							
Unclassified - Expenditure							
		0	0			0	
Total Expenditure Unclassified		0	0	0	0	0	
Other Property & Services - Schedule 14							
Unclassified - Income							
		0	0			0	
Total Income Unclassified		0	0	0	0	0	
Summary of Operations - Other Property & Services Program							
Private Works							

Shire of Nannup 2020/2021 Budget Review - Detailed Statement of Comprehensive Income

Account Number	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/21 Proposed Amended Budget \$	Change in Budget	Total New Budget \$	Comment
	Sub Total Operating Expenditure	11,427	2,287	0	0	11,427	
	Sub Total Operating Income	(1,500)	(3,134)	(12,570)	(11,070)	(12,570)	
		9,927	(847)	(12,570)	(11,070)	(1,143)	
	Public Works Overheads						
	Sub Total Operating Expenditure	(1)	(52,147)	6,864	(7,000)	(7,000)	
	Sub Total Operating Income	0	0	0	0	0	
		(1)	(52,147)	6,864	(7,000)	(7,000)	
	Plant Operation Costs						
	Sub Total Operating Expenditure	269,083	71,079	0	0	269,083	
	Sub Total Operating Income	0	0	0	0	0	
		269,083	71,079	0	0	269,083	
	Stock Fuels & Oils						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Stock Materials						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Salaries & Wages						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Unclassified						
	Sub Total Operating Expenditure	0	0	0	0	0	
	Sub Total Operating Income	0	0	0	0	0	
		0	0	0	0	0	
	Total Operating Expenditure	280,510	21,219	6,864	(7,000)	273,510	
	Total Operating Income	(1,500)	(3,134)	(12,570)	(11,070)	(12,570)	
	Program (Surplus)/Deficit	279,010	18,085	(5,706)	(18,070)	260,940	
	Grand Total All Programs (Surplus)/Deficit	1,218,853	(433,593)	(2,831,720)	(1,951,055)	(744,202)	

Capital Expenditure by Program - BUDGET REVIEW as at 28 February 2021							SOURCE OF FUNDS 2020/2021													
COA	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/2021 Proposed Amended Budget \$	Change in Budget \$	Total New Budget \$	RRG \$	R2R \$	Blackspot \$	DFES \$	Local Roads and Community Infrastructure Funding - Federal \$	Local Road and Infrastructure Funding – Extension Program \$	Drought Communities Program Extension \$	SWDC Business Case Grant \$	SWDC RED Round 3 Grant \$	Road Safety Commission \$	Cash in Lieu (WAPC Approve d) \$	Sale Proceeds \$	Council \$	Total Funding \$
0544	VEHICLES & PLANT GENERAL ADMIN	58,000	65,330	65,330	7,330	65,330												40,000	25,330	65,330
New	Staff Housing Capital Renewal	0	0	48,000	48,000	48,000													48,000	48,000
0584	FURNITURE AND EQUIPMENT	59,000	26,907			59,000													59,000	59,000
		117,000	92,237	113,330	55,330	172,330	0	0	0	0	0	0	0	0	0	0	0	40,000	132,330	172,330
Law, Order & Public Safety																				
0744	PLANT & EQUIPMENT OVER \$5000 CAPITAL	5,950	0	0	-5,950	0														0
0954	SES CAPITAL UPGRADE	262,730	0			262,730				262,730										262,730
New	Scott River Fire Shed - Blinds	0	0	10,000	10,000	10,000					10,000									10,000
		268,680	0	10,000	4,050	272,730	0	0	0	262,730	10,000	0	0	0	0	0	0	0	0	272,730
Community Amenities																				
2405	NICHE WALL	18,000	0			18,000													18,000	18,000
		18,000	0	0	0	18,000	0	0	0	0	0	0	0	0	0	0	0	0	18,000	18,000
Recreation & Culture																				
New	Skate Park Tree Shade Option	0	0	5,000	5,000	5,000					5,000									5,000
2597	TOWN HALL TOILETS	0	1,886	15,000	15,000	15,000					15,000									15,000
7814	FORESHORE PARK ABLUTION BLOCK	0	2,582	15,000	15,000	15,000					15,000									15,000
2815	MARINKO TOMAS TOILETS	0	2,696	15,000	15,000	15,000					15,000									15,000
New	Marinko Tomas Park	0	0	155,512	155,512	155,512						65,512	60,000				30,000			155,512
2814	RECREATION CENTRE DISABLED TOILET	0	11,189	26,000	26,000	26,000					26,000									26,000
New	Skate Park Lighting	0	0	60,000	60,000	60,000					60,000									60,000
New	Recreation Centre Upgrade	0	0	182,000	182,000	182,000					62,000		120,000							182,000
New	Build Mountain Bike trails Tank 7 & 8	0	0	1,100,000	1,100,000	1,100,000					125,000	200,000	675,000		100,000					1,100,000
New	Living with Emus Art Sculpture Project	0	0	25,000	25,000	25,000										25,000				25,000
New	Mundabidi Halfway Town Project	0	0	25,000	25,000	25,000							25,000							25,000
		0	18,352	1,623,512	1,623,512	1,623,512	0	0	0	0	323,000	265,512	880,000	0	100,000	25,000	30,000	0	0	1,623,512
Transport																				
New	Balingup Road Clear Zone Improvements	0	0	178,571	178,571	178,571			119,714										58,857	178,571
New	East Nannup Road - Replace Culvert	0	0	61,500	61,500	61,500													61,500	61,500
3170	LOCAL ROAD CONSTRUCTION	622,840	308,635	0	-622,840	0														0
New	Bridgetown Nannup Road - Reseal RRG	0	0	90,000	90,000	90,000	60,000												30,000	90,000
New	Cudiniup South Road - Reseal RRG	0	0	105,000	105,000	105,000	70,000												35,000	105,000
New	Fouracres Road - Reform and Resheet RRG	0	0	120,000	120,000	120,000	80,000												40,000	120,000
New	GOVERNOR BROOME ROAD - Reform and Gravel Resheet R2R	0	0	195,578	195,578	195,578		195,578												195,578
New	JONSTON ROAD - Widen, Formation and Seal R2R	0	0	111,222	111,222	111,222		111,222												111,222
3180	MRD SPECIAL BRIDGEWORKS (to be reallocated to Bridge Mtc)	0	10,470	0	0	0														0
3210	FOOTPATH PROGRAM	49,853	470			49,853													49,853	49,853
6880	DEPOT CONSTRUCTION	13,707	0			13,707													13,707	13,707
3564	PURCHASE OF PLANT	650,140	356,629	802,586	152,446	802,586												183,637	618,948	802,585
		1,336,540	676,204	1,664,457	391,477	1,728,017	210,000	306,800	119,714	0	0	0	0	0	0	0	0	183,637	907,865	1,728,016
Economic Services																				
4026	TOWN LRCI FUND EXP	343,000	5,500	0	-343,000	0														0
New	Water Standpipe	0	0	46,000	46,000	46,000							45,000						1,000	46,000
New	Banners on Warren	0	0	25,000	25,000	25,000							25,000							25,000
		343,000	5,500	71,000	-272,000	71,000	0	0	0	0	0	0	70,000	0	0	0	0	0	1,000	71,000
Grand Totals Capital		2,083,220	792,292	3,482,299	1,802,369	3,885,589	210,000	306,800	119,714	262,730	333,000	265,512	950,000	0	100,000	25,000	30,000	223,637	1,059,195	3,885,588

Capital Expenditure by Program - BUDGET REVIEW as at 28 February 2021							SOURCE OF FUNDS 2020/2021														
COA	Description	2020/2021 Budget \$	2020/2021 Actual \$	2020/2021 Proposed Amended Budget \$	Change in Budget \$	Total New Budget \$	RRG \$	R2R \$	Blackspot \$	DFES \$	Local Roads and Community Infrastructure Funding - Federal \$	Local Road and Infrastructure Funding – Extension Program \$	Drought Communities Program Extension \$	SWDC Business Case Grant \$	SWDC RED Round 3 Grant \$	Road Safety Commission \$	Cash in Lieu (WAPC Approve d) \$	Sale Proceeds \$	Council \$	Total Funding \$	
Operational Projects tied to above funding Sources (additional)																					
New	Experience Nannup APP	0	0	25,000	25,000	25,000							25,000							25,000	
New	Nannup Trail Town Business Case	0	0	30,000	30,000	30,000								20,000					10,000	30,000	
New	Shire Front Counter - DAIP	0	0	5,000	5,000	5,000					5,000									5,000	
New	Adverse Event Plan	0	0	35,000	35,000	35,000							15,000						20,000	35,000	
New	Friends of Community House	0	0	5,000	5,000	5,000					5,000									5,000	
New	Drought Funding Audit Costs	0	0	10,000	10,000	10,000							10,000							10,000	
Total Operational		0	0	110,000	110,000	110,000	0	0	0	0	10,000	0	50,000	20,000	0	0	0	0	30,000	110,000	
Capital + Operations Detailed above																					
							3,995,589	210,000	306,800	119,714	262,730	343,000	265,512	1,000,000	20,000	100,000	25,000	30,000	223,637	1,089,195	3,995,588
Funding Sources Inclusive of both Capital and Operational expenditure shown above																					
						Total New Budget \$	RRG \$	R2R \$	Blackspot \$	DFES \$	Local Roads and Community Infrastructure Funding - Federal \$	Local Road and Infrastructure Funding – Extension Program \$	Drought Communities Program Extension \$	SWDC Business Case Grant \$	SWDC RED Round 3 Grant \$	Road Safety Commission \$	Cash in Lieu (WAPC Approve d) \$	Sale Proceeds \$	Council \$	Total Funding \$	
Total Funding Source						3,995,589	210,000	306,800	119,714	262,730	343,000	265,512	1,000,000	20,000	100,000	25,000	30,000	223,637	1,089,195	3,995,588	

SHIRE OF NANNUP

BUDGET REVIEW as at 28 February 2021 - incorporating Monthly Financial Statements

Plant Replacement Program 2020/2021 Original Budget

Plant Description/Program	Acquisitions						
		Purchase Price	Sale Trade Price	Fair Value Valuation	Depreciation	Written Down Value	(Profit) or Loss
		\$	\$	\$	\$	\$	\$
Administration							
CEO Vehicle		58,000	30,000			19,901	(10,099)
Sub Total		58,000	30,000			19,901	(10,099)
Transport							
P239 Toyota Hilux	**	39,615	24,545			0	0
WRITTEN-OFF Crane Truck	**	98,818	0			0	0
NEW Scania Prime Mover		185,672	0			0	0
NEW Tri-Axle Side Tipper	**	95,000	0			0	0
P313 Scania Tipper		0	56,000			0	0
P312 Scania Tipper		0	53,000			0	0
NEW Rolla Lawn Mower	**	9,100	0			0	0
Waste handler tracked loader	**	355,480	0			0	0
Sub Total		783,685	133,545	0	0	0	0
Grand Totals		841,685	163,545	0	0	19,901	(10,099)

Funding

Proceeds From Sale	(163,545)
Funding Required from Municipal Budget	(678,140)
	(841,685)

Note: ** Statutory Budget only included Net Cost of Acquisitions for the "Transport" program. No Profit or Loss or Proceeds Recorded.

Profit on Sale of Assets	0
Loss on Sale of Assets	(10,099)
Net Profit	(10,099)

SHIRE OF NANNUP

BUDGET REVIEW as at 28 February 2021 - incorporating Monthly Financial Statements

Plant Replacement Program 2020/2021 Proposed Amended Budget

Plant Description/Program	Acquisitions						
		Purchase Price	Sale Trade Price	Fair Value Valuation	Depreciation \$	Written Down Value	(Profit) or Loss \$
Administration							
CEO Vehicle		65,330	40,000	45,000	4,599	40,401	401
Sub Total		65,330	40,000	45,000	4,599	40,401	401
Transport							
P239 Toyota Hilux		44,262	29,091	36,000	2,549	33,451	4,360
Mitsubishi Canter Tip Truck		90,477	-			0	0
NEW Scania Prime Mover		210,641	-			0	0
NEW Tri-Axle Side Tipper		92,190	-			0	0
P313 Scania Tipper		-	77,273	55,000	7,795	47,205	(30,068)
P312 Scania Tipper		-	77,274	57,108	7,664	49,445	(27,829)
NEW Rolla Lawn Mower		9,536	-			0	0
Waste handler tracked loader		355,480	-			0	0
						0	0
Sub Total		802,586	183,637	148,108	18,007	130,101	(53,536)
Grand Totals		867,915	223,637	193,108	22,607	170,502	(53,136)

Funding

Proceeds From Sale	(223,637)
Funding Required from Municipal Budget	(644,278)
	(867,915)
Profit on Sale of Assets	(57,896)
Loss on Sale of Assets	4,761
Net Profit on Sale of Assets	(53,136)

SHIRE OF NANNUP

BUDGET REVIEW as at 28 February 2021 - incorporating Monthly Financial Statements

Adopted Budget

Name	Opening Balance 1/7/2020	Budget Transfers To	Budget Transfers From	Budget Closing Balance
	\$	\$	\$	\$
Long Service Leave Reserve	202,700	20,000	0	222,700
Plant Reserve	575,405	30,000	0	605,405
Recreation Centre Reserve	574	0	0	574
Office Equipment Reserve	130,092	35,000	0	165,092
Asset Management	844,958	50,000	0	894,958
Main Street Upgrade Reserve	60	0	0	60
Landfill Reserve	159,376	20,000	0	179,376
Emergency Manangement Reserve	59,299	2,000	0	61,299
Aged Housing Reserve	391,037	6,500	0	397,537
Gravel Pit Reserve	142,000	21,000	0	163,000
Community Bus Reserve	30,704	0	0	30,704
Infrastructure Reserve	165,000	15,000	0	180,000
Strategic Initiatives Reserves	308,000	0	(200,000)	108,000
YAC Reserve	16,250	0	0	16,250
Footpath Reserve	10,000	10,000	0	20,000
Trails Reerve	30,000	30,000	0	60,000
Total	3,065,456	239,500	(200,000)	3,104,956

Proposed Amended Budget

Name	Opening Balance 1/7/2020	Budget Transfers To	Budget Transfers From	Budget Closing Balance
	\$	\$	\$	\$
Long Service Leave Reserve	202,700	20,000	0	222,700
Plant Reserve	575,405	30,000	0	605,405
Recreation Centre Reserve	574	0	0	574
Office Equipment Reserve	130,092	35,000	0	165,092
Asset Management	844,958	50,000	0	894,958
Main Street Upgrade Reserve	60	0	0	60
Landfill Reserve	159,376	20,000	0	179,376
Emergency Manangement Reserve	59,299	2,000	0	61,299
Aged Housing Reserve	391,037	6,500	0	397,537
Gravel Pit Reserve	142,000	21,000	0	163,000
Community Bus Reserve	30,704	0	0	30,704
Infrastructure Reserve	165,000	15,000	0	180,000
Strategic Initiatives Reserves	308,000	0	0	308,000
YAC Reserve	16,250	0	0	16,250
Footpath Reserve	10,000	10,000	0	20,000
Trails Reerve	30,000	30,000	0	60,000
Total	3,065,456	239,500	0	3,304,956