

Shire of Wiluna

MINUTES



Ordinary Meeting of Council

Held

Wednesday 2 May 2018

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DISCLAIMER READING

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MINUTES**1. Declaration of Opening and Announcement of Visitors**

The Chairperson declared the meeting open at 2.19pm and welcomed Councillors and staff.

2. Public Question Time**a) Responses to Previous Public Questions taken on Notice**

Nil

b) New Questions

Nil

3. Record of Attendance

Cr Jim Quadrio	President
Cr Stacey Petterson	Deputy President
Cr Peter Grundy	
Cr Graham Harris	
Cr Caroline Thomas	
Cr Norma Ward	

In Attendance:

Colin Bastow	Chief Executive Officer
Angela Hoy	Executive Manager Technical Services
Sara Walker	Manager Community Services
Katrina Boylan	Executive Assistant

a) Apologies and Leave of Absence Previously Approved

Cr Lena Long	
Warren Olsen	Deputy Chief Executive Officer

b) Applications for Leave of Absence***Council Decision*****MOVED CR THOMAS****SECONDED CR PETTERSON**

That Crs Harris and Ward be granted a leave of absence for the 23 May 2018 Ordinary Council Meeting

CARRIED 6/0**Resolution 030/18**

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c) Notations of Interest:**i. Financial Interest Local Government Act Section 5.60A**

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Cr Stacey Petterson	9.2.5.	Financial	Does occasional paid work for Murlpirrmarra

ii. Proximity Interest Local Government Act Section 5.60B

Nil

iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct

Nil

4. Petitions and Deputations

Nil

5. Confirmation of Minutes of Previous Meeting***Council Decision*****MOVED CR HARRIS****SECONDED CR WARD**

That the Minutes of the Ordinary Meeting held on 28 March 2018 be accepted as a true record of the meeting.

CARRIED 6/0**Resolution 031/18****6. Status Report**

Nil

7. Announcements by the person presiding without discussion

Nil

8. Matters for which meeting may be closed

Nil

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9. Reports of Officers and Committees

9.1. Executive Manager Technical Services

9.1.1. DAMP Micro-policy for Wiluna Aerodrome Reporting Officers

File:	ADM0245
Reporting Officer:	Leon de Swardt & Julie Randall – Aerodrome Management Services & Angela Hoy – Executive Manager Technical Services
Date of Report:	27 March 2018
Date of Meeting	2 May 2018
Disclosure of Interest:	Nil

Purpose

For council to adopt the proposed Drug and Alcohol Management Micro Policy (**DAMP**). (Appendix 9.1.1. grey pages.)

Background

This is a Civil Aviation Safety Authority (**CASA**) requirement. There is currently no suitable Policy which meets the criteria required to be compliant under the CASA Regulations.

The adoption of this Policy will enable the Wiluna Aerodrome Reporting Officers (ARO) to perform Safety Sensitive Aviation Activities, (**SSAA**), at the Wiluna Aerodrome in accordance with Civil Aviation Safety Regulations 1998 (**CASR 1998**) Part 99.

Aerodrome operators with a work force of 10 staff members or less are eligible to operate within the CASA micro business DAMP Policy. As mentioned before, ARO's that work at an aerodrome, conduct Safety Sensitive Aviation Activities (**SSAA**), and thus are required as per Civil Aviation Safety Regulations, to work within a CASA approved DAMP Policy.

SSAA employees - (including contractors) is anyone who is performing Safety Sensitive Aviation Activities (SSAA) that have a direct or indirect impact on the safe operation of an aircraft. For example, flight crew, cabin crew, ground handlers, maintenance, aircraft dispatchers, aviation security, refuellers and anyone who is working airside.

If this policy is adopted by council ARO staff will then be required to:

- complete CASA eLearning online
- assign a DAMP Supervisor
- complete drug and alcohol testing as documented in the policy

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Comment

Flight Crew and ground handling staff (Skippers and Cobham) follow their own airline DAMP policy, therefore they will not be party to this policy. Their policy is in line with Civil Aviation Safety Regulations 1998 (CASR 1998) Part 99.

Consultation

Aerodrome Management Services have provided this information to support councils decision in relation to the regulatory requirements for Aerodrome operations.

Statutory Environment

Civil Aviation Legislation provides the scope for this requirement.

Risk Assessment

Should Wiluna Shire choose not to comply with this requirement, a regulatory non-compliance would be issued by CASA

Policy Implications

- There is currently no DAMP in place for the Wiluna aerodrome.
- The Shire's Current policy 3.2 Fitness for work addresses alcohol and drug use but is not compliant with CASA requirements
- the proposed policy is not intended to replace the Shire's current policy 3.2 Fitness for work

Financial Implications

Online training will take less than 10 mins per person. This training is free.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation & Council Decision******Item 9.1.1.*****MOVED CR HARRIS****SECONDED CR GRUNDY**

That Council adopt the attached Drug and Alcohol Micro Policy as the Wiluna Aerodrome Drug and Alcohol Micro policy.

CARRIED 6/0**Resolution 032/18**

DISCLAIMER READING

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9.1.2. Wiluna Road Closures

File:	ADM0176
Reporting Officer:	Angela Hoy – Executive Manager Technical Services
Date of Report:	16/04/18
Date of Meeting	2 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to approve commencing the process to close various road reserves and right of ways within the Wiluna Township. (Appendix 9.1.2. lilac pages.)

Background

The Shire of Wiluna has engaged the services of Greenfield Technical Services (Greenfield) to manage the process of closing various right of ways and road reserves required to facilitate numerous proposed and potential developments.

The following tenures have been identified as requiring closure to facilitate a potential solar electricity generation project:

- Road Reserve (Solar Electricity Generation Lease) (partial) PIN 1,194,913
- Right of Way (Solar Electricity Generation Lease) PIN 11,467,392
- Right of Way (Solar Electricity Generation Lease) PIN 11,467,391

The above tenure closures were requested by Department of Planning Lands & Heritage – Lisa Nicholas (note the closure was already approved at the 22nd Nov 2017 ordinary council meeting):

- 1. Authorise the CEO to write a letter of support on behalf of the Council for the acquisition of the land, and the installation of solar panels;**
- 2. Agree if the project goes ahead and the land application is successful to close the access lane ways between Thompson and Howard Street**

The following closures are new closure requests from the CEO (Colin Bastow) for the future development of the Wiluna Caravan Park, and outdoor Musuem.

- Right of Way (Caravan Park) PIN 11,467,401
- Road Reserve (south of Milton Street) PIN 1,343,803

Comment

The report submitted by Greenfield identifies the process required to be followed in order to formally close the identified road reserves and right of ways.

Consultation

Colin Bastow – Chief Executive Officer
Shire Councillors

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Statutory Environment

The Land Administration Act 1997 (LAA) is Western Australia's legislation dealing with the creation and closure of roads. The LAA is administered by the Minister for Lands, assisted by the Department of Regional Development and Lands (RDL).

When a road has been dedicated to public use, ownership of the land within the road easement is with the State. If the road is subsequently closed, the subject land becomes unallocated Crown land and may be disposed of under the LAA. Public roads are usually under the care, control and management of the local government in which they are located, regardless of whether the road is built or not.

The process for the closure and disposal of a public road is as follows:

1. Approach the local government to ascertain if it is willing to consider a road closure request.
2. The local government must then comply with section 58 of the LAA and regulation 9 of the Land Administration Regulations 1998 (LAR), dealing with public advertising, objections and service agency responses, formally resolving to close the road and advising the department in writing.
3. Consideration by the department and determination of a purchase price.
4. Acceptance by the proponent and payment of purchase price and other costs associated with the proposal.
5. Completion of road closure and disposal actions, including the lodging of a Road Closure Order and Amalgamation Order for registration in Landgate.

The guidance from the Department of Planning, Lands and Heritage is that subject to following the above process, a straightforward road closure and disposal may take up to six months to complete.

It is important to note that the Council must advertise its intention to resolve to make a request to the Minister to close the identified tenures and review and respond to any public comments prior to making the aforementioned Council resolution.

Risk Assessment

There is a water main running through the Right of Way Caravan Park, however the closure will not at this point limit Water Corporation access.

With regards to the location on Milton Street, this is currently a local thoroughfare to the Goldfield's Highway, and local people may not be happy with having this area blocked. However there are alternative routes that can be used to access the Goldfield's Highway. As this area is currently being developed as an outdoor museum, vehicle access by the general public to this location needs to be prevented to minimise the risk of pedestrian / vehicle interactions in the vicinity of the outdoor museum.

A broader risk exists that there may be negative public comments/feedback regarding the proposed closures to the road reserves and right of ways. The requirements of the Land Administration Act 1997 and the Land Administration

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Regulations 1998 requires that all comments/feedback received by addressed by the Council and all comments/feedback received and responses returned by the Council are required to be provided to the Minister with the closure application(s).

Policy Implications

There are no policy implications arising from this report.

Financial Implications

There is a minimal cost to advertise the Council's intention to resolve as described to comply with the Land Administration Act 1997 and the Land Administration Regulations 1998.

Strategic Implications

The proposed road closures will allow the continued development of the Caravan Park, and Outdoor Museum.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 9.1.2.

MOVED CR THOMAS

SECONDED CR GRUNDY

1. Note the report as tabled by Greenfield Technical Services (Greenfield)
2. Agree to commence the process to formally close the following tenures:
 - a. Right of Way (Caravan Park) 11,467,401
 - b. Road Reserve (South of Milton Street) 1,343,803
3. Instruct the CEO to complete the Road Closure Process as outlined in the tabled Greenfield report.

CARRIED 6/0

Resolution 033/18

9.1.3. Variation on RFT2017/09 Design and Construct 5 x staff swellings

File: ADM0455
Reporting Officer: Angela Hoy, Executive Manager Technical Services
Date of Report: 20 April 2018
Date of Meeting: 2 May 2018
Disclosure of Interest: Nil

Purpose

The purpose of this report is for Council to consider approving variations to Tender RFT 2017/09 Design and Construct of 5 x staff dwellings

Background

Tender 2017-09 Design and Construct of 5 x staff dwellings was awarded to WA modular for a lump sum cost of \$1,249,808.33 at the ordinary council meeting 25

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October 2017, with the CEO being given delegated authority to make minor variations to the tender (up to 10% - \$124,980.00 + GST)

At the time of the award of the tender the position of the proposed housing lots had not been allocated, due to late acquisition of land plots available for sale.

Due to the lots not being allocated at the time of the tender some items in the tender did not cover all details on some internal fittings, and other items such as head works, concreting, fill levels and landscaping which were listed as a provisional sum.

Variation no 1 as per the below was signed off by the CEO which was \$ 12,669.09 + GST per property = \$63,345.45 approximately 5% of the 10% delegated authority.

Prestart Amendments dated 16 January 2018		
Upgrade the bedroom stainless steel security windows only to 'Top hinged exit screens	1	\$1,170
Upgrade to a Quantam 270litre AC6 heat pump in lieu of an electric storage system due to compliancy issues	1	\$2,283
Upgrade towel rails in UAT and ensuite to Alder ALTO double towel rails in lieu of Alder Star double towel rails. Delete the Star soap holders.	1	-\$42
Note: Curtain and rail in tract to UAT Shower		
Upgrade the ensuite and bathroom shower taps to Alder AKITA with AlderKALI excite rail HS375 with clear soap dish in lieu of Builders standard. Change the laundry tapware to an Alder AKITA laundry set with wall mounted spout in lieu of Classico flickmixer	1	\$159
Add trimmers for Owner supplied fold out shower seat and delete the supply of the shower seat	1	-\$385
Add trimmers for Owner supplied grab rails and delete the supply of the grab rails	1	-\$148
Add vinyl plant to the kitchen and dining areas in lieu of floor tiles	1	\$197
Upgrade cladding to all elevations. BGC 230mm smooth Duraplank boards with Colourbond dado	1	\$3,214
Note: Eaves to be painted in a low sheen acrylic. Laundry, UAT and ensuite to be painted in a low sheen acrylic. Ceilings and cornice to be painted in a flat white paint		
Septic to be connected to the Water Corporation sewer system as per advice from the Shire of Wiluna		
Amend gates to 3m wide double gates in lieu of personal access gate (gate under carport)	1	\$626
Add 1200mm wide concrete path to existing perimeter of residence. Add 1500mm wide concrete path to rear of residence.	1	\$6,862
Total		\$13,936
GST		\$1,266

Comment

The lots for the houses have now been acquired and there are additional costs not included in variation no 1 that need to be approved by council as variation 2 if signed by the CEO will go over the 10% threshold.

The increase of works due to the position and size of the lots is as follows:

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Upgrade the front fencing height to 1200mm pool type fencing in lieu of 900mm chain wire fencing. Change the side boundary fencing to Colourbond post and rail fencing in lieu of Neeta screen fencing. Please note fencing to be run in a gradual incline from 1200mm forward of the building line to meeting the 1800mm fencing. Allowance of 91m. Actual fencing was 106m. Additional 15m of fencing charged.	1	\$2,045
Increase the crossover to 11m in lieu of 8m as per the original tender. Add an additional 9 square metres of grey grano as per plans	1	\$1,309
Earthworks	1	\$7,341
Relocate the internal living air-conditioning unit to opposite wall as per plans		
Prepare application for the Water Corporation to install a water meter to the front of the lot. Location to be determined by the Water Corporation. Refer Shire of Wiluna PO 3904	1	\$4,614
Supply and install Vertical blinds to the kitchen, bathroom and ensuite windows. Delete the supply and install of MDF curtain plates above these 3 windows.	1	\$298
Additional charges to upgrade to Septic System in lieu of connecting to existing effluent system. As per tender clarifications letter	1	\$1,947
Front porch to be completed in 'concrete resurfacing'. Colour; Light Grey		
Please note that all earthworks including septic installation do not have any allowances for hard rock digging, breaking or removal. Additional charges may apply if applicable.		
Please note that the Telstra, water and power run lengths to be determined once water meters and power domes are in place. Additional charges may apply if applicable		
Total (Inc GST)		\$17,554

Total for 5 x homes @\$15,958+ GST = \$79,790+ GST

Consultation

Warren Olsen - Deputy Chief Executive Officer
GBSC

Statutory Environment

Local Government Act 1995

Risk Management Implications

The risk is if the variations are not approved construction works will be delayed and the Shire will not be able to house new and existing staff members as planned.

Policy Implications

Nil

Financial Implications

Council had included in the 2017/18 adopted budget, \$2,500,000 towards the construction of 5 x staff dwellings (including furnishings) The budget was reduced to \$1,775,000 in the last budget review

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The original tender price was	\$1,249,808
Add: CEO Approved Variation 1	\$ 63,345
Add: If Council Approves Variation 2	\$ 79,790

Amended Project Cost	\$1,392,944
	=====

Note the above project costs do not include the furnishing of the new homes.

Strategic Implications

Go Ahead Wiluna.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 9.1.3.

MOVED CR GRUNDY

SECONDED CR PETTERSON

- 1. Approve the following RFT2017/09 Variation 2 - \$79,790**
- 2. Endorse the \$63,345 of CEO delegated variations.**
- 3. Delegate the CEO to continue to approve minor variations to tender 2017-09 with the remaining of the 10% to the maximum value of \$61,634**

CARRIED 6/0

Resolution 034/18

9.1.4. Variation on Renovation Works RFT2017/08 Club Hotel Refurbishment

File:	ADM0446
Reporting Officer:	Angela Hoy – Executive Manager Technical Services
Date of Report:	23 April 2018
Date of Meeting:	02 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to consider approving additional variations to Tender RFT 2017/08 (renovations to the former Club Hotel building).

Background

The Shire had purchased the former Club Hotel building to convert into it's new Administration Centre, although this purchase also had additional benefits, such as:

- Preserving the significant local building from further neglect;
- Locate Administration Centre on the main street;
- Purchase of the Wiluna Caravan Park;
- Remove anti-social behaviour from the main street; and
- Allows for the creation of a Function Centre in Wiluna.

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Council was aware at the time of awarding Tender RFT2017/08 Club Hotel Refurbishment that not all required works could be identified at the time the tender document was prepared as there were access issues to many parts of the building and these issues had not been resolved until the building had been dismantled.

At the time of awarding the Tender, the Shire's CEO had been delegated the authority to approve tender variations up to the value of 10% of the original tender value. At this stage in the final refurbishment period the variations are over the 10% threshold, and require council approval

Council approved at the 28 February Ordinary Meeting to sign off on the following variation

- 4. Additional Air Conditioner (AC) to communication room and change and kit exhaust hood in council chambers to the value of \$8,455 (Ex GST), and**
- 5. Approve the removal and replacement of plaster works throughout the building to the value of \$104,931 (Ex GST).**
- 6. Endorse the \$299,422 of CEO delegated variations.**

Comment

There is some urgency with the approval of variations as it may lead to delays in the project.

The following variations have not yet been approved or endorsed by council.

23	Additional AC/mech cost- Comms rm & Council Chamber changes (kitchen exhaust hood now VO 38)	\$7,907.20
34	Straighten ceilings to upper floor due uneven existing ceiling framing (NO CHARGE)	\$0.00
36	WAWC headworks (Invoice sent direct to SoW for reimbursement as per Spec clause 3.5)	\$0.00
37	Repalce balcony beam & post to rear balcony (NE corner)	\$1,582.25
38	Replace kitchen exhaust canopy riser	\$3,379.74
39	Council chambers floor repairs & leveling for concertina door	\$6,998.40
40	French door hardware PC adjustment and addition of card reader access to D25,30 & 36	\$10,063.49
41	Lift shaft enclosure	\$2,873.61
42	Window 14 frame repairs	\$831.36
43	Kitchen tiles	\$336.00
44	Minor Variations towards end of the construction period	\$10,000.00
	Total	\$43,972.05

Variation 44 has been added to cover any minor works which may be required during the final stages of construction, to ensure the project completion time frame remains

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on track. This will allow the CEO to approve minor works rather than having to seek council's approval each month as the refurbishment project draws to a close.

Consultation

Warren Olsen - Deputy Chief Executive Officer
GBSC

Statutory Environment

Local Government Act 1995

Risk Management Implications

The works are required in order for the refurbishment project to continue. Should council not approve the variations we will not be able to complete the refurbishment project.

Policy Implications

Nil

Financial Implications

Council had included in the 2017/18 adopted budget, \$5m towards the renovations of a new Administration Centre (former Club Hotel building).

The original tender price was	\$3,082,404.00
Add: Approved Variations	\$ 299,422.00
 Add: Council Approved Variations	 \$ 113,386.00
Additional Variations for council to Approve	\$ 43,972.05

Amended Project Cost	\$3,539,274.05
	=====

Costs not included in the construction project cost above are head works of approx. \$150,000

Strategic Implications

Go Ahead Wiluna.

Voting Requirements SIMPLE MAJORITY

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Officer Recommendation & Council Decision**Item 9.1.4.****MOVED CR THOMAS****SECONDED CR GRUNDY**

Approve the following RFT2017/08 Variations as listed to the maximum value of \$43,972.05

23	Additional AC/mech cost- Comms rm & Council Chamber changes (kitchen exhaust hood now VO 38)	\$7,907.20
34	Straighten ceilings to upper floor due uneven existing ceiling framing (NO CHARGE)	\$0.00
36	WAWC headworks (Invoice sent direct to SoW for reimbursement as per Spec clause 3.5)	\$0.00
37	Repalce balcony beam & post to rear balcony (NE corner)	\$1,582.25
38	Replace kitchen exhaust canopy riser	\$3,379.74
39	Council chambers floor repairs & leveling for concertina door	\$6,998.40
40	French door hardware PC adjustment and addition of card reader access to D25,30 & 36	\$10,063.49
41	Lift shaft enclosure	\$2,873.61
42	Window 14 frame repairs	\$831.36
43	Kitchen tiles	\$336.00
44	Minor Variations towards end of the construction period	\$10,000.00
	Total	\$43,972.05

CARRIED 6/0**Resolution 035/18****9.2. Deputy Chief Executive Officer****9.2.1. Financial Activity Report – March 2018**

File: ADM 0071
 Reporting Officer: Warren Olsen – Acting Deputy CEO
 Date of Report: 16 April 2018
 Date of Meeting: 2 May 2018
 Disclosure of Interest: Nil

Purpose

The purpose of this report is to present the financial activity report for the period ending 31 March 2018.

Background

Section 6.4 of the Local Government Act 1995 requires the CEO to prepare monthly/quarterly financial reports in accordance with the provisions of Regulation 34 and 35 of the Local Government Act (Financial Management) Regulations 1996.

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The financial reports, including the Statement of Financial Activity, for the period ended 31 March 2018 is attached to this agenda as Appendix 9.2.1. (green pages).

Comment

The net current assets as at 31 March were \$11,873,726. The Statement of Financial Activity and Net Current Asset reports details the composition of this surplus.

The summary on page 4 of the statements shows that:

- Budget Operating Revenues –v- Actuals and
- Budget Operating Expenses –v- YTD Actual and
- Budget Capital Expenses –v- Actual

are tracking progressively further behind as the year progresses. This is largely due to delays in awarding roadworks contracts (and consequent delays in being able to lodge recoup claims. This may have an effect on the Shire's cashflow over the next few months.

Note 6 shows that (after adjustments) \$4,248,090 of rates and charges have been levied this financial year and that receipts to 31 March totalled \$4,155,652. As \$4,133,354 had been receipted as at the end of February, March receipts of rates and charges receipts amounted to \$22,298. This left \$212,200 outstanding as at 31 March. This includes \$17,803 on instalment options due on 6th April and \$4,253 in interim rates due 7th May 2018.

Note 6 also shows outstanding sundry debtors totalling \$85,675 (up considerably from \$37,913 at 28 February). This includes \$71,472 of "airport debts", which are the main variable in outstanding sundry debts from month to month.

It is pleasing to note that:

- sundry debts overdue for more than 90 days are insignificant.
- Sundry debts overdue for more than 60 days but less than 90 days are nil.

Of the outstanding airport debts, \$48,127 are current and \$23,345 have been outstanding for more than 30 days.

Note 7 shows that the Unspent Grants and Contributions Reserve has a negative balance of -\$529,761. Although this reflects the general ledger balance, there is obviously an error as a reserve account can't really have a negative balance.

We discovered this error the day before the March Council meeting, and I briefly reported it orally to the meeting.

It arises from a combination of factors arising not only in the current year but more particularly in the 2016-17 (and probably the 2015-16) financial years.

In particular, the inclusion of FAGS in the Unspent Grants and Contributions Reserve in 2017-18 and the omission of unspent CLGF funds.

When the Auditor corrected the misstatements as shown in Annexure 2 of the Audit Management Letter (considered at the March Audit Committee meeting, it had the effect of changing the opening balance of that reserve account. As \$845,991 had

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already been withdrawn from that reserve account to repay GLGF funding, the effect has been to throw the account into the negative.

This situation was discussed with the Auditor during his March visit, and we will continue to liaise with him prior to implementing the solution. We have also had Keith Anderson research the transactions to analyse exactly what has gone wrong.

As the CLGF grants were not actually included in the Unspent Grants and Contributions Reserve (as we understood they were), the simplest solution would be to transfer funds from non-reserve Municipal Funds to the Unspent Grants and Contributions Reserve. However, the most obvious solution may not be the best and I think the matter needs further investigation to ensure that when we fix the error it is done correctly, once.

Consultation

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996 – Regulations 34-35.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Specific financial implications are outlined in the Statement of Financial Activity.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.2.1.****MOVED CR HARRIS****SECONDED CR GRUNDY**

That the financial reports (including the Statement of Financial Activity) for the period ended 31 March 2018 be received and noted.

CARRIED 6/0**Resolution 036/18**

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

9.2.2. Accounts Paid by Delegated Authority – March 2018

File:	ADM0071
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	12 April 2018
Date of Meeting:	2 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the list of accounts paid by delegated authority of the Chief Executive Officer during March 2018.

Background

The list of accounts paid during the period 1 March to 31 March 2018 is attached to this agenda as Appendix 9.2.2. (blue pages).

Comment

Payments increased in March (compared to previous months) due to there being three payroll periods (instead of the usual two payroll periods per month) and progress payments made on our Staff Housing and New Shire Administration Building projects.

Consultation

Nil

Statutory Environment

Sub-regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

Sub-regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 provides that such a list is to be:

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

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Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.2.2.****MOVED CR THOMAS****SECONDED CR HARRIS**

That the list of accounts paid by authority for the period 1 March 2018 to 31 March 2018, totalling \$1,394,569.68, be received and noted.

CARRIED 6/0**Resolution 037/18****9.2.3. Financial Investments – March 2018**

File: ADM 0071
Reporting Officer: Warren Olsen – Deputy CEO
Date of Report: 31 March 2018
Date of Meeting: 2 May 2018
Disclosure of Interest: Nil

Purpose

The purpose of this report is to present to the Council information regarding the financial investments as at 31 March 2018.

Background

The Shire of Wiluna's policy no. 2.21 - Financial Investment Policy requires that a monthly report is to be presented to the Council "detailing the performance of all investments". Further, it requires that an investment register is to be maintained.

The investments of both reserve accounts and non-reserve municipal funds as at 31 March are presented as Appendix 9.2.3.

Comment

Reserve Account Funds: During March two term deposits from the Reserve Account investment pool matured paying a total of \$14,392.93 in interest revenue and \$324.30 interest was earned on the Reserve Call Deposit Account. Total reserve account revenue of \$14,717.23 was distributed among the reserve accounts proportionately to their contribution to the investment pool as presented in the bottom half of the table shown in Appendix 9.2.3.

There were no transfers in or out of reserves.

New term deposits were established with Westpac Bank for 91 days at 2.26% (expiring on 5 June 2018) and ME Bank for 120 days at 2.55% (expiring on 27 July 2018).

\$11,623.72 was transferred from the Municipal account to the Reserve call deposit account to correct a discrepancy that arose at the end of February (as explained in

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my February Investment Report) when the interest on a maturing term deposit from the Reserve Account investment pool was paid in error to our Municipal Account instead of being rolled over into a new term deposit.

Total reserve account investments as at 31 March stood at \$5,011,710.29 which equals the value of the reserve accounts as shown in the ledger as at 31 March. We are now aware that the balance as shown in the ledger is incorrect due to the 2016-2017 "corrected misstatement for the year ended 30 June 2017" as shown in Annexure 2 of the Audit Management Letter dated 22 March 2018 which was considered by the Audit Committee at its meeting held on 27 March.

Because this "corrected misstatement" effects the 2016-2017 closing balance of the Unspent Grants Reserve Account (which is also the 2017-2018 opening balance for the Unspent Grants Reserve Account), it will necessarily flow through to affect the account balance to the present time. This has drawn to our attention that there must also have been other errors in that account in 2016-2017 and probably in 2015-2016. We were unaware of the problem until we received the Audit Management Letter on 26 March, so as at 31 March there had been insufficient time to fully investigate and correct the other errors.

The matter has been discussed in some detail with our auditor, who will advise on the best way to handle the required "prior period adjustments" when the errors have been fully investigated and quantified. In the meantime, we have engaged Keith Anderson to investigate and quantify the prior period errors.

Once we have a corrected balance for the Unspent Grants Reserve account, there will obviously need to be an adjustment in the value of the Reserve Account investment pool so that it continues to match the combined balances of the Reserve Accounts.

In the meantime, there have been no transfers from reserves in respect of expenditure of projects funded from Reserve Accounts, as I should like to have more confidence in the actual Reserve Account balances in the ledger before resuming such transfers.

Non-Reserve Municipal Funds: The funds are currently deposited in a "call deposit" and five fixed-term deposits. Both types of deposits yield higher interest than the normal chequing account.

During the month of March, one term deposit matured paying interest in the amount of \$2,305.48 and our call deposit earned interest of \$1437.84. So interest received from non-reserve municipal fund investments totalled \$3,743.32.

The maturing term deposit with the Bank of Queensland was rolled over into a new term deposit at the same bank for 91 days at 2.31%, and two new (relatively short-term, for cash flow considerations) term deposits were established with the Bank of China – one for 30 days at 2.27% and the other for 62 days at 2.30%.

There were a number of withdrawals totalling \$2,786,400 from the call deposit account to meet cash requirements for operations as well as partially-funding the new term deposits (as the value of the Non-Reserve Municipal Fund investment pool term deposits rose from \$4,200,000.00 to \$5,952,305.48 during the month),.

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Total non-reserve municipal fund investments as at the end of March stood at \$6,674,330.24 (down from \$7,450,986.92 at the end of February). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

General Comment

Better analysis of expenditure on projects to be funded from Reserve Accounts is allowing us to lengthen the investment terms of Reserve Account investments at this time, while we continue to shorten the terms of our non-reserve Municipal Fund investments as we enter a period of relatively low revenue (most rates revenue has already been collected) and high expenditure on our various projects (including the road works contracts that were awarded last month).

In relation to the flood damage repairs, in particular, we expect our cash requirements to grow significantly due to possible time lags between paying the contractors and receiving the recouped WANNDRRA funding.

Consequently, we are shortening our non-reserve fixed-term investment periods to ensure that we have adequate cash to meet our commitments, and are consequently expecting to be getting lower yields because yields are usually positively related to the length of terms of the investments.

In order to allow us to more accurately predict our cash-flow requirements in the future, I am continuing to develop and use a cash-flow prediction model.

Consultation

Colin Bastow – Chief Executive Officer

Russell Harrison – Auditor

Statutory Environment

The power to invest is derived from section 6.14 of the Local Government Act 1995. The funds can only be invested in ways approved for the investment of trust funds under Part III of the Trustees Act 1962.

Regulation 19 of the Local Government (Financial Management) Regulations 1996 requires the establishment of control procedures to enable the identification of –

- the nature and location of all investments; and
- the transactions related to each investment.

Risk Assessment

Our primary tools for managing our investments risks are:

- The Shire's policy on financial investments (Policy no. 2.21), which was reviewed and amended at the Council meeting held on 10 October 2017; and
- Diversification of investments.

I undertook to present pie graphs in future investment reports to assist the Council in monitoring the diversification of our investments.

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Chart 1 below shows (for purpose of comparison) the distribution of investments at the end of February, and Chart 2 shows the distribution of investments at the end of March.

Chart 1

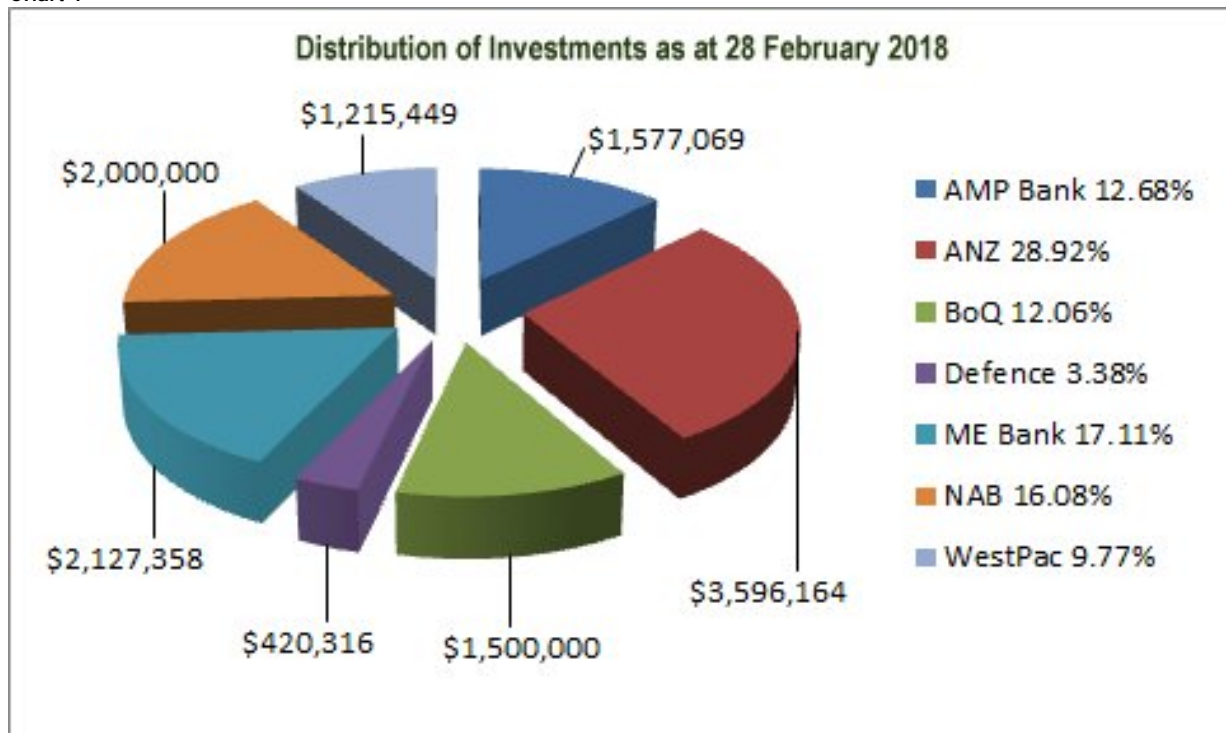
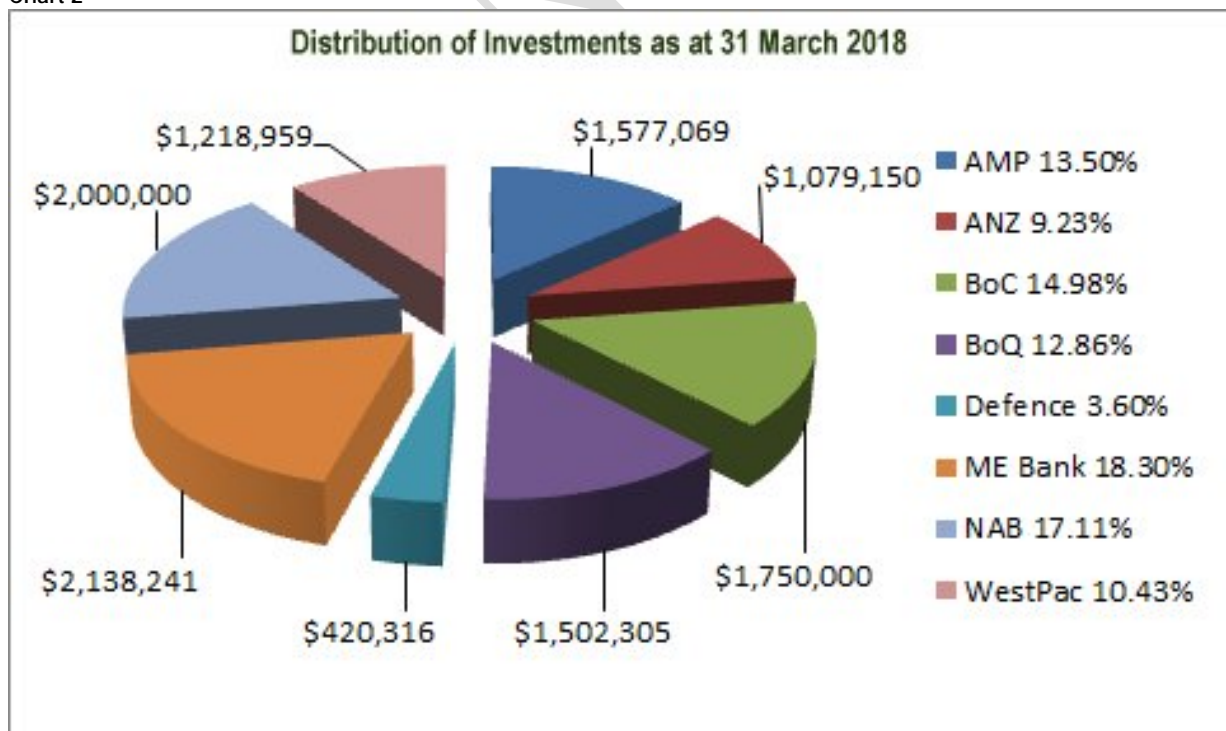


Chart 2



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As can be seen, our investments at the end of March are spread among 8 banks, and our exposure to ANZ has reduced markedly as a result of the transfer of funds into term deposits with other banks.

Currently, we are within the target diversification parameters of keeping the percentage of our money with any single institution below 20%.

Policy Implications

All investments are made in compliance with Policy No. 2.21 - Financial Investments Policy.

Financial Implications

Interest earned from investments is an income for the Shire.

Interest attributable to reserve account investments is credited to the reserve accounts on a pro-rata basis. Interest on investment of surplus general funds is treated as general revenue.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.2.3.****MOVED CR WARD****SECONDED CR HARRIS****That the report be received and the information be noted.****CARRIED 6/0****Resolution 038/18****9.2.4. Review of Code of Conduct**

File: ADM 0008
Reporting Officer: Warren Olsen – Deputy CEO
Date of Report: 13 April 2018
Date of Meeting: 2 May 2018
Disclosure of Interest: Nil

Purpose

The purpose of this report is to recommend that the Shire's Code of Conduct be amended by inserting a section on Personal Communications and Social Media.

Background

The Shire of Wiluna's Code of Conduct was last reviewed in March 2017. At that time it was updated to:

- Include the amendment to gifts legislative requirements;

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- Reduce conflict of interest issues;
- Document where additional support with regard to interpretation of the code can be accessed;
- Formalise the Shire's cultural values; and
- Assist with the improvement of relationships between elected members and staff.

It is now timely to review the Code of Conduct to ensure that it adequately deals with emerging issues such as organisational risks arising from social media.

Comment

Issues arising from social media use (and misuse) are becoming increasingly problematic for local governments (and other organisations).

Dismissal cases involving social media have grown in numbers in recent times, increasing the need for courts and tribunals to apply the law in new and novel situations.

Problems can arise whether it is from workplace use of social media, or from use on home computers outside business hours.

The implications of social media for employers and employees are still to be fully determined, but WALGA is trying to assist local governments by publishing proposed amendments for incorporation into Codes of Conduct, and also draft policies to regulate social media use.

A proposed new version of the Shire of Wiluna Code of Conduct is attached to this agenda as Appendix 9.2.4.(white pages). The section on Personal Communications and Social Media as recommended by WALGA has been incorporated into the Code as section 4.3 (and subsequent sections have been renumbered accordingly).

The opportunity has also been taken to correct various minor typographical and formatting errors in the current version.

Consultation

Nil

Statutory Environment

The Shire of Wiluna's Code of Conduct observes statutory requirements of the Local Government Act 1995 (S 103 - Codes of Conduct) and Local Government (Administration) Regulations 1996 (Regs 34B and 34C).

Risk Assessment

The Code of Conduct is an important statutory document as it is designed to regulate the behaviour of elected members and staff to acceptable standards and reduce the risk of prosecutions, litigation and reputational damage. It is also intended to improve the performance of the Shire and reduce waste and misuse of resources.

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Failure to establish and maintain an appropriate standard of behaviour could expose the Shire to adverse publicity and even to litigation.

Increasingly, risks are arising out of both sanctioned and unsanctioned use of social media. Some of the risks of social media use include:

- Bullying
- Sexual harassment
- Financial loss
- Data leakage
- Discrimination
- Loss of productivity
- Potential litigation
- Breaches of legislation regulating records retention and data security.

These risks require a lot of governance effort beyond merely amending the Code of Conduct; however, adopting the proposed Code of Conduct amendment as drafted by WALGA will be a starting point. We will be in a less risky situation than if the proposed amendment is not adopted.

Policy Implications

This report recommends an amendment to the Shire of Wiluna Code of Conduct to address personal communication and social media issues.

It is also suggested that rigorous policies and procedures on social media use are adopted (a draft produced by WALGA is currently under consideration). However, this will be the subject of a separate report.

Financial Implications

There are no financial implications directly associated with adopting the updated Code of Conduct as attached. Doing so is likely to reduce financial (and other) risks.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 9.2.4.

MOVED CR THOMAS

SECONDED CR WARD

That:

- 1. The updated Code of Conduct presented as Appendix 9.2.4 of the agenda be adopted and all previous versions of the Shire of Wiluna Code of Conduct be superseded thereby.**
- 2. The CEO distribute copies of the updated Code of Conduct to staff and elected members.**

CARRIED 6/0

Resolution 039/18

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Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Cr Petterson declared an interest and left the meeting at 12.35pm

9.2.5. 2018 Cultural Football Weekend – Request for Donation

File:	ADM 0108
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	21 April 2018
Date of Meeting:	2 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider a request of support from Murlpirrmarra Connection Limited (ABN 53 160 539 195) for its 2018 Martu Eagles/Dalkeith-Nedlands Junior Football Club Cultural Football Weekend. (Appendix 9.2.5. gold page.)

Background

An annual weekend of football and cultural exchange has been held since 2009 between Martu Eagles and the Dalkeith-Nedlands Junior Football Club. The 10th annual event is scheduled to be held in Wiluna over 1st – 4th June (which is apparently a long weekend).

The event alternates between being held in Perth (in the odd-numbered years) and Wiluna (in the even-numbered years).

We have received a request from Murlpirrmarra Connections Limited for the following support:

- The use of one Wiluna Shire bus for transport over the weekend (Required: Friday 1st to Monday (am) 4th of June 2018)
- The use of the Wiluna Rec-centre (Required: Saturday 2nd & Sunday 3rd of June 2018)
- The use of the Wiluna Oval (Required : Saturday 2nd & Sunday 3rd of June 2018)
- The use of the Change rooms & Canteen facilities adjacent to the Wiluna Oval (Required: Saturday 2nd & Sunday 3rd of June 2018)
- A donation of \$8,000 towards the event
- The use of chairs and fold out tables. (Required : Saturday 2nd & Sunday 3rd of June 2018)

Comment

This event has become a significant event for the children in Wiluna and has provided a way for the children to become engaged with those outside of the town as well as being able to teach “outsiders” about their culture. Underlying this is the social skills and attributes that may come from sport: discipline, education, participation, community pride and so on.

The letter from Murlpirrmarra Connections Limited states as follows:

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We are anticipating a group of 70-90 to travel up from Perth and other regions via road and air and the attendees will be residing at Blackham Recourse's Matilda Mine Camp site & Gunbarrel Laager Traveller's Rest. This year's event plans to be the best on record and we look forward to showcasing the wonders of Wiluna.

The Shire of Wiluna has historically provided some kind of support (including involvement of Shire recreation staff in the event) at least in those years when the event is held in Wiluna. The last time the event was held in Wiluna, the support provided was:

- A cash donation of \$500
- Use of the facilities (Recreation Centre, oval, pavilion and change rooms).

Security bonds for the use of the facilities were still imposed (as they should be) as it is not the Shire's practice to waive security bonds under any circumstances.

Unfortunately, the Officer's report and Council's resolution at that time read quite negatively (although that was probably not the Council's intention). If we want to support the event (which we do) and have good relations with other service providers in the community (which we do), then it is no good resolving to help in negative language that sounds begrudging.

Having said that, we cannot recommend acceding to all Murlpirrmarra Connections Limited's requests. Each request will be individually considered below:

- We cannot recommend making any cash donation, as the Shire's budget for donations was practically exhausted for 2017-2018 by resolution no. 029/18 on 28 March 2018. And in debate of the motion preceding that resolution, Councillors made it clear that exhausting that budget provision for donations meant there would be no further donations for the rest of this financial year.

Additionally, no budget has been provided showing how the funding sought is to be expended.

- The use of the various facilities (excluding the bus) has been valued as follows using the current Schedule of Fees and Charges:

Requested in-kind support	Value (ex-GST)	Bond required
Use of Recreation Centre	181.82	300
Use of Wiluna Oval	100.00	500
Use of Pavilion and Changeroom	181.82	400
Use of Tables and Chairs *	141.36	200
	<u>\$605</u>	<u>\$1,400</u>

* It should be noted that the number of table and chairs required is only a rough estimate at this stage, and that the specific numbers required will be advised later by Murlpirrmarra Connections Limited.

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Subject to the payment of the required security bonds and compliance with any documentation requirements, it would seem very reasonable to donate the use of these facilities (free of charges to the event organisers) to support the event.

The value (\$605.00) will still need to be accounted for to provide transparency and comply with the Auditor-General's requirements. The means charging it to the Community Financial Assistance account.

- We no longer hire out or "lend" the bus (and there are consequently no hire charges or a bond listed for it in the Shire's Schedule of Fees and Charges). The bus is an important asset required for delivery of the Shire's own programs, and any damage relating from dry hires could severely impact on delivery of our own programs.

However, our Recreation and Leisure Coordinator, Tamihana Cummings, is keen (with assistance from other Shire staff) to be involved in the event and we can therefore supply the bus with drivers. This will ensure protection of the asset by not letting it out of Shire control, but will also provide one opportunity (among others) for Shire involvement in the event.

Consultation

Colin Bastow – Chief Executive Officer

Statutory Environment

Nil

Risk Assessment

The main risks are:

- Damage to Shire Property; and
- Increase in Shire costs arising from hirers failing to clean satisfactorily.

We mitigate these risks mainly by imposing security bonds to encourage people to do the right thing, and to at least partially offset any costs if they don't do the right thing.

Policy Implications

Policy no 1.10 deals with Donations. It would be improved as a policy if it explicitly required the submission of a budget to accompany requests for cash donations.

Financial Implications

The Shire's 2017-2018 Annual Budget provided \$20,000 for Community Financial Assistance (Donations); \$7,775 has already been expended and a further \$12,000 was committed by Resolution no. 029/18 of 28 March 2018 (re: Murlpirrmarra Connections Limited). That leaves a balance of only \$225.

Assuming the value of in-kind support (free use of facilities) amounts to \$605 as has been estimated, this will leave the Community Financial Assistance account

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overspent by \$380. That is really not a significant amount and we should be able to live with that in order to assist this worthwhile community event.

Strategic Implications

The on-going Council support of this event underpins a variety of key goals and actions within the *Shire of Wiluna Community Strategic Plan 2013-2023* including:

- Supporting community generated initiatives (*A Proud Wiluna*)
- Fostering cultural and recreational activities within the community (*A Proud Wiluna*)
- Supporting Martu traditions and culture (*A Proud Wiluna*)
- Providing sports and fitness activities within the community (*A Healthy and Safe Wiluna*)

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 9.2.5.

MOVED CR GRUNDY

SECONDED CR THOMAS

That:

1. Subject to the prior completion of any documentary requirements and payment of a bond of \$300, the use of the Wiluna Recreation Centre on 2nd and 3rd June 2018 be donated to Murlpirrmarra Connections in support of the 2018 Cultural Football Weekend.
2. Subject to the prior completion of any documentary requirements and payment of a bond of \$500, the use of the Wiluna Oval on 2nd and 3rd June 2018 be donated to Murlpirrmarra Connections in support of the 2018 Cultural Football Weekend.
3. Subject to the prior completion of any documentary requirements and payment of a bond of \$400, the use of the Pavilion and Change Rooms on 2nd and 3rd June 2018 be donated to Murlpirrmarra Connections in support of the 2018 Cultural Football Weekend.
4. Subject to the prior completion of any documentary requirements and payment of a bond of \$200, the use of the tables and chairs on 2nd and 3rd June 2018 be donated to Murlpirrmarra Connections in support of the 2018 Cultural Football Weekend.
5. Subject to the bus being driven and kept in the control of Shire of Wiluna staff, use of the bus be provided by the Shire of Wiluna on 1st, 2nd, 3rd, and 4th June to assist with the 2018 Cultural Football Weekend.
6. Murlpirrmarra Connections Limited be advised that the Shire will not be making a cash donation toward the 2018 Cultural Football Weekend as its budget for Community Financial Assistance has already been fully committed in relation to other matters.
7. The well-wishes of the Council in relation to the event be conveyed to Murlpirrmarra Connections Limited and to participants in the 2018 Cultural Football Weekend.

CARRIED 5/0

Resolution 040/18

DISCLAIMER READING

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Cr Petterson returned to the meeting at 12.52pm

9.2.6. Annual Report for 2016-2017

File:	ADM 0094
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	21 April 2018
Date of Meeting:	2 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the Annual Report for the year ended 30 June 2017 (incorporating the Audited Financial Statements as at 30 June 2017 and the Auditor's Report to Electors) and to set the date and place for the annual Electors General Meeting (EGM).

Background

For reasons reported (in Report no. 4.1) to the Audit Committee meeting of 27 March 2018, we did not receive our audited financial statements for the year ended 30 June 2017 until mid-march 2018. Those reasons do not need to be recited again here.

At its 27 March 2018 meeting, the Audit Committee considered (and discussed with our Auditor, who was present at the meeting) the audited Annual Financial Report for the Year Ended 30th June 2018, the Independent Auditor's Report, and the Audit Management Letter.

Subsequently, Staff have compiled the Annual Report for 2016-2017 (which is separately circulated with this agenda).

It is now time for the Council to:

- a) Accept (by Absolute Majority) the Annual Report as required by section 5.54 of the Local Government Act 1995; and
- b) Select a date for the Electors General Meeting as required by section 5.27 of the Local Government Act 1995.

Comment

The Annual Report as presented has been compiled in accordance with the requirements of the Local Government Act 1995, regulation 19B of the Local Government (Administration) Regulations 1996, section 29(2) of the Disability Services Act, and relevant sections of the State Records Act and National Competition Policy.

We are not aware of any errors or omissions, or any other reasons that the report should not now be accepted by the Council.

The Council may select any date for the EGM not less than, say 16 days (to allow the required 14 days' notice to be given) or more than 56 days following acceptance

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of the Annual Report for the annual Electors General Meeting. For convenience, we suggest that the EGM be held on the next Council meeting day (23 May).

Consultation

Colin Bastow – Chief Executive Officer

Statutory Environment

The most relevant legislation provides as follows:

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) *deleted*]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
 - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;and
 - (i) such other information as may be prescribed.

5.54. Acceptance of annual reports

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

* *Absolute majority required.*

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

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5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

5.27. Electors' general meetings

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

Risk Assessment

There is no risk associated with the recommendations in this report – they deal with matters of compliance. There is only a risk of non-compliance if these requirements are not met.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements: ABSOLUTE MAJORITY**Officer Recommendation & Council Decision****Item 9.2.6.****MOVED CR PETTERSON****SECONDED CR WARD****That:**

- 1. The Annual Report for the year ended 30 June 2017 (as presented) be accepted.**
- 2. The CEO be instructed to give notice of the availability of the Annual Report for the year ended 30 June 2017 and to publish the Annual Report on the Shire of Wiluna's official website.**
- 3. Wednesday 23 May 2018 at 6pm be selected as the day of the Electors General Meeting.**

CARRIED 6/0**Resolution 041/18****DISCLAIMER READING**

Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

9.2.7 Review of Aerodrome Revenue and Expenditure

File:	ADM 0246
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	24 April 2018
Date of Meeting:	2 May 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to review revenue related to operation of the Wiluna Aerodrome, in comparison with the original 2017-18 budget and also in relation to the expenses of operating the Wiluna Aerodrome to identify any shortfall and to form a view as to whether landing fees and/or passenger charges need to be increased.

Background

At the September 2016 Ordinary Council Meeting, it was resolved to amend the passenger fees for users of the Wiluna Airstrip, by charging two separate passenger fees for users of the Wiluna Airstrip. The amendment reduced the Regular Public Transport (RPT) service to \$15.00 from the previous fee of \$21.00, considering the importance of the RPT service to the community. The fee amendment otherwise increased the fee payable by all other users to \$50.00. The increase in fees for other users reflected Council's intent to operate the Wiluna Airstrip at a minimum cost break-even basis, which would remove the need to subsidise this facility from general rates.

As a result of receiving a number of complaints about the new passenger fee structure, Council had agreed to undertake a review to determine if the current fees and charges are appropriate.

At its ordinary meeting held on 31 May 2017, the Council resolved to:

- Reduce passenger fees to for non-RPT passengers to \$21.00 (including GST) per person per trip (ie. to 19.09 ex-GST)
- Maintain passenger fees for RPT passengers at \$15.00 (including GST) per person per trip (ie. approximately \$13.64 ex-GST)
- Maintain landing fees at the same level as previously.

Aerodrome charges were reviewed again as part of the 2017-18 budget process, and the current charges were applied with effect from 1 October 2017 (there being an unavoidable delay between the adoption of the budget by the Council and when new aerodrome charges can be implemented into the AvData billing cycle). The current charges are:

- RFDS – exempt from landing fees and passenger charges:
- RPT passenger charges at \$15.4545 (ex-GST)
- Non-RPT passenger charges at \$22.7273 (ex-GST)
- Landing fees @ \$15.91 (ex-GST) per 1,000kg certified maximum takeoff weight (MTOW) or part thereof – 6am-6pm

DISCLAIMER READING

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- Landing fees @ \$40.91 (ex-GST) per 1,000kg MTOW or part thereof – 6pm-6am (there have only been two flights to which this fee applied in the nine months to 31 March 2018).

Both the reduction of passenger charges in May 2017 and the review of aerodrome fees and charge during preparation of the 2017-2018 Annual Budget were based on likely passenger numbers and flights provided by local mining companies. These were predictions only, so it is important that actual flights and passenger numbers and aerodrome revenue be monitored to ensure that the aerodrome does not incur large unbudgeted operating deficits.

Comment

It is apparent that passenger movements are significantly down on those predicted in May last year during negotiations between the CEO and mining companies, and passenger fee revenue is also down accordingly. This was recognised in the February budget review by reducing projected airport revenue by reducing passenger fee revenue by \$180,000 (36.6%).

That prediction was based solely on an extrapolation of passenger fee revenue then showing in the general ledger, without detailed analysis.

In fact, the general ledger does not really accurately reflect aerodrome revenue as at the balance date due to lags in receiving data from our billing agent, AvData.

The data on the next page shows a more accurate picture, based on AvData billings for the period 1 July 2017 to 31 March 2018.

The table shows that, during the first 3 quarters of this financial year, there were 289 landings and 10,627 passenger movements (excluding RFDS).

Although passenger charges revenue is well down (we have generated about 56.41% of the revenue originally budgeted, with 75% of the year elapsed), landing fee revenue is up a bit (we have collected 92.35% of the budgeted landing fee revenue with 75% of the year elapsed).

Projecting the revenue-to-date through to the end of the 4th quarter, it appears that we are likely to have generated total aerodrome revenue of about \$400,000 by year-end. That will still be almost \$75,000 (15.70%) down on the budgeted aerodrome revenue of \$485,000, but a better outcome than one would expect just going from general ledger data.

The other thing to note is that airport expenditure is also down, mainly due to a lack of expenditure in the first part of the year.

DISCLAIMER READING

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Airport Revenue Analysis 1 July 2017 to 31 March 2018

Airport Revenue Analysis 1 July 2017 to 31 March 2018						
	Landing Fees			Passenger Charges		
Customer	No. of Landings	Average MTOW (Kg)	Total Landing Fees (ex GST)	No. of Passengers	Total Passenger Charges (ex GST)	Total Revenue
R F D S Western Operations -	41	4,740	\$0.00	No Data Available		0
Skippers Aviation P/L	119	13,199	\$24,265.66	2,010	\$31,621.12	\$55,886.78
AE Charter Services P/L T/A A	1	7,765	\$116.48	12	\$229.09	\$345.57
Aus West Airlines (2010) P/L	1	5,670	\$90.20	20	\$454.54	\$544.74
Chrishine Nominees P/L	11	3,051	\$519.95	64	\$1,356.35	\$1,876.30
Nantay P/L	1	7,764	\$123.52	11	\$250.00	\$373.52
National Jet Express P/L	29	40,338	\$18,945.50	3,277	\$65,449.57	\$84,395.07
National Jet Systems P/L	55	42,184	\$36,719.30	5,052	\$114,047.21	\$150,766.51
Paul Lyons Aviation P/L	2	2,449	\$75.70	2	\$41.82	\$117.52
Pegasus Air P/L (NSW)	2	4,740	\$150.82	8	\$181.82	\$332.64
Police Aero Club of WA	1	1,202	\$19.12	No Data Available		\$19.12
Regional Express Holdings Ltd	1	13,155	\$197.33	37	\$706.33	\$903.66
Star Aviation P/L	5	3,529	\$274.93	18	\$409.09	\$684.02
Texrio P/L	16	4,793	\$1,329.13	91	\$1,911.73	\$3,240.86
WA Police Air Wing Support U	4	4,580	\$287.15	25	\$546.35	\$833.50
	289		\$83,114.79	10,627	\$217,205.02	\$300,319.81
2017-2018 Budget			YTD	Projected	Variance	Percentage
Landing Fee Revenue	90,000		83,115	110,820	20,820	23.13%
Passenger Charge Revenue	385,000		217,205	289,607	-95,393	-24.78%
	\$475,000			\$400,427	-74,573	-15.70%

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Airport Expenses 1 July 2017 to 31 March 2018

	YTD	Projected to 30.6.2018
Depreciation	114,510	147,900
Administration Allocated	17,689	23,585
Insurance	3,150	3,150
Aerodrome Operation	84,383	137,844
Aerodrome Maintenance	58,127	81,378
Aerodrome Building Operation	2,089	2,785
	<u>\$279,948</u>	<u>396,642</u>

Depreciation expense is on-track, as we would expect, and the insurance was a saving (and has all been paid).

The administration expense is up, but all other categories of expenditure are down year-to-date because of under-expenditure in the first half year.

We expect some of these to increase noticeably in the last quarter:

- Aerodrome operation will be up, because:
 - We are now paying for professional advice and assistance in managing the aerodrome. It is estimated that this will cost us about \$28,500 in the last quarter.
 - Our advisers have found that our ARO inspections are not being performed to the required standard; consequently, we expect that aerodrome operations costs will increase due to the ARO inspections being more thorough (and more costly due to taking more time).
- Aerodrome maintenance cost is also expected to increase due to the increased thoroughness of ARO inspections. More thorough inspections are likely to find more things that need to be fixed.

In consultation with the Executive Manager Technical Services, I have tried to model how our aerodrome expenses are likely to finish the year. This is shown in the table above in the column headed "Projected to 30.6.2018".

Of course, looking into the future is always a very difficult task fraught with uncertainty. But on the basis of our best efforts, the aerodrome expenses at the end of the year are also likely to be about \$400,000 – similar to the revenue.

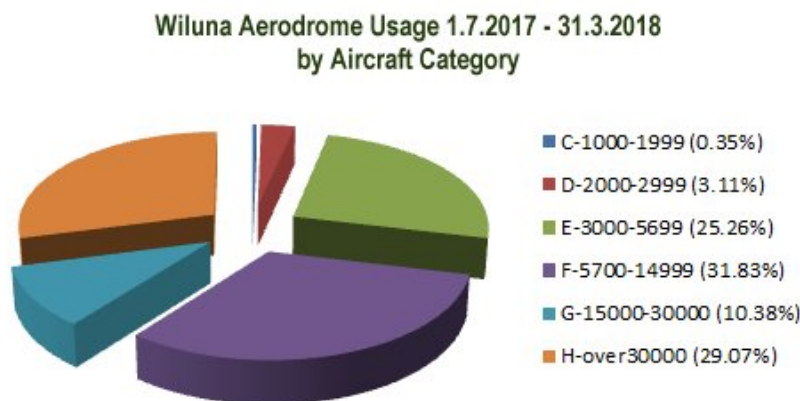
Consequently, there would appear to be no reason to increase aerodrome charges at this time.

HOWEVER:

- We are committed to funding certain improvements to the airport infrastructure in 2018-19, including:

PAPI light installation	\$ 76,092
CCTV/airside access control	\$ 9,837
Aerodrome Perimeter security fence materials	\$ 87,750
Installation of security fence	\$ 130,000

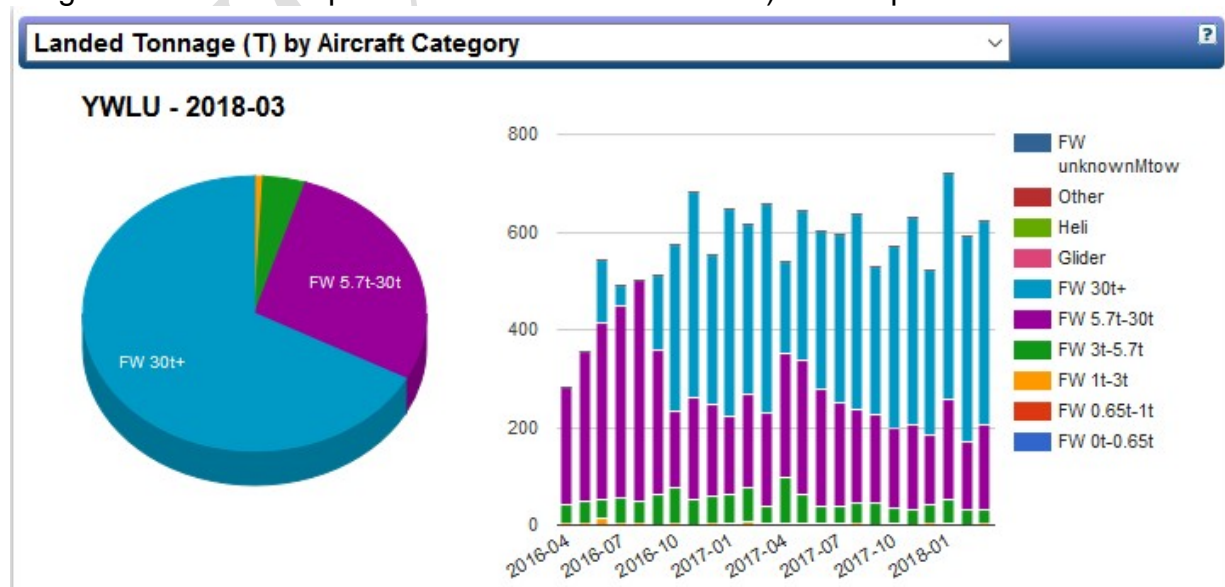
- We have identified that there are serious issues with the runway, which may have to be rebuilt if we are to continue to accommodate the large aircraft that are currently accounting for more than 39% of landings (see pie chart below).



We have found earlier reports that alluded to the state of the runway, and it is not immediately clear why:

- Less than two years ago, we resealed a runway that (according to the reports we have found) was already known to be failing; or
- Whether it was a good idea, in the light of identified weaknesses in the runway, to increase the load on the runway by allowing heavier aircraft.

The chart below shows the growth of the heaviest aircraft (some more than twice the weight of the heaviest plane used on the RPT service) since April 2016.



It is estimated that we may need to spend up to \$4m to bring the runway up to an acceptable standard to be able to sustainably accommodate the larger aircraft.

If we have to expend that kind of money, then the annual cost of operating the airport will increase significantly next year (and continue to increase over time).

The last report on the runway is very technical, although prepared by engineers that are not known to have any particular speciality in aviation. And as a management team, we do not have the specialised knowledge to fully understand it.

Nevertheless, budget time is almost upon us and we will need to formulate a plan both with respect to any required capital works and also in respect of setting aerodrome fees and charges appropriately.

This might mean introducing landing charges based on MTOW of the aircraft, with heavier planes (that require stronger runways and/or cause more wear and tear) paying significantly larger landing fees than smaller planes.

In any case, we really need to know what we are doing – sooner rather than later.

Consequently, it is recommended that we have the last engineering report on the runway reviewed by engineers from Aerodrome Management Services as soon as possible so that we can identify the way forward.

Consultation

Angela Hoy, Executive Manager Technical Services
Colin Bastow, Chief Executive Officer

Statutory Environment

Not applicable in the light that no change of fees is recommended at this time.

Risk Assessment

The runway is failing, and the Airport Reserve will be insufficient to replace it.

At this stage, the best thing we can do to mitigate risk is to get some advice from engineers who specialise in airports and aviation.

Policy Implications

To be assessed in due course.

Financial Implications

We understand that the cost of having our runway assessed by AMS engineers will be about \$12,000.

The longer-term implications for next year's budget and the long-term financial plan are yet to be assessed.

Conceivably airport operating costs could double if we are forced to borrow to carry out replacement of critical infrastructure.

Strategic Implications

To be assessed.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 9.2.7.

MOVED CR THOMAS

SECONDED CR HARRIS

That:

- 1. The information in this report concerning 2017-2018 aerodrome revenue and expenses be received and noted.**
- 2. The CEO be authorised to engage engineers with experience in airports and aviation as soon as possible to review the state of the main runway and provide advice on its protection, repair, and/or replacement.**
- 3. That up to \$20,000 cost of the report be funded from the Airport Reserve Account.**

CARRIED 6/0

Resolution 042/18

9.3. Chief Executive Officer

9.3.1. Scheme Amendment No. 2 to Local Planning Scheme No. 2

File: AM0356
Reporting Officer: Colin Bastow, Chief Executive Officer
Date of Report: 29 March 2018
Date of Meeting: 2 May 2018
Disclosure of Interest: Nil

Purpose

For Council to consider initiating proposed Scheme Amendment No. 2 to the Shire of Wiluna Local Planning Scheme No. 2 as a 'standard amendment' pursuant to the *Planning and Development (Local Planning Schemes) Regulations 2015* (the Regulations).

The amendment relates to the rezoning of two vacant lots (Lots 52 and 81) adjacent to the Wiluna Caravan Park on Wotton and Lennon Streets from 'Town Centre' and 'Residential' to 'Tourist', associated with the Wiluna Caravan Park redevelopment project.

The proposed Scheme Amendment shall be known as Scheme Amendment No. 2 (Refer to Appendix 9.3.1. – Draft Scheme Amendment Report, yellow pages).

Background

At its ordinary meeting in May 2017, Council resolved, (Item 10.1.1. Resolution 018/17):

That Council:

1. *Approves the CEO to purchase the Club Hotel, Wiluna and the Wiluna Caravan Park which is located on Town Lots 47, 52, 53, 54, 55 81 & 1524 (as per attachment 10.1.1.) for the following purposes:*
 - i. *Administration Centre (Civic Purposes); and*
 - ii. *Caravan Park.*

The properties listed within Council Resolution 018/17 are now under the ownership of the Shire of Wiluna.

The Wiluna Caravan Park is in a state of disrepair and in need of upgrade including an expanded footprint, in order to provide improved short-stay and holiday accommodation that will meet the needs of local tourism. Local Planning Scheme No. 2 needs to be amended to enable Lots 52 and 81 to be incorporated in the caravan park redevelopment project.

CommentDetails of the Proposal

The proposed scheme amendment seeks to:

- (a) Rezone Lot 52 on Plan 223212 (HN 76) Wotton Street, Wiluna, from 'Town Centre' to 'Tourist';
- (b) Rezone Lot 81 on Plan 223212 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'; and
- (c) Rezoning a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'.

No modification to the Scheme text is proposed. Refer to Appendix 9.1.1. – Draft Scheme Amendment Report for further details.

Rationale for Amendment

The proposed amendment directly aligns with the Shire's Local Planning Strategy, which was endorsed by the Western Australian Planning Commission (WAPC) in January 2013. The Local Planning Strategy seeks to expand the existing Wiluna Caravan Park, as proposed in this amendment, to create a consolidated land parcel for tourism use.

The amendment is also consistent with the Mid-West Tourism Development Strategy (2014), which advocates for Wiluna to 'upgrade visitor amenities at the town caravan park' and develop short-term accommodation options.

Matters for Consideration

Future redevelopment of the caravan park will need to have regard for such things as amenity, management and compliance with the *Caravan Park and Camping Grounds Act 1995*.

The portion of Public Road reserve being rezoned must be closed in accordance with the process set out within section 58 of the *Land Administration Act 1997*. This process has commenced.

Next Steps

In accordance with the Regulations, this proposal is considered to be a 'standard amendment' as it is consistent with the Shire's Local Planning Strategy that has been endorsed by the WAPC. Following initiation, the amendment will be required to be referred to the Environmental Protection Authority prior to being advertised for a period of 42 days.

Upon the conclusion of the 42 day advertising period, Council will consider whether to adopt the proposed amendment for final approval with or without modification. That future Council resolution will then be forwarded to the WAPC with a request that the Minister for Planning grant final approval with or without modification.

Consultation

No consultation has been undertaken on this proposed amendment specifically. The Shire's draft Community Perceptions Survey 2018 identifies the caravan park as having high importance and low satisfaction to the community. Once initiated, the scheme amendment will be publically advertised for comment for a period of 42 days.

Statutory Environment

Planning and Development Act 2005

Section 75 of the *Planning and Development Act 2005* allows a local government authority to amend its local planning scheme with the approval of the Minister for Planning.

Planning and Development (Local Planning Schemes) Regulations 2015

Part 5 of the *Planning and Development (Local Planning Schemes) Regulations 2015* sets out the process to amend a local planning scheme.

Risk Management Implications

Nil

Policy Implications

Nil

Financial Implications

Once adopted and approved for advertising the Scheme Amendment will need to be advertised at the Shire's expense.

Strategic Implications

- Strategic Community Plan: 'Go Ahead Wiluna'
 - 3.1.1. Sustainable and responsible growth and development – Lead revitalisation and renewal in Wiluna.
 - 3.2.1. Increase economic outcomes through tourism and small business – Boost Tourism planning and initiatives to promote Wiluna as a unique tourist destination.
- Local Planning Strategy: Tourism land use.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.3.1.****MOVED CR WARD****SECONDED CR HARRIS**

1. Initiate proposed Scheme Amendment No. 2 to the Shire of Wiluna Local Planning Scheme No. 2 by:
 - (a) Rezoning Lot 52 (HN 76) Wotton Street, Wiluna, from 'Town Centre' to 'Tourist';
 - (b) Rezoning Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist';
 - (c) Rezoning a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'; and
 - (d) Amending the Scheme Map accordingly.
2. Determine the proposed amendment to be a 'standard amendment' pursuant to the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:
 - (i) The amendment is consistent with the Shire of Wiluna Local Planning Strategy which has been endorsed by the Commission.
 - (ii) The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;
 - (iii) The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.
3. Forward Scheme Amendment No. 2 to:
 - (i) The Environmental Protection Authority for comment, pursuant to Section 81 of the *Planning and Development Act 2005*; and
 - (ii) The Western Australian Planning Commission for information.
4. Pursuant to regulation 47 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, subject to no objections being received from the Environmental Protection Authority, advertise the amendment for public comment for a period of 42 days.

CARRIED 6/0**Resolution 043/18**

9.3.2. Shire of Wiluna Caravan Park

File:	ADM0441
Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	20 April 2018
Date of Meeting:	02 May 2018
Disclosure of Interest:	Nil

Purpose

For Council to consider approving the public advertising of the concept design of the Wiluna Caravan. (Appendix 9.3.2. salmon pages).

Background

The Shire purchased the Wiluna Caravan Park property when it acquired the former Club Hotel from the liquidators. The caravan park had effectively been closed for some years due to the poor condition of the facilities including issues with the septic system. There were two long-term residents still residing at the park when the Shire acquired the property, however, they have since found alternative accommodation.

To re-establish the Wiluna Caravan Park, the Shire will need to undertake the following works:

1. Clear the site,
2. Amend the Shire's Town Planning Scheme (#2) to change the zoning of two of the properties to tourist,
3. Agree on a concept plan,
4. Produce a tender document,
5. Invite tenders for the construction works,
6. Award a contract to the successful Tenderer,
7. Project Manage the works,
8. Allocate staff resources to operate the park.

Elected members had indicated their desire to seek community feedback on the proposed concept design of the Wiluna Caravan Park. The first stage in this process is for Council to approve a design so the Shire can request community feedback.

Comment

The attached concept design caters for some different accommodation types which include caravans, camping and onsite cottages. The site is over 10,000 sqm but does not allow for any overflow camping area. Council will need to consider an alternative location for an overflow camping area if there are major events etc.

There are two types of caravan sites as caravan are getting larger and require more room as well as power outlets.

The site is designed to be secure and only allow patrons access. Visitors parking is on the street as well as a pullover bay for caravans wanting to stay in the park. A swipe card access is located on the Wotton Street to allow patrons to walk into town. There is also a swipe card entry near the Administration Centre's accommodation to

allow access to the camper's kitchen to anyone staying in this accommodation. This will allow the Shire to control who comes and goes from the Administration Centres kitchen area.

Parking on the camping grounds will be discouraged due to safety concerns. There have been ten parking bays set aside to allow for the parking of a second vehicle and any person who is camping.

The LPG storage facility has been relocated to Wotton Street, so it is away from the general traffic area and can be serviced from the street. A vapour proof wall has been included in the design to reduce the risk of injury to patrons in case of a fire.

Adequate provision has been made for washing machines, cloths lines and driers. The general public will not be given access to the laundry facility.

The Shire will service the park from its Administration Centre during normal office hours. An alternative arrangement will need to be implemented for after-hours access.

There had been some informal discussion with elected members about not allowing long stay patrons as this can cause certain issues. Further information on this matter can be provided to Council at the meeting.

At the Shire's recent community engagement workshop, it was identified that the lack of a caravan park in Wiluna was a concern to the community.

Consultation

Warren Olsen, Deputy Chief Executive Officer
Angela Hoy, Executive Manager Technical Services
Peter Teakle, Architect
Shire of Wiluna Council

Statutory Environment

Local Government Act 1995

Risk Management Implications

That the Shire cannot find the funds to undertake the redevelopment of the Wiluna Caravan Park.

The caravan park redevelopment is considered to be a major economic development driver for Wiluna as there is currently no accommodation in Wiluna. The risk to the community is the caravan park is not redeveloped.

Policy Implications

Nil

Financial Implications

The redevelopment of the Wiluna Caravan park is estimated to be around \$1.8m to \$2.0m.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.3.2.****MOVED CR HARRIS****SECONDED CR WARD**

1. That the Wiluna Caravan Park Concept Plan as attached, be placed on public display.
2. Public comment on the Wiluna Caravan Park Concept Plan will be encouraged for a minimum of two weeks before Council makes a final decision on the matter.

CARRIED 6/0**Resolution 044/18****9.3.3. Request for Donation – Project Pax**

File: ADM0108
Reporting Officer: Colin Bastow, Chief Executive Officer
Date of Report: 20 April 2018
Date of Meeting: 02 May 2018
Disclosure of Interest: Nil

Purpose

For Council to consider a request for a donation.

Background

The Shire has received a request from Project Pax for Veterans of Western Australia Inc. for a donation of between \$1,000 to \$2,000 on an annual basis.

The donation is for the funding of a former fishing vessel which has been converted into a safe and comfortable condition to be used as a tool in the recovery of veterans suffering physical/mental/emotional issues. Further details about this donation request can be obtained by reading the attachment. (Appendix 9.3.3. caramel page).

Comment

There are many very worthy charities such as Project Pax in which Council could donate. Unfortunately, the Shire would need to budget significantly more funding in its donations account if was to support every worthy cause.

It is normal for local government not to provide donations to organisations which are outside of the district. Also, the Shire has already expended its donation budget for the current financial year.

Consultation

Nil

Statutory Environment

Local Government Act 1995

Risk Management Implications

Nil

Policy Implications

Nil

Financial Implications

The request for donation is between \$1,000 to \$2,000.

The Shire has expended its donations account for the 2017/18 financial year.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

The Shire does not donate to Project Pax as its donations account has been fully expended in the 2017/18 financial year.

Council Decision

Item 9.3.3.**MOVED CR GRUNDY****SECONDED CR HARRIS**

The Shire authorises the CEO to make a donation under policy 1.10 Donations, to Project Pax and to stipulate that it is a once off donation and not an annual donation.

CARRIED 6/0**Resolution 045/18**

Reason for change: Council wished to support the Veterans.

9.3.4. Financial Management Review

File:	ADM0344
Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	23 April 2018
Date of Meeting:	02 May 2018
Disclosure of Interest:	Nil

Purpose

For the Chief Executive Officer (CEO) to report the results of the recent Financial Management Review (FMR) to Council. (Appendix 9.3.4. ivory pages).

Background

The recent Local Government (Audit) Regulation Reg. 17 Review which was conducted by Moore Stephens had identified that the FMR was due. The CEO is to undertake an FMR of the Shire once every four years.

The Shire had engaged the services of Lincolns to assist the CEO with the FMR. Lincolns are the chartered accounting firm that are the Shire's auditors and Mr Russell Harrison is one of the partners.

Comment

After reading the FMR which was undertaken on the CEO's behalf by Lincolns, Chartered Accounting Firm, the Financial Management systems and internal controls that have been established and maintained are both appropriate and effective.

Further details about the FMR can be obtained from reading the attachment.

Consultation

Warren Olsen, Deputy Chief Executive Officer.
Lincolns Chartered Accounting Firm.

Statutory Environment

Local Government Act 1995
Local Government (Financial Management) Regulations 1996 – Reg. 5(2)(c).

Risk Management Implications

Nil

Policy Implications

Nil

Financial Implications

The cost of the FMR is around \$5,500.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation & Council Decision******Item 9.3.4.*****MOVED CR THOMAS****SECONDED CR HARRIS**

That Council notes the CEO's Financial Management Review has concluded that the Shire's Financial Management Systems including internal controls, are both appropriate and effective.

CARRIED 6/0**Resolution 046/18****9.4. Committee Reports****9.4.1. – Audit Committee report of 28 March 2018**

(Attached as Appendix 9.4.1. marine blue pages).

Voting Requirements SIMPLE MAJORITY***Recommendation & Council Decision******Item 9.4.1.*****MOVED CR WARD****SECONDED CR HARRIS****That:**

- 1. The minutes of the Audit Committee Meeting held on 28 March 2018 (including the audited Annual Financial Report for the Year Ended 30th June 2017) be received.**
- 2. The Independent Auditor's Report for the Year Ended 30th June 2017 be received.**
- 3. The Audit Management Letter be received.**
- 4. The Auditor's comments and the CEO's comments as set out in the Audit Management Letter and its annexures be noted.**

CARRIED 6/0**Resolution 047/18****10. Elected Members Motion of Which Previous Notice Has Been Given****Nil****11. Urgent Business Approved by the Person Presiding or by Decision of Council****Nil****12. Matters Behind Closed Doors****Nil**

13. Closure

There being no further business the Chairperson closed the meeting at 1.23pm

These minutes were confirmed at the Ordinary Meeting of Council on the 23 May 2018

Signed _____

(Presiding Person at the meeting of which the minutes were confirmed.)

Date: _____

UNCONFIRMED

Wiluna Aerodrome

Drug and Alcohol Management Plan (CASA micro-business)

DRAFT

1. AMENDMENT HISTORY

Version	Issue Date	Section	Description & Location of Revisions Made	Document Sign off		
				Manual Controller	Checked By	Aerodrome Operator
1	26/3/18	All	Initial Issue			
2						
3						
4						
5						
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The Person responsible for approving this document shall be the Chief Executive Officer of the Shire of Wiluna. By approving this document the CEO supports all policies and procedures comprised within this document, including the compliance statement stated in section 1.

All/ any reviews or amendments to this document must contain a signature of approval by the Manual Controller and the Aerodrome Operator. Any revisions or amendments without a signature will not be accepted. This Master Manual must contain a signature next to each revision or amendment for it to be considered valid and current.

Amendments must always be notified in writing to the CASA inspector (contact details provided in the contact list) supplying the amended section/s only, not the entire manual – and all other manual holders.

Amendments will be shown in the above table.

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2. INTRODUCTION

CASA Micro-Business DAMP

FORMALLY ADOPTS THIS DAMP AS OUR OWN IN ACCORDANCE WITH THE CONDITIONS OF THE EXEMPTION CASA EX98/15

XXXXX

On behalf of Shire of Wiluna

Signature

Date

Instrument number CASA EX98/15

Version Number 3

Date: July 2016

3. DRUG AND ALCOHOL MANAGEMENT PROGRAM FOR A MICRO-BUSINESS

3.1. Our micro-business DAMP

This is the drug and alcohol management program (**micro-business DAMP**) for The Shire of Wiluna to obtain the benefit of CASA EX98/15 (the **CASA exemption**) which exempts Australian micro-businesses from the otherwise compulsory requirements of Subpart 99.B of the *Civil Aviation Safety Regulations 1998* (**CASR 1998**).

3.2. Definitions

Unless otherwise stated, words, phrases and acronyms in this micro-business DAMP have the same meanings as in Part 99 of CASR 1998.

3.3. Special definitions

For this micro-business DAMP:

SSAA employee means any person who is performing SSAA activities for our business, whether as an employee, a contractor, or under any other arrangements.

regular SSAA employee means an SSAA employee who is reasonably likely to perform an applicable SSAA at least 2 or more times every 90 days.

applicable SSAA means an SSAA that falls within the formal definition of *applicable* SSAA in Part 99 of CASR 1998. Generally speaking, these include, for example, maintenance, baggage handling, security, fuelling, flight, or things done "airside", that is on the surface of a certified or registered aerodrome or on an aircraft on such an aerodrome.

generic SSAA means the SSAA mentioned in the following paragraphs of regulation 99.015 of CASR 1998: (e), (f), (h), (i), (j), (k) and (l).

Note In general terms, these relate to aircraft refuelling, airport security, aircraft baggage handling, air traffic control, and aerodrome firefighting. The effect of this definition is that persons providing SSAA services, other than those defined as generic SSAA, must be counted as employees of the micro-business in line with the definition of **employee** in regulation 99.010 of CASR 1998.

on first engagement means when first employed, contracted or under any arrangement with us to perform SSAA activities for us.

For a person who was already engaged with us when we adopted this micro-business DAMP, **on first engagement** means not later than 30 days after the date we adopted this micro-business DAMP.

3.1. Terminology

SSAA employees - (including contractors) are anyone who are performing Safety Sensitive Aviation Activities (SSAA), activities that have a direct or indirect impact on the safe operation of an aircraft. For example, flight crew, cabin crew, ground handlers, maintenance, aircraft dispatchers, aviation security, refuellers and anyone who is working airside.

3.2. Micro-business — 10 SSAA employees

We are a micro-business for the exemption because we do not have, at any time, and under any circumstances, more than 10 regular SSAA employees performing, or available to perform, an applicable SSAA for our business.

3.3. What happens if we have more than 10 SSAA employees

We recognise that if, at any time, we have more than 10 regular SSAA employees performing, or available to perform, an applicable SSAA for our micro-business, the CASA exemption no longer applies to us and we must comply in full with Subpart 99.B of CASR 1998.

If, at any time, we do have more than 10 regular SSAA employees performing, or available to perform, an applicable SSAA for our micro-business, we will comply with all the requirements and the obligations set out in Subpart 99.B of CASR 1998.

We recognise that those obligations are significantly different in some respects from our obligations under this micro-business DAMP because of the relief otherwise provided by the CASA exemption.

3.4. CASA random drug and alcohol testing unaffected

We recognise that the CASA exemption does not extend to Subpart 99.C of CASR 1998 under which CASA conducts random drug and alcohol testing.

3.5. Provide training and supply copy of micro-business DAMP to SSAA employees

On first engagement, we will train each of our SSAA employees for our micro-business DAMP by doing the following, and until all relevant steps are completed for an SSAA employee, he or she is not permitted to perform an SSAA:

We will give each of our SSAA employees a copy of this micro-business DAMP.

We will identify the micro-business DAMP contact officer and the micro-business DAMP supervisor.

Through regular staff meetings with them, we will tell each of our SSAA employees of our commitment to effective drug and alcohol management in the interests of aviation safety, and we will publish our statement of this commitment in Company documents.

We will encourage each of our SSAA employees to inform the micro-business DAMP supervisor if they believe that they have consumed a level of alcohol or are taking any drug (this includes prescription and over-the-counter medication) that may affect his or her safe performance of SSAA.

We will tell each of our SSAA employees that if they consume a level of alcohol or take any drug that may affect the safe performance of their SSAA duties, they must not perform, or be available to perform, such SSAA duties.

If an employee has performed, or is in the act of performing, SSAA duties and we believe the SSAA employee has consumed a level of alcohol or taken any drug that may affect the safe performance of their SSAA duties, we will take all appropriate measures to protect the safety of our SSAA operations.

We will require successful completion of our drug and alcohol education program by our SSAA employees and our micro-business Damp Supervisor. For this purpose, the Company will use the CASA online drug and alcohol education program (CASA eLearning) available on the CASA website.

We will keep a record (paper register or computer database) of all SSAA employees who have completed the CASA eLearning. The register will record the employee's name, the date the CASA eLearning was completed, the result of the test and the date that the CASA eLearning will be retested.

An SSAA employee will be required to redo and complete the CASA eLearning once every 30 months.

4. CASA ELEARNING

An SSAA employee of our micro-business will not be permitted to perform, or be available to perform, an applicable SSAA for our micro-business unless and until he or she has successfully completed the CASA eLearning. On engagement, each SSAA employee will be told of this requirement.

Thirty months after completing the CASA eLearning, an SSAA employee of our micro-business will not be permitted to perform, or be available to perform, an applicable SSAA for our micro-business unless and until he or she successfully repeats the CASA eLearning.

4.1. Our eLearning log-on will be recorded

We recognise that when we log into the CASA eLearning site to enable our SSAA employees to complete their eLearning, details of our SSAA employees' completion of the eLearning is recorded for audit purposes.

On engagement, each SSAA employee will be told of this requirement.

4.2. Our micro-business DAMP supervisor

Our micro-business DAMP supervisor will undertake the same CASA eLearning as an SSAA employee. In addition, our micro-business DAMP supervisor will also undertake further training, approved by CASA, in relation to being an effective micro-business DAMP supervisor.

5. DRUG AND ALCOHOL TESTING BY US

We recognise that we are not required to have our own drug and alcohol testing program but that we may have such a program if we so chose.

However, if we chose to have our own drug and alcohol testing program, we will document it, and we will tell our SSAA employees of the program and what it involves. In such a program, in order to expedite testing: for drug testing we will use only urine or oral fluid; and for alcohol testing we will use only breath samples.

5.1. Positive test results

An SSAA employee may give a positive drug or alcohol test result in different circumstances, for example:

1. under our own drug and alcohol testing program (if we have one); and
2. under another organisation's drug and alcohol testing program (if we properly become aware of it); and
3. under Subpart 99.C of CASR 1998 under which CASA conducts random drug and alcohol testing.

5.2. How we will react to a positive test result for any of our SSAA employees

If, for any of our SSAA employees, we become aware of any positive test result for a confirmatory drug test or a confirmatory alcohol test, we will not permit the SSAA employee to perform, or be available to perform, an applicable SSAA for our micro-business unless one of the following events happens first:

1. a CASA medical review officer has determined that the positive result could have been caused by medical treatment or another innocent cause and is not an aviation safety risk;
2. a CASA medical review officer, or a CASR Part 99 DAMP medical review officer, or a registered medical practitioner nominated by us, considers that the SSAA employee:
 - has undergone an assessment for drug or alcohol use (which may include an assessment carried out by a registered medical practitioner nominated by us); and
 - has received a negative test result for a confirmatory drug test or a confirmatory alcohol test; and
 - is considered fit to perform, or be available to perform, an applicable SSAA for us.

5.3. How we will react if testing is refused or interfered with by any of our SSAA employees

If, for any of our SSAA employees, we become aware that the SSAA employee was required to take a drug or alcohol test and refused to take the test, or interfered with the integrity of the test, we will not permit the SSAA employee to perform, or be available to perform, an applicable SSAA for our micro-business until:

1. a CASA medical review officer, or a DAMP medical review officer, or a registered medical practitioner nominated by us, considers that the SSAA employee:
 - has undergone an assessment for drug or alcohol use; and

- has received a negative test result for a confirmatory drug test or a confirmatory alcohol test; and
- is considered fit to perform, or be available to perform, an applicable SSAA for us.

in this circumstance required means required by law, or by us, or by CASA, or by the person's other employer (for example, if our SSAA employee is a contractor to us but employed by another person who properly conducted a drug and alcohol test).

5.4. How we will react to suspicion of drug or alcohol misuse by any of our SSAA employees

If, when they are performing or being available to perform an applicable SSAA, any of our SSAA employees is reasonably suspected by our DAMP supervisor of being adversely affected by a testable drug or by alcohol, we will immediately stand-down the employee from all applicable SSAA duties, until the employee is drug and alcohol **tested by a competent person** using serviceable testing equipment and each of the test results is not a positive result.

If a competent person is not available to conduct testing, or serviceable testing equipment is not available, a registered medical practitioner nominated by us should certify that the employee is fit to perform, or can be made available to perform, applicable SSAA.

If a registered medical practitioner is not available, at least 32 hours must have passed since the reasonable suspicion first arose, and we must be satisfied that the SSAA employee is not a risk to aviation safety.

5.5. How we will react if any of our SSAA employees is involved in an accident or serious incident

If, when they are performing or being available to perform an applicable SSAA, any of our SSAA employees is involved in an accident or serious incident, we will immediately stand-down the employee from all applicable SSAA duties until the employee is drug and alcohol **tested by a competent person using serviceable testing equipment** and each of the test results is not a positive result.

If a competent person is not available to conduct testing, or serviceable testing equipment is not available, a registered medical practitioner nominated by us should certify that the employee is fit to perform, or can be made available to perform, applicable SSAA.

If a registered medical practitioner is not available, at least 32 hours must have passed since the reasonable suspicion first arose, and we must be satisfied that the SSAA employee is not a risk to aviation safety.

5.6. Tested by a competent person using serviceable testing methods

In the previous paragraphs, the expression tested by a competent person using serviceable testing equipment means this:

- Tested by a registered medical practitioner, a qualified nurse or a trained collector, trained in the proper use of any reputable, commercially available, urine or oral fluid testing equipment (for drugs) or breath testing equipment (for alcohol), so that the testing is carried out using that equipment in accordance with the equipment manufacturer's approved testing methods.

This covers testing that might be done on one of our SSAA employees by us, if we have a testing program and use reputable, commercially available, testing equipment that is within its use-by date.

It also covers testing that might be done on one of our SSAA employees who is a contractor to us provided by another employing organisation with the right to test its employees.

5.7. SSAA employees who are on contract to us from a CASR Part 99 DAMP organisation

For this section, a CASR Part 99 **DAMP organisation** means a DAMP organisation under Subpart 99.B of CASR 1998, **other than** another micro-business which is acting with the benefit of the CASA exemption.

If one of our SSAA employees is a contractor to us, provided to us by a **DAMP organisation**, then if reasonable suspicion arises, or if there is an accident or serious incident, we will immediately notify the contact officer of that DAMP organisation.

We will immediately stand-down the employee from all applicable SSAA duties, until the employee is drug and alcohol tested by the DAMP organisation and each of the test results was not a positive result.

We recognise that it is a responsibility of that DAMP organisation to test the employee in accordance with that organisation's DAMP.

5.8. SSAA employees who are on contract to us from another DAMP micro-business

If one of our SSAA employees is a contractor to us, provided to us by **another micro-business with a micro-business DAMP**, then if a reasonable suspicion arises, or if there is an accident or serious incident, we will immediately notify the contact officer of that other micro-business.

We will immediately stand-down the employee from all applicable SSAA duties, either:

1. until the employee is drug and alcohol tested under the other micro-business's micro-business DAMP and each of the test results is not a positive result; or
2. until:
 - the employee is drug and alcohol tested by a competent person using serviceable testing equipment and each of the test results is not a positive result; or
 - if a competent person is not available to conduct testing, or serviceable testing equipment is not available, a registered medical practitioner
 - nominated by us certifies that the employee is fit to perform, or can be made available to perform, applicable SSAA; or
 - if a registered medical practitioner is not available, at least 32 hours have passed since the reasonable suspicion first arose, and we are satisfied that the SSAA employee is not a risk to aviation safety.

The expression tested by a competent person using serviceable testing equipment is defined above.

We recognise that nothing in this micro-business DAMP restricts, or is intended to restrict, our legal right as an employer or a contractor to terminate the employment or the contract for behaviour that is in serious

breach of our employee's or our contractor's legal obligations to us in relation to the risks associated with the misuse of drugs and alcohol by SSAA employees.

6. REPORTING TO CASA

Under exemption CASA EX39/15, our organisation is not required to report to CASA.

7. RECORD KEEPING

We will keep the records that would have enabled us to comply with the reporting requirements that would have otherwise been applicable for 5 years from the date the information would have had to be provided to CASA.

8. CASA DIRECTIONS TO CHANGE AND REQUESTS FOR INFORMATION

We will, on CASA's written request, provide CASA with any information, documents or records required by CASA for the purpose of conducting any audit of the use of our micro-business DAMP in our micro-business. To retain our exemption eligibility, we will change this micro-business DAMP as directed in writing by CASA.

Milton Rd - closure





**Department of Planning,
Lands and Heritage**

Angela

Our ref: 03637-1897, Job No: 180006
Enquiries: Lisa Nicholas – Ph 6552 4436
Lisa.nicholas@dph.wa.gov.au

Shire of Wiluna
PO Box 38
WILUNA WA 6646

Attention: Chief Executive Officer

RECEIVED 11 JAN 2018

Dear Sir/Madam

Re: Proposed New Lease for 'Solar Electricity Generation' – Shire of Wiluna

The Department of Planning, Lands and Heritage (DPLH) is considering a proposal to grant a new lease for the purpose of 'Solar Electricity Generation' for a term of 21 years over the following land parcels:

Tenure	PIN	Lot/s No	Deposited Plan
Part Reserve 21442	-	999	204575
Unallocated Crown Land	-	996 – 998	204575
Unallocated Crown Land	-	1000 – 1015	204575
Road Reserve	1,194,913	-	-
Right of Way	11,467,392	-	-
Right of Way	11,467,391	-	-

lake way 11,467,401 - Caravan park
The subject land of the proposal is shown bordered in blue on the enclosed SmartPlan.

To facilitate this proposal further, please advise in writing of any objections or comments that the Shire of Wiluna may have in relation to the abovementioned lease proposal.

If the Shire is agreeable to the proposal, it would be greatly appreciated if the Shire could kindly commence the process to formally close the portions of Right of Way and Road reserve in accordance with the statutory requirements under Section 58 and Regulation 9 of the *Land Administration Act 1997* please.

Please do not hesitate to contact me on the details listed at the top right-hand side of this letter if you have any queries or require further information.

Thank you.

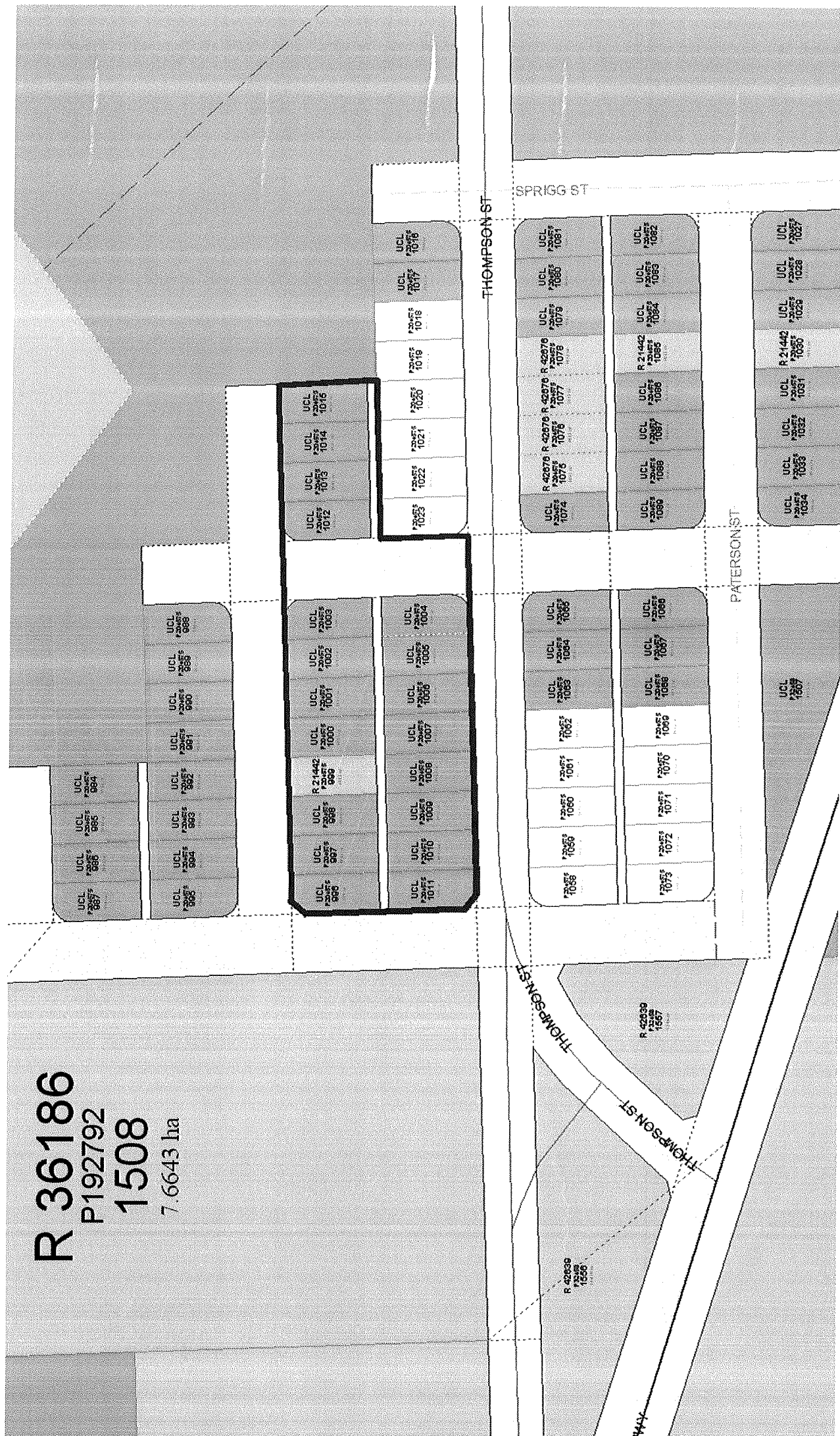
Yours Sincerely

Lisa Nicholas

**Lisa Nicholas
Assistant State Land Officer
Case Management – Midwest Gascoyne**

8 January 2018

7.6643 ha





SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WILUNA

Compilation Report

For the Period Ended 31 March 2018

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.

No matters of significance are noted.

Statement of Financial Activity by reporting program

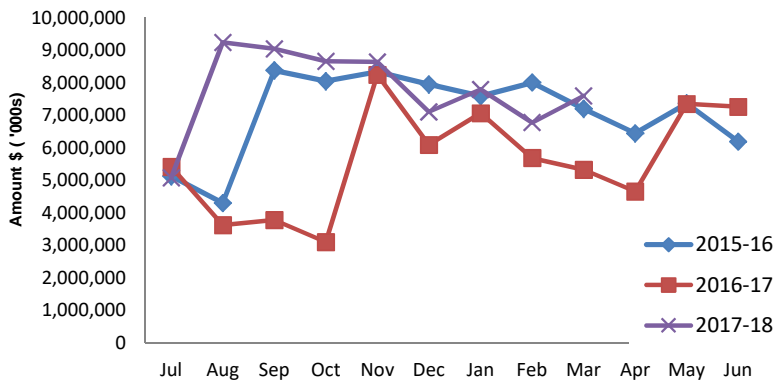
Is presented on page 5 and shows a surplus as at 31 March 2018 of \$7,598,116.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

SHIRE OF WILUNA

Monthly Summary Information
For the Period Ended 31 March 2018

Liquidity Over the Year (Refer Note 3)



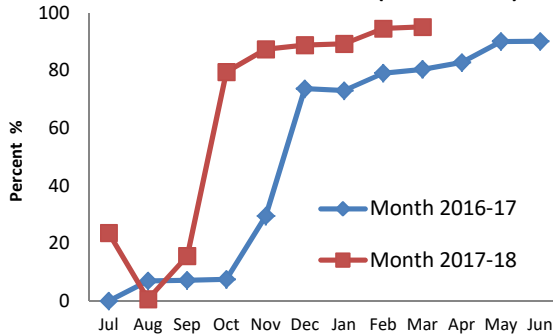
Cash and Cash Equivalents as at period end

Unrestricted	\$	7,450,150
Restricted	\$	4,278,826
	\$	11,728,976

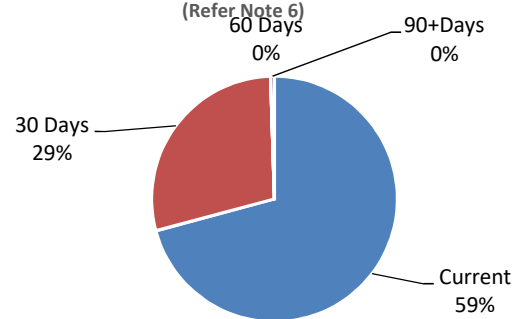
Receivables

Rates	\$	212,200
Other	\$	85,675
	\$	297,875

Rates Receivable (Refer Note 6)

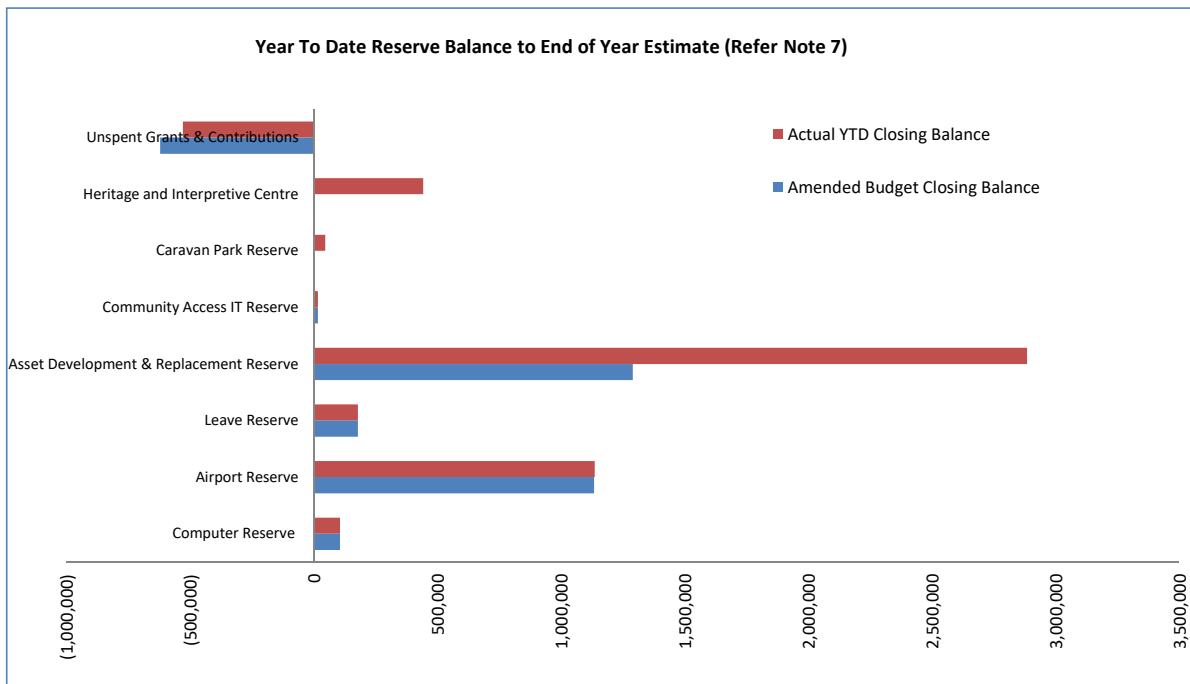
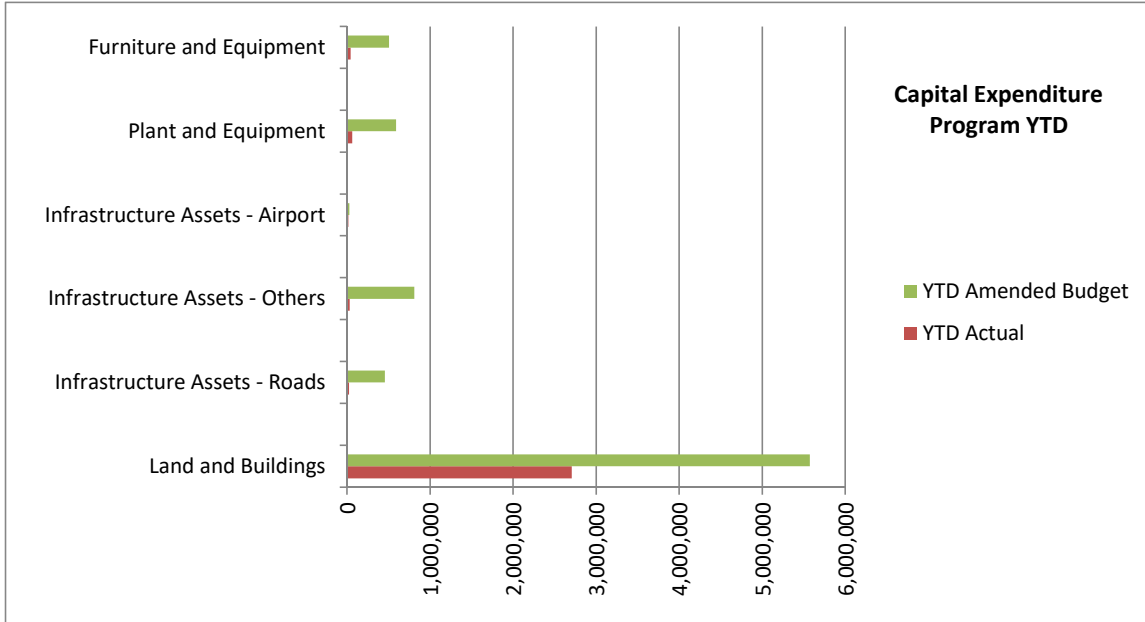


Accounts Receivable Ageing (non-rates)



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

SHIRE OF WILUNA
Monthly Summary Information
For the Period Ended 31 March 2018



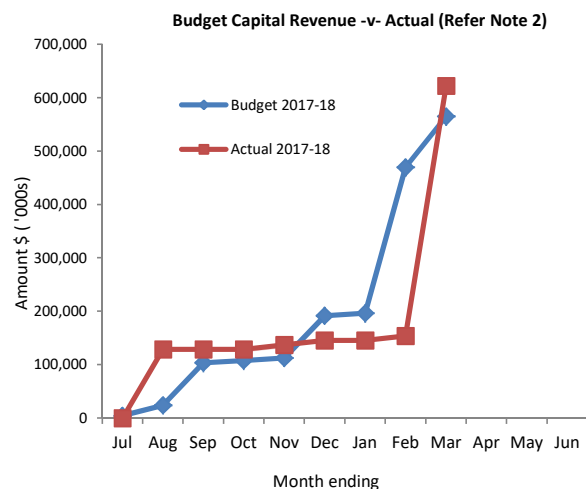
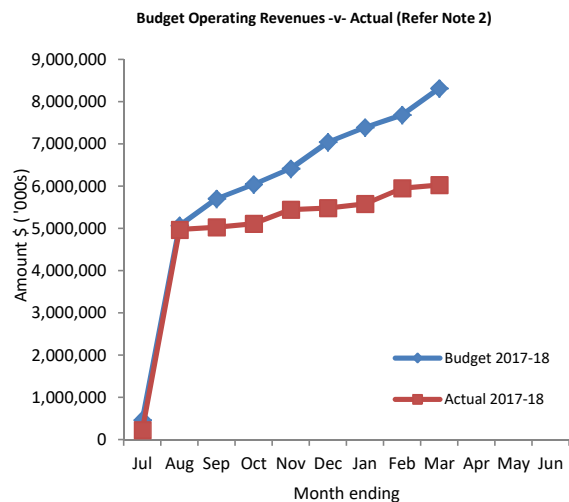
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WILUNA

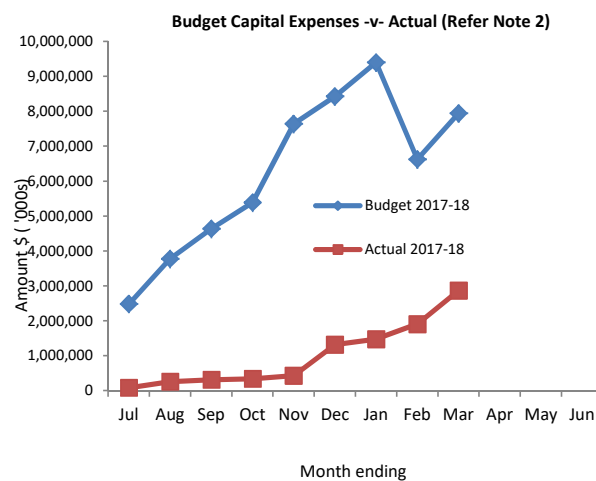
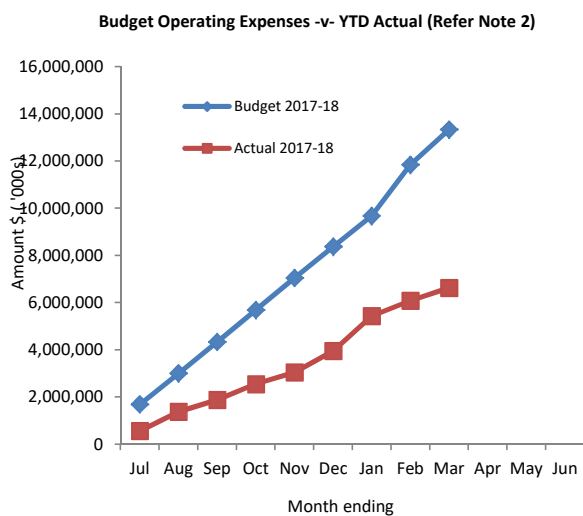
Monthly Summary Information

For the Period Ended 31 March 2018

Revenues



Expenditure



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2018

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	\$	%
Governance		500	500	500	102	(398)	-80%
General Purpose Funding - Rates	9	4,260,474	4,260,474	4,260,474	4,248,089	(12,385)	0%
General Purpose Funding - Other		1,118,399	1,118,399	839,817	1,134,427	294,610	35%
Law, Order and Public Safety		17,170	17,170	17,170	20,677	3,507	20%
Health		780	780	780	100	(680)	-87%
Education and Welfare		0	0	0	0	0	
Housing		20,500	20,500	20,500	676	(19,824)	-97%
Community Amenities		86,513	86,513	65,622	71,489	5,867	9%
Recreation and Culture		237,900	237,900	179,619	95,883	(83,736)	-47%
Transport		3,836,636	11,165,291	2,869,294	446,096	(2,423,198)	-84%
Economic Services		37,650	37,650	31,031	11,840	(19,191)	-62%
Other Property and Services		45,039	45,039	33,695	1,028	(32,667)	-97%
Total Operating Revenue		9,661,561	16,990,216	8,318,502	6,030,407	(2,288,095)	
Operating Expense							
Governance		(1,731,890)	(1,731,890)	(1,319,219)	(916,238)	402,981	31%
General Purpose Funding		(194,953)	(194,953)	(147,163)	(178,956)	(31,793)	-22%
Law, Order and Public Safety		(232,738)	(232,738)	(189,117)	(86,098)	103,019	54%
Health		(135,649)	(115,649)	(88,105)	(42,738)	45,367	51%
Education and Welfare		(63,002)	(63,002)	(48,724)	(37,907)	10,817	22%
Housing		(143,819)	(143,819)	(107,685)	(102,779)	4,906	5%
Community Amenities		(676,212)	(676,212)	(517,180)	(261,907)	255,273	49%
Recreation and Culture		(1,864,998)	(1,864,998)	(1,402,805)	(797,990)	604,815	43%
Transport		(10,845,669)	(18,321,593)	(8,157,713)	(2,512,965)	5,644,748	69%
Economic Services		(500,141)	(500,141)	(422,056)	(195,888)	226,168	54%
Other Property and Services		(60,386)	(1,001,136)	(941,257)	(1,502,213)	(560,956)	-60%
Total Operating Expenditure		(16,449,457)	(24,846,131)	(13,341,024)	(6,635,679)	6,705,345	
Funding Balance Adjustments							
Add back Depreciation		6,589,734	6,589,734	4,943,580	2,080,796	(2,862,784)	-58%
Adjust (Profit)/Loss on Asset Disposal	8	(5,000)	(5,000)	(5,000)	0	5,000	-100%
Loss on revaluation of non-current assets		50,000	50,000	0	0	0	
Adjust provisions and accruals		0	0	0	0	0	
Net Cash from Operations		(153,162)	(1,221,181)	(83,942)	1,475,524	1,559,466	
Capital Revenues							
Grants, Subsidies and Contributions	11	2,289,261	1,520,705	565,481	622,671	57,190	10%
Proceeds from Disposal of Assets	8	535,000	535,000	0	0	0	
Total Capital Revenues		2,824,261	2,055,705	565,481	622,671	57,190	
Capital Expenses							
Land and Buildings	13	(8,312,252)	(7,838,752)	(5,572,558)	(2,704,438)	2,868,120	51%
Infrastructure - Roads	13	(2,920,809)	(1,915,342)	(453,357)	(23,881)	429,476	95%
Infrastructure - Others	13	(1,060,000)	(1,060,000)	(806,256)	(31,203)	775,053	96%
Infrastructure - Airport	13	(140,004)	(57,004)	(24,004)	(13,465)	10,539	44%
Plant and Equipment	13	(713,530)	(703,530)	(589,780)	(58,720)	531,060	90%
Furniture and Equipment	13	(561,815)	(531,815)	(501,815)	(40,895)	460,920	92%
Work in Progress	13	0	0	0	0	0	
Total Capital Expenditure		(13,708,410)	(12,106,443)	(7,947,770)	(2,872,602)	5,075,168	
Net Cash from Capital Activities		(10,884,149)	(10,050,738)	(7,382,289)	(2,249,931)	5,132,358	
Financing							
Repayment of Debentures	10	(165,647)	(165,647)	(162,431)	(162,431)	0	0%
Proceeds from new debentures	10	1,500,000	1,500,000	0	0	0	
Transfers to cash backed reserves (restricted assets)	7	(675,063)	(675,063)	(149,014)	(149,014)	0	0%
Transfers from cash backed reserves (restricted assets)	7	4,885,054	4,885,054	2,436,099	2,436,099	0	
Net Cash from Financing Activities		5,544,344	5,544,344	2,124,655	2,124,655	0	
Net Operations, Capital and Financing		(5,492,967)	(5,727,575)	(5,341,576)	1,350,248	6,691,824	
Opening Funding Surplus(Deficit)	3	5,492,967	5,456,863	5,492,967	6,247,868	754,901	14%
Closing Funding Surplus(Deficit)	3	0	(270,712)	151,391	7,598,116	7,446,725	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2018

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues							
Rates	9	\$ 4,260,474	\$ 4,260,474	\$ 4,260,474	\$ 4,248,089	\$ (12,385)	% 0%
Operating Grants, Subsidies and Contributions	11	4,416,280	11,924,265	3,426,198	1,183,197	(2,243,001)	-65%
Fees and Charges		646,333	466,333	355,442	356,037	595	0%
Interest Earnings		209,218	209,218	156,885	216,301	59,416	38%
Other Revenue		113,200	113,200	87,447	26,782	(60,665)	-69%
Profit on Disposal of Assets	8	16,056	16,056	16,056	0	(16,056)	-100%
Total Operating Revenue		9,661,561	16,989,546	8,302,502	6,030,407	(2,272,095)	
Operating Expense							
Employee Costs		(3,991,715)	(3,933,215)	(2,953,486)	(1,498,735)	1,454,751	-49%
Materials and Contracts		(5,141,394)	(13,545,268)	(4,870,930)	(2,503,133)	2,367,797	-49%
Utility Charges		(241,949)	(241,949)	(181,874)	(136,668)	45,206	-25%
Depreciation on Non-Current Assets		(6,589,734)	(6,589,734)	(4,943,580)	(2,080,796)	2,862,784	-58%
Interest Expenses		(43,685)	(43,685)	(40,606)	(31,629)	8,977	-22%
Insurance Expense		(198,474)	(198,474)	(198,474)	(252,353)	(53,879)	27%
Other Expenditure		(177,790)	(177,790)	(137,058)	(132,365)	4,693	-3%
Loss on Disposal of Assets	8	(14,716)	(14,716)	(14,716)	0	14,716	-100%
Loss on revaluation of non-current assets		(50,000)	(50,000)	0	0		
Total Operating Expenditure		(16,449,457)	(24,794,831)	(13,340,724)	(6,635,679)	6,705,045	
Funding Balance Adjustments							
Add back Depreciation		6,589,734	6,589,734	4,943,580	2,080,796	(2,862,784)	-58%
Adjust (Profit)/Loss on Asset Disposal	8	(5,000)	(5,000)	(5,000)	0	5,000	-100%
Loss on revaluation of non-current assets		50,000	50,000	0	0		
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(153,162)	(1,170,551)	(99,642)	1,475,524	1,575,166	
Capital Revenues							
Grants, Subsidies and Contributions	11	2,289,261	1,520,705	565,481	622,671	57,190	10%
Proceeds from Disposal of Assets	8	535,000	535,000	0	0	0	
Total Capital Revenues		2,824,261	2,055,705	565,481	622,671	57,191	
Capital Expenses							
Land and Buildings	13	(8,312,252)	(7,838,752)	(5,572,558)	(2,704,438)	2,868,120	51%
Infrastructure - Roads	13	(2,920,809)	(1,915,342)	(453,357)	(23,881)	429,476	95%
Infrastructure - Others	13	(1,060,000)	(1,060,000)	(806,256)	(31,203)	775,053	96%
Infrastructure - Airport	13	(140,004)	(57,004)	(24,004)	(13,465)	10,539	44%
Plant and Equipment	13	(713,530)	(703,530)	(589,780)	(58,720)	531,060	90%
Furniture and Equipment	13	(561,815)	(531,815)	(501,815)	(40,895)	460,920	92%
Work in Progress	13				0		
Total Capital Expenditure		(13,708,410)	(12,106,443)	(7,947,770)	(2,872,602)	5,075,168	
Net Cash from Capital Activities		(10,884,149)	(10,050,738)	(7,382,289)	(2,249,931)	5,132,359	
Financing							
Repayment of Debentures	10	(165,647)	(165,647)	(162,431)	(162,431)		
Proceeds from new debentures	10	1,500,000	1,500,000	0	0		
Transfers to cash backed reserves (restricted)	7	(675,063)	(675,063)	(149,014)	(149,014)	0	0%
Transfers from cash backed reserves	7	4,885,054	4,885,054	2,436,099	2,436,099	0	0%
Net Cash from Financing Activities		5,544,344	5,544,344	2,124,655	2,124,655	0	
Net Operations, Capital and Financing		(5,492,967)	(5,676,945)	(5,357,276)	1,350,248	6,707,525	
Opening Funding Surplus(Deficit)	3	5,492,967	5,406,233	5,492,967	6,247,868	754,901	14%
Closing Funding Surplus(Deficit)	3	0	(270,712)	135,691	7,598,116	7,462,426	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
31-March-2018

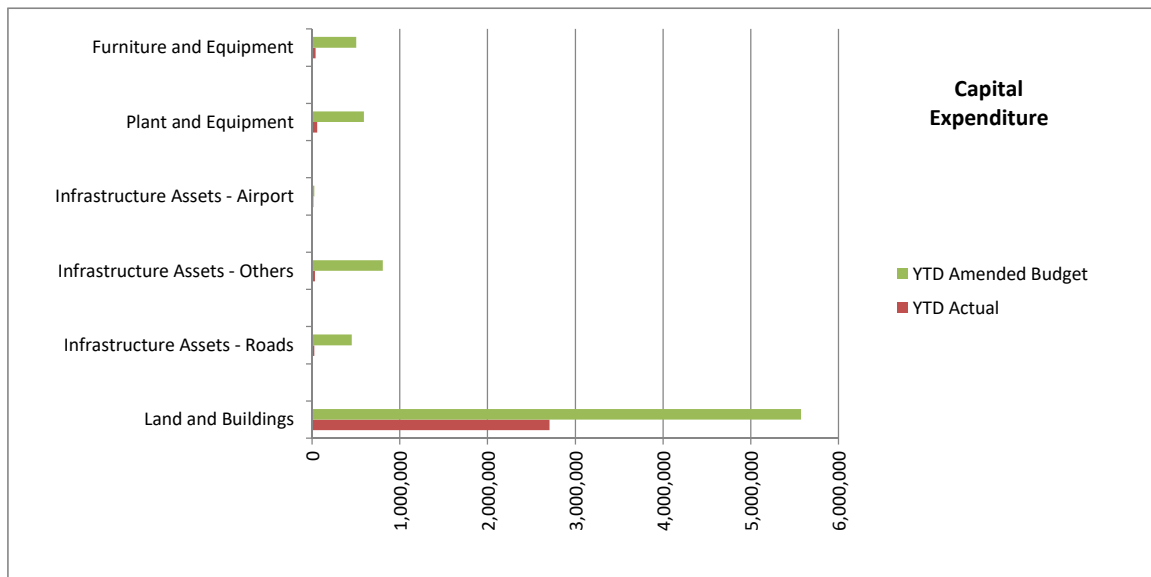
	Note	2017/2018	2016/2017
CURRENT ASSETS			
Cash at Bank and On Hand	4	11,728,976	12,914,670
Rates Outstanding		212,200	119,762
Sundry Debtors		80,453	257,924
Gst Receivable		112,210	95,028
Accrued Income/Payments In Advance		0	42,881
Stocks on Hand		10,929	10,861
TOTAL CURRENT ASSETS		12,144,768	13,441,126
CURRENT LIABILITIES			
Sundry Creditors		45,960	296,743
Accrued Interest on loans		20,131	41,885
Accrued Salaries & Wages		0	0
GST Payable		29,234	36,063
Accrued Expenses		0	0
Other current liabilities		61,852	142,005
Loan Liability (Current)		3,216	165,647
Provision For Annual Leave		86,077	86,077
Provision For Long Service Leave (Curre		24,572	24,572
TOTAL CURRENT LIABILITIES		271,041	792,993
NET CURRENT ASSETS		11,873,726	12,648,133
NON-CURRENT ASSETS			
Land & Buildings		16,286,555	13,582,117
Accumulated Depreciation Land & Building		(201,613)	0
Furniture & Equipment		224,287	183,392
Accumulated Depreciation Furniture&Equip		(74,005)	(44,896)
Plant & Equipment		2,303,520	2,244,799
Accumulated Depreciation Plant & Equip		(450,482)	(234,006)
Roads		219,382,794	219,358,913
Accumulated Depreciation Roads		(56,020,006)	(54,539,208)
Airport		3,942,794	3,929,330
Accumulated Depreciation Airport		(392,136)	(279,857)
Other Infrastructure		1,344,084	1,312,882
Accumulated Depreciation Other Infrastru		(147,025)	(106,504)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		186,198,768	185,406,962
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		933,062	933,062
Provision For Long Service Leave (Non Current)		34,625	34,625
TOTAL NON-CURRENT LIABILITIES		967,686	967,686
NET ASSETS		197,104,808	197,087,409
EQUITY			
Accumulated Surplus		24,987,574	22,683,090
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		103,228	103,228
Revaluation Surplus-Plant & Equipment		641,225	641,225
Revaluation Surplus - Infrastructure Road		160,237,455	160,237,455
Revaluation Surplus-Infrastructure Airport		2,632,881	2,632,881
Reserve - Asset Replacement		2,883,299	4,238,321
Reserve - Computer	7	105,711	103,770
Reserve - Airport	7	1,136,282	1,115,414
Reserve - Leave	7	178,262	174,988
Reserve - Wiluna Telecentre	7	16,607	16,302
Reserve - Caravan Park	7	45,837	45,000
Reserve - Heritage and Interpretive Centre	7	442,591	570,752
Reserve - Unspent Grants and Contributions	7	-529,761	301,364
Reserve - Community Development	7	0	0
TOTAL EQUITY		197,104,808	197,087,409

SHIRE OF WILUNA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2018

Capital Acquisitions	Note	YTD Actual Total	YTD 31 03 2018 YTD Budget	Annual Budget	Variance
		\$	\$	\$	\$
Land and Buildings	13	2,704,438	5,572,558	7,838,752	(2,868,120)
Infrastructure Assets - Roads	13	23,881	453,357	1,915,342	(429,476)
Infrastructure Assets - Others	13	31,203	806,256	1,060,000	(775,053)
Infrastructure Assets - Airport	13	13,465	24,004	57,004	(10,539)
Plant and Equipment	13	58,720	589,780	703,530	(531,060)
Furniture and Equipment	13	40,895	501,815	531,815	(460,920)
Capital Acquisitions Total		2,872,602	7,947,770	12,106,443	(5,075,168)

Funded By:

Capital Grants and Contributions	622,671	565,481	1,520,705	57,190
Borrowings	0	1,500,000	1,500,000	(1,500,000)
Other (Disposals & C/Fwd)	0	535,000	535,000	(535,000)
Own Source Funding - Cash Backed Reserves	1,590,108	3,438,110	3,438,110	(1,848,002)
Total Own Source Funding - Cash Backed Reserves				(1,848,002)
Own Source Funding - Operations	659,823	5,784,221	5,784,221	(5,124,398)
Capital Funding Total	2,872,602	11,822,812	12,778,036	(10,798,211)



SHIRE OF WILUNA
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 March 2018

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	500	-	500	500
General Purpose Funding - Rates	4,260,474	-	4,260,474	4,260,474
General Purpose Funding - Other	1,118,399	-	1,118,399	839,817
Law, Order and Public Safety	17,170	-	17,170	17,170
Health	780	-	780	780
Education and Welfare	-	-	-	0
Housing	20,500	-	20,500	20,500
Community Amenities	86,513	-	86,513	65,622
Recreation and Culture	237,900	-	237,900	179,619
Transport	3,836,636	7,328,655	11,165,291	2,869,294
Economic Services	37,650	-	37,650	31,031
Other Property and Services	45,039	-	45,039	33,695
Total Operating Revenue	9,661,561	7,328,655	16,990,216	8,318,502
Operating Expense				
Governance	(1,731,890)	-	(1,731,890)	(1,319,219)
General Purpose Funding	(194,953)	-	(194,953)	(147,163)
Law, Order and Public Safety	(232,738)	-	(232,738)	(189,117)
Health	(135,649)	20,000	(115,649)	(88,105)
Education and Welfare	(63,002)	-	(63,002)	(48,724)
Housing	(143,819)	-	(143,819)	(107,685)
Community Amenities	(676,212)	-	(676,212)	(517,180)
Recreation and Culture	(1,864,998)	-	(1,864,998)	(1,402,805)
Transport	(10,845,669)	(7,475,924)	(18,321,593)	(8,157,713)
Economic Services	(500,141)	-	(500,141)	(422,056)
Other Property and Services	(60,386)	(940,750)	(1,001,136)	(941,257)
Total Operating Expenditure	(16,449,457)	(8,396,674)	(24,846,131)	(13,341,024)
Funding Balance Adjustments				
Add back Depreciation	6,589,734	-	6,589,734	4,943,580
Adjust (Profit)/Loss on Asset Disposal	(5,000)	-	(5,000)	(5,000)
Loss on revaluation of non-current assets	50,000	-	50,000	0
Net Cash from Operations	(153,162)	(1,068,019)	(1,221,181)	(83,942)
Capital Revenues				
Grants, Subsidies and Contributions	2,289,261	(768,556)	1,520,705	565,481
Proceeds from Disposal of Assets	535,000	-	535,000	0
Total Capital Revenues	2,824,261	(768,556)	2,055,705	565,481
Capital Expenses				
Land and Buildings	(8,312,252)	473,500	(7,838,752)	(5,572,558)
Infrastructure - Roads	(2,920,809)	1,005,467	(1,915,342)	(453,357)
Infrastructure - Others	(1,060,000)	-	(1,060,000)	(806,256)
Infrastructure - Airport	(140,004)	83,000	(57,004)	(24,004)
Plant and Equipment	(713,530)	10,000	(703,530)	(589,780)
Furniture and Equipment	(561,815)	30,000	(531,815)	(501,815)
Total Capital Expenditure	(13,708,410)	1,601,967	(12,106,443)	(7,947,770)
Net Cash from Capital Activities	(10,884,149)	833,411	(10,050,738)	(7,382,289)
Financing				
Repayment of Debentures	(165,647)	-	(165,647)	0
Proceeds from new debentures	1,500,000	-	1,500,000	(162,431)
Transfers to cash backed reserves (restricted assets)	(675,063)	-	(675,063)	(149,014)
Transfers from cash backed reserves (restricted assets)	4,885,054	-	4,885,054	
Net Cash from Financing Activities	5,544,344	-	5,544,344	(311,444)
Net Operations, Capital and Financing	(5,492,967)	(234,608)	(5,727,575)	(7,777,675)
Opening Funding Surplus(Deficit)	5,492,967	(36,104)	5,456,863	5,492,967
Closing Funding Surplus(Deficit)	-	(270,712)	(270,712)	(2,284,708)

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) 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 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.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

Fees and Charges

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

Service Charges

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

Interest Earnings

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:
"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:
"Working together to enhance our future through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

HEALTH

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

EDUCATION AND WELFARE

Provision and development of community service programmes, including training and disability requirements.

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

RECREATION AND CULTURE

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, streetlighting and etc.

ECONOMIC SERVICES

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials, private works operations

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

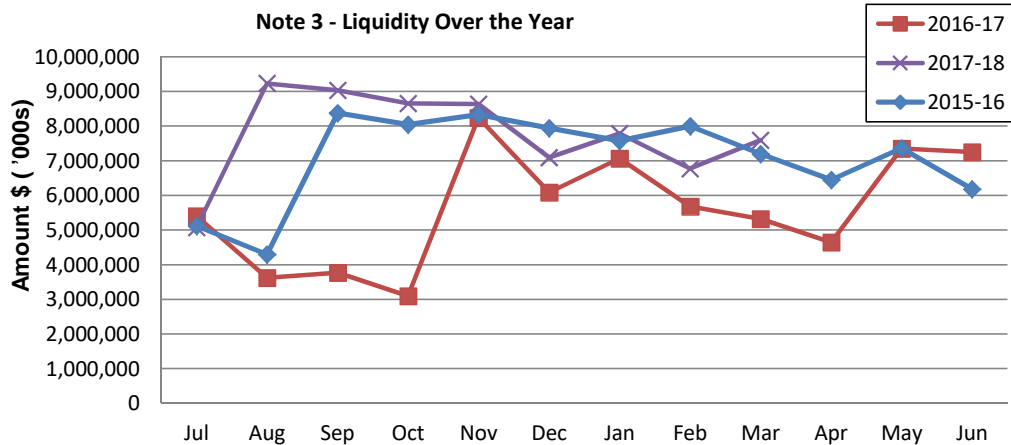
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	282,225	0%		
Governance	(398)	-80%		Not Significant or Budget timing only.
Law, Order and Public Safety	3,507	20%		Not Significant or Budget timing only.
Health	(680)	-87%		Not Significant or Budget timing only.
Education and Welfare	0			
Housing	(19,824)	-97%		Relates to insurance claim
Community Amenities	5,867	9%		Not Significant or Budget timing only.
Recreation and Culture	(83,736)	-47%		Grants Budget timing
Transport	(2,423,198)	-84%		Grants Budget timing
Economic Services	(19,191)	-62%		Not Significant or Budget timing only.
Other Property and Services	(32,667)	-97%		Not Significant or Budget timing only.
Operating Expense				
General Purpose Funding	(31,793)	-22%		
Governance	402,981	31%		Not Significant or Budget timing only.
Law, Order and Public Safety	103,019	54%		Not Significant or Budget timing only.
Health	45,367	51%		Not Significant or Budget timing only.
Education and Welfare	10,817	22%		Not Significant or Budget timing only.
Housing	(102,779)	0%		Not Significant or Budget timing only.
Community Amenities	255,273	49%		Not Significant or Budget timing only.
Recreation and Culture	604,815	43%		Not Significant or Budget timing only.
Transport	5,644,748	69%		Flood repair awaiting start & change in depreciation methods
Economic Services	226,168	54%		Not Significant or Budget timing only.
Other Property and Services	(560,956)	-60%		Allocations and Employee cost less than YTD budget
Capital Revenues				
Grants, Subsidies and Contributions	57,190	10%		Early Grant Received
Proceeds from Disposal of Assets	0			
Capital Expenses				
Land and Buildings	2,868,120	51%		New Admin Building Budget timing
Infrastructure - Roads	429,476	95%		Not Significant or Budget timing only.
Infrastructure - Others	775,053	96%		Not Significant or Budget timing only.
Infrastructure - Airport	10,539	44%		Not Significant or Budget timing only.
Plant and Equipment	531,060	90%		Not Significant or Budget timing only.
Furniture and Equipment	460,920	92%		Not Significant or Budget timing only.
Financing				
Loan Principal	0	0%		Not Significant or Budget timing only.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Mar 2018	Budget 30 June 2018	Actual 30 June 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	7,450,150	191,838	6,348,758
Cash Restricted - Reserves Equity	4	4,278,826	3,987,797	6,565,912
Receivables - Rates	6	212,200	551,185	119,762
Receivables -Other	6	80,453	0	257,924
Interest / ATO Receivable/Accrual		112,210	0	137,909
Inventories		10,929	40,000	10,861
		12,144,768	4,770,820	13,441,126
Less: Current Liabilities				
Payables		(160,392)	(630,000)	(682,343)
Provisions		(110,650)	(153,023)	(110,650)
		(271,041)	(783,023)	(792,993)
Less: Cash Reserves	7	(4,278,826)	(3,987,797)	(6,565,912)
Secured by floating charge		3,216		165,647
Net Current Funding Position		7,598,116	0	6,247,868



Comments - Net Current Funding Position

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Municipal	Reserves	Total Amount \$
		Unrestricted \$	Restricted \$	
(a) Municipal Account				
Municipal Cash at Bank		42936		42936
Reserves Cash at Bank		0		0
Investment 1		722025		722025
Investment 2		2000000		2000000
Investment 3		1502305		1502305
Investment 4		700000		700000
Investment 5		1750000		1750000
Investment 6			357125	357125
Investment 7		732884	705357	1438241
Investment 8			1577069	1577069
Investment 9			1218959	1218959
(b) Investment 10			420316	420316
Total		7450150	4278826	11728976

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$ 0
E122235	Flood Damage Expenditure	Item 15.1 25/10/17	Operating Expenses			(7,425,924)	
R122004	Flood Damage Grants	Item 15.1 25/10/17	Operating Revenue		7,425,924		
C052522	Pound Upgrade	Item 9.2.5 28/02/18	Capital Expenses		15,000		
C091112	30 Scotia St - Electrical Upgrade	Item 9.2.5 28/02/18	Capital Expenses		175,000		
C091116	44 Lennon St	Item 9.2.5 28/02/18	Capital Expenses			(15,000)	
C091155	21 Lennon St	Item 9.2.5 28/02/18	Capital Expenses		8,500		
C091178	38 Lennon St	Item 9.2.5 28/02/18	Capital Expenses		5,000		
C091186	60A Scotia St - Limestone Wall	Item 9.2.5 28/02/18	Capital Expenses		80,000		
C091200	Staff Housing 1- 8 Trenton Street	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C091201	Staff Housing 2 - 10 Trenton Street	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C091203	Staff Housing 3 - 42 Lennon Street	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C091204	Staff Housing 4 - 46 Lennon Street	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C091205	Staff Housing 5 - 48 Lennon Street	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C091206	Land Purchases	Item 9.2.5 28/02/18	Capital Expenses			(60,000)	
C121025	Road Concrete	Item 9.2.5 28/02/18	Capital Expenses			(50,000)	
C121026	Road Counters	Item 9.2.5 28/02/18	Capital Expenses			(40,000)	
C123238	Rubbish truck Upgrade	Item 9.2.5 28/02/18	Capital Expenses			(10,000)	
C142113	Wireless connection to New Admin Building	Item 9.2.5 28/02/18	Capital Expenses			(40,000)	
C142114	Electronic Document System	Item 9.2.5 28/02/18	Capital Expenses			(60,000)	
C142115	High Speed Internet	Item 9.2.5 28/02/18	Capital Expenses			(30,000)	
C147186	Furniture & Equipment - New Admin Building	Item 9.2.5 28/02/18	Capital Expenses			(160,000)	
C121001	Wongawol Road - Re-Sheeting	Item 9.2.5 28/02/18	Capital Expenses			(255,235)	
C121002	Wongawol Road - Re-Sealing	Item 9.2.5 28/02/18	Capital Expenses		30,115		
C121010	Granite Peak Road	Item 9.2.5 28/02/18	Capital Expenses		600,000		
C121011	Wiluna North Road	Item 9.2.5 28/02/18	Capital Expenses		463,087		
C121014	Jundee Road	Item 9.2.5 28/02/18	Capital Expenses			(40,000)	
C121017	Yeelirrie Meekatharra Rd	Item 9.2.5 28/02/18	Capital Expenses		10,000		
C121018	Granite Peak Lake Violet Blackspot	Item 9.2.5 28/02/18	Capital Expenses		97,500		
C121019	Bridal Face Rd	Item 9.2.5 28/02/18	Capital Expenses		60,000		
C123226	Self Bunded Fuel Tank	Item 9.2.5 28/02/18	Capital Expenses		10,000		
C126265	Airport Shed	Item 9.2.5 28/02/18	Capital Expenses		20,000		
C126266	Perimeter Fence Widen Taxiway	Item 9.2.5 28/02/18	Capital Expenses		63,000		
C142111	Records Storage Facility	Item 9.2.5 28/02/18	Capital Expenses		15,000		
C142112	Historical Items Storage Facility	Item 9.2.5 28/02/18	Capital Expenses		15,000		
C147183	New Administration Building	Item 9.2.5 28/02/18	Capital Expenses		200,000		
C147184	Electrical Power Supply to New Admin Building	Item 9.2.5 28/02/18	Capital Expenses			(35,000)	
E072721	Mosquito control	Item 9.2.5 28/02/18	Operating Expenses		20,000		
E122235	Flood Damage AGRN743 Roads	Item 9.2.5 28/02/18	Operating Expenses			(7,425,924)	
E122237	Town street maintenance	Item 9.2.5 28/02/18	Operating Expenses			(50,000)	
E123010	Purchase of minor plant/equipment	Item 9.2.5 28/02/18	Operating Expenses			(30,000)	
E126273	Wiluna Airport Master Plan	Item 9.2.5 28/02/18	Operating Expenses		30,000		
E126277	Consultants - Aerodrome	Item 9.2.5 28/02/18	Operating Expenses			(60,000)	
E142425	Unspent Grant (Returned)	Item 9.2.5 28/02/18	Operating Expenses			(850,750)	
E142431	Printing & Stationery - Admin	Item 9.2.5 28/02/18	Operating Expenses			(40,000)	
E142434	Advertising	Item 9.2.5 28/02/18	Operating Expenses			(10,000)	
E142444	Email System	Item 9.2.5 28/02/18	Operating Expenses			(10,000)	
E142472	Consultants - Admin	Item 9.2.5 28/02/18	Operating Expenses			(40,000)	
L070102	Transfer from Reserves	Item 9.2.5 28/02/18	Operating Revenue		845,990		
R121210	Roads 2025 (Regional Road Group) Grant	Item 9.2.5 28/02/18	Capital Revenue		300,000		
R121213	Roads to Recovery Grant	Item 9.2.5 28/02/18	Capital Revenue			(892,924)	
R121214	MRWA Regional Road Group	Item 9.2.5 28/02/18	Capital Revenue			(165,000)	
R121215	MRWA CRSF	Item 9.2.5 28/02/18	Capital Revenue		160,000		
R121220	Remote Communities Grant - FAG	Item 9.2.5 28/02/18	Capital Revenue		9,000		
R121222	Remote Access Grant - Sandstone Wiluna	Item 9.2.5 28/02/18	Capital Revenue		8,200		
R122002	Mainroads direct grant	Item 9.2.5 28/02/18	Capital Revenue		82,061		
R122004	Grant Flood Damages AGRN743 (WANDRRA)	Item 9.2.5 28/02/18	Operating Revenue		7,425,924		
R126245	Passenger Service Fee	Item 9.2.5 28/02/18	Operating Revenue			(180,000)	
R126246	Grant - RAAP	Item 9.2.5 28/02/18	Capital Revenue			(28,502)	
R126262	Grant - Airport Sealing	Item 9.2.5 28/02/18	Capital Revenue		670		
				0	18,274,971	(18,004,259)	270,712

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 6: RECEIVABLES

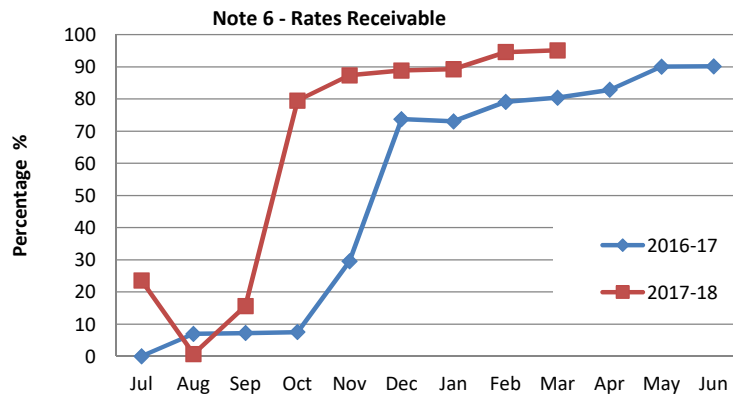
Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year and adjustments
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

YTD 31 Mar 2018	YTD Previous FY
\$	\$
119,762	358,497
4,248,090	3,848,709
(4,155,652)	(4,087,444)
212,200	119,762
212,200	119,762
95.14%	97.15%



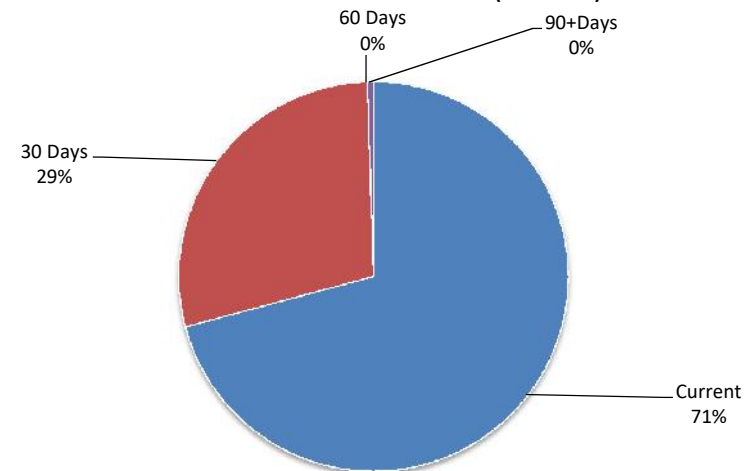
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	60,685	24,561	0	429
Total Receivables General Outstanding				85,675

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



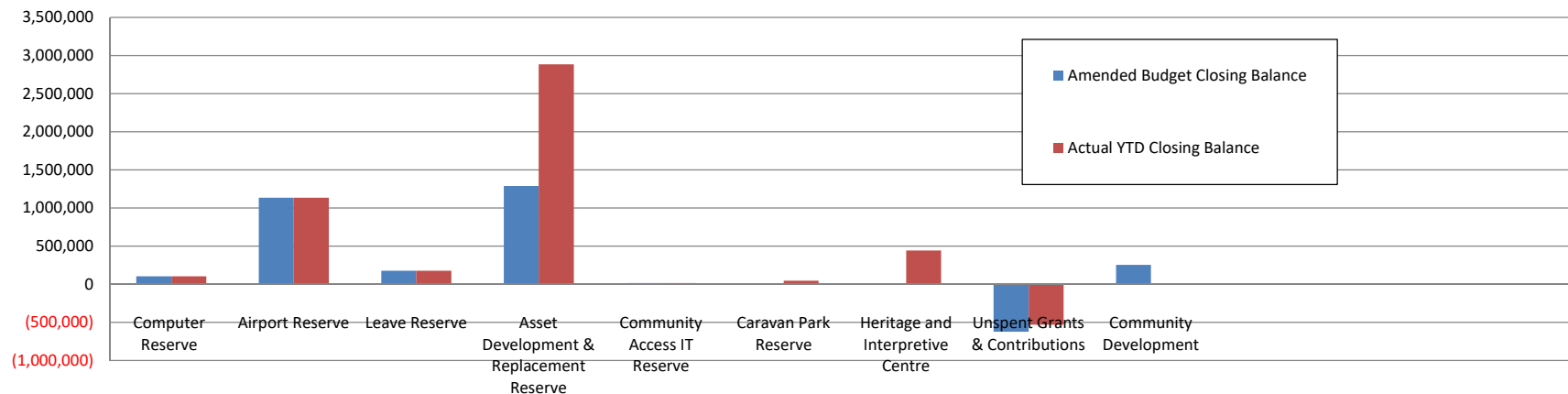
Comments/Notes - Receivables General

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 7: Cash Backed Reserve

2017-18										
Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Computer Reserve	\$ 103,770	\$ 1,663	\$ 1,941	\$	\$	\$	\$ -		\$ 105,433	\$ 105,711
Airport Reserve	1,115,414	17,880	20,867				-		1,133,294	1,136,282
Leave Reserve	174,988	2,815	3,274			0	-		177,803	178,262
Asset Development & Replacement Reserve	4,238,321	68,349	97,026	330,063		(3,347,000)	(1,452,048)		1,289,733	2,883,299
Community Access IT Reserve	16,302	261	305	-			-		16,563	16,607
Caravan Park Reserve	45,000		837			(45,000)			0	45,837
Heritage and Interpretive Centre	570,752		9,899			(570,752)	(138,060)		0	442,591
Unspent Grants & Contributions	301,364		14,866			(922,302)	(845,991)		(620,938)	(529,761)
Community Development	0	4,032	-	250,000					254,032	0
	6,565,912	95,000	149,014	580,063	0	(4,885,054)	(2,436,099)		2,355,921	4,278,826

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			
					YTD 31 03 2018			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	Comments
465,000				Plant and Equipment				
24,000				5067 CEO Vehicles	10,000	0	(10,000)	
18,000				DCEO Vehicle	(1,000)	0	1,000	
13,000				EMCED Vehicle	(2,000)		2,000	
				Admin Vehicle	(2,000)	0	2,000	

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 9: RATING INFORMATION

RATE TYPE	Budget										
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	9.2769	69	1,078,928	100,091	0	0	100,091	69,994			69,994
GRV Mining	18.3430	6	6,380,000	1,170,283	0	0	1,170,283	1,170,283			1,170,283
UV Rural/Pastoral	12.4325	28	1,247,492	155,094	0	0	155,094	155,094			155,094
UV Mining	17.7907	208	12,758,330	2,269,796	0	0	2,269,796	2,278,896	-2,975		2,275,921
UV Exploration & Prospecting Pastoral	23.5556	187	1,995,641	470,085	0	0	470,085	481,776			481,776
Sub-Totals		498	23,460,391	4,165,349	0	0	4,165,349	4,156,045	-2,975	0	4,153,070
Minimum Payment	Minimum \$										
GRV Wiluna Townsite	440.00	19	8,018	8,360	0	0	8,360	7,920			7,920
GRV Mining	335.00	3	60	1,005	0	0	1,005	1,005			1,005
UV Rural/Pastoral	335.00	2	1,698	670	0	0	670	670			670
UV Mining	335.00	194	75,652	64,990	0	0	64,990	64,990			64,990
UV Exploration & Prospecting Pastoral	335.00	60	48,596	20,100	0	0	20,100	20,435			20,435
Sub-Totals		278	134,024	95,125	0	0	95,125	95,020	0	0	95,020
Amount from General Rates							4,260,474				4,248,090
Ex-Gratia Rates							4,260,474				4,248,090
Totals							4,260,474				4,248,090

Comments - Rating Information

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 25 May 2016. Three submissions were received. Council resolved to proceed with differential rates and minimums as advertised (and as per above table).

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Recreation & Culture Wiluna Recreation Ground Changerooms, Toilets & Kiosk (Loan no.1)	323,150		47,774	48,720	275,376	274,430	7,928	12,319
Housing New Staff Housing		500,000				500,000		
Economic Services Gunbarrel Hwy/Canning Stock Route Heritage Interpretive Centre (Loan no. 2)	775,559		114,657	116,927	660,902	658,632	22,821	29,566
Governance Administration Building		1,000,000				1,000,000		
	1,098,709	1,500,000	162,431	165,647	936,278	2,433,062	30,749	41,885

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2017-18 Adopted Budget	2017-18 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	608,886	608,886	0	608,886	0	608,886	0	Operating
Grants Commission - Roads	WALGGC	Y	288,095	288,095	0	288,095	0	288,097	(2)	Operating
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	16,260	16,260	0	16,260	0	20,214	(3,954)	Operating
EDUCATION AND WELFARE										
Community Resource Centre			0	0	0		0	0	0	Non-Operating
RECREATION AND CULTURE										
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Spor	Y	145,000	145,000	0	145,000	0	72,500	72,500	Operating
Sports Courts & Cricket Practice Wickets	Dept of Sports and Recreation	Y	0	0	0	0	0	0	0	Non-Operating
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	0	0	0	0	0	0	0	Operating
TRANSPORT										
Regional Road Group 2025 Grant	Regional Road Group	Y	300,000	600,000	0	0	600,000	364,000	236,000	Non-Operating
Regional Road Group Grant	Regional Road Group	Y	225,000	60,000	0	0	60,000	7,939	52,061	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	1,653,257	760,333	0	0	760,333	208,711	551,622	Non-Operating
Remote Communities- FAGS	WALGGC	Y	0	9,000	0	0	9,000	8,999	1	Non-Operating
Remote Communities Grant	Mainroads	Y	54,000	54,000	0	0	54,000	0	54,000	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	0	8,200	0	0	8,200	16,364	(8,164)	Non-Operating
Direct Regional Grant	Mainroads	Y	111,439	193,500	0	193,500	0	193,500	0	Operating
Flood Damage AGRN743 Grant WANDRRA	Dept of PM	Y	3,246,600	10,672,524	7,425,924	10,672,524	0	0	10,672,524	Operating
RAAP Grant	Regional Airport Development Scheme	Y	57,004	28,502	0	0	28,502	16,000	12,502	Non-Operating
Airport Sealing	Regional Airport Development Scheme	Y	0	0	0	0	0	658	(658)	Non-Operating
Airport Terminal	Regional Airport Development Scheme	Y	0	0	0	0	0	0	0	Non-Operating
ECONOMIC SERVICES										
RV Dump Point			0	0			0	0	0	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Spor	Y					0	0	0	Non-Operating
OTHER PROPERTY AND SERVICES										
New Admin Bldg	Country Local Government Fund	Y	0	0	0	0	0	0	0	Non-Operating
TOTALS			6,705,541	13,444,300	7,425,924	11,924,265	1,520,035	1,805,868	11,638,432	
Operating	Operating		4,416,280	11,924,265				1,183,197		
Non-Operating	Non-operating		2,289,261	1,520,035				622,671		
			<u>6,705,541</u>	<u>13,444,300</u>				<u>1,805,868</u>		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 31-Mar-18
Totals	\$ 11,916	\$ 2,777	\$ 3,111	\$ 11,582
	11,916	2,777	3,111	11,582

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
GOVERNANCE												
C142101	CEO Vehicle		455,000					455,000	455,000	341,250	3,196	338,054
C142100	DCEO Vehicle		52,000					52,000	52,000	52,000	-	52,000
	Total Governance	-	507,000	-	-	-	-	507,000	507,000	393,250	3,196	390,054
LAW ORDER AND PUBLIC SAFETY												
C052522	Pound Upgrade	17,500						17,500	2,500	2,500	2,071	429
	Total Law Order and Public Safety	17,500	-	-	-	-	-	17,500	2,500	2,500	2,071	429
EDUCATION AND WELFARE												
	Total Education and Welfare	-	-	-	-	-	-	-	-	-	-	-
HOUSING												
C091159	1/30 Scotia St - Upgrade	23,000						23,000	23,000	17,250	21,544	(4,294)
C091185	5/30 Scotia Street	35,000						35,000	35,000	26,250	7,792	18,458
C091166	7/30 Scotia St	13,000						13,000	13,000	13,000	20,349	(7,349)
C091116	44 Lennon St	17,000						17,000	32,000	22,000	13,967	8,033
C091186	60A Scotia St - Limestone Wall	80,000						80,000	-	-	-	-
C091151	U8/ 30 Scotia St	5,000						5,000	5,000	5,000	13,322	(8,322)
C091155	21 Lennon St	18,000						18,000	9,500	9,500	9,267	233
C091178	38 Lennon St	12,000						12,000	7,000	7,000	2,496	4,504
C091118	U1/ 30 Scotia St	6,500						6,500	6,500	-	-	-
C091117	13 Woodley St	60,000						60,000	60,000	60,000	-	60,000
C091112	30 Scotia St - Electrical Upgrade	265,000						265,000	90,000	90,000	86,756	3,244
C091202	Staff Housing X	-						-	-	-	-	-
C091109	Club Hotel Units	100,000						100,000	100,000	100,000	53,374	46,626
C091200	Staff Housing 1- 8 Trenton Street	375,000						375,000	355,000	265,000	67,651	197,349
C091201	Staff Housing 2 - 10 Trenton Street	375,000						375,000	355,000	265,000	56,394	208,606
C091203	Staff Housing 3 - 42 Lennon Street	375,000						375,000	355,000	265,000	57,608	207,392
C091204	Staff Housing 4 - 46 Lennon Street	375,000						375,000	355,000	265,000	56,452	208,548
C091205	Staff Housing 5 - 48 Lennon Street	375,000						375,000	355,000	265,000	56,515	208,485
C091206	Land Purchases	-						-	60,000	15,000	13,455	1,545
	Total Housing	2,509,500	-	-	-	-	-	2,509,500	2,216,000	1,690,000	536,942	1,153,058
COMMUNITY AMENITIES												
C107056	CCTV Refuse Site and Signage			9,500				9,500	9,500	9,500	-	9,500
C107057	Shed at Refuse Site	15,000						15,000	15,000	15,000	-	15,000
C107054	Cemetery Improvement						40,000	40,000	40,000	40,000	-	40,000
	Total Community Amenities	15,000	-	9,500	-	-	40,000	64,500	64,500	64,500	-	64,500

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
RECREATION AND CULTURE												
C111104	Recreation Centre Upgrade	15,000						15,000	15,000	15,000	11,458	3,542
C111106	CCTV			6,315				6,315	6,315	6,315	6,184	131
C112100	Pool Repairs Upgrade	20,000						20,000	20,000	20,000	-	20,000
C112101	Pool Equipment			80,000				80,000	80,000	80,000	-	80,000
	Total Recreation and Culture	35,000	-	86,315	-	-	-	121,315	121,315	121,315	17,642	103,674
TRANSPORT												
Street and Road Construction:												
C121001	Wongawol Road - Re-Sheeting				155,750			155,750	410,985	100,000	636	99,364
C121002	Wongawol Road - Re-Sealing				950,000			950,000	919,885	19,885	1,322	18,563
C121005	Install Water Bores				100,000			100,000	100,000	74,997	16,590	58,407
C121010	Granite Peak Road				600,000			600,000	-	-	5,186	(5,186)
C121011	Wiluna North Road				843,559			843,559	380,472	180,472	148	180,324
C121013	Sandstone Wiluna				54,000			54,000	54,000	40,500	-	40,500
C121017	Yeelirrie Meekatharra Rd				10,000			10,000	-	-	-	-
C121018	Granite Peak Lake Violet Blackspot				97,500			97,500	-	-	-	-
C121019	Bridal Face Rd				60,000			60,000	-	-	-	-
C121020	Water Drainage				50,000			50,000	50,000	37,503	-	37,503
C121006	Trenton-Jones Sts-Council				-			-	-	-	-	-
	Sub Total	-	-	-	2,920,809	-	-	2,920,809	1,915,342	453,357	23,881	429,476
Road Plant Purchases												
C123127	Works Ute		35,000					35,000	35,000	35,000	25,856	9,144
C123226	Self Bunded Fuel Tank		25,000					25,000	15,000	15,000	12,884	2,116
C123125	EMEDS Vehicle		45,000					45,000	45,000	45,000	-	45,000
C123239	SAM Trailer		16,530					16,530	16,530	16,530	16,784	(254)
C121022	Depot CCTV Upgrade			10,000				10,000	10,000	10,000	-	10,000
C121023	Depot Shed	100,000						100,000	100,000	100,000	22,276	77,724
C121024	Depot Improvements	200,000						200,000	200,000	200,000	6,745	193,255
C123126	Work's Manager Vehicle		-					-	-	-	-	-
C122001	Depot Shed (do not use)	-						-	-	-	-	-
	Sub Total	300,000	121,530	10,000	-	-	-	431,530	421,530	421,530	84,546	336,984
Airport												
C126262	Airport Sealing					-		-	-	-	231	(231)
C126264	Airport Terminal					-		-	-	-	1,527	(1,527)
C126265	Airport Shed					20,000		20,000	-	-	-	-
C126266	Perimeter Fence Widen Taxiway					120,004		120,004	57,004	24,004	13,234	10,770
	Sub Total	-	-	-	-	140,004	-	140,004	57,004	24,004	14,992	9,012
	Total Transport	300,000	121,530	10,000	2,920,809	140,004	-	3,492,343	2,393,876	898,891	123,419	775,472

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
ECONOMIC SERVICES												
C132157	Heritage/Interpretive Centre	320,752						320,752	320,752	240,561	151,571	88,990
C132160	Heritage & Interpretive Displays			250,000				250,000	250,000	250,000	27,574	222,426
C132161	Heritage & Interpretive Security System			6,000				6,000	6,000	6,000	-	6,000
C132159	Main Street Beautification (Wotton St)						600,000	600,000	600,000	450,000	15,733	434,268
C132341	Red Hill/North Pool Site Development						20,000	20,000	20,000	15,003	5,502	9,501
C132343	Caravan Site						245,000	245,000	245,000	183,753	9,968	173,785
W147428	WIP - Caravan Park	-						-	-	-	-	-
C132156	Heritage Centre - Art Gallery Fit Out	-						-	-	-	-	-
C132344	RV Dump Point						5,000	5,000	5,000	5,000	-	5,000
C134100	Water Supply						150,000	150,000	150,000	112,500	-	112,500
	Total Economic Services	320,752	-	256,000	-	-	1,020,000	1,596,752	1,596,752	1,262,817	210,348	1,052,469
OTHER PROPERTY AND SERVICES												
C142102	Administration Vehicle		40,000					40,000	40,000	40,000	-	40,000
C142110	EMCED Vehicle		45,000					45,000	45,000	45,000	-	45,000
C142111	Records Storage Facility			20,000				20,000	5,000	5,000	3,569	1,431
C142112	Historical Items Storage Facility			20,000				20,000	5,000	5,000	3,569	1,431
C142104	IT Equipment			40,000				40,000	40,000	29,997	-	29,997
C142105	Server Upgrade			40,000				40,000	40,000	40,000	-	40,000
C142106	Admin Furnishings			80,000				80,000	80,000	60,003	-	60,003
C147183	New Administration Building	5,000,000						5,000,000	4,800,000	3,200,000	1,966,365	1,233,635
C147184	Electrical Power Supply to New Admin Building	100,000						100,000	135,000	74,997	5,483	69,514
C147185	Telephone System New Admin Building	14,500						14,500	14,500	14,500	-	14,500
C142108	Transportable Offices (Donga)	-						-	-	-	-	-
C147182	New Administration Building (Inactive)	-						-	-	-	-	-
WP05600	Work in Progress - Building	-						-	-	-	-	-
	Total Other Property and Services	5,114,500	85,000	200,000	-	-	-	5,399,500	5,204,500	3,514,497	1,978,986	1,535,511
	TOTALS	8,312,252	713,530	561,815	2,920,809	140,004	1,060,000	13,708,410	12,106,443	7,947,770	2,872,602	5,075,168

	Adopted	Amended Annual	YTD Budget	YTD Actual	
Land & Buildings	8,312,252	7,838,752	5,572,558	2,704,438	2,868,120
Plant & Equipment	713,530	703,530	589,780	58,720	531,060
Furniture & Equipment	561,815	531,815	501,815	40,895	460,920
Roads	2,920,809	1,915,342	453,357	23,881	429,476
Airport	140,004	57,004	24,004	13,465	10,539
Other Infrastructure	1,060,000	1,060,000	806,256	31,203	775,053
WIP	-	-	-	-	-
TOTALS	13,708,410	12,106,443	7,947,770	2,872,602	5,075,168

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
03	General Purpose Funding												
		031	Rate Revenue										
				E031801	Administration allocated		\$126,403		\$126,403		\$104,986	\$10,225	11%
				E031803	Collection Costs		\$22,000		\$22,000		\$13,841	(\$2,656)	-16%
				E031804	Valuation Expenses		\$600		\$600		\$1,264	\$664	111%
				E031805	Searches Expense		\$100		\$100		\$355	\$255	255%
				E031807	Rates Written-off/Bad Debts Expense		\$1,500		\$1,500		\$1,847	\$347	23%
				E031808	Rates refunds from previous years		-		-		-	-	-
				R031020	Interest on overdue rates	(\$27,218)		(\$27,218)		(\$15,173)		\$5,230	-26%
				R031101	Mining Rates - UV	(\$2,269,796)		(\$2,269,796)		(\$2,278,896)		(\$9,100)	0%
				R031102	Rural Rates - UV	(\$155,094)		(\$155,094)		(\$155,094)		(\$0)	0%
				R031103	Mining Rates - GRV	(\$1,170,283)		(\$1,170,283)		(\$1,170,283)		(\$0)	0%
				R031104	Townsite Rates - GRV	(\$100,091)		(\$100,091)		(\$67,019)		\$33,072	-33%
				R031105	Minimum Mining Rates - UV	(\$64,990)		(\$64,990)		(\$64,990)		-	0%
				R031106	Minimum Rural Rates - UV	(\$670)		(\$670)		(\$670)		-	0%
				R031107	Minimum Mining Rates - GRV	(\$1,005)		(\$1,005)		(\$1,005)		-	0%
				R031108	Minimum Townsites Rates - GRV	(\$8,360)		(\$8,360)		(\$7,920)		\$440	-5%
				R031109	UV Exploration and Prospecting	(\$470,085)		(\$470,085)		(\$481,776)		(\$11,691)	2%
				R031110	UV Exploration and Prospecing Minimum	(\$20,100)		(\$20,100)		(\$20,435)		(\$335)	2%
				R031310	Reimbursement	(\$8,000)		(\$8,000)		(\$13,385)		(\$7,391)	123%
				R031311	Excess Rates Credits / Minor	-		-		-		-	-
				R031320	Installment Charges- Rates Administration Fee	-		-		(\$3,690)		(\$3,690)	
				R031321	Interest on installments	(\$9,000)		(\$9,000)		(\$7,810)		(\$1,060)	16%
				R031330	ESL Administration Fee - DFES	(\$4,000)		(\$4,000)		(\$4,000)		-	0%
				R031900	Rates Enquiry/Searches	(\$150)		(\$150)		(\$68)		\$82	-55%
				R031331	Rates Reimbursement	-		-		-		-	-
				Rate Revenue Total		(\$4,308,842)	\$150,603	(\$4,308,842)	\$150,603	(\$4,292,215)	\$122,294	\$14,392	
03	General Purpose Funding												
		032	Other General Purpose Funding										
				E032100	Administration Allocated		\$15,001		\$15,001		\$13,215	\$1,965	17%
				E032110	Consultants		-		-		-	-	-
				E033100	Interest on overdraft & other		\$1,800		\$1,800		\$880	(\$920)	-51%
				E033101	Bank fees and charges		\$6,300		\$6,300		\$6,451	\$1,726	37%
				E033102	Administration Allocated		\$21,249		\$21,249		\$19,714	\$3,784	24%
				E033104	Sundry Debtors Write Off		-		-		\$16,402	\$16,402	
				R032000	Grants Commission Grant Received - General	(\$608,886)		(\$608,886)		(\$608,886)		(\$152,220)	33%
				R032005	Grants Commission Grant Received- Roads	(\$288,095)		(\$288,095)		(\$288,097)		(\$72,025)	33%
				R032110	Interest Received - Municipal Term	(\$65,000)		(\$65,000)		(\$69,565)		(\$20,830)	43%
				R032111	Interest earned - Muni Cheque	(\$13,000)		(\$13,000)		(\$460)		\$9,287	
				R032130	Interest Received -Reserves	(\$95,000)		(\$95,000)		(\$123,150)		(\$51,900)	73%
				R032141	Interest on Overdue Debtors	-		-		(\$142)		(\$142)	
				R032140	Admin Fee - Dishonoured Cheque	(\$50)		(\$50)		-		\$50	-100%
				Other General Purpose Funding Total		(\$1,070,031)	\$44,350	(\$1,070,031)	\$44,350	(\$1,090,301)	\$56,662	(\$264,825)	
	General Purpose Funding Total					(\$5,378,873)	\$194,953	(\$5,378,873)	\$194,953	(\$5,382,516)	\$178,956	(\$250,433)	
04	Governance												
		040	Members Of Council										
				E040306	Members General Meeting		\$200		\$200		\$422	\$222	111%
				E040307	GVROC / GERGC Expenses		\$23,000		\$23,000		\$2,277	(\$20,723)	-90%
				E040308	Members Telephone Subsidy		\$11,000		\$11,000		\$7,500	(\$744)	-9%
				E040309	Deputy President's Allowance		\$4,966		\$4,966		\$3,724	(\$2)	0%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E040310	President's Allowance		\$19,864		\$19,864		\$14,898	\$3	0%
				E040311	Members Travelling Expenses		\$14,500		\$14,500		\$4,683	(\$6,189)	-57%
				E040312	Members Sitting Fees		\$72,460		\$72,460		\$50,025	(\$4,299)	-8%
				E040313	Members Conference Expenses		\$25,000		\$25,000		\$1,201	(\$17,546)	-94%
				E040314	Council Election Expenses		\$17,500		\$17,500		\$10,525	(\$6,975)	-40%
				E040315	Local Government Week Expenses		\$20,000		\$20,000		\$8,399	(\$11,601)	-58%
				E040316	Members Professional Development		\$5,000		\$5,000		-	(\$5,000)	-100%
				E040317	Refreshments and Receptions		\$10,000		\$10,000		\$9,435	\$1,938	26%
				E040318	Board/Outside Committee Expenses		\$1,000		\$1,000		\$1,199	\$452	61%
				E040319	Council Chamber Bldg Operation costs		\$2,528		\$2,528		\$4,213	\$2,314	122%
				E040320	Maintenance - Council Chambers		\$940		\$940		\$1,463	\$523	56%
				E040321	Southwing Bldg Operatin costs		\$5,201		\$5,201		\$84	(\$3,813)	-98%
				E040322	Members - Insurance		\$6,888		\$6,888		\$23,645	\$16,757	243%
				E040323	Subscriptions/Memberships		\$22,800		\$22,800		\$20,254	\$3,163	19%
				E040325	Community Financial Assistance Program		\$20,000		\$20,000		\$7,775	(\$7,219)	-48%
				E040326	Interest on Loans		-		-		-	-	-
				E040330	Depreciation		\$25,398		\$25,398		-	(\$19,044)	-100%
				E040332	SouthWing Building Maintenance cost		\$940		\$940		\$29	(\$911)	-97%
				E040333	Salary & Allowances		\$300,196		\$300,196		-	(\$225,054)	-100%
				E040334	Superannuation		\$32,725		\$32,725		-	(\$24,534)	-100%
				E040335	Professional Development		\$10,000		\$10,000		\$168	(\$7,329)	-98%
				E040337	Motor Vehicle Expenses		\$8,450		\$8,450		-	(\$6,336)	-100%
				E040338	Fringe Benefit Tax		\$3,223		\$3,223		-	(\$3,223)	-100%
				E040339	Staff Recruitment & Relocation		\$5,000		\$5,000		\$4,000	(\$1,000)	-20%
				E040440	Housing Allocated		\$28,695		\$28,695		\$11,956	(\$9,554)	-44%
				E040441	Other Allowances		\$7,600		\$7,600		\$1,555	(\$4,142)	-73%
				E040442	Community Services Allocated		\$77,140		\$77,140		-	(\$57,834)	-100%
				E040336	Administration allocated		\$208,586		\$208,586		\$253,120	\$96,745	62%
				R040320	Reimbursement - Members	(\$100)		(\$100)		-		\$100	-100%
				Members Of Council Total		(\$100)	\$990,800	(\$100)	\$990,800	-	\$442,551	(\$320,854)	
04	Governance												
		041	Other Governance										
				E041001	Administation allocated		\$374,031		\$374,031		\$413,050	\$132,637	47%
				E041002	Salaries		\$152,019		\$152,019		-	(\$114,012)	-100%
				E041003	Superannuation		\$15,482		\$15,482		-	(\$11,610)	-100%
				E041004	Professional Development		\$5,000		\$5,000		\$205	(\$3,548)	-95%
				E041005	Other Allowances		\$2,800		\$2,800		-	(\$2,097)	-100%
				E041006	Vehicle Allocation		\$6,000		\$6,000		-	(\$4,500)	-100%
				E041007	Fringe Benefit Tax		\$3,223		\$3,223		-	(\$2,421)	-100%
				E041008	Staff Recruitment & Relocation		\$5,000		\$5,000		-	(\$3,753)	-100%
				E041009	Housing Allocated		\$22,856		\$22,856		\$9,523	(\$7,622)	-44%
				E041010	Consultants for specific governance projects		\$154,679		\$154,679		\$50,909	(\$65,101)	-56%
				R041422	Reimbursements	(\$200)		(\$200)		-		-	-100%
				R041426	Other minor income	(\$200)		(\$200)		(\$102)		\$98	-49%
				Other Governance Total		(\$400)	\$741,090	(\$400)	\$741,090	(\$102)	\$473,687	(\$81,929)	
	Governance Total					(\$500)	\$1,731,890	(\$500)	\$1,731,890	(\$102)	\$916,238	(\$402,783)	
05	Law, Order & Public Safety												
		051	Fire Prevention										
				E051512	Insurance		\$4,364		\$4,364		\$4,200	(\$164)	-4%
				E051515	Bush Fire-Plant & Equipment maintenance		\$17,577		\$17,577		\$86	(\$13,099)	-99%
				E051517	Administration allocated		\$7,764		\$7,764		\$7,787	\$1,964	34%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E051518	Depreciation		\$4,488		\$4,488		\$2,966	(\$400)	-12%
				E051520	Fire Station Bldg maintenance		\$3,242		\$3,242		\$1,186	(\$1,244)	-51%
				E051521	Minor Plant & Equipment purchases		\$1,000		\$1,000		\$85	(\$915)	-91%
				E051522	Fire control officers & Brigade costs		\$12,500		\$12,500		\$9,295	(\$74)	-1%
				E051524	Fire Station Bldg operation costs		\$1,919		\$1,919		\$3,175	\$1,256	65%
				R051503	Emergency Services Grant-Operating - BFB	(\$16,260)		(\$16,260)		(\$20,214)		(\$3,954)	24%
				Fire Prevention Total		(\$16,260)	\$52,854	(\$16,260)	\$52,854	(\$20,214)	\$28,781	(\$16,629)	
05	Law, Order & Public Safety												
		052	Animal Control										
				E052521	Ranger Salaries		-		-		\$6,267	\$6,267	
				E052522	Dog pound maintenance		\$3,242		\$3,242		\$551	(\$2,691)	-83%
				E052597	Wiluna Vet Visit		\$7,000		\$7,000		-	(\$5,250)	
				E052524	Housing Allocation		-		-		-	-	
				E052525	Other Employment Cost		\$8,500		\$8,500		\$3,119	(\$5,381)	
				E052526	Other control expenses		\$6,416		\$6,416		\$207	(\$6,209)	-97%
				E052527	Administration allocated		\$11,821		\$11,821		\$8,569	(\$296)	-3%
				E052528	Ranger - Vehicle Operation Costs		\$4,898		\$4,898		\$6,891	\$3,219	
				E052529	Professional Development & Training		\$5,349		\$5,349		\$5,674	\$325	
				E052530	Salaries		\$15,807		\$15,807		-	(\$11,853)	
				E052531	Superannuation		\$1,502		\$1,502		-	(\$1,125)	
				E052532	Uniforms Protective Clothing		\$750		\$750		-	(\$750)	
				E052533	Consultants - Animals		-		-		\$5,887	\$5,887	
				E053525	Superannuation		\$9,000		\$9,000		\$2,617	(\$4,133)	
				R052523	Dog Registration Fees	(\$500)		(\$500)		(\$383)		\$118	-24%
				R052524	Cat Registration Fees	(\$200)		(\$200)		-		\$200	
				R052525	Impounding fees and charges	(\$100)		(\$100)		(\$80)		\$20	-20%
				R052526	Other Animal Control and Penalties	(\$110)		(\$110)		-		\$110	
				Animal Control Total		(\$910)	\$74,285	(\$910)	\$74,285	(\$463)	\$39,782	(\$21,542)	
05	Law, Order & Public Safety												
		053	Other Law, Order & Public Safety										
				E053521	Emergency equipment maintenance		\$5,042		\$5,042		-	(\$3,780)	-100%
				E053523	Local Emergency committee costs		\$6,000		\$6,000		\$8,744	\$2,744	46%
				E053524	Salaries		\$37,462		\$37,462		-	(\$28,098)	-100%
				E053526	Superannuation		\$3,559		\$3,559		-	(\$2,673)	46%
				E053590	Depreciation		\$9,894		\$9,894		-	(\$7,416)	-100%
				E053527	Community Services Allocated		\$9,350		\$9,350		-	(\$7,011)	-100%
				E053592	Administration allocated		\$6,136		\$6,136		\$5,942	\$1,343	-100%
				E053595	Professional Development		\$5,000		\$5,000		-	(\$3,753)	-100%
				E053596	Vehicle Allocations		\$2,406		\$2,406		-	(\$1,809)	29%
				E053597	Uniforms, Protective Clothing		\$750		\$750		-	(\$750)	-100%
				E053598	Emergency Fuel Storage		\$20,000		\$20,000		\$2,850	(\$17,150)	-100%
				Other Law, Order & Public Safety Total		-	\$105,599	-	\$105,599	-	\$17,535	(\$68,354)	
	Law, Order & Public Safety Total					(\$17,170)	\$232,738	(\$17,170)	\$232,738	(\$20,677)	\$86,098	(\$106,525)	
07	Health												
		071	Preventative Services - Administration & Inspection										
				E071713	Health consultancy services		\$15,085		\$15,085		\$9,372	(\$1,941)	-17%
				E071715	Administration allocated		\$11,922		\$11,922		\$8,397	(\$540)	-6%
				E071716	Other health administration costs		\$500		\$500		\$197	(\$303)	-61%
				E071717	Salary		\$2,860		\$2,860		-	(\$2,142)	-100%
				E071718	Superannuation		\$272		\$272		-	(\$272)	-100%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				R071715	Fees and licences for Health facilities	(\$300)		(\$300)		(\$100)		\$200	-67%
				R071716	Septic Tanks / Waste Water Treatment	(\$480)		(\$480)		-		\$480	-100%
			Preventative Services - Administration & Inspection Total			(\$780)	\$30,639	(\$780)	\$30,639	(\$100)	\$17,966	(\$4,518)	
07	Health												
		072	Preventative Services - Pest Control										
				E072721	Mosquito control		\$87,626		\$67,626		\$14,427	(\$36,297)	-72%
				E072722	Other pest control		\$4,258		\$4,258		\$136	(\$4,122)	-97%
				E072725	Administration allocated		\$9,151		\$9,151		\$6,396	(\$462)	-7%
			Preventative Services - Pest Control Total				\$101,035		\$81,035		\$20,958	(\$40,882)	
07	Health												
		073	Preventative Services - Other										
				E073715	Administration allocated		\$3,475		\$3,475		\$3,358	\$757	29%
				E073731	Analytical expenses		\$500		\$500		\$455	(\$45)	-9%
			Preventative Services - Other Total				\$3,975		\$3,975	-	\$3,813	\$712	
	Health Total					(\$780)	\$135,649	(\$780)	\$115,649	(\$100)	\$42,738	(\$44,687)	
08	Education & Welfare												
		083	Aged & Disabled - Other										
				E083103	Disability service & inclusions plan		-		-		-	-	
			Aged & Disabled - Other Total			-	-		-	-	-	-	
08	Education & Welfare	085	Other Welfare - Wiluna Development Project	E085101	Administration allocated		-		-		-	-	
			Other Welfare - Wiluna Development Project Total			-	-		-	-	-	-	
08	Education & Welfare												
		086	Other Education - Training Centre										
				E086101	Administration allocated		\$21,142		\$21,142		\$7,190	(\$8,659)	-55%
				E086102	Depreciation		\$1,122		\$1,122		-	(\$837)	-100%
				E086106	Training Centre Bldg operation costs		\$4,800		\$4,800		\$94	(\$3,506)	-97%
				E086107	Training Centre Bldg maintenance costs		\$938		\$938		\$623	(\$315)	-34%
				E086108	Contribution to TAFE		\$30,000		\$30,000		\$30,000	\$7,500	33%
				E086109	Education Development Contribution		\$5,000		\$5,000		-	(\$5,000)	-100%
				R086100	Grant - Community Resource Centre	-		-		-		-	
				R086103	Training room hire charges	-		-		-		-	
			Other Education - Training Centre Total			-	\$63,002	-	\$63,002	-	\$37,907	(\$10,817)	
	Education & Welfare Total					-	\$63,002	-	\$63,002	-	\$37,907	(\$10,817)	
09	Housing												
		091	Staff Housing										
				E091910	Depreciation		\$143,820		\$143,820		\$104,047	(\$3,782)	-4%
				E091915	Operating costs-21 Lennon St GEN		\$7,252		\$7,252		\$2,919	(\$2,517)	-46%
				E091916	Operating costs-44 Lennon St		\$7,148		\$7,148		\$1,958	(\$3,397)	-63%
				E091917	Operating costs-67/69 Scotia St		\$7,252		\$7,252		\$3,521	(\$1,916)	-35%
				E091918	Operating costs-13 Woodley St (SPQ)		\$2,040		\$2,040		\$177	(\$1,353)	-88%
				E091919	Operating costs-U1/30 Scotia St		\$7,876		\$7,876		\$1,429	(\$4,475)	-76%
				E091920	Operating costs-U2/30 Scotia St		\$7,044		\$7,044		\$1,055	(\$4,228)	-80%
				E091921	Operating costs-U3/30 Scotia St		\$7,044		\$7,044		\$699	(\$4,585)	-87%
				E091922	Operating costs-U4/30 Scotia St		\$7,044		\$7,044		\$947	(\$4,336)	-82%
				E091923	Operating costs-U5/30 Scotia St		\$5,829		\$5,829		\$8,748	\$4,374	100%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E091924	Operating costs-CEO flat Scotia St		-		-		-	-	
				E091926	Operating costs-38 Lennon St		\$6,940		\$6,940		\$1,599	(\$3,603)	-69%
				E091927	Operating costs-U7/30 Scotia St		\$7,460		\$7,460		\$1,360	(\$4,229)	-76%
				E091928	Operating costs-U6/30 Scotia St		\$6,940		\$6,940		\$1,142	(\$4,060)	-78%
				E091929	Operating costs-61/63 Scotia St		\$7,460		\$7,460		\$3,886	(\$1,703)	-30%
				E091930	Operating costs-60A Scotia St		\$7,850		\$7,850		\$4,345	(\$1,541)	-26%
				E091931	Operating costs-60B Scotia St		\$7,644		\$7,644		\$2,342	(\$3,391)	-59%
				E091932	Operating costs-60C Scotia St		\$7,644		\$7,644		\$2,473	(\$3,260)	-57%
				E091940	Operating costs-U8/30 Scotia St		\$8,421		\$8,421		\$2,042	(\$4,267)	-68%
				E091941	Operating costs-Unit 1 Lot 962 Jones St		\$6,639		\$6,639		\$2,897	(\$2,080)	-42%
				E091942	Operating costs-Unit 2 Lot 962 Jones St		\$9,869		\$9,869		\$3,054	(\$4,344)	-59%
				E091943	Operating costs-Unit 3 Lot 962 Jones St		\$8,301		\$8,301		\$2,948	(\$3,271)	-53%
				E091955	Maintenance costs -21 Lennon St		\$12,635		\$12,635		\$5,999	(\$3,478)	-37%
				E091956	Maintenance costs-44 Lennon St		\$15,635		\$15,635		\$2,948	(\$8,770)	-75%
				E091957	Maintenance costs-67/69 Scotia St		\$12,135		\$12,135		\$9,014	(\$85)	-1%
				E091958	Maintenance costs-13 Woodley St (SPQ)		\$18,735		\$18,735		\$3,980	(\$10,069)	-72%
				E091959	Maintenance costs-U1/30 Scotia St		\$15,835		\$15,835		\$11,170	(\$701)	-6%
				E091960	Maintenance costs-U2/30 Scotia St		\$11,835		\$11,835		\$11,804	\$2,930	33%
				E091961	Maintenance costs-U3/30 Scotia St		\$13,835		\$13,835		\$12,488	\$2,120	20%
				E091962	Maintenance costs-U4/30 Scotia St		\$13,635		\$13,635		\$4,964	(\$5,260)	-51%
				E091963	Maintenance costs-U5/30 Scotia St		\$30,335		\$30,335		\$15,434	(\$7,309)	-32%
				E091964	Maintenance costs-CEO flat Scotia St		-		-		-	-	
				E091965	Maintenance costs-38 Lennon St		\$17,535		\$17,535		\$5,490	(\$7,659)	-58%
				E091966	Maintenance costs-U7/30 Scotia St		\$21,235		\$21,235		\$10,046	(\$5,875)	-37%
				E091967	Maintenance costs-U6/30 Scotia St		\$14,335		\$14,335		\$4,017	(\$6,729)	-63%
				E091968	Maintenance costs-61/63 Scotia St		\$11,835		\$11,835		\$4,070	(\$4,804)	-54%
				E091969	Maintenance costs-60A Scotia St		\$12,135		\$12,135		\$5,351	(\$3,748)	-41%
				E091970	Maintenance costs-60B Scotia St		\$12,135		\$12,135		\$5,601	(\$3,498)	-38%
				E091971	Maintenance costs-60C Scotia St		\$12,135		\$12,135		\$4,550	(\$4,549)	-50%
				E091973	Maintenance costs-U8/30 Scotia St		\$14,435		\$14,435		\$4,589	(\$6,229)	-58%
				E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$11,335		\$11,335		\$3,901	(\$4,595)	-54%
				E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$11,835		\$11,835		\$2,418	(\$6,456)	-73%
				E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$11,835		\$11,835		\$4,313	(\$4,561)	-51%
				E091999	Staff House Costs Allocated to Works		(\$439,098)		(\$439,098)		(\$182,956)	\$146,381	-44%
			Staff Housing Total			-	\$143,819	-	\$143,819	-	\$102,779	(\$4,906)	
				R092913	Reimbursement	(\$500)		(\$500)		(\$676)		(\$176)	35%
				R092914	Rental	-		-		-		-	
				R092915	Reimbursement Insurance Claim	(\$20,000)		(\$20,000)		-		\$20,000	-100%
	Housing Total					(\$20,500)	\$143,819	(\$20,500)	\$143,819	(\$676)	\$102,779	\$14,918	
10	Community Amenities												
		101	Sanitation - Household Refuse										
				E101010	Depreciation		\$5,406		\$5,406		\$3,948	(\$111)	-3%
				E101011	Refuse collection (internal costs)		\$199,650		\$199,650		\$38,340	(\$111,402)	-74%
				E101012	Disposal site operation		\$167,188		\$167,188		\$94,766	(\$30,622)	-24%
				E101013	Bulk Refuse Collection (Verge)		\$20,003		\$20,003		\$132	(\$14,871)	
				E101014	Refuse collection (external costs)		\$3,000		\$3,000		-	(\$2,250)	-100%
				E101015	Administration allocated		\$8,950		\$8,950		\$8,616	\$1,902	28%
				E101020	Collection & disposal of vehicles(car bodies)		\$15,000		\$15,000		\$557	(\$10,693)	-95%
				E101024	Litter control		\$46,015		\$46,015		\$16,611	(\$17,904)	-52%
				E101025	Insurance - Pollution Legal Liability		\$24,063		\$24,063		\$20,409	(\$3,654)	-15%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				R101012	Refuse collection - Domestic	(\$42,000)		(\$42,000)		(\$42,492)		(\$11,001)	35%
				R101013	Refuse Collection Commercial/Industrial	(\$23,000)		(\$23,000)		(\$14,145)		\$3,108	-18%
				Sanitation - Household Refuse Total		(\$65,000)	\$489,275	(\$65,000)	\$489,275	(\$56,637)	\$183,378	(\$189,606)	
10	Community Amenities												
		103	Sewerage										
				E103025	Liquid waste disposal site maintenance		\$19,265		\$19,265		\$420	(\$14,025)	-97%
				R103023	Liquid waste disposal site fees	(\$14,513)		(\$14,513)		(\$6,010)		\$4,871	-45%
				R103024	Asbestos Waste Disposal Site Fees	-		-		-		-	
				Sewerage Total		(\$14,513)	\$19,265	(\$14,513)	\$19,265	(\$6,010)	\$420	(\$9,154)	
10	Community Amenities												
		106	Town Planning & Regional Development										
				E106051	Town Planning-Local planning strategy		\$2,500		\$2,500		\$157	(\$1,715)	-92%
				E106052	Structure Plan Wiluna Townsite		\$30,000		\$30,000		-	(\$22,500)	-100%
				E106054	Administration allocated		\$11,341		\$11,341		\$11,121	\$2,616	31%
				E106059	Administration & control--consultants & applications		\$10,000		\$10,000		\$4,245	(\$5,755)	-58%
				E106060	Administration & control-services of Bldg officer		\$6,000		\$6,000		\$2,376	(\$3,624)	-60%
				R106051	Town planning scheme amendment fees	(\$500)		(\$500)		-		\$500	-100%
				R106053	Planning development application fees	(\$1,500)		(\$1,500)		(\$5,642)		(\$4,142)	276%
				Town Planning & Regional Development Total		(\$2,000)	\$59,841	(\$2,000)	\$59,841	(\$5,642)	\$17,899	(\$34,620)	
10	Community Amenities												
		107	Other Community Amenities										
				E107010	Depreciation-Public conveniences		\$4,590		\$4,590		\$2,965	(\$482)	-14%
				E107054	Maintenance - Public Conveniences		\$41,495		\$41,495		\$31,273	\$151	0%
				E107061	Maintenance - Grave Digging		\$24,603		\$24,603		\$9,794	(\$8,656)	-47%
				E107062	Maintenance - Cemetery		\$25,240		\$25,240		\$9,556	(\$9,371)	-50%
				E107063	Building operation-Cemetery		\$500		\$500		\$120	(\$258)	-68%
				E107064	Street furniture		\$3,315		\$3,315		-	(\$2,484)	-100%
				E107092	Administration allocated		\$8,088		\$8,088		\$6,501	\$435	7%
				R107051	Burial fees - Cemetery	(\$4,000)		(\$4,000)		(\$3,200)		(\$203)	7%
				R107053	Other fees - Cemetery	(\$1,000)		(\$1,000)		-		\$1,000	-100%
				Other Community Amenities Total		(\$5,000)	\$107,831	(\$5,000)	\$107,831	(\$3,200)	\$60,209	(\$19,868)	
	Community Amenities Total					(\$86,513)	\$676,212	(\$86,513)	\$676,212	(\$71,489)	\$261,907	(\$261,140)	
11	Recreation & Culture												
		111	Public Halls & Civic Centres										
				E111105	Administration allocated		\$7,616		\$7,616		\$6,892	\$1,177	21%
				E111110	Depreciation		\$34,374		\$34,374		\$23,235	(\$2,550)	-10%
				E111114	Recreation Centre Bldg operation		\$21,377		\$21,377		\$6,289	(\$9,740)	-61%
				E111116	Recreation Centre Bldg maintenance		\$29,168		\$29,168		\$19,769	(\$2,110)	-10%
				E111119	Recreation Centre gardens maintenance		\$13,070		\$13,070		\$6,941	(\$2,860)	-29%
				R111501	Recreation Centre hire charges	(\$500)		(\$500)		(\$545)		(\$45)	9%
				R111504	Hire of table and chairs	(\$200)		(\$200)		(\$27)		\$173	-86%
				R111505	Reimbursement	(\$100)		(\$100)		-		\$100	-100%
				Public Halls & Civic Centres Total		(\$800)	\$105,605	(\$800)	\$105,605	(\$573)	\$63,127	(\$15,855)	
11	Recreation & Culture												
		112	Swimming Areas And Beaches										
				E112100	Administration allocated		\$12,077		\$12,077		\$12,261	\$3,207	35%
				E112101	Swimming pool - Management Fee		\$209,329		\$209,329		\$206,701	\$49,705	32%
				E112102	Swimming pool - superannuation		-		-		\$2,076	\$2,076	
				E112103	Community Services Allocated		(\$7,013)		(\$7,013)		-	\$5,256	-100%
				E112104	Depreciation		\$66,504		\$66,504		\$34,877	(\$15,001)	-30%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E112105	Housing allocated-Pool manager		\$20,078		\$20,078		\$8,366	(\$6,691)	-44%
				E112106	Insurance		\$2,329		\$2,329		\$1,161	(\$1,168)	-50%
				E112108	Swimming pool building operation		\$34,045		\$34,045		\$17,983	(\$7,550)	-30%
				E112109	Swimming pool building maintenance		\$53,387		\$53,387		\$8,572	(\$31,469)	-79%
				E112111	Swimming pool bowl & pool plant maintenance		\$11,296		\$11,296		\$2,250	(\$6,219)	-73%
				E112113	Pool Community Events		\$8,000		\$8,000		-	(\$6,003)	
				E112114	Swimming pool chemicals and gas		\$8,000		\$8,000		\$1,948	(\$4,055)	-68%
				E112115	Swimming pool grounds/gardens		\$15,712		\$15,712		\$4,661	(\$7,120)	-60%
				E112118	Training & conference costs		-		-		-	-	
				E112119	Other employment costs		-		-		-	-	
				E112122	Occupation Safety & Health costs		-		-		\$26	\$26	
				R112101	Pool Revitalisation Program Grant CPRPS	-		-		-		-	
				R112103	Swimming pool daily admissions	-		-		(\$1,550)		(\$1,550)	
				Swimming Areas And Beaches Total		-	\$433,744	-	\$433,744	(\$1,550)	\$300,881	(\$26,557)	
11	Recreation & Culture												
		113	Other Recreation & Sport - Grounds & Reserves										
				E113104	Depreciaton		\$54,060		\$54,060		\$36,188	(\$4,357)	-11%
				E113105	Administration allocated		\$16,498		\$16,498		\$16,983	\$4,608	37%
				E113110	Verge & median strips garden maintenance		\$34,276		\$34,276		\$6,556	(\$19,149)	-74%
				E113114	Townsite parks maintenance		\$18,765		\$18,765		\$5,097	(\$8,979)	-64%
				E113115	Vacant land & reserves maintenance		\$94,343		\$94,343		\$14,173	(\$56,585)	-80%
				E113120	Recreation Ground- Bldg loan interest		\$12,319		\$12,319		\$7,928	(\$1,312)	-14%
				E113121	Recreation ground (oval) bldg & structures operation		\$4,731		\$4,731		\$3,476	(\$70)	-2%
				E113122	Recreation ground (oval) maintenance		\$55,856		\$55,856		\$26,032	(\$15,863)	-38%
				E113123	Basketball/tennis/netball court maintenance		\$6,316		\$6,316		-	(\$4,734)	-100%
				E113124	Racecourse maintenance		\$1,976		\$1,976		\$150	(\$1,826)	-92%
				E113125	Basketball/tennis/netball court operation		\$1,276		\$1,276		-	(\$1,276)	-100%
				E113126	Changeroom(Oval) Operation		\$3,009		\$3,009		\$458	(\$2,551)	-85%
				E113127	Changeroom(Oval) Maintenance		\$15,374		\$15,374		\$1,429	(\$10,100)	-88%
				E113128	Golf course maintenance		\$34,991		\$34,991		\$1,029	(\$25,215)	-96%
				E113130	Town water reticulation & bore's operation maintenance		\$62,876		\$62,876		\$10,105	(\$37,055)	-79%
				R113130	Basketball/tennis/netball court & recreation ground fees	(\$100)		(\$100)		(\$2,853)		(\$2,753)	2753%
				R113131	Changeroom Hire	(\$500)		(\$500)		(\$545)		(\$45)	9%
				R113132	Grant - Sports Courts & Cricket Practice Wickets- DSR	-		-		-		-	
				Other Recreation & Sport - Grounds & Reserves Total		(\$600)	\$416,666	(\$600)	\$416,666	(\$3,398)	\$129,603	(\$187,263)	
11	Recreation & Culture												
		114	Other Recreation & Sport - Sports & Recreation Programmes										
				E114100	Administration allocated		\$15,450		\$15,450		\$16,436	\$4,844	42%
				E114102	Depreciaton		\$714		\$714		\$4,654	\$3,940	552%
				E114103	Sports & Recreation staff salaries & allowances		\$109,280		\$109,280		\$25,147	(\$56,816)	-69%
				E114104	Sports & Recreation staff superannuation		\$10,464		\$10,464		\$2,007	(\$5,841)	-74%
				E114105	Housing allocated		\$17,974		\$17,974		\$7,489	(\$5,993)	-44%
				E114101	Community Services Allocated		\$9,350		\$9,350		-	(\$7,011)	-100%
				E114106	Insurance		\$6,957		\$6,957		\$3,484	(\$3,473)	-50%
				E114107	Other employment costs		\$4,900		\$4,900		\$48	(\$3,624)	-99%
				E114108	Occupational Health & safety		\$1,500		\$1,500		\$440	(\$1,060)	-71%
				E114109	Training & conference		\$5,000		\$5,000		-	(\$5,000)	-100%
				E114110	Recruitment and Relocation Costs		\$10,000		\$10,000		\$4,866	\$4,866	
				E114115	Vehicle costs - Toyota Van(Bus)		\$11,057		\$11,057		\$4,595	(\$3,694)	-45%
				E114120	Coaching/Sports specialist		-		-		-	-	
				E114121	Equipment and Costs for Activities		\$8,000		\$8,000		\$199	(\$5,804)	-97%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E114122	After school activities		\$3,000		\$3,000		\$292	(\$1,958)	-87%
				E114123	Kiosk expense		-		-		-	-	
				E114124	Facilities Audit and Sporting Master Plan-Recreation Centre		-		-		-	-	
				E114127	Structure Plan Sport & Rec		\$10,000		\$10,000		-	(\$10,000)	-100%
				E114128	Youth Advisory Committee Expenses		\$10,000		\$10,000		-	-	
				R114001	Gym fees	(\$2,500)		(\$2,500)		(\$3,266)		(\$1,394)	74%
				R114002	Grants & Subsidies	-		-		-		-	
				R114003	Reimbursement	(\$300)		(\$300)		-		\$300	-100%
				R114004	Kiosk sales	-		-		-		-	
				R114007	Shire's Bus Hire	-		-		-		-	
				R114005	CSRFF Grant - Facilities Audit/Master Plan	-		-		-		-	
				Other Recreation & Sport - Sports & Recreation Programmes Total		(\$2,800)	\$233,646	(\$2,800)	\$233,646	(\$3,266)	\$69,657	(\$97,718)	
11	Recreation & Culture												
		115	Television And Rebroadcasting										
				E115104	Depreciation		\$2,652		\$2,652		-	(\$1,989)	-100%
				E115131	Television and radio operation		\$2,000		\$2,000		-	(\$2,000)	-100%
				E115134	Administration allocated		\$6,959		\$6,959		\$6,454	\$1,234	24%
				Television And Rebroadcasting Total		-	\$11,611	-	\$11,611		\$6,454	(\$2,755)	
11	Recreation & Culture												
		116	Libraries										
				E116147	Administration allocated		\$24,845		\$24,845		\$22,465	\$3,835	21%
				E116150	Library book exchanges expense		\$3,000		\$3,000		-	(\$2,250)	-100%
				E116151	Library lost and damage books		\$500		\$500		\$200	(\$300)	-60%
				E116152	Library - other costs		\$3,300		\$3,300		\$195	(\$2,280)	-92%
				R116501	Lost/damaged book reimbursement	(\$100)		(\$100)		-		-	-100%
				Libraries Total		(\$100)	\$31,645	(\$100)	\$31,645	-	\$22,860	(\$995)	
11	Recreation & Culture												
		117	Heritage										
				E117001	Administration allocated		\$10,950		\$10,950		\$10,219	\$2,002	24%
				E117011	Municipal heritage inventory review		-		-		-	-	
				E117012	Historical photographs		\$5,000		\$5,000		\$31	(\$4,969)	-99%
				E117002	Community Services Allocated		\$37,401		\$37,401		-	(\$28,053)	-100%
				E117014	Heritage Operation/Maintenance Costs		\$4,512		\$4,512		\$7,225	\$2,713	60%
				E117015	Salaries & Allowances		\$148,304		\$148,304		-	(\$111,231)	-100%
				E117016	Superannuation		\$14,405		\$14,405		-	(\$10,800)	-100%
				E118017	Professional Development		\$2,000		\$2,000		-	(\$2,000)	-100%
				E118018	Heritage & Interpretive Centre Operations		\$10,000		\$10,000		\$7,206	(\$291)	-4%
				E118126	Outdoor Museum relocation		\$10,000		\$10,000		\$694	(\$9,306)	-93%
				Heritage Total		-	\$242,572	-	\$242,572	-	\$25,376	(\$161,934)	
11	Recreation & Culture												
		118	Other Culture - Art Gallery										
				E118101	Administration allocated		\$42,943		\$42,943		\$31,793	(\$418)	-1%
				E118102	Insurance		\$4,629		\$4,629		\$2,323	(\$2,306)	-50%
				E118103	Gallery materials		\$6,000		\$6,000		\$7,091	\$2,591	58%
				E118104	Gallery miscellaneous items		\$10,363		\$10,363		\$4,654	(\$3,122)	-40%
				E118105	Gallery consultants		\$10,000		\$10,000		-	(\$7,497)	-100%
				E118106	Gallery travel - exhibitions & workshops		\$10,048		\$10,048		\$102	(\$7,431)	-99%
				E118107	Gallery professional development		\$5,800		\$5,800		\$137	(\$4,210)	-97%
				E118108	Gallery payment to the artist		\$34,600		\$34,600		\$7,550	(\$18,397)	-71%
				E118109	Gallery - purchase of headsox		\$3,000		\$3,000		-	(\$3,000)	-100%
				E118110	Gallery - marketing activities		\$5,000		\$5,000		\$2,611	(\$1,142)	-30%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E118111	Gallery - building operating costs		\$16,912		\$16,912		\$1,157	(\$11,524)	-91%
				E118112	Gallery - building maintenance		\$5,315		\$5,315		\$2,995	(\$2,320)	-44%
				E118113	Gallery - inhouse meetings & conferences		\$500		\$500		\$307	(\$193)	-39%
				E118114	Gallery - CDP Art Program Supplies		-		-		-	-	-
				E118115	Gallery - artist skills development		\$5,000		\$5,000		-	(\$5,000)	-100%
				E118116	Gallery - housing allocated		\$20,471		\$20,471		\$8,530	(\$6,824)	-44%
				E118117	Gallery Assistant Wages		\$77,350		\$77,350		\$30,910	(\$27,104)	
				E118119	Gallery - staff salaries & allowances		-		-		\$41,003	\$41,003	
				E118120	Gallery - staff superannuation		\$7,735		\$7,735		\$7,754	\$1,949	34%
				E118121	Gallery - other employment costs		\$4,000		\$4,000		-	(\$2,997)	-100%
				E118122	Gallery - occupational safety & health costs		\$1,000		\$1,000		-	(\$1,000)	-100%
				E118124	Community Services Allocated		\$11,688		\$11,688		-	(\$8,766)	-100%
				E118127	Staff Housing Allocated		\$20,879		\$20,879		\$8,700	(\$6,960)	-44%
				R118101	Grant - Art gallery operation	(\$145,000)		(\$145,000)		(\$72,500)		\$36,250	-33%
				R118102	Reimbursement General	(\$3,000)		(\$3,000)		-		\$3,000	-100%
				R118103	Gallery art sales	(\$45,000)		(\$45,000)		(\$10,231)		\$23,519	-70%
				R118104	Gallery reimbursement	(\$34,600)		(\$34,600)		(\$4,001)		\$21,946	-85%
				R118105	Sale of headsox	(\$6,000)		(\$6,000)		(\$364)		\$4,136	-92%
				R118107	Grant - Proposal Art Development Fit Out	-		-		-		-	
				Other Culture - Art Gallery Total		(\$233,600)	\$303,233	(\$233,600)	\$303,233	(\$87,096)	\$157,616	\$14,182	
11	Recreation & Culture												
		119	Other Culture-		Events, Celebrations & Festivals								
				E119002	Events & Celebrations Shire Funded		\$40,000		\$40,000		\$20,303	(\$9,694)	-32%
				E119003	Events & Celebrations Community Sponsored		-		-		-	-	
				E119192	Administration Allocated		\$1,862		\$1,862		\$2,115	\$720	52%
				E119193	Community Services Allocated		\$44,414		\$44,414		-	(\$33,309)	-100%
				R119001	Contributions & Grants/Community Sponsored	-		-		-		-	
				R119002	National Reconciliation Week Grant	-		-		-		-	
				Other Culture- Events, Celebrations & Festivals Total		-	\$86,276	-	\$86,276	-	\$22,418	(\$42,283)	
	Recreation & Culture Total					(\$237,900)	\$1,864,998	(\$237,900)	\$1,864,998	(\$95,883)	\$797,990	(\$521,179)	
12	Transport												
		121	Streets, Roads, Bridges & Depot Construction										
				R121210	Roads 2025 (Regional Road Group) Grant	(\$300,000)		(\$600,000)		(\$364,000)		(\$139,000)	62%
				R121214	MRWA Regional Road Group	(\$225,000)		(\$60,000)		(\$7,939)		\$22,061	-74%
				R121213	Roads to Recovery Grant	(\$1,653,257)		(\$760,333)		(\$208,711)		\$27,400	-12%
				R121220	Remote Communities Grant - FAG	-		(\$9,000)		(\$8,999)		\$1	0%
				R121221	Remote Communities Grant - MainRoads	(\$54,000)		(\$54,000)		-		\$40,500	-100%
				R121222	Remote Access Grant - Sandstone Wiluna	-		(\$8,200)		(\$16,364)		(\$8,164)	100%
				Streets, Roads, Bridges & Depot Construction Total		(\$2,232,257)	-	(\$1,491,533)	-	(\$606,013)	-	(\$57,202)	
12	Transport												
		122	Streets, Roads, Bridges & Depot Maintenance										
				E122201	Depreciation- Depot facilities		\$8,262		\$8,262		\$9,673	\$3,472	56%
				E122202	Depreciation - Infrastructure assets		\$5,712,000		\$5,712,000		\$1,480,798	(\$2,803,202)	-65%
				E122205	Administration allocated		\$17,585		\$17,585		\$15,177	\$1,992	15%
				E122222	Depot maintenance		-		-		\$3,867	\$3,867	
				E122223	Depot building operation		\$10,372		\$10,372		\$8,139	\$363	5%
				E122224	Depot building maintenance		\$66,349		\$66,349		\$33,471	(\$16,290)	-33%
				E122225	Footpath maintenance		\$14,574		\$14,574		\$2,405	(\$8,530)	-78%
				E122226	Street lighting		\$16,000		\$16,000		\$8,078	(\$3,919)	-33%
				E122227	Street sweeping and cleaning		\$20,765		\$20,765		\$12,289	(\$3,281)	-21%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E122228	Townsite street trees		\$11,882		\$11,882		\$4,590	(\$4,320)	-48%
				E122229	Signs - directional roads & streets		\$70,000		\$70,000		\$7,372	(\$45,125)	-86%
				E122230	Drainage Maintenance2		\$50,000		\$50,000		\$264	(\$37,239)	-99%
				E122234	Maintenance road grading		\$715,100		\$715,100		\$487,096	(\$49,232)	-9%
				E122235	Flood Damage AGRN743 Roads		\$3,400,000		\$10,825,924		\$125,044	(\$2,424,953)	-95%
				E122236	Verge Clearing		\$100,033		\$100,033		\$3,368	(\$71,656)	-96%
				E122237	Town street maintenance		-		\$50,000		\$18,287	(\$9,613)	-34%
				E122238	Consultants - Transport		\$20,000		\$20,000		\$1,580	(\$18,420)	-92%
				E122239	Salaries		\$115,068		\$115,068		-	(\$86,301)	-100%
				E122240	Housing Reallocation		\$21,704		\$21,704		\$9,043	(\$7,238)	-44%
				E122241	Superannuation		\$3,146		\$3,146		-	(\$2,358)	-100%
				E122242	Relocation Costs		\$7,000		\$7,000		-	(\$7,000)	-100%
				E122243	Professional Development		\$2,000		\$2,000		-	(\$2,000)	-100%
				E122244	Travel Costs		\$2,500		\$2,500		\$499	(\$2,001)	-80%
				E122245	Flood Damage Jan 2018 Roads		-		-		\$1,910	\$1,910	
				R122001	Reimbursement & contributions	(\$100)		(\$100)		(\$4,570)		(\$4,470)	
				R122002	Mainroads direct grant	(\$111,439)		(\$193,500)		(\$193,500)		-	0%
				R122005	Road Closure and Vehicle Movement	(\$200)		(\$200)		-		\$200	-100%
				R122004	Grant Flood Damages AGRN743 (WANDRRA)	(\$3,246,600)		(\$10,672,524)		-		\$2,434,950	-100%
				Streets, Roads, Bridges & Depot Maintenance Total		(\$3,358,339)	\$10,384,340	(\$10,866,324)	\$17,860,264	(\$198,070)	\$2,232,949	(\$3,160,395)	
12	Transport												
		123	Road Plant Purchases										
				E123010	Purchase of minor plant/equipment		\$10,000		\$40,000		-	(\$10,000)	-100%
				E123020	Auction Expense		-		-		\$66	\$66	
				E123001	Loss on sale of asset		\$14,716		\$14,716		-	(\$14,716)	-100%
				R123001	Gain on Sale of assets	(\$2,237)		(\$2,237)		-		\$2,237	
				R123010	Sale of plant & equipment	(\$145,000)		(\$145,000)		-		\$145,000	-100%
				R123020	Less: Sale of plant & equipment	\$145,000		\$145,000		-		(\$145,000)	-100%
				Road Plant Purchases Total		(\$2,237)	\$24,716	(\$2,237)	\$54,716	-	\$66	(\$22,413)	
12	Transport												
		126	Aerodromes										
				E126248	Depreciation		\$147,900		\$147,900		\$114,510	\$3,585	3%
				E126249	Administration allocated		\$15,224		\$15,224		\$17,689	\$6,268	55%
				E126250	Insurance		\$6,023		\$6,023		\$3,150	(\$2,873)	-48%
				E126270	Aerodrome operation		\$86,136		\$86,136		\$84,383	\$19,781	31%
				E126271	Aerodrome maintenance		\$130,426		\$130,426		\$58,127	(\$39,694)	-41%
				E126272	Aerodrome Building Operation		\$10,904		\$10,904		\$2,089	(\$6,092)	-74%
				E126273	Wiluna Airport Master Plan		\$30,000		-		-	-	
				E126274	Unspent Grant (Returned)		-		-		-	-	
				E126275	Emergency Equipment		\$10,000		\$10,000		-	(\$10,000)	
				E126274	Unspent Grant (Returned)		-		-		-	-	
				R126242	Landing fees	(\$90,000)		(\$90,000)		(\$73,066)		(\$5,566)	8%
				R126243	Lease charges	(\$1,060)		(\$1,060)		(\$1,484)		(\$424)	40%
				R126244	Grant - Wiluna Airport Master Plan	-		-		-		-	
				R126245	Passenger Service Fee	(\$385,000)		(\$205,000)		(\$173,476)		(\$19,729)	13%
				R126246	Grant - RAAP	(\$57,004)		(\$28,502)		(\$16,000)		-	0%
				R126262	Grant - Airport Sealing	-		(\$670)		(\$658)		\$12	-2%
				R126264	Grant - Airport Terminal	-		-		-		-	
				Aerodromes Total		(\$533,064)	\$436,613	(\$325,232)	\$406,613	(\$264,684)	\$279,950	(\$54,731)	
	Transport Total					(\$6,125,897)	\$10,845,669	(\$12,685,326)	\$18,321,593	(\$1,068,767)	\$2,512,965	(\$3,294,753)	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
13	Economic Services												
		131	Rural Services										
				E131331	Noxious weeds and pest plants		\$12,759		\$12,759		\$2,937	(\$6,630)	-69%
				E131333	GNRBA Projects		\$30,000		\$30,000		\$25,000	(\$5,000)	-17%
			Rural Services Total				\$42,759		\$42,759		\$27,937	(\$11,630)	
13	Economic Services												
		132	Tourism & Area Promotion										
				E132105	Administratin allocated		\$43,763		\$43,763		\$39,157	\$6,334	19%
				E132301	Tourist officer salary & allowances		-		-		-	-	
				E132302	Tourist officer superannuation		-		-		-	-	
				E132106	Community Services Allocated		\$37,401		\$37,401		-	(\$28,053)	-100%
				E132303	Insurance		\$1,175		\$1,175		\$581	(\$594)	-51%
				E132304	Occupational Safety and Health Cost		-		-		-	-	
				E132307	Other employment costs		-		-		-	-	
				E132310	Depreciation		\$1,326		\$1,326		\$3,010	\$2,011	201%
				E132311	CSR/Interpretive Centre - loan interest		\$29,566		\$29,566		\$22,821	(\$6,745)	-23%
				E132330	Tourism promotional activities		\$50,000		\$50,000		\$30,142	(\$7,361)	-20%
				E132331	Training & conference costs		\$2,500		\$2,500		\$532	(\$1,340)	-72%
				E132332	Tourist Souvenir Items		\$20,000		\$20,000		\$4,999	(\$10,004)	
				E132340	Tourist information bay		\$24,756		\$24,756		\$2,878	(\$15,689)	-84%
				E132341	Picnic sites maintenance		\$36,856		\$36,856		\$9,452	(\$18,187)	-66%
				E132342	Regional Local Government Tourism Group		-		-		-	-	
				E132343	Caravan Park Maintenance		\$12,570		\$12,570		\$780	(\$8,652)	
				R132156	Heritage Centre Grant - Art Gallery Fit out	-		-		-			
				R132503	Sale of maps & tourist items	(\$6,000)		(\$6,000)		(\$4,591)		(\$91)	2%
				R132505	Sales - General	(\$20,000)		(\$20,000)		(\$44)		\$14,959	
				R132343	Grant - RV Dump Point	-		-		-		-	
			Tourism & Area Promotion Total			(\$26,000)	\$259,913	(\$26,000)	\$259,913	(\$4,635)	\$114,352	(\$73,413)	
13	Economic Services												
		133	Building Control										
				E133331	Building control consultancy services		\$12,480		\$12,480		\$14,982	\$5,622	60%
				E133334	Administration allocated		\$7,616		\$7,616		\$6,891	\$1,176	21%
				E133336	Building control - other costs		\$2,000		\$2,000		-	(\$2,000)	-100%
				R133332	Building - Fees and charges	(\$500)		(\$500)		(\$24)		\$354	-94%
			Building Control Total			(\$500)	\$22,096	(\$500)	\$22,096	(\$24)	\$21,873	\$5,152	
13	Economic Services												
		134	Economic Development										
				E134104	Depreciation		\$8,772		\$8,772		\$5,991	(\$588)	-9%
				E134105	Administration allocated		\$17,203		\$17,203		\$13,236	\$330	3%
				E134106	Wiluna Enterprise Development operation costs		\$8,808		\$8,808		\$2,060	(\$4,546)	-69%
				E134107	Wiluna Enterprise Development maintenance costs		\$9,590		\$9,590		\$2,129	(\$5,062)	-70%
				E091945	Operating costs - Caravan Park Site(Wotton St - Lot 1524)		-		-		\$1,305	\$1,305	
				E134108	Economic Impact Study		\$25,000		\$25,000		-	(\$25,000)	-100%
				E134109	Economic Development Consultant		\$100,000		\$100,000		\$7,650	(\$92,350)	-92%
				R136006	Caravan Hire Charges	-		-		(\$1,647)		(\$1,647)	
				R136332	Rental- Wiluna Enterprise Development	(\$5,050)		(\$5,050)		(\$5,282)		(\$232)	5%
			Economic Development Total			(\$5,050)	\$169,373	(\$5,050)	\$169,373	(\$6,929)	\$32,372	(\$127,789)	
13	Economic Services												
		136	Other Economic Services										
				E136004	Standpipe water costs		\$1,000		\$1,000		\$85	(\$662)	-89%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E136005	Cost for bottle water		\$5,000		\$5,000		(\$730)	(\$4,483)	-119%
				R136001	Community bus hire charges	-		-		-		-	
				R136004	Standpipe water costs	(\$100)		(\$100)		-		\$100	-100%
				R136005	Sale of water bottle	(\$6,000)		(\$6,000)		(\$252)		\$5,748	-96%
				Other Economic Services Total		(\$6,100)	\$6,000	(\$6,100)	\$6,000	(\$252)	(\$646)	\$703	
				Economic Services Total		(\$37,650)	\$500,141	(\$37,650)	\$500,141	(\$11,840)	\$195,888	(\$206,977)	
14	Other Property & Services												
		141	Private Works										
				E141411	Private works - various		\$5,685		\$5,685		\$5,836	\$151	3%
				R141413	Profit on Private Works	(\$5,000)		(\$5,000)		(\$690)		\$3,063	-82%
				Private Works Total		(\$5,000)	\$5,685	(\$5,000)	\$5,685	(\$690)	\$5,836	\$3,214	
14	Other Property & Services												
		142	Administration General										
				E142406	Staff Uniform - Admin		\$1,600		\$1,600		-	(\$1,600)	-100%
				E142408	Recruitment & relocation - Admin		\$15,000		\$15,000		\$14,829	\$3,579	32%
				E142411	Salaries and allowances - Admin		\$430,050		\$430,050		\$496,957	\$174,415	54%
				E142412	Superannuation - Admin		\$42,503		\$42,503		\$61,243	\$29,365	92%
				E142414	Other employment costs- Admin		\$5,000		\$5,000		\$537	(\$3,216)	-86%
				E142416	Fringe Benefits Tax - Admin		-		-		\$9,145	\$9,145	
				E142421	Administration building operation costs		\$121,957		\$121,957		\$19,648	(\$71,819)	-79%
				E142422	Administration building maintenance		\$5,819		\$5,819		\$818	(\$3,547)	-81%
				E142423	Administration grounds maintenance		\$55,725		\$55,725		\$23,025	(\$18,771)	-45%
				E142425	Unspent Grant (Returned)		-		\$850,750		\$871,991	\$21,241	2%
				E142431	Printing & Stationery - Admin		\$36,740		\$36,740		\$39,115	\$1,557	4%
				E142432	Telecommunications - Admin		\$25,850		\$25,850		\$33,531	\$14,145	73%
				E142495	Trenching and Cabling		\$25,000		\$25,000		\$1,912	(\$16,835)	-90%
				E142433	Postage		\$3,000		\$3,000		\$2,348	\$98	4%
				E142434	Advertising		\$3,850		\$13,850		\$2,648	(\$1,241)	-32%
				E142435	Office Equipment Maintenance - Admin		\$2,200		\$2,200		\$303	(\$1,344)	-82%
				E142436	Integrated Planning Framework		\$25,000		\$25,000		\$1,880	(\$16,870)	-90%
				E142437	Records Management		\$38,500		\$38,500		\$5,155	(\$23,717)	-82%
				E142439	Audit Cost		\$35,000		\$35,000		\$25,430	(\$9,570)	-27%
				E142440	Risk Management Expense		\$15,000		\$15,000		-	(\$11,250)	-100%
				E142442	IT system- Software License & Support		\$44,280		\$44,280		\$38,255	\$5,045	15%
				E142443	IT System - Hardware Maintenance		\$41,500		\$41,500		\$11,333	(\$19,789)	-64%
				E142445	Subscriptions/Memberships Administration		\$17,100		\$17,100		\$11,270	(\$1,555)	-12%
				E142451	Other Office Expenses		\$5,250		\$5,250		\$3,220	(\$2,030)	-39%
				E142446	IT Consultant		\$20,000		\$20,000		\$3,300	(\$11,703)	-78%
				E142459	Administration Vehicle Costs		\$28,892		\$28,892		\$29,847	\$8,175	38%
				E142461	Administration Vehicle Costs- CEO		\$10,000		\$10,000		\$14,037	\$6,540	87%
				E142462	Annual Airfares-Admin		\$7,800		\$7,800		\$3,900	(\$1,950)	-33%
				E142463	Conference/Training- Admin		\$15,000		\$15,000		\$4,816	(\$6,434)	-57%
				E142464	Meeting Attendance		\$15,000		\$15,000		\$8,769	(\$2,481)	-22%
				E142465	Staff Professional Development		\$20,000		\$20,000		\$14,165	(\$838)	-6%
				E142466	Human Resources Expenses		\$10,000		\$10,000		\$4,575	(\$5,425)	-54%
				E142472	Consultants - Admin		\$50,000		\$90,000		\$93,694	\$16,191	21%
				E142474	Medical Costs		-		-		-	-	
				E142476	Insurance		\$33,033		\$33,033		\$58,645	\$25,612	78%
				E142477	Workers Compensation Premiums- Administration		\$26,098		\$26,098		\$40,307	\$14,209	54%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E142478	Legal Expenses Administration		\$20,000		\$20,000		\$23,227	\$8,224	55%
				E142480	Housing allocated - Admin		\$95,501		\$95,501		\$39,792	(\$31,830)	-44%
				E091944	Operating costs - Hotel (70-74 Wotton St) Lot 53-55		-		-		\$8,618	\$8,618	
				E142482	Occupational safety & health costs-Admin		\$20,000		\$20,000		\$8,910	(\$11,090)	-55%
				E142483	Asset Revaluation Cost		\$40,000		\$40,000		\$20,600	\$20,600	
				E142491	Depreciation		\$51,000		\$51,000		\$34,105	(\$4,145)	-11%
				E142493	Salary		\$23,608		\$23,608		-	(\$17,703)	-100%
				E142494	Superannuation		\$2,347		\$2,347		-	(\$1,764)	-100%
				E142492	Less: Administration allocated		(\$1,484,503)		(\$1,484,503)		(\$1,199,598)	(\$86,208)	8%
				R142420	Reimbursement	(\$15,000)		(\$15,000)		(\$316)		\$10,934	-97%
				R142450	Photocopying	(\$20)		(\$20)		(\$23)		(\$3)	13%
				Administration General Total		(\$15,020)	(\$300)	(\$15,020)	\$940,450	(\$338)	\$886,299	(\$7,037)	
14	Other Property & Services												
		143	Public Works Overheads										
				E143011	Salaries-Work's manager,supervisor,office assistant		\$376,348		\$376,348		\$201,758	(\$80,500)	-29%
				E143044	Staff unallocated time		\$3,729		\$3,729		\$11,666	\$8,867	317%
				E143051	Depot office telephone & other costs		\$4,600		\$4,600		\$7,576	\$4,129	120%
				E143081	Fringe Benefits Tax- Works		\$10,000		\$10,000		\$9,145	(\$856)	-9%
				E143091	Superannuation - Works		\$92,647		\$92,647		\$45,555	(\$23,934)	-34%
				E143101	Leaves - SL, Annual, LSL, Public Holidays, Bonus		\$72,550		\$72,550		\$42,024	(\$12,390)	-23%
				E143121	Protective clothing/uniforms		\$4,600		\$4,600		\$3,092	(\$355)	-10%
				E143130	Annual airfares		\$10,920		\$10,920		\$5,200	(\$2,990)	-37%
				E143131	Occupational safety & health costs		\$20,000		\$20,000		\$9,027	(\$5,976)	-40%
				E143132	Training & conference costs		\$53,729		\$53,729		\$26,168	(\$14,125)	-35%
				E143141	Relocation & recruitment costs		\$15,000		\$15,000		\$13,389	\$2,139	19%
				E143145	Housing allocated		\$167,224		\$167,224		\$69,677	(\$55,738)	-44%
				E143146	Work's manager/supervisor vehicles		\$14,790		\$14,790		\$12,596	\$1,499	14%
				E143171	Employer indemnity insurance-works staff		\$18,991		\$18,991		\$13,938	(\$5,053)	-27%
				E143172	Other insurances		\$25,477		\$25,477		\$39,612	\$14,135	55%
				E143202	Staff allowances		\$39,719		\$39,719		\$10,624	(\$19,166)	-64%
				E143203			-		-		-	-	
				E091977	Salaries		\$95,396		\$95,396		-	(\$71,550)	-100%
				E091979	Superannuation		\$9,540		\$9,540		-	(\$7,155)	-100%
				E143992	Administration allocated		\$50,719		\$50,719		\$54,348	\$16,305	43%
				E143999	Less: PWOH allocated to projects		(\$1,085,978)		(\$1,085,978)		(\$318,683)	\$495,808	-61%
				R143430	Reimbursement & contributions	(\$100)		(\$100)		-		\$100	-100%
				Public Works Overheads Total		(\$100)	\$1	(\$100)	\$1	-	\$256,713	\$243,196	
14	Other Property & Services												
		144	Plant Operation Costs										
				E144012	Depreciation		\$302,940		\$302,940		\$192,087	(\$35,118)	-15%
				E144022	Fuel & Oils		\$31,000		\$31,000		\$42,612	\$19,365	83%
				E144023	Fuel loss (Diesel Tank Leak)		-		-		\$1,202	\$1,202	
				E144032	Tyres and Tubes		\$10,000		\$10,000		\$1,488	(\$6,009)	-80%
				E144042	Parts & Repairs		\$50,000		\$50,000		\$55,737	\$18,234	49%
				E144052	Vehicle registration/licenses		\$7,000		\$7,000		\$6,567	\$1,320	25%
				E144062	Insurance		\$34,925		\$34,925		\$40,435	\$5,510	16%
				E144072	Expendable tools		\$5,000		\$5,000		\$155	(\$4,845)	-97%
				E144082	Operation/Internal repair wages & overheads		\$105,095		\$105,095		\$48,416	(\$30,406)	-39%
				E144992	Administration allocated		\$39,281		\$39,281		\$29,047	(\$410)	-1%
				E144999	Less: POC allocated to projects		(\$585,241)		(\$585,241)		(\$154,093)	\$284,846	-65%
				R144430	Diesel Fuel Rebate	-		-		-		-	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				R144433	Plant Hire Income	-		-		-		-	
				R144432	Reimbursement	(\$1,000)		(\$1,000)		-		\$1,000	-100%
			Plant Operation Costs Total			(\$1,000)	-	(\$1,000)	-	-	\$263,653	\$254,689	
14	Other Property & Services												
		149	Community Development										
				E084102	Administration allocated		\$25,938		\$25,938		\$22,059	\$2,601	13%
				E084103	Salaries & Allowances		-		-		\$71,311	\$71,311	
				E084105	Housing Allocated		\$23,711		\$23,711		\$9,880	(\$7,904)	-44%
				E084106	Insurance		\$3,522		\$3,522		\$1,816	(\$1,706)	-48%
				E084118	Vehicle Allocation Comm Services		\$6,500		\$6,500		-	(\$4,878)	-100%
				E084109	Occupation Safety & Health costs		\$1,000		\$1,000		-	(\$1,000)	-100%
				E084110	Training & conference costs		\$6,000		\$6,000		-	(\$4,500)	-100%
				E084111	Other employment costs		\$10,230		\$10,230		\$627	(\$7,050)	-92%
				E084114	Other community development costs		\$2,100		\$2,100		\$419	(\$1,156)	-73%
				E084220	Fringe Benefit Tax Comm Services		\$3,400		\$3,400		-	(\$3,400)	-100%
				E084116	Consultants - Community		\$3,000		\$3,000		-	(\$3,000)	-100%
				E084117	Salary		\$129,312		\$129,312		-	(\$96,984)	-100%
				E084119	Superannuation		\$19,045		\$19,045		-	(\$14,283)	-100%
				E084150	Less Allocated to Programmes		(\$233,758)		(\$233,758)		-	\$175,329	-100%
			Community Development Total			-	-	-	-	-	\$106,112	\$103,380	
14	Other Property & Services												
		146	Salaries & Wages										
				E146013	Gross Salaries & Wages		\$2,427,055		\$2,427,055		\$1,225,011	(\$595,284)	-33%
				E146100	Workers Compensation Payments		\$5,000		\$5,000		-	(\$5,000)	-100%
				E146050	Unallocated Salaries & Wages		-		-		(\$3,971)	(\$3,971)	
				E146999	Less Sal & Wages Alloc to Works		(\$2,427,055)		(\$2,427,055)		(\$1,237,439)	\$582,865	-32%
				R146200	Reimbursement	(\$5,000)		(\$5,000)		-		-	
			Salaries & Wages Total			(\$5,000)	\$5,000	(\$5,000)	\$5,000	-	(\$16,400)	(\$21,391)	
14	Other Property & Services												
		147	Unclassified										
				E147100	Expenses Relating to Unclassified		-		-		-	-	
				E147002	Loss on revaluation of fixed assets		\$50,000		\$50,000		-	-	
				E147102	Loss on Sale of Asset		-		-		-	-	
				R147100	Income Relating to Unclassified	(\$5,100)		(\$5,100)		-		-	
				R147102	Gain on Sale of Assets	(\$13,819)		(\$13,819)		-		-	
				R147103	Less: Sale on Asset	(\$535,000)		(\$535,000)		-		\$535,000	
				R147104	Sale of Asset	\$535,000		\$535,000		-		(\$535,000)	
				R147427	Grant - CGLF - Admin Bldg	-		-		-		-	
			Unclassified Total			(\$18,919)	\$50,000	(\$18,919)	\$50,000	-	-	-	
	Other Property & Services Total					(\$45,039)	\$60,386	(\$45,039)	\$1,001,136	(\$1,028)	\$1,502,213	\$554,661	
	Grand Total					(\$11,950,822)	\$16,449,457	(\$18,510,251)	\$24,846,131	(\$6,653,078)	\$6,635,679	(\$4,611,632)	

Appendix 9.2.2

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
66	01-03-2018	ANZ BANK MERCHANT FEE	PAYMENT	-63.95
66	01-03-2018	BWAMS FEE	PAYMENT	-82.00
66	01-03-2018	ANZ BANK MERCHANT FEE	PAYMENT	-406.44
66	27-03-2018	ACCOUNT SERVICE FEE	PAYMENT	-22.00
DD3636.1	02-03-2018	WA Local Government Superannuation Plan	Staff Superannuation - PAYMENT	-4065.38
DD3636.2	02-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	-1103.84
DD3636.3	02-03-2018	MLC Superannuation Fund	Staff Superannuation - PAYMENT	-197.39
DD3636.4	02-03-2018	BT Super for Life	Staff Superannuation - PAYMENT	-179.00
DD3636.5	02-03-2018	Kinetic Super	Staff Superannuation - PAYMENT	-487.50
DD3642.1	14-03-2018	3E Advantage Pty Limited	PAYMENT	-3512.79
INV-06897-FOP7Q1	14-03-2018	3E Advantage Pty Limited	Printing Managed Services 01/02/2018 to 28/02/2018	3512.79
DD3648.1	16-03-2018	Telstra Corporation	PAYMENT	-2420.56
P 911 910 661-2	16-03-2018	Telstra Corporation	Phone bill charges - 24 Feb 2018 to 24 Mar 2018, Credit for this bill, Rounding	2270.56
P 929 902 081-3	16-03-2018	Telstra Corporation	Phone bill charges - 24 Feb 2018 to 24 Mar 2018	150.00
DD3649.1	16-03-2018	Horizon Power	PAYMENT	-7247.11
135826	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	517.68
273531	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	528.27
226488	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	171.67
152003	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	180.88
291146	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	631.52
262338	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	486.41
207891	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	4265.15

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
376109	16-03-2018	Horizon Power	Electricity charges 05/01/2018 to 06/03/2018	465.53
DD3660.1	21-03-2018	BP Australia Pty Ltd	PAYMENT	-223.39
10092314	21-03-2018	BP Australia Pty Ltd	BP Plus, fuel card xxx105 charges for February 2018 (01/02/2018 to 28/02/2018)	223.39
DD3662.1	23-03-2018	Horizon Power	PAYMENT	-4908.54
27 397 1	23-03-2018	Horizon Power	Lot 192 Wells street, Heritage centre, 38 Lennon Street, Lot 116 Scotia street, Lot 1563 Wotton street, Unit 53/Lot 712 Woodley Street, 44 Lennon street, Lot 9 Kalgoorlie-Meeka Rd, Lot 96 Lennon street, Lot 9909 Bernales street, 21 Lennon Street	4908.54
DD3663.1	23-03-2018	Horizon Power	PAYMENT	-1682.44
20 066 67450	23-03-2018	Horizon Power	Electricity charges 16/01/2018 to 07/03/2018	1682.44
DD3664.1	23-03-2018	Pivotel	PAYMENT	-15.00
2431166	23-03-2018	Pivotel	Fire station Sat Phone	15.00
DD3665.1	16-03-2018	WA Local Government Superannuation Plan	Staff Superannuation - PAYMENT	-11987.97
DD3665.2	16-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	-1103.84
DD3665.3	16-03-2018	MLC Superannuation Fund	Staff Superannuation - PAYMENT	-22.72
DD3665.4	16-03-2018	BT Super for Life	Staff Superannuation - PAYMENT	-213.70
DD3665.5	16-03-2018	Kinetic Super	Staff Superannuation - PAYMENT	-487.50
DD3666.1	16-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	1103.84
DD3667.1	02-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	-876.92
DD3667.2	16-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	-321.54

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
DD3671.1	23-03-2018	Telstra Corporation	Telstra charges	-760.00
T 311	23-03-2018	Telstra Corporation	Telstra charges	760.00
DD3689.1	30-03-2018	WA Local Government Superannuation Plan	Staff Superannuation - PAYMENT	-4722.20
DD3689.2	30-03-2018	Colonial First State- First Choice Superannuation Trust	Staff Superannuation - PAYMENT	-1182.70
DD3689.3	30-03-2018	BT Super for Life	Staff Superannuation - PAYMENT	-73.10
DD3689.4	30-03-2018	Kinetic Super	Staff Superannuation - PAYMENT	-487.50
DD3691.1	26-03-2018	ANZ Bank	CREDIT CARD PAYMENT	-6088.48
FEB-18 CC CHARGES	26-03-2018	Colin Bastow	2 x monitors for Admin	513.95
			Accomm Cr Quadrio GVROC meeting	300.00
			Accomm C Bastow GVROC meeting	300.00
			Breakfast Cr Quadrio GVROC attendance	10.48
			Breakfast C Bastow GVROC attendance	10.47
			Flight Matthew Sharpe Contract Ranger Services	205.03
			Flights Cr Quadrio MWSIG/MWDC meetings	447.42
			Home phone & ADSL Unit 8/30 Scotia (Warren)	93.18
			Home phone & ADSL Unit 1/30 Scotia (Angela)	89.90
			Flights Cr Quadrio Newman meeting	237.83
			Accomm C. Bastow Newman meeting	220.00
			Accomm Cr Quadrio Newman meeting	220.00
			Flights Cr Quadrio Newman meeting	336.09
			Paint Markers for GETS program	1996.00
			Fee for flight change	80.00
			Monthly fee	13.20
			Digital West Australian	288.00
			Credit - this amount (\$850) will be on next months credit card charge	-850.00
			Credit - this amount (\$850) will be on next months credit card charge	-850.00
		Angela Hoy	Carry out trenching as directed Unit 1 Jones St	242.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
			Carry out trenching as directed Unit 2 Jones St	242.00
			Carry out trenching as directed Unit 3 Jones St	242.00
			2nd 50% if \$2255 for 3 x classic sprung window awnings completed	1127.50
			4 x 15Ltrs of Never fail bottled water - Works Depot	60.00
			2 x 15Ltrs of Never fail bottled water - Shire Admin Office	30.00
			Orange Juice, Mango & Orange Juice, Vitamin C Juice and Biscuits	29.23
			Works Staff Telstra prepaid recharge	50.00
			Works Staff Telstra prepaid recharge	30.00
			Fruits & nibbles	85.80
			2 x 15Ltrs of Never fail bottled water - Works Depot	30.00
			2 x 15Ltrs of Never fail bottled water - Shire Admin Office	30.00
			1 x 10ltrs weather shield low sheen paint mist green to paint graffiti's around town	228.40
EFT5912	01-03-2018	Wiluna Traders	PAYMENT	-231.07
702689	01-03-2018	Wiluna Traders	Heads of Agencies BBQ 26/2/18	58.35
703101	01-03-2018	Wiluna Traders	Please supply 8 x 15Ltrs bottles of Neverfail water - Works Depot	160.00
703084	01-03-2018	Wiluna Traders	Packet of Steel wool, Cleaning gloves, Oven cleaner spray	12.72
EFT5913	01-03-2018	Toll Ipec	PAYMENT	-764.08
1218	01-03-2018	Toll Ipec	Freight Charges	764.08
EFT5914	01-03-2018	J Blackwood & Son Pty Limited	PAYMENT	-1846.24
PE5916OW	01-03-2018	J Blackwood & Son Pty Limited	P/N 03174554 Asphalt cold EZstreet bioblend 15kg - Airport Runway	923.12
PE5674OW	01-03-2018	J Blackwood & Son Pty Limited	P/N 03174554 Asphalt cold EZstreet Bioblend 15kg - Airport Runway	923.12
EFT5915	01-03-2018	Cabcharge	PAYMENT	-11.62
25070101P1802	01-03-2018	Cabcharge	Cab charge acc fee (Feb 2018 charges)	11.62
EFT5916	01-03-2018	Environmental Health & Building Services	PAYMENT	-3267.00
43	01-03-2018	Environmental Health & Building Services	Consulting/Administration Wiluna & Travel	3267.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5917	01-03-2018	Elite Electrical Contracting Pty Ltd	PAYMENT	-1108.04
W1669	01-03-2018	Elite Electrical Contracting Pty Ltd	Please check set box and re-set, as TV not working	1108.04
EFT5918	01-03-2018	Millrose Contracting	PAYMENT	-1457.50
4056	01-03-2018	Millrose Contracting	Urgent maintenance grading (after recent major rain) on Granite Peak to Lake Violet Rd near Lorna Glenn Road turn off.	577.50
4057	01-03-2018	Millrose Contracting	Granite Peak - Lake Violet Rd 73 slk Clear vegetation from proposed water bore drilling site as it is a current fire hazard risk, includes mobilisation and demobilisation of bob cat	880.00
EFT5919	01-03-2018	Winc Australia Pty Ltd	PAYMENT	-28.31
9022697922	01-03-2018	Winc Australia Pty Ltd	Assorted stationery	28.31
EFT5920	01-03-2018	Fire Rescue Safety Australia Pty Ltd	PAYMENT	-5744.09
23774	01-03-2018	Fire Rescue Safety Australia Pty Ltd	6 x Profile 2 Ready Pack A1B1E1K1P2 Medium, 6 x Profile 2 Ready Pack A1B1E1K1P2 Large, 15 x G950 Red TV Frame, Clean Lens, Non Vented, Foam Bound Goggles, 20 x Fire Boot Magnum Fire Shield Wildland w Front Zip Size 9UK (10US)	5744.09
EFT5921	01-03-2018	NEW-GEN SOLUTIONS t/a FSN Consulting Services	PAYMENT	-935.00
INV00000000020	01-03-2018	NEW-GEN SOLUTIONS t/a FSN Consulting Services	Please provide Sifer-P Swipe cards plain - Sports & Rec Centre main entrance door and gym door	495.00
INV00000000019	01-03-2018	NEW-GEN SOLUTIONS t/a FSN Consulting Services	Maintenance of Heritage Centre CCTV -	440.00
EFT5923	01-03-2018	Belgravialeisure	PAYMENT	-34958.04
B024850	01-03-2018	Belgravialeisure	Feb - Wiluna Swimming Pool	31393.82
B024534	01-03-2018	Belgravialeisure	January 2018 DEFICIT - Wiluna Swimming Pool	3564.22

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5924	01-03-2018	S & K Electrical Contracting Pty Ltd	PAYMENT	-13343.00
00080795	01-03-2018	S & K Electrical Contracting Pty Ltd	Please supply and install 2x Mitsubishi Electric Ceiling Cassette units as quoted on Quotation no#: EQ4014 and as per Invitation to Quote scope of work.	13343.00
EFT5925	01-03-2018	Colin Dan Ward a/s Hardley Davey Drilling	PAYMENT	-14007.00
INV-31	01-03-2018	Colin Dan Ward a/s Hardley Davey Drilling	Please supply and install water bore cased with 155mm class 9 on Granite Peak Road as quote on Friday 26/01/18 by Colin Ward. 200mm hole @ 30mtrs depth @ \$200 per mtr, Mob & Demob @ \$4.00 p/km for 360kms, Diesel fuel 200 @ \$1.38 per/ltr	14007.00
EFT5926	01-03-2018	Kist Displays Pty Ltd	PAYMENT	-28334.97
INV-000813	01-03-2018	Kist Displays Pty Ltd	600mmH x 400mmW x 400mmD, white satin, five-sided timber plinth with open base, and 3mm sharp edge., 900mmH x 400mmW x 400mmD, white satin, five-sided timber plinth with open base, and, sharp edge., Includes clear top case in 4.5mm Acrylic, 400mmH x 400mmW x 400mmD, with two locking screws., 900mmH x 400mmW x 400mmD, white satin, five-sided timber plinth with open base, and 3mm sharp edge., 1200mmH x 300mmW x 300mmD, white satin, five-sided timber plinth with open base, and 3mm sharp edge., 1200mmH x 500mmW x 500mmD, white satin, five-sided timber plinth with open base, and 3mm sharp edge., Packaging and Freight - for two separate shipments of 4 pallets each time., Delivery to: 28 Scotia Street, Wiluna, WA 6646, On a truck with a tail lift.	28334.97
EFT5927		CANCELLED	CANCELLED	0.00
EFT5928	01-03-2018	Peak Consultants Pty Ltd	PAYMENT	-638.00
P5827-2	01-03-2018	Peak Consultants Pty Ltd	Wiluna Club Hotel Refurbishment: Electrical Services Design & Documentation as per quotation dated 07/06/2017 (including J6 compliance report	638.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5929	02-03-2018	Shire of Wiluna	PAYMENT	-2723.14
212	01-03-2018	Shire of Wiluna	Inv: 182287299 - Supplementary Processing Fee for PAX charges January 2018, Inv: 182287606 - Billing service fee for usage charges to 31 Jan 2018, Inv: 182287607 - Flight Data	2723.14
EFT5930	02-03-2018	Lena Long	PAYMENT	-909.17
OCM FEB-18	02-03-2018	Lena Long	Sitting fees, Telephone allowance	909.17
EFT5931	02-03-2018	Harris Graham	PAYMENT	-909.17
OCM FEB-18	02-03-2018	Harris Graham	Sitting fees, Telephone allowance	909.17
EFT5932	02-03-2018	Stacey Petterson 1	PAYMENT	-1323.00
OCM FEB-18	02-03-2018	Stacey Petterson 1	Sitting fees, Telephone allowance, Deputy Presidents Allowance	1323.00
EFT5933	02-03-2018	James Peter Quadrio	PAYMENT	-3155.32
OCM FEB-18	02-03-2018	James Peter Quadrio	Sitting fees, Telephone allowance, Presidents allowance	3155.32
EFT5934	02-03-2018	Norma Ward	PAYMENT	-1077.48
OCM FEB-18	02-03-2018	Norma Ward	Sitting fees, Telephone allowance, Travel allowance	1077.48
EFT5935	02-03-2018	Caroline Elisabeth Thomas	PAYMENT	-909.17
OCM FEB-18	02-03-2018	Caroline Elisabeth Thomas	Sitting fees, Telephone allowance	909.17
EFT5936	02-03-2018	Peter Grundy	PAYMENT	-909.17
OCM FEB-18	02-03-2018	Peter Grundy	Sitting fees, Telephone allowance	909.17
EFT5937	08-03-2018	Wiluna Traders	PAYMENT	-55.85
704954	08-03-2018	Wiluna Traders	3 ctns long life milk, 2 litres of Soy Mil	55.85
EFT5938	08-03-2018	Ixom	PAYMENT	-76.38
5939312	08-03-2018	Ixom	Service fee - chlorine business	76.38
EFT5939	08-03-2018	LO-GO Appointments	PAYMENT	-10163.23
00417340	08-03-2018	LO-GO Appointments	Supply of Maurice Werder from Monday 08.01.2018 to Friday 02.02.2018	5107.41
00417361	08-03-2018	LO-GO Appointments	Supply of Maurice Werder from Monday 08.01.2018 to Friday 02.02.2018	5055.82

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5940	08-03-2018	Jim's Mechanical Services	PAYMENT	-672.10
3303	08-03-2018	Jim's Mechanical Services	Please replace two way aerial (existing one snapped off) on P095 1ELM755 Ford Ranger	198.00
3299	08-03-2018	Jim's Mechanical Services	Please provide 20,000kms service for the Holden Colorado 1GHV363 including parts and fluids - P114	474.10
EFT5941	08-03-2018	Elite Electrical Contracting Pty Ltd	PAYMENT	-1542.75
W1819	08-03-2018	Elite Electrical Contracting Pty Ltd	Please investigate and repair faulty on VAST BOX - U1/30 Scotia St	396.00
W1815	08-03-2018	Elite Electrical Contracting Pty Ltd	Inspect faulty power with bore pump on Lennon St, Please lower flood light post and adjust flood light facing down - Airport	346.50
W1813	08-03-2018	Elite Electrical Contracting Pty Ltd	Please investigate oil sensor faulty and install new sensor - P113	800.25
EFT5942	08-03-2018	NEW-GEN SOLUTIONS t/a FSN Consulting Services	PAYMENT	-3080.00
IV00000000021	08-03-2018	NEW-GEN SOLUTIONS t/a FSN Consulting Services	Supply and install Paradox Inception security system at Rec Centre, include Alarm enclosures and power supplies, zone expansion module, RF expansion module, 2 x electronic door locks, card readers, Rex emergency buttons, access cards includes 28 hours labour and freight charge of \$200.00	3080.00
EFT5943	08-03-2018	AMPAC Debt Recovery	PAYMENT	-84.27
43551	08-03-2018	AMPAC Debt Recovery	Commissions and costs for the month of December	29.27
44811	08-03-2018	AMPAC Debt Recovery	Commission and Costs for the month of February	55.00
EFT5944	08-03-2018	Kott Gunning Lawyers Trust Account	PAYMENT	-13500.00
171918 WILUNA SHIRE	08-03-2018	Kott Gunning Lawyers Trust Account	Payment for Land Purchase	13500.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5945	08-03-2018	Amaroo Energy Pty Ltd t/a Wiluna Roadhouse	PAYMENT	-227.10
00000099	08-03-2018	Amaroo Energy Pty Ltd t/a Wiluna Roadhouse	Please supply 40ltrs of ULP - P088	92.10
00000098	08-03-2018	Amaroo Energy Pty Ltd t/a Wiluna Roadhouse	2 x platters (large) of sandwich for 18 pax. To be picked up at 1.30pm Friday 23/02/18	135.00
EFT5946	08-03-2018	Conway Highbury	PAYMENT	-1650.00
2017-169	08-03-2018	Conway Highbury	Feasibility Study - Emergency Fuel Storage - As per Scope of works and quote dated 1 December 2017.	1650.00
EFT5947	08-03-2018	Geraldton Building Services & Cabinets Pty Ltd	PAYMENT	-666063.09
60380D	08-03-2018	Geraldton Building Services & Cabinets Pty Ltd	This purchase order is for tender rft 2017-08 - to complete the full refurbishment of the Wiluna club hotel to the amount of \$3,082,404+ GST, as per council resolution at the 11th October 2017 council meeting. All works must be completed by 30th June 2018 as per the building specifications, and tender documents in rft 2017-08. The Shire of Wiluna and Geraldton buildings services and cabinets are now required to enter into a medium works contract which will be prepared by Teakle & Laylor. This is a standing purchase order which will be subject to approved progress payments as per the schedule outlined in the signed medium works contract.	666063.09
EFT5948	08-03-2018	Modularis Pty Ltd	PAYMENT	-282106.72
1268	08-03-2018	Modularis Pty Ltd	RFT 2017-09 Design and construction of 5 x staff dwellings to be located in Wiluna as per council resolution 202/17 - Tender no. 2017-09 be awarded to Modular WA for a lump sum cost of \$1,249,808.33 plus GST, dependent upon confirmation that Modular WA will be using the local contractors as per their tender submission	84137.09

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
1265	08-03-2018	Modularis Pty Ltd	RFT 2017-09 Design and construction of 5 x staff dwellings to be located in Wiluna as per council resolution 202/17 - Tender no. 2017-09 be awarded to Modular WA for a lump sum cost of \$1,249,808.33 plus GST, dependent upon confirmation that Modular WA will be using the local contractors as per their tender submission	56916.27
1266	08-03-2018	Modularis Pty Ltd	RFT 2017-09 Design and construction of 5 x staff dwellings to be located in Wiluna as per council resolution 202/17 - Tender no. 2017-09 be awarded to Modular WA for a lump sum cost of \$1,249,808.33 plus GST, dependent upon confirmation that Modular WA will be using the local contractors as per their tender submission	39593.92
1264	08-03-2018	Modularis Pty Ltd	RFT 2017-09 Design and construction of 5 x staff dwellings to be located in Wiluna as per council resolution 202/17 - Tender no. 2017-09 be awarded to Modular WA for a lump sum cost of \$1,249,808.33 plus GST, dependent upon confirmation that Modular WA will be using the local contractors as per their tender submission	71763.99
1267	08-03-2018	Modularis Pty Ltd	RFT 2017-09 Design and construction of 5 x staff dwellings to be located in Wiluna as per council resolution 202/17 - Tender no. 2017-09 be awarded to Modular WA for a lump sum cost of \$1,249,808.33 plus GST, dependent upon confirmation that Modular WA will be using the local contractors as per their tender submission	29695.45
EFT5949		CANCELLED	CANCELLED	0.00
EFT5950	13-03-2018	Building Commission	PAYMENT	-4640.18
BSLNOV17ADJ	13-03-2018	Building Commission	Building Services Levy - Licence No. 02/17 for Alteration & Reclassification of Office Admin - Nov 2017	4640.18
EFT5951	13-03-2018	Holocene Pty Ltd	PAYMENT	-395.94
A2224	12-03-2018	Holocene Pty Ltd	Rates refund for assessment A2224 LOT E69/02902 MINING WILUNA WA 6646	395.94
EFT5952	16-03-2018	Wiluna Traders	PAYMENT	-160.00
705701	15-03-2018	Wiluna Traders	Please supply 20ltrs Never fail water - Works	160.00
EFT5953	16-03-2018	Landgate	PAYMENT	-677.60
337466-10001007	15-03-2018	Landgate	Landgate - Mining Tenements	677.60

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5954	16-03-2018	McMahon Burnett Transport	PAYMENT	-263.90
221670	15-03-2018	McMahon Burnett Transport	Freight Charges	263.90
EFT5955	16-03-2018	Toll Ipec	PAYMENT	-404.48
1219	15-03-2018	Toll Ipec	Freight Charges	404.48
EFT5956	16-03-2018	Bunnings Building Supplies Kalgoorlie	PAYMENT	-136.40
2390/99719616	15-03-2018	Bunnings Building Supplies Kalgoorlie	I/N 6290233 Sander Orbital Ozito++125mm 230W Random Ros-2000, I/N 260991 Nails Gun Dekfast Paslode 65X2.87 MG BX1000 B20558	136.40
EFT5957	16-03-2018	WALGA	PAYMENT	-500.00
1306947	15-03-2018	WALGA	Short course booking for Stacey Petterson serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069646	15-03-2018	WALGA	Short course booking for Sara Walker serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069648	15-03-2018	WALGA	Short course booking for Norma Ward serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069649	15-03-2018	WALGA	Short course booking for Caroline Thomas serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069651	15-03-2018	WALGA	Short course booking for Lena Long serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069650	15-03-2018	WALGA	Short course booking for Graham Harris serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069652	15-03-2018	WALGA	Short course booking for Peter Grundy serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069653	15-03-2018	WALGA	Short course booking for Colin Bastow serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069654	15-03-2018	WALGA	Short course booking for Warren Olsen serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00
I3069655	15-03-2018	WALGA	Short course booking for Angela Hoy serving on council meeting/meeting procedures and debating - CLGF (8 March 2018)	50.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5958	16-03-2018	Kitty Richards	PAYMENT	-366.76
2605-1	15-03-2018	Kitty Richards	Artist Payment - Acrylic on Canvas/Rock Holes-Railway Crossing	366.76
EFT5959	16-03-2018	Stacey Petterson 1	PAYMENT	-131.48
2606-1	15-03-2018	Stacey Petterson 1	Artist Payment - Acrylic on Canvas/The Canning Stock Route	131.48
EFT5960	16-03-2018	McLeods Barristers and Solicitors	PAYMENT	-3341.69
102188	15-03-2018	McLeods Barristers and Solicitors	Public access to Lake Violet	1987.15
102187	15-03-2018	McLeods Barristers and Solicitors	Sale of land to Wirrapanda Foundation	1354.54
EFT5961	16-03-2018	LO-GO Appointments	PAYMENT	-5055.82
00417387	15-03-2018	LO-GO Appointments	Supply of Maurice Werder from Monday 08.01.2018 to Friday 02.02.2018	5055.82
EFT5962	16-03-2018	Jim's Mechanical Services	PAYMENT	-746.90
3306	15-03-2018	Jim's Mechanical Services	Please provide 45,000kms service and including parts/fluids to Mitsubishi Pajero Sport 1GCX219 - P112	396.00
3302	15-03-2018	Jim's Mechanical Services	Please provide 2750hrs service to Able Generator (including parts and fluids) - P113	350.90
EFT5963	16-03-2018	Globe Australia Pty Ltd	PAYMENT	-4378.00
19015558	15-03-2018	Globe Australia Pty Ltd	Aqua K Othrine 1ltr, Carmel Carrier 20Ltrs	4378.00
EFT5964	16-03-2018	Moore Stephens	PAYMENT	-1517.69
306018	15-03-2018	Moore Stephens	Assist with the preparation of the Shire Integrated Panning & Reporting Framework - Component 1: Strategic Community Planning - As per quote September 2017	1517.69

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5965	16-03-2018	Greenfield Technical Services	PAYMENT	-1760.00
INV-0459	16-03-2018	Greenfield Technical Services	AGRN743 - WANDARRA Flood Damage - To administer flood Claim Contractor claims, The Shire of Wiluna Reimbursement claims, and to provide technical support and site road audits and for all works completed by contractors & subcontractors with regards to the Flood Damage Claim AGRN743. Please note this is a standing order for the maximum amount of \$93,240.00 + GST	1760.00
EFT5966	16-03-2018	Elite Electrical Contracting Pty Ltd	PAYMENT	-115.50
W1797	15-03-2018	Elite Electrical Contracting Pty Ltd	Please inspect and repair faulty AC in main Art Gallery room	115.50
EFT5967	16-03-2018	Skippers Aviation Pty Ltd	PAYMENT	-1540.00
335733	15-03-2018	Skippers Aviation Pty Ltd	Flights Adam Browne & Angela Woodley 14/3/18-16/3/18	1540.00
EFT5968	16-03-2018	Direct Trades Supply Pty Ltd	PAYMENT	-62.80
244316	15-03-2018	Direct Trades Supply Pty Ltd	Please supply CM1800315HGBB Chainmesh HG 315 BB 1800 x 15m - Airport Perimeter Fencing (previously underpaid 23.02.18 - adjusted 16.3.18)	62.80
EFT5969	16-03-2018	Olsen Warren Keith	PAYMENT	-264.24
REIMBURSE3	15-03-2018	Olsen Warren Keith	Postage - Land transfer documents L965 & L958 DP204574, Postage - Land transfer documents L965 & L958 DP204574, Paynes Find Roadhouse - Diesel Fuel for DCEO's car, Caltex Starmart Perth - Diesel Fuel for DCEO's car, Paynes Find Roadhouse - Diesel Fuel for DCEO's car	264.24
EFT5970	16-03-2018	Teakle & Lalor	PAYMENT	-6726.50
2698	16-03-2018	Teakle & Lalor	Preparation of plans and Tender documents for refurbishment of Club Hotel on Fee for Services" basis"	6726.50

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5971	16-03-2018	Terpkos Engineering Pty Ltd	PAYMENT	-2545.70
TE 17383	16-03-2018	Terpkos Engineering Pty Ltd	Engineering questions for checking on RFI's issued by Teakle and Laylor including technical queries and checking shop drawings	2545.70
EFT5972	16-03-2018	LINCOLNS BEYOND NUMBERS	PAYMENT	-11000.00
4284	15-03-2018	LINCOLNS BEYOND NUMBERS	Second interim audit report fee for the year ended 30 June 2017. Please note, this will be deducted from our final fee.	11000.00
EFT5973	16-03-2018	Modus Design Pty Ltd	PAYMENT	-858.00
492	16-03-2018	Modus Design Pty Ltd	Design and documentation for Wotton St, Town Enhancement project contd from PO 3356. Create Designs for the footpaths games and proposed car parking, and street/shade furniture	858.00
EFT5974	16-03-2018	Western Environmental Pty Ltd	PAYMENT	-15246.00
INV-1004	15-03-2018	Western Environmental Pty Ltd	Stage 1 of environmental assessment of former service station site in Wiluna., As per emailed estimate of 12/12/2017	15246.00
EFT5975	16-03-2018	Newton Robert Charles	PAYMENT	-1237.50
78	15-03-2018	Newton Robert Charles	temporary works manager contractor to provide assistance with works and road works consultancy for period 31/01/18 - 10/02/18	1237.50
EFT5976	16-03-2018	Maurice Werder	PAYMENT	-459.80
REIMBURSE02	15-03-2018	Maurice Werder	Airfare Wiluna-Perth at end of contract	459.80
EFT5977	16-03-2018	Kott Gunning Lawyers	PAYMENT	-5722.53
235312	15-03-2018	Kott Gunning Lawyers	Re: Wiluna Aerodrome Management Contract	4706.13
235291	15-03-2018	Kott Gunning Lawyers	Re: Advice: 53 Lennon Street, Wiluna	1016.40
EFT5978	23-03-2018	Wiluna Traders	PAYMENT	-283.43
707707	22-03-2018	Wiluna Traders	Jump lead - P094, Jump lead - P093	205.95
708547	22-03-2018	Wiluna Traders	Cleaning chemicals including toilet papers - 67/69 Scotia St, Rat poison - 67/69 Scotia St	40.03
707382	22-03-2018	Wiluna Traders	2 x CTNS of Milk (24), 2 x 2kg brown sugar	37.45

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5979	23-03-2018	Toll Ipec	PAYMENT	-151.93
1221	22-03-2018	Toll Ipec	Freight Charges	151.93
EFT5980	23-03-2018	Australia Post	PAYMENT	-407.33
1007249598	22-03-2018	Australia Post	Postal charges - Period Ending 28/02/2018	407.33
EFT5981	23-03-2018	LO-GO Appointments	PAYMENT	-6397.16
00417416	22-03-2018	LO-GO Appointments	Supply of Maurice Werder from Monday 08.01.2018 to Friday 02.02.2018	5726.49
00417443	22-03-2018	LO-GO Appointments	Supply of Maurice Werder from Monday 08.01.2018 to Friday 02.02.2018	670.67
EFT5982	23-03-2018	Jim's Mechanical Services	PAYMENT	-728.75
3312	22-03-2018	Jim's Mechanical Services	Fit new window on driver's side P097 Ford Ranger Ute KBC656H.	198.00
3310	22-03-2018	Jim's Mechanical Services	Please provide 50,000kms service to Ford Ranger Dual Cab UTE1ELM653 - P094, Includes change (supply) of all fluids and filters	530.75
EFT5983	23-03-2018	Ngangganawili Aboriginal Health Services	PAYMENT	-200.00
43744	22-03-2018	Ngangganawili Aboriginal Health Services	pre medical employment examination for Craig Browne Works Manager Position	200.00
EFT5984	23-03-2018	Johns Building Supplies Pty Ltd	PAYMENT	-158.20
785769	22-03-2018	Johns Building Supplies Pty Ltd	P/C 030-B 69mm Nutsetter 5/16 inch, P/C 025-B 10 x 75mm Bit Holder 1/4 inch, P/C 026-B 45mm Nutsetter 1/4 inch, Post Charge	66.99
793101	22-03-2018	Johns Building Supplies Pty Ltd	P/C BUYIN Cabot's deck & exterior stain oil based new Jarrah 4ltrs 82665006-4 ** 2x coats on cypress pine to get required colour**	91.21
EFT5985	23-03-2018	River Blue Holdings	PAYMENT	-185.00
00003123	22-03-2018	River Blue Holdings	Lunch for councillor training 8/3/18	185.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5986	23-03-2018	Direct Trades Supply Pty Ltd	PAYMENT	-699.77
249837	22-03-2018	Direct Trades Supply Pty Ltd	Item code: 9314096979074 Fence Droppers Bun 45 94cm	699.77
EFT5987	23-03-2018	Employment Office Australia PTY LTD	PAYMENT	-385.00
27945	22-03-2018	Employment Office Australia PTY LTD	1 x 5 Pack of competency tests for Manager of Finance Applicants	385.00
EFT5988	23-03-2018	Hille, Thompson & Delfos	PAYMENT	-6006.00
00018066	22-03-2018	Hille, Thompson & Delfos	Prepare feature survey for Road reserve on Wotton St, street beautification project - from boundary to boundary. Mark any commercial buildings or structures that are to the boundary or over the boundary - particularly old service station as discussed on the phone	6006.00
EFT5989	23-03-2018	S & K Electrical Contracting Pty Ltd	PAYMENT	-488.40
00062992	22-03-2018	S & K Electrical Contracting Pty Ltd	Inspect and repair faulty on ABLE generator - P113, Test electrics if still working on Bore pump @ Lennon St - Wiluna Town Bore	488.40
EFT5990	28-03-2018	Wiluna Traders	PAYMENT	-260.00
710955	28-03-2018	Wiluna Traders	Please supply 15lts of Neverfail water bottle - Works Depot, Please supply 15lts of Neverfail water bottle - Works Depot	260.00
EFT5991	28-03-2018	Aerodrome Management Services Pty Ltd	PAYMENT	-2344.80
AMSINV-05670	28-03-2018	Aerodrome Management Services Pty Ltd	ARO refresher Training Course - Face to Face, Return flights from Perth to Wiluna for trainer, Meal (lunch) for the refresher training (2 days)	2344.80

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5992	28-03-2018	Boya Equipment	PAYMENT	-3883.11
67737/01	28-03-2018	Boya Equipment	Part Code 05712-00722 Key Feather, Part Code K5678-33105 Assy Case Bevel gear, Part Code K5677-34710 Belt RCK72-F36, Part Code K5678-47113 Cover Discharge RCK72P, Part Code K5668-34540 Shaft (Spindle), Part Code 08101-062059 Bearing - Open, Part Code 04611-00520 Cir-clip internal52mm, Part Code 70725-34162 Oil Seal, Part Code K5651-34140 Boss Spline, Part Code 04612-00220 Circlip, Part Code K5647-34312 Dust cover, Part Code K5677-34340 Blade RCK72P-F36 Side, Part Code K5651-34352 Spring Plate, Part Code K5647-27410 SHIM 0.5MM, Part Code K5668-33510 Collar Centre, Part Code 76539-34392 Joint, Blade boss, Part Code 76539-34372 Blade locking bolt	3224.20
10902	28-03-2018	Boya Equipment	Please supply 8mm GR70HT Gold TPT Chain Per mtr and pre-cut before despatch - P092	658.91
EFT5993	28-03-2018	Lena Long	PAYMENT	-909.17
OCM280318	28-03-2018	Lena Long	OCM 28/3/18 Sitting fees, OCM 28/3/18 Telephone Allowance	909.17
EFT5994	28-03-2018	Harris Graham	PAYMENT	-909.17
280318	28-03-2018	Harris Graham	Ordinary Council Meeting 28.03.18 - Sitting Fees, Ordinary Council Meeting 28.03.18 - Telephone Allowance	909.17
EFT5995	28-03-2018	Stacey Petterson 1	PAYMENT	-1323.00
OCM280318	28-03-2018	Stacey Petterson 1	Ordinary Council Meeting 28.03.18 - Sitting Fees, Ordinary Council Meeting 28.03.18 - Telephone Allowance, Ordinary Council Meeting 28.03.18 - Deputy Presidents Allowance	1323.00
EFT5996	28-03-2018	McLeods Barristers and Solicitors	PAYMENT	-918.06
100187	28-03-2018	McLeods Barristers and Solicitors	Legal advice, notice to vacate, Wiluna Caravan Park	918.06
EFT5997		CANCELLED	CANCELLED	0.00
EFT5998	28-03-2018	Westland Autos Pty Ltd	PAYMENT	-66.67
25259	28-03-2018	Westland Autos Pty Ltd	P/N FO-AB39212144 BA Glass Door - P097	66.67

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT5999	28-03-2018	James Peter Quadrio	PAYMENT	-3551.36
OCM280318	28-03-2018	James Peter Quadrio	Ordinary Council Meeting 28.03.18 - Sitting Fees, Ordinary Council Meeting 28.03.18 - Telephone Allowance, Ordinary Council Meeting 28.03.18 - Travel, Ordinary Council Meeting 28.03.18 - Presidents Allowance	3551.36
EFT6000	28-03-2018	Desart	PAYMENT	-836.00
00001459	28-03-2018	Desart	Database maintenance and support fee (Jan - Dec 2018)	836.00
EFT6001	28-03-2018	Environmental Health & Building Services	EHO Consulting /Administration Wiluna 19/3/18 to 20/03/18 and Travel	-3267.00
44	28-03-2018	Environmental Health & Building Services	EHO Consulting /Administration Wiluna 19/3/18 to 20/03/18 and Travel, EHO Consulting /Administration Wiluna 19/3/18 to 20/03/18 and Travel, EHO Consulting /Administration Wiluna 19/3/18 to 20/03/18 and Travel	3267.00
EFT6002	28-03-2018	Elite Electrical Contracting Pty Ltd	PAYMENT	-3584.82
W1374	28-03-2018	Elite Electrical Contracting Pty Ltd	Excavate and backfill to replace square polymer concrete pit with new pit - Aerodrome Runway	583.51
W1821	28-03-2018	Elite Electrical Contracting Pty Ltd	Supply and install conduit for the 2 x AC water outlet (rear of house). Extend outlet away from concrete padding to the side of house (away from house) - U6/30 Scotia St	332.09
W1820	28-03-2018	Elite Electrical Contracting Pty Ltd	Repair on frog damage AC outdoor unit including parts - Art Gallery	1522.47
W1831	28-03-2018	Elite Electrical Contracting Pty Ltd	Please inspect and repair faulty on P113 Ables Generator not turning on	750.75
W1833	28-03-2018	Elite Electrical Contracting Pty Ltd	Please test bore pump as instructed by Works Coordinator. Please call Works Coordinator on 0458889112 prior to testing bore pump.	396.00
EFT6003	28-03-2018	Winc Australia Pty Ltd	PAYMENT	-538.53
9023745595	28-03-2018	Winc Australia Pty Ltd	2 x Staples Rnd Magnets 25mm Ass Cols Pk 10, 4 boxes of Staples A3 Copy paper, 10 x Black Clear Cover Display books, 1 x Rexel Stack & Shred Auto + 100 Psni Shredder, 3 x rolls 36 Litre White Rubbish Bags	483.98
9023753809	28-03-2018	Winc Australia Pty Ltd	1 x CTN 82 Lt All Purpose Grey Garbage Bags	54.55

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT6004	28-03-2018	Norma Ward	PAYMENT	-1077.49
OCM280318	28-03-2018	Norma Ward	Ordinary Council Meeting 28.03.18 - Sitting Fees, Ordinary Council Meeting 28.03.18 - Telephone Allowance, Ordinary Council Meeting 28.03.18 - Travel	1077.49
EFT6005	28-03-2018	Caroline Elisabeth Thomas	PAYMENT	-909.17
OCM280318	28-03-2018	Caroline Elisabeth Thomas	OCM 28/3/18 Sitting Fee, OCM 28/3/18 Telephone Allowance	909.17
EFT6006	28-03-2018	Skippers Aviation Pty Ltd	PAYMENT	-385.00
337256	28-03-2018	Skippers Aviation Pty Ltd	Flight for John Phillips 16/4/18	385.00
EFT6007	28-03-2018	Australia Wide Investigations Pty Ltd	PAYMENT	-5617.15
50996	28-03-2018	Australia Wide Investigations Pty Ltd	Investigation into possible confidential information leak - Interviews and Statements, Investigation into possible confidential information leak - Travel	5617.15
EFT6008	28-03-2018	Olsen Warren Keith	PAYMENT	-2387.63
REIMBURSE 4	27-03-2018	Olsen Warren Keith	National Hotel Sandstone - Accommodation for MEG Meeting, Australia Post Wiluna- Discounted 10-pack of Express Post Large Envelopes, Carnarvon Magistrates Court - Application Fee for Occasional Auctioneers Licence (GST Exempt), Tyrepower Perth City - Set of 4 Bridgestone Tyres and 4wd Alignment for Deputy CEO's car, Paynes Find Roadhouse - Diesel Fuel for Deputy CEO's Car, BP Connect East Perth - 61.00L Diesel fuel for Deputy CEOs Car	2387.63
EFT6009	28-03-2018	Employment Office Australia PTY LTD	PAYMENT	-308.00
28140	28-03-2018	Employment Office Australia PTY LTD	2 x Reference Checks for applicant 6341215 - Eva Lau, 2 x Reference Checks for applicant 6321425 - Aaron Davis	308.00

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
EFT6010	28-03-2018	Amaroo Energy Pty Ltd t/a Wiluna Roadhouse	PAYMENT	-225.00
00000118	28-03-2018	Amaroo Energy Pty Ltd t/a Wiluna Roadhouse	Lunch for the participants in the Community Survey Meeting.	225.00
EFT6011	28-03-2018	Peter Grundy	PAYMENT	-909.17
OCM280318	28-03-2018	Peter Grundy	OCM 28/3/18 Sitting Fee, OCM 28/3/18 Telephone Allowance	909.17
EFT6012	28-03-2018	WA Contract Ranger Services Pty Ltd	PAYMENT	-6475.70
01447	28-03-2018	WA Contract Ranger Services Pty Ltd	Supply of ranger services including vehicle from the 18/3/018 until the 29/03/18 as per your quotation. Shire to provide accommodation and arrange flight for Mat (supervisor), Shire to provide accommodation for Jodi until the 29/03/18. First week to be face to face door knock explaining dog laws, and ownership requirements, second week to continue talking to public with dogs not on leads and not contained etc, and offer to relocate dogs, sterilisation, microchipping. Please investigate the cost of tick treatment.	6475.70
EFT6013	28-03-2018	Discus on Demand	PAYMENT	-259.48
00051220	28-03-2018	Discus on Demand	200x 170gsm A4 double-sided Wiluna Tourism Brochures + Delivery	259.48
EFT6014	28-03-2018	River Engineering Pty Ltd	PAYMENT	-1320.00
WILU001	28-03-2018	River Engineering Pty Ltd	Evaluate tenders received and generate a tender evaluation report for RFT2017-06 supply of plant and operators for AGRN743 - WANDRRA	1320.00
EFT6015	28-03-2018	The Law Society of Western Australia	PAYMENT	-700.00
4125	28-03-2018	The Law Society of Western Australia	DISPLAY CASE: Width 600mm x Length 890mm x Depth 390mm, DISPLAY CASE: Width 1200mm x Length 600mm x Depth 350mm	700.00
PE02/03/2018	02-03-2018	Payroll Ending PE02/03/2018	PAYMENT	-40074.59

List of Accounts Paid by Authority 01/03/2018 to 31/03/2018				
Chq/EFT	Date	Name	Description	Amount
PE16/03/2018	16-03-2018	Payroll Ending PE16/03/2018	PAYMENT	-35969.40
PE30/03/2018	30-03-2018	Payroll Ending PE30/03/2018	PAYMENT	-37561.10
Total List of Accounts Paid by Authority:				<u><u>-\$ 1,394,569.68</u></u>

Appendix 9.2.3

Shire of Wiluna
INVESTMENT REGISTER as at 31 March 2018

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
<u>Municipal Account Investments</u>										
016307-337735	Municipal Call Deposit	ANZ	n/a	Varies	n/a	3,250,986.92	256,000.00	1,437.84	2,786,400.00	722,024.76
030541	Fixed Term Deposit	BoQ	33	1.70%	06-Mar-18	1,500,000.00		2,305.48	1,502,305.48	0.00
030477	Fixed Term Deposit	NAB	64	2.20%	04-Apr-18	2,000,000.00				2,000,000.00
031146	Fixed Term Deposit	BoC	30	2.27%	06-Apr-18		750,000.00			750,000.00
030542	Fixed Term Deposit	ME Bank	90	2.45%	02-May-18	700,000.00				700,000.00
031147	Fixed Term Deposit	BoC	62	2.30%	08-May-18		1,000,000.00			1,000,000.00
031142	Fixed Term Deposit	BoQ	91	2.35%	05-Jun-18		1,502,305.48			1,502,305.48
<u>Reserve Account Investments</u>										
016286-230866	Reserve Call Deposit	ANZ	n/a	Varies	n/a	345,177.27	11,623.72	324.30		357,125.29
029050	Fixed Term Deposit	ME Bank	115	2.42%	29-Mar-18	1,427,357.59		10,883.11	1,438,240.70	0.00
029538	Fixed Term Deposit	WESTPAC	62	1.70%	06-Mar-18	1,215,448.77		3,509.82	1,218,958.59	0.00
30479	Fixed Term Deposit	Defence Bank	92	2.45%	02-May-18	420,316.38				420,316.38
030960	Fixed Term Deposit	AMP Bank	91	2.30%	28-May-18	1,577,069.33				1,577,069.33
031141	Fixed Term Deposit	WESTPAC	91	2.26%	05-Jun-18		1,218,958.59			1,218,958.59
031675	Fixed Term Deposit	ME Bank	120	2.55%	27-Jul-18		1,438,240.70			1,438,240.70
Total Investments						12,436,356.26	6,177,128.49	18,460.55	6,945,904.77	11,686,040.53
Represented By:						Percentage of Total				
L072300	Reserve - Airport			22.67%		1,132,944.73		3,336.77		1,136,281.50
L072100	Reserve - Asset Replacement			57.53%		2,874,831.72		8,467.00		2,883,298.72
L072200	Reserve - Computer			2.11%		105,400.99		310.43		105,711.42
L072400	Reserve - Leave			3.56%		177,738.22		523.48		178,261.70
L072500	Reserve - Wiluna Telecentre			0.33%		16,557.80		48.77		16,606.57
L072505	Reserve - Caravan Park			0.91%		45,701.95		134.60		45,836.55
L072506	Reserve - H & I Centre			8.83%		441,290.96		1,299.70		442,590.66
L072507	Reserve - Unspent Grants			4.05%		202,526.69		596.49		203,123.18
L072508	Reserve - Community Development			0.00%		0.00		0.00		0.00
	Sub Total Reserves			100.00%		4,996,993.06	0.00	14,717.23	0.00	5,011,710.29
	Muni Fund Term Deposits					4,200,000.00	3,252,305.48	2,305.48	1,502,305.48	5,952,305.48
	Muni Fund Call Deposit Account					3,250,986.92	256,000.00	1,437.84	2,786,400.00	722,024.76
	Sub Total Non-Reserves					7,450,986.92	3,508,305.48	3,743.32	4,288,705.48	6,674,330.24
	Total Funds Invested					12,447,979.98	3,508,305.48	18,460.55	4,288,705.48	11,686,040.53

Movements to and from Reserve Accounts 2017-2018

	Jan-18	Feb-18
Unspent Grants Reserve L072507	-\$845,990.74	
Represented by CLGF Repayment	\$845,990.74	
H & I Centre Reserve L072506	-\$138,060.03	
Represented by Expenditure on H & I Centre	\$138,060.03	
Asset Replacement Reserve L072100	-\$1,035,511.65	-\$416,536.74
Represented by:		
* Expenditure on Staff Housing Project	\$37,551.23	
* Expenditure on Depot Shed	\$22,276.51	
* Expenditure on Depot Improvements	\$1,280.40	
* Expenditure on Admin Building Project	\$974,403.51	\$416,536.74
TOTAL =	-\$2,019,562.42	-\$416,536.74



CODE OF CONDUCT

**For Councillors, Committee Members and
Staff (Employees)**

MAY 2018

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PREAMBLE

The Shire of Wiluna Code of Conduct provides Council Members, Committee Members and staff with consistent guidelines for an acceptable standard of professional conduct. The Code addresses, in a concise manner, the broader issue of ethical responsibility and encourages greater transparency and accountability.

The Shire of Wiluna's Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in: -

- (a) better decision-making by the Shire;
- (b) greater community participation in the decisions and affairs of the Shire;
- (c) greater accountability of the Shire to their communities; and
- (d) more efficient and effective Shire.

The Code provides a guide and a basis of expectations for Council Members, Committee Members and staff. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Shire's responsibilities may be based.

In VERY simple terms: this Code of Conduct informs every one of the expected/required behaviour and actions from Councillors, Committee members and all staff (including contractors and Volunteers). It also makes everyone aware of the consequences if Councillors, Committee members and staff do not act or behave like this Code of Conduct requires.

STATUTORY ENVIRONMENT

The Shire of Wiluna's Code of Conduct observes statutory requirements of the Local Government Act 1995 (S 103 - Codes of Conduct) and Local Government (Administration) Regulations 1996 (Regs 34B and 34C).

RULES OF CONDUCT

Council Members acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the Local Government Act 1995 and Local Government (Rules of Conduct) Regulations 2007.

1. ROLES

1.1 Role of Council Member

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Shire will be the focus of the Council Member's public life.

The Role of Council Members as set out in S 2.10 of the Local Government Act 1995 follows:

"A Councillor —

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

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members activities will focus on:

-) achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
-) achieving sound financial management and accountability in relation to the Shire's finances;
-) ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns; working with other governments and organisations to achieve benefits for the community at both a local and regional level;
-) having an awareness of the statutory obligations imposed on Council Members and on the organisation as a whole.

In carrying out its functions the Shire of Wiluna will use its best endeavours to meet the needs of current and future generations through integration of environmental protection, social advancement and economic prosperity.

1.2 Role of Staff (Employee)

The role of staff is determined by the functions of the Chief Executive Officer (CEO) as set out in S 5.41 of the Local Government Act 1995:

"The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of*

- the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO."*

1.3 Role of Council

The Role of the Council is in accordance with S 2.7 of the Local Government Act 1995:

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

1.4 Relationships between Council Members and Staff

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Council Members and staff have a mutual respect and co-operate with each other To achieve the Council's corporate goals and implement the Council's strategies. To achieve that position, Council Members need to observe their statutory obligations which include, but are not limited to, the following:

-) accept that their role is a leadership, not a management or administrative one;
-) acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
-) refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility;

Staff are employed by and responsible to the CEO of the Shire of Wiluna. While their direction, supervision and management is the sole responsibility of the CEO in accordance with Section 5.41(g) of the *Local Government Act 1995*, it is also recognised that the CEO has a responsibility to the Council of the Shire of Wiluna to ensure employees provide it with relevant and quality advice.

-) Staff shall therefore be aware of their duty to, via the CEO, provide relevant and quality advice to the Council and Committees.
-) Staff shall also act courteously and with due respect during their dealings with the Council, any Committee, any Council Member or Committee member.
-) It is expected that Staff will deal with each other, Council Members and Committee Members in an honest and respectful manner.

Councillors, Committee Members and Staff shall act in a professional, courteous, honest and respectful manner towards each other.

Cultural Values

Elected Members, Committee Member and Staff are expected to work within the values and display the following behaviours.

Respect: Treat others with consideration and courtesy. Encourage and acknowledge effort and initiative. Believe in the ability of others. Recognise and encourage diversity.

Openness: Share information and ideas. Listen and provide feedback. Only talk positively about others. Take responsibility for own actions.

Leadership: Involve staff in decision-making. Communicate plans and objectives. Encourage learning and personal development. Lead by example.

Excellence: Strive to learn. Actively seek and evaluate new ways of doing things. Encourage awareness of our Stakeholders. Actively support a team environment.

2. CONFLICT AND DISCLOSURE OF INTEREST

2.1 Conflict of Interest

- (a) Council Members, Committee Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire of Wiluna, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided. Council Members, Committee Members and staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the Shire area or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence).
- (c) Council Members, Committee Members and staff who exercise recruitment or other discretionary functions will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.
- (d) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity. An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.
- (e) The Chief Executive Officer and/or designated Senior Employees are not allowed to submit a Tender/Quote for any Shire of Wiluna works and/or services on behalf of themselves or their associated companies or businesses.
- (f) The Shire's Chief Executive Officer including a contractor Chief Executive Officer can only hold one employed/contractor/consultant position within the Shire, that being the position of Chief Executive Officer.
- (g) staff including contractors, who are involved in the preparation of tenders will be excluded from submitting to those Tender/s. This exclusion also applies to any associated business and companies of the staff member/contractor.

2.2 Financial Interest

Council Members, Committee Members and staff will adopt the principles of disclosure of financial interest as contained within the Local Government Act.

2.3 Disclosure of Interest

Definition:

In this clause, and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996 -

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

- (a) A person who is an employee and who has an interest in any matter to be discussed at a council or committee meeting attended by the person is required to disclose the nature of the interest -
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the meeting, immediately before the matter is discussed.
- (b) A person who is an employee and who has given, or will give, advice in respect of any matter to be discussed at a council or committee meeting not attended by the person is required to disclose the nature of any interest the person has in the matter -
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the time the advice is given.
- (c) A requirement described under items (a) and (b) exclude an interest referred to in S 5.60 of the Local Government Act 1995.
- (d) A person is excused from a requirement made under items (a) or (b) to disclose the nature of an interest if -
 - (i) the person's failure to disclose occurs because the person did not know he or she had an interest in the matter; or
 - (ii) the person's failure to disclose occurs because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person discloses the nature of the interest as soon as possible after becoming aware of the discussion of a matter of that kind.
- (e) If a person who is an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of items (a) or (b), then -
 - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (ii) immediately before a matter to which the disclosure relates is discussed at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present.
- (f) If -
 - (i) to comply with a requirement made under item (a), the nature of a person's interest in a matter is disclosed at a meeting; or
 - (ii) a disclosure is made as described in item (d) (ii) at a meeting; or
 - (iii) to comply with a requirement made under item (e) (ii), a notice disclosing the nature of a person's interest in a matter is brought to the attention of the persons present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.

3. PERSONAL BENEFIT

3.1 Use of Confidential Information

Council Members, Committee Members and staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm or detriment to any person or organisation.

3.2 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire upon its creation unless otherwise agreed by separate contract.

3.3 Improper or Undue Influence

Council Members and staff will not take advantage of their position to improperly influence other Council Members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

3.4 Gifts

Definitions:

In this clause, and in accordance with Regulation 34B of the Local Government (Administration) Regulations 1996 -

-) “activity involving local government discretion” means an activity - that cannot be undertaken without an authorisation from the local government; or by way of a commercial dealing with the local government;*
-) “gift” has the meaning given to that term in S 5.82(4) except that it does not include - a gift from a relative as defined in S 5.74(1); or a gift that must be disclosed under Regulation 30B of the Local Government (Elections) Regulations 1997; or a gift from a statutory authority, government instrumentality or nonprofit association for professional training;*
-) “notifiable gift”, in relation to a person who is an employee, means -*
 - o a gift worth between \$50 and \$300; or*
 - o a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth between \$50 and \$300; “prohibited gift”, in relation to a person who is an employee, means -*
 - o a gift worth \$300 or more; or*
 - o a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth \$300 or more*

- (a) A person who is an employee is to refrain from accepting a prohibited gift from a person who -
 - (i) is undertaking or seeking to undertake an activity involving a Shire discretion; or
 - (ii) it is reasonable to believe is intending to undertake an activity involving a Shire discretion.
- (b) A person who is an employee and who accepts a notifiable gift from a person who -
 - (i) is undertaking or seeking to undertake an activity involving a Shire discretion; or
 - (ii) it is reasonable to believe is intending to undertake an activity involving a Shire discretion, notify the CEO, in accordance with item (c) and within 10 days of accepting the gift, of the acceptance.
- (c) The notification of the acceptance of a notifiable gift must be in writing and include -
 - (i) the name of the person who gave the gift; and
 - (ii) the date on which the gift was accepted; and

- (iii) a description, and the estimated value, of the gift; and
 - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
 - (v) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) -a description; and
 - (1) the estimated value; and
 - (2) the date of acceptance,
 of each other gift accepted within the 6-month period.
- (d) The CEO is to maintain a register of notifiable gifts and record in it details of notifications given to comply with a requirement made under item (c).
- (e) This clause does not apply to gifts received from a relative (as defined in S 5.74(1) of the Local Government Act) or an electoral gift (to which other disclosure provisions apply).
- (f) This clause does not prevent the acceptance of a gift on behalf of the Shire in the course of performing professional or ceremonial duties in circumstances where the gift is presented in whole to the CEO, entered into the Register of Notifiable Gifts and used or retained exclusively for the benefit of the Shire.

3.5 Disclosure of Gifts and Contributions to Travel and Remote Attendance at Council Meetings

As of 4 March 2016, the Act requires **relevant persons** who accept a gift worth more than \$200 to disclose this gift, in writing, to the chief executive officer (CEO) within 10 days of receipt. This replaces the previous process of disclosing these in the annual return. All contributions to travel over \$200 must also be disclosed as do multiple gifts or contributions from the same donor where the total value is over \$200.

The threshold for disclosures remains the same as do the other disclosures required under the Act for the annual return.

A relevant person is defined under section 5.74 of the Act as a person who is a council member or a designated employee which includes:

- (g) mayors
- (h) presidents
- (i) council members
- (j) the CEO
- (k) employees with delegated powers and duties under Part 5, Division 4 of the Act
- (l) employees who are members of committees comprising elected members and employees, and
- (m) other employees nominated by the local government to be designated employees

Section 5.78(1) is amended to remove the need to disclose gifts and contributions to travel under sections 5.82 and 5.83 in the annual return.

Sections 5.82 and 5.83 are amended - From 4 March 2016, these sections require relevant persons to declare gifts and contributions to travel, in writing, to the CEO within 10 days of receipt, rather than on an annual basis. This includes multiple gifts made within a year by the same person, the aggregate value of which reach the prescribed amount of \$200.

The disclosure for a gift must include:

- (n) a description of the gift
- (o) the name and address of the person who made the gift
- (p) the date on which the gift was received
- (q) the estimated value of the gift at the time it was made, and
- (r) the nature of the relationship between the relevant person and the person who made the gift.

For contributions to travel, the disclosure must include:

- (s) a description of the contribution
- (t) the name and address of the person who made the contribution
- (u) the date on which the contribution was received
- (v) the estimated value of the contribution at the time it was made
- (w) the nature of the relationship between the relevant person and the person who made the contribution
- (x) a description of the travel, and
- (y) the date of travel

3.5.1 Register of gifts and contributions to travel

A new section 5.89A requires the CEO to keep a register of gifts and contributions to travel in the form prescribed (see Form 4 attached).

The CEO is required to make the register available for public inspection and to publish it on the local government's official website.

If the person ceases to be a relevant person, the CEO is to remove from the register all records relating to that person. These records, however, must be retained for at least five years and made available for public inspection.

3.5.2 Offences

New section 5.89B makes it an offence if a person does not comply with sections 5.82 and 5.83 in relation to the disclosure of gifts and contributions to travel.

Section 5.89 is amended making it an offence for the person to give false or misleading information or to provide information which is likely to deceive in relation to the disclosure of gifts and contributions to travel.

The penalty for each offence is a fine of \$10,000 or imprisonment for two years.

Section 9.25(1) is amended to provide that there is no time limit for bringing a prosecution against a person who has not disclosed gifts or contributions to travel.

3.5.3 Transitional provisions for council members

Regulations 14 and 15 require council members to disclose gifts and contributions to travel received between 1 July 2015 and 3 March 2016 within 28 days from 4 March 2016 (that is, by 31 March). This disclosure is necessary as these will no longer form part of the annual return. The disclosure needs to be in writing and to the CEO.

Regulations 14(7) and 15(7) require the CEO to maintain the register of gifts and contributions to travel received by council members during the transitional period.

3.5.4 Transitional provisions for designated employees

Regulations 34F and 34G require designated employees to disclose gifts and contributions to travel received between 1 July 2015 and 3 March 2016 within 28 days from 4 March 2016. This disclosure is necessary as these will no longer form part of the annual return. The disclosure needs to be in writing and to the CEO.

Regulation 34F(7) and 34G(7) require the CEO to maintain the register of gifts and contributions to travel received by designated employees during the transitional period.

3.5.5 Forms

Form 3 - Parts 4 and 5 have been deleted from Form 3 (annual return) as there is no longer a requirement to disclose gifts and contributions to travel in the annual return.

Form 4 - New Form 4 is the register the CEO is to keep which is established under section 5.89A of the Act. A copy of this form is attached.

3.5.6 Remote attendance at council meetings

Regulation 14A amended to enable a person with a disability to attend a meeting with fewer restrictions. 'Disability' has the same meaning as in section 3 of the *Disability Services Act 1993*.

- 1) The words 'other than a person with a disability' are inserted in regulation 14A(2) which effectively means that this class of persons will no longer be required to be physically present for at least half of the council meetings.
- 2) The existing definition of 'suitable place' is amended, allowing council to approve a place to be suitable in relation to a person with a disability without the restriction that it must be within a townsite and more than 150 kilometres from the place of the meeting.

3.5.7 Closely associated persons

Regulation 20 is amended to correct a drafting error. The effect is that a person that receives legal or financial professional services from an elected member or supplies those services to an elected member is a closely associated person for the purposes of section 5.62 of the Act. The elected member must disclose this if a matter comes before council in which the person has a direct or indirect interest or a proximity interest. This regulation gives effect to a recommendation by the Panel Inquiry into the City of Cockburn.

4. CONDUCT OF COUNCIL MEMBERS, COMMITTEE MEMBERS AND STAFF

4.1 Personal Behaviour

(a) Council Members, Committee Members and staff will:

- (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
- (ii) perform their duties impartially and in the best interests of the Shire uninfluenced by fear or favour;
- (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire and the community;
- (iv) make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and always act in accordance with their obligation of fidelity to the Shire.

(b) Council Members will represent and promote the interests of the Shire, while recognising their special duty to their own constituents.

4.2 Honesty and Integrity

Council Members, Committee Members and staff will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the Shire President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

4.3 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members and Employees must ensure that their personal and private communications do not breach the requirements of this Code of Conduct and for Elected Members, the *Local Government (Rules of Conduct) Regulations 2007*.

- (b) Employees must not, unless specifically authorised to do so, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Wiluna, its Elected Members, employees or contractors, which breach this Code of Conduct.

- (c) Elected Member comments which become public and breach the *Local Government (Rules of Conduct) Regulations 20017* may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.
- (d) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be reported under the *Public Sector Management Act 1992*.

4.4 Performance of Duties

- (a) While on duty, staff will give their whole time and attention to the Shire's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire.
- (b) Council Members and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council Members and Committee Members will be as informed as possible about the functions of the Council, and treat all members of the community honestly and fairly.

4.5 Compliance with Lawful Orders

- (a) Council Members, Committee Members and staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.
- (b) Council Members, Committee Members and staff will give effect to the lawful policies of the Shire, whether or not they agree with or approve of them.

4.6 Administrative and Management Practices

Council Members, Committee Members and staff will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

4.7 Corporate Obligations

(a) Standard of Dress

Council Members, Committee Members and staff are expected to comply with neat and responsible dress standards at all times. Accordingly:

- (i) Council Members and Committee Members will dress in a manner appropriate to their position, in particular when attending meetings or representing the Shire in an official capacity.
- (ii) The Shire reserves the right to adopt policies relating to corporate dress standards.

(b) Communication and Public Relations

- (i) All aspects of communication by staff (including verbal, written or personal), involving Shire's activities should reflect the status and objectives of that Shire. Communications should be accurate, polite and professional.

) As a representative of the community, Council Members need to be not only

responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Council Members should acknowledge that: as a member of the Council there is respect for the decision-making processes of the Council which are based on a decision of the majority of the Council;

-) information of a confidential nature ought not be communicated until it is no longer treated as confidential;
-) information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
-) information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

(ii) Committee Members accept and acknowledge it is their responsibility to observe any direction the Shire may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

4.8 Appointments to Committees

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

-) clearly understand the basis of their appointment; and
-) provide regular reports on the activities of the organisation.

5. DEALING WITH COUNCIL PROPERTY

5.1 Use of Shire Resources

Council Members and Staff will:

- (a) be scrupulously honest in their use of the Shire's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the Shire resources entrusted to them effectively and economically in the course of their duties; and
- (c) not use the Shire's resources (including the services of Shire Staff) for private purposes (other than when supplied as part of a contract of employment or Shire Policy), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer) Travelling and Sustenance Expenses

Council Members, Committee Members and Staff will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the Shire in accordance with Shire policy and the provisions of the Local Government Act 1995.

5.2 Access to Information

- (a) The CEO will ensure that Council Members are given access to information necessary for them to properly perform their functions and comply with their responsibilities.
- (b) Council Members will ensure that information provided will be used properly and to assist in the

process of making reasonable and informed decisions on matters before the Council.

6. Support/Advice on the Shire's Code of Conduct

6.1 Elected Members

Elected Members should contact the following persons if they require addition support and/or advice about how to interpret and follow the Shire' Code of Conduct:

-) Shire President,
-) Chief Executive Officer,
-) WALGA, or
-) Department of Local Government & Communities.

6.2 Committee Members

Committee Members should contact the following persons if they require addition support and/or advice about how to interpret and follow the Shire' Code of Conduct:

-) Shire President, or
-) Chief Executive Officer.

6.3 Staff

Staff should contact the following persons if they require addition support and/or advice about how to interpret and follow the Shire' Code of Conduct:

-) Chief Executive Officer,
-) Line Manager, or
-) Trade Union Representative.

Appendix □



Western Australia

Local Government Act 1995

Local Government (Rules of Conduct) Regulations 2007

As at 21 Jan 2017

Version 00-d0-00

Extract from www.slp.wa.gov.au, see that website for further information

Local Government (Rules of Conduct) Regulations 2007

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Local Government (Rules of Conduct) Regulations 2007

Part 1 — General

1. Citation

These regulations are the *Local Government (Rules of Conduct) Regulations 2007*¹.

2. Commencement

These regulations come into operation as follows:

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day on which the *Local Government (Official Conduct) Amendment Act 2007* section 11 comes into operation.

3. General principles to guide the behaviour of council members

- (1) General principles to guide the behaviour of council members include that a person in his or her capacity as a council member should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) avoid damage to the reputation of the local government; and
 - (e) be open and accountable to the public; and
 - (f) base decisions on relevant and factually correct information; and

r. 4

- (g) treat others with respect and fairness; and
 - (h) not be impaired by mind affecting substances.
- (2) The general principles referred to in subregulation (1) are for guidance of council members but it is not a rule of conduct that the principles be observed.

4. Contravention of certain local laws

- (1) In this regulation —
local law as to conduct means a local law relating to conduct of people at council or committee meetings.
- (2) The contravention of a local law as to conduct is a minor breach for the purposes of section 5.105(1)(b) of the Act.

Part 2 — Rules of conduct

Division 1 — Preliminary

[Heading inserted in Gazette 4 Mar 2016 p. 659.]

5. Rules of conduct

- (1) This Part contains the rules of conduct referred to in section 5.104(1) of the Act.
- (2) The rules of conduct apply to a council member whether or not acting as a committee member.

Division 2 — Rules of conduct: general

[Heading inserted in Gazette 4 Mar 2016 p. 660.]

6. Use of information

- (1) In this regulation —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
confidential document means a document marked by the CEO to clearly show that the information in the document is not to be disclosed;
non-confidential document means a document that is not a confidential document.
- (2) A person who is a council member must not disclose —
 - (a) information that the council member derived from a confidential document; or
 - (b) information that the council member acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subregulation (2) does not prevent a person who is a council member from disclosing information —

- (a) at a closed meeting; or
- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

7. Securing personal advantage or disadvantaging others

- (1) A person who is a council member must not make improper use of the person's office as a council member —
 - (a) to gain directly or indirectly an advantage for the person or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subregulation (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

8. Misuse of local government resources

A person who is a council member must not either directly or indirectly use the resources of a local government —

- (a) for the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*; or
- (b) for any other purpose,

unless authorised under the Act, or authorised by the council or the CEO, to use the resources for that purpose.

9. Prohibition against involvement in administration

- (1) A person who is a council member must not undertake a task that contributes to the administration of the local government unless authorised by the council or by the CEO to undertake that task.
- (2) Subregulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

10. Relations with local government employees

- (1) A person who is a council member must not —
 - (a) direct or attempt to direct a person who is a local government employee to do or not to do anything in the person's capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a person who is a local government employee in the person's capacity as a local government employee.
- (2) Subregulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (3) If a person, in his or her capacity as a council member, is attending a council meeting, committee meeting or other organised event and members of the public are present, the person must not, either orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use offensive or objectionable expressions in reference to a local government employee.
- (4) Subregulation (3)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

11. Disclosure of interest

- (1) In this regulation —

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

- (2) A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest —

- (a) in a written notice given to the CEO before the meeting;
or
- (b) at the meeting immediately before the matter is discussed.

- (3) Subregulation (2) does not apply to an interest referred to in section 5.60 of the Act.

- (4) Subregulation (2) does not apply if —

- (a) a person who is a council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or
- (b) a person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.

- (5) If, under subregulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then —

- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
- (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present

immediately before a matter to which the disclosure relates is discussed.

(6) If —

- (a) under subregulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or
- (b) under subregulation (5)(b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting,

the nature of the interest is to be recorded in the minutes of the meeting.

12. Gifts

(1) In this regulation —

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

gift has the meaning given to that term in section 5.82(4) of the Act except that it does not include —

- (a) a gift from a relative as defined in section 5.74(1) of the Act; or
- (b) a gift that must be disclosed under regulation 30B of the *Local Government (Elections) Regulations 1997*; or
- (c) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
- (d) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876) or the Local Government Managers Australia WA Division Incorporated (ABN 91 208 607 072);

notifiable gift, in relation to a person who is a council member, means —

- (a) a gift worth between \$50 and \$300; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth between \$50 and \$300;

prohibited gift, in relation to a person who is a council member, means —

- (a) a gift worth \$300 or more; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth \$300 or more.

- (2) A person who is a council member must not accept a prohibited gift from a person —

- (a) who is undertaking or seeking to undertake; or
- (b) who it is reasonable to believe is intending to undertake,

an activity involving a local government discretion.

- (3) A person who is a council member and who accepts a notifiable gift from a person —

- (a) who is undertaking or seeking to undertake; or
- (b) who it is reasonable to believe is intending to undertake,

an activity involving a local government discretion must, within 10 days of accepting the gift, notify the CEO of the acceptance in accordance with subregulation (4).

- (4) Notification of the acceptance of a notifiable gift is to be in writing and is to include —

- (a) the name of the person who gave the gift; and
- (b) the date on which the gift was accepted; and
- (c) a description, and the estimated value, of the gift; and
- (d) the nature of the relationship between the person who is a council member and the person who gave the gift; and

- (e) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) —
 - (i) a description; and
 - (ii) the estimated value; and
 - (iii) the date of acceptance,of each other gift accepted within the 6 month period.
- (5) The CEO must maintain a register of gifts in which details of notices received under subregulation (4) are recorded.

[Regulation 12 amended in Gazette 20 Jan 2017 p. 649-50.]

Division 3 — Rules of conduct: transitional period

[Heading inserted in Gazette 4 Mar 2016 p. 660.]

13. Terms used

In this Division —

address has the meaning given in section 5.74(1) of the Act;

assent day means the day on which the *City of Perth Act 2016* receives the Royal Assent;

designated employee has the meaning given in section 5.74(1) of the Act;

gift has the meaning given in section 5.82(4) of the Act;

political party has the meaning given in section 5.83(4) of the Act;

relative has the meaning given in section 5.74(1) of the Act;

transitional period means the period beginning on 1 July 2015 and ending at the close of assent day;

travel has the meaning given in section 5.83(4) of the Act;

travel contribution, in relation to a person, means a financial or other contribution that has been made to any travel undertaken by the person.

[Regulation 13 inserted in Gazette 4 Mar 2016 p. 660-1.]

14. Disclosure of gifts

- (1) A person who is a council member must disclose each gift received by the person during the transitional period.
- (2) The disclosure is to be made in writing to the CEO.
- (3) The disclosure is to be made within 28 days after assent day.
- (4) The disclosure is to include the following —
 - (a) a description of the gift;
 - (b) the name and address of the person who made the gift;
 - (c) the date on which the gift was received;
 - (d) the estimated value of the gift at the time it was made;
 - (e) the nature of the relationship between the person who is a council member and the person who made the gift.
- (5) Nothing in this regulation requires a person to disclose a gift received by the person if —
 - (a) the amount of the gift did not exceed \$200 unless —
 - (i) the gift was one of 2 or more gifts made by one person at any time during the year; and
 - (ii) the sum of those 2 or more gifts exceeded \$200;or
 - (b) the donor was a relative of the person.
- (6) For the purposes of subregulation (5)(a), the amount of a gift comprising property, other than money, or the conferral of a financial benefit is to be treated as being an amount equal to the value of the property or the financial benefit at the time the gift was made.

- (7) The CEO must maintain a register of gifts received during the transitional period in which details of disclosures made under this regulation are recorded.

[Regulation 14 inserted in Gazette 4 Mar 2016 p. 661-2.]

15. Disclosure of travel contributions

- (1) A person who is a council member must disclose each travel contribution received by the person during the transitional period.
- (2) The disclosure is to be made in writing to the CEO.
- (3) The disclosure is to be made within 28 days after assent day.
- (4) The disclosure is to include the following —
- (a) a description of the contribution;
 - (b) the name and address of the person who made the contribution;
 - (c) the date on which the contribution was received;
 - (d) the estimated value of the contribution at the time it was made;
 - (e) the nature of the relationship between the person who is a council member and the person who made the contribution;
 - (f) a description of the travel;
 - (g) the date of travel.
- (5) Nothing in this regulation requires a person to disclose a travel contribution if —
- (a) the contribution was made from Commonwealth, State or local government funds; or
 - (b) the contribution was made by a relative of the person; or
 - (c) the contribution was made in the ordinary course of an occupation of the person which is not related to the person's duties as a council member; or

- (d) the amount of the contribution did not exceed \$200 unless —
 - (i) the contribution was one of 2 or more contributions made by one person at any time during the year; and
 - (ii) the sum of those 2 or more contributions exceeded \$200;or
 - (e) the contribution was made by a political party of which the person was a member and the travel was undertaken for the purpose of political activity of the party, or to enable the person to represent the party.
- (6) For the purposes of subregulation (5)(d), the amount of a contribution (other than a financial contribution) is to be treated as being an amount equal to the value of the contribution at the time the contribution was made.
- (7) The CEO must maintain a register of travel contributions received during the transitional period in which details of disclosures made under this regulation are recorded.

[Regulation 15 inserted in Gazette 4 Mar 2016 p. 662-4.]

Notes

- ¹ This is a compilation of the *Local Government (Rules of Conduct) Regulations 2007* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

Citation	Gazettal	Commencement
<i>Local Government (Rules of Conduct) Regulations 2007</i>	21 Aug 2007 p. 4203-16	r. 1 and 2: 21 Aug 2007 (see r. 2(a)) Regulations other than r. 1 and 2: 21 Oct 2007 (see r. 2(b) and <i>Gazette</i> 21 Aug 2007 p. 4173)
<i>Local Government (Rules of Conduct) Amendment Regulations 2016</i>	4 Mar 2016 p. 659-64	r. 1 and 2: 4 Mar 2016 (see r. 2(a)) Regulations other than r. 1 and 2: 5 Mar 2016 (see r. 2(b))
<i>Local Government Regulations Amendment (Gifts) Regulations 2017</i> Pt. 3	20 Jan 2017 p. 648-50	21 Jan 2017 (see r. 2(b))

Defined terms

Defined terms

[This is a list of terms defined and the provisions where they are defined.

The list is not part of the law.]

Defined term	Provision(s)
activity involving a local government discretion	12(1)
address	13
assent day	13
closed meeting	6(1)
confidential document.....	6(1)
designated employee.....	13
gift.....	12(1), 13
interest.....	11(1)
local law as to conduct.....	4(1)
non-confidential document	6(1)
notifiable gift	12(1)
political party	13
prohibited gift	12(1)
relative	13
transitional period	13
travel	13
travel contribution.....	13

Appendix 9.2.5



MURLPIRRMARRA CONNECTION

Itinerary: 10th Anniversary Wiluna Martu Eagles / Dalkeith Nedlands Cultural Event

Friday 1st – Monday 4th, June 2018

Time	Activity	Location
Friday 1st June		
#PM	Participants arrive in PM (plane, car, bus)	Wiluna
#PM	Meet & greet by Wiluna Rep	Blackham
#PM	Accommodation allocation	Blackham
#PM	Dinner	Blackham
#PM	Buddy system	Blackham
#PM	Mingle and sleep	Blackham & Good Work Holdings
Saturday 2nd June		
7am	Breakfast	Blackham & Good Work Holdings
8am	Buddy system	Blackham
9am	Meet for cultural talk on Wiluna and brief history Tour of Wiluna & Secret men's and women business (groups separate into gender with the elders)	In Town
10:30	Art class with Stacey Petterson	Rec Centre
12:00pm	Travel to North Pool for kangaroo tails, damper	North Pool
3:00pm	Softball Game (kids and adults tournaments)	Oval
5:00pm	Return to Mine Sites, Get Ready	Blackham & Good Work Holdings
6:30pm	Dinner Dance	Wiluna Hall / Cultural Centre (NAHS)
10:30pm	Head back to accommodation	Blackham & Good Work Holdings



**Dalkeith Nedlands
Junior Football Club**



Sunday 3 rd December		
7:00am	Breakfast	Blackham & Good Work Holdings
9:00am	MC/Fair Game Health and Nutrition Workshop	Rec Centre
10:00am	Morning Tea	Rec Centre
11:00am	MC/Sideeffect AOD Awareness Seminar	Rec Centre
12:00pm	Lunch	Rec Centre
	Clothes/toys market (donations coming from Perth)	
1:00pm	All participants to come to oval and players to get sporting gear	Oval
1:30pm	Warm up for kids with Fair Game	Oval
2:00pm	Kids footy match (20 minute qtrs) (half time competitions)	Oval
4:00pm	Old boys/girls Footy match (8 minute qtrs)	Oval
5:00pm	Trophy and Awards Presentation	Oval
6:00pm	BBQ Dinner	Rec Centre
7:30pm	Disco and socialising for kids and parents involved	Rec Centre
9:00pm	Head back to accommodation	Blackham & Good Work Holdings
Monday 4 th June		
#	Breakfast & Accommodation cleaned	Blackham & Good Work Holdings
#	Participants depart	Wiluna – Perth



Shire of
WILUNA



Shire of Wiluna Local Planning Scheme No. 2
Proposed Amendment No. 2

Wiluna Caravan Park Redevelopment Project

March 2018

Prepared by: TPG+Place Match

On behalf of: Shire of Wiluna

PROPOSAL TO AMEND A TOWN PLANNING SCHEME

1. Local Authority	Shire of Wiluna
2. Description of Local Planning Scheme	Local Planning Scheme No. 2
3. Type of Scheme	Local Planning Scheme
4. Serial Number of Amendment	Amendment No. 2
5. Proposal	
(a) Rezone Lot 52 (HN 76) Wotton Street, Wiluna, from 'Town Centre' to 'Tourist'.	
(b) Rezone Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'.	
(c) Rezone a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'.	
(d) Amend the Scheme Map accordingly.	

PLANNING AND DEVELOPMENT ACT 2005

RESOLUTION TO ADOPT AMENDMENT TO A LOCAL PLANNING SCHEME

SHIRE OF WILUNA LOCAL PLANNING SCHEME NO. 2

AMENDMENT NO. 2

1. Resolve, pursuant to Section 75 of the *Planning and Development Act 2005*, to adopt an amendment to the above Local Planning Scheme by:

- (a) Rezoning Lot 52 (HN 76) Wotton Street, Wiluna, from 'Town Centre' to 'Tourist';
- (b) Rezoning Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist';
- (c) Rezoning a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'.
- (d) Amending the Scheme Map accordingly.

2. Pursuant to regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, determine that the amendment is a standard amendment for the following reasons:

- i. The amendment is consistent with the Shire of Wiluna Local Planning Strategy which has been endorsed by the Commission.
- ii. The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;
- iii. The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this _____ day of _____ 20 ____.

Chief Executive Officer

SCHEME AMENDMENT REPORT

1. Introduction

This report has been prepared by TPG+Place Match for and on behalf of the Shire of Wiluna (Shire) in support of a request to amend the Shire's Local Planning Scheme No. 2 (LPS2) to rezone vacant land adjacent to the Wiluna Caravan Park from 'Town Centre' and 'Residential (R10)' to 'Tourist'. This report provides background information, site and proposed scheme amendment details, an overview of the planning framework and justification for progressing the amendment.

1.1 Background and Context

The existing Caravan Park located at Lot 1524 (No. 78) Wotton Street, Wiluna and surrounding lots (inclusive of the vacant land subject of this amendment, and the Club Hotel) were purchased by the Shire, following a resolution by Council in May 2017:

That Council:

1. *Approves the CEO to purchase the Club Hotel, Wiluna and the Wiluna Caravan Park which is located on Town Lots 47, 52, 53, 54, 55 81 & 1524 (as per attachment 10.1.1.) for the following purposes:*
 - i. *Administration Centre (Civic Purposes); and*
 - ii. *Caravan Park.*
2. ...

- Item 10.1.1. Resolution 018/17.

Under the previous ownership, the Caravan Park and associated infrastructure had dilapidated and in 2016 was placed into voluntary administration. By purchasing the lots, the Shire intends to redevelop, expand and upgrade the Caravan Park to offer short stay accommodation services to tourists visiting the town. In order to do so, the adjacent vacant lots and portion of the laneway are proposed to be rezoned under LPS2 to 'Tourist'.

2. Site Details

2.1 Description of Land Subject of this Amendment

The land the subject of this application includes Lot 81 (No. 55) Lennon Street, Lot 52 (No. 76) Wotton Street, Wiluna and a portion of public road (the subject site). Collectively, the land can be described as the vacant land located immediately south of the existing Wiluna Caravan Park.

The following table outlines the particulars of the Certificates of Title.

Lot	Plan	Vol/Fol	Area (sqm)	Landowner
52 (No. 76)	223212	1034/272	1011.714	Shire of Wiluna
81 (No. 55)	223212	517/178A	1011.714	Shire of Wiluna

Refer to Figure 1 – Location Plan

Refer to Figure 2 – Aerial Plan

Refer to Figure 3 – Site Plan

The public road exists between Lot 52 and Lot 81 and connects to Wall Street to the South.

2.2 Location and Context

The subject site is located within the northwest portion of the Wiluna Townsite and is surrounded by a mix of Recreation, Tourism, Town Centre and Residential land uses. The Wiluna Townsite itself is home to the Shire's administrative centre, being the only the gazetted Townsite within the Shire's municipality. Wotton Street functions as the town's main street, with light and general industrial uses located to the west of town and a residential development area to the southwest.

2.3 Site Considerations

Aboriginal Heritage

A desktop search of the State Government's Aboriginal Heritage Inquiry System reveals that the subject site contains a Registered Aboriginal Site (ID 2182); 'TJANAPI'. The Registered Aboriginal Site is located across the Townsite of Wiluna and surrounding area. The alteration of a Registered Aboriginal Site without prior consent of the Minister for Aboriginal Affairs is an offence under section 17 of the *Aboriginal Heritage Act 1972*. The requirement to do so is acknowledged and will be given due consideration at the development approval phase.

Other Heritage

A desktop search of the State Government's InHerit database indicates there are no Registered European Heritage Sites within the subject site.



FIGURE 1 LOCATION PLAN

Lot 52 (76) Wotton Street and Lot 81 (55) Lennon Street, Wiluna

Date: 27 March 2018 Project Manager: GF Checked: GF
Scale: NTS @ A4 Drawn: GW
Drawing No. 18-148 PS wiluna.ai



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FIGURE 2 AERIAL PLAN

Lot 52 (76) Wotton Street and Lot 81 (55) Lennon Street, Wiluna

Date: 27 March 2018 Project Manager: GF Checked: GF
Scale: NTS @ A4 Drawn: GW
Drawing No. 18-148 PS wiluna.ai



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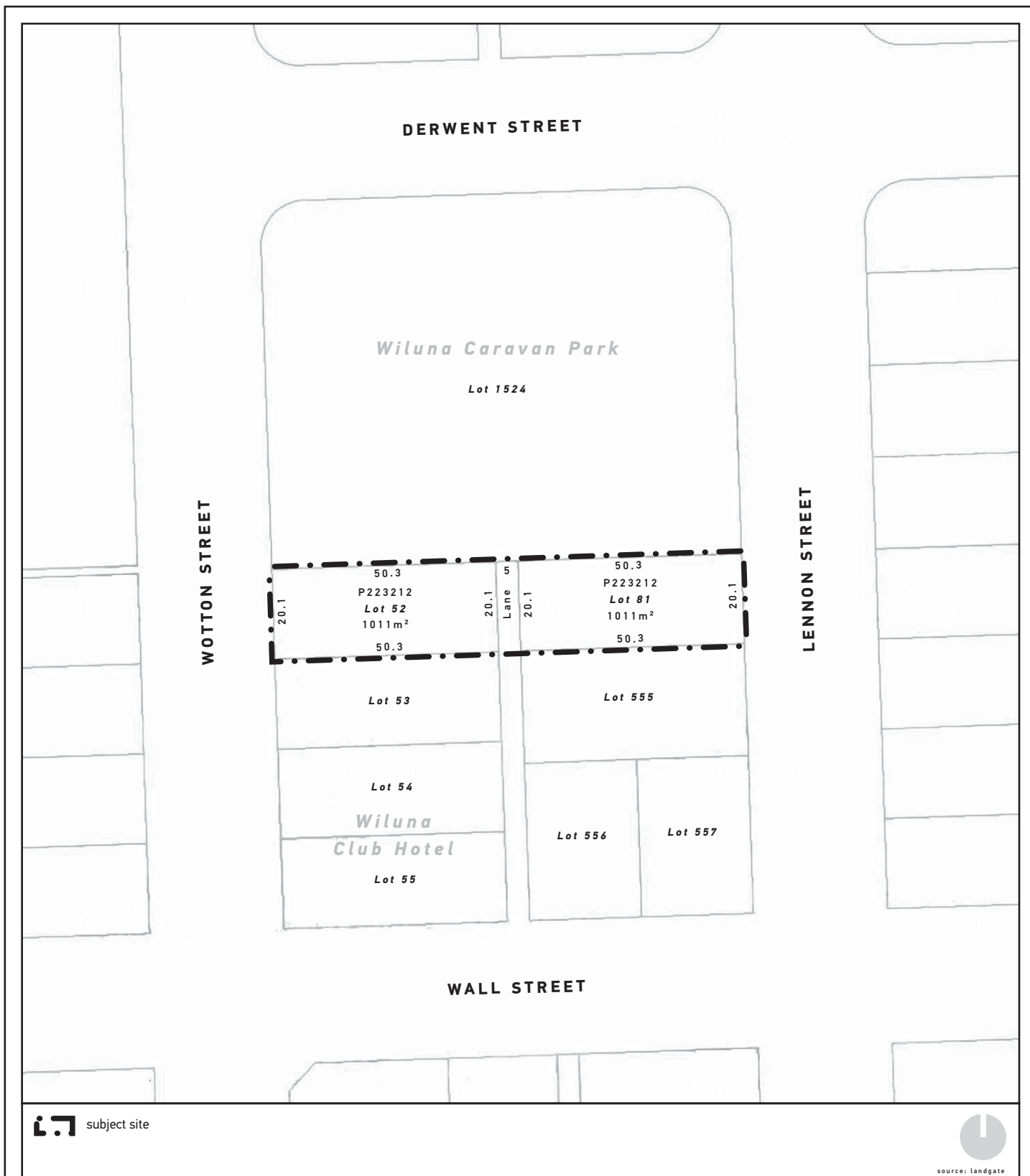


FIGURE 3 SITE PLAN

Lot 52 (76) Wotton Street and Lot 81 (55) Lennon Street, Wiluna

Date: 27 March 2018 Project Manager: GF Checked: GF
Scale: NTS @ A4 Drawn: GW
Drawing No. 18-148 PS wiluna.ai



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3. Proposed Scheme Amendment

3.1 Overview of Amendment

Pursuant to Section 75 of the *Planning and Development Act 2005*, the proposed Scheme Amendment No. 2 seeks to amend LPS2 by:

1. Rezoning Lot 81 (No. 55) Lennon Street, Wiluna from 'Residential (R10)' to 'Tourism' under LPS2.
2. Rezoning Lot 52 (No. 76) Wotton Street, Wiluna from 'Town Centre' to 'Tourism' under LPS2.
3. Rezoning a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'.

The purpose of the proposed amendment is to enable the City to create a consolidated 'Tourist' zoned parcel of land which shall accommodate the redevelopment, expansion and upgrade of the existing Caravan Park located at Lot 1524 (No. 78) Wotton Street, Wiluna.

It is noted that a Public Road forms part of the subject site. The Shire is in the process of formally closing the road reserve in accordance with the process set out within section 58 of the *Land Administration Act 1997*.

Refer to Figure 4 – Existing and Proposed Zoning

3.2 Amendment Classification

Pursuant to regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the amendment is considered to be classified as a 'standard amendment' for the following reasons:

- The amendment is consistent with the Shire of Wiluna Local Planning Strategy which has been endorsed by the Commission, in particular the subject sites are identified for tourism and short-term accommodation uses (discussed below).
- The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment, being an isolated parcel of land surrounded by a mix of uses;
- The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area, as the subject sites are vacant and clear of vegetation.

3.3 Concept Planning for Upgrade Caravan Park

The Shire is currently in the process of preparing draft conceptual plans outlining the potential redevelopment of the Caravan Park (inclusive of the subject sites). It is envisaged that the redeveloped Caravan Park will include the following key elements:

- A number of caravan sites of varying sizes situated around an internal, low-speed movement network, with access maintained from Lennon Street;
- An area dedicated for tenting/ camping with a central camp kitchen facility;

- A small number of self-contained, short-stay cabins;
- Main amenities building includes male and female bathroom facilities, a laundry and cleaners storeroom;
- Other facilities such as a site office, visitor and short-term car parking; and
- Landscaping appropriate to the site, land use and context.

The redeveloped Caravan Park will provide a safe and secure environment for its visitors, including possible swipe-cards for users, security fencing and lighting. All details of the redevelopment will be subject to further detailed design, as well as consideration against the relevant provisions of the *Caravan Parks and Camping Grounds Act 1995* and *Caravan Parks and Camping Grounds Regulations 1997*.

3.4 Rationale Behind Proposed Amendment

Tourism

- The Wiluna Caravan Park is an important town asset that provides an opportunity for tourists to extend their visit to Wiluna.
- Tourism is a strategic economic asset that is beneficial to the local economy and community and is particularly relevant for Wiluna, being the gateway to the Canning Stock Route and Gunbarrel Highway, and within an area known for prospecting tourists.
- The Wiluna Caravan Park is the only caravan park within the region and is therefore vital in providing short-term and temporary accommodation.
- Extending the caravan park into the subject site will allow the Shire to maximise the redevelopment potential of the park as an improved asset to the Shire and its community.

Community

- In response to a community survey completed by the residents of Wiluna (See Appendix C), the Wiluna Caravan Park has been identified as an asset that is highly valuable/ important to the community.
- The satisfaction rating for the Wiluna Caravan Park, however, is relatively low.
- By upgrading the Wiluna Caravan Park, it is the Shire's intention to close the gap between the community's importance and satisfaction of the caravan park.



Figure 4 – Existing and Proposed Zoning

4. Planning Assessment: Discussion and Justification

4.1 Mid-West Regional Planning and Infrastructure Framework

The Western Australian Planning Commission's (WAPC's) Mid-West Regional Planning and Infrastructure Framework (the Framework) provides an overall strategic regional context for land-use planning within the Mid-West region, including the Shire of Wiluna. Wiluna is identified as a 'major local centre' which means it offers a level of service that generally deals with the daily needs of their service population, but with a lower level of choice than sub-regional centres.

The Framework recognises Wiluna as an integral town within the hierarchy of the regional network (from a services perspective) and for its high prospectivity for gold and other metals. In this respect, the proposed amendment recognises the potential for the Wiluna Caravan Park to be redeveloped, expanded and upgraded to meet the needs of, and capitalise on, the Mid-West tourism industry.

4.2 Mid-West Tourism Development Strategy (2014)

The Mid-West Tourism Development Strategy (Tourism Strategy) was developed by the Mid-West Development Commission and Regional Development Australia in collaboration with the then Department of Planning (now Department of Planning, Lands and Heritage) and the Mid-West Tourism Alliance. It identifies tourism opportunities, priorities and gaps for the Mid-West region to inform future development and investment.

The Tourism Strategy identifies the following relevant strategies and considerations for Wiluna and the Mid-West region generally:

- Development short-term accommodation options (e.g. caravan park bays and camp sites, 24-hour rest stops, ex-mining/ workers camps, on-site vans, cabins and informal camp sites);
- Upgrade visitor amenities at the town caravan park (e.g. construct new laundry, camp kitchen, dump point, toilets or power/ water points);
- Facilitate town centre streetscape enhancement;
- Upgrade, restore and or/showcase the heritage buildings and their associated history;
- Attract and/or encourage new ventures including Aboriginal, food and horticultural;
- Continue to support visitor servicing, visitor centres and tourism promotion; and
- Investigate the gaps to address Wiluna becoming an 'RV Friendly Town'.

The proposed scheme amendment directly addresses the above strategies and considerations by facilitating the improvement of short-term accommodation and visitor facilities within town.

4.3 State Planning Strategy 2050

The State Planning Strategy 2050 (SPS) is intended to guide decisions on the State's land availability, physical and social infrastructure, environment, economic development and security. Under the Strategy, Wiluna is identified as an 'Other Centre'. Sustainable economic development is emphasised as a key strategic direction needed to secure smaller regional towns such as Wiluna. Promoting local tourism forms one way to do so, offering varied accommodation and services to the wider public. The proposed

Scheme Amendment will allow the Shire to extend and upgrade the existing Caravan Park, boosting tourism potential and supporting sustainable economic development within Wiluna.

4.4 Shire of Wiluna Local Planning Strategy (2013)

The Shire of Wiluna Local Planning Strategy (LPS) was endorsed in 2013 and is intended to guide decision making on the location of land uses and delivery of infrastructure within Wiluna. The LPS outlines the opportunity to diversify the tourism sector by redeveloping sites locally. The LPS reinforces the importance of promoting a diverse and robust tourism sector. Objectives of the Tourism land use include:

- To facilitate growth and development of built, environmental and cultural tourism and tourism related opportunities throughout the town.
- To facilitate a diversity of tourism accommodation.

Strategies outlined to meet these objectives include encouraging the development of diverse short-stay accommodation within the town. This is to include caravan parks, chalets and improved hotel facilities. Specifically, under the Strategy, the southern portion of the land parcel bound by Wotton, Derwent, Lennon and Wall Streets has been identified to facilitate 'Town Centre' land uses whilst the northern portion (inclusive of the sites subject to this amendment) is allocated uses of 'tourism and short-term accommodation'.

The proposed Scheme Amendment directly aligns with the Shire's adopted and endorsed LPS.

4.5 Shire of Wiluna Local Planning Scheme No. 2

The Shire's LPS2 is the primary statutory document guiding land use and development within the region. LPS2 identifies three land parcels zoned 'Tourist', two located in the northwest of town (inclusive of the Caravan Park) and one along Goldfields Highway, directly off the main intersection into Wiluna (currently vacant with no immediate plan to develop).

Tourist Zone

Under clause 5.14 of LPS2, the objectives of the Tourist Zone are:

- To ensure that short stay tourist and holiday accommodation are the predominant land uses in the zone.*
- To have regard to the Local Planning Strategy when considering applications for development within the Tourist zone.*
- To encourage tourist uses and accommodation on land adjacent to the existing town centre and forming the approach to the town centre of Wiluna.*
- To encourage a high standard of aesthetic quality, landscaping and presentation.*

As mentioned, the proposed Scheme Amendment is intended to facilitate the ability for the Shire to redevelop, extend and upgrade the existing Caravan Park located directly adjacent to the subject sites at Lot 1524 (No. 78) Wotton Street, Wiluna. The purpose of this Scheme Amendment is to therefore rezone the subject sites to Tourist to provide the statutory basis for permitting a Caravan Park land use.

The amendment is consistent with the objectives of the Tourist zone listed above for the following reasons:

- The amendment will facilitate the redevelopment, expansion and upgrade of the existing Wiluna Caravan Park, and once completed, it will offer much-needed short-stay tourist and holiday accommodation;
- The tourism land use is consistent with the Shire's Local Planning Strategy which identifies the subject site as Tourism rather than the current uses of Residential and Town Centre;
- The subject site is adjacent to lots zoned Town Centre and will strengthen the northern main street of the town; and
- The caravan park redevelopment and additional potential offered by expanding into the subject sites, will facilitate the improvement of town aesthetic qualities, landscaping and presentation.

The Shire's intention to redevelop the Wiluna Caravan Park is consistent with those permitted in the Tourist zone, as outlined below:

- Camping ground;
- Caravan park;
- Holiday accommodation;
- Hotel; and
- Motel.

Clause 5.14.2 of LPS2 also states that Council may approve the use of a tourist site in the Tourist zone for permanent residential purposes to a maximum of 30% of the number of units, rooms, or caravans/cabins approved for the site. The proposed scheme amendment does not intend to alter any Scheme text (objectives or provisions) relating to the Tourist zone.

4.5 Other Matters for Consideration

Amenity

- The future redevelopment, expansion and upgrade of the Wiluna Caravan Park will enhance the existing visual amenity of the development parcel.
- Existing tourist infrastructure and services will be upgraded and the redesigned caravan park is envisioned to improve in functionality.
- The future upgraded caravan park will continue to operate under noise restrictions to ensure visitor activity does not adversely affect nearby residential dwellings, particularly late at night.

Management

- The Shire of Wiluna is in the process of refurbishing the old Club Hotel into a new administration centre, located on Lot 55 and Lot 54 Wotton Street, Wiluna. The location of the administration centre is directly adjacent to the caravan park and is anticipated that this close proximity will allow Shire staff to effectively manage and maintain the caravan park.

Compliance

- The future redevelopment of the Wiluna Caravan Park shall be in accordance with the *Caravan Parks and Camping Grounds Act 1995*.

- Development is also to be consistent with land use and development provisions outlined in relevant planning framework, including LPS2.

Waste Management

- A Waste Management Plan will be prepared to ensure the future operations of the caravan park can be managed efficiently without undue impact on nearby land uses.

Conclusion

This scheme amendment proposes to rezone two vacant lots immediately south of the existing Wiluna Caravan Park site from 'Town Centre' and 'Residential (R10)' to 'Tourist'. The purpose of the amendment is to facilitate the future redevelopment, expansion and upgrade of the caravan park to encompass the subject sites. The project is intended to improve the short-stay and holiday accommodation within the town and support local tourism opportunities.

The amendment aligns with the strategies and actions identified for the subject site under the Shire's Local Planning Strategy. The Shire therefore respectfully requests the Western Australian Planning Commission's support and the Minister for Planning's approval of Amendment No. 2 to Local Planning Scheme No. 2.

PLANNING AND DEVELOPMENT ACT 2005

SHIRE OF WILUNA LOCAL PLANNING SCHEME NO. 2

AMENDMENT NO. 2

1. Resolve, pursuant to Section 75 of the *Planning and Development Act 2005*, to adopt an amendment to the above Local Planning Scheme by:

- (a) Rezoning Lot 52 (HN 76) Wotton Street, Wiluna, from 'Town Centre' to 'Tourist';
- (b) Rezoning Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist';
- (c) Rezoning a portion of Public Road that exists between Lot 52 (HN 76) Wotton Street and Lot 81 (HN 55) Lennon Street, Wiluna, from 'Residential (R10)' to 'Tourist'; and
- (d) Amending the Scheme Map accordingly.

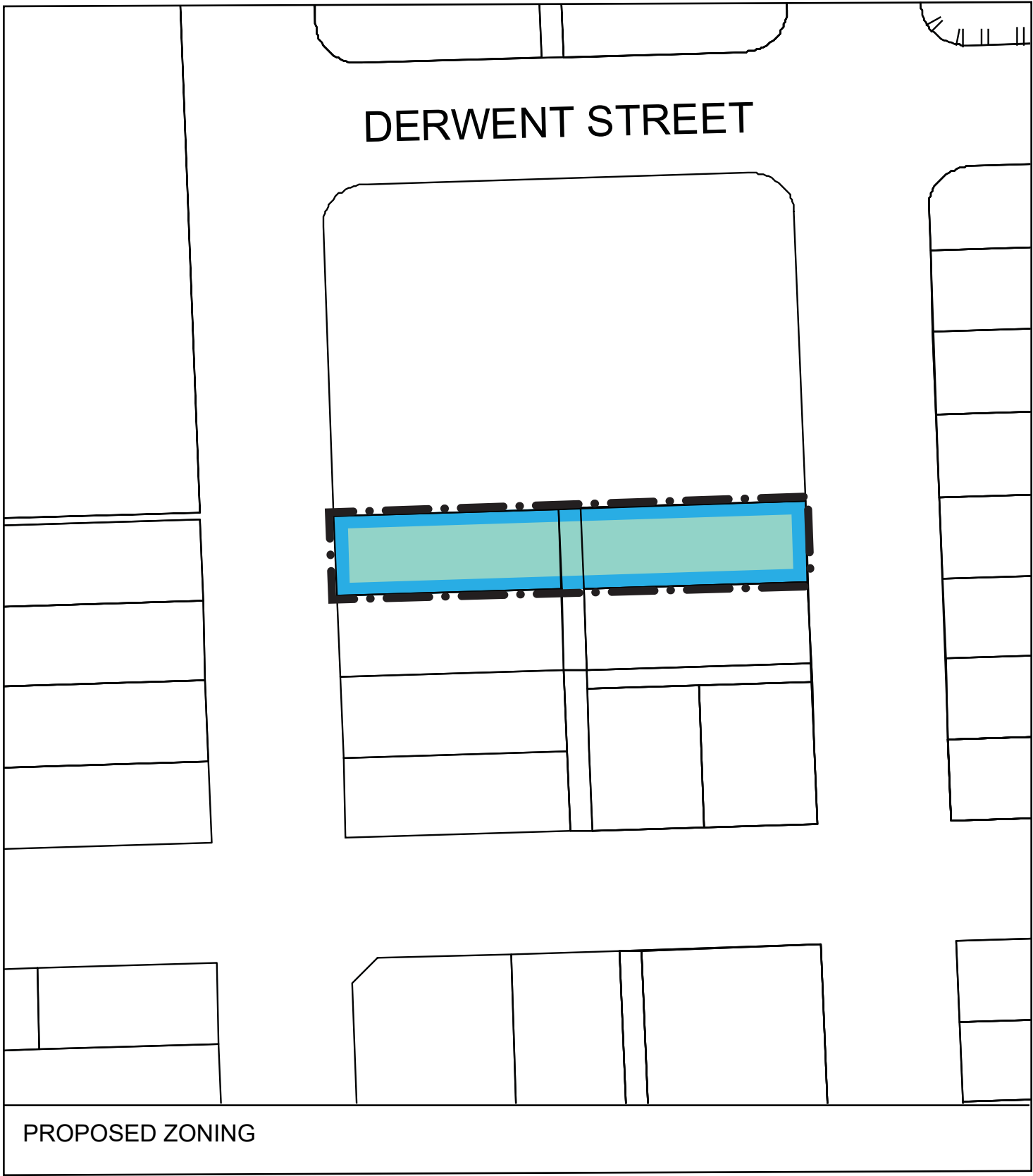
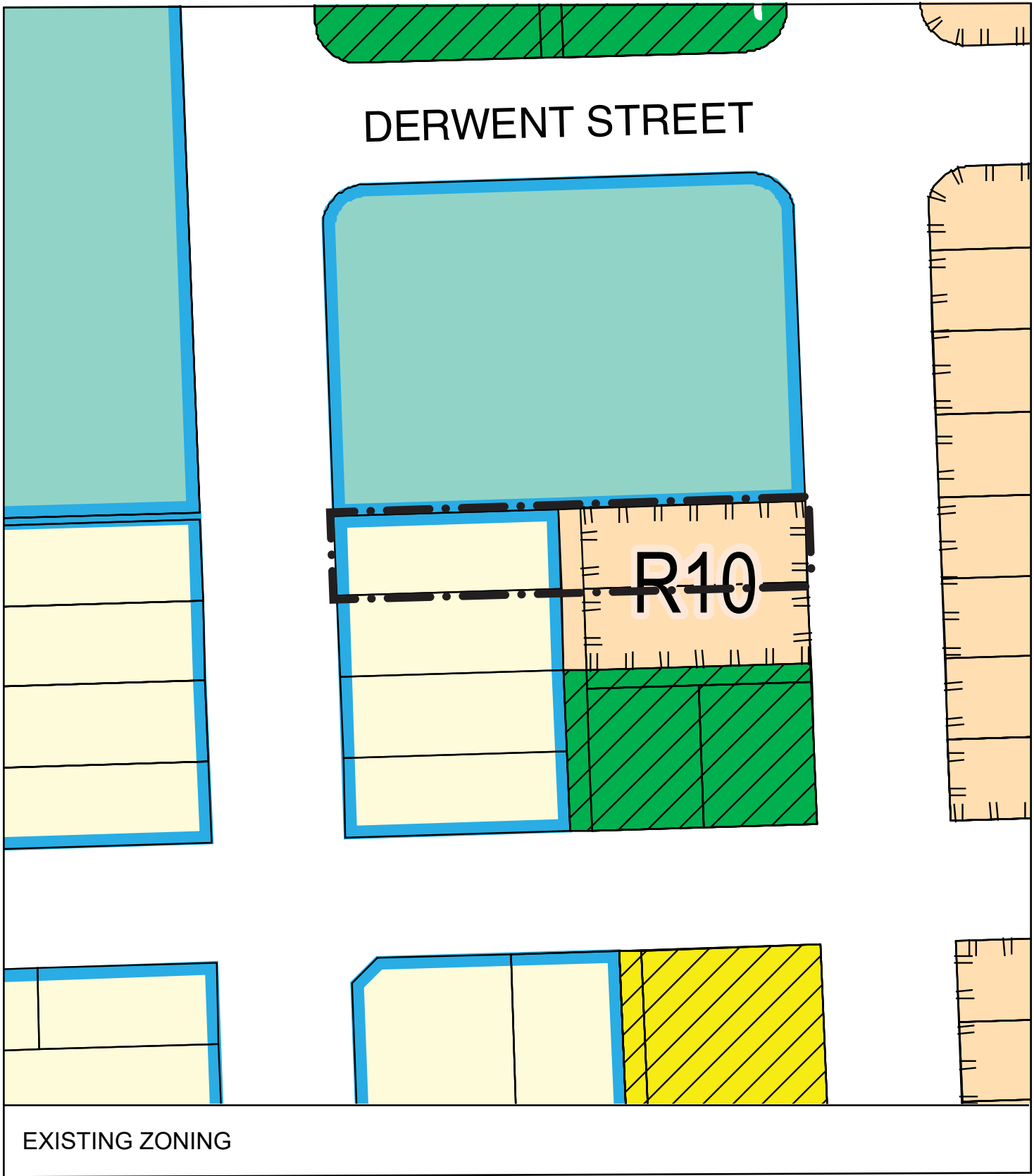
2. Pursuant to regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, determine that the amendment is a standard amendment for the following reasons:

- (i) The amendment is consistent with the Shire of Wiluna Local Planning Strategy which has been endorsed by the Commission;
- (ii) The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment; and
- (iii) The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

3. Forward Scheme Amendment No. 1 to:

- (i) The Environmental Protection Authority for comment, pursuant to Section 81 of the *Planning and Development Act 2005*; and
- (ii) The Western Australian Planning Commission for information.

4. Pursuant to regulation 47 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, subject to no objections being received from the Environmental Protection Authority, advertise the amendment for public comment for a period of 42 days.



LOCAL SCHEME RESERVES

- Public purpose
- Recreation

LOCAL SCHEME ZONES

- Residential
- Tourist
- Town centre

OTHER CATEGORIES

- R20 R Codes
- Amendment Area

PLANNING AND DEVELOPMENT ACT 2005

SHIRE OF WILUNA
LOCAL PLANNING SCHEME NO.2

AMENDMENT NO. ____

Amendment Adoption Page

COUNCIL ADOPTION

This Amendment was adopted as a Standard Amendment by resolution of the Council of Shire of Wiluna at the Meeting of the Council held on the _____ day of _____ 20 _____.

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE

By resolution of the Council of the Shire of Wiluna at the _____ day of _____ 20 _____, proceed to advertise this Amendment.

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDATION

This Amendment is recommended for _____ by resolution of the Shire of Wiluna at the _____ Meeting of the Council held on the _____ day of _____ 20 _____ and the Common Seal of Shire of Wiluna was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
DELEGATED UNDER S.16 OF THE P&D ACT 2005

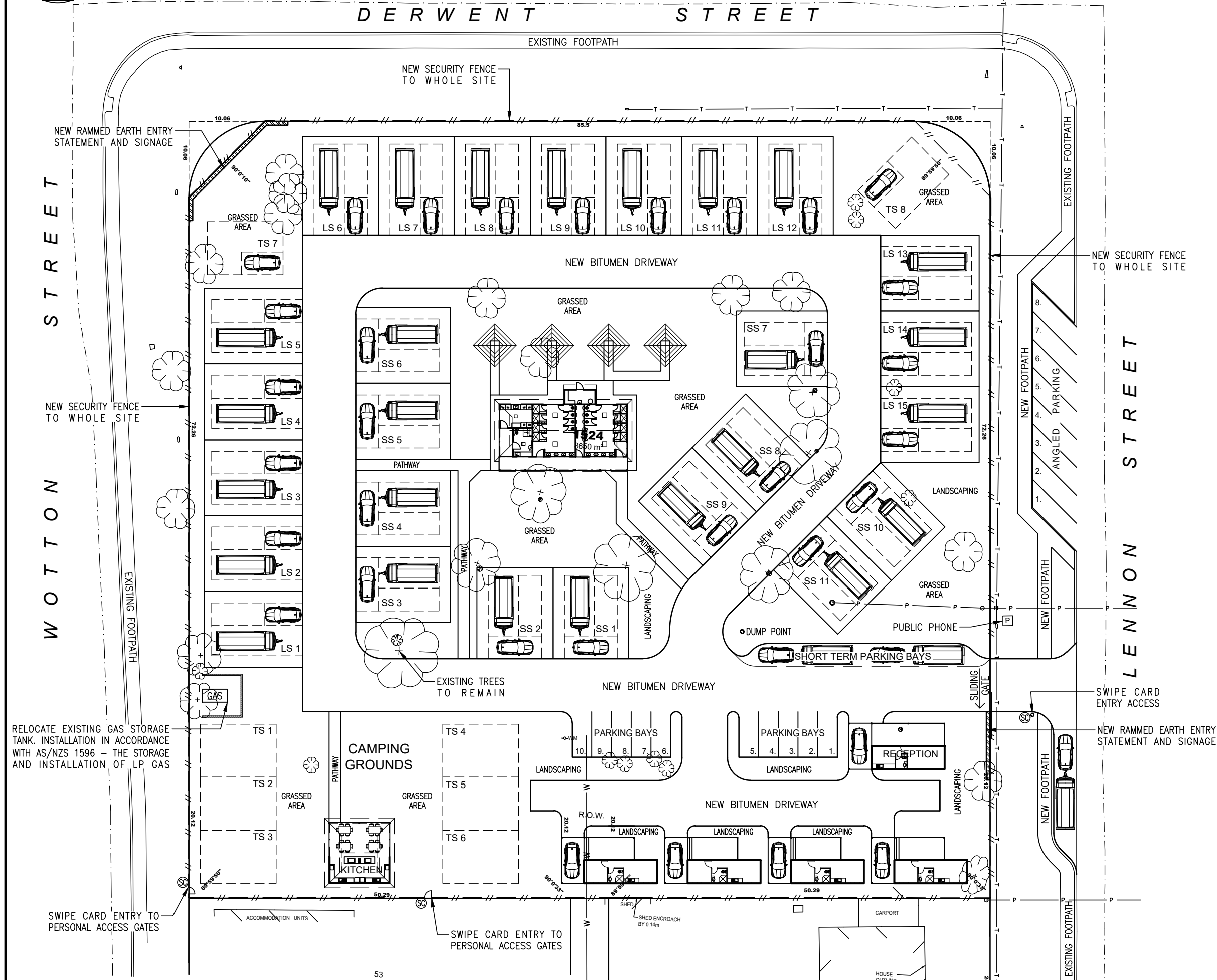
WAPC RECOMMENDATION FOR APPROVAL

DATE.....

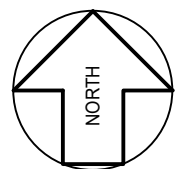
APPROVAL GRANTED

.....
MINISTER FOR PLANNING

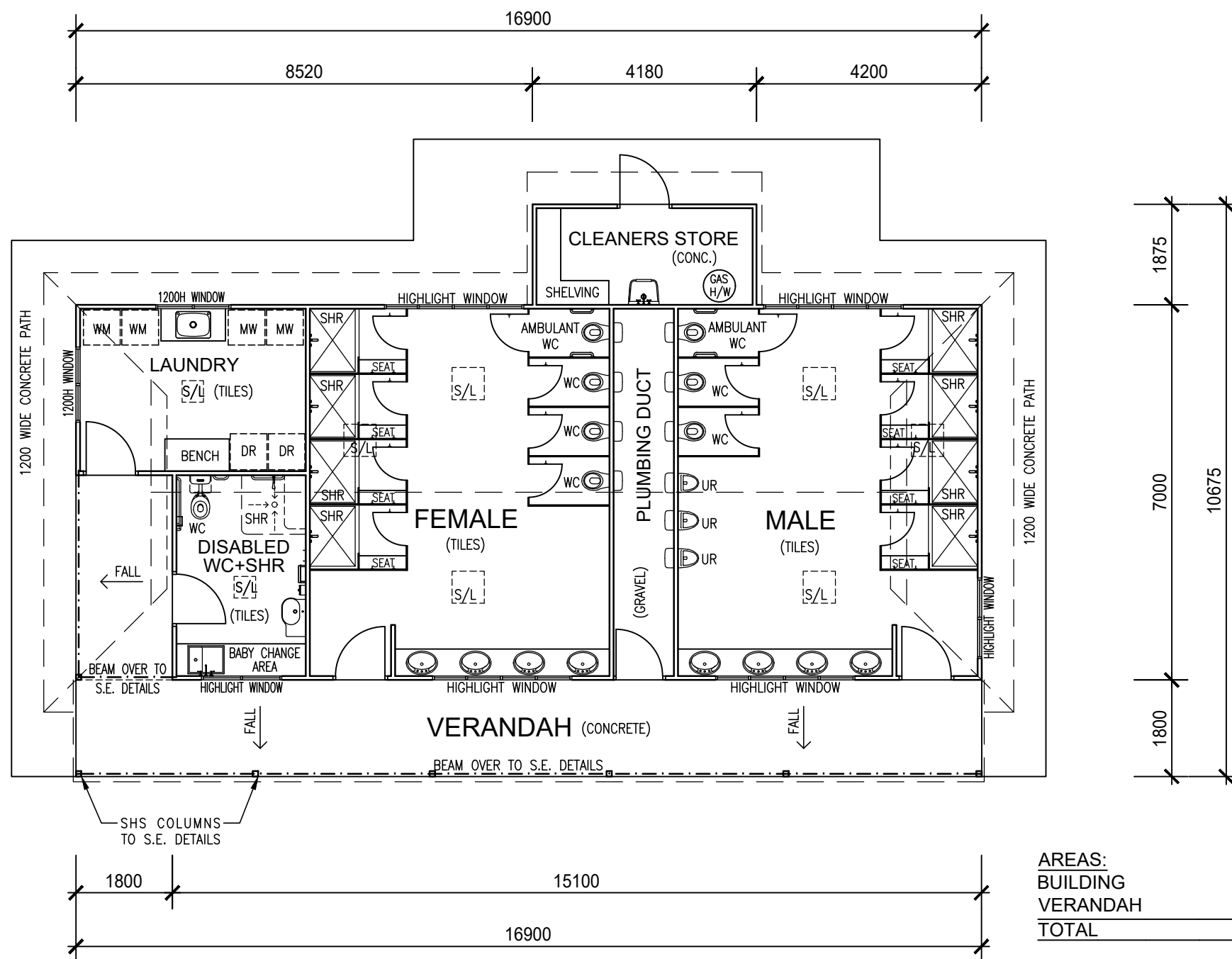
DATE.....



Sk-2	Amend Site Plan as per Clients Email. Re-Issue for CLIENT COMMENT	25/03/2018
Sk-1	Issue for CLIENT COMMENT	20/03/2018
REVISION		DATE
<h1>TEAKLE & LALOR</h1> <p>building design and drafting consultants</p> <p>Address: G1/219 Foreshore Drive, Geraldton</p> <p>Phone: (08) 9964 1882</p> <p>Email: tl@teakleandlador.com.au</p>		
JOB PROPOSED CARAVAN PARK AT LENNON STREET, WILUNA		
CLIENT SHIRE OF WILUNA		
DRAWING TITLE SITE PLAN		
SCALE 1:500 @ A3		DRAWN BY KHF
DATE 20/03/2018		DRAWING No. REV.
JOB No. 18017		1 OF 3 Sk-2



FLOOR PLAN



AREAS:	
BUILDING	119.26m ²
VERANDAH	37.29m ²
TOTAL	156.55m ²

AMENITIES DESIGN BASED ON TOTAL OF 34 SITES

All caravan parks and camping grounds
(except transit parks and nature based parks)
showers, toilets and hand basins

No. of sites	Toilets		No. of showers (each sex)	No. of hand basins (each sex)
	Male	Female		
	No. of pedestals	mm of urinal trough	No. of pedestals	
1-10	1	600	1	1
11-15	1	600	2	2
16-20	2	600	2	2
21-30	2	1 200	3	3
31-40	3	1 200	4	4

REVISION	DATE
Sk-2	Amend Site Plan as per Clients Email. Re-Issue for CLIENT COMMENT 25/03/2018
Sk-1	Issue for CLIENT COMMENT 20/03/2018

TEAKLE & LALOR
building design and drafting consultants

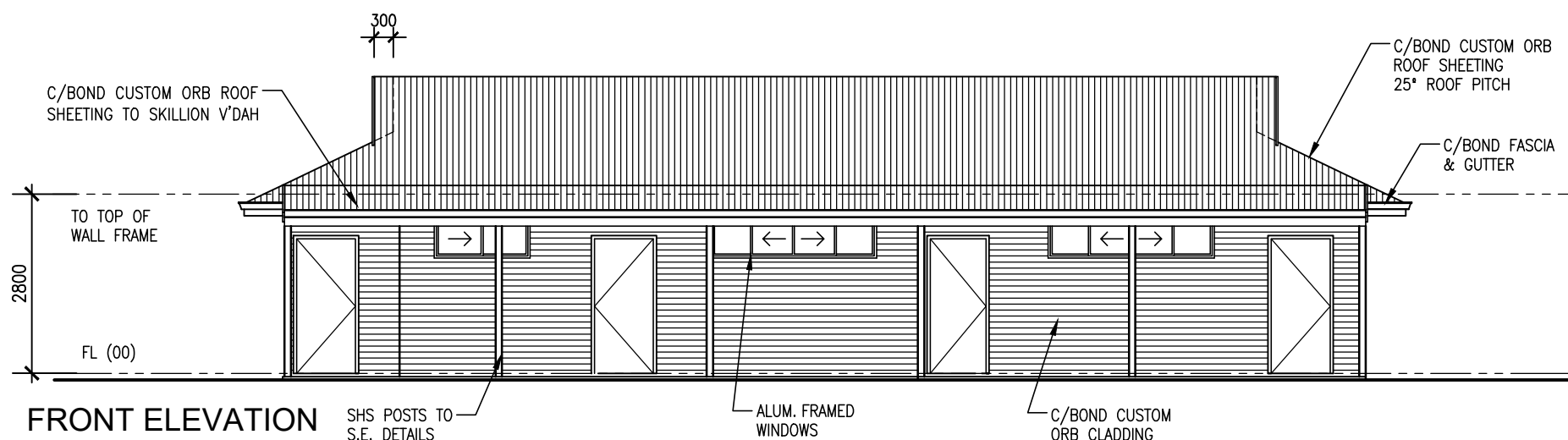
Address: G1/219 Foreshore Drive, Geraldton
Phone: (08) 9964 1882
Email: tl@teakleandlador.com.au

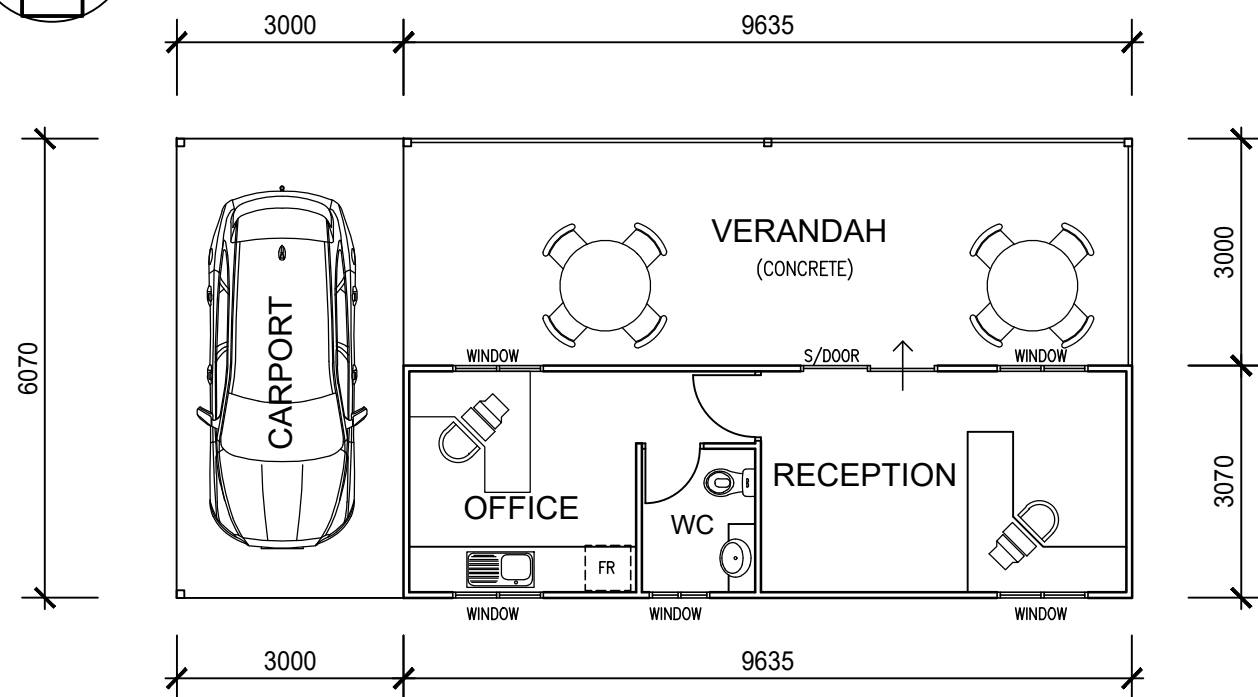
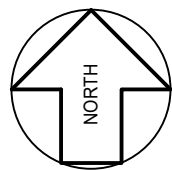
JOB
**PROPOSED CARAVAN PARK
AT LENNON STREET, WILUNA**

CLIENT
SHIRE OF WILUNA

DRAWING TITLE
FLOOR PLAN - AMENITIES

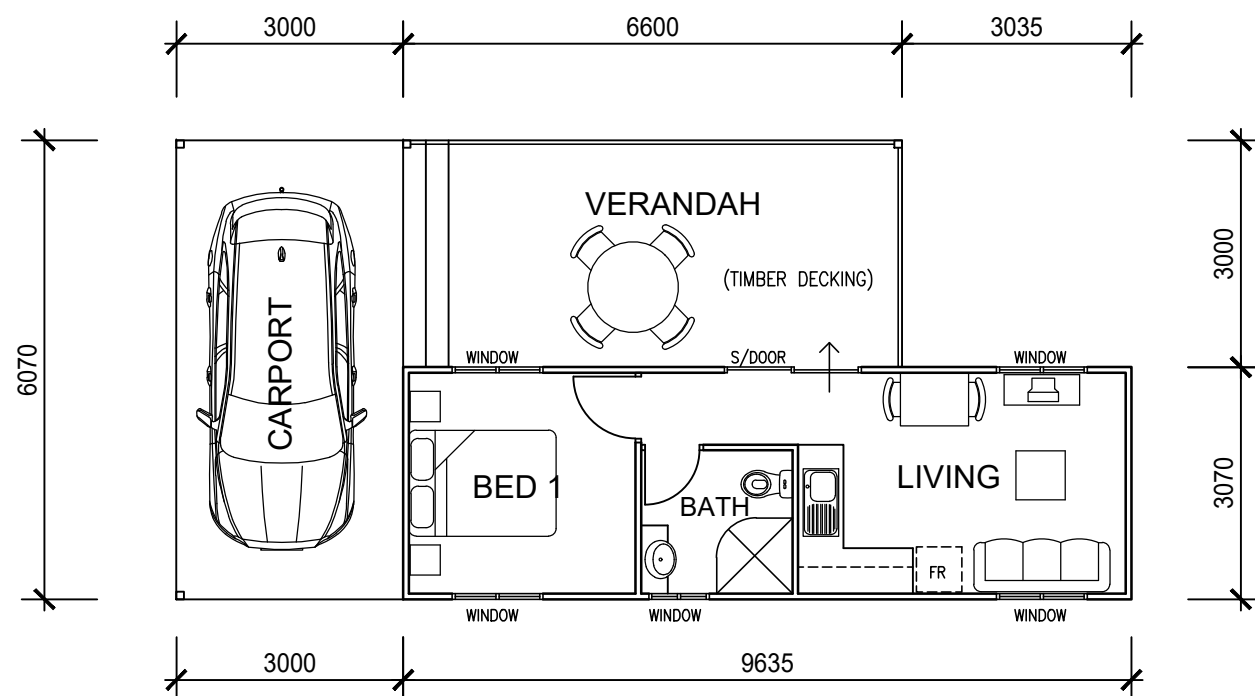
SCALE	1:100 @ A3	DRAWN BY	KHF
DATE	20/03/2018	DRAWING No.	REV.
JOB No.	18017	2 OF 3	Sk-2





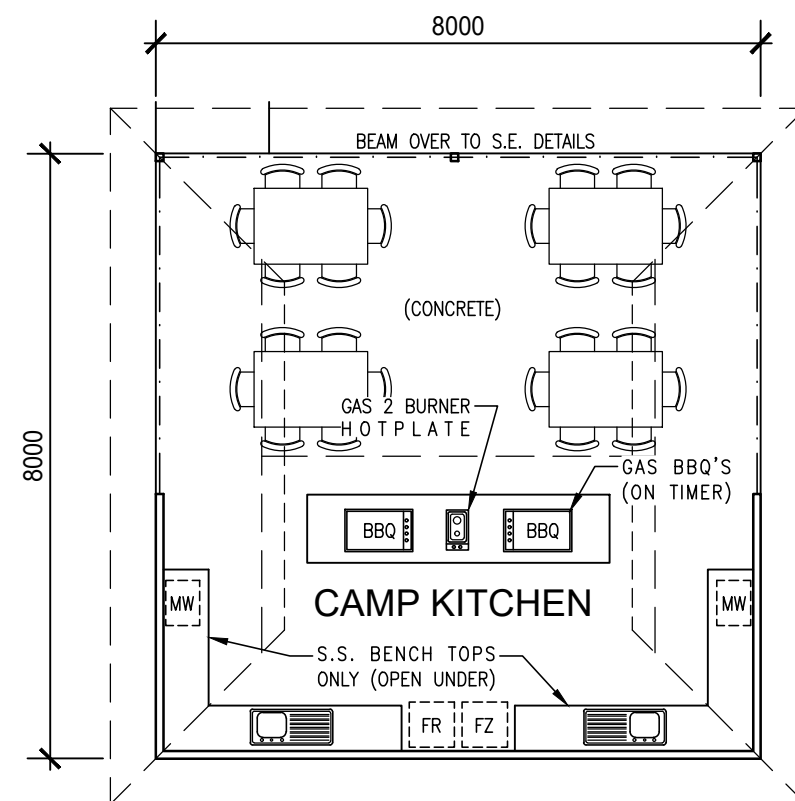
PROPOSED SITE OFFICE

AREA:	
CABIN	29.50m ²
V'DAH	28.90m ²
CARPORT	18.20m ²
TOTAL	76.60m ²



PROPOSED SELF CONTAINED CABIN

AREA:	
CABIN	29.50m ²
V'DAH	19.80m ²
CARPORT	18.20m ²
TOTAL	67.50m ²



PROPOSED CAMP KITCHEN

AREA:	
CAMP KITCHEN	64.00m ²

Sk-2	Amend Site Plan as per Clients Email. Re-Issue for CLIENT COMMENT	25/03/2018
Sk-1	Issue for CLIENT COMMENT	20/03/2018
REVISION		DATE
TEAKLE & LALOR building design and drafting consultants Address: G1/219 Foreshore Drive, Geraldton Phone: (08) 9964 1882 Email: tl@teakleandlador.com.au		
JOB PROPOSED CARAVAN PARK AT LENNON STREET, WILUNA		
CLIENT SHIRE OF WILUNA		
DRAWING TITLE FLOOR PLAN - SITE OFFICE, CABINS AND CAMP KITCHEN		
SCALE	1:100 @ A3	DRAWN BY KHF
DATE	20/03/2018	DRAWING No. REV.
JOB No.	18017	3 OF 3 Sk-2

Serving our Veterans from Australian Defence Forces, Police, Fire Brigades & Ambulance Service.

Project Pax

For Veterans of Western Australia Inc.

Treasurer

*Address: 491 beenyup rd.,
Banjup WA 6164*

*Phone: 040300904
ABN.13 360 5 89 220*



Shire CEO

We are seeking your assistance with a monetary donation of between \$1000 and \$2000 on an annual basis. We seek this, as we are aware that every Shire has Veterans within its borders. We are trying to reach out to every community to ensure we are able to assist each and every Veteran.

We are a not for profit Veteran organisation called Project Pax for Veterans Of Western Australia of Western Australia Inc.. We are Veterans (Military, Fire fighters, Police, Ambulance including ED staff) ourselves helping our brothers/ sisters in arms. Our core task is to assist veterans suffering physical/ mental/ emotional issues.

We have purchased a former fishing vessel converted to a safe and comfortable condition, to be used as a tool in the recovery of these personnel. We have the ability to use the vessel to do daytrips or longer, fishing, diving, river cruises. It's a place where like minded people can share their experiences, or just sit and relax with no interference at all.

Unfortunately, the feedback we are getting is that seeing medical personnel, councillors, psychiatrists etc. in their rooms somewhat disturbs them more and our intentions are to simply provide them a safe place where they can just be. There is no necessity for people to talk, it's entirely up to the individual.

To help, we have qualified DVA Peer Support Personnel. In addition, we have Doctors, Psychiatrist, Psychologists, Pharmacist as members who can advise us on methods that will help. We have been recognised by the Department of Veteran Affairs and receiving funding for the amendments as well as maintenance of the vessel. Lotteries West has agreed to provide us grants to ensure we have necessary safety and survival equipment on board and to ensure the vessel remains sea worthy.

In addition, we have sponsors such as Spud Shed, Bunnings, Cockburn/ Rockingham Shires, Retravisation - Cannington. This leaves an annual shortfall for insurance, pen fees, registration and many more incidentals.

Transparent and Annual reporting is conducted in accordance with the requirements under Department of Commerce legislation for Organisations.

Thanking you for your pledging your assistance to the veteran community.

Should you feel you are able to assist, feel free to email or call:

Phil Quartermaine: 0414 748 167 phquarter@gmail.com committee

Colynn Rowe President cprowe4586@bigpond.com

Adrian Lewis Treasurer Adrian.lewis@live.com.au

Stephan Hu Secretary projectpaxforveteransofwa@hotmail.com

SHIRE OF WILUNA

FINANCIAL MANAGEMENT REVIEW

**AS REQUIRED BY:
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT)
REGULATION 5(2)(c)**

**PREPARED BY:
LINCOLNS: April 2018**

Lincolns
BEYOND NUMB3RS

SHIRE OF WILUNA FINANCIAL MANAGEMENT REVIEW

Contents

Section	Description	Page No
1.0	Independent Financial Management Review Report	1
2.0	Introduction and Scope	5
3.0	Results and Recommendations	6

1.0 INDEPENDENT REVIEW REPORT TO THE CHIEF EXECUTIVE OFFICER (CEO) OF THE SHIRE OF WILUNA

Lincolns was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the Shire of Wiluna's financial management systems and procedures. The objective of the review is to assist the CEO discharge his responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). The review was conducted for the period 1 July 2017 to 28 February 2018.

CEO'S responsibility for maintaining and reviewing financial management systems and procedures.

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the Shire's resources. In accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended), the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to council.

Our responsibility

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist his report on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that the Shire's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500. Please refer to our engagement letter of 12 March 2018 where our procedures were agreed with the CEO.

Limitations of use

This report is made solely to the CEO of the Shire of Wiluna for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the Shire of Wiluna, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected to the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.

Inherent limitations

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, users of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

Independence

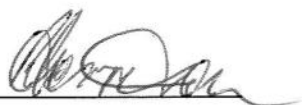
In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Conclusion

Based on our work described in this report, nothing has come to our attention to indicate the Shire of Wiluna has not established and maintained appropriate and effective financial management systems and procedures during the period 1 July 2017 to 28 February 2018.

For those aspects of the Shire of Wiluna's Financial Management systems and procedures which were assessed as having opportunities for improvement, our Review Findings are noted at Part 3.0 of this report.

Lincolns Accountants



Russell Harrison
Partner

Dated this ^{tu}10 day of April 2018

SHIRE OF WILUNA

FINANCIAL MANAGEMENT REVIEW

2.0 INTRODUCTION & SCOPE

INTRODUCTION

Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 requires that the Chief Executive Officer is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every four financial years) and report to the local government the results of those reviews.

SCOPE

As per our engagement letter of 12 March 2018, our examination covered the period 1 July 2017 to 28 February 2018. To this end we examined the following financial systems and procedures of Council:

- Financial Reports
- Plan for the Future - Integrated Plan
- Budget
- Minutes and Meetings
- Audit Committee
- Delegations
- Registers (Including Annual and Primary Return)
- Bank Reconciliations
- Trust Fund
- Fixed Assets (Including reconciliation to general ledger)
- Receipts and Receivables
- Rates
- Fees and Charges
- Purchases, Payments and Payables (Including Purchase Orders)
- Credit Card Procedures
- Wages and Salaries
- Costs Allocations
- Administration Allocations
- Insurance
- Storage of Documents/Record Keeping
- Other Matters and General Compliance issues

We did not specifically examine compliance with provisions of the Local Government Act or Regulations which were non-financial in nature unless they related to the above items. We reviewed financial management systems and procedures, some of which are governed by the Act and Regulations.

SHIRE OF WILUNA
FINANCIAL MANAGEMENT REVIEW

3.0 RESULTS & RECOMMENDATIONS

The following is a summary of the results of our review:

Area of Financial Management	Importance
<p>Annual Financial Report</p> <p>Annual financial reports were prepared in a timely manner from the general ledger records and presented to Council. The 2016/17 reports however did contain significant errors.</p> <p>Comment: it is crucial to timely and accurate reporting that an experienced Finance manager prepares the annual accounts. If the Shire is unable to satisfactorily engage a Financial Manager then the task would need to be outsourced.</p>	<p>Medium</p>
<p>Monthly Financial Reports</p> <p>Monthly financial reports are required to be prepared and presented to Council in the following month's Council meeting. We noted that the financial statements for July 2017 were not presented to Council until the Council meeting held in September 2017. Additionally, September financial reports were not presented to Council. We are however pleased to note that the monthly reports are now submitted in the following month.</p>	
<p>Integrated Planning and Reporting</p> <p>Local Government (Administration) Regulations 19C and 19D came into effect on 1 July 2013 in relation to Integrated Planning and required Local Governments to have the following in place by 6 September 2013:</p> <ul style="list-style-type: none"> - Strategic Community Plan - Corporate Business Plan - Long Term Financial Plan - Asset Management Plan <p>The Strategic Community Plan must cover a period of at least 10 years and be reviewed at least once every 4 years.</p> <p>The Corporate Business Plan must cover at least 4 years and be reviewed annually.</p> <p>Council has previously adopted the plans as required by the regulations.</p> <p>Review of the plans is scheduled for completion in the 2017/18 financial year.</p>	
<p>Budget</p> <p>Section 6.2 of the Local Government Act 1995 requires the Annual Budget to be prepared and adopted by 31 August. The annual budget was adopted by Council on 24 August 2017.</p> <p>Council has complied with the requirements of the legislation in regard to the Annual Budget.</p>	
<p>Minutes and Meetings</p> <p>Minutes of Council meetings were reviewed from the period 1 July 2017 to 28 February 2018 to ensure compliance with Local Government (Administration) Regulations 1996 - Reg 11.</p> <p>The minutes and records of meetings are being maintained in accordance with requirements.</p>	

Area of Financial Management	Importance
<p><u>Audit Committee</u> The Audit Committee meets regularly and reviews and adopts the Compliance Annual Return, and the Audit Report and Management Letter issued by the external auditors. The Audit Committee has also met at least once per year with the external auditor as required by the Local Government Act 1995 Section 7.12A(2)</p>	
<p><u>Delegations</u> A record and register of Delegations made is being maintained in accordance with requirements and evidence of review is apparent.</p>	
<p><u>Trust Fund</u> Our review indicates that trust bank reconciliations are being prepared on a monthly basis and reviewed and signed as reviewed by a responsible officer. The reconciliation is signed by both the person preparing and the person reviewing.</p>	
<p><u>Reserves Reconciliation</u> During our field visit we discussed different methods of reconciling that the Reserves reported in the financial statements agreed to the Reserve bank investment accounts. During the review period, the Shires investments have been invested to reflect restricted Reserve funds. Comment: We drafted a three way reconciliation designed to identify and resolve any difference arising between month end balances of reserve accumulation in the ledger, reserve accumulation per monthly reports and Investment register balance of reserves. We recommend a version of this forms a part of month end procedures.</p>	Medium
<p><u>Fixed Assets</u> Fixed assets have been recorded in an asset register, which reconciles to the general ledger. This was a particular issue with the 30 June 2017 reconciliation. Comment: we recommend that the fixed asset register to general ledger is reconciled and reviewed routinely. Plant and Equipment, Land and Buildings, and Infrastructure Assets have been recorded at fair value.</p>	Medium
<p><u>Receipts and Receivables</u> Council has a debt collection policy in place. The sundry debtors sub-ledger is reconciled to the general ledger on a monthly basis with review by a responsible officer. The reconciliation is signed as reviewed by the reviewing officer as evidence of review. A sample of 10 receipts was selected randomly for detailed testing. Tests include agreeing receipt particulars, bank deposits and correct posting to the general ledger. Testing was completed and Council's controls and procedures are considered to be operating effectively.</p>	

Area of Financial Management	Importance
<p><u>Rates</u></p> <p>Rating procedures were reviewed to ensure that rates assessments have been raised accurately. A sample of 10 rate notices were selected for testing including review of the rate notice, ensuring all details are recorded and all information is contained as required by the Local Government Act, agreeing the valuation applied to the Landgate report, ensuring the rate applied agrees to the adopted budget and checking posting to the general ledger. Testing was completed confirming that rates have been raised in accordance with budget and resolution of Council.</p> <p>Rates reconciliations were carried out monthly. The reconciliations are reviewed by a responsible officer and signed as evidence of review.</p> <p>Council has a rates collection procedures policy that outlines rates debt collection steps and procedures.</p>	
<p><u>Fees and Charges</u></p> <p>The fees and charges applied by Council have been adequately disclosed in the budget, and the procedures to raise invoices are appropriate in accordance with the Local Government Act Section 6.16.</p>	
<p><u>Purchases, Payments and Payables</u></p> <p>A random sample of 25 payments were tested to ensure that purchase were supported by relevant documentation, certified, authorised, correctly allocated and budgeted.</p> <p>Comment: One payment from the sample was found not to have obtained the requisite number of quotes as per the procurement policy.</p> <p>A list of payments made for the month is submitted to Council for ultimate approval at monthly meetings.</p> <p>Council's controls and procedures over purchases and payments are operating effectively.</p> <p>Comment: To enhance controls we recommend that the creditor master file audit log is printed from Synergy Soft and attached to the relevant payment batch. This would then be reviewed and signed off by a responsible officer prior to payment.</p> <p>The creditors sub-ledger has been reconciled to the general ledger on a monthly basis with review by a responsible officer. The reconciliation is signed by the officer as evidence of review.</p>	Low
<p><u>Credit Card Procedures</u></p> <p>Council has a credit card policy in place. Card holders are required to sign a usage agreement before being issued a credit card.</p> <p>A list of credit card transactions is submitted to Council for approval at monthly meetings.</p> <p>Comment: We found that on six of the credit card reconciliations, the report was not signed by the credit card holder, eight were not signed as approved for payment by a responsible officer.</p>	Low

Area of Financial Management	Importance
<p><u>Wages and Salaries</u></p> <p>5 Employees from 5 fortnightly pay runs were selected at random to ensure that the employee was bona fide, rate of pay was correctly used, timesheets were correct and authorised, deduction authorities exist and posting to the general ledger and job costing was accurate. All test results were satisfactory. We also tested to ensure that there was adequate segregation of duties between processing of payroll through to final authorisation of payment of payroll. There was evidence of review of processing of payroll reports before final authorisation of payment.</p> <p>2 employees that commenced employment with the Shire during the review period were selected to ensure that there was appropriate documentation and authorisation of their employment. Evidence of authorisation of employment was kept on the employee permanent file.</p> <p>2 employees who ceased employment with the Shire during the review period were selected to ensure that they were removed from the system following their final pay. Employees were removed from the payroll system following final pay.</p> <p>Testing was completed and Council's controls and procedures are considered to be operating effectively.</p>	
<p><u>Payroll Master File Amendments</u></p> <p>In a small Shire the benefit on segregation of duties and restriction of access to the payroll programme is limited.</p> <p>Comment: To enhance controls we recommend that the payroll master file change report is printed from Synergy Soft and attached to the relevant payroll batch. This would then be reviewed and signed off by a responsible officer prior to payment.</p>	Low
<p><u>Costs Allocations</u></p> <p>Through discussion with DCEO it was determined that there is not a formal procedure in place for the review of Plant Operating Cost and Public Works Overhead allocations comparing actuals to budget.</p> <p>Comment: We recommend that regular review of cost allocations be undertaken, ideally monthly, however quarterly is acceptable. Review of cost allocations is important to identify any material variances between actuals and budgets, and to enable remedial action when variances are found.</p>	Medium
<p><u>Administration Allocations</u></p> <p>The system of allocating administration costs is considered appropriate.</p>	
<p><u>Insurance</u></p> <p>Insurance cover has been reviewed and insurance policies held in accordance with the annual renewal schedule. Our review indicated policies are current.</p>	
<p><u>storage of Documents/Record Keeping</u></p> <p>Our review did not reveal any circumstances of document storage which was not in accordance with requirements. Whilst the system is somewhat time consuming it is considered appropriate. We note that in this regard a substantial improvement is planned in 2018 with the implementation of a server based document management system.</p>	

KEY TO RATINGS

The Ratings in this report 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).

- | | |
|---------------|--|
| High | - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. |
| Medium | - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable. |
| Low | - Those findings that are not of primary concern but still warrant action being taken as there is opportunity for improvement. |

Shire of Wiluna

MINUTES



Audit Committee Meeting

Held On

Tuesday 27 March 2018 at 1.00pm

in the Council Chambers

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6. Closure.....	7

APPENDIX 4.1.**Audit Management Letter****Lilac Pages**

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.
Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

MINUTES

For the meeting held on Tuesday 27 March 2018, in the Council Chamber, commencing at. 1.05pm.

1. Attendance

Cr Peter Grundy	Chairperson
Cr Graham Harris	
Cr Stacey Petterson	(arrived at 1.11pm)
Cr Jim Quadrio	
Cr Caroline Thomas	
Cr Norma Ward	

In Attendance:

Colin Bastow	Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Katrina Boylan	Executive Assistant

Russell Harrison	Lincolns
------------------	----------

Apologies:

Cr Lena Long

2. Declarations of Interest

Nil

3. Confirmation of Minutes – 14 February 2018

That the Minutes of the meeting held on 14 February 2018 be confirmed as a true and correct record of proceedings.

<i>Officer Recommendation</i>

MOVED CR HARRIS

SECONDED CR WARD

That the Minutes of the meeting held on 14 February 2018 be confirmed as a true and correct record of proceedings.

CARRIED 5/0

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.
Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

4. Reports

4.1 Audited Annual Financial Report for YE 30 June 2017

File:	ADM 0332
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	23 March 2018
Date of Meeting:	27 March 2018
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present to the Committee the Financial Statements and Audit report for the year ended 30th June 2017, and the Audit Management Letter.

Background

At its meeting held on 26 February 2016, the Council resolved to appoint Mr Russell Harrison of Lincolns Accountants and Business Advisers as Auditors for the Shire of Wiluna for the period 1st July 2016 to 30th June 2020.

Chris Martain and Claire Murray from the Lincolns office attended the Shire of Wiluna office from 12th to 14th June 2017 to conduct the interim audit.

Obviously, we have been working in some difficult circumstance due to the lack of stability in the management of the accounting section since the departure of the former Executive Manager Corporate Services in March 2017. Although the team were reasonably well prepared for the interim audit visit in June, there were a number of issues relating to the assets register (some of which predated the Finance Manager who started in May) which took a long time to sort out.

It is probably fair to say that the Auditors (and also other local government auditors in Western Australia) have been especially busy during this past audit season due to the changing system for local government audits which will mean that the Auditor-General's Office (AGO) will be appointing our Auditors in future, instead of the auditor being appointed by the Council.

Although this change will not directly affect the Shire of Wiluna until the expiry of the current audit contract in 2020, in reality the (AGO) is already putting extra requirements onto the local government audit firms that they are obviously highly motivated to meet in order to achieve the AGO accreditation on which the future of their audit businesses will rely. Consequently, I think it fair to say that the changes being implemented by the AGO have caused some delays within audit firms this year, which has exacerbated the difficulties that we were already experiencing due to changes in staff.

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Comment

In the event, everything has worked out okay. Although it would have been nice to have received the audited Annual Financial Report some months ago (so that we could progress other matters), we are still compliant with the legislative requirements and have kept the Department of Local Government, Sport and Cultural Industries informed in relation to the delays that we experienced.

Audit Management Letter

The Audit Management Letter is attached to this agenda as Appendix 4.1.

The Management Letter deals with:

- Comments on financial ratios
- Corrected misstatements from the draft Annual Financial Statements; and
- Audit findings (for systemic improvements that need to be made).

With regard to the comments on financial ratios (as set out in Annexure 1 to the Management Letter), it is noted that all ratios are above the benchmark except the Asset Sustainability Ratio. Review of the Long-Term Financial Plan is indicated, and this process has already been initiated as part of the Integrated Planning and Reporting Review currently being undertaken by Moore Stephens.

With regard to corrected misstatements (as shown in Annexure 2), this was a very simple (but basic error) by a previous employee as FAGS are never “restricted cash” as they are untied grants.

With regard to the Audit Findings (set out in Annexure 3), I comment as follows:

- The stale cheques were already cancelled some months ago. This is a problem that will never occur in the future as the Shire no longer uses cheques as a method of payment.
- The fixed asset register is an area that does need regular attention, and I concur with the CEO’s comments on this matter.
- With regard to reconciliations, I have detected quite a few errors over recent times by comparing the notes of the monthly financial statements with bank statements and with the investment spreadsheet that I prepare independently. This is an area where we need to make further improvement, and I will be seeking advice on additional checks that I can use to independently verify that the reconciliations have been correctly performed.
- Related Party Disclosure Declarations are a new requirement that we caught up with at the end of the period. Unfortunately, some former Councillors and Staff had already left the organisation without completing a Declaration. In fact, we need to:
 - Obtain outstanding 2017-2018 Related Party Disclosure Declarations as soon as possible; and
 - Ensure that these are distributed and collected each July in future years.

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2016-2017 Annual Financial Report and Independent Auditor's Report

The Annual Financial Report and Independent Auditor's Report is distributed with this agenda as a separate document.

The Independent Auditor's Report indicates that the financial statements give a true and fair view of the Shire's financial position as at 30th June 2017, and that (so far as the Auditors' enquiries have revealed) we have complied with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the applicable financial controls of any other written law.

The Independent Auditor's Report also records that we were able to furnish all necessary information and explanations and that the supplementary ratio calculations were reasonably calculated and based on verifiable information.

Consultation

Russell Harrison, Auditor

Chris Martain, Lincolns Accountants and Business Advisers

Colin Bastow, CEO

Statutory Environment

Subsection 7.9 (1) of the Local Government Act 1995 states as follows:

An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —

- (a) the mayor or president; and
- (b) the CEO of the local government; and
- (c) the Minister.

Section 7.12AB specifies:

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

Obviously, these requirements have now been completed.

Regulation 51 of the Local Government (Financial Management) Regulations 1996 requires that:

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

DISCLAIMER READING

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We have already complied with Regulation 51, and have the Department of Local Government, Sport and Cultural Industries' written acknowledgement.

As noted in the Auditor's report, management is responsible for the other information that will make up the Shire's 2016-2017 Annual Report. Now that the Financial Statements and Independent Auditor's Report are to hand, the management team will produce the 2016-2017 Annual Report with a view to presenting it to the next ordinary Council meeting for acceptance.

The process going forward is set out in Sections 5.54 to 5.55A of the Local Government Act 1995:

5.54. Acceptance of annual reports

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

** Absolute majority required.*

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

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

Risk Assessment

Comments on Financial Risk Management are set out in Note 35 of the Annual Financial Statements.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

DISCLAIMER READING

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Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR THOMAS**SECONDED CR WARD****That:**

1. The audited Annual Financial Report for the Year Ended 30th June 2017 be received.
2. The Independent Auditor's Report for the Year Ended 30th June 2017 be received.
3. The Audit Management Letter be received.
4. The Auditor's comments and the CEO's comments as set out in the Audit Management Letter and its annexures be noted.

CARRIED 6/0**5. Presentation**

Russel Harrison– Lincolns

6. Closure

There being no further business the meeting was closed at 1.42pm.

DISCLAIMER READING

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SHIRE OF WILUNA

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2017

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Principal place of business:
Address:
Unit 5, 30 Scotia Street
Wiluna WA 6646

**SHIRE OF WILUNA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and supporting notes and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2017 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

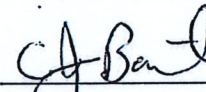
Signed as authorisation of issue on the

2nd

day of

March

2018



Colin Bastow
Chief Executive Officer

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue				
Rates	22	3,710,948	3,702,061	3,486,575
Operating grants, subsidies and contributions	29	4,129,147	2,773,129	12,251,421
Fees and charges	28	734,557	260,308	218,940
Interest earnings	2(a)	253,084	187,000	205,948
Other revenue	2(a)	93,600	75,400	97,205
		8,921,336	6,997,898	16,260,089
Expenses				
Employee costs		(1,618,661)	(2,269,503)	(1,315,889)
Materials and contracts		(2,334,608)	(2,616,333)	(12,565,017)
Utility charges		(135,714)	(175,895)	(148,832)
Depreciation on non-current assets	2(a)	(2,727,092)	(6,487,050)	(5,947,104)
Interest expenses	2(a)	(84,235)	(36,948)	(54,550)
Insurance expenses		(202,928)	(214,894)	(212,415)
Other expenditure		(373,293)	(11,500)	(127,452)
		(7,476,531)	(11,812,123)	(20,371,259)
		1,444,805	(4,814,225)	(4,111,170)
Non-operating grants, subsidies and contributions	29	513,903	2,150,314	1,487,033
Profit on asset disposals	20	42,737	16,056	20,256
(Loss) on asset disposals	20	0	(14,716)	(8,618)
Fair value adjustments to fixed assets through profit and loss (loss on revaluation)		0	(50,000)	0
Net result		2,001,445	(2,712,571)	(2,612,499)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(2,124,234)	0	370,292
Total other comprehensive income		(2,124,234)	0	370,292
Total comprehensive income		(122,789)	(2,712,571)	(2,242,207)

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

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue	2(a)			
Governance		63	500	391
General purpose funding		7,766,596	6,361,628	4,915,502
Law, order, public safety		9,780	7,122	4,284
Health		763	0	191
Education and welfare		0	150	1,195
Housing		3,588	500	1,480
Community amenities		72,093	78,930	67,781
Recreation and culture		219,523	248,400	190,094
Transport		806,953	249,360	11,011,673
Economic services		15,575	15,550	12,696
Other property and services		26,402	35,758	54,802
		<u>8,921,336</u>	<u>6,997,898</u>	<u>16,260,089</u>
Expenses	2(a)			
Governance		(1,205,421)	(1,421,595)	(976,928)
General purpose funding		(520,256)	(236,334)	(206,093)
Law, order, public safety		(113,771)	(214,867)	(129,307)
Health		(85,762)	(100,003)	(74,462)
Education and welfare		(15,606)	(255,402)	(56,620)
Housing		(154,000)	0	0
Community amenities		(519,723)	(510,624)	(565,470)
Recreation and culture		(957,421)	(1,463,879)	(1,100,370)
Transport		(3,571,846)	(7,133,025)	(16,971,466)
Economic services		(271,035)	(430,876)	(231,354)
Other property and services		21,773	(8,570)	(4,639)
		<u>(7,393,068)</u>	<u>(11,775,175)</u>	<u>(20,316,709)</u>
Finance costs	2(a)			
Governance		0	(3,230)	0
Recreation and culture		(27,442)	(9,918)	(12,562)
Economic services		(56,021)	(23,800)	(39,988)
		<u>(83,463)</u>	<u>(36,948)</u>	<u>(52,550)</u>
		1,444,805	(4,814,225)	(4,109,170)
Non-operating grants, subsidies and contributions	29	513,903	2,150,314	1,487,033
Profit on disposal of assets	20	42,737	16,056	20,256
(Loss) on disposal of assets	20	0	(14,716)	(8,618)
Reversal of prior year loss on revaluation of Infrastructure - User defined 5	7(b)	0	(50,000)	0
Net result		<u>2,001,445</u>	<u>(2,712,571)</u>	<u>(2,610,499)</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	(2,124,234)	0	370,292
Total other comprehensive income		<u>(2,124,234)</u>	<u>0</u>	<u>370,292</u>
Total comprehensive income		<u>(122,789)</u>	<u>(2,712,571)</u>	<u>(2,240,207)</u>

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2017

	NOTE	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	3	12,914,669	11,221,277
Trade and other receivables	4	515,595	1,528,695
Inventories	5	10,861	42,458
TOTAL CURRENT ASSETS		13,441,125	12,792,430
NON-CURRENT ASSETS			
Property, plant and equipment	6	15,731,407	15,681,739
Infrastructure	7	169,675,555	171,054,321
TOTAL NON-CURRENT ASSETS		185,406,962	186,736,060
TOTAL ASSETS		198,848,087	199,528,490
CURRENT LIABILITIES			
Trade and other payables	8	516,697	866,749
Current portion of long term borrowings	9	165,647	159,277
Provisions	10	110,649	150,658
TOTAL CURRENT LIABILITIES		792,993	1,176,684
NON-CURRENT LIABILITIES			
Long term borrowings	9	933,062	1,098,709
Provisions	10	34,625	42,900
TOTAL NON-CURRENT LIABILITIES		967,687	1,141,609
TOTAL LIABILITIES		1,760,679.70	2,318,293
NET ASSETS		197,087,408	197,210,197
EQUITY			
Retained surplus		22,683,088	22,810,095
Reserves - cash backed	11	6,565,913	4,437,461
Revaluation surplus	12	167,838,407	169,962,640
TOTAL EQUITY		197,087,408	197,210,196

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

**SHIRE OF WILUNA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	RESERVES			TOTAL EQUITY
		RETAINED	CASH	REVALUATION	
		SURPLUS	BACKED	SURPLUS	
		\$	\$	\$	\$
Balance as at 1 July 2016		26,520,021	3,338,034	169,592,349	199,450,405
Comprehensive income					
Net result		(2,610,499)	0	0	(2,610,499)
Changes on revaluation of assets	12	0	0	370,292	370,292
Total comprehensive income		(2,610,499)	0	370,292	(2,240,207)
Transfers from/(to) reserves		(1,099,427)	1,099,427	0	0
Balance as at 30 June 2016		22,810,095	4,437,461	169,962,641	197,210,198
Comprehensive income					
Net result		2,001,445	0	0	2,001,445
Changes on revaluation of assets	12	0	0	(2,124,234)	(2,124,234)
Total comprehensive income		2,001,445	0	(2,124,234)	(122,789)
Transfers from/(to) reserves		(2,128,452)	2,128,452	0	0
Balance as at 30 June 2017		22,683,088	6,565,913	167,838,407	197,087,408

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

SHIRE OF WILUNA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017	2017	2016
		Actual	Budget	Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,986,606	3,702,061	3,283,333
Operating grants, subsidies and contributions		5,016,151	3,773,129	12,269,807
Fees and charges		734,557	260,308	218,940
Interest earnings		253,084	187,000	227,047
Goods and services tax		(87,306)	0	0
Other revenue		93,600	75,400	97,205
		<u>9,996,692</u>	<u>7,997,898</u>	<u>16,096,332</u>
Payments				
Employee costs		(1,677,988)	(2,269,503)	(1,224,487)
Materials and contracts		(2,668,846)	(2,616,333)	(13,216,058)
Utility charges		(135,714)	(175,895)	(148,832)
Interest expenses		(57,410)	(36,948)	(58,947)
Insurance expenses		(202,928)	(214,894)	(212,415)
Goods and services tax		0	0	35,127
Other expenditure		(373,293)	(11,500)	(127,452)
		<u>(5,116,179)</u>	<u>(5,325,073)</u>	<u>(14,953,064)</u>
Net cash provided by (used in)				
operating activities	13(b)	4,880,514	2,672,825	1,143,268
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of				
property, plant & equipment		(2,971,682)	(9,273,800)	(311,606)
Payments for construction of				
infrastructure		(710,536)	(2,671,094)	(1,443,225)
Payments for Work in Progress		0	0	(439,403)
Non-operating grants, subsidies and contributions		513,903	2,150,315	1,487,033
Proceeds from sale of fixed assets		202,727	660,000	150,000
Net cash provided by (used in)				
investment activities		<u>(2,965,588)</u>	<u>(9,134,579)</u>	<u>(557,201)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(159,277)	(159,277)	(153,152)
Proceeds from self supporting loans		(62,256)	0	0
Proceeds from new debentures		0	1,000,000	0
Net cash provided by (used in)				
financing activities		<u>(221,533)</u>	<u>840,723</u>	<u>(153,152)</u>
Net increase (decrease) in cash held				
		1,693,393	(5,621,031)	432,915
Cash at beginning of year		11,221,277	11,221,277	10,788,362
Cash and cash equivalents				
at the end of the year	13(a)	<u>12,914,670</u>	<u>5,600,246</u>	<u>11,221,277</u>

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

**SHIRE OF WILUNA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
Net current assets at start of financial year - surplus/(deficit)		<u>7,337,562</u>	<u>7,279,585</u>	<u>7,278,600</u>
		7,337,562	7,279,585	7,278,600
Revenue from operating activities (excluding rates)				
Governance		63	500	391
General purpose funding		4,055,674	2,659,567	1,428,927
Law, order, public safety		9,780	7,122	4,284
Health		763	0	191
Education and welfare		0	150	1,195
Housing		3,588	500	1,480
Community amenities		72,093	78,930	67,781
Recreation and culture		219,523	248,400	190,094
Transport		813,941	249,360	11,011,673
Economic services		15,575	15,550	12,696
Other property and services		<u>62,151</u>	<u>49,577</u>	<u>75,058</u>
		5,253,151	3,309,656	12,793,770
Expenditure from operating activities				
Governance		(1,205,421)	(1,424,825)	(976,928)
General purpose funding		(520,256)	(236,334)	(206,093)
Law, order, public safety		(113,771)	(214,867)	(129,307)
Health		(85,762)	(100,003)	(74,462)
Education and welfare		(15,606)	(255,402)	(56,620)
Housing		(154,000)	0	0
Community amenities		(519,723)	(510,624)	(565,470)
Recreation and culture		(984,863)	(1,473,797)	(1,125,493)
Transport		(3,571,846)	(7,145,504)	(16,967,523)
Economic services		(327,055)	(454,676)	(271,342)
Other property and services		<u>21,746</u>	<u>(8,570)</u>	<u>(4,639)</u>
		(7,476,557)	(11,824,602)	(20,377,877)
Operating activities excluded from budget				
(Profit) on disposal of assets	20	(42,737)	(16,056)	(20,256)
Loss on disposal of assets	20	0	14,716	8,618
Movement in employee benefit provisions (non-current)		(8,275)	0	30,809
Depreciation and amortisation on assets	2(a)	<u>2,727,092</u>	<u>6,487,050</u>	<u>5,947,104</u>
Amount attributable to operating activities		7,790,236	5,250,349	5,660,768
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		513,903	2,150,314	1,487,033
Proceeds from disposal of assets	20	202,727	660,000	150,000
Purchase of property, plant and equipment	6(b)	(2,971,682)	(9,273,800)	(741,374)
Purchase and construction of infrastructure	7(b)	<u>(710,536)</u>	<u>(2,671,093)</u>	<u>(1,452,860)</u>
Amount attributable to investing activities		(2,965,588)	(9,134,579)	(557,201)
FINANCING ACTIVITIES				
Repayment of debentures	21(a)	(159,277)	(159,277)	(153,152)
Proceeds from new debentures	21(a)	0	1,000,000	0
Transfers to reserves (restricted assets)	11	(2,128,452)	(1,225,000)	(1,099,428)
Transfers from reserves (restricted assets)	11	<u>0</u>	<u>566,446</u>	<u>0</u>
Amount attributable to financing activities		(2,287,729)	182,169	(1,252,580)
Surplus(deficiency) before general rates		<u>2,536,919</u>	<u>(3,702,061)</u>	<u>3,850,987</u>
Total amount raised from general rates	22	<u>3,710,948</u>	<u>3,702,061</u>	<u>3,486,575</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	23	<u><u>6,247,867</u></u>	<u><u>0</u></u>	<u><u>7,337,562</u></u>

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and 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.

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 19 to these financial statements.

(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) 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 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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(d) Inventories

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.

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

(e) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Fixed Assets (Continued)

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the Shire was required to include as an asset (by 30 June 2013), 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 in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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 no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the 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 acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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 asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all 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 fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits 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 is not included as an asset of the Shire.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold 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.

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:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fair Value of Assets and Liabilities

Capitalisation threshold

Items of Property, plant, furniture and equipment when acquired are only capitalised if the purchase cost/value of the item is equal or exceeds the following:

Buildings	\$5,000
Plant	\$5,000
Furniture	\$3,000
Equipment/Tools	\$3,000

Any items acquired that are below the above threshold are included as an operational cost and recorded in the asset inventory system.

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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.

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fair Value of Assets and Liabilities (Continued)

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 an asset at its current service capacity.

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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(g) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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.

(h) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's 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 assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(i) 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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

(k) 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.

(l) 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.

(m) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(o) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

(p) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(q) 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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(s) Rounding Off Figures

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

(t) 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 statement, 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.

(u) 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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

(w) Adoption of New and Revised 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.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

<p>(i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</p> <p>[AASB 10, 124 & 1049]</p>	<p>The objective of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>
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SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES

2017
\$

2016
\$

(a) Net Result

The Net result includes:

(i) Charging as an expense:

Auditors remuneration

- Audit of the Annual Financial Report	32,513	26,411
- Acquittal audit and other services	19,416	5,826
	<u>51,929</u>	<u>32,237</u>

Depreciation

Buildings - non-specialised	301,250	299,147
Furniture and equipment	44,896	43,584
Plant and equipment	291,644	319,114
Infrastructure - Roads	1,893,992	5,094,208
Infrastructure - Airport	141,436	138,421
Infrastructure - Other	53,874	52,630
	<u>2,727,092</u>	<u>5,947,104</u>

Interest expenses (finance costs)

Debentures (refer Note 21 (a))	83,464	52,550
Municipal Bank Interest	772	2,000
	<u>84,235</u>	<u>54,550</u>

(ii) Crediting as revenue:

Other revenue

Reimbursements and recoveries	90,626	89,113
Other	2,974	8,092
	<u>93,600</u>	<u>97,205</u>

2017
Actual
\$

2017
Budget
\$

2016
Actual
\$

Interest earnings

- Reserve funds	137,804	99,500	103,772
- Other funds	84,687	50,500	64,199
Other interest revenue (refer note 27)	30,593	37,000	37,977
	<u>253,084</u>	<u>187,000</u>	<u>205,948</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

The Shire of Wiluna is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

We live in a diverse and dynamic region with outstanding opportunities for all.

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of pest control services and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide opportunities for the community to develop their education and training and capacity.

Activities:

Provision and development of community service programmes, including training and disabilities requirements.

HOUSING

Objective:

To provide and maintain housing for the employees of the Shire.

Activities:

Provision and maintenance of housing for the employees of the Shire.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services & amenities required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being.

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion, provision of rural services including weed control and vermin control. Building Control and economic development facilities.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire's overheads operating accounts.

Activities:

Private works operation, administration overheads, plant repair/operation costs, and works overhead costs.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/15 \$	Received ⁽²⁾ 2015/16 \$	Expended ⁽³⁾ 2015/16 \$	Closing Balance ⁽¹⁾ 30/06/16 \$	Received ⁽²⁾ 2016/17 \$	Expended ⁽³⁾ 2016/17 \$	Closing Balance 30/06/17 \$
Law, order, public safety							
Emergency Services - Operational Grant	16,118	3,919	(11,002)	9,035	9,570	(18,605)	0
Recreation and culture							
Dept of Art - Art Gallery Operation Grant	32,172	100,000	(90,649)	41,523	135,000	(96,621)	79,902
Dept of Sports and Recreation Swimming Pool Funding	0	32,000	0	32,000	32,000	(64,000)	0
Dept of Sports and Recreation	0	0	0	0	14,700	(14,700)	0
Dept of Art - Art Gallery Fit Out	0	0	0	0	79,827	(79,827)	0
Transport							
Main Roads WA - Regional Road Group	0	149,685	(149,685)	0	240,000	(197,126)	42,874
Federal Government Roads to Recovery	0	1,089,348	(815,714)	273,634	0	(117,345)	156,289
Regional Airport Development Scheme	0	29,604	(29,604)	0	0	0	0
Regional Airport Development Scheme	0	185,000	(185,000)	0	0	0	0
Remote Communities - FAGS	18,000	36,000	(54,000)	0	18,604	0	18,604
Remote Aboriginal Communities	18,000	27,000	(45,000)	0	3,698	0	3,698
Main Roads WA - Direct Grant Funds	0	0	0	0	190,236	(190,236)	0
Economic services							
Department of Local Government - CLGF	982,458	0	(350,857)	631,601	0	(60,849)	570,752
Department of Local Government - CLGF	393,357	0	(198,231)	195,126	0	(195,126)	0
Department of Local Government - CLGF	417,416	0	0	417,416	0	(417,416)	0
AED	14,994	0	0	14,994	0	(14,994)	0
Wiluna Development Programme	53,752	0	0	53,752	0	(53,752)	0
Dept of Culture & Arts-Future Focus for	0	5,000	0	5,000	0	(5,000)	0
Total	<u>1,946,267</u>	<u>1,657,556</u>	<u>(1,929,742)</u>	<u>1,674,081</u>	<u>723,635</u>	<u>(1,525,597)</u>	<u>872,119</u>

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2017 \$	2016 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		6,348,756	3,909,735
Restricted		6,565,913	7,311,542
		<u>12,914,669</u>	<u>11,221,277</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave reserve	11	174,988	72,893
Asset Replacement reserve	11	4,238,321	3,163,590
Airport Reserve	11	1,115,414	1,084,261
Reserve - Computer	11	103,770	100,872
Reserve - Wiluna Telecentre	11	16,301	15,846
Reserve - Caravan Park	11	45,000	0
Reserve - Heritage and Interpretive Centre	2(c)	570,752	0
Reserve - Unspent Grants and Contributions	2(c)	301,367	0
Unspent Grants and Contributions		0	1,674,081
Unspent loans	21(c)	0	1,200,000
		<u>6,565,913</u>	<u>7,311,543</u>
		2017 \$	2016 \$

4. TRADE AND OTHER RECEIVABLES

Current			
Rates outstanding		119,762	395,420
Sundry debtors		257,924	1,160,614
GST receivable		95,028	7,722
Provision for Bad Debts		0	(62,256)
Accrued Income		42,881	27,195
		<u>515,595</u>	<u>1,528,695</u>

Information with respect the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding	<u>119,762</u>	<u>395,420</u>
Includes:		
0 to 3 months overdue	18,239	6,455
3 to 6 months overdue	0	53,105
Over 6 months	<u>101,523</u>	<u>335,860</u>
Sundry debtors	<u>257,924</u>	<u>1,160,614</u>
Includes:		
0 to 3 months overdue	207,416	1,111,664
3 to 6 months overdue	236	275
Over 6 months	<u>50,272</u>	<u>48,675</u>

5. INVENTORIES

Current			
Fuel and materials		10,861	42,458
		<u>10,861</u>	<u>42,458</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017 \$	2016 \$
6 (a). PROPERTY, PLANT AND EQUIPMENT		
Land		
- Independent valuation 2014 - level 2	0	390,000
- Griffin Valuation Advisory valuation 2017 - level 2	335,000	0
	<u>335,000</u>	<u>390,000</u>
	<u>335,000</u>	<u>390,000</u>
Buildings - non-specialised at:		
- Independent valuation 2014 - level 3	0	13,056,993
- Griffin Valuation Advisory valuation 2017 - level 2	10,075,300	0
- Additions after valuation - cost	3,171,817	81,415
Buildings - non-specialised - Less: accumulated depreciation	0	(692,624)
	<u>13,247,117</u>	<u>12,445,784</u>
Total land and buildings	<u>13,582,117</u>	<u>12,835,784</u>
Plant and equipment at:		
- Griffin Valuation Advisory valuation 2016 - level 2	1,920,773	2,053,250
- Additions after valuation - cost	321,668	0
Plant and equipment - Less: accumulated depreciation	(234,006)	0
	<u>2,008,435</u>	<u>2,053,250</u>
Furniture and equipment at:		
- Management valuation 2016 - level 2	132,620	132,620
- Independent valuation 2016 - level 3	43,750	43,750
- Additions after valuation - cost	9,381	0
Furniture and equipment Less: accumulated depreciation	(44,896)	0
	<u>140,855</u>	<u>176,370</u>
Total Plant, Furniture and equipment	<u>2,149,290</u>	<u>2,229,620</u>
Work in Progress - Building at:		
- at Cost	0	186,567
- Additions after valuation - cost	0	429,768
	<u>0</u>	<u>616,335</u>
	<u>15,731,407</u>	<u>15,681,739</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening 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 property, plant and equipment to be shown at fair value.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) 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.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Land - freehold land	390,000	0	0	(55,000)	0	0	0	335,000
Total land	390,000	0	0	(55,000)	0	0	0	335,000
Buildings - non-specialised	12,445,784	3,171,817	0	(2,069,234)	0	0	(301,250)	13,247,117
Total buildings	12,445,784	3,171,817	0	(2,069,234)	0	0	(301,250)	13,247,117
Total land and buildings	12,835,784	3,171,817	0	(2,124,234)	0	0	(301,250)	13,582,117
Furniture and equipment	176,370	9,381	0	0	0	0	(44,896)	140,855
Plant and equipment	2,053,250	406,819	(217,629)	0	0	0	(234,005)	2,008,435
Work in Progress - Building	616,335	(616,335)	0	0	0	0	0	0
Total property, plant and equipment	15,681,739	2,971,682	(217,629)	(2,124,234)	0	0	(580,151)	15,731,407

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs used
Land					
Land - freehold land	Level 2	Sales Comparison Approach/Cost Approach	Market Value	June 2017	Market sales evidence available at the date of valuation; specific valuation comments
Land - leasehold Interest	Level 3	Sales Comparison Approach/Cost Approach (Net Valuation Approach)	Fair Value	June 2017	Market sales evidence available at the date of valuation ; specific valuation comments
Land - vested in and under the control of Council					
Buildings - non-specialised	Level 3	Sales Comparison Approach/Cost Approach (Net Valuation Approach)	Fair Value	June 2017	Market sales evidence available at the date of valuation ; specific valuation comments
Furniture and equipment					
- Management valuation	Level 2	Market approach (Net Valuation Approach)	Market Value	June 2016	Comparison with market value of similar assets.
- Management valuation	Level 3	Market approach (Net Valuation Approach)	Market Value	June 2016	Comparison with market value of similar assets;
Plant and equipment					
- Management valuation	Level 2	Market approach (Net Valuation Approach)	Market Value	June 2013	Comparison with market value of similar assets.
- Independent valuation	Level 2	Market approach (Net Valuation Approach)	Fair Value	June 2016	Open market value of similar assets; comparison with market value of similar assets
Work in Progress - Building					

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016
	\$	\$
7 (a). INFRASTRUCTURE		
Infrastructure - Roads		
- Management valuation 2015 - level 2	217,884,131	217,884,131
- Additions after valuation - cost	1,474,782	1,115,427
Infrastructure - Roads - Less: accumulated depreciation	<u>(54,539,208)</u>	<u>(52,645,216)</u>
	164,819,705	166,354,342
 Infrastructure - Airport		
- Management valuation 2015 - level 2	3,279,750	3,279,750
- Additions after valuation - cost	649,579	298,398
Infrastructure - Airport - Less: accumulated depreciation	<u>(279,857)</u>	<u>(138,421)</u>
	3,649,472	3,439,727
 Infrastructure - Other		
- Management valuation 2015 - level 2	1,242,850	1,242,850
- Additions after valuation - cost	70,032	29,400
Infrastructure - Other- Less: accumulated depreciation	<u>(106,504)</u>	<u>(52,630)</u>
	1,206,378	1,219,620
 Work in Progress - Infrastructure		
- at Cost	<u>0</u>	<u>40,632</u>
	0	40,632
	<u><u>169,675,555</u></u>	<u><u>171,054,321</u></u>

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening 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 infrastructure to be shown at fair value.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

7. INFRASTRUCTURE (Continued)

(b) 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.

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements) Transferred to Revaluation	Revaluation (Loss)/ Reversal Transferred to Profit or Loss	Impairment (Losses)/ Reversals	Depreciation (Expense)	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - Roads	166,354,342	359,355	0	0	0	0	(1,893,992)	164,819,705
Infrastructure - Airport	3,439,727	351,181	0	0	0	0	(141,436)	3,649,472
Infrastructure - Other	1,219,620	40,632	0	0	0	0	(53,874)	1,206,378
Work in Progress - Infrastructure	40,632	(40,632)	0	0	0	0	0	0
Total infrastructure	171,054,321	710,536	0	0	0	0	(2,089,302)	169,675,555

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Infrastructure - Roads	Level 3	Cost Approach (Gross Revaluation Method)	Condition based valuation	June 2015	Condition based valuation; Valuation generated using the RAMM (Roman II) module
Infrastructure - Airport	Level 2	Cost Approach (Net Revaluation Method)	Fair Value	June 2015	Market sales evidence available at the date of valuation; specific valuation comments
Infrastructure - Other	Level 2	Cost Approach (Net Revaluation Method)	Fair Value	June 2015	Market sales evidence available at the date of valuation; specific valuation comments

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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	262,159	685,784
Accrued interest on debentures	41,886	15,060
Accrued salaries and wages	0	47,106
ATO liabilities	36,063	0
Accrued Expenses	142,005	84,215
Rates with credit balances	34,584	34,584
	<u>516,697</u>	<u>866,749</u>

9. LONG-TERM BORROWINGS

Current		
Secured by floating charge		
Debentures	<u>165,647</u>	<u>159,277</u>
	<u>165,647</u>	<u>159,277</u>
Non-current		
Secured by floating charge		
Debentures	<u>933,062</u>	<u>1,098,709</u>
	<u>933,062</u>	<u>1,098,709</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2016			
Current provisions	91,968	58,690	150,658
Non-current provisions	0	42,900	42,900
	<u>91,968</u>	<u>101,590</u>	<u>193,558</u>
Additional provision	(5,891)	(42,393)	(48,284)
Balance at 30 June 2017	<u>86,077</u>	<u>59,197</u>	<u>145,274</u>
Comprises			
Current	86,077	24,572	110,649
Non-current	0	34,625	34,625
	<u>86,077</u>	<u>59,197</u>	<u>145,274</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

11. RESERVES - CASH BACKED

	Actual 2017 Opening Balance \$	Actual 2017 Transfer to \$	Actual 2017 Transfer (from) \$	Actual 2017 Closing Balance \$	Budget 2017 Opening Balance \$	Budget 2017 Transfer to \$	Budget 2017 Transfer (from) \$	Budget 2017 Closing Balance \$	Actual 2016 Opening Balance \$	Actual 2016 Transfer to \$	Actual 2016 Transfer (from) \$	Actual 2016 Closing Balance \$
Leave reserve	72,893	102,094	0	174,987	72,894	122,900	0	195,794	70,159	2,734	0	72,893
Asset Replacement reserve	3,163,590	1,074,732	0	4,238,322	3,163,590	1,070,000	(250,000)	3,983,590	2,824,188	339,402	0	3,163,590
Airport Reserve	1,084,261	31,154	0	1,115,415	1,084,261	29,000	(250,000)	863,261	369,847	714,414	0	1,084,261
Reserve - Computer	100,871	2,898	0	103,769	100,872	2,500	(50,000)	53,372	58,588	42,283	0	100,871
Reserve - Wiluna Telecentre	15,846	455	0	16,301	0	0	0	0	15,252	594	0	15,846
Reserve - Caravan Park	0	45,000	0	45,000	0	0	0	0	0	0	0	0
Reserve - Heritage and Interpretive Centre	0	570,752	0	570,752	0	0	0	0	0	0	0	0
Reserve - Unspent Grants and Contributions	0	301,367	0	301,367	0	0	0	0	0	0	0	0
Community Access IT Reserve	0	0	0	0	15,846	600	(16,446)	0	0	0	0	0
	4,437,461	2,128,452	0	6,565,913	4,437,462	1,225,000	(566,446)	5,096,016	3,338,034	1,099,427	0	4,437,461

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

11. RESERVES - CASH BACKED

In accordance with council resolutions 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
Leave reserve	N/A	- to be used to fund annual and long service leave requirements.
Asset Replacement reserve	2018 forward	- to be used for the purchase and replacement of equipment, furniture, plant, buildings, infrastructure including roads, footpaths and recreation facilities.
Airport Reserve	2018 forward	- to be used to fund the long term maintenance and upgrading of the Wiluna Airstrip.
Reserve - Computer	2018 forward	- to be used to ensure that the administration computer system is maintained.
Reserve - Wiluna Telecentre	2018 forward	- to be used to fund the replacement and upgrading of the IT Equipment provided for use by the community.
Reserve - Caravan Park	2018	- to be used to fund the building of a Caravan Park.
Reserve - Heritage and Interpretive Centre	2018	- to be used to fund the remaining work at the Heritage and Interpretive Centre.
Reserve - Unspent Grants and Contributions	2018 forward	- to be expended as stipulated by the Grant funding agreements.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

12. REVALUATION SURPLUS

	2017	2017	2017	2017	2017	2016	2016	2016	2016	2016
	Opening	Revaluation	Revaluation	Total	Closing	Opening	Revaluation	Revaluation	Total	Closing
	Balance	Increment	(Decrement)	Movement on	Balance	Balance	Increment	(Decrement)	Movement on	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	6,347,852	0	(2,124,234)	(2,124,234)	4,223,618	6,347,852	0	0	0	6,347,852
Furniture and equipment	103,228	0	0	0	103,228	144,887	0	(41,659)	(41,659)	103,228
Plant and equipment	641,225	0	0	0	641,225	229,274	411,951	0	411,951	641,225
Infrastructure - roads	160,237,455	0	0	0	160,237,455	160,237,455	0	0	0	160,237,455
Infrastructure - airport	2,632,881	0	0	0	2,632,881	2,632,881	0	0	0	2,632,881
	169,962,641	0	(2,124,234)	(2,124,234)	167,838,407	169,592,349	411,951	(41,659)	370,292	169,962,641

Movements on revaluation of fixed assets 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.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2017 \$	2017 Budget \$	2016 \$
Cash and cash equivalents	<u>12,914,669</u>	<u>5,600,246</u>	<u>11,221,277</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	2,001,445	(2,712,571)	(2,612,499)
Non-cash flows in Net result:			
Depreciation	2,727,092	6,487,050	5,947,104
(Profit)/Loss on sale of asset	(42,737)	(1,340)	(11,638)
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	1,075,356	1,000,000	(128,630)
(Increase)/Decrease in inventories	31,597	0	(25)
Increase/(Decrease) in payables	(350,052)	0	(619,903)
Increase/(Decrease) in provisions	(48,283)	0	53,892
Grants contributions for the development of assets	(513,903)	(2,150,314)	(1,487,033)
Net cash from operating activities	<u>4,880,515</u>	<u>2,622,825</u>	<u>1,141,268</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements	\$		\$
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	50,000		50,000
Credit card balance at balance date	7,670		(17,108)
Total amount of credit unused	<u>57,670</u>		<u>32,892</u>
Loan facilities			
Loan facilities - current	165,647		159,277
Loan facilities - non-current	933,062		1,098,709
Total facilities in use at balance date	<u>1,098,709</u>		<u>1,257,986</u>
Unused loan facilities at balance date	<u>0</u>		<u>1,200,000</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

14. CONTINGENT LIABILITIES

The Shire is not aware of any contingent liabilities as at 30 June 2017.

15. CAPITAL AND LEASING COMMITMENTS

(a) Operating Lease Commitments

The Shire did not have any future operating lease commitments at the reporting date.

(b) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments at the reporting date, except for the restrictions imposed by regulations or other externally imposed requirement disclosed in Note 3.

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements at 30 June 2017.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2017	2016
	\$	\$
Governance	150,000	0
General purpose funding	322,816	403,520
Law, order, public safety	130,894	163,617
Education and welfare	2,400	3,000
Housing	5,210,922	5,888,652
Community amenities	198,739	248,424
Recreation and culture	4,591,239	5,239,049
Transport	171,720,843	170,478,183
Economic services	796,976	996,220
Other property and services	4,246,236	4,886,548
Unallocated	11,477,022	11,221,277
	<u>198,848,087</u>	<u>199,528,490</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016	2015
18. FINANCIAL RATIOS			
Current ratio	11.12	4.97	3.39
Asset sustainability ratio	0.11	0.20	0.47
Debt service cover ratio	17.71	9.25	9.14
Operating surplus ratio	0.36	(1.02)	(0.10)
Own source revenue coverage ratio	0.56	0.20	0.47

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 sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 54 of this document.

Three of the 2017 ratios disclosed above were distorted by the early receipt of one instalment of the of the 2017-18 Financial Assistance Grant in June 2017.

The early payment of the grant increased operating revenue in 2017 by \$1,307,518.

Three of the 2015 and 2016 ratios disclosed above were distorted by the early receipt of one instalment of the of the 2015-18 Financial Assistance Grant in June 2015.

The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by \$1,241,029 .

If recognised in the year to which the allocation related, the calculations in the 2017, 2016 and 2015 columns above would be as follows:

	2017	2016	2015
Current ratio	10.08	5.38	2.66
Operating surplus ratio	0.04	(0.71)	(0.41)
Debt service cover ratio	12.32	15.28	3.12

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

19. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	1 July 2016	Amounts Received	Amounts Paid	30 June 2017
	\$	\$	(\$)	\$
Gym Keys Deposit/Other Bond Deposits	11,817	5,147	(4,786)	12,178
	<u>11,817</u>			<u>12,178</u>

20. DISPOSALS OF ASSETS - 2016/17 FINANCIAL YEAR

The following assets were disposed of during the year.

	Asset	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
Plant and Equipment									
Governance									
CEO Vehicle - Toyota LC 200	6011A	64,953	83,636	18,683	0	470,000	480,000	10,000	0
CEO Vehicle - Toyota LC 201	6011B	67,480	84,546	17,066	0	0	0	0	0
Transport									
Cat 950G Loader P36		0	0	0	0	47,763	50,000	2,237	0
Grader John Deere 2004 P19		0	0	0	0	101,543	90,000	0	(11,543)
Bobcat 2200 (Utility Gardens) WU-271 P48		0	0	0	0	8,173	5,000	0	(3,173)
Other property and services									
Nissan Patrol 2014 manual (EMTS Vehicle)	6002	27,557	34,545	6,988	0	31,181	35,000	3,819	0
		159,990	202,727	42,737	0	658,660	660,000	16,056	(14,716)

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal	New	Principal Repayments		Principal 30 June 2017		Interest Repayments	
	1 July 2016	Loans	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture								
Wiluna Recreation Ground	369,995	0	46,846	46,846	323,149	323,149	27,442	9,918
Economic services								
CSR/GBH/Interpretive Centre	887,990	0	112,431	112,431	775,559	775,559	56,021	23,800
	<u>1,257,985</u>	<u>0</u>	<u>159,277</u>	<u>159,277</u>	<u>1,098,708</u>	<u>1,098,708</u>	<u>83,464</u>	<u>33,718</u>

Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2016/17

The Shire did not take up any new debentures during the year ended 30 June 2017.

(c) Unspent Debentures

Particulars	Date	Balance	Borrowed	Expended	Balance
	Borrowed	1 July 16	During Year	During Year	30 June 17
		\$	\$	\$	\$
Gunbarrel Hwy/Canning Stock Route Heritage and Interpretive Centre		1,200,000		(1,200,000)	0
		<u>1,200,000</u>	<u>0</u>	<u>(1,200,000)</u>	<u>0</u>

(d) Overdraft

The Council has no overdraft facility and no overdraft has been utilised at 30 June 2017.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

22. RATING INFORMATION - 2016/17 FINANCIAL YEAR

	Rate in	Number	Rateable	Rate	Interim	Back	Total	Budget	Budget	Budget	Budget	
	\$	of	Value	Revenue	Rates	Rates	Revenue	Rate	Interim	Back	Total	
RATE TYPE												
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential general rate / general rate												
Gross rental value valuations												
GRV Wiluna Townsite	8.6700	69	1,078,928	140,430	0	0	140,430	93,543	0	0	93,543	
GRV Wiluna Mining	17.1430	6	6,380,000	1,093,723	0	0	1,093,723	1,093,723	0	0	1,093,723	
Unimproved value valuations												
UV Rural/Pastoral	11.6950	27	1,209,951	141,504	0	0	141,504	141,504	0	0	141,504	
UV Mining	15.3490	202	11,726,761	1,799,941	0	0	1,799,941	1,799,941	38,000	0	1,837,941	
UV Exploration and Prospecting	22.6820	205	1,999,252	453,470	0	0	453,470	453,470	0	0	453,470	
Sub-Total		509	22,394,892	3,629,068	0	0	3,629,068	3,582,181	38,000	0	3,620,181	
Minimum payment	Minimum											
	\$											
Gross rental value valuations												
GRV Wiluna Townsite	410	19	8,018	7,790	0	0	7,790	7,790	0	0	7,790	
GRV Wiluna Mining	310	3	60	930	0	0	930	930	0	0	930	
Unimproved value valuations												
UV Rural/Pastoral	310	2	1,695	620	0	0	620	620	0	0	620	
UV Mining	310	192	73,247	59,520	0	0	59,520	59,520	0	0	59,520	
UV Exploration and Prospecting	310	42	30,270	13,020	0	0	13,020	13,020	0	0	13,020	
Sub-Total		258	113,290	81,880	0	0	81,880	81,880	0	0	81,880	

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

23. NET CURRENT ASSETS

Composition of net current assets

	2017 (30 June 2017 Carried Forward)	2017 (1 July 2016 Brought Forward)	2016 (30 June 2016 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 16 brought forward	6,247,867	7,337,562	7,337,562
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	6,348,756	3,909,735	3,909,735
Restricted	6,565,913	7,311,542	7,311,542
Receivables			
Rates outstanding	119,762	395,420	395,420
Sundry debtors	257,924	1,160,614	1,160,614
GST receivable	95,028	7,722	7,722
Provision for Bad Debts	0	(62,256)	(62,256)
Accrued Income	42,881	27,195	27,195
Inventories			
Fuel and materials	10,861	42,458	42,458
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(262,159)	(685,784)	(685,784)
Accrued interest on debentures	(41,885)	(15,060)	(15,060)
Accrued salaries and wages	0	(47,106)	(47,106)
ATO liabilities	(36,063)	0	0
Accrued Expenses	(142,005)	(84,215)	(84,215)
Rates with credit balances	(34,584)	(34,584)	(34,584)
Current portion of long term borrowings			
Secured by floating charge	(165,647)	(159,277)	(159,277)
Provisions			
Provision for annual leave	(86,077)	(91,968)	(91,968)
Provision for long service leave	(24,572)	(58,690)	(58,690)
Unadjusted net current assets	12,648,133	11,615,746	11,615,746
Adjustments			
Less: Reserves - restricted cash	(6,565,913)	(4,437,461)	(4,437,461)
Add: Secured by floating charge	165,647	159,277	159,277
Adjusted net current assets - surplus/(deficit)	6,247,867	7,337,562	7,337,562

Difference

There was no difference between the surplus/(deficit) 1 July 2016 brought forward position used in the 2017 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2016 audited financial report.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

24. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

No specified area rates were imposed by the Shire during the year ended June 2017.

25. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

No service charges were imposed by the Shire during the year ended June 2017.

**26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2016/17 FINANCIAL YEAR**

No discount on rates is available.

27. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Instalment Options				
Option One				
Single full payment	30 September 16			11.00%
Option Two				
First Instalment	30 September 16	30	5.50%	11.00%
Second Instalment	30 November 16		5.50%	11.00%
Third Instalment	31 January 17		5.50%	11.00%
Fourth Instalment	31 March 17		5.50%	11.00%
			Revenue	Budgeted Revenue
			\$	\$
Interest on unpaid rates			20,885	30,000
Interest on instalment plan			9,708	7,000
Charges on instalment plan			4,960	4,000
			<u>35,553</u>	<u>41,000</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016
	\$	\$
28. FEES & CHARGES		
Governance	0	2
General purpose funding	7,455	68
Law, order, public safety	210	365
Health	763	191
Education and welfare	0	1,195
Housing	575	0
Community amenities	72,093	67,781
Recreation and culture	17,321	35,959
Transport	616,717	98,014
Economic services	15,491	12,696
Other property and services	3,932	2,669
	<u>734,557</u>	<u>218,940</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

29. GRANT REVENUE

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

	2017	2016
	\$	\$
By Nature or Type:		
Operating grants, subsidies and contributions		
General purpose funding	3,764,102	1,213,364
Law, order, public safety	9,570	3,919
Recreation and culture	165,240	137,000
Transport	190,236	10,897,138
	<u>4,129,147</u>	<u>12,251,421</u>
Non-operating grants, subsidies and contributions		
Recreation and culture	14,700	0
Transport	419,376	1,487,033
Economic services	79,827	0
	<u>513,903</u>	<u>1,487,033</u>
	<u>4,643,050</u>	<u>13,738,454</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>20</u>	<u>18</u>
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31. ELECTED MEMBERS REMUNERATION

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

	2017	2017	2016
	\$	Budget	\$
Meeting Fees	63,427	78,801	61,476
President's allowance	18,823	16,000	16,000
Deputy President's allowance	4,000	4,000	4,000
Travelling expenses	10,687	14,352	10,254
Telecommunications allowance	7,500	8,750	7,812
	<u>104,437</u>	<u>121,903</u>	<u>99,542</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

32. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

2017
\$

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

Short-term employee benefits	451,932
Post-employment benefits	64,645
Other long-term benefits	56,050
	<u>572,627</u>

Short-term employee benefits

These amounts include all salary, paid leave, 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 at Note 31.

All key management personnel (excluding councillors) were provided free residential housing by the Shire.

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 long service benefits accruing during the year.

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.

Name	Position	From	To
Dean Taylor	Acting Chief Executive Officer	1.7.16	20.11.16
Colin John Bastow	Deputy Chief Executive Officer	10.10.16	22.11.16
Colin John Bastow	Acting Chief Executive Officer	23.11.16	30.6.17
Warren Keith Olsen	Acting Deputy Chief Executive Officer	30.1.17	30.6.17
Tracey Luke	Executive Manager Community and Economic Development	1.7.16	30.6.17
Louka Stoyanov Shopov	Executive Manager Engineering and Development Services	5.9.16	30.6.17
Glen Deocampo	Executive Manager Corporate Services	1.7.16	31.3.17
Jim Quadrio	Councillor	1.7.16	30.6.17
Norma Ward	Councillor	1.7.16	30.6.17
Stacey Petterson	Councillor	1.7.16	30.6.17
Caroline Thomas	Councillor	1.7.16	30.6.17
Graham Harris	Councillor	1.7.16	30.6.17
Chris Webb	Councillor	1.7.16	30.6.17

All key management personnel in the above list (excluding councillors) were provided free residential housing by the Shire.

ii. 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.

iii. Joint venture entities accounted for under the equity method

The Shire has a one-third interest in an environmental health and building service. The interest in the joint venture entity is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities, refer to Note 16.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

32. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:

2017
\$

Associated companies/individuals:

Purchase of goods and services	1,520,913
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During the 2016-17 financial year the Shire purchased materials and services amounting to to \$963,914 from Goodwork Holdings Pty Ltd, an entity that is controlled by a close family member of a Councillor. All purchases were at arm's length, on normal terms and conditions and were in the normal course of Shire's operations.

During the 2016-17 financial year the Shire purchased materials and services amounting to to \$405,616 from Millrose Contracting, an entity that is controlled by close family members of a Councillor. All purchases were at arm's length, on normal terms and conditions and were in the normal course of Shire's operations.

During the 2016-17 financial year the Shire purchased contracting services amounting to \$151,383 from Red Tail Ridge Consulting, an entity that is controlled by Dean Taylor. Dean Taylor was provided with free housing valued at \$3,400. During this period Dean Taylor performed the Acting CEO and project manager duties for the Shire.

All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with their employment contract for the job they perform. As at 30 June 2017, the Shire employed 20 full-time and 3 part-time staff of which the executive assistant to the CEO and the Shire ranger were employees identified as a close family member of a Councillor. The total employee benefits including superannuation and other allowances paid to the two employees was \$106,600.

Joint venture entities:	Nil
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Amounts outstanding from related parties:	Nil
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Amounts payable to related parties:

Trade and other payables	94,367
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As at 30 June 2017, amounts owed by the Shire to Goodwork Holdings Pty Ltd, an entity that is controlled by a close family member of a Councillor amounted to \$13,244.

As at 30 June 2017, amounts owed by the Shire to Millrose Contracting, an entity that is controlled by close family members of a Councillor amounted to \$81,123.

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

33. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2016/2017 financial year.

34. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2016/2017 financial year.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2017	2016	2017	2016
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	12,914,669	11,221,277	12,914,669	11,221,277
Receivables	515,595	1,528,695	515,595	1,528,695
	<u>13,430,264</u>	<u>12,749,972</u>	<u>13,430,264</u>	<u>12,749,972</u>
Financial liabilities				
Payables	516,697	866,749	516,697	866,749
Borrowings	1,098,709	1,257,986	963,759	1,345,987
	<u>1,615,406</u>	<u>2,124,735</u>	<u>1,480,456</u>	<u>2,212,736</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

Held-to-maturity investments

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2017	2016
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	129,147	112,213
- Statement of Comprehensive Income	129,147	112,213

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2017	2016
Percentage of rates and annual charges		
- Current	5%	0%
- Overdue	95%	100%
Percentage of other receivables		
- Current	95%	95%
- Overdue	5%	5%

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2017</u>					
Payables	516,697	0	0	516,697	516,696
Borrowings	208,480	833,918	208,480	1,250,878	1,098,709
	<u>725,177</u>	<u>833,918</u>	<u>208,480</u>	<u>1,767,574</u>	<u>1,615,405</u>
<u>2016</u>					
Payables	866,749	0	0	866,749	866,749
Borrowings	208,480	833,918	416,959	1,459,357	1,257,986
	<u>1,075,229</u>	<u>833,918</u>	<u>416,959</u>	<u>2,326,106</u>	<u>2,124,735</u>

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings (continued)

Borrowings are also 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 following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
Year ended 30 June 2017								
Borrowings								
Fixed rate								
Debentures	0	0	0	0	0	1,098,709	1,098,709	3.96%
Weighted average Effective interest rate	0%	0%	0%	0%	0%	3.96%		
Year ended 30 June 2016								
Borrowings								
Fixed rate								
Debentures	0	0	0	0	0	1,257,985	1,257,985	3.96%
Weighted average Effective interest rate	0%	0%	0%	0%	0%	3.96%		

INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF WILUNA

Opinion

We have audited the accompanying financial report of the Shire of Wiluna, which comprises the statement of financial position as at 30 June 2017, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

In our opinion the financial report of the Shire of Wiluna is in accordance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, including:

- (a) giving a true and fair view of the Shire's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) We refer to our management letter in relation to financial ratios. Other than as disclosed, there are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (b) No 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 noted during the course of our audit.
- (c) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 59 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest it is not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Shire's annual report for the year ended 30 June 2017 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Council for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud and error.


In preparing the financial report, management 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.

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

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Accounting 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 include the economic decisions of the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at <http://www.ausb.gov.au/auditors/files/ar3.pdf>. This description forms part of our audit report.



Russell Harrison, Partner

Lincolns Accountants and Business Advisers

70 - 74 Frederick Street, Albany WA

Dated this ^{22nd} day of March 2018

**SHIRE OF WILUNA
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2017**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

	2017	2016	2015
Asset consumption ratio	0.75	0.78	0.80
Asset renewal funding ratio	1.92	0.94	0.86

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
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Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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