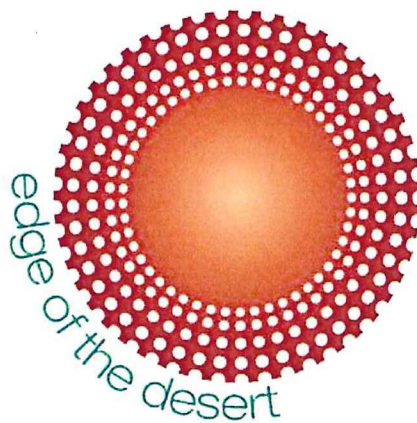


# Shire of Wiluna

## **MINUTES**



**Ordinary Meeting of Council**

**Held On**

**Wednesday 26 September 2018**

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#### DISCLAIMER READING

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**APPENDICES**

<b>APPENDIX 9.2.1.</b>	<b>Financial Report - July 2018</b>	<b>Green Pages</b>
<b>APPENDIX 9.2.2.</b>	<b>Financial Report - August 2018</b>	<b>Lime Green Pages</b>
<b>APPENDIX 9.2.3.</b>	<b>Payments made by Authority – Aug 2018</b>	<b>Pink Pages</b>
<b>APPENDIX 9.2.4.</b>	<b>Financial Investments – Aug 2018</b>	<b>Blue Page</b>
<b>APPENDIX 9.2.5.</b>	<b>Write off of Assets</b>	<b>Yellow Pages</b>
<b>APPENDIX 9.3.2.</b>	<b>Integrated Planning and Reporting plans</b>	<b>White Pages</b>

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**MINUTES**

1. Declaration of Opening and Announcement of Visitors
2. Public Question Time
  - a) Responses to Previous Public Questions taken on Notice
  - b) New Questions
3. Record of Attendance

Cr Jim Quadrio	President
Cr Stacey Petterson	Deputy President
Cr Peter Grundy	
Cr Lena Long	
Cr Norma Ward	

**In Attendance:**

Colin Bastow	Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Angela Hoy	Executive Manager Technical Services
Julie Greatbatch	Administration Assistant

**a) Apologies and Leave of Absence Previously Approved**

Graham Harris	Councillor
Caroline Thomas	Councillor
Katrina Boylan	Executive Assistant

**b) Applications for Leave of Absence**

Nil

**c) Notations of Interest:**

- i. Financial Interest Local Government Act Section 5.60A  
Nil
- ii. Proximity Interest Local Government Act Section 5.60B  
Nil
- iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Colin Bastow	9.3.3.	On the Board	Volunteer

**4. Petitions and Deputations**

Nil

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**5. Confirmation of Minutes of Previous Meeting**

- 5.1 That the Minutes of the Ordinary Meeting held on 22 August 2018 be accepted as a true record of the meeting.

**Council Decision****MOVED CR WARD****SECONDED CR LONG**

**That the Minutes of the Ordinary Meeting held on 22 August 2018 be accepted as a true record of the meeting.**

**CARRIED 4/0****Resolution 103/18****6. Status Report**

Nil

**7. Announcements by the person presiding without discussion**

The Shire President on behalf of Council would like to thank each and every member of the staff that contributed to the huge success of the "Back to Wiluna". It was an outstanding event, with very positive feed back being received.

The Shire President on behalf of council would like to say "Thank you to Lavenia Ratabua for her wonderful service to the Council over the last 10 years, she will be missed".

**8. Matters for which meeting may be closed**

- 12.1. RFT 2018-03 Supply of Plant with Operators for Parcel 2 AGRN743  
Flood Repairs
- 12.2. Wiluna Airport Terminal

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## 9. Reports of Officers and Committees

### 9.1. Executive Manager Technical Services

Nil

### 9.2. Deputy Chief Executive Officer

Items 9.2.1. and 9.2.2. were adopted by en bloc resolution

#### 9.2.1. Financial Activity Report – July 2018

File:	ADM0071
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	8 September 2018
Date of Meeting:	26 September 2018
Disclosure of Interest:	Nil

#### Purpose

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

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

#### Comment

The net current assets as at 31 July were \$11,372,930. 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 picking up now that our roadworks projects have been progressed (and in some cases completed). Paid recoup claims (and the early payment of the Q1 2018-2019 Financial Assistance Grant) have resulted in improving liquidity as shown by the purple line on the graph in Note 3 (at the bottom of page 17).

Note 6 shows outstanding sundry debtors totalling \$688,000, which includes outstanding WANDDRA claims.

It is pleasing to note that sundry debts overdue for more than 60 days were quite insignificant.

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#### DISCLAIMER READING

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The August financial statements are also presented to this meeting (under cover of a separate report). The August financial statements are more up-to-date and therefore more relevant. The July financial statements are presented here only for compliance's sake.

**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 WARD****SECONDED CR LONG**

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

**CARRIED 4/0****Resolution carried en bloc 104/18**

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**DISCLAIMER READING**

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**9.2.2. Financial Activity Report – August 2018**

File:	ADM0071
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	14 September 2018
Date of Meeting:	27 September 2018
Disclosure of Interest:	Nil

**Purpose**

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

The financial reports, including the Statement of Financial Activity, for the period ended 31 August 2018 is attached to this agenda as Appendix 9.2.2. (lime green pages).

**Comment**

The net current assets as at 31 August were \$13,696,719. 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 picking up now that our roadworks projects have been progressed (and in some cases completed). Paid recoup claims (and the early payment of the Q1 2018-2019 Financial Assistance Grant) have resulted in improving liquidity as shown by the purple line on the graph in Note 3 (at the bottom of page 17).

Note 6 shows outstanding sundry debtors totalling \$665,749, which includes outstanding WANDDRA claims.

**Consultation**

Nil

**Statutory Environment**

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

**Risk Assessment**

Nil

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**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 9.2.2.*****MOVED CR WARD****SECONDED CR LONG**

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

**CARRIED4/0****Resolution carried en bloc 104/18****9.2.3. Accounts Paid by Delegated Authority – August 2018**

File:	ADM0071
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	14 September 2018
Date of Meeting:	26 September 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 August 2018.

**Background**

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

**Comment**

Payments exceeded \$2.9M (up from \$1.8M in July) due to final payments made on our Staff Housing and New Shire Administration Building and significant payments to our roadworks contractor in respect of flood repair works.

**Consultation**

Nil

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**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

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.2.3.*****MOVED CR GRUNDY****SECONDED CR WARD**

**That the list of accounts paid by authority for the period 1 August 2018 to 31 August 2018, totalling \$2,984,117.78, be received and noted.**

**CARRIED4/0****Resolution 105/18**

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**9.2.4. Financial Investments – August 2018**

File:	ADM0071
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	8 September 2018
Date of Meeting:	26 September 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 August 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 August 2018 are presented as Appendix 9.2.4. (blue pages).

**Comment**

**Reserve Account Funds:** One term deposit from the Reserve Fund investment pool matured during August paying interest of approximately \$5,659, and approximately \$32 interest was earned on the Reserve Call Deposit Account. So total interest earned by the Reserve Fund investment pool amounted to about \$5,691, which was distributed among the reserve accounts (excluding the Unspent Grants Reserve and Retentions Reserve) proportionately to their contribution to the investment pool as presented in the bottom half of the table shown in Appendix 9.2.4.

About \$54,683 was contributed in respect of the "Retentions Reserve"; this represents a retention from WA Modular (\$36,117) and a retention from Bitutek (\$18,566). In future months this reserve will share in interest distributions as our contract with WA Modular requires the retention to be held in an "interest bearing account".

**Non-Reserve Municipal Funds:** The funds are currently deposited in four "call deposit" accounts which yield higher interest than the normal chequing account.

There are currently no non-reserve municipal fund term deposits due to high cash demands in respect of our various large projects, and small cash inflows. It is expected that this situation will change over the next few months as we have finished paying for both our housing project and our administration centre project and cash is starting to flow in from rates payments.

During the month of July, our non-reserve call deposits earned interest totalling about \$3,452.

The interest of \$3,058 earned on our AMP Bank Business Saver Account is shown as a "transfer out". This is because the interest earned on this account is paid directly into our Municipal Fund account at ANZ Bank.

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Total non-reserve municipal fund investments as at the end of August stood at \$2,738,006 (down from \$5,147,612 at the end of July). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

The main reasons for the reduction in municipal funds were payments made in respect of our recently completed building projects, and payments made in respect of flood damage repair works in advance of WANDDRA recoups.

### Consultation

Nil

### 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

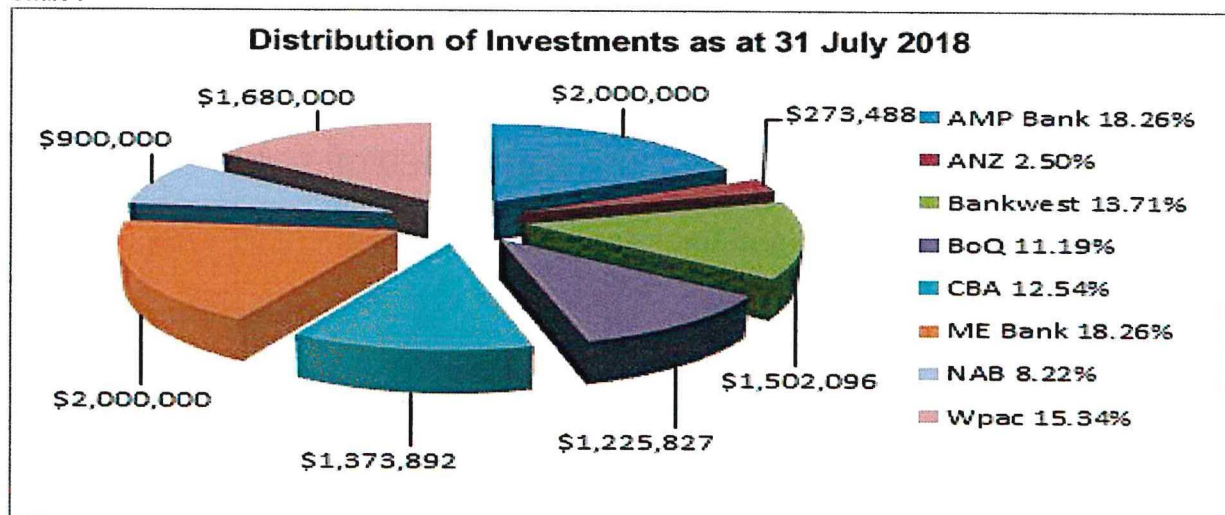
Our primary tools for managing our investments risks are:

- 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.

Chart 1 below shows (for purpose of comparison) the distribution of investments at the end of July, and Chart 2 shows the distribution of investments on 31 August.

Chart 1



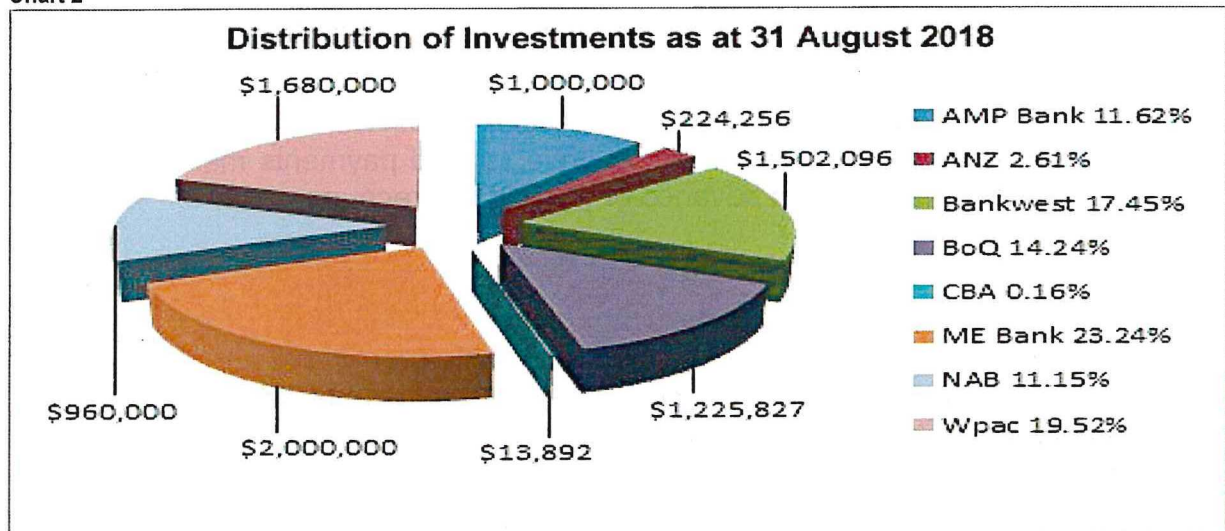
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Chart 2



As can be seen, our investments at the end of August are spread among 8 banks, and our exposure to any one institution is limited to \$2M or 23.24%.

### 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 (except the Unspent Grants reserve account) 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 9.2.4.**

**MOVED CR GRUNDY**

**SECONDED CR LONG**

**That the report be received and the information be noted.**

**CARRIED 4/0**

**Resolution 106/18**

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**9.2.5. Write-off of Assets**

File:	ADM0328
Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	14 September 2018
Date of Meeting:	26 September 2018
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to recommend to the Council that it resolves to write off further assets (listed in Appendix 9.2.5) that are either missing/non-existent/of doubtful value or are valued below the current capitalisation threshold.

**Background**

Councillors will recall that I reported to the June ordinary Council meeting recommending the write-off of assets that had been sold at auction or were below the current capitalisation threshold.

The recent revaluation of “Other Infrastructure Assets” has identified a further list of assets that need to be written off (with effect on 30 June 2018). In two cases (highlighted in yellow in Appendix 9.2.5) this is because there is no evidence (other than a remaining entry in the fixed asset register) that the assets still exist or have any ongoing value; mostly, the assets to be written-off are below the current capitalisation threshold.

**Comment**

It is not clear that a Council resolution is really required in relation to this matter. The Council has already resolved to set the capitalisation thresholds, so removing from the fixed asset register any assets valued below those thresholds could be seen as an essential administrative action required for implementation of the resolution that the Council has already made in relation to capitalisation thresholds.

However, our Auditor has previously requested a Council resolution in respect of asset write-offs, so we are recommending that the Council makes such a resolution.

It will be better to have a Council resolution and not need it than to need a Council resolution and not have it.

**Consultation**

Colin Bastow – Chief Executive Officer  
Rajinder Sunner – Manager of Finance

**Statutory Environment**

Local Government (Financial Management) Regulations 1996  
Australian Accounting Standards

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**Risk Assessment**

There are no risks associated with the recommendations in this report. It is simply a matter of compliance.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.2.5*****MOVED CR WARD****SECONDED CR GRUNDY**

**That the write-off with effect on 30<sup>th</sup> June 2018 of assets presented in Appendix 9.2.5. of the agenda be approved.**

**CARRIED 4/0****Resolution 107/18****9.3. Chief Executive Officer****9.3.1. Agenda Briefing Session**

File:	ADM0258
Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	11 September 2018
Date of Meeting:	26 September 2018
Disclosure of Interest:	Nil

**Purpose**

Council to consider the cancellation of the Agenda Briefing Sessions.

**Background**

Council had agreed to trialing an Agenda Briefing Session for six months, to see if it would allow the Ordinary Council Meeting (OCM) to operate more efficiently.

**Comment**

Although only a few of the Agenda Briefing Sessions have been held, they did speed up the actual OCM. Unfortunately, Council has only been able to have two of these meetings over the past six months because Council schedules two meetings before

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the OCM. These meetings are the Council Forum and Agenda Briefing Session, which are closed to the public.

The Council Forum can include presentations from mining companies and other government agencies, which can run into overtime due to the general discussions that take place after the formal presentation. The OCM is a public meeting and must be opened within a certain time after the advertised starting time (12 noon).

It is the authors view that holding two meetings before the start of the OCM, is not practical due to time constraints. It is therefore recommended to only hold a Council Forum and OCM on Council days. The trial of the Agenda Briefing Session be discontinued.

**Consultation**

Jim Quadrio, Shire President,  
Warren Olsen, Deputy Chief Executive Officer,  
Angela Hoy, Executive Manager Technical Services

**Statutory Environment**

The Local Government Act 1995 covers OCM, but there is no legal requirement to hold an Agenda Briefing Session.

**Risk Management Implications**

Nil

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

5.1 Strong Leadership and Governance

**Voting Requirements SIMPLE MAJORITY**

<b><i>Officer Recommendation &amp; Council Recommendation</i></b>	<b><i>Item 9.3.1.</i></b>
<b>MOVED CR WARD</b>	<b>SECONDED CR GRUNDY</b>
<b>Discontinue the monthly Agenda Briefing Session Meeting.</b>	
<b><u>CARRIED 4/0</u></b>	<b>Resolution 108/18</b>

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**9.3.2. Integrated Planning and Reporting**

File:	ADM0284/ADM0292
Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	11 September 2018
Date of Meeting:	26 September 2018
Disclosure of Interest:	Nil

**Purpose**

For Council to consider the adoption of the following Integrated Planning and Reporting Plans:

- Corporate Business Plan 2018-2022,
- Workforce Plan 2018-2022, and
- Strategic Resource Plan 2018-2033.

**Background**

Integrated planning and reporting gives local governments a framework for establishing local priorities and to link this information to operational functions. Three major parties are involved in the development of an integrated plan: the Local Government Administration, the Council and the Community. Each party has a unique role and responsibilities for effective and sustainable integrated planning and reporting, with the Local Government (Administration) Regulations 1996 requiring each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

A successful integrated planning and reporting process will deliver the following outcomes:

- a Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long-term strategy
- a Corporate Business Plan that integrates resourcing plans and specific council plans with the Strategic Community Plan, and
- a clearly stated vision for the future viability of the local government area.

The Integrated Planning and Reporting Framework and Guidelines have been developed as part of the State Government's Local Government Reform Program. They reflect a nationally consistent approach to integrated planning as expressed by the Council of Australian Governments' Local Government Planning Ministers' Council.

The Framework:

- recognises that planning for a local government is holistic in nature and driven by the community
- builds organisational and resource capability to meet community needs
- optimises success by understanding the integration and interdependencies between the components, and

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- emphasises performance monitoring so that local governments can adapt and respond to changes in community needs and the business environment.

The Framework and Guidelines provide a process to:

- ensure community input is explicitly and reliably generated
- provide the capacity for location-specific planning where appropriate
- update long term objectives with these inputs
- identify the resourcing required to deliver long-term objectives, and
- clearly convey long term financial implications and strategies.

Council has already adopted the Shire's Strategic Community Plan 2018-2028 which is also part of the Integrated Planning and Reporting Framework. The Shire does need to update the other plans which make up its Integrated Planning and Reporting Framework.

The Shire engaged the services of Moore Stephens to assist with the review and updating of its Integrated Plans.

#### **Comment**

The Draft Corporate Business Plan 2018-2022, Draft Workforce Plan 2018-2022, and Draft Strategic Resource Plan 2018-2033 are based on the already adopted Strategic Community Plan 2018-2028. (Appendix 9.3.2. white pages).

The Shire has engaged the services of Moore Stephens to undertake a regular review of its governance including all its Integrated Planning and Reporting Plans. This will allow the Shire to regularly update the plans to better reflect any changes in its strategic direction and list of important capital works.

It is likely that the timeframe of the listed projects may need to change as funding opportunities become available or other priorities such as local food security needs to be addressed.

It should be noted that the Draft Strategic Resource Plan 2018-2033 incorporates the Shire's Asset Management and Long-Term Financial Plans.

The attached plans better reflect the newly adopted Strategic Community Plan and the list of Strategic Projects that had been previously adopted by Council.

#### **Consultation**

Council,  
Moore Stephens (Chartered Accountants),  
Warren Olsen, Deputy Chief Executive Officer,  
Angela Hoy, Executive Manager Technical Services, and  
Local Wiluna community.

#### **Statutory Environment**

All local governments are currently required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995. Regulations have been made under S5.56(2) of the Act to briefly outline the minimum requirements to achieve this.

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#### **DISCLAIMER READING**

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The minimum requirement to meet the intent of the plan for the future is the development of a Strategic Community Plan and a Corporate Business Plan.

**Risk Management Implications**

The plans identify risks and reports on their likely impacts.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

The Integrated Planning and Reporting Framework sets the strategic direction

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

**Adopt the following attached Integrated Planning and Reporting plans:**

- 1. Draft Corporate Business Plan 2018-2022,**
- 2. Draft Workforce Plan 2018-2022, and**
- 3. Draft Strategic Resource Plan 2018-2033 (Incorporating the Asset Management Plan and Long-Term Financial Plan).**

**CARRIED 4/0****Resolution 109/18****9.3.3. Regional Development Australia (RDA) Midwest Gascoyne**

File: ADM0021  
Reporting Officer: Colin Bastow, Chief Executive Officer  
Date of Report: 18 September 2018  
Date of Meeting: 26 September 2018  
Disclosure of Interest: On the board of the RDA Midwest Gascoyne

**Purpose**

Council to consider if it will support the RDA Midwest Gascoyne (RDAMWG) by allowing the CEO to attend meetings and provide other in-kind support.

**Background**

The Chair of the RDAWG had requested the Shire President or Chief Executive Officer (CEO) to apply to be on the board at the last Cue Parliament. Subsequently, the CEO had applied to be on the board of the RDAWG with the support from the Shire President.

**DISCLAIMER READING**

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All board members of the Regional Development Australia (RDA) requires the approval of the Federal Minister for Regional Development. The Minister approved the following appointments:

***Yvonne Messina - Chair***

Yvonne's background is education and particularly Aboriginal Education. As Principal at Mullewa District High School (MDHS) she nominated and won 'Outstanding School' in Awards for Aboriginal Education and was nominated for a State Government Award for Excellence in Community Service. Yvonne is currently a member of the Governing Council for Central Regional TAFE and has previously been a board member of the Midwest Development Commission.

***Leonie Noble - Deputy Chair***

Leonie is involved in the Rock Lobster Fishing as partner in a Rock Lobster License operating at the Abrolhos Islands. Leonie is also a director of a charter tourism venture operating in the beautiful wilderness area of the Kimberley region of Western Australia

Previous roles within the Department of Fisheries include the role of Abrolhos Island Coordinator. Leonie is passionate about the environment, the Abrolhos Islands and the sustainability of the regional fishing industry. This passion has led Leonie to take a lead role in voluntary representation on numerous committees, including Friends of the Abrolhos and Abrolhos Islands Management Advisory Committee. Leonie is the WA Director of the Women's Industry Network Seafood Community and the Deputy Chair of The Rural, Remote and Regional (RRR) Women's Network of Western Australia. Leonie recently represented Australia at the UN 2018 forum on Women's rights

***Tony Turner***

Tony is a town planner who has lived in Geraldton since 1975. He has spent 32 years working within local governments in the region and in 2007 created his own company, Geraldton Independent Planners. Tony is passionate about highlighting the needs of regional areas and making sure decisions and funding opportunities are not city centric.

Tony established the Geraldton 4WD Club and is still an active Life Member. He has also sat on a number of committees including one which led to a university being established in along with other strategic planning groups.

***Margie Robinson***

Margie holds a bachelor's Degree in commerce and has worked with a range of organisations where she experienced managing a number of projects and processes including the Mid-West Investment Plan, a \$220million dollar Royalties for Regions funding stream, as well as the Community, Respect and Equality Project that worked towards building cross sectorial engagement to deliver projects that work towards the prevention of family violence in Geraldton. Margie has recently been working with the management of the Headspace Geraldton Youth Reference Group including providing governance and leadership training to the young people on the Group.

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**Jenny Allen**

Jenny has been Director of the Geraldton Regional Community Education Centre (GRCEC) since 2004 and now Director Regional Services following our merger with Ngala in 2016. Jenny has worked across a number of roles in the youth sector and delivers outreach programs across the Midwest Gascoyne. Jenny is committed to working with our team and others across Australia who are making a difference in the lives of children, young people and families.

**Colin Bastow**

Colin has worked across many Local Government Roles since 1987 and is currently the CEO of the Shire of Wiluna. Wiluna is a community on the edge of the desert, with approx. 290 residents, a very remote community. Colin has developed strong compliance and governance skills and is a strong decision maker. Colin will be a welcomed experienced Local Government member on the committee.

**Comment**

Regional Development Australia promotes a strong, confident and vibrant regions with the following charter:

Regional Development Australia (RDA) is a national network of Committees made up of local leaders who work with all levels of government, business and community groups to support the economic development of their regions.

RDA Committees have an active and facilitative role in their communities and a clear focus on growing strong and confident regional economies that harness their competitive advantages seize on economic opportunity and attract investment.

Working in close partnership with fellow RDA Committees, all levels of government, and the private sector, RDA Committees will:

1. Collaborate with relevant stakeholders to identify economic opportunities and leverage private and public sector investment to the regions;
2. Connect regional businesses, councils and industry sectors with international trade partners, financial markets and potential investors;
3. Promote and disseminate information on Australian Government policies and grant programs to state and local governments and industry, business and community sectors;
4. Support community stakeholders to develop project proposals to access funding;
5. Develop and maintain positive working relationships with the local government bodies in their regions;
6. Facilitate public and private sector decentralisation;

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7. Assist in the delivery of Australian Government programs, where relevant and where requested by the Minister;
8. Engage with regional entrepreneurs and emerging business leaders to explore new opportunities to grow local jobs in their regions;
9. Provide information on their region's activities and competitive advantages to All levels of government, industry, business and community sectors; and
10. Provide evidence - based advice to the Australian Government on critical regional development issues positively and negatively affecting their regions.

An RDA board member is an unpaid volunteer who wants to see their local region develop.

Having a member on the board of the RDAMWG does give the Shire more knowledge of Federal grant opportunities. It also raises the profile of the Shire across the region and gives a voice when it comes to issues relating to smaller remote communities.

The RDA held its first meeting with the newly elected board on the 30 August 2018. The Shire's CEO attended the meeting via video conference.

Council should endorse the time and other administrative tasks that the CEO provided towards supporting the RDAMWG.

**Consultation**

Jim Quadrio, Shire President

**Statutory Environment**

Local Government Act 1995

**Risk Management Implications**

Nil

**Policy Implications**

Nil

**Financial Implications**

Minor costs for travel and other administration support including CEO salary.

**Strategic Implications**

2.1 Sustainable and responsible growth and development.

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**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.3.3.*****MOVED CR GRUNDY****SECONDED CR LONG**

The Shire's Chief Executive Officer be authorised to attend meetings and provide in-kind support towards the Regional Development Australia Midwest Gascoyne.

**CARRIED 4/0****Resolution 110/18****9.4. Committee Reports****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

The Meeting was closed at 1.05pm

**12. Matters Behind Closed Doors*****Officer Recommendation & Council Decision*****MOVED CR WARD****SECONDED CR QUADRIO**

Procedural recommendations that the meeting is closed to the public, pursuant to S5.23 (2) subparagraphs (e) (iii) to consider Confidential Items 12.1 and 12.2. which contains information about the business, professional, commercial or financial affairs of a person.

**CARRIED 4/0****Resolution 111/18**

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**12.1. RFT 2018-03 Supply of Plant with Operators Parcel 3 AGRN743****Officer Recommendation****Item 12.1**

That authority be delegated to the CEO to determine Tender No. 2018-03 Supply of Plant with Operators Parcel 3 AGRN743, and to award a contract after undertaking further investigations to assure himself that the tenderers have the capacity to complete the contract in the required timeframe.

**Council Decision****Item 12.1.****MOVED CR GRUNDY****SECONDED CR LONG**

If Council has not made a decision by the 17 October 2018, the authority be delegated to the CEO to determine Tender No. 2018-03 Supply of Plant with Operators Parcel 3 AGRN743 and to award a contract after undertaking further investigations to assure himself that the tenderers have the capacity to complete the contract in the required timeframe

**CARRIED 4/0****Resolution 112/18**

Reason for change: Council wanted every opportunity made to themselves to resolve the tender issue and grant delegation to the CEO as a last resort.

**12.2. Wiluna Airport Terminal****Officer Recommendation****Item 12.2.**

Due to recently identified issues with the Wiluna Airport Runway surface, the requirement to produce a concept plan for a new terminal by the CEO be cancelled.

**Council Decision****Item 12.2.****MOVED CR GRUNDY****SECONDED CR WARD**

Due to recently identified issues with the Wiluna Airport Runway surface, the requirement to produce a concept plan for a new terminal by the CEO be deferred.

**CARRIED 4/0****Resolution 113/18**

Reason for change: Council would like to keep options open for the future.

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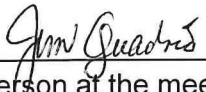
**MOVED CR WARD****SECONDED CR LONG****That the meeting now be reopened to the public.****CARRIED 4/0****Resolution 114/18**

The Meeting was re-opened to the public at 1.49pm

**12. Closure**

There being no further business, the Chairperson closed the meeting at 1.50pm

These minutes were confirmed at the Ordinary Meeting of Council on the 24 October 2018

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

Date: 24/10/18.

**DISCLAIMER READING**

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**SHIRE OF WILUNA**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 July 2018**

**LOCAL GOVERNMENT ACT 1995**

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

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## **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 July 2018 of \$5,819,071.

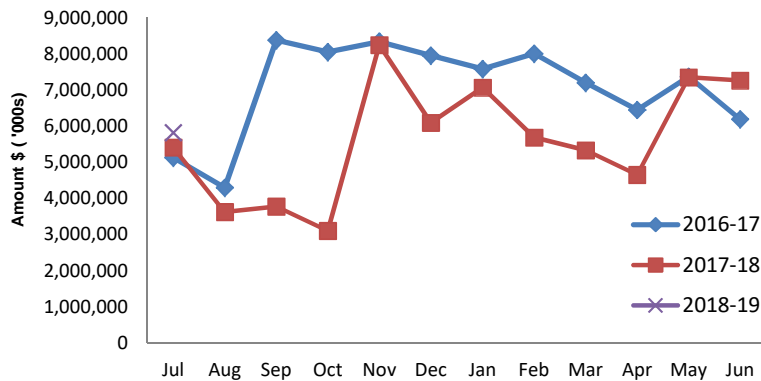
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

# SHIRE OF WILUNA

## Monthly Summary Information

For the Period Ended 31 July 2018

**Liquidity Over the Year (Refer Note 3)**



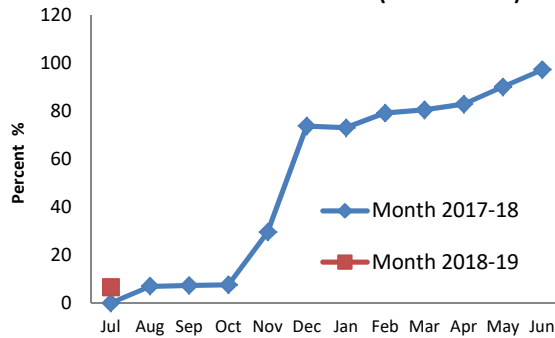
### Cash and Cash Equivalents as at period end

Unrestricted	\$	5,334,417
Restricted	\$	5,807,690
	\$	11,142,107

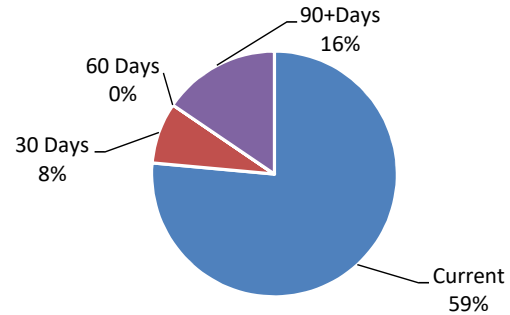
### Receivables

Rates	\$	96,402
Other	\$	688,000
	\$	784,402

**Rates Receivable (Refer Note 6)**



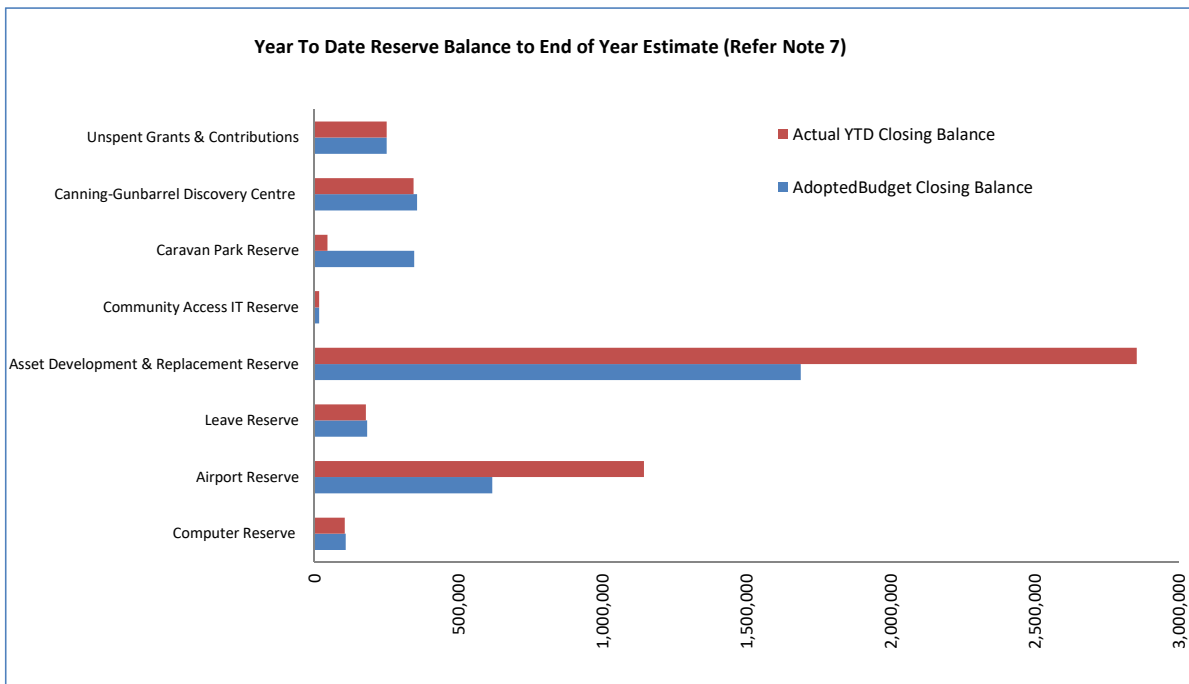
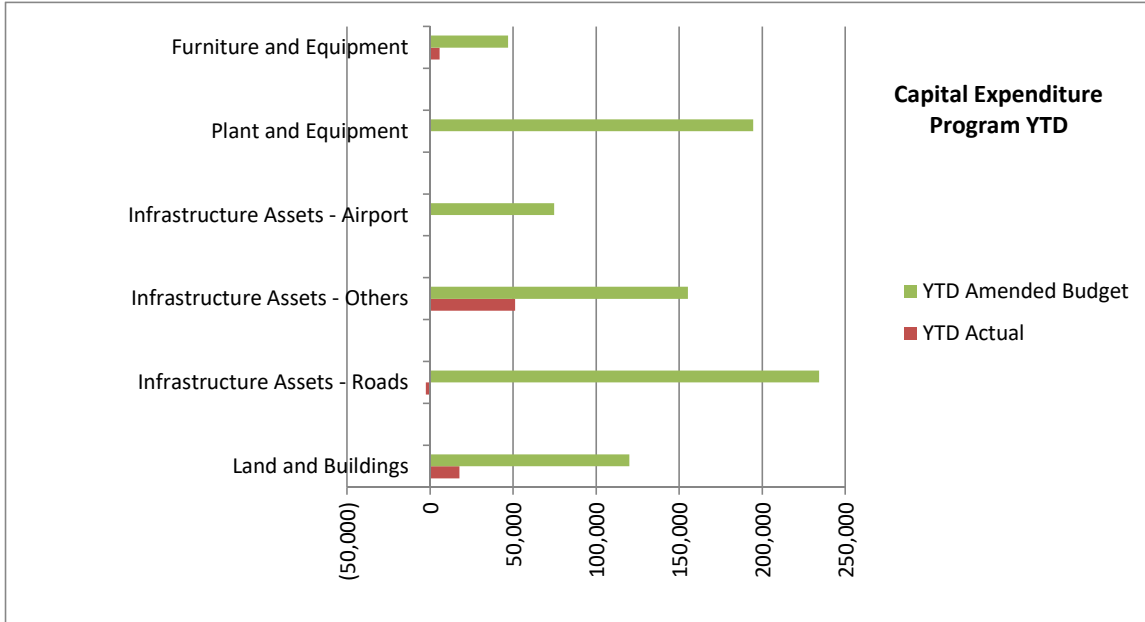
**Accounts Receivable Ageing (non- rates)  
(Refer Note 6)**



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 July 2018



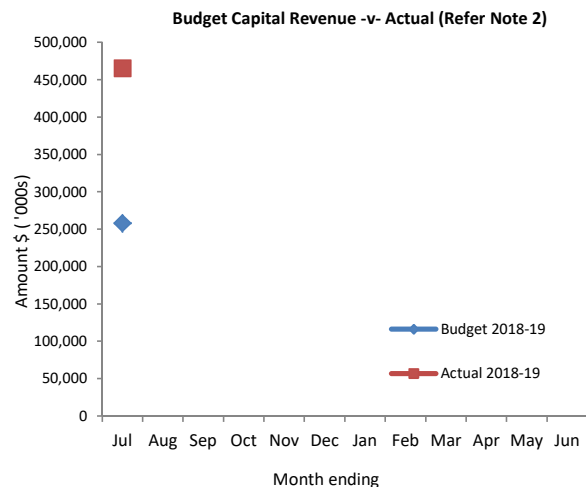
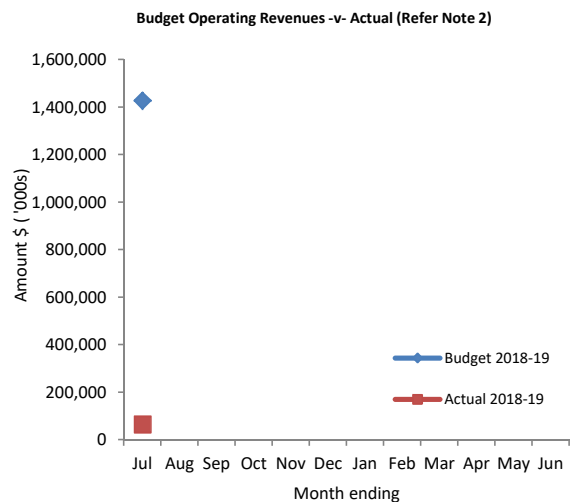
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# SHIRE OF WILUNA

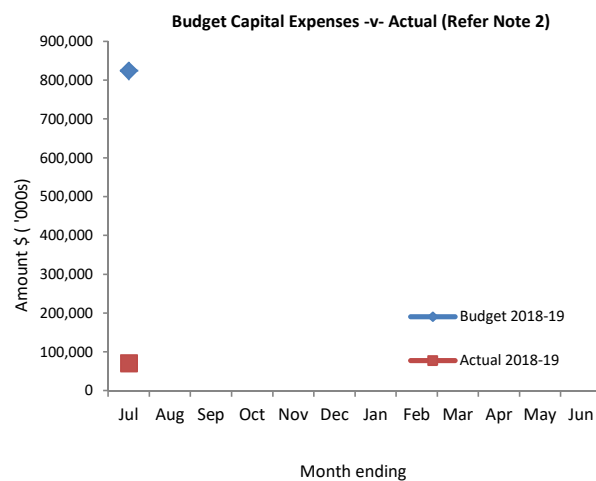
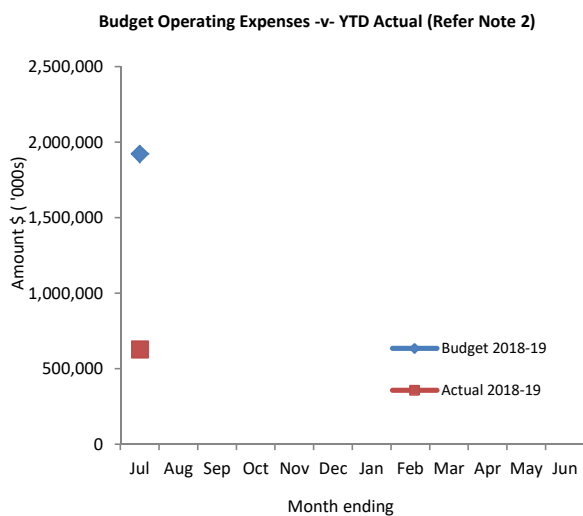
## Monthly Summary Information

For the Period Ended 31 July 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 July 2018**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Governance		20,971	6,889	(79,982)	(86,871)	-1261%
General Purpose Funding - Rates	9	4,731,751	394,308	0	(394,308)	-100%
General Purpose Funding - Other		1,429,588	119,127	20,167	(98,960)	-83%
Law, Order and Public Safety		16,120	1,342	250	(1,092)	-81%
Health		200	16	0	(16)	-100%
Education and Welfare		0	0	0	0	
Housing		4,500	375	0	(375)	-100%
Community Amenities		80,260	6,686	5,116	(1,570)	-23%
Recreation and Culture		197,950	16,490	73,547	57,057	346%
Transport		10,766,290	876,357	37,949	(838,408)	-96%
Economic Services		45,500	3,790	9,148	5,358	141%
Other Property and Services		35,220	2,933	13	(2,921)	-100%
<b>Total Operating Revenue</b>		<b>17,328,350</b>	<b>1,428,313</b>	<b>66,207</b>	<b>(1,362,106)</b>	
<b>Operating Expense</b>						
Governance		(2,144,522)	(189,164)	(158,337)	30,827	16%
General Purpose Funding		(316,231)	(26,349)	(22,410)	3,939	15%
Law, Order and Public Safety		(195,753)	(23,067)	(17,998)	5,069	22%
Health		(82,111)	(6,839)	(2,824)	4,015	59%
Education and Welfare		(59,476)	(4,954)	(678)	4,276	86%
Housing		(529,836)	(54,711)	(18,983)	35,728	65%
Community Amenities		(598,157)	(68,657)	(53,705)	14,952	22%
Recreation and Culture		(1,984,504)	(190,001)	(90,475)	99,526	52%
Transport		(14,627,689)	(1,216,592)	(249,808)	966,784	79%
Economic Services		(536,766)	(45,686)	(6,438)	39,248	86%
Other Property and Services		(31,324)	(96,696)	(8,215)	88,481	92%
<b>Total Operating Expenditure</b>		<b>(21,106,369)</b>	<b>(1,922,716)</b>	<b>(629,872)</b>	<b>1,292,844</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	231,761	222,407	(9,354)	-4%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		50,000	0	0		
Adjust provisions and accruals		0	0		0	
<b>Net Cash from Operations</b>		<b>(877,773)</b>	<b>(204,696)</b>	<b>(344,458)</b>	<b>(139,762)</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	175,071	382,759	207,688	119%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>258,253</b>	<b>465,941</b>	<b>207,688</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(119,850)	(17,562)	102,288	85%
Infrastructure - Roads	13	(2,809,668)	(234,135)	2,728	236,863	101%
Infrastructure - Others	13	(2,251,236)	(155,082)	(51,029)	104,053	67%
Infrastructure - Airport	13	(895,554)	(74,626)	0	74,626	100%
Plant and Equipment	13	(921,065)	(194,463)	0	194,463	100%
Furniture and Equipment	13	(368,229)	(46,873)	(5,582)	41,291	88%
Work in Progress	13			0		
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(825,029)</b>	<b>(71,446)</b>	<b>753,583</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(566,776)</b>	<b>394,495</b>	<b>961,271</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	0	0	0	
Proceeds from new debentures	10	650,000	0			
Transfers to cash backed reserves (restricted assets)	7	(860,551)	(12,592)	(12,592)	0	0%
Transfers from cash backed reserves (restricted assets)	7	2,287,709	0	0		
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>(12,592)</b>	<b>(12,592)</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(5,449,027)</b>	<b>(784,064)</b>	<b>37,445</b>	<b>821,509</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,449,027</b>	<b>5,449,027</b>	<b>5,781,626</b>	<b>332,599</b>	<b>6%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>4,664,963</b>	<b>5,819,071</b>	<b>1,154,108</b>	

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 July 2018**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>						
Rates	9	\$ 4,731,751	\$ 394,308	\$ 0	\$ (394,308)	% -100%
Operating Grants, Subsidies and Contributions	11	11,441,698	953,473	72,500	(880,973)	-92%
Fees and Charges		591,280	49,264	53,311	4,047	8%
Interest Earnings		245,850	20,485	20,167	(318)	-2%
Other Revenue		30,200	2,511	(82,970)	(85,481)	-3404%
Profit on Disposal of Assets	8	0	0	3,200	3,200	
<b>Total Operating Revenue</b>		<b>17,040,779</b>	<b>1,420,041</b>	<b>66,207</b>	<b>(1,353,834)</b>	
<b>Operating Expense</b>						
Employee Costs		(2,639,180)	(219,884)	(546,783)	(326,899)	149%
Materials and Contracts		(11,478,389)	(1,092,868)	358,318	1,451,186	-133%
Utility Charges		(241,949)	(15,483)	(9,065)	6,418	-41%
Depreciation on Non-Current Assets		(2,792,300)	(231,761)	(222,407)	9,354	-4%
Interest Expenses		(43,685)	(4,782)	24,974	29,756	-622%
Insurance Expense		(198,474)	(161,498)	(225,321)	(63,823)	40%
Other Expenditure		(177,790)	(15,021)	(9,589)	5,432	-36%
Loss on Disposal of Assets	8	(57,946)	0	0	0	
Loss on revaluation of non-current assets		(50,000)	0	0	0	
<b>Total Operating Expenditure</b>		<b>(17,679,713)</b>	<b>(1,741,297)</b>	<b>(629,872)</b>	<b>1,111,425</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	231,761	222,407	(9,354)	-4%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		0	0	0	0	
Adjust provisions and accruals		0	0	0	0	
<b>Net Cash from Operations</b>		<b>2,211,312</b>	<b>(31,549)</b>	<b>(344,458)</b>	<b>(312,909)</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	175,071	382,759	207,688	119%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>258,253</b>	<b>465,941</b>	<b>207,689</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(119,850)	(17,562)	102,288	85%
Infrastructure - Roads	13	(2,809,668)	(234,135)	2,728	236,863	101%
Infrastructure - Others	13	(2,251,236)	(155,082)	(51,029)	104,053	67%
Infrastructure - Airport	13	(895,554)	(74,626)	0	74,626	100%
Plant and Equipment	13	(921,065)	(194,463)	0	194,463	100%
Furniture and Equipment	13	(368,229)	(46,873)	(5,582)	41,291	88%
Work in Progress	13	0	0	0	0	
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(825,029)</b>	<b>(71,446)</b>	<b>753,583</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(566,776)</b>	<b>394,495</b>	<b>961,272</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	0	0	0	
Proceeds from new debentures	10	650,000	0	0	0	
Transfers to cash backed reserves (restricted)	7	(860,551)	(12,592)	(12,592)	0	0%
Transfers from cash backed reserves	7	2,287,709	0	0	0	
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>(12,592)</b>	<b>(12,592)</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(2,359,942)</b>	<b>(610,917)</b>	<b>37,445</b>	<b>648,363</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,449,027</b>	<b>5,449,027</b>	<b>5,781,626</b>	<b>332,599</b>	6%
<b>Closing Funding Surplus(Deficit)</b>	3	<b>3,089,085</b>	<b>4,838,110</b>	<b>5,819,071</b>	<b>980,962</b>	

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-July-2018**

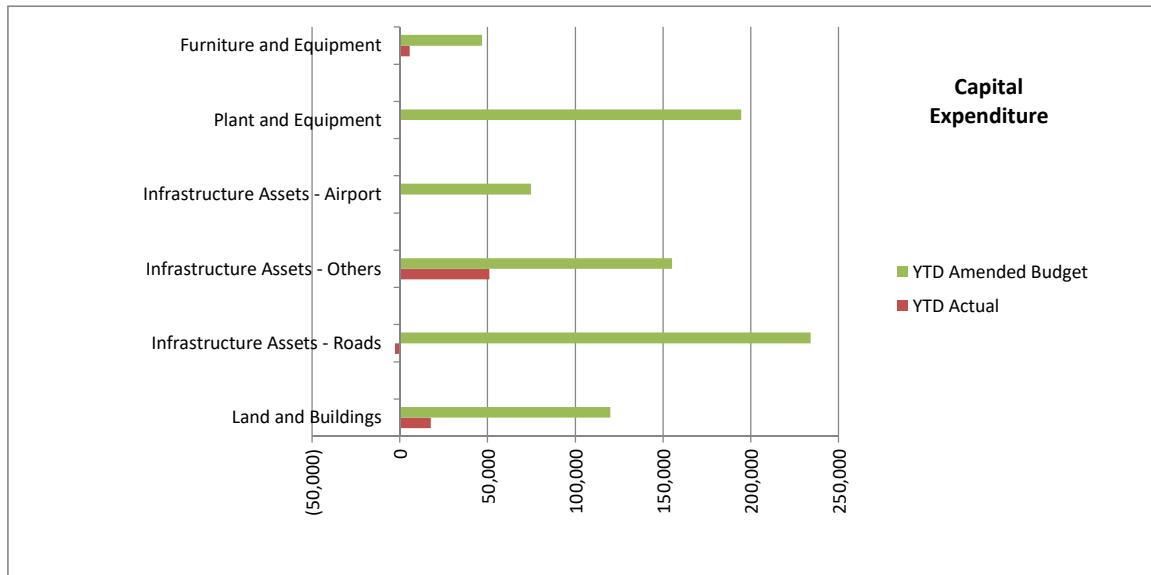
	Note	2018/2019	2017/2018
<b>CURRENT ASSETS</b>			
Cash at Bank and On Hand	4	11,142,107	12,618,251
Rates Outstanding		70,435	77,268
Sundry Debtors		682,778	216,664
Gst Receivable		86,720	228,903
Accrued Income/Payments In Advance		0	0
Stocks on Hand		12,461	15,845
<b>TOTAL CURRENT ASSETS</b>		<b>11,994,500</b>	<b>13,156,931</b>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		104,736	856,612
Accrued Interest on loans		0	24,974
Accrued Salaries & Wages		0	27,485
GST Payable		31,934	19,725
Accrued Expenses		0	423,430
Other current liabilities		66,941	63,852
Loan Liability (Current)		253,831	253,831
Provision For Annual Leave		123,716	123,716
Provision For Long Service Leave (Curre		40,413	40,413
<b>TOTAL CURRENT LIABILITIES</b>		<b>621,570</b>	<b>1,834,038</b>
<b>NET CURRENT ASSETS</b>		<b>11,372,930</b>	<b>11,322,893</b>
<b>NON-CURRENT ASSETS</b>			
Land & Buildings		19,114,496	19,096,934
Accumulated Depreciation Land & Building		(252,035)	(232,873)
Furniture & Equipment		412,005	406,423
Accumulated Depreciation Furniture&Equip		(52,343)	(50,145)
Plant & Equipment		1,280,684	1,366,045
Accumulated Depreciation Plant & Equip		(297,545)	(287,713)
Roads		221,188,857	221,191,585
Accumulated Depreciation Roads		(56,680,681)	(56,512,804)
Airport		3,949,424	3,949,424
Accumulated Depreciation Airport		(444,750)	(431,381)
Other Infrastructure		1,488,896	1,437,867
Accumulated Depreciation Other Infrastru		(165,086)	(160,496)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>189,541,923</b>	<b>189,772,866</b>
<b>NON-CURRENT LIABILITIES</b>			
Loan Liability (Non Current)		3,079,231	3,079,231
Provision For Long Service Leave (Non Current)		61,557	61,557
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,140,788</b>	<b>3,140,788</b>
<b>NET ASSETS</b>		<b>197,774,065</b>	<b>197,954,971</b>
<b>EQUITY</b>			
Accumulated Surplus		24,127,967	24,321,465
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		2,855,417	2,848,947
Reserve - Computer	7	106,451	106,210
Reserve - Airport	7	1,144,234	1,141,641
Reserve - Leave	7	179,509	179,102
Reserve - Wiluna Telecentre	7	16,723	16,685
Reserve - Caravan Park	7	46,157	46,053
Reserve - Heritage and Interpretive Centre	7	345,090	344,308
Reserve - Unspent Grants and Contributions	7	250,959	250,959
Reserve - Community Development	7	250,568	250,000
Reserve - Plant Replacement	7	612,581	611,193
Reserve - Community Development	7	0	0
<b>TOTAL EQUITY</b>		<b>197,774,065</b>	<b>197,954,971</b>

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

Capital Acquisitions	Note	YTD Actual Total	YTD 31 07 2018 YTD Budget	Annual Budget	Variance
		\$	\$	\$	\$
Land and Buildings	13	17,562	119,850	1,438,250	(102,288)
Infrastructure Assets - Roads	13	(2,728)	234,135	2,809,668	(236,863)
Infrastructure Assets - Others	13	51,029	155,082	1,861,000	(104,053)
Infrastructure Assets - Airport	13	0	74,626	895,554	(74,626)
Plant and Equipment	13	0	194,463	1,487,567	(194,463)
Furniture and Equipment	13	5,582	46,873	562,509	(41,291)
<b>Capital Acquisitions Total</b>		<b>71,446</b>	<b>825,029</b>	<b>9,054,548</b>	<b>(753,583)</b>

**Funded By:**

Capital Grants and Contributions	382,759	175,071	2,100,881	207,688
Borrowings	0	0	650,000	0
Other (Disposals & C/Fwd)	0	0	320,000	0
Own Source Funding - Cash Backed Reserves	0	2,287,709	2,287,709	(2,287,709)
Total Own Source Funding - Cash Backed Reserves				(2,287,709)
Own Source Funding - Operations	(311,313)	3,445,957	5,784,221	(3,757,270)
<b>Capital Funding Total</b>	<b>71,446</b>	<b>5,908,737</b>	<b>11,142,811</b>	<b>(8,125,000)</b>



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

	Adopted Budget	Adopted Budget Amendments (Note 5)	Adopted Annual Budget	Adopted YTD Budget (a)
<b>Operating Revenues</b>	\$	\$	\$	\$
Governance	20,971	-	20,971	6,889
General Purpose Funding - Rates	4,731,751	-	4,731,751	394,308
General Purpose Funding - Other	1,429,588	-	1,429,588	119,127
Law, Order and Public Safety	16,120	-	16,120	1,342
Health	200	-	200	16
Education and Welfare	-	-	-	0
Housing	4,500	-	4,500	375
Community Amenities	80,260	-	80,260	6,686
Recreation and Culture	197,950	-	197,950	16,490
Transport	10,766,290	-	10,766,290	876,357
Economic Services	45,500	-	45,500	3,790
Other Property and Services	35,220	-	35,220	2,933
<b>Total Operating Revenue</b>	<b>17,328,350</b>	<b>-</b>	<b>17,328,350</b>	<b>1,428,313</b>
<b>Operating Expense</b>				
Governance	(2,144,522)	-	(2,144,522)	(189,164)
General Purpose Funding	(316,231)	-	(316,231)	(26,349)
Law, Order and Public Safety	(195,753)	-	(195,753)	(23,067)
Health	(82,111)	-	(82,111)	(6,839)
Education and Welfare	(59,476)	-	(59,476)	(4,954)
Housing	(529,836)	-	(529,836)	(54,711)
Community Amenities	(598,157)	-	(598,157)	(68,657)
Recreation and Culture	(1,984,504)	-	(1,984,504)	(190,001)
Transport	(14,627,689)	-	(14,627,689)	(1,216,592)
Economic Services	(536,766)	-	(536,766)	(45,686)
Other Property and Services	(31,324)	-	(31,324)	(96,696)
<b>Total Operating Expenditure</b>	<b>(21,106,369)</b>	<b>-</b>	<b>(21,106,369)</b>	<b>(1,922,716)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	2,792,300	-	2,792,300	231,761
Adjust (Profit)/Loss on Asset Disposal	57,946	-	57,946	57,946
Loss on revaluation of non-current assets	50,000	-	50,000	0
<b>Net Cash from Operations</b>	<b>(877,773)</b>	<b>-</b>	<b>(877,773)</b>	<b>(204,696)</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	2,350,882	-	2,350,882	175,071
Proceeds from Disposal of Assets	320,000	-	320,000	83,182
<b>Total Capital Revenues</b>	<b>2,670,882</b>	<b>-</b>	<b>2,670,882</b>	<b>258,253</b>
<b>Capital Expenses</b>				
Land and Buildings	(1,808,796)	-	(1,808,796)	(119,850)
Infrastructure - Roads	(2,809,668)	-	(2,809,668)	(234,135)
Infrastructure - Others	(2,251,236)	-	(2,251,236)	(155,082)
Infrastructure - Airport	(895,554)	-	(895,554)	(74,626)
Plant and Equipment	(921,065)	-	(921,065)	(194,463)
Furniture and Equipment	(368,229)	-	(368,229)	(46,873)
<b>Total Capital Expenditure</b>	<b>(9,054,548)</b>	<b>-</b>	<b>(9,054,548)</b>	<b>(825,029)</b>
<b>Net Cash from Capital Activities</b>	<b>(6,383,666)</b>	<b>-</b>	<b>(6,383,666)</b>	<b>(566,776)</b>
<b>Financing</b>				
Repayment of Debentures	(264,746)	-	(264,746)	0
Proceeds from new debentures	650,000	-	650,000	0
Transfers to cash backed reserves (restricted assets)	(860,551)	-	(860,551)	(12,592)
Transfers from cash backed reserves (restricted assets)	2,287,709	-	2,287,709	
<b>Net Cash from Financing Activities</b>	<b>1,812,412</b>	<b>-</b>	<b>1,812,412</b>	<b>(12,592)</b>
<b>Net Operations, Capital and Financing</b>	<b>(5,449,027)</b>	<b>-</b>	<b>(5,449,027)</b>	<b>(784,064)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>5,449,027</b>	<b>-</b>	<b>5,449,027</b>	<b>5,449,027</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>4,664,963</b>

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 July 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 July 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 July 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 July 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 July 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 July 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 July 2018**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

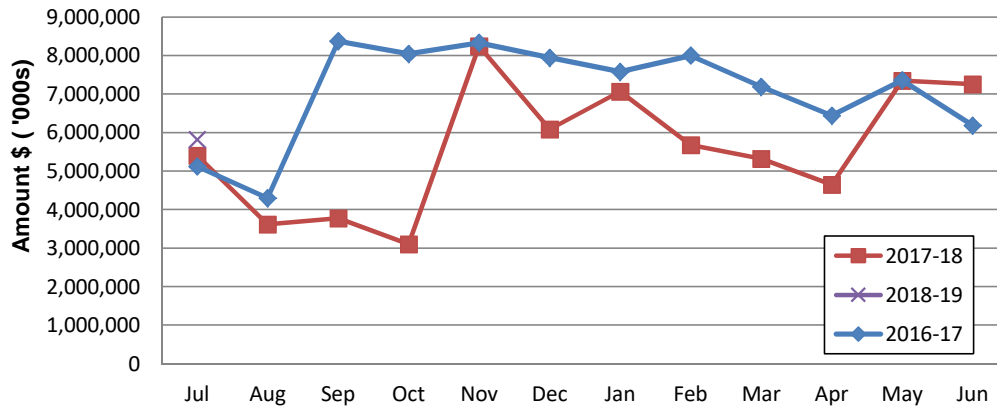
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%		
General Purpose Funding	(493,268)	-100%		
Governance	(86,871)	-1261%		Not Significant or Budget timing only.
Law, Order and Public Safety	(1,092)	-81%		Not Significant or Budget timing only.
Health	(16)	-100%		Not Significant or Budget timing only.
Education and Welfare	0			
Housing	(375)	-100%		Relates to insurance claim
Community Amenities	(1,570)	-23%		Not Significant or Budget timing only.
Recreation and Culture	57,057	346%		Grants Budget timing
Transport	(838,408)	-96%		Grants Budget timing
Economic Services	5,358	141%		Not Significant or Budget timing only.
Other Property and Services	(2,921)	-100%		Not Significant or Budget timing only.
<b>Operating Expense</b>				
General Purpose Funding	3,939	15%		
Governance	30,827	16%		Not Significant or Budget timing only.
Law, Order and Public Safety	5,069	22%		Not Significant or Budget timing only.
Health	4,015	59%		Not Significant or Budget timing only.
Education and Welfare	4,276	86%		Not Significant or Budget timing only.
Housing	(18,983)	0%		Not Significant or Budget timing only.
Community Amenities	14,952	22%		Not Significant or Budget timing only.
Recreation and Culture	99,526	52%		Not Significant or Budget timing only.
Transport	966,784	79%		Flood repair awaiting start & change in depreciation methods
Economic Services	39,248	86%		Not Significant or Budget timing only.
Other Property and Services	88,481	92%		Allocations and Employee cost less than YTD budget
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	207,688	119%		Early Grant Received
Proceeds from Disposal of Assets	0	0%		
<b>Capital Expenses</b>				
Land and Buildings	102,288	85%		New Admin Building Budget timing
Infrastructure - Roads	236,863	101%		Not Significant or Budget timing only.
Infrastructure - Others	104,053	67%		Not Significant or Budget timing only.
Infrastructure - Airport	74,626	100%		Not Significant or Budget timing only.
Plant and Equipment	194,463	100%		Not Significant or Budget timing only.
Furniture and Equipment	41,291	88%		Not Significant or Budget timing only.
<b>Financing</b>				
Loan Principal	0			Not Significant or Budget timing only.

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

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Jul 2018	Budget 30 June 2018	Actual 30 June 2018
Note				
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	5,334,417	1,367,469	6,823,153
Cash Restricted - Reserves Equity	4	5,807,690	4,371,015	5,795,098
Receivables - Rates	6	70,435	262,279	77,268
Receivables -Other	6	682,778	0	216,664
Interest / ATO Receivable/Accrual		86,720	0	228,903
Inventories		12,461	17,500	15,845
		11,994,500	6,018,263	13,156,931
<b>Less: Current Liabilities</b>				
Payables		(457,441)	(1,663,514)	(1,669,909)
Provisions		(164,129)	(248,500)	(164,129)
		(621,570)	(1,912,014)	(1,834,038)
Less: Cash Reserves	7	(5,807,690)	(4,371,015)	(5,795,098)
Secured by floating charge		253,831	264,746	253,831
<b>Net Current Funding Position</b>		<b>5,819,071</b>	<b>(20)</b>	<b>5,781,626</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

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

**NOTE 4: CASH AND INVESTMENTS**

	Interest Rate	Municipal	Reserves	Total Amount \$
		Unrestricted \$	Restricted \$	
(a) <b>Municipal Account</b>				
Municipal Cash at Bank		186,804.99		186,804.99
Reserves Cash at Bank		0.00		-
Municipal Call Deposit		271,624.23		271,624.23
Businwss Saver Account		2,000,000.00		2,000,000.00
NAB032756			900,000.00	900,000.00
BOQ 031142		0.00		-
Reserve Call Deposit			1,863.38	1,863.38
M E Bank 031675			2,000,000.00	2,000,000.00
AMP 030960				-
Westpac TD			1,680,000.00	1,680,000.00
(b) Investment 10				-
CBA Cash Deposit		1,373,891.55		1,373,891.55
BankWest		1,502,095.89		1,502,095.89
BOQ 032753			1,225,826.84	1,225,826.84
<b>Total</b>		<b>5,334,416.66</b>	<b>5,807,690.22</b>	<b>11,142,106.88</b>



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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 Permanent Changes		Opening Surplus	\$	\$	\$	\$ 0
				0	0	-	0

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

**Note 6: RECEIVABLES**

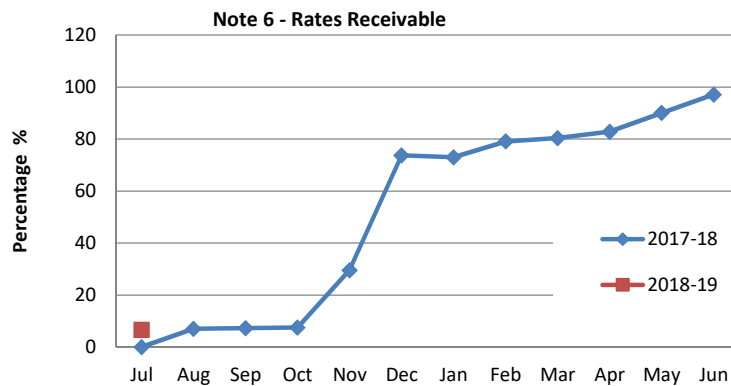
**Receivables - Rates Receivable**

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

**Net Rates Collectable**

% Collected

YTD 31 Jul 2018	YTD Previous FY
\$	\$
103,236	101,747
0	4,342,861
(6,834)	(4,341,372)
<b>96,402</b>	<b>103,236</b>
<b>96,402</b>	<b>103,236</b>
6.62%	97.68%



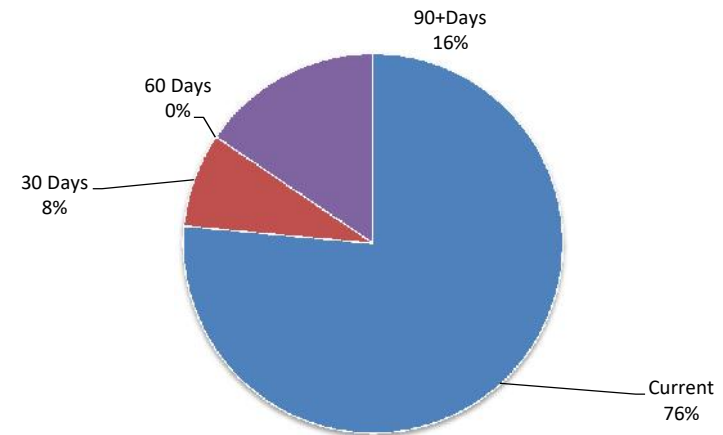
Comments/Notes - Receivables Rates

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	525,906	55,333	10	106,751
<b>Total Receivables General Outstanding</b>				<b>688,000</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**



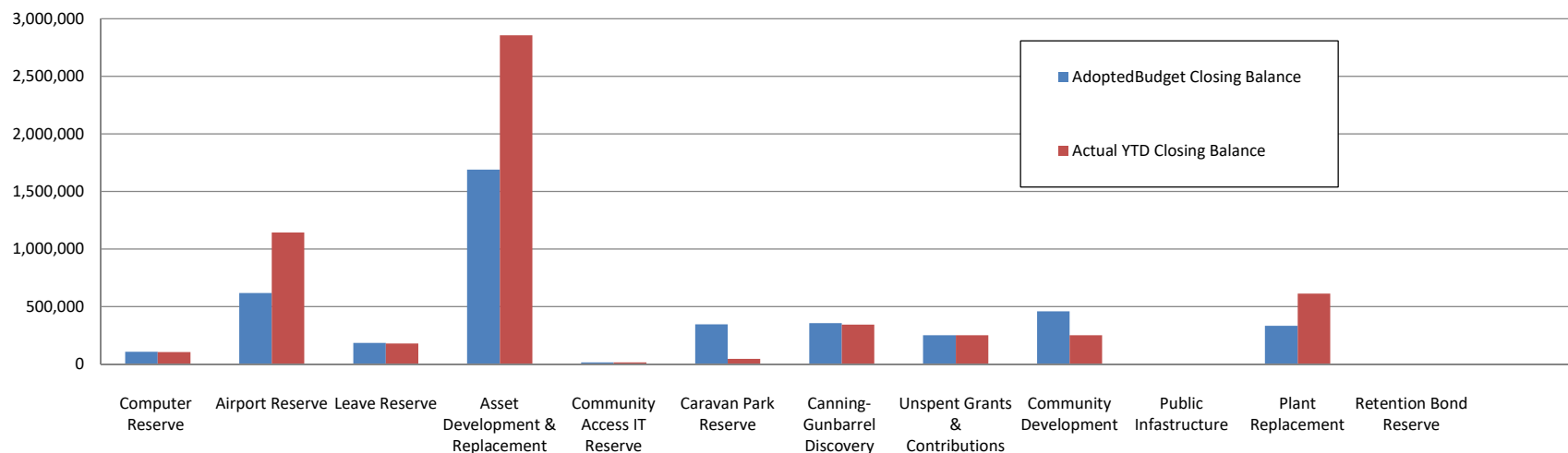
Comments/Notes - Receivables General

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

**Note 7: Cash Backed Reserve**

2018-19		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
Computer Reserve	\$ 106,210	\$ 3,080	\$ 241	\$ -	\$ -	\$ -	\$ -		\$ 109,290	\$ 106,451
Airport Reserve	1,141,641	29,582	2,593	15,000		(567,777)	-		618,446	1,144,234
Leave Reserve	179,102	5,194	407	-			-		184,296	179,509
Asset Development & Replacement Reserve	2,848,947	80,869	6,470	139,311		(1,379,932)			1,689,195	2,855,417
Community Access IT Reserve	16,685	490	38	-					17,175	16,723
Caravan Park Reserve	46,053	1,330	105	300,000					347,383	46,157
Canning-Gunbarrel Discovery Centre	344,308	12,880	782	-					357,188	345,090
Unspent Grants & Contributions	250,959	0	-	-					250,959	250,959
Community Development	250,000	3,500	568	207,000					460,500	250,568
Public Infrastructure	0	0	-	-					0	0
Plant Replacement	611,193	3,075	1,388	59,240		(340,000)			333,508	612,581
Retention Bond Reserve	0	0	-	-					0	0
	<b>5,795,098</b>	<b>140,000</b>	<b>12,592</b>	<b>720,551</b>	<b>0</b>	<b>(2,287,709)</b>	<b>0</b>		<b>4,367,940</b>	<b>5,807,690</b>

**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 July 2018**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
85,361	5,379	83,182	3,200	6011D Plant and Equipment CEO - 2017 Toyota Landcruiser	
85,361	5,379	83,182	3,200		

**Comments - Capital Disposal/Replacements**

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

**Note 9: RATING INFORMATION**

RATE TYPE	Budget						Actual				
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
<b>Differential General Rate</b>											
GRV Wiluna Townsite	9.8335	68	980,128	96,381	0	0	96,381				0
GRV Mining	19.4436	6	6,380,000	1,240,502	0	0	1,240,502				0
UV Rural/Pastoral	13.2539	28	1,247,492	165,322	0	0	165,322				0
UV Mining	19.9288	210	131,333,285	2,617,306	0	0	2,617,306				0
UV Exploration & Prospecting Pastoral	24.9689	209	2,052,734	512,545	0	0	512,545				0
<b>Sub-Totals</b>		521	141,993,639	4,632,056	0	0	4,632,056	0	0	0	0
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV Wiluna Townsite	470.00	18	7,838	8,460	0	0	8,460				0
GRV Mining	355.00	3	60	1,065	0	0	1,065				0
UV Rural/Pastoral	355.00	1	1,598	355	0	0	355				0
UV Mining	355.00	194	76,524	68,870	0	0	68,870				0
UV Exploration & Prospecting Pastoral	355.00	59	49,564	20,945	0	0	20,945				0
<b>Sub-Totals</b>		275	135,584	99,695	0	0	99,695	0	0	0	0
<b>Amount from General Rates</b>							4,731,751				0
Ex-Gratia Rates							4,731,751				0
<b>Totals</b>							4,731,751				0

**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 2018/19 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 July 2018**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
<b>Recreation &amp; Culture</b>									
Wiluna Recreation Ground Changerooms, Toilets & Kiosk	1	274,430	0	50,668	50,668	223,762	223,762		11,371
<b>Housing</b>									
New Staff Housing	4	1,400,000	0	47,576	47,576	1,352,424	1,352,424		59,192
<b>Economic Services</b>									
Canning - Gunbarrel Discovery Centre	2	658,632		121,603	121,603	537,029	537,029		45,026
Street Scaping	5		650,000	10,915	10,915				12,460
<b>Governance</b>									
Administration Building	3	1,000,000	0	33,984	33,984	966,016	966,016		42,316
		3,333,062	650,000	264,746	264,746	3,079,231	3,079,231	0	170,365

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 July 2018**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2018-19 Adopted Budget	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
<b>GENERAL PURPOSE FUNDING</b>		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	797,631	797,631	0	797,631	0	0	797,631	Operating
Grants Commission - Roads	WALGGC	Y	365,957	365,957	0	365,957	0	0	365,957	Operating
<b>LAW, ORDER, PUBLIC SAFETY</b>										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	14,820	14,820	0	14,820	0	0	14,820	Operating
<b>EDUCATION AND WELFARE</b>										
Community Resource Centre			0	0	0		0	0	0	Non-Operating
<b>RECREATION AND CULTURE</b>										
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Spo	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
										Operating/Non
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	0	0	0	0	0	0	0	Operating
<b>TRANSPORT</b>										
Regional Road Group 2025 Grant	Regional Road Group	Y	338,000	338,000	0	0	338,000	382,759	(44,759)	Non-Operating
Regional Road Group Grant	Regional Road Group	Y	63,672	63,672	0	0	63,672	0	63,672	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	1,343,433	1,343,433	0	0	1,343,433	0	1,343,433	Non-Operating
Remote Communities- FAGS	WALGGC	Y	0	0	0	0	0	0	0	Non-Operating
Remote Communities Grant	Mainroads	Y	28,000	28,000	0	0	28,000	0	28,000	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	0	0	0	0	0	0	0	Non-Operating
Direct Regional Grant	Mainroads	Y	118,290	118,290	0	118,290	0	0	118,290	Operating
Flood Damage AGRN743 Grant WANDRRA	Dept of PM	Y	10,000,000	10,000,000	0	10,000,000	0	0	10,000,000	Operating
RAAP Grant	Regional Airport Development Schem	Y	0	0	0	0	0	0	0	Non-Operating
Airport Sealing	Regional Airport Development Schem	Y	327,776	327,776	0	0	327,776	0	327,776	Non-Operating
Airport Terminal	Regional Airport Development Schem	Y	0	0	0	0	0	0	0	Non-Operating
<b>ECONOMIC SERVICES</b>										
RV Dump Point			0	0			0	0	0	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Spo	Y					0	0	0	Non-Operating
<b>OTHER PROPERTY AND SERVICES</b>										
New Admin Bldg	Country Local Government Fund	Y	0	0	0	0	0	0	0	Non-Operating
<b>TOTALS</b>			<b>13,542,579</b>	<b>13,542,579</b>	<b>0</b>	<b>11,441,698</b>	<b>2,100,881</b>	<b>455,259</b>	<b>13,087,320</b>	
Operating	Operating		11,441,698	11,441,698				72,500		
Non-Operating	Non-operating		2,100,881	2,100,881				382,759		
			<u>13,542,579</u>	<u>13,542,579</u>				<u>455,259</u>		

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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 18	Amount Received	Amount Paid	Closing Balance 31-Jul-18
Totals	\$ 11,626	\$ 212	\$ 0	\$ 11,838
	11,626	212	0	11,838

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

**Note 13: CAPITAL ACQUISITIONS**

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipemnt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>GOVERNANCE</b>												
C040001	Council Chambers Furniture			60,000				60,000	60,000	5,000	-	5,000
C142101	CEO Vehicle		282,000					282,000	282,000	94,000	-	94,000
	Total Governance	-	282,000	60,000	-	-	-	342,000	342,000	99,000	-	99,000
<b>LAW ORDER AND PUBLIC SAFETY</b>												
C052522	Pound Upgrade	-						-	-	-	-	-
	Total Law Order and Public Safety	-	-	-	-	-	-	-	-	-	-	-
<b>EDUCATION AND WELFARE</b>												
	Total Education and Welfare	-	-	-	-	-	-	-	-	-	-	-
<b>HOUSING</b>												
C091109	Club Hotel Units	120,000		30,000				150,000	150,000	12,500	-	12,500
C091200	Staff Housing 1- 8 Trenton Street	107,980		11,144				119,124	119,124	9,927	713	9,214
C091201	Staff Housing 2 - 10 Trenton Street	107,980		11,144				119,124	119,124	9,927	720	9,207
C091203	Staff Housing 3 - 42 Lennon Street	107,980		11,144				119,124	119,124	9,927	355	9,572
C091204	Staff Housing 4 - 46 Lennon Street	107,980		11,144				119,124	119,124	9,927	257	9,670
C091205	Staff Housing 5 - 48 Lennon Street	107,980		11,144				119,124	119,124	9,927	1,099	8,828
C091206	Land Purchases	180,000						180,000	180,000	15,000	-	15,000
C091185	U5/30 Scotia Street			50,000				50,000	50,000	4,166	-	4,166
	Total Housing	839,900	-	135,720	-	-	-	975,620	975,620	81,301	3,144	78,157
<b>COMMUNITY AMENITIES</b>												
C107054	Cemetery Improvement						43,000	43,000	43,000	3,583	-	3,583
C107060	Sewerage Works - Replacement of Septic Systems						70,000	70,000	70,000	5,833	-	5,833
	Total Community Amenities	-	-	-	-	-	113,000	113,000	113,000	9,416	-	9,416

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

**Note 13: CAPITAL ACQUISITIONS**

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipmmt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>RECREATION AND CULTURE</b>												
C112100	Pool Repairs Upgrade		28,200				30,236	58,436	58,436	4,869	-	4,869
C112101	Pool Improvements		50,000					50,000	50,000	4,166	-	4,166
C113132	Wootton Street Playground Equipment						50,000	50,000	50,000	4,166	-	4,166
C113134	New Memorial Park Construction - Design, Landscaping						150,000	150,000	150,000	12,500	-	12,500
	<b>Total Recreation and Culture</b>	-	78,200	-	-	-	230,236	308,436	308,436	25,701	-	25,701
<b>TRANSPORT</b>												
Street and Road Construction:												
C121001	Wongawol Road - Re-Sheeting				507,000			507,000	507,000	42,250	-	42,250
C121002	Wongawol Road - Re-Sealing				-			-	-	-	16,966	16,966
C121003	Wiluna Sandstone Road - Aboriginal Access				81,906			81,906	81,906	6,825	-	6,825
C121005	Install Water Bores				100,000			100,000	100,000	8,333	-	8,333
C121011	Wiluna North Road				375,000			375,000	375,000	31,250	-	31,250
C121012	Various Roads - Flood Stabilising				100,000			100,000	100,000	8,333	-	8,333
C121024	Depot Improvements				200,000			200,000	200,000	16,666	14,238	2,428
C121025	Road Concrete				-			-	-	-	-	-
C121801	Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing				572,090			572,090	572,090	47,674	-	47,674
C121802	Wongawol Road - Princess Ranges Crossing				470,000			470,000	470,000	39,166	-	39,166
C121803	Roads Constructions				200,000			200,000	200,000	16,666	-	16,666
C121805	Wiluna North Road - Remote Access Roads				10,000			10,000	10,000	833	-	833
C121806	Yeelerie Road Blackspot				63,672			63,672	63,672	5,306	-	5,306
C121807	Verge Clearing - 17/18 carry-over				100,000			100,000	100,000	8,333	-	8,333
C121808	'Clearances, Gravel & Heritage Surveys				30,000			30,000	30,000	2,500	-	2,500
	<b>Sub Total</b>	-	-	-	2,809,668	-	-	2,809,668	2,809,668	234,135	-	2,728
Road Plant Purchases												
C123180	Street Sweeper		200,000					200,000	200,000	16,666	-	16,666
C123182	Skid Steer Diamond Head Attachment		15,000					15,000	15,000	1,250	-	1,250
C123183	Ride-On Mower (with Catcher)		33,000					33,000	33,000	2,750	-	2,750
C123186	Rubbish Truck		150,000					150,000	150,000	12,500	-	12,500
C123188	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Træ		40,000					40,000	40,000	3,333	-	3,333
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	8,333	-	8,333
	<b>Sub Total</b>	-	538,000	-	-	-	-	538,000	538,000	44,832	-	44,832
Airport												
C126264	Airport Terminal					-		-	-	-	-	-
C126271	Terminal Design				25,000			25,000	25,000	2,083	-	2,083
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)				175,380			175,380	175,380	14,615	-	14,615
C126273	CCTV & Airside Access Control				19,674			19,674	19,674	1,639	-	1,639
C126274	Perimeter & Security Fencing				435,500			435,500	435,500	36,291	-	36,291
C126275	Painting of Terminal				10,000			10,000	10,000	833	-	833
C126276	Full Feature Survey				20,000			20,000	20,000	1,666	-	1,666
C126278	Taxiway Line Marking				10,000			10,000	10,000	833	-	833
C126262	Airport Sealing/Upgrade Repairs				200,000			200,000	200,000	16,666	-	16,666
	<b>Sub Total</b>	-	-	-	-	895,554	-	895,554	895,554	74,626	-	74,626
	<b>Total Transport</b>	-	538,000	-	2,809,668	895,554	-	4,243,222	4,243,222	353,593	-	2,728

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

**Note 13: CAPITAL ACQUISITIONS**

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipemnt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>ECONOMIC SERVICES</b>												
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & buil	30,000						30,000	30,000	2,500	-	2,500
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation						50,000	50,000	50,000	4,166	-	4,166
C132157	Heritage/Interpretive Centre	171,329						171,329	171,329	14,277	49	14,228
C132159	Main Street Revitalisation (Wotton St)						1,200,000	1,200,000	1,200,000	100,000	1,009	98,991
C132160	Heritage & Interpretive Displays						180,000	180,000	180,000	15,000	42,542	(27,542)
C132343	Caravan Site						168,000	168,000	168,000	14,000	1,609	12,391
C132360	Commercial Property Purchase	20,000						20,000	20,000	1,666	-	1,666
C134100	Water Supply						200,000	200,000	200,000	16,666	-	16,666
	Total Economic Services	221,329	-	-	-	-	1,798,000	2,019,329	2,019,329	168,275	45,209	123,066
<b>OTHER PROPERTY AND SERVICES</b>												
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	9,166	5,869	3,297
C147183	New Administration Building	747,567						747,567	747,567	62,297	14,369	47,928
C147185	Telephone System New Admin Building		22,865					22,865	22,865	1,905	-	1,905
C147186	Furniture & Equipment - New Admin Building			172,509				172,509	172,509	14,375	5,582	8,793
	Total Other Property and Services	747,567	22,865	172,509	-	-	110,000	1,052,941	1,052,941	87,743	25,820	61,923
	TOTALS	1,808,796	921,065	368,229	2,809,668	895,554	2,251,236	9,054,548	9,054,548	825,029	71,446	753,583

	Adopted	Amended Annual	YTD Budget	YTD Actual	
Land & Buildings	1,894,516	1,438,250	119,850	17,562	102,288
Plant & Equipment	951,301	1,487,567	194,463	-	194,463
Furniture & Equipment	282,509	562,509	46,873	5,582	41,291
Roads	2,809,668	2,809,668	234,135	(2,728)	236,863
Airport	895,554	895,554	74,626	-	74,626
Other Infrastructure	2,221,000	1,861,000	155,082	51,029	104,053
WIP	-	-	-	-	-
TOTALS	9,054,548	9,054,548	825,029	71,446	753,583



**SHIRE OF WILUNA**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 August 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 August 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 August 2018 of \$7,975,790.

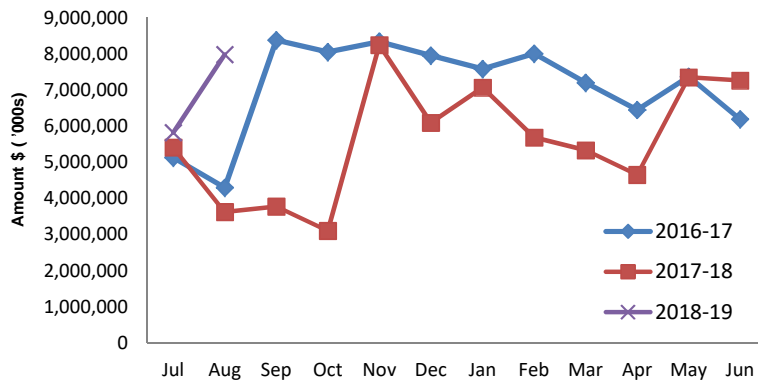
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.



# SHIRE OF WILUNA

Monthly Summary Information  
For the Period Ended 31 August 2018

**Liquidity Over the Year (Refer Note 3)**



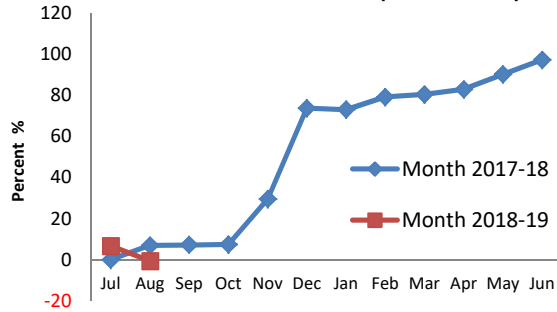
## Cash and Cash Equivalents as at period end

Unrestricted	\$ 2,765,172
Restricted	\$ 5,868,064
	<u>\$ 8,633,237</u>

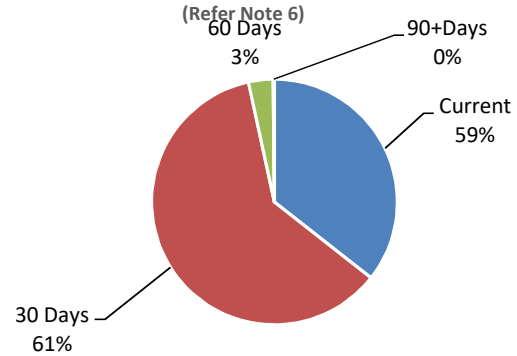
## Receivables

Rates	\$ 4,803,265
Other	\$ 665,749
	<u>\$ 5,469,013</u>

**Rates Receivable (Refer Note 6)**

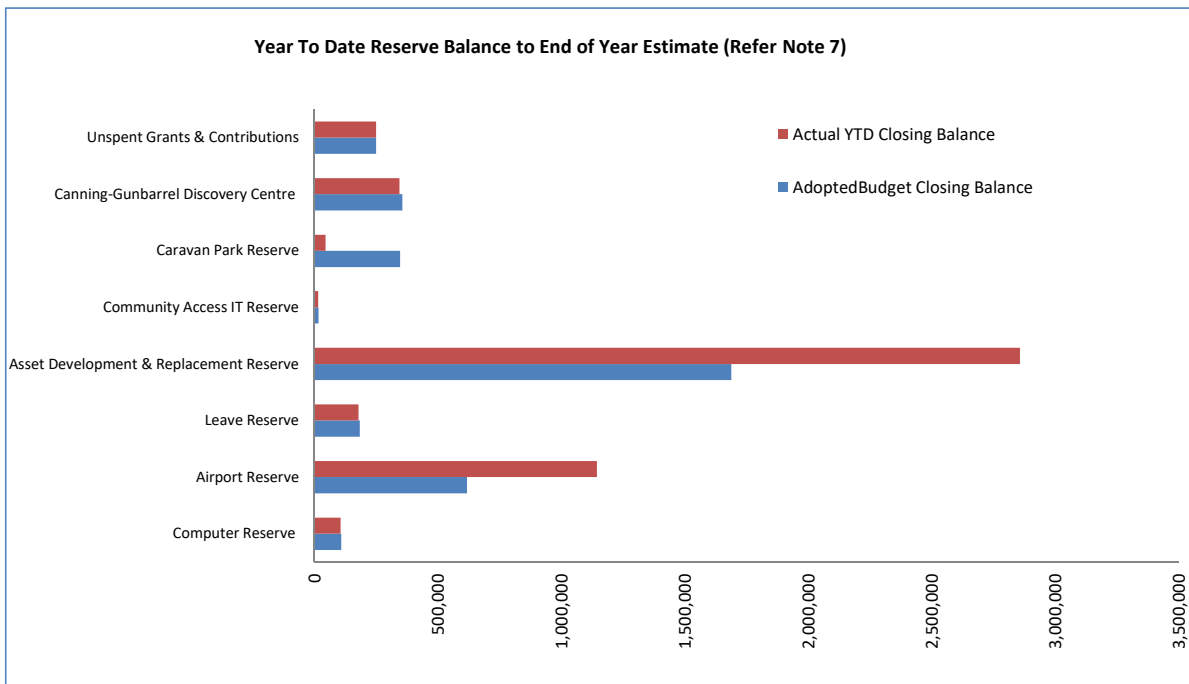
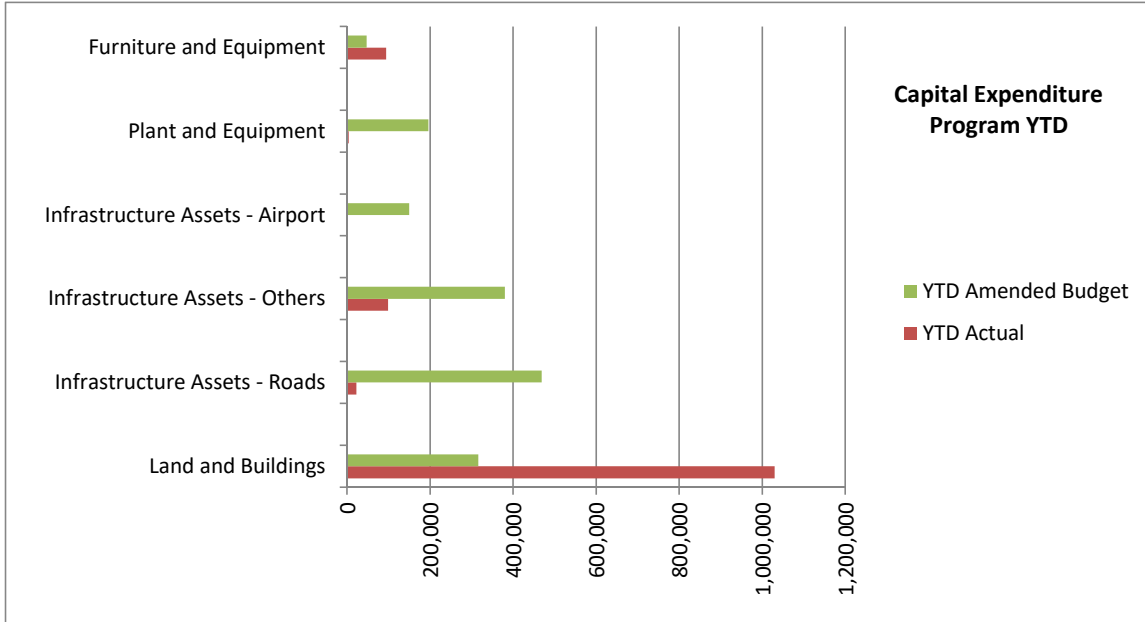


**Accounts Receivable Ageing (non-rates)**



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 August 2018



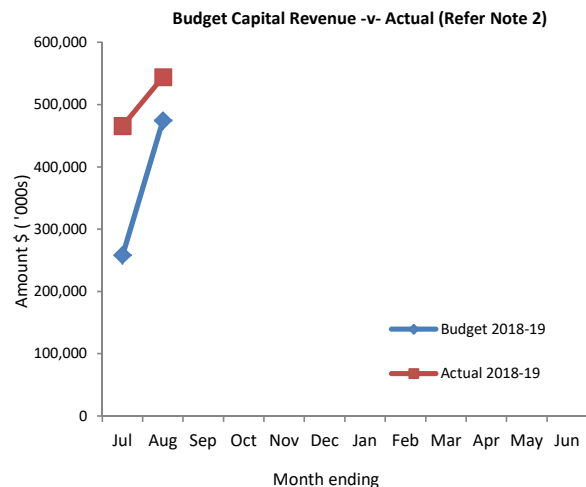
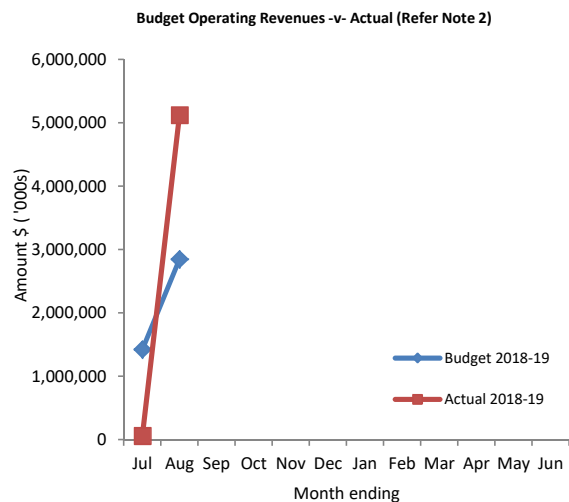
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# SHIRE OF WILUNA

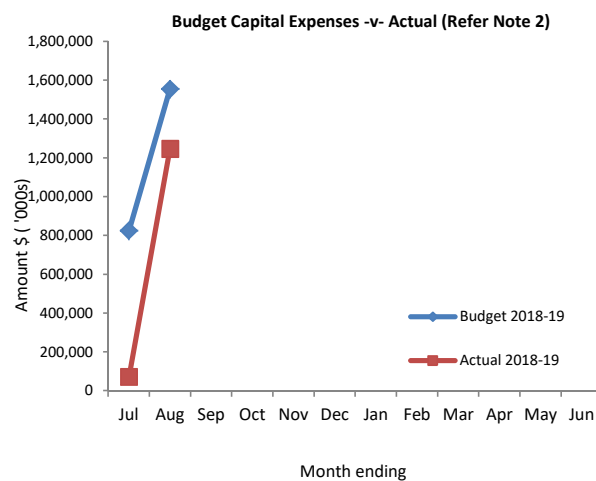
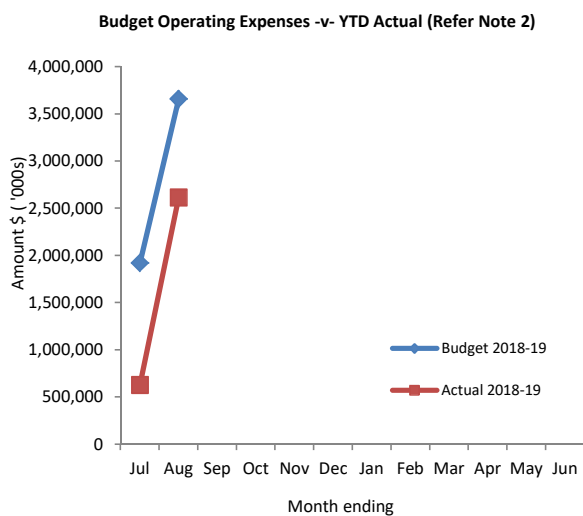
## Monthly Summary Information

For the Period Ended 31 August 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 August 2018**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Governance		20,971	6,921	(79,983)	(86,904)	-1256%
General Purpose Funding - Rates	9	4,731,751	788,616	4,730,715	3,942,099	500%
General Purpose Funding - Other		1,429,588	238,254	354,272	116,018	49%
Law, Order and Public Safety		16,120	2,684	250	(2,434)	-91%
Health		200	32	0	(32)	-100%
Education and Welfare		0	0	0	0	
Housing		4,500	750	6,492	5,742	766%
Community Amenities		80,260	13,372	51,086	37,714	282%
Recreation and Culture		197,950	32,980	85,369	52,389	159%
Transport		10,766,290	1,752,714	(31,871)	(1,784,585)	-102%
Economic Services		45,500	7,580	9,621	2,041	27%
Other Property and Services		35,220	5,866	413	(5,453)	-93%
<b>Total Operating Revenue</b>		<b>17,328,350</b>	<b>2,849,769</b>	<b>5,126,364</b>	<b>2,276,595</b>	
<b>Operating Expense</b>						
Governance		(2,144,522)	(366,905)	(337,293)	29,612	8%
General Purpose Funding		(316,231)	(52,698)	(87,482)	(34,784)	-66%
Law, Order and Public Safety		(195,753)	(38,758)	(29,784)	8,974	23%
Health		(82,111)	(13,678)	(9,329)	4,349	32%
Education and Welfare		(59,476)	(9,908)	(1,563)	8,345	84%
Housing		(529,836)	(97,836)	(42,090)	55,746	57%
Community Amenities		(598,157)	(116,769)	(98,447)	18,322	16%
Recreation and Culture		(1,984,504)	(353,080)	(253,270)	99,810	28%
Transport		(14,627,689)	(2,428,219)	(1,680,059)	748,160	31%
Economic Services		(536,766)	(90,311)	(46,342)	43,969	49%
Other Property and Services		(31,324)	(90,717)	(30,753)	59,964	66%
<b>Total Operating Expenditure</b>		<b>(21,106,369)</b>	<b>(3,658,879)</b>	<b>(2,616,413)</b>	<b>1,042,466</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	465,354	513,032	47,678	10%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		50,000	0	0		
Adjust provisions and accruals		0	0		0	
<b>Net Cash from Operations</b>		<b>(877,773)</b>	<b>(285,810)</b>	<b>3,019,784</b>	<b>3,305,594</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	391,808	461,723	69,915	18%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>474,990</b>	<b>544,905</b>	<b>69,915</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(315,750)	(1,029,253)	(713,503)	-226%
Infrastructure - Roads	13	(2,809,668)	(468,270)	(21,778)	446,492	95%
Infrastructure - Others	13	(2,251,236)	(379,898)	(98,347)	281,551	74%
Infrastructure - Airport	13	(895,554)	(149,252)	0	149,252	100%
Plant and Equipment	13	(921,065)	(195,806)	(3,481)	192,325	98%
Furniture and Equipment	13	(368,229)	(47,082)	(93,991)	(46,909)	-100%
Work in Progress	13			0		
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(1,556,058)</b>	<b>(1,246,851)</b>	<b>309,207</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(1,081,068)</b>	<b>(701,946)</b>	<b>379,122</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	(105,391)	(105,391)	0	0%
Proceeds from new debentures	10	650,000	0			
Transfers to cash backed reserves (restricted assets)	7	(860,551)	(18,283)	(18,283)	0	0%
Transfers from cash backed reserves (restricted assets)	7	2,287,709	0	0		
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>(123,673)</b>	<b>(123,673)</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(5,449,027)</b>	<b>(1,490,551)</b>	<b>2,194,164</b>	<b>3,684,716</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,449,027</b>	<b>5,449,027</b>	<b>5,781,626</b>	<b>332,599</b>	<b>6%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>3,958,476</b>	<b>7,975,790</b>	<b>4,017,314</b>	

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 August 2018**

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>						
Rates	9	\$ 4,731,751	\$ 788,616	\$ 4,730,715	\$ 3,942,099	% 500%
Operating Grants, Subsidies and Contributions	11	11,441,698	1,907,278	290,789	(1,616,490)	-85%
Fees and Charges		591,280	101,026	143,629	42,603	42%
Interest Earnings		245,850	40,970	30,139	(10,831)	-26%
Other Revenue		30,200	5,022	(72,106)	(77,128)	-1536%
Profit on Disposal of Assets	8	0	6,857	3,200	(3,657)	-53%
<b>Total Operating Revenue</b>		<b>17,040,779</b>	<b>2,849,769</b>	<b>5,126,364</b>	<b>2,276,595</b>	
<b>Operating Expense</b>						
Employee Costs		(2,639,180)	(457,252)	(705,007)	(247,755)	54%
Materials and Contracts		(11,478,389)	(2,436,572)	(1,078,473)	1,358,099	-56%
Utility Charges		(241,949)	(49,612)	(32,713)	16,899	-34%
Depreciation on Non-Current Assets		(2,792,300)	(465,354)	(513,032)	(47,678)	10%
Interest Expenses		(43,685)	(26,480)	(16,481)	9,999	-38%
Insurance Expense		(198,474)	(193,567)	(225,321)	(31,754)	16%
Other Expenditure		(177,790)	(30,042)	(45,386)	(15,344)	51%
Loss on Disposal of Assets	8	(57,946)	0	0	0	
Loss on revaluation of non-current assets		(50,000)	0	0	0	
<b>Total Operating Expenditure</b>		<b>(17,679,713)</b>	<b>(3,658,879)</b>	<b>(2,616,413)</b>	<b>1,042,466</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,792,300	465,354	513,032	47,678	10%
Adjust (Profit)/Loss on Asset Disposal	8	57,946	57,946	(3,200)	(61,146)	-106%
Loss on revaluation of non-current assets		0	0	0	0	
Adjust provisions and accruals		0	0	0	0	
<b>Net Cash from Operations</b>		<b>2,211,312</b>	<b>(285,810)</b>	<b>3,019,784</b>	<b>3,305,594</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	11	2,350,882	391,808	461,723	69,915	18%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
<b>Total Capital Revenues</b>		<b>2,670,882</b>	<b>474,990</b>	<b>544,905</b>	<b>69,916</b>	
<b>Capital Expenses</b>						
Land and Buildings	13	(1,808,796)	(315,750)	(1,029,253)	(713,503)	-226%
Infrastructure - Roads	13	(2,809,668)	(468,270)	(21,778)	446,492	95%
Infrastructure - Others	13	(2,251,236)	(379,898)	(98,347)	281,551	74%
Infrastructure - Airport	13	(895,554)	(149,252)	0	149,252	100%
Plant and Equipment	13	(921,065)	(195,806)	(3,481)	192,325	98%
Furniture and Equipment	13	(368,229)	(47,082)	(93,991)	(46,909)	-100%
Work in Progress	13	0	0	0	0	
<b>Total Capital Expenditure</b>		<b>(9,054,548)</b>	<b>(1,556,058)</b>	<b>(1,246,851)</b>	<b>309,207</b>	
<b>Net Cash from Capital Activities</b>		<b>(6,383,666)</b>	<b>(1,081,068)</b>	<b>(701,946)</b>	<b>379,123</b>	
<b>Financing</b>						
Repayment of Debentures	10	(264,746)	(105,391)	(105,391)	0	0%
Proceeds from new debentures	10	650,000	0	0	0	
Transfers to cash backed reserves (restricted)	7	(860,551)	(18,283)	(18,283)	0	
Transfers from cash backed reserves	7	2,287,709	0	0	0	
<b>Net Cash from Financing Activities</b>		<b>1,812,412</b>	<b>(123,673)</b>	<b>(123,673)</b>	<b>0</b>	
<b>Net Operations, Capital and Financing</b>		<b>(2,359,942)</b>	<b>(1,490,551)</b>	<b>2,194,164</b>	<b>3,684,717</b>	
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,449,027</b>	<b>5,449,027</b>	<b>5,781,626</b>	<b>332,599</b>	<b>6%</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>3,089,085</b>	<b>3,958,476</b>	<b>7,975,790</b>	<b>4,017,315</b>	

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-August-2018**

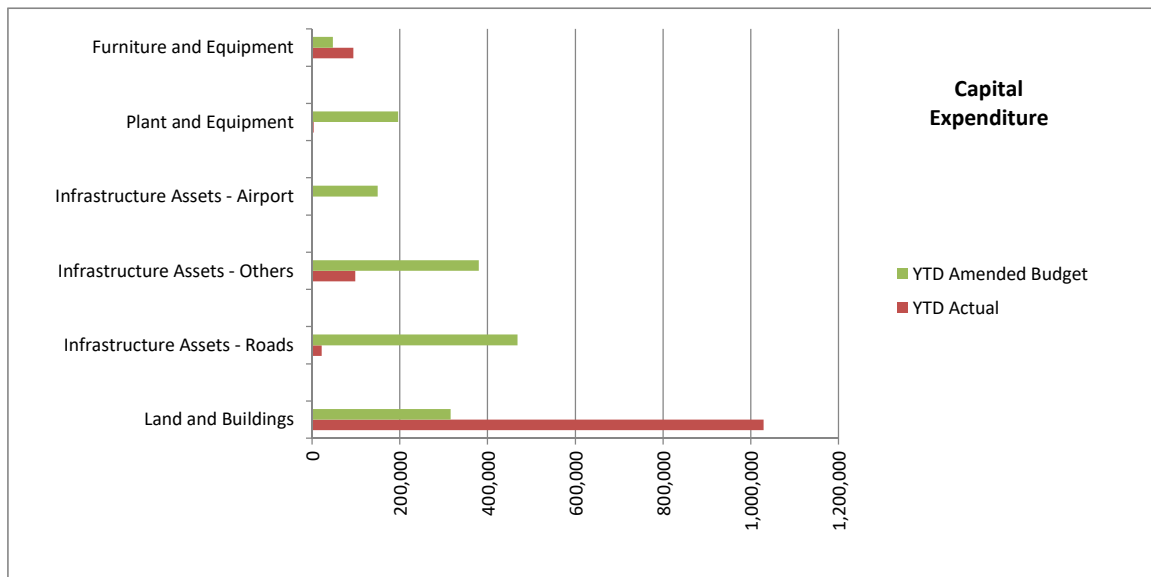
	Note	2018/2019	2017/2018
<b>CURRENT ASSETS</b>			
Cash at Bank and On Hand	4	8,633,237	12,618,251
Rates Outstanding		4,803,265	77,268
Sundry Debtors		660,527	216,664
Gst Receivable		239,977	228,903
Accrued Income/Payments In Advance		0	0
Stocks on Hand		9,608	15,845
<b>TOTAL CURRENT ASSETS</b>		<b>14,346,613</b>	<b>13,156,931</b>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		273,010	856,612
Accrued Interest on loans		0	24,974
Accrued Salaries & Wages		0	27,485
GST Payable		4,317	19,725
Accrued Expenses		0	423,430
Other current liabilities		59,998	63,852
Loan Liability (Current)		148,440	253,831
Provision For Annual Leave		123,716	123,716
Provision For Long Service Leave (Curre		40,413	40,413
<b>TOTAL CURRENT LIABILITIES</b>		<b>649,894</b>	<b>1,834,038</b>
<b>NET CURRENT ASSETS</b>		<b>13,696,719</b>	<b>11,322,893</b>
<b>NON-CURRENT ASSETS</b>			
Land & Buildings		20,126,187	19,096,934
Accumulated Depreciation Land & Building		(288,402)	(232,873)
Furniture & Equipment		500,414	406,423
Accumulated Depreciation Furniture&Equip		(63,767)	(50,145)
Plant & Equipment		1,284,165	1,366,045
Accumulated Depreciation Plant & Equip		(312,577)	(287,713)
Roads		221,213,363	221,191,585
Accumulated Depreciation Roads		(56,854,783)	(56,512,804)
Airport		5,612,594	5,612,594
Accumulated Depreciation Airport		(38,196)	0
Other Infrastructure		2,956,316	2,857,969
Accumulated Depreciation Other Infrastru		(34,887)	(120)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>194,100,427</b>	<b>193,447,896</b>
<b>NON-CURRENT LIABILITIES</b>			
Loan Liability (Non Current)		3,079,231	3,079,231
Provision For Long Service Leave (Non Current)		61,557	61,557
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,140,788</b>	<b>3,140,788</b>
<b>NET ASSETS</b>		<b>204,656,358</b>	<b>201,630,001</b>
<b>EQUITY</b>			
Accumulated Surplus		27,111,504	24,158,112
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		4,759,121	4,759,121
Revaluation Surplus-Infrastructure Others		1,712,143	1,712,143
Reserve - Asset Replacement		2,858,342	2,848,947
Reserve - Computer	7	106,560	106,210
Reserve - Airport	7	1,145,406	1,141,641
Reserve - Leave	7	179,693	179,102
Reserve - Wiluna Telecentre	7	16,740	16,685
Reserve - Caravan Park	7	46,205	46,053
Reserve - Heritage and Interpretive Centre	7	345,444	344,308
Reserve - Unspent Grants and Contributions	7	250,959	250,959
Reserve - Community Development	7	250,824	250,000
Reserve - Plant Replacement	7	613,209	611,193
Reserve - Community Development	7	54,683	0
<b>TOTAL EQUITY</b>		<b>204,656,358</b>	<b>201,630,001</b>

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

Capital Acquisitions	Note	YTD Actual Total	YTD 31 08 2018 YTD Budget	Annual Budget	Variance
		\$	\$	\$	\$
Land and Buildings	13	1,029,253	315,750	1,894,516	713,503
Infrastructure Assets - Roads	13	21,778	468,270	2,809,668	(446,492)
Infrastructure Assets - Others	13	98,347	379,898	2,279,436	(281,551)
Infrastructure Assets - Airport	13	0	149,252	895,554	(149,252)
Plant and Equipment	13	3,481	195,806	892,865	(192,325)
Furniture and Equipment	13	93,991	47,082	282,509	46,909
<b>Capital Acquisitions Total</b>		<b>1,246,851</b>	<b>1,556,058</b>	<b>9,054,548</b>	<b>(309,207)</b>

**Funded By:**

Capital Grants and Contributions	461,723	391,808	2,350,881	69,915
Borrowings	0	0	650,000	0
Other (Disposals & C/Fwd)	0	0	320,000	0
Own Source Funding - Cash Backed Reserves	0	2,287,709	2,287,709	(2,287,709)
Total Own Source Funding - Cash Backed Reserves				(2,287,709)
Own Source Funding - Operations	785,128	3,445,957	5,784,221	(2,660,829)
<b>Capital Funding Total</b>	<b>1,246,851</b>	<b>6,125,474</b>	<b>11,392,811</b>	<b>(7,166,332)</b>





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

	Adopted Budget	Adopted Budget Amendments (Note 5)	Adopted YTD Budget (a)
<b>Operating Revenues</b>	\$	\$	\$
Governance	20,971	-	6,921
General Purpose Funding - Rates	4,731,751	-	788,616
General Purpose Funding - Other	1,429,588	-	238,254
Law, Order and Public Safety	16,120	-	2,684
Health	200	-	32
Education and Welfare	-	-	0
Housing	4,500	-	750
Community Amenities	80,260	-	13,372
Recreation and Culture	197,950	-	32,980
Transport	10,766,290	-	1,752,714
Economic Services	45,500	-	7,580
Other Property and Services	35,220	-	5,866
<b>Total Operating Revenue</b>	<b>17,328,350</b>	<b>-</b>	<b>2,849,769</b>
<b>Operating Expense</b>			
Governance	(2,144,522)	-	(366,905)
General Purpose Funding	(316,231)	-	(52,698)
Law, Order and Public Safety	(195,753)	-	(38,758)
Health	(82,111)	-	(13,678)
Education and Welfare	(59,476)	-	(9,908)
Housing	(529,836)	-	(97,836)
Community Amenities	(598,157)	-	(116,769)
Recreation and Culture	(1,984,504)	-	(353,080)
Transport	(14,627,689)	-	(2,428,219)
Economic Services	(536,766)	-	(90,311)
Other Property and Services	(31,324)	-	(90,717)
<b>Total Operating Expenditure</b>	<b>(21,106,369)</b>	<b>-</b>	<b>(3,658,879)</b>
<b>Funding Balance Adjustments</b>			
Add back Depreciation	2,792,300	-	465,354
Adjust (Profit)/Loss on Asset Disposal	57,946	-	57,946
Loss on revaluation of non-current assets	50,000	-	0
<b>Net Cash from Operations</b>	<b>(877,773)</b>	<b>-</b>	<b>(285,810)</b>
<b>Capital Revenues</b>			
Grants, Subsidies and Contributions	2,350,882	-	391,808
Proceeds from Disposal of Assets	320,000	-	83,182
<b>Total Capital Revenues</b>	<b>2,670,882</b>	<b>-</b>	<b>474,990</b>
<b>Capital Expenses</b>			
Land and Buildings	(1,808,796)	-	(315,750)
Infrastructure - Roads	(2,809,668)	-	(468,270)
Infrastructure - Others	(2,251,236)	-	(379,898)
Infrastructure - Airport	(895,554)	-	(149,252)
Plant and Equipment	(921,065)	-	(195,806)
Furniture and Equipment	(368,229)	-	(47,082)
<b>Total Capital Expenditure</b>	<b>(9,054,548)</b>	<b>-</b>	<b>(1,556,058)</b>
<b>Net Cash from Capital Activities</b>	<b>(6,383,666)</b>	<b>-</b>	<b>(1,081,068)</b>
<b>Financing</b>			
Repayment of Debentures	(264,746)	-	0
Proceeds from new debentures	650,000	-	(105,391)
Transfers to cash backed reserves (restricted assets)	(860,551)	-	(18,283)
Transfers from cash backed reserves (restricted assets)	2,287,709	-	
<b>Net Cash from Financing Activities</b>	<b>1,812,412</b>	<b>-</b>	<b>(123,673)</b>
<b>Net Operations, Capital and Financing</b>	<b>(5,449,027)</b>	<b>-</b>	<b>(1,490,551)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>5,449,027</b>	<b>-</b>	<b>5,449,027</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>(0)</b>	<b>-</b>	<b>3,958,476</b>

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

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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

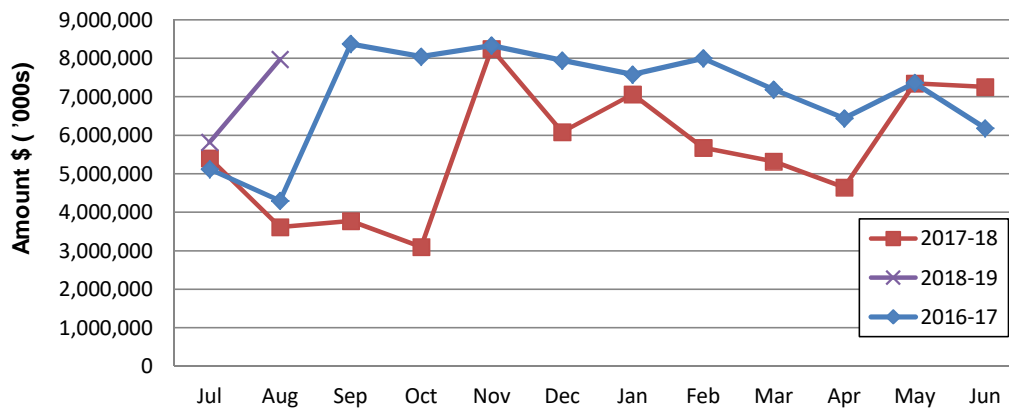
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%		
General Purpose Funding	4,058,117	500%		
Governance	(86,904)	-1256%		Not Significant or Budget timing only.
Law, Order and Public Safety	(2,434)	-91%		Not Significant or Budget timing only.
Health	(32)	-100%		Not Significant or Budget timing only.
Education and Welfare	0			
Housing	5,742	766%		Relates to insurance claim
Community Amenities	37,714	282%		Not Significant or Budget timing only.
Recreation and Culture	52,389	159%		Grants Budget timing
Transport	(1,784,585)	-102%		Grants Budget timing
Economic Services	2,041	27%		Not Significant or Budget timing only.
Other Property and Services	(5,453)	-93%		Not Significant or Budget timing only.
<b>Operating Expense</b>				
General Purpose Funding	(34,784)	-66%		
Governance	29,612	8%		Not Significant or Budget timing only.
Law, Order and Public Safety	8,974	23%		Not Significant or Budget timing only.
Health	4,349	32%		Not Significant or Budget timing only.
Education and Welfare	8,345	84%		Not Significant or Budget timing only.
Housing	(42,090)	0%		Not Significant or Budget timing only.
Community Amenities	18,322	16%		Not Significant or Budget timing only.
Recreation and Culture	99,810	28%		Not Significant or Budget timing only.
Transport	748,160	31%		Flood repair awaiting start & change in depreciation methods
Economic Services	43,969	49%		Not Significant or Budget timing only.
Other Property and Services	59,964	66%		Allocations and Employee cost less than YTD budget
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	69,915	18%		Early Grant Received
Proceeds from Disposal of Assets	0	0%		
<b>Capital Expenses</b>				
Land and Buildings	(713,503)	-226%		New Admin Building Budget timing
Infrastructure - Roads	446,492	95%		Not Significant or Budget timing only.
Infrastructure - Others	281,551	74%		Not Significant or Budget timing only.
Infrastructure - Airport	149,252	100%		Not Significant or Budget timing only.
Plant and Equipment	192,325	98%		Not Significant or Budget timing only.
Furniture and Equipment	(46,909)	-100%		Not Significant or Budget timing only.
<b>Financing</b>				
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 August 2018**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Aug 2018	Budget 30 June 2018	Actual 30 June 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	2,765,172	1,367,469	6,823,153
Cash Restricted - Reserves Equity	4	5,868,064	4,371,015	5,795,098
Receivables - Rates	6	4,803,265	262,279	77,268
Receivables -Other	6	660,527	0	216,664
Interest / ATO Receivable/Accrual		239,977	0	228,903
Inventories		9,608	17,500	15,845
		14,346,613	6,018,263	13,156,931
<b>Less: Current Liabilities</b>				
Payables		(485,766)	(1,663,494)	(1,669,909)
Provisions		(164,129)	(248,500)	(164,129)
		(649,894)	(1,911,994)	(1,834,038)
Less: Cash Reserves	7	(5,868,064)	(4,371,015)	(5,795,098)
Secured by floating charge		148,440	264,746	253,831
<b>Net Current Funding Position</b>		<b>7,977,095</b>	<b>0</b>	<b>5,781,626</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

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

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Municipal	Reserves	Total Amount \$
		Unrestricted \$	Restricted \$	
(a) <b>Municipal Account</b>				
Municipal Cash at Bank		27,166		27,166
Reserves Cash at Bank		0		0
Municipal Call Deposit		222,019		222,019
Businwss Saver Account		1,000,000		1,000,000
NAB032756			960,000	960,000
BOQ 031142		0		0
Reserve Call Deposit			2,238	2,238
M E Bank 031675			2,000,000	2,000,000
AMP 030960				0
Westpac TD			1,680,000	1,680,000
(b) Investment 10				0
CBA Cash Deposit		13,892		13,892
BankWest		1,502,096		1,502,096
BOQ 032753			1,225,827	1,225,827
<b>Total</b>		<b>2,765,172</b>	<b>5,868,064</b>	<b>8,633,237</b>

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 Permanent Changes		Opening Surplus	\$	\$	\$	\$ 0
				0	0	-	0

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

**Note 6: RECEIVABLES**

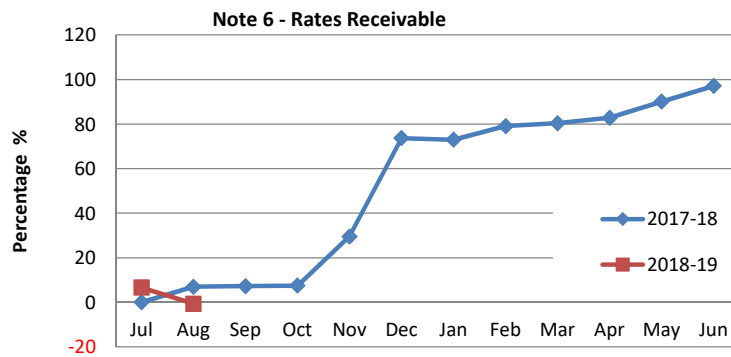
**Receivables - Rates Receivable**

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

**Net Rates Collectable**

% Collected

YTD 31 Aug 2018	YTD Previous FY
\$	\$
103,236	101,747
4,730,715	4,342,861
30,686	(4,341,372)
<b>4,803,265</b>	<b>103,236</b>
<b>4,803,265</b>	<b>103,236</b>
-0.63%	97.68%



Comments/Notes - Receivables Rates

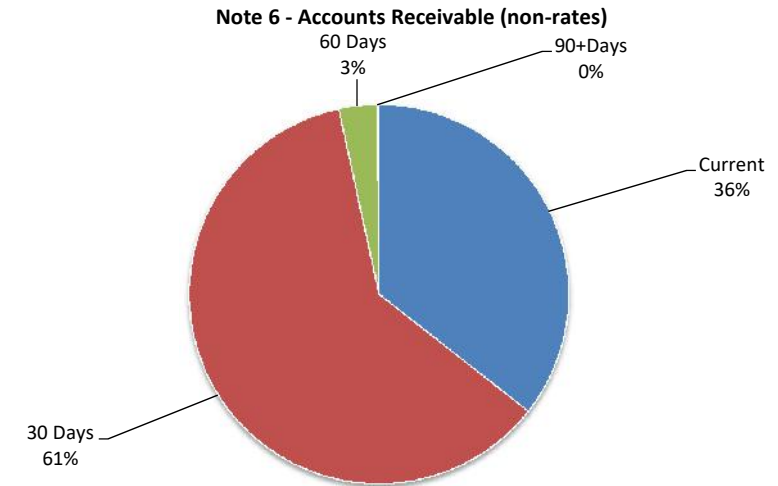
**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	236,940	406,098	21,687	1,024

**Total Receivables General Outstanding**

**665,749**

Amounts shown above include GST (where applicable)



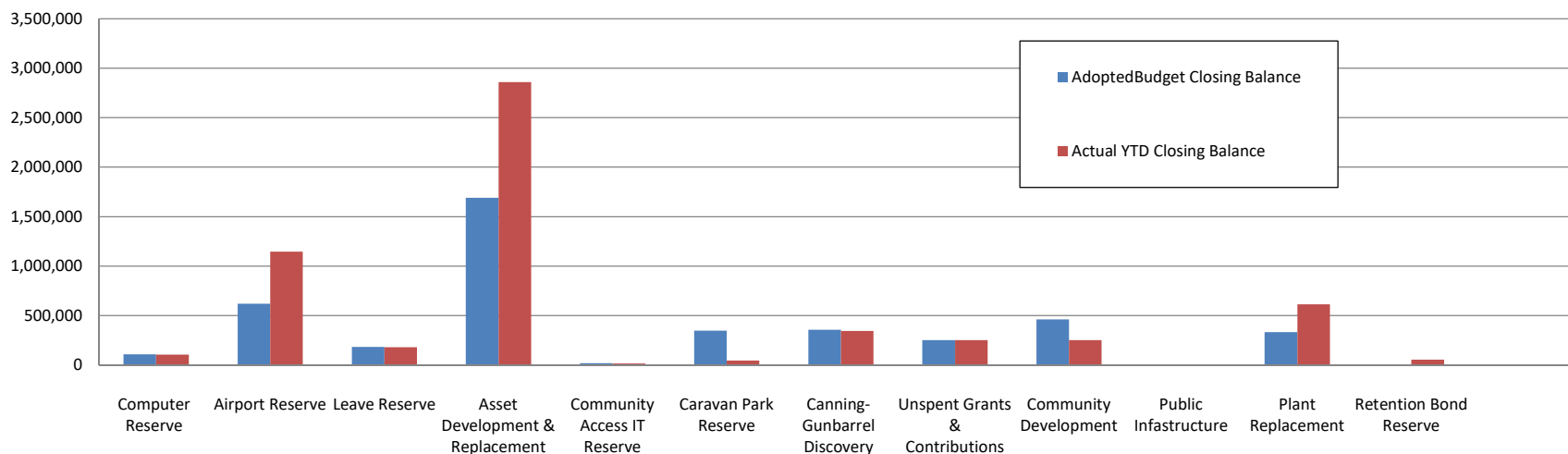
Comments/Notes - Receivables General

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

**Note 7: Cash Backed Reserve**

2018-19		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
Computer Reserve	\$ 106,210	\$ 3,080	\$ 350	\$ -	\$ -	\$ -	\$ -		\$ 109,290	\$ 106,560
Airport Reserve	1,141,641	29,582	3,765	15,000		(567,777)	-		618,446	1,145,406
Leave Reserve	179,102	5,194	591	-			-		184,296	179,693
Asset Development & Replacement Reserve	2,848,947	80,869	9,395	139,311		(1,379,932)			1,689,195	2,858,342
Community Access IT Reserve	16,685	490	55	-					17,175	16,740
Caravan Park Reserve	46,053	1,330	152	300,000					347,383	46,205
Canning-Gunbarrel Discovery Centre	344,308	12,880	1,135	-					357,188	345,444
Unspent Grants & Contributions	250,959	0	-	-					250,959	250,959
Community Development	250,000	3,500	824	207,000					460,500	250,824
Public Infrastructure	0	0		-					0	0
Plant Replacement	611,193	3,075	2,016	59,240		(340,000)			333,508	613,209
Retention Bond Reserve	0	0		-	54,683				0	54,683
	<b>5,795,098</b>	<b>140,000</b>	<b>18,283</b>	<b>720,551</b>	<b>54,683</b>	<b>(2,287,709)</b>	<b>0</b>		<b>4,367,940</b>	<b>5,868,064</b>

**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 August 2018**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
85,361	5,379	83,182	3,200	6011D <b>Plant and Equipment</b> CEO - 2017 Toyota Landcruiser	
85,361	5,379	83,182	3,200		

**Comments - Capital Disposal/Replacements**

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 \$
<b>Differential General Rate</b>											
GRV Wiluna Townsite	9.8335	68	980,128	96,381	0	0	96,381	96,381			96,381
GRV Mining	19.4436	6	6,380,000	1,240,502	0	0	1,240,502	1,240,502			1,240,502
UV Rural/Pastoral	13.2539	28	1,247,492	165,322	0	0	165,322	165,322			165,322
UV Mining	19.9288	210	131,333,285	2,617,306	0	0	2,617,306	2,617,306	1,015	-2,052	2,616,270
UV Exploration & Prospecting Pastoral	24.9689	209	2,052,734	512,545	0	0	512,545	512,545			512,545
<b>Sub-Totals</b>		521	141,993,639	4,632,056	0	0	4,632,056	4,632,056	1,015	-2,052	4,631,020
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV Wiluna Townsite	470.00	18	7,838	8,460	0	0	8,460	8,460			8,460
GRV Mining	355.00	3	60	1,065	0	0	1,065	1,065			1,065
UV Rural/Pastoral	355.00	1	1,598	355	0	0	355	355			355
UV Mining	355.00	194	76,524	68,870	0	0	68,870	68,870			68,870
UV Exploration & Prospecting Pastoral	355.00	59	49,564	20,945	0	0	20,945	20,945			20,945
<b>Sub-Totals</b>		275	135,584	99,695	0	0	99,695	99,695	0	0	99,695
<b>Amount from General Rates</b>							4,731,751				4,730,715
Ex-Gratia Rates							4,731,751				4,730,715
<b>Totals</b>							0				0
							<b>4,731,751</b>				<b>4,730,715</b>

**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 2018/19 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 August 2018**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
<b>Recreation &amp; Culture</b>									
Wiluna Recreation Ground Changerooms, Toilets & Kiosk	1	274,430	0	25,086	50,668	249,344	223,762	5,434	11,371
<b>Housing</b>									
New Staff Housing	4	1,400,000	0	11,725	47,576	1,388,275	1,352,424	13,405	59,192
<b>Economic Services</b>									
Canning - Gunbarrel Discovery Centre	2	658,632		60,206	121,603	598,426	537,029	13,041	45,026
Street Scaping	5		650,000		10,915				12,460
<b>Governance</b>									
Administration Building	3	1,000,000	0	8,375	33,984	991,625	966,016	11,725	42,316
		3,333,062	650,000	105,391	264,746	3,227,671	3,079,231	43,604	170,365

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 August 2018**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2018-19 Adopted Budget	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
<b>GENERAL PURPOSE FUNDING</b>		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	797,631	797,631	0	797,631	0	224,991	572,641	Operating
Grants Commission - Roads	WALGGC	Y	365,957	365,957	0	365,957	0	99,035	266,922	Operating
<b>LAW, ORDER, PUBLIC SAFETY</b>										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	14,820	14,820	0	14,820	0	0	14,820	Operating
<b>EDUCATION AND WELFARE</b>										
Community Resource Centre			0	0	0		0	0	0	Non-Operating
<b>RECREATION AND CULTURE</b>										
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Spo	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/Non
<b>TRANSPORT</b>										
Regional Road Group 2025 Grant	Regional Road Group	Y	338,000	338,000	0	0	338,000	456,723	(118,723)	Non-Operating
Regional Road Group Grant	Regional Road Group	Y	63,672	63,672	0	0	63,672	0	63,672	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	1,343,433	1,343,433	0	0	1,343,433	0	1,343,433	Non-Operating
Remote Communities- FAGS	WALGGC	Y	0	0	0	0	0	5,000	(5,000)	Non-Operating
Remote Communities Grant	Mainroads	Y	28,000	28,000	0	0	28,000	0	28,000	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	0	0	0	0	0	0	0	Non-Operating
Direct Regional Grant	Mainroads	Y	118,290	118,290	0	118,290	0	0	118,290	Operating
Flood Damage AGRN743 Grant WANDRRA	Dept of PM	Y	10,000,000	10,000,000	0	10,000,000	0	(105,737)	10,105,737	Operating
RAAP Grant	Regional Airport Development Schem	Y	0	0	0	0	0	0	0	Non-Operating
Airport Sealing	Regional Airport Development Schem	Y	327,776	327,776	0	0	327,776	0	327,776	Non-Operating
Airport Terminal	Regional Airport Development Schem	Y	0	0	0	0	0	0	0	Non-Operating
<b>ECONOMIC SERVICES</b>										
RV Dump Point			0	0			0	0	0	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Spo	Y					0	0	0	Non-Operating
<b>OTHER PROPERTY AND SERVICES</b>										
New Admin Bldg	Country Local Government Fund	Y	0	0	0	0	0	0	0	Non-Operating
<b>TOTALS</b>			<b>13,542,579</b>	<b>13,542,579</b>	<b>0</b>	<b>11,441,698</b>	<b>2,100,881</b>	<b>752,511</b>	<b>12,790,068</b>	
Operating	Operating		11,441,698	11,441,698				290,789		
Non-Operating	Non-operating		2,100,881	2,100,881				461,723		
			<u>13,542,579</u>	<u>13,542,579</u>				<u>752,511</u>		

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 18	Amount Received	Amount Paid	Closing Balance 31-Aug-18
Totals	\$ 11,626	\$ 324	\$ 0	\$ 11,949
	11,626	324	0	11,949

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

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipmemt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>GOVERNANCE</b>												
C040001	Council Chambers Furniture			60,000				60,000	60,000	10,000	-	10,000
C142101	CEO Vehicle		282,000					282,000	282,000	94,000	3,481	90,519
	Total Governance	-	282,000	60,000	-	-	-	342,000	342,000	104,000	3,481	100,519
<b>LAW ORDER AND PUBLIC SAFETY</b>												
C052522	Pound Upgrade	-						-	-	-	-	-
	Total Law Order and Public Safety	-	-	-	-	-	-	-	-	-	-	-
<b>EDUCATION AND WELFARE</b>												
	Total Education and Welfare	-	-	-	-	-	-	-	-	-	-	-
<b>HOUSING</b>												
C091109	Club Hotel Units	120,000		30,000				150,000	150,000	25,000	92,756	(67,756)
C091200	Staff Housing 1- 8 Trenton Street	107,980		11,144				119,124	119,124	19,854	89,164	(69,310)
C091201	Staff Housing 2 - 10 Trenton Street	107,980		11,144				119,124	119,124	19,854	97,626	(77,772)
C091203	Staff Housing 3 - 42 Lennon Street	107,980		11,144				119,124	119,124	19,854	93,222	(73,368)
C091204	Staff Housing 4 - 46 Lennon Street	107,980		11,144				119,124	119,124	19,854	95,246	(75,392)
C091205	Staff Housing 5 - 48 Lennon Street	107,980		11,144				119,124	119,124	19,854	94,730	(74,876)
C091206	Land Purchases	180,000						180,000	180,000	30,000	381	29,619
C091185	U5/30 Scotia Street			50,000				50,000	50,000	8,332	1,287	7,045
	Total Housing	839,900	-	135,720	-	-	-	975,620	975,620	162,602	564,412	(401,810)
<b>COMMUNITY AMENITIES</b>												
C107054	Cemetery Improvement						43,000	43,000	43,000	7,166	-	7,166
C107060	Sewerage Works - Replacement of Septic Systems						70,000	70,000	70,000	11,666	-	11,666
	Total Community Amenities	-	-	-	-	-	113,000	113,000	113,000	18,832	-	18,832
<b>RECREATION AND CULTURE</b>												
C112100	Pool Repairs Upgrade		28,200				30,236	58,436	58,436	9,738	-	9,738
C112101	Pool Improvements		50,000					50,000	50,000	8,332	-	8,332
C113132	Wootton Street Playground Equipment						50,000	50,000	50,000	8,332	-	8,332
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						150,000	150,000	150,000	25,000	-	25,000
	Total Recreation and Culture	-	78,200	-	-	-	230,236	308,436	308,436	51,402	-	51,402
<b>TRANSPORT</b>												
	Street and Road Construction:											
C121001	Wongawol Road - Re-Sheeting				507,000			507,000	507,000	84,500	-	84,500
C121002	Wongawol Road - Re-Sealing				-			-	-	-	1,600	(1,600)
C121003	Wiluna Sandstone Road - Aboriginal Access				81,906			81,906	81,906	13,650	-	13,650
C121005	Install Water Bores				100,000			100,000	100,000	16,666	-	16,666
C121011	Wiluna North Road				375,000			375,000	375,000	62,500	-	62,500
C121012	Various Roads - Flood Stabilising				100,000			100,000	100,000	16,666	-	16,666
C121024	Depot Improvements				200,000			200,000	200,000	33,332	14,238	19,094
C121025	Road Concrete				-			-	-	-	-	-
C121801	Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing				572,090			572,090	572,090	95,348	-	95,348
C121802	Wongawol Road - Princess Ranges Crossing				470,000			470,000	470,000	78,332	5,940	72,392
C121803	Roads Constructions				200,000			200,000	200,000	33,332	-	33,332
C121805	Wiluna North Road - Remote Access Roads				10,000			10,000	10,000	1,666	-	1,666
C121806	Yeelerie Road Blackspot				63,672			63,672	63,672	10,612	-	10,612
C121807	Verge Clearing - 17/18 carry-over				100,000			100,000	100,000	16,666	-	16,666
C121808	'Clearances, Gravel & Heritage Surveys				30,000			30,000	30,000	5,000	-	5,000
C121810	Signage Upgrade - Rebranding & Directional Signage				-			-	-	-	-	-
	<i>Sub Total</i>	-	-	-	2,809,668	-	-	2,809,668	2,809,668	468,270	21,778	446,492
	Road Plant Purchases											
C123180	Street Sweeper		200,000					200,000	200,000	33,332	-	33,332
C123182	Skid Steer Diamond Head Attachment		15,000					15,000	15,000	2,500	-	2,500
C123183	Ride-On Mower (with Catcher)		33,000					33,000	33,000	5,500	-	5,500
C123186	Rubbish Truck		150,000					150,000	150,000	25,000	-	25,000

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

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipmemt	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
C123188	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer		40,000					40,000	40,000	6,666	-	6,666
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	16,666	-	16,666
	Sub Total	-	538,000	-	-	-	-	538,000	538,000	89,664	-	89,664
	Airport											
C126264	Airport Terminal					-		-	-	-	-	-
C126271	Terminal Design					25,000		25,000	25,000	4,166	-	4,166
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)					175,380		175,380	175,380	29,230	-	29,230
C126273	CCTV & Airside Access Control					19,674		19,674	19,674	3,278	-	3,278
C126274	Perimeter & Security Fencing					435,500		435,500	435,500	72,582	-	72,582
C126275	Painting of Terminal					10,000		10,000	10,000	1,666	-	1,666
C126276	Full Feature Survey					20,000		20,000	20,000	3,332	-	3,332
C126278	Taxiway Line Marking					10,000		10,000	10,000	1,666	-	1,666
C126262	Airport Sealing/Upgrade Repairs					200,000		200,000	200,000	33,332	-	33,332
	Sub Total	-	-	-	-	895,554	-	895,554	895,554	149,252	-	149,252
	Total Transport	-	538,000	-	2,809,668	895,554	-	4,243,222	4,243,222	707,186	21,778	685,408
	ECONOMIC SERVICES											
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	30,000						30,000	30,000	5,000	-	5,000
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation						50,000	50,000	50,000	8,332	-	8,332
C132157	Heritage/Interpretive Centre	171,329						171,329	171,329	28,554	67,793	(39,239)
C132159	Main Street Revitalisation (Wotton St)						1,200,000	1,200,000	1,200,000	200,000	1,464	198,536
C132160	Heritage & Interpretive Displays						180,000	180,000	180,000	30,000	66,272	(36,272)
C132343	Caravan Site						168,000	168,000	168,000	28,000	2,027	25,973
C132354	Motel Units Upgrade - includes Furniture & Window Treatments						-	-	-	-	-	-
C132360	Commercial Property Purchase	20,000						20,000	20,000	3,332	-	3,332
C134100	Water Supply						200,000	200,000	200,000	33,332	-	33,332
	Total Economic Services	221,329	-	-	-	-	1,798,000	2,019,329	2,019,329	336,550	137,555	198,995
	OTHER PROPERTY AND SERVICES											
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	18,332	28,585	(10,253)
C147183	New Administration Building	747,567						747,567	747,567	124,594	398,335	(273,741)
C147185	Telephone System New Admin Building		22,865					22,865	22,865	3,810	-	3,810
C147186	Furniture & Equipment - New Admin Building			172,509				172,509	172,509	28,750	92,704	(63,954)
C147187	Electronic Document Management and Retrieval System			-				-	-	-	-	-
	Total Other Property and Services	747,567	22,865	172,509	-	-	110,000	1,052,941	1,052,941	175,486	519,624	-344,138
	TOTALS	1,808,796	921,065	368,229	2,809,668	895,554	2,251,236	9,054,548	9,054,548	1,556,058	1,246,851	309,207
								Adopted	Amended Annual	YTD Budget	YTD Actual	
	Land & Buildings							1,894,516	1,894,516	315,750	1,029,253	(713,503)
	Plant & Equipment							951,301	892,865	195,806	3,481	192,325
	Furniture & Equipment							282,509	282,509	47,082	93,991	(46,909)
	Roads							2,809,668	2,809,668	468,270	21,778	446,492
	Airport							895,554	895,554	149,252	-	149,252
	Other Infrastructure							2,221,000	2,279,436	379,898	98,347	281,551
	WIP							-	-	-	-	-
	TOTALS							9,054,548	9,054,548	1,556,058	1,246,851	309,207

## Appendix 9.2.3

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
71	01-08-2018	ANZ BANK MERCHANT FEE	PAYMENT	-92.90
71	07-08-2018	ANZ TRANSACTIVE FEE	PAYMENT	-440.68
71	27-08-2018	ACCOUNT SERVICE FEE	PAYMENT	-22.00
DD4082.1	06-07-2018	WA Local Government Superannuation Plan	Superannuation PAYMENT	-5660.19
DD4082.2	06-07-2018			-1182.70
		Colonial First State-First Choice Superannuation Trust	Superannuation PAYMENT	
DD4082.3	06-07-2018	BT Super for Life	Superannuation PAYMENT	-781.40
DD4082.4	06-07-2018	Kinetic Super (Merged with SunSuper 303)	Superannuation PAYMENT	-487.50
DD4081.1	20-07-2018	WA Local Government Superannuation Plan	Superannuation PAYMENT	-5540.26
DD4081.2	20-07-2018			-1182.70
		Colonial First State-First Choice Superannuation Trust	Superannuation PAYMENT	
DD4081.3	20-07-2018	BT Super for Life	Superannuation PAYMENT	-785.00
DD4081.4	20-07-2018	Kinetic Super (Merged with SunSuper 303)	Superannuation PAYMENT	-487.50
DD4020.1	06-08-2018	Water Corporation	PAYMENT	-1188.83
9007224526AUG	27-07-2018	Water Corporation	Lot 92 Lennon st	120.96
9015538269AUG	27-07-2018	Water Corporation	L555 unit C Wells st	169.49
9015538277AUG	27-07-2018	Water Corporation	Lot 555 Unit B wells st	174.42
9015538285AUG	27-07-2018	Water Corporation	Lot 555 Unit A Wells st	414.66
9022772192AUG	27-07-2018	Water Corporation	Lot 90 42 Lennon st	23.53
9022728490AUG	27-07-2018	Water Corporation	Lot 88 46 Lennon st	139.52
9022725994AUG	27-07-2018	Water Corporation	lot 87 48 Lennon st	146.25

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>DD4020.2</b>	<b>09-08-2018</b>	<b>Water Corporation</b>	<b>PAYMENT</b>	<b>-4491.86</b>
9008841526AUG	27-07-2018	Water Corporation	L1487 houses at Bernales St ., L1487 houses at Bernales St ., L1487 U3/3 Scotia St., L1487 U4/30 Scotia St, L1487 U5 30 Scotia St, L1487 U6 30 Scotia St, L1487 U7 30 Scotia St, L1487 U8 30 Scotia St	810.38
9007225449AUG	27-07-2018	Water Corporation	L1511 13 Woodley St SPQ	33.47
9007225000AUG	27-07-2018	Water Corporation	L1478 21 Lennon st	316.40
9007224593AUG	27-07-2018	Water Corporation	L113-114 61-63 Scotia st	307.71
9007224489AUG	27-07-2018	Water Corporation	L89 44 Lennon st	66.76
90182921757AUG	27-07-2018	Water Corporation	L963 residential at 2 Trenton st	21.23
9018632787AUG	27-07-2018	Water Corporation	L963 triplex unit at U2 /2 Trenton st	200.95
9018632779AUG	27-07-2018	Water Corporation	L963 TRIPLEX UNIT AT U1/2 TRENTON ST	200.95
9018632795AUG	27-07-2018	Water Corporation	L963 TRIPLEX UNIT AT U3/2 TRENTON ST	200.95
9014070975AUG	27-07-2018	Water Corporation	L1563 SWIMMING POOL AT WOTTON ST	467.13
9007223937AUG	27-07-2018	Water Corporation	L1506 La Standpipe at OPP	45.08
9007224833AUG	27-07-2018	Water Corporation	L1452 fire station at 1452L Lennon st	33.47
9007225799AUG	27-07-2018	Water Corporation	L1506 workshop at 24 Woodley st	376.04
9007225262AUG	27-07-2018	Water Corporation	L36-37 centre at 47-49 Wotton st	48.48
9007225465AUG	27-07-2018	Water Corporation	L1486 Centre at 1486 Scotia st	108.38
9007225756AUG	27-07-2018	Water Corporation	L301 houses at 67-69 Scotia st	256.28
9010369953AUG	27-07-2018	Water Corporation	L1563 Recreation Centre at Scotia st	304.52
9007224809AUG	27-07-2018	Water Corporation	L53-55 Shire Office at 70-74 Wotton st	454.98
9022527656AUG	27-07-2018	Water Corporation	L960 vacant land RES at 8 Trenton st.	124.39
9022527648AUG	27-07-2018	Water Corporation	L959 vacant land RES at 10 Trenton st	114.31
<b>DD4020.3</b>	<b>09-08-2018</b>	<b>Telstra Corporation</b>	<b>PAYMENT</b>	<b>-500.00</b>
3279365229AUG	10-07-2018	Telstra Corporation	mobile no 0428128451110 Jul-10 Aug	150.00
3279365211AUG	07-08-2018	Telstra Corporation	Sat phones 0147143551,0147163369, 0147157150,0147166556, 0147167814 7 Jul-6 Aug	350.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>DD4020.4</b>	<b>09-08-2018</b>	<b>Horizon Power</b>	<b>PAYMENT</b>	<b>-6096.44</b>
456761JUL	02-08-2018	Horizon Power	July2018 electricity	909.00
456767JUL	02-08-2018	Horizon Power	July2018 electricity	909.00
456774JUL	02-08-2018	Horizon Power	July2018 electricity	909.00
456758JUL	02-08-2018	Horizon Power	July2018 electricity	909.00
456753JUL	02-08-2018	Horizon Power	July2018 electricity	909.00
123423JUL	02-08-2018	Horizon Power	July2018 electricity	1551.44
<b>DD4020.5</b>	<b>10-08-2018</b>	<b>Telstra Corporation</b>	<b>PAYMENT</b>	<b>-27313.03</b>
0921434100AUG	01-08-2018	Telstra Corporation	Install TBS eqp \$5,356.59 on 19/7/2018 Goods and Services from Next-Tel Communication P/L Purch TBS eqp \$17,507.74	27313.03
<b>DD4058.1</b>	<b>24-08-2018</b>	<b>Pivotel</b>	<b>PAYMENT</b>	<b>-31.98</b>
2501202	15-08-2018	Pivotel	sat mobile 0405645950 15/8-14/9/2018 \$16.98 sat mobile 0405645950 15/7-14/8/2018 \$15	31.98
<b>DD4058.2</b>	<b>24-08-2018</b>	<b>Horizon Power</b>	<b>PAYMENT</b>	<b>-5349.25</b>
273971AUG	14-08-2018	Horizon Power	L192 Wells st 29/6-26/7/2018, 28 Scotia st 29/6-25/7, 38 Lennon st 29/6-26/7, L116 Scotia st 29/6-26/7, L1563 Wotton st 29/6-26/7, L712 U53 Woodley st 29/6-26/7, 44 Lennon st 29/6-26/7, L9 Kalgoorlie Meekatharra Rd 29/6-26/7, L96 Lennon st 29/6-26/7, L9909 Bernales St 29/6-26/7, 32 Lennon st 29/6-26/7	4518.93
442843JUL	10-08-2018	Horizon Power	L53 Wotton st \$824.52 + 5.80 late fee	830.32
<b>DD4058.3</b>	<b>24-08-2018</b>	<b>Telstra Corporation</b>	<b>PAYMENT</b>	<b>-325.00</b>
3279365229AUG	17-08-2018	Telstra Corporation	Service charge My Business WBB Plan 50GB 10Aug-9Sep20180 #0428128451.	150.00
3279365211AUG	15-08-2018	Telstra Corporation	TMS35 Sat plan 0147143551,0147157150, 0147163369, 0147166556, 0147167814 7/8-6/9/2018 \$35*5	175.00
<b>DD4073.1</b>	<b>17-08-2018</b>	<b>WA Local Government Superannuation Plan</b>	<b>Superannuation PAYMENT</b>	<b>-5627.91</b>
<b>DD4073.2</b>	<b>17-08-2018</b>	<b>BT Super for Life</b>	<b>Superannuation PAYMENT</b>	<b>-1045.37</b>



List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
DD4073.3	17-08-2018	Cbus	Superannuation PAYMENT	-517.50
DD4073.4	17-08-2018	Colonial First State-First Choice Superannuation Trust	Superannuation PAYMENT	-1182.70
DD4073.5	17-08-2018	Kinetic Super (Merged with SunSuper 303)	Superannuation PAYMENT	-487.50
DD4073.6	17-08-2018	Australian Super	Superannuation PAYMENT	-193.65
DD4080.1	03-08-2018	WA Local Government Superannuation Plan	Superannuation PAYMENT	-5519.39
DD4080.2	03-08-2018	BT Super for Life	Superannuation PAYMENT	-1068.68
DD4080.3	03-08-2018	Cbus	Superannuation PAYMENT	-465.74
DD4080.4	03-08-2018	Colonial First State-First Choice Superannuation Trust	Superannuation PAYMENT	-1182.70
DD4080.5	03-08-2018	Kinetic Super (Merged with SunSuper 303)	Superannuation PAYMENT	-487.50
DD4080.6	03-08-2018	Australian Super	Superannuation PAYMENT	-193.65
DD4083.1	31-08-2018	Horizon Power	PAYMENT	-1895.40
442843AUG	16-08-2018	Horizon Power	4908.24 units @30.3224cents per unit from 28/5 \$1488.30, supply charge from 29/5 \$15.23 866.16 units@24.2678 cents per unit from 1/7 \$210.20, supply charge from 1/7 \$9.36	1895.40
DD4083.2	31-08-2018	Horizon Power (Regional Power Corporation )	PAYMENT	-1544.00
RPDDB0036154	01-07-2018	Horizon Power (Regional Power Corporation )	MWF0043 L87 #48 Lennon st, Wiluna. Fixed price pole to Pillar	1544.00
DD4112.1	14-08-2018	3E Advantage Pty Limited	Printing Managed Services for 1 July 2018 to 31 July 2018	-3504.10
INV-09588-C5Y7Y7	14-08-2018	3E Advantage Pty Limited	Printing Managed Services for 1 July 2018 to 31 July 2018	3504.10

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
DD4112.2	21-08-2018	BP Australia Pty Ltd	BP Charges for 01/07/2018 to 31/07/2018	-194.61
10288060	21-08-2018	BP Australia Pty Ltd	BP Charges for 01/07/2018 to 31/07/2018	194.61
DD4115.1	13-08-2018	Western Australian Treasury Corporation	August 2018 Loan Repayment WATC - 37009W & 370099W	-103765.87
AUG2018REPAYMENT	13-08-2018	Western Australian Treasury Corporation	August 2018 Loan Repayment WATC - 37009W & 370099W	103765.87
DD4115.2	17-08-2018	Western Australian Treasury Corporation	August 2018 Loan Repayment WATC - 441762W & 441764W	-43079.36
AUG2018REPAYMENT	17-08-2018	Western Australian Treasury Corporation	August 2018 Loan Repayment WATC - 441762W & 441764W	43079.36
DD4129.1	31-08-2018	ANZ Bank	PAYMENT (July and August 2018)	-22958.84
	Jul-2018	Colin Bastow	29/6 VSIA-Jul Colin Montys Restaurant Kalgoorlie-GVROC Management lunch	74.00
			VISA-JUL Colin 9/7 Dodo svcs - internet access for 8/30 Scotia st	89.90
			VISA-JUL Colin 10/7 Dodo - Internet access for 1 /30 Scotia st	114.06
			VISA-JUL Colin 12/7 Grammarly.com gramma correction monthly svc fee	195.80
			VISA-JUL Colin 20/7 Bunnings )Kalgoorlie -6x door mats for the new admin building	149.40
			VISA-JUL Colin . 24/7 MS mthly svc fee	13.20
	Jul-2018	Warren Olsen	VISA-JUL Warren Landgate ad and fee for dispensing with CoT	381.12
			VISA-JUL Warren 11/7The Nationals WA Sundowner with Deputy PM	100.00
			VISA-JUL Warren 13/7 Ebay dual monitor wall mounted arm USD 293.31 @forex 1.41938 31/7	416.32
			VISA-JUL Warren 16/7 Copyright Agency viscopy special projects VIS1000	550.00
	Jul-2018	Angela Hoy	VISA-JUL Angela Hoy (to be journaled when the cc reconciliation sheet with receipts are in Finance)	2777.35
	Aug-2018	Colin Bastow	VISA-AUG Colin Bastow (to be journaled when the cc reconciliation sheet with receipts are in Finance)	4237.73

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
	Aug-2018	Angela Hoy	VISA-AUG Angela Hoy (to be journaled when the cc reconciliation sheet with receipts are in Finance)	4819.67
	Aug-2018	Warren Olsen	VISA-AUG Warren 2/8 Harris Technology PC mount and keyboard drawer	159.60
			VISA-AUG Warren 3/8 Scorptec Computers Cable s	170.69
			VISA-AUG Warren 8/8 Skippers Aviation Trvl for Gina MCGill & Guy Ghouse for Back to Wiluna Concert on 5/9 Perth/Wiluna 7.35am	1490.02
			VISA-AUG Warren 21/8 Skippers Aviation Trvl for Sylvana Caranna Perth/Wiluna 29/8 7.35am	357.28
			VISA-AUG Warren31/7 DOT -Licence renewal 1/8-31/72019 P026 rego#WU3127	24.30
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P043 rego#1TEP589	24.30
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P046 rego#1TFE910	24.30
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P048 rego#WU271	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P062 rego#1DIE801	77.95
			VISA-AUG Warren31/7 DOT -Lic rnwl 1/8-31/72019 P063 rego#1TKD500	24.30
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P065 rego#1TKH878	65.35
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P068 rego#1TAG023	53.85
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P072 rego#WU495	402.75
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P083 rego#EDR204	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P085 rego#EEB910	375.50

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P090 rego#WU497	77.95
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P091 rego#WU493	77.95
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P094 rego#1ELM653	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P095 rego#1ELM755	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P096 rego#KBC385H	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P097 rego#KBC656H	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P099 rego#1ENZ316	402.75
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P100 rego#WU1	43.20
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P100A rego#1GOK357	402.75
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P102 rego#1EQA587	77.95
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P103 rego#1EQX590	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P110 rego#GCT873	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P111 rego#1GDG359	375.50
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P112A rego#1GNU270	402.75
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P114 rego#1GHV363	375.50

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P115 rego#1TSP692	24.30
			VISA-AUG Warren31/7 DOT - Licence renewal 1/8-31/72019 P116 rego#1GIQ067	375.50
		Bank fees	VISA-JUL Annual card fee	150.00
EFT6424	03-08-2018	Goodwork Holdings Pty Ltd	PAYMENT	-315126.90
INV-101691	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Barwidgee – Yandal Road slk 0.91 – 32.66 RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	62789.10
INV-101700	01-08-2018	Goodwork Holdings Pty Ltd	As per Contract RFT 2017-12 Maintenance Grading - Hit and miss please grade running surface only on Gunbarrel Highway to Wiluna Shire border - please only grade up to a maximum of 10m of running surface do not grade in flood affected areas	14341.25

**List of Accounts Paid by Authority**  
**01/08/2018 to 31/08/2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
INV-101692	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Thompson Street slk 0.64 – 0.68 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	18634.55
INV-101693	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Sandstone Wiluna road slk 11.75 – 100.44 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	5362.50

**List of Accounts Paid by Authority**  
**01/08/2018 to 31/08/2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
INV-101694	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Sandstone Wiluna road slk 11.75 – 100.44 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	8938.05
INV-101695	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Wiluna Road North slk 7.88 – 83.89 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	103738.25

**List of Accounts Paid by Authority**  
**01/08/2018 to 31/08/2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
INV-101696	27-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Wiluna Road North slk 7.88 – 83.89 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	73080.70
INV-101697	31-07-2018	Goodwork Holdings Pty Ltd	As per Contract RFT 2017-12 Maintenance Grading - Hit and miss please grade running surface only on Gunbarrel Highway to Wiluna Shire border - please only grade up to a maximum of 10m of running surface do not grade in flood affected areas	14822.50



**List of Accounts Paid by Authority**  
**01/08/2018 to 31/08/2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
INV-101698	31-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Wiluna Road North slk 7.88 – 83.89 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	6710.00
INV-101699	31-07-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – North Pool Road slk 0.00 – 9.67 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	6710.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6425</b>	<b>06-08-2018</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-199.10</b>
734838	20-06-2018	Wiluna Traders	Neverfail 15L return bottle	16.00
731985	11-06-2018	Wiluna Traders	Catering for the quarterly LEMC meeting in Council Chambers	118.62
736941	27-06-2018	Wiluna Traders	Please supply 15Ltrs of Neverfail water - Admin Office	48.00
734592	19-06-2018	Wiluna Traders	5 x Mouse Baits	16.48
<b>EFT6426</b>	<b>06-08-2018</b>	<b>Stewart &amp; Heaton Clothing Co. Pty Ltd</b>	<b>PAYMENT</b>	<b>-1080.62</b>
SIN-2883948	12-06-2018	Stewart & Heaton Clothing Co. Pty Ltd	T113-GLD Trousers FR Gold - AS4824 WABFB, G113 Glove S & H Wildland Level 1	1080.62
<b>EFT6427</b>	<b>06-08-2018</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-1825.30</b>
W1891	26-06-2018	Elite Electrical Contracting Pty Ltd	short paid from EFT 13/7/18	349.65
W1899	25-06-2018	Elite Electrical Contracting Pty Ltd		1475.65
<b>EFT6428</b>	<b>06-08-2018</b>	<b>Office Comforts</b>	<b>PAYMENT</b>	<b>-66000.00</b>
6256	12-06-2018	Office Comforts	As per the attached furniture list and your submitted quotation please supply, deliver, assemble and install office furniture for the new administration building. Assembly and installation is required to be completed from the 16th July until 19th July 2018.	66000.00
<b>EFT6429</b>	<b>06-08-2018</b>	<b>Glenn Cummings</b>	<b>PAYMENT</b>	<b>-723.05</b>
REIMB240618	24-06-2018	Glenn Cummings	Glenn Reimbursement claim 240618	46.94
REIMB290618	29-06-2018	Glenn Cummings	Reimbursement 29/6/18	676.11
<b>EFT6430</b>	<b>06-08-2018</b>	<b>Kott Gunning Lawyers</b>	<b>PAYMENT</b>	<b>-2633.65</b>
236759	31-05-2018	Kott Gunning Lawyers	Professional fees - conveyancing costs for L959 and L960 on DP20457, Estimated Disbursements, Estimated Disbursements	1358.57
236775	31-05-2018	Kott Gunning Lawyers	Professional Fees - conveyancing costs for L956 and L958 on DP 204574, Estimated Disbursements, Estimated Disbursements	1275.08

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6431</b>	<b>06-08-2018</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-904.76</b>
743130	16-07-2018	Wiluna Traders	Water bottles for admin office	32.00
743683	18-07-2018	Wiluna Traders	6 x ctns So Good Soy milk	23.70
739480	04-07-2018	Wiluna Traders	2kg Packs of Sausages - BBQ Storm Co - Friday Term II break, loaves of Bread, dozen eggs, Bottle Tomato Sauce, Cabbages, bag of carrots, kg Red Onions, tins of Curry Powder	187.04
740161	06-07-2018	Wiluna Traders	Milk, Dishwashing liquid & sponges	18.59
742148	12-07-2018	Wiluna Traders	2kg Packs of Sausages End of Term BBQ WEEK 2, loaves of Bread, dozen eggs, Large Margarine, Cabbage	105.53
747386	31-07-2018	Wiluna Traders	40LT of unleaded fuel to pump out the pool	72.84
747009	30-07-2018	Wiluna Traders	20LT of Un-leaded Petrol for the pump at the pool	41.69
746321	27-07-2018	Wiluna Traders	2 x Bottled water	32.00
746210	27-07-2018	Wiluna Traders	power board (adaptor) 48 Lennon St, Power board (adaptor) 8 Trenton St	18.00
745473	25-07-2018	Wiluna Traders	15ltrs Neverfail water (New Admin Building) Works, 15ltrs Neverfail water (New Admin Building) - Council Chamber	112.00
744913	23-07-2018	Wiluna Traders	Cleaning chemicals and scorers - 44 Lennon St	47.76
743058	16-07-2018	Wiluna Traders	4 x Continental Breakfast food for the Office comforts work men. Who will be putting together and installing the New Admin Building furniture.	68.73
743059	16-07-2018	Wiluna Traders	milk UHT c/f D/dale 1 Ltr ctn	72.00
747907	01-08-2018	Wiluna Traders	4 x Large bottles of Neverfail water	64.00
745846	26-07-2018	Wiluna Traders	Please supply drain cleaner - Airport Terminal toilet (blocked drain)	8.88
<b>EFT6432</b>	<b>06-08-2018</b>	<b>Aerodrome Management Services Pty Ltd</b>	<b>PAYMENT</b>	<b>-12000.22</b>
AMSINV-0189	25-07-2018	Aerodrome Management Services Pty Ltd	Supply a detailed report on the runway strip as per Council Resolution 042/18 and quote QU0965 for Wiluna Pavement investigation 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, as well as produce a written report to council,	12000.22

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6434</b>	<b>06-08-2018</b>	<b>Stewart &amp; Heaton Clothing Co. Pty Ltd</b>	<b>PAYMENT</b>	<b>-1157.51</b>
SIN-2902546	17-07-2018	Stewart & Heaton Clothing Co. Pty Ltd	J115-WHT-FSJ Jacket FR - Gold Fire Service	1157.51
<b>EFT6435</b>	<b>06-08-2018</b>	<b>J Blackwood &amp; Son Pty Limited</b>	<b>PAYMENT</b>	<b>-192.23</b>
PE7383QI	25-07-2018	J Blackwood & Son Pty Limited	P/N 05232165 CARRIER MAXI MAID	37.20
PE1264QJ	27-07-2018	J Blackwood & Son Pty Limited	P/N 00964843 CLEANER PRISTINE CLEAN TRIPLE 7 5L	155.03
<b>EFT6436</b>	<b>06-08-2018</b>	<b>Cemeteries &amp; Crematoria Association of WA</b>	<b>PAYMENT</b>	<b>-120.00</b>
00001685	19-07-2018	Cemeteries & Crematoria Association of WA	Ordinary membership 1/7/2018-30/6/2019	120.00
<b>EFT6437</b>	<b>06-08-2018</b>	<b>Greenfield Technical Services</b>	<b>PAYMENT</b>	<b>-1000.00</b>
INV-0656	31-07-2018	Greenfield Technical Services	Please provide estimated budget costings based on designs from Modus Design and discussions with the Executive Manager Technical Services for the town street enhancement project. Please also provide advice as to sub-base requirements for widening of Wotton Street using pavers, Please provide estimated budget and proposed detail of works for the Wongawol Rd - Princess Ranges Project, as per previous site visit and discussions with the executive manager technical services	1000.00
<b>EFT6438</b>	<b>06-08-2018</b>	<b>Marketforce</b>	<b>PAYMENT</b>	<b>-659.44</b>
22880	24-07-2018	Marketforce	Differential Rates Notice to be published in Local Govt Notices" section of West Australian on Saturday 30 June 2018"	659.44
<b>EFT6439</b>	<b>06-08-2018</b>	<b>Blackham Resources Limited</b>	<b>PAYMENT</b>	<b>-352.00</b>
WIL18-190	31-07-2018	Blackham Resources Limited	Supply Dinner and Take a Lunch on Tuesday 17 July and Wednesday 18th July @ \$40.00 per person for , Dean Robinson, Oliver Eberle, Wayne Worallo, Ben Aykd	352.00

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Chq/EFT	Date	Name	Description	Amount
<b>EFT6440</b>	<b>06-08-2018</b>	<b>Skippers Aviation Pty Ltd</b>	<b>PAYMENT</b>	<b>-770.00</b>
6023592	20-07-2018	Skippers Aviation Pty Ltd	Return flight for A. Hoy - EMTS to attend Local Govt Convention	770.00
<b>EFT6441</b>	<b>06-08-2018</b>	<b>Modularis Pty Ltd</b>	<b>PAYMENT</b>	<b>-379906.10</b>
1385	02-07-2018	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, 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 (5% of \$72,223.46retention money)	47747.26
11386	02-07-2018	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	78544.56
1387	02-07-2018	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	81459.18
1388	02-07-2018	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	86946.55

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
1389	02-07-2018	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	85208.55
<b>EFT6442</b>	<b>06-08-2018</b>	<b>S &amp; K Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-337.29</b>
00063226	17-07-2018	S & K Electrical Contracting Pty Ltd	Install security lights in garage at unit at U7 30 Scotia st (CEO's house)	337.29
<b>EFT6443</b>	<b>06-08-2018</b>	<b>Fourier Technologies</b>	<b>PAYMENT</b>	<b>-15975.75</b>
CW-3924175	20-07-2018	Fourier Technologies	WAN (Wireless) Connection from Admin Centre to H&I and Rec Centre (as per quote dated 19 June 2018)	7509.57
CW-3924174	20-07-2018	Fourier Technologies	WAN (Wireless) Connection from Admin Centre to H&I and Rec Centre (as per quote dated 19 June 2018)	8466.18
<b>EFT6444</b>	<b>06-08-2018</b>	<b>BrandWorx</b>	<b>PAYMENT</b>	<b>-886.69</b>
685517	18-07-2018	BrandWorx	Uniform order Sara Walker quote 114685	315.66
685515	18-07-2018	BrandWorx	Uniform order Sara Walker quote 114685	571.03
<b>EFT6445</b>	<b>06-08-2018</b>	<b>The Trustee for Abblay Investment Trust t/a Choices Flooring Geraldton</b>	<b>PAYMENT</b>	<b>-28770.00</b>
301691	27-07-2018	The Trustee for Abblay Investment Trust t/a Choices Flooring Geraldton	Area #1: Supply and install a per marked up plans (attached) , Products: Roller blinds -single and double., Colour: Affinity Hinterland - Block Out , Solarscape Beige Grey - Screen , Kitchen in chambers to be Spirit Nightrider Midnight, Brief: Including travel costs, , Area #2: Supply and install As per marked up plans (attached)., Product: Draped, Colour: Spirit Nightrider Midnight, Brief: Double pinch pleat drapes on k series 600 tracking Centre open , face fixed with cord control. Tie backs to be gold rope. Doors full length. Windows to sill including travel costs	28770.00
<b>EFT6446</b>	<b>06-08-2018</b>	<b>KBR Commercial WA Pty</b>	<b>PAYMENT</b>	<b>-8470.00</b>
00001443	06-08-2018	KBR Commercial WA Pty	Please supply Goldstein model PEB6S/SB36 six element (2kW each) Solid Cooktop on with shelf under. Dim 914W x 800D x 900mmH. Elect: 12kW 3Ph., Please supply Eswood Smartwash model SW500 under counter dishwasher	8470.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6447</b>	<b>06-08-2018</b>	<b>OSA Productions Trust</b>	<b>PAYMENT</b>	<b>-1100.00</b>
00831A	27-07-2018	OSA Productions Trust	Performance of Ray Ryder and associated band in Wiluna 5th & 6th Sept 2018	1100.00
<b>EFT6449</b>	<b>10-08-2018</b>	<b>Construction Training Fund</b>	<b>PAYMENT</b>	<b>-42.91</b>
17/18BCITF	29-06-2018	Construction Training Fund	CTF Levy Collection for 2017/18 - by Cheret Investments Pty Ltd for Demolition of Overhead Water Tank at 70-74 Wotton	42.91
<b>EFT6450</b>	<b>10-08-2018</b>	<b>WesTrac Pty Ltd</b>	<b>PAYMENT</b>	<b>-4576.98</b>
SI1338530	26-04-2018	WesTrac Pty Ltd	Please repair faulty on skidsteer loader - P102	3939.73
PI2380946	09-05-2018	WesTrac Pty Ltd	P/N 115-2422 Battery - P093, P/N 3S-8182 Bolt - P093, P/N 7H-3607 Nut - P093	637.25
<b>EFT6452</b>	<b>10-08-2018</b>	<b>Bunnings Building Supplies Kalgoorlie</b>	<b>PAYMENT</b>	<b>-365.88</b>
2180/99767026	02-08-2018	Bunnings Building Supplies Kalgoorlie	I/N: 4480044 Sabco 600g Cotton Contractor Mop With Wooden Handle - Toilets Upstairs, I/N: 4520319 Willow 50L Blue Bullet Rubbish Bin - Function Room/Kitchenette/Foyer, I/N: 4460936 Morgan Grey Sponge Scorer - 10 Pack- Function Room- Kitchenette	136.70
2180/99767027	02-08-2018	Bunnings Building Supplies Kalgoorlie	I/N: 4520319 Willow 50L Blue Bullet Rubbish Bin - Finance Photocopier, I/N: 4480044 Sabco 600g Cotton Contractor Mop With Wooden Handle - Office area (library, foyer & dining room), I/N: 4482210 Oates Modacrylic Dusting Mop With Extension Handle - General Cleaning, I/N: 4460564 Sabco 16L Red Wide Mouth Mop Bucket - Staff Toilets, I/N: 4460541 Mr Clean 24 Yellow Workplus Wet Floor Caution Sign - General Cleaning"	229.18
<b>EFT6453</b>	<b>10-08-2018</b>	<b>Australia Post</b>	<b>PAYMENT</b>	<b>-115.19</b>
1007705722	17-08-2018	Australia Post	5/7-31/7/18 mails	115.19
<b>EFT6454</b>	<b>10-08-2018</b>	<b>WALGA</b>	<b>PAYMENT</b>	<b>-50.00</b>
I3071965	26-07-2018	WALGA	Breakfast forum - Beneficial Enterprise - how Local Government can meet market failure Cr Quadrio 31/7/18	50.00
<b>EFT6455</b>	<b>10-08-2018</b>	<b>Local Health Authorities Analytical Committee</b>	<b>PAYMENT</b>	<b>-392.70</b>
MA2018 130	01-08-2018	Local Health Authorities Analytical Committee	Population 1 July 2017	392.70

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Chq/EFT	Date	Name	Description	Amount
<b>EFT6456</b>	<b>10-08-2018</b>	<b>IT Vision Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-20983.07</b>
29889	01-07-2018	IT Vision Australia Pty Ltd	Renew Syngery soft and universe annual licence fees 1 July 2018-30 June 2019	20983.07
<b>EFT6457</b>	<b>10-08-2018</b>	<b>Moore Stephens</b>	<b>PAYMENT</b>	<b>-8250.00</b>
308336	31-07-2018	Moore Stephens	Assist with the preparation of the Shire Integrated Panning & Reporting Framework - Component 1: Strategic Community Planning - As per quote September 2017	8250.00
<b>EFT6458</b>	<b>10-08-2018</b>	<b>Griffin Valuation Advisory</b>	<b>PAYMENT</b>	<b>-7871.34</b>
1555	19-07-2018	Griffin Valuation Advisory	Variation of Other Infrastructure Assets". As per quotation. Shire will supply travel and accommodation."	7871.34
<b>EFT6459</b>	<b>10-08-2018</b>	<b>Environmental Health &amp; Building Services</b>	<b>PAYMENT</b>	<b>-3267.00</b>
48	25-07-2018	Environmental Health & Building Services	23-24 July 2018, 23-24 July 2018, 23-24 July 2018	3267.00
<b>EFT6460</b>	<b>10-08-2018</b>	<b>Blackham Resources Limited</b>	<b>PAYMENT</b>	<b>-44.00</b>
WIL18-189	31-07-2018	Blackham Resources Limited	Dinner on Monday 23rd of July 2018 for , Mark Reghenzani, Darren Brochettes, Robert Rosa-Rare	44.00
<b>EFT6461</b>	<b>10-08-2018</b>	<b>Great Southern Toyota</b>	<b>PAYMENT</b>	<b>-3170.35</b>
RC31000157	26-07-2018	Great Southern Toyota	LC200 Toyota Land Cruiser and value- added accessories, Less Trade in Allowed on LC200 Toyota Land Cruiser, LC200 Toyota L/Cruiser 4.5L T/D A/T VX 7 Seat (1GOK357), Luxury Car Tax (gst free), LC200 Toyota L/Cruiser 4.5L T/D A/T VX 7 Seat (1GOK357), Rego fee (1GOK357)	3170.35
<b>EFT6462</b>	<b>10-08-2018</b>	<b>IPWEA Ltd</b>	<b>PAYMENT</b>	<b>-814.00</b>
84137-NP0618	28-06-2018	IPWEA Ltd	NAMS plus sub fee 1/7/2018- 30/6/2019)	814.00
<b>EFT6463</b>	<b>10-08-2018</b>	<b>Arcus Wire</b>	<b>PAYMENT</b>	<b>-67.33</b>
7295	28-06-2018	Arcus Wire	1.6mm seizing wire & delivery	67.33



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Chq/EFT	Date	Name	Description	Amount
EFT6464	10-08-2018	Geraldton Building Services & Cabinets Pty Ltd	PAYMENT	-67447.27
60810A	30-06-2018	Geraldton Building Services & Cabinets Pty Ltd	CLAIM 1 in relation to refurbishment work done to Heritage & Interpretive centre in July 2018 , , , 4. Supply and install Disable Access Ramp approx. 6300mm L to the front of the building (RH side), as shown on, Picture # 3. Ramp may need to be extended due to disability gradient requirement. , - The material colour and finish to be used for the disability access to be steel base with 900mm H Jarrah lattice balustrade painted in Dulux Buff It half with a top rail and trim in Dulux Manor Red., 5. Supply and install 4 x double gates (tbc) approx. 2500mm H x 2500mm W, as shown on Picture #2., - The gates installed to the exterior of the building to be aluminium double gates which will be powder coated in Manor Red.	47156.67
60810B	31-07-2018	Geraldton Building Services & Cabinets Pty Ltd	claim NO. 2 for work done at Wiluna Heritage centre in July 2018, , 1. Supply and install approx. 100mtrs of 900mm H colorbond panelling and 1600mm H x 10mm thickness of Jarrah lattice to the external perimeter of the verandas at the Heritage and Interpretive Centre. As shown on Picture #2, - Each panel between veranda posts to be installed as a stand alone panel. See Picture #2, - The material, colour and finish for the 900mm H colorbond panelling painted in Dulux Manor Red along the entire base of the building exterior beneath lattice. , - The material, colour and finish for lattice to the exterior of the building to be Jarrah lattice and painted in Dulux Buff IT and trim in Dulux Manor Red., , 2. Supply and install approx. 76mtrs L x 900mm H x 10mm thickness of balustrading to the Centre Courtyard, Access Ramp and Steps of the Heritage and Interpretive Centre. As shown on Picture #1, - The material, colour and finish used for the balustrading to be installed around the Centre Courtyard , Access Ramp and Steps of the Heritage and Interpretive Centre building to be Jarrah lattice painted in Dulux Buff It Half with a top rail and trim in Dulux Manor Red. , , 3. Supply and install approx. 7mtrs x 900mm H x 10mm thickness of balustrading to the concrete access ramp to the Art Gallery. As shown on Picture no# 5, - The material, colour and finish used for the balustrading on access ramp to be Jarrah lattice painted in Dulux Buff It with a top rail and trim in Dulux Manor Red., , - Each panel between veranda posts to be installed as a stand alone panel.	20290.60

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Chq/EFT	Date	Name	Description	Amount
<b>EFT6466</b>	<b>10-08-2018</b>	<b>Fourier Technologies</b>	<b>PAYMENT</b>	<b>-8192.25</b>
CW-3924625	06-08-2018	Fourier Technologies	WAN (Wireless) Connection from Admin Centre to H&I and Rec Centre (as per quote dated 19 June 2018)	8192.25
<b>EFT6468</b>	<b>10-08-2018</b>	<b>John R Wallis Engineering Greenfreeze Tech</b>	<b>PAYMENT</b>	<b>-2871.40</b>
INV-6457	01-07-2018	John R Wallis Engineering Greenfreeze Tech	Kincrome contour workshop kit 7/4/18, Bearing , Retractable air hose reel, Hand riveter	2871.40
<b>EFT6469</b>	<b>13-08-2018</b>	<b>Isoa Tute Dakunimata</b>	<b>PAYMENT</b>	<b>-1300.00</b>
AIRFAREALLOWISOA	13-08-2018	Isoa Tute Dakunimata	Isoa D. annual airfare allow 2017/2018	1300.00
<b>EFT6470</b>	<b>17-08-2018</b>	<b>Aerodrome Management Services Pty Ltd</b>	<b>PAYMENT</b>	<b>-16665.00</b>
AMSINV-0187	07-08-2018	Aerodrome Management Services Pty Ltd	As per RFT 2017-11 supply Aerodrome Management Services(AMS) on behalf of the Shire of Wiluna (SOW)to ensure Wiluna Aerodrome is maintained as per the contract between AMS and SOW	10450.00
AMSINV-00244	08-08-2018	Aerodrome Management Services Pty Ltd	Please provide Annual ATI (Electrical) to Wiluna Aerodrome as quoted by AMS. Inspection to include the following:, - Inspection of Aerodrome Manual for compliance, - Inspection of all lighting systems controls, - Inspection regime includes checking of Radio Systems , - Measurement of resistances of lighting insulation resistance for compliance with AS3000, - Apron lighting illuminance survey, - Evaluation of installed lighting facilities for compliance with MOS, - AMS staff have ASIC cards, - Travel, - AMS Inspector will be on site for one day/night, - Comprehensive ATI report for CASA inspection will be forwarded to the client, - Report will include recommendations for any identified required improvement of lighting systems and controls	6215.00
<b>EFT6471</b>	<b>17-08-2018</b>	<b>Landgate</b>	<b>PAYMENT</b>	<b>-140.40</b>
341551-10001007	26-07-2018	Landgate	Mining Tenements 8/6-4/7/2018	140.40
<b>EFT6472</b>	<b>17-08-2018</b>	<b>Toll Ipec</b>	<b>PAYMENT</b>	<b>-351.94</b>
1239	27-07-2018	Toll Ipec	FREIGHT 24/7, FREIGHT 25/7, FREIGHT 27/7, FREIGHT 27/7	143.78
1238	20-07-2018	Toll Ipec	18-20 July 2018 Consignment note #7372931004340, 18-20 July 2018 Consignment note #8832792734, 18-20 July 2018 Consignment note #6687510127926	208.16

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Chq/EFT	Date	Name	Description	Amount
<b>EFT6473</b>	<b>17-08-2018</b>	<b>J Blackwood &amp; Son Pty Limited</b>	<b>PAYMENT</b>	<b>-130.39</b>
PE7600QK	02-08-2018	J Blackwood & Son Pty Limited	P/N 01493628 CLEANER BATHROOM MAINTAINER LENCIA 15L	130.39
<b>EFT6474</b>	<b>17-08-2018</b>	<b>On-line Business Equipment</b>	<b>PAYMENT</b>	<b>-1039.50</b>
105325	01-07-2018	On-line Business Equipment	Travel Charge for Aldwin to repair 3 x Kycera printers	1039.50
<b>EFT6475</b>	<b>17-08-2018</b>	<b>Ngangganawili Aboriginal Health Services</b>	<b>PAYMENT</b>	<b>-390.00</b>
43899	02-08-2018	Ngangganawili Aboriginal Health Services	Please provide First Aid training for Les Hoy, Isoa Dakunimata and Michael White on Wednesday 01/08/18 & Thursday 02/08/18	390.00
<b>EFT6476</b>	<b>17-08-2018</b>	<b>BOC Gases Australia Limited</b>	<b>PAYMENT</b>	<b>-86.83</b>
4020135204	29-07-2018	BOC Gases Australia Limited	July2018 -R020G Oxygen Indust , R040G Dissolved acetylene, R065G Argoshield universal	86.83
<b>EFT6477</b>	<b>17-08-2018</b>	<b>State Library of WA</b>	<b>PAYMENT</b>	<b>-16.50</b>
RI020655	03-08-2018	State Library of WA	Delivery of better Beginnings Program 2018-2019 Based on annual birth figure of 3	16.50

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Chq/EFT	Date	Name	Description	Amount
EFT6478	17-08-2018	Goodwork Holdings Pty Ltd	PAYMENT	-5619.24
INV-101678	01-07-2001	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Thompson Street slk 0.64 – 0.68 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	5619.24
EFT6479	17-08-2018	Shire of Leonora	PAYMENT	-809.56
7585	24-07-2018	Shire of Leonora	Northern Goldfields Tourism Brochure 1July2018-30 Jun2019, annual storage and distribution fees paid to Toll customised solutions who distribute from Perth to all visitor ctrs throughout WA (total cost #3679.79 bwn Shires of Laverton, Menzies, Wiluna, Ngaanyajarraku and Leonora - \$735.96+gst)	809.56
EFT6480	17-08-2018	Elite Electrical Contracting Pty Ltd	PAYMENT	-2915.00
00025730	06-08-2018	Elite Electrical Contracting Pty Ltd	Please uninstall and dispose of faulty AC unit at U5/30 Scotia St (Shire's Temp Admin Office) lounge room. Please supply and install new 7kw Fujitsu.	2915.00

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Chq/EFT	Date	Name	Description	Amount
<b>EFT6481</b>	<b>17-08-2018</b>	<b>Talis Consultants Pty Ltd</b>	<b>PAYMENT</b>	<b>-24453.83</b>
17297	31-07-2018	Talis Consultants Pty Ltd	Supervision services for AGRN743 RFT 2017-07 as per council resolution 014-18 for the full supervision of plant and operators for flood damage as per tender documents RFT 2017-07. Talis is now required to enter into a contract with the Shire of Wiluna for the provision of supervision services as per Appendix E general conditions of contract RFT 2017-07	24453.83
<b>EFT6482</b>	<b>17-08-2018</b>	<b>Bitutek Pty Ltd</b>	<b>PAYMENT</b>	<b>-1856.60</b>
00003644	10-08-2018	Bitutek Pty Ltd	Recovery of 2.5% retention on Wongawol Road from inv#3643 dated 31/5/18, Recovery of 2.5% retention on Wongawol Road from inv#3643 dated 31/5/18. Retention is payable by 31 May 2019	1856.60
<b>EFT6483</b>	<b>17-08-2018</b>	<b>Double R Equipment Repairs</b>	<b>PAYMENT</b>	<b>-4522.85</b>
L501582	31-07-2018	Double R Equipment Repairs	Please provide 20,000kms service to UD Tip Truck (6 tonne) 1EEB 910 and diagnose gear/clutch faulty including travel kms, labour, filter kit, consumables and freight. - P085	2687.54
L501583	31-07-2018	Double R Equipment Repairs	Please provide 45,000kms service to Ford Ranger KBC 656H including labour, filter kit, consumables and freight. - P097	1835.31
<b>EFT6484</b>	<b>17-08-2018</b>	<b>Sara Walker</b>	<b>PAYMENT</b>	<b>-1683.08</b>
REIMBSARA0708	07-08-2018	Sara Walker	H&I supplies and custom Clear, gallery m/ship fees	1683.08
<b>EFT6485</b>	<b>17-08-2018</b>	<b>Department of Planning, Lands and Heritage</b>	<b>PAYMENT</b>	<b>-88.00</b>
LD232355	01-08-2018	Department of Planning, Lands and Heritage	Lease rent for 1 month due to holding over, as per agreement K129174 1/8/2018-31/8/2018	88.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6486</b>	<b>17-08-2018</b>	<b>Geraldton Building Services &amp; Cabinets Pty Ltd</b>	<b>PAYMENT</b>	<b>-342247.92</b>
60380I	31-07-2018	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.	342247.92
<b>EFT6487</b>	<b>17-08-2018</b>	<b>Belgravialeisure</b>	<b>PAYMENT</b>	<b>-2248.54</b>
B025577	08-08-2018	Belgravialeisure	June2018 Deficit	2248.54
<b>EFT6488</b>	<b>17-08-2018</b>	<b>Incite Security</b>	<b>PAYMENT</b>	<b>-50777.83</b>
43614	07-08-2018	Incite Security	Supply, deliver and install as per quote no 23180 - 1 x 75 inch HD TCL Smart Tv with Sound bar and wall mount bracket in the Function Centre, and 1 x 50 inch HD TCL Smart Tv with Sound bar and wall mount bracket in the CEO Office meeting area	6171.00
43612	07-08-2018	Incite Security	Supply and install and integrate CCTV system at the new Shire of Wiluna Administration building as per the proposal attached to this purchase order quote number 21315	24775.37
43615	07-08-2018	Incite Security	Please install the INCITE CONNECT module to set up wireless monitoring - Sports & Rec Centre	741.97
43613	07-08-2018	Incite Security	Supply, Installation, Testing & Commissioning as per your quote for , OPTION 2 - 86 Electronic Interactive Smart Board: \$17354.08 + GST	19089.49
<b>EFT6489</b>	<b>17-08-2018</b>	<b>Fourier Technologies</b>	<b>PAYMENT</b>	<b>-14219.40</b>
CW-3924628	06-08-2018	Fourier Technologies	29/7/18 liaise with remote support and commission ADSL internet svc from Rec/H&I to admin office \$9k, travel allowance, other incidental costs	11542.32
CW-3924420	01-08-2018	Fourier Technologies	12 Months System Maintenance & Administration, 12 Months Software - Monthly SPLA Licensing, 12 Months Desktop Support Services 24 x 7 Support	2677.08

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6490</b>	<b>17-08-2018</b>	<b>Element Advisory Pty Ltd (TPG Place Match)</b>	<b>PAYMENT</b>	<b>-459.25</b>
46592	31-07-2018	Element Advisory Pty Ltd (TPG Place Match)	Liaise with Client, DPLH, and EPA, part prep of council report no.2 (adoption following advertising) , Matt Raymond, Director, 0.5hrs@235/hr, Alison Healey, Senior planner, 1.5hrs@200/hr	459.25
<b>EFT6491</b>	<b>17-08-2018</b>	<b>Publik</b>	<b>PAYMENT</b>	<b>-15261.16</b>
INV-0313	03-08-2018	Publik	produce and supply graphic panels	3283.70
INV-0316	03-08-2018	Publik	25% total amount of \$15,806.78 plus GST, HIC hospital plaques QS143646, additional interpretative panels QS1432 JP14343,14340,14339,	4346.88
INV-0312	03-08-2018	Publik	25% of \$11940.70 on Completion of panels, produce and supply interpretative graphic panels for implementation within the Wiluna H&I Ctr.	3283.70
INV-0315	03-08-2018	Publik	25% of \$15806.78 on Completion of panels plus GST. , HIC hospital plaques QA14346, additional interp. panels QS1432, JP14343, QS14339, QS14340	4346.88
<b>EFT6492</b>	<b>17-08-2018</b>	<b>Kott Gunning Lawyers</b>	<b>PAYMENT</b>	<b>-5066.27</b>
237535	31-07-2018	Kott Gunning Lawyers	Please draft a blank draft Road Agreement" based on the terms and conditions of the Echo agreement. To be used as a basis for future road user agreements with private parties"	3210.46
237607	03-08-2018	Kott Gunning Lawyers	Prep and review contract 17-19/7/2018 for AGRN743-RFT 2017-07 as awarded to Talis Consultants er council resolution 014-18	992.20
237533	31-07-2018	Kott Gunning Lawyers	Road access and maintain deed w/Echo Res. o/b SOW for road haulage on Barwidgee/Yandall Rd.10-13/7/2018 .	619.08
237531	31-07-2018	Kott Gunning Lawyers	Review legal contracts for RFT 2017 -06 - supply of plant and operators for Flood damage - AGRN 743 - as estimated in the range of \$550 - \$680 + GST	244.53
<b>EFT6493</b>	<b>17-08-2018</b>	<b>McLeods</b>	<b>PAYMENT</b>	<b>-5164.50</b>
103729	01-07-2018	McLeods	8-26 June 2018 Inquiry into the SOW - disbursement charges David Nicholson, Scott Wade	4591.40
104427	31-07-2018	McLeods	Review of letter from Shire President, drafting advice email Colin B. 4/7/18	573.10

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6494</b>	<b>17-08-2018</b>	<b>Eva Lau</b>	<b>PAYMENT</b>	<b>-168.65</b>
REIMBEVA2307	23-07-2018	Eva Lau	Meekatharra Caravan mtl R/N 16167,16168 23/7/2018. Drive from Perth to SOW to start work on 24/7/2018, Fuel from Perth to SOW. to commence work on 24/7/2018 - Reimbursement	168.65
<b>EFT6496</b>	<b>24-08-2018</b>	<b>McMahon Burnett Transport</b>	<b>PAYMENT</b>	<b>-5632.25</b>
00002247	31-07-2018	McMahon Burnett Transport	Kalgoorlie Retravisio PO4165 font load combi washer, chest freezer 3D wheels, m/wave oven 1100w for council chamber and function room, free fridge for council chamber, s/stl top mount fridge for function room, white all fridge - staff near Katrina's work space, comfort style PO# furniture for 48 Lennon st, comfort style PO# furniture for 8 Trenton st	5632.25
<b>EFT6497</b>	<b>24-08-2018</b>	<b>Jacksons Drawing Supplies Pty Ltd</b>	<b>PAYMENT</b>	<b>-36.99</b>
18-00062985	01-07-2018	Jacksons Drawing Supplies Pty Ltd	books, drawing supplies, liquefying medium, freight	36.99
<b>EFT6498</b>	<b>24-08-2018</b>	<b>Goldfields Toyota</b>	<b>PAYMENT</b>	<b>-4687.98</b>
JC15003091	04-08-2018	Goldfields Toyota	Supply and fit thounder spotlights Rallye spotlights uninstalled did not fit new ECB bar, RAV4 1ENZ 316. - P099	521.18
JC15003090	04-08-2018	Goldfields Toyota	Remove nudge bar and uninstall spotlights. Supply/install bullbar and re-install spotlight on bullbar as discussed for RAV4 1ENZ 316. - P099, Repair faulty boot door for RAV4 1ENZ 316 - P099	4166.80
<b>EFT6499</b>	<b>24-08-2018</b>	<b>J Blackwood &amp; Son Pty Limited</b>	<b>PAYMENT</b>	<b>-399.53</b>
PE2155QO	17-08-2018	J Blackwood & Son Pty Limited	P/N 03154272 SQWINCHER CONCENTRATE 2LT ORANGE	180.97
PE2154QO	17-08-2018	J Blackwood & Son Pty Limited	P/N 03154289 SQWINCHER CONCENTRATE 2LT LEMON LIME, P/N 04431754 RESP DISP RDP001 P1 (10), P/N 02878329 CAN OIL JBS FORCE FEED 250ML FLEX SPOUT	218.56
<b>EFT6500</b>	<b>24-08-2018</b>	<b>WALGA</b>	<b>PAYMENT</b>	<b>-9128.00</b>
I3072768	15-08-2018	WALGA	2018 WA LG Convention - Colin Bastow ALGWA AGM and breakfast, Full Delegate	1525.00
I3072769	15-08-2018	WALGA	2018 LG Convention - Peter Grundy Full Delegate	1475.00
I3072770	15-08-2018	WALGA	2018 LG Convention - Graham Harris Full Delegate, Convention breakfast with Brad Hogg	1563.00
I3072771	15-08-2018	WALGA	2018 LG Convention - Angela Hoy Full Delegate	1475.00



List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
I3072772	15-08-2018	WALGA	2018 LG Convention - James Qaudrio Full Delegate , Gala Dinner	1615.00
I3072773	15-08-2018	WALGA	2018 LG Convention - Caroline Thomas Full Delegate	1475.00
<b>EFT6501</b>	<b>24-08-2018</b>	<b>Jim's Mechanical Services</b>	<b>PAYMENT</b>	<b>-407.00</b>
3385	01-08-2018	Jim's Mechanical Services	Supply 45kg gas bottle - 48 Lennon St \$203.50, , Please supply 45kg gas bottle - 8 Trenton St	407.00
<b>EFT6504</b>	<b>24-08-2018</b>	<b>Johns Building Supplies Pty Ltd</b>	<b>PAYMENT</b>	<b>-893.88</b>
816972	09-08-2018	Johns Building Supplies Pty Ltd	Product Code: IMPLY18 18mm imported marine ply 2440 x 1220 - Wiluna Cemetery, Product Code: IMPLY18 18mm imported marine ply 2440 x 1220, Product Code: SDCCC31030 (EF# 456) 10-16 x 30 CSK HD TEKS CL3 box 1000 ONLY 500 18mm, Product Code: MCPC Miscellaneous country packing charge	893.88
<b>EFT6505</b>	<b>24-08-2018</b>	<b>Goodwork Holdings Pty Ltd</b>	<b>PAYMENT</b>	<b>-429555.50</b>
INV-101713	22-08-2018	Goodwork Holdings Pty Ltd	972hrs -Flood Damage Repair works for AGRN743 – Albion Downs Rd slk 0.11-24.23 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	181023.15
INV-101712	17-08-2018	Goodwork Holdings Pty Ltd	Flood Damage ARGN743- Wiluna North Rd slk 7.88-83.89 FY2018-2019 for 7-8/7/18 as per approved summary 16/8/2018	22768.90
INV-101708	13-08-2018	Goodwork Holdings Pty Ltd	Flood Damage ARGN743- Sandstone Wiluna Rd FY2018-2019 9/7-2/8/2018 as per approved summary 13/8/2018	208221.20

**List of Accounts Paid by Authority**  
**01/08/2018 to 31/08/2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
INV-101707	13-08-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – No. 10 Well Road slk 0.00-3.44 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	7778.10
INV-101706	13-08-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Barwidgee – Yandal Road slk 0.91 – 32.66 RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	9764.15

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6506</b>	<b>24-08-2018</b>	<b>eFire &amp; Safety</b>	<b>PAYMENT</b>	<b>-982.30</b>
00224254	17-08-2018	eFire & Safety	4.5 kg DCP extinguishers, Fire Blanket - Kitchen, Signs	982.30
<b>EFT6507</b>	<b>24-08-2018</b>	<b>Kavoa Dakunimata</b>	<b>PAYMENT</b>	<b>-126.85</b>
REIMB-KAVOA1608	16-08-2018	Kavoa Dakunimata	vehicle licence plate replace WU1 for 1DPH921 and 1GNU270 for WU2, Certificate of inspection 26/5/2018 plate no. WU495 Toyota 14 seats Commuter 2011 odo 54639 (pass)	126.85
<b>EFT6508</b>	<b>24-08-2018</b>	<b>Wiluna Remote Community School</b>	<b>PAYMENT</b>	<b>-99.00</b>
2018-021	01-07-2018	Wiluna Remote Community School	Hire of turf line marking equipment Friday 25/05/18 - Friday 01/06/18 Wiluna Town Oval	99.00
<b>EFT6509</b>	<b>24-08-2018</b>	<b>Retravisision Kalgoorlie</b>	<b>PAYMENT</b>	<b>-5678.00</b>
60049494	17-07-2018	Retravisision Kalgoorlie	Product: SUNDRY/NOC CHEST FREEZER 2 DOOR WHEELS - Kitchen, Product: HISENS/HR6BF121S 121L S/S BAR FRIDGE WITH GLASS - CEO's office, Product: WESTIN/WMF4102WA 40L MICROWAVE OVEN: 1100W - WH - Kitchen, Council Chamber & Function Room, Product: WESTIN/WRB5004SAX 500LT FROST FREE FRIDGE S/STEE - Council Chamber, Product: HISENS/HR6AF243 243L WHITE ALL FRIDGE - Staff (near Katrina's work space)	5678.00
<b>EFT6510</b>	<b>24-08-2018</b>	<b>Greenfield Technical Services</b>	<b>PAYMENT</b>	<b>-4972.00</b>
INV-0658	31-07-2018	Greenfield Technical Services	ARGN743 Wandarra Flood Damage Admin- review Talis and GWH claims, sort through tshts and DRRS sheets, ongoing liaison with Talis regarding invoicing and tshts, prepare invoice summary for GWH, prepare claim3, prepare photos, ongoing liaison with SOW	4972.00
<b>EFT6511</b>	<b>24-08-2018</b>	<b>Environmental Health &amp; Building Services</b>	<b>PAYMENT</b>	<b>-3327.50</b>
49	17-08-2018	Environmental Health & Building Services	13-14/8/2018 20.5hrs, 13-14/8/2018 20.5hrs, 13-14/8/2018 20.5hrs Wiluna plus mileage claim from Leonora to Wiluna 700km	3327.50
<b>EFT6512</b>	<b>24-08-2018</b>	<b>Comfort Style Retail Holdings No.1 Pty Ltd t/a Comfort Style Kalgoorlie</b>	<b>PAYMENT</b>	<b>-13022.00</b>
42565	13-08-2018	Comfort Style Retail Holdings No.1 Pty Ltd t/a Comfort Style Kalgoorlie	G/Man Comfortmark 3 queen matt protector, Savannah 2dr Chest, Henderix Sofa bed fern Lounge, Savannah Queen Bed, Premium Commercial Queen mattress, Slumber Dream Queen Mattress	13022.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6513</b>	<b>24-08-2018</b>	<b>Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie</b>	<b>PAYMENT</b>	<b>-387.00</b>
928265	15-08-2018	Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie	BSC650 Breville iKon Slow Cooker 7Lts	387.00
<b>EFT6514</b>	<b>24-08-2018</b>	<b>Murpirmarra Conection Ltd</b>	<b>PAYMENT</b>	<b>-12000.00</b>
REIMB-MURPIRRMARRA	18-08-2018	Murpirmarra Conection Ltd	Donation to Murpirmarra Connection Ltd as per attached Deed of Settlement and Release dated 15/8/2018 solicited by McLeods	12000.00
<b>EFT6516</b>	<b>24-08-2018</b>	<b>Talis Consultants Pty Ltd</b>	<b>PAYMENT</b>	<b>-46850.67</b>
17316	06-08-2018	Talis Consultants Pty Ltd	Claim #5 23/7-3/8/2018 Supervisors Philip Stoud, Michael Sinclair, variation 2 change in contract works roster from 3:1 to 2:1, Flood Damage ARGN743 RFT 2017-07 as per council resolution 014-18	46850.67
<b>EFT6517</b>	<b>24-08-2018</b>	<b>River Blue Holdings</b>	<b>PAYMENT</b>	<b>-991.00</b>
4122	15-08-2018	River Blue Holdings	Lunch for Ordinary Council Meeting 25/7/18 at 11.30am (12 people)	246.00
4119	15-08-2018	River Blue Holdings	Lunch for Ordinary Council Meeting 23/5/18	270.00
4120	15-08-2018	River Blue Holdings	Lunch for Ordinary Council Meeting 27 June 2018 (12 people)	270.00
4121	15-08-2018	River Blue Holdings	Lunch for budget workshop 17/7/18	205.00
<b>EFT6518</b>	<b>24-08-2018</b>	<b>Peak Consultants Pty Ltd</b>	<b>PAYMENT</b>	<b>-1886.50</b>
P5987-5	31-07-2018	Peak Consultants Pty Ltd	Wiluna Club refurb site visit and inspection , project admin.	1886.50
<b>EFT6519</b>	<b>24-08-2018</b>	<b>Olsen Warren Keith</b>	<b>PAYMENT</b>	<b>-6822.65</b>
REIMB-WARREN2208	22-08-2018	Olsen Warren Keith	6/8 Skippers Aviation travel for Ray Ryder and Band for Back to Wiluna., 13/8 Skippers Aviation travel for Mary G & Assoc. for Back to Wiluna., 13/8 Qantas travel for Mary G & Assoc. for Back to Wiluna.	6822.65
<b>EFT6520</b>	<b>24-08-2018</b>	<b>Barrett's Architectural Products</b>	<b>PAYMENT</b>	<b>-261.58</b>
12278	01-07-2018	Barrett's Architectural Products	Please supply Lockwood dead lock to suit key (already supplied by Barrett's) in the attachment for the Heritage & Interpretive Centre. , Postage included	261.58

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6521</b>	<b>24-08-2018</b>	<b>Peter Grundy</b>	<b>PAYMENT</b>	<b>-2377.72</b>
REIMB	04-08-2018	Peter Grundy	30/7-4/8/2018 parking at Adina Apartment hotel, mileage claim as approved mv rate council decision #106/15 2250km@\$99.01 Perth/Wiluna.	2377.72
PETERGRUNDY0408				
<b>EFT6522</b>	<b>24-08-2018</b>	<b>Modularis Pty Ltd</b>	<b>PAYMENT</b>	<b>-72222.93</b>
1416	13-08-2018	Modularis Pty Ltd	Retention money L959 10 Trenton st, Wiluna. 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	17872.26
1427	15-08-2018	Modularis Pty Ltd	Retention money L960 8 Trenton st, Wiluna. 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	13747.35
1430	15-08-2018	Modularis Pty Ltd	Retention money L87 48 Lennon st Wiluna. 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	13747.90
1433	15-08-2018	Modularis Pty Ltd	Retention money L88 46 Lennon st, Wiluna. 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	13747.90

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
1436	15-08-2018	Modularis Pty Ltd	Retention money L90 42 Lennon st Wiluna. 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	13107.52
<b>EFT6524</b>	<b>24-08-2018</b>	<b>Amaroo Contracting Services PTY LTD</b>	<b>PAYMENT</b>	<b>-11104.01</b>
00000154	16-08-2018	Amaroo Contracting Services PTY LTD	For the safe dismantling and Disposal of the communications tower at the front of the Heritage & Interpretive Centre., As quoted by Steve Webster on 06/04/18 Quote AMC - 0064	6809.00
00000155	21-08-2018	Amaroo Contracting Services PTY LTD	Please install Shire of Wiluna signs to new Admin building on Wotton St as requested. Please supply of pan head Philips & construction adhesive/sealer to secure the signs every 400mm around the perimeter of the signs with touch up paint to be applied to the screw heads at the completion of the job. Amaroo to allow for supply and erection of scaffolding to safely put up the signs. Quoted on QUOTE AMC - 0074 by Steve Webster	4295.01
<b>EFT6526</b>	<b>24-08-2018</b>	<b>Perth Scale &amp; Slicer Services</b>	<b>PAYMENT</b>	<b>-10406.00</b>
SI66398	14-08-2018	Perth Scale & Slicer Services	Please supply UNOX Cheflux Oven XV-893 with XR168 Stand with XR727 Lateral Support -Holds 7 racks 12 x GN 1/1 including 12 wire racks as quote on quotation no#: SQD201807043 by Dave McWatters 04/07/18	10406.00
<b>EFT6527</b>	<b>24-08-2018</b>	<b>Glenn Cummings</b>	<b>PAYMENT</b>	<b>-53.70</b>
REIMB-TAMIHANA1508	15-08-2018	Glenn Cummings	refreshment for Naidoc Event	53.70
<b>EFT6528</b>	<b>24-08-2018</b>	<b>Iluka McLellan</b>	<b>PAYMENT</b>	<b>-55.00</b>
REIMB-ILUKA2407	13-07-2018	Iluka McLellan	McMahon Burnett transport on 13/7/18	55.00
<b>EFT6530</b>	<b>24-08-2018</b>	<b>McLeods</b>	<b>PAYMENT</b>	<b>-437.36</b>
103371	07-07-2018	McLeods	14-29/5/2018 David Nicholson considering correspondence form Bennet & Co. (School Holiday Program)	437.36

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6531</b>	<b>24-08-2018</b>	<b>Academy of Taxidermy</b>	<b>PAYMENT</b>	<b>-1430.00</b>
40	21-08-2018	Academy of Taxidermy	King Brown/Mulga Snake model, Thorny Devil lizard model	1430.00
<b>EFT6532</b>	<b>27-08-2018</b>	<b>Lena Long</b>	<b>PAYMENT</b>	<b>-909.17</b>
COUNCILLOR FEE LENA	27-08-2018	Lena Long	Councillor's fee - Aug Lena Long, Councillor's fee - Aug Lena Long	909.17
<b>EFT6533</b>	<b>27-08-2018</b>	<b>Harris Graham</b>	<b>PAYMENT</b>	<b>-909.17</b>
COUNCILLOR FEE HARRIS	27-08-2018	Harris Graham	councillor's fee - Aug GA Harris, councillor's fee - Aug GA Harris	909.17
<b>EFT6534</b>	<b>27-08-2018</b>	<b>Stacey Petterson 1</b>	<b>PAYMENT</b>	<b>-1323.00</b>
COUNCILLOR FEE STACEY	27-08-2018	Stacey Petterson 1	councillor's fee- Aug Stacey Petterson, councillor's fee- Aug Stacey Petterson, councillor's fee- Aug Stacey Petterson	1323.00
<b>EFT6535</b>	<b>27-08-2018</b>	<b>James Peter Quadrio</b>	<b>PAYMENT</b>	<b>-3551.36</b>
COUNCILLOR FEE AUG	27-08-2018	James Peter Quadrio	Councillor's fees - Aug James Quadrio, Councillor's fees - Aug James Quadrio, Councillor's fees- Aug James Quadrio, Councillor's fee - Aug James Quadrio 400kxm0.9901cents	3551.36
<b>EFT6536</b>	<b>27-08-2018</b>	<b>Norma Ward</b>	<b>PAYMENT</b>	<b>-1077.49</b>
COUNCILLOR FEE NORMA	27-08-2018	Norma Ward	councillor's fees- Aug Norma Ward, councillor's fees- Aug Norma Ward, councillor's fees- Aug Norma Ward Millrose st - 170kxm0.9901	1077.49
<b>EFT6537</b>	<b>27-08-2018</b>	<b>Caroline Elisabeth Thomas</b>	<b>PAYMENT</b>	<b>-909.17</b>
COUNCILLOR FEE CAROLINE	27-08-2018	Caroline Elisabeth Thomas	Councillor's fee - Aug Caroline Thomas, Councillor's fee - Aug Caroline Thomas	909.17
<b>EFT6538</b>	<b>27-08-2018</b>	<b>Peter Grundy</b>	<b>PAYMENT</b>	<b>-909.17</b>
COUNCILLORS FEE RILOCH	27-08-2018	Peter Grundy	councillor's fee - Aug Riloch P/L, councillor's fee - Aug Riloch P/L	909.17
<b>EFT6539</b>	<b>30-08-2018</b>	<b>OSA Productions Trust</b>	<b>PAYMENT</b>	<b>-5500.00</b>
00831B	27-07-2018	OSA Productions Trust	performance of Ray Ryder and associated band in Wiluna 5-6 Sept 2018	5500.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6540</b>	<b>31-08-2018</b>	<b>ARTIST-Annette Williams</b>	<b>PAYMENT</b>	<b>-505.16</b>
2648	22-08-2018	ARTIST-Annette Williams	CAT17-290 Net art sales Annette Williams /50x61cm Acrylic on canvas/Dingo Dreaming	401.36
2638	13-08-2018	ARTIST-Annette Williams	CAT14-203 Net art sales Annette Williams/30x30cma acrylic on canvas/Wildflowers	103.80
<b>EFT6541</b>	<b>31-08-2018</b>	<b>ARTIST-Donovan Gilbert</b>	<b>PAYMENT</b>	<b>-2255.92</b>
2650	22-08-2018	ARTIST-Donovan Gilbert	CAT17-342 Net art sales Donavon Gilbert /55x40cm acrylic on canvas/Honey Ants	1314.80
2651	22-08-2018	ARTIST-Donovan Gilbert	CAT16-62 Net art sales Donavon Gilbert /91x61cm Acrylic on canvas/Prickle Tree Seeds	262.96
2642	17-08-2018	ARTIST-Donovan Gilbert	CAT17-368 Net art sales Donavon Gilbert/61x45cm acrylic on canvas/Gathering Seeds in a Bowl	346.00
2639	14-08-2018	ARTIST-Donovan Gilbert	CAT17-375 Net art sales Donavon Gilbert/86x56cm acrylic on canvas/Collecting Seed in a Bowl	332.16
<b>EFT6542</b>	<b>31-08-2018</b>	<b>ARTIST-Kitty Richards</b>	<b>PAYMENT</b>	<b>-103.80</b>
2620	25-07-2018	ARTIST-Kitty Richards	CAT 11-456. Net art sales Kitty Richards /30x30cm Acrylic on Canvas /Wiluna	103.80
<b>EFT6543</b>	<b>31-08-2018</b>	<b>ARTIST-Marcia Vicky Ashwin</b>	<b>PAYMENT</b>	<b>-394.44</b>
2637	13-08-2018	ARTIST-Marcia Vicky Ashwin	CAT13-275 Net art sales Marcia Ashwin /30x30cm acrylic on canvas/Rainbow Snakes	103.80
2625	02-08-2018	ARTIST-Marcia Vicky Ashwin	CAT15-31 Net art sales Marcia Ashwin /25.5x61cm / The Seven Sisters - A Dreamtime Story	110.72
2635	13-08-2018	ARTIST-Marcia Vicky Ashwin	CAT 15-59 Net art sales Marcia Ashwin /45x45cm/ Porcupine Dreaming	179.92
<b>EFT6544</b>	<b>31-08-2018</b>	<b>ARTIST-Stacey Petterson</b>	<b>PAYMENT</b>	<b>-588.20</b>
2627	03-08-2018	ARTIST-Stacey Petterson	CAT17-252 Net art sales Stacey Petterson /59x76cm acrylic on canvas/Dreaming of paradise	346.00
2644	20-08-2018	ARTIST-Stacey Petterson	CAT17-12 Net art sales Stacey Petterson /45x60cm acrylic on canvas/The Canning Stock Route	242.20



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Chq/EFT	Date	Name	Description	Amount
<b>EFT6545</b>	<b>31-08-2018</b>	<b>ARTIST-Margaret Anderson</b>	<b>PAYMENT</b>	<b>-190.30</b>
2643	17-08-2018	ARTIST-Margaret Anderson	CAT.17-362. Net art sales Margaret Anderson /61x30cm Acrylic on canvas /wildflowers ,	190.30
<b>EFT6546</b>	<b>31-08-2018</b>	<b>ARTIST-Marjorie Wongawol</b>	<b>PAYMENT</b>	<b>-401.36</b>
2636	13-08-2018	ARTIST-Marjorie Wongawol	CAT17-322 Net art sales Marjorie Wongawol /56x39cm acrylic on canvas/ Wiluna	200.68
2623-1	02-08-2018	ARTIST-Marjorie Wongawol	CAT17-322 Net art sales marjorie Wongawol /56x39cm acrylic on canvas/Wiluna Town	200.68
<b>EFT6547</b>	<b>31-08-2018</b>	<b>ARTIST-Debbie Wongawol</b>	<b>PAYMENT</b>	<b>-1124.50</b>
2647	22-08-2018	ARTIST-Debbie Wongawol	CAT18-04 Net art sales Debbie Wongawol/60x76cm/ Seven on the Canning Stock Rd	214.52
2637	13-08-2018	ARTIST-Debbie Wongawol	CAT17-353 Net art sales Debbie Wongawol /55x39cm / Canning Stock Rd	173.00
2630	10-08-2018	ARTIST-Debbie Wongawol	CAT18-03 Net art sales Debbie Wongawol /61x76cm/Canning Stock Rd	214.52
2624	02-08-2018	ARTIST-Debbie Wongawol	CAT 17-328 Net art sales - Debbie Wongawol /61x45cm acrylic on canvas/ canning Stock Route	221.44
2626	03-08-2018	ARTIST-Debbie Wongawol	CAT17-359 Net art sales Debbie Wongawol/61x46cm acrylic on canvas/ Canning Stock Rd	197.22
2646	22-08-2018	ARTIST-Debbie Wongawol	CAT17-260 Net art sales Debbie Wongawol /30x30cm acrylic on canvas /Canning Stock Rd	103.80
<b>EFT6548</b>	<b>31-08-2018</b>	<b>ARTIST-Rhonda Williams</b>	<b>PAYMENT</b>	<b>-173.00</b>
2634	13-08-2018	ARTIST-Rhonda Williams	CAT17-356 Net art sales Rhonda Williams /61x30cm Acrylic on canvas/Bardi Grub & Rockholes	173.00
<b>EFT6549</b>	<b>31-08-2018</b>	<b>ARTIST-Sharon Anderson</b>	<b>PAYMENT</b>	<b>-41.52</b>
2646	22-08-2018	ARTIST-Sharon Anderson	CAT07-2518 Net art sales Sharon Anderson /71x42cm / Watersnake	41.52
<b>EFT6550</b>	<b>31-08-2018</b>	<b>ARTIST-Kendra Farmer</b>	<b>PAYMENT</b>	<b>-851.16</b>
2650	22-08-2018	ARTIST-Kendra Farmer	CAT17-342 Net art sales Kendra Farmer /55x40cm acrylic on canvas/ honey Ants	242.20
2640	16-08-2018	ARTIST-Kendra Farmer	CAT18-06 Net art sales Kendra Farmer/63x127cm/Rainbow Serpent	608.96

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6551</b>	<b>31-08-2018</b>	<b>ARTIST-Dakota Johnston</b>	<b>PAYMENT</b>	<b>-83.04</b>
2637	13-08-2018	ARTIST-Dakota Johnston	CAT14-308 Net art sales Dakota Johnston /30x30cm acrylic on canvas/The Colours of Life	83.04
<b>EFT6552</b>	<b>31-08-2018</b>	<b>ARTIST-Francis Walsh</b>	<b>PAYMENT</b>	<b>-242.20</b>
2629	07-08-2018	ARTIST-Francis Walsh	CAT17-366 Net art sales Francis Walsh /50x50/ Goanna and Waterholes	242.20
<b>EFT6553</b>	<b>30-08-2018</b>	<b>Wiluna Traders</b>	<b>PAYMENT</b>	<b>-489.24</b>
752016	16-08-2018	Wiluna Traders	tape measure NLZ 5m for Angela	9.91
752534	17-08-2018	Wiluna Traders	Neverfail 15L return bottle, PO raised by Tevita	96.00
749305	06-08-2018	Wiluna Traders	easy foo bam grm & soap , Selleys liquid sugar soap, white king bleach, ansell rubber gloves,	32.50
750382	10-08-2018	Wiluna Traders	Kleenex ex/care aloe Vera 95'S 16x	56.00
752159	16-08-2018	Wiluna Traders	Food for Special Council meeting	75.57
754369	23-08-2018	Wiluna Traders	Food for Morning Tea - Master Builders Judges	200.58
755468	27-08-2018	Wiluna Traders	Dishwashing liquid Admin Kitchen, Dishwashing liquid for 10 Trenton St, 42 Lennon St & 46 Lennon St	18.68
<b>EFT6554</b>	<b>30-08-2018</b>	<b>Classic Bookbinders and Fast Finishing Services</b>	<b>PAYMENT</b>	<b>-177.10</b>
58045	17-08-2018	Classic Bookbinders and Fast Finishing Services	Binding of Council Minutes July-Sep 2017 & Oct-Dec 2017	177.10
<b>EFT6555</b>	<b>30-08-2018</b>	<b>Sheridan's for Badges</b>	<b>PAYMENT</b>	<b>-1148.40</b>
75354	22-08-2018	Sheridan's for Badges	Supply of one only A5 Cast Bronze Plaque to read, Administration Centre, The Shire of Wiluna's Administration Centre, (formerly the Club Hotel, was officially opened by Councillor Jim Quadrio, Shire President, on Thursday 6 September 2018, Supply of one only A5 Cast Bronze Plaque to read, Shire of Wiluna Canning-Gunbarrell Discovery Centre, The Shire of Wiluna's former District Hospital has been renovated as a local history and interpretive centre and houses the Tjukurba Art Gallery. The building was officially opened by Councillor Jim Quadrio, Shire President, on Thursday 6 September 2018	1148.40
<b>EFT6556</b>	<b>30-08-2018</b>	<b>State Library of WA</b>	<b>PAYMENT</b>	<b>-220.00</b>
RI020974	14-08-2018	State Library of WA	Annual fee 2018-2019	220.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
EFT6557	30-08-2018	Goodwork Holdings Pty Ltd	<b>PAYMENT</b>	<b>-423661.15</b>
INV-101716	24-08-2018	Goodwork Holdings Pty Ltd	15-16/8/2018 Flood Damage Repair works for AGRN743 – Meekatharra Yeelirrie Road slk 59.00-98.62 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	3767.50
INV-101720	27-08-2018	Goodwork Holdings Pty Ltd	16-23/8/2018 as per approved summary 24/8/18 excludes hours fro RT1C, awaiting confirmation. , Flood Damage ARGN743-Sandstone Wiluna Rd.	187963.60
INV-101721	27-08-2018	Goodwork Holdings Pty Ltd	11-24/8/2018 as per approved summary 24/8 excludes hrs for 8 wheel cart on all these RSS dockets. Flood Damage ARGN743- Albion Downs rd	166982.75
INV-101722	28-08-2018	Goodwork Holdings Pty Ltd	Flood Damage Repair works for AGRN743 – Albion Downs Rd slk 0.11-24.23 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06.	24464.00

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
INV-101719	27-08-2018	Goodwork Holdings Pty Ltd	12-22/8/2018 lake Way Rd total 216 hrs- Flood Damage Repair works for AGRN743 – Lake Way Road Slk 11.04-11.70 as per RFT 2017-06 council resolution 028/18 please carry out works on parcel 1 for the supply of plant and operators. All works are to be supervised by Talis Supervisors as per RFT 2017-07. Works include but are not limited to removal of silt, reshaping of pavement, flood way repairs, and road reconstruction, as per the damage schedule submitted to Main Roads for AGRN743 and attached to RFT 2017-06. Please be advised this purchase order is for the supply of plant and operators and is estimated amount based on the rates submitted and awarded in RFT2017-06. The supply for plant and operators must not exceed the overall estimated amount on this purchase order, without prior approval from the Executive Manager of Technical Services. Daily resource sheets are to be approved in advance by the Talis Supervisors, to ensure all plant and operators are accounted for. Pre start site meetings are to be conducted daily and the extent of repair works are to be agreed upon before works commence on each damaged section of road	40483.30
<b>EFT6558</b>	<b>30-08-2018</b>	<b>Kavoa Dakunimata</b>	<b>PAYMENT</b>	<b>-3020.45</b>
REIMB KAVOA3008	30-08-2018	Kavoa Dakunimata	20/8 Breakfast for Kavoa and Isoa shire shopping in Perth, 22/8 Breakfast for Kavoa and Isoa Shire shopping in Perth, 19/8 fuel P109A, 23/8 fuel P109A, 24/8 fuel P109A, 24/8 Breakfast for Kavoa n Isoa Shire shopping in Perth, 23/8 Lunch - Kavoa, 23/8 Lunch - Isoa	498.06
REIMB KAVOA 30/8	30-08-2018	Kavoa Dakunimata	European food (Cash N carry) food supplies for the event, 22/8 Thingz east Vic Park Blankets for SPQ, 22/8 Postage for blankets, 22/8 linen (bed and bathroom) kitchenware, etc, 22/8 kitchenware (dinner sets, cutlery, etc), 22/8 blankets for the guests	1748.59
REIMB KAVOA 30/8	30-08-2018	Kavoa Dakunimata	Starwest apartments Alderney on Hay- accommodation for shire shopping 19/8-21/8 2 nights, Starwest apartments ALderney on Hay - accommodation for shire shopping 21/8-22/8 1 night, Starwest apartments ALderney on Hay - accommodation for shire shopping 22-23/8 1 night, 23/8 Bunnings cup hooks levellers spirit , hasp and staples	773.80

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6559</b>	<b>30-08-2018</b>	<b>Cabcharge</b>	<b>PAYMENT</b>	<b>-338.45</b>
25070101P1808	13-08-2018	Cabcharge	16/7-12/8/2018 9 trips ACC#25070101, mthly fee Jun-July2018	338.45
<b>EFT6560</b>	<b>30-08-2018</b>	<b>Elite Electrical Contracting Pty Ltd</b>	<b>PAYMENT</b>	<b>-1980.00</b>
W1936	23-08-2018	Elite Electrical Contracting Pty Ltd	Disconnect power from the ABLE generator @ Unit 5/30 Scotia St , Disconnect power from each transportable buildings (temp offices ) , Remove all cable and leave in the transportable building , Disable and knock down split system AC, Place aircons in the transportable buildings , Tape up Fluorescent lights for transportation.	1287.00
W1932	23-08-2018	Elite Electrical Contracting Pty Ltd	Check out lighting at Shire Admin Bldg. #70 Wotton st. Found prob to be warranty issues adjusted timers on sensors	693.00
<b>EFT6561</b>	<b>30-08-2018</b>	<b>WINC Australia Pty Ltd</b>	<b>PAYMENT</b>	<b>-1363.63</b>
9024482679	01-07-2018	WINC Australia Pty Ltd	1.9kg tin of Milo, 500g Twin Pack Nescafe coffee, Csr Raw Sugar 2kg, 3 x Post-It Flags Sign here 120Pk, Post-It Flags Sign here 100 Pk Ass, Staples Flags sign here 100Pk, 2 x Post-It Flags sign here 120Pk, Owl Clip 20mm 100 box, Owl Clip 25mm 100 box, 2 x Staples 50mm Steel paper clips, 2 x Staples 33mm Steel paper clips, Staples Triangle paper clips, 2 x Invisible Tape 12mm x 33m, Value plu Correction Pen 6ml, 2 x Rxl Staples Coloured 26.6 Box 2000, Mapped Pert Eraser stick 2pk, Staples Black Pens 12 Pk, Staples Blue Pens 12Pk, Staples Red Pens 12Pk, 3 x Bic Correction Tape 4mm x 12m, 2 x Dual Angle Correction Tape, 12 x Staples Blue Lever Arch Files A4, 12 x Staples Blue Lever Arch Files A4	212.80
9025138291	24-08-2018	WINC Australia Pty Ltd	Various Stationery Items, 500 Foam Cups, Tea, coffee, sugar, Stationery	228.13
9025008740	10-08-2018	WINC Australia Pty Ltd	2 x Staples whiteboard starter kits, 1 x Quartet Whiteboard Cleaner 500ml, 1 x Staples Whiteboard Premium Screens Cleaning Kit, 3 CTN x 82 Litre Austar Bin Liners, 1 x Fine Whiteboard pen red, 1 x Fine Whiteboard pen blue, 2 x Celco Letter sorters with Wooden Base, 1 x Brighton Professional Surface Cleaning Wipe, 1 x box of Dark Pin Thimblettes, 2 x Esselte Draw Organisers, 4 x Jumbo Toilet Rolls, 4 x Jumbo Toilet Rolls, 2 x Jumbo Toilet Rolls, 2 x Jumbo Toilet Rolls, 1CTN x Kleenex Tissues (24)	922.70

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6562</b>	<b>30-08-2018</b>	<b>Statewide Vehicle Hoist Service WA</b>	<b>PAYMENT</b>	<b>-1000.00</b>
35866	07-07-2018	Statewide Vehicle Hoist Service WA	Service of Hoist at Depot	1000.00
<b>EFT6563</b>	<b>30-08-2018</b>	<b>Red Earth Marketing</b>	<b>PAYMENT</b>	<b>-5000.00</b>
0034	30-07-2018	Red Earth Marketing	2018-2019 Co-Op Tourism Services Contribution. The immediate use of funds is going towards wildflower advertising via AGO, with the remainder to be expensed over the coming 12 months as per discussion in march 2018	5000.00
<b>EFT6564</b>	<b>30-08-2018</b>	<b>Olsen Warren Keith</b>	<b>PAYMENT</b>	<b>-4728.83</b>
REIMB WARREN2808	28-08-2018	Olsen Warren Keith	27/8 Farmer Jacks, Meekatharra - beverages	1449.46
REIMB WARREN2908	29-08-2018	Olsen Warren Keith	29/8 KBR Commercial WA inv0001464 Roband model UDS20VP 20L Yrn, 29/8 KBR Commercial WA Inv0001465 Roband mdl E23RD/E-SNZ23/ET23 Hot Food Display with 2x3 off 1/2 Dishes 65mm deep , Roller doors to Rear, Sneeze Guard to Front and Mounted on Mobile Stand. Dim:1030Wx615Dx900mmH to service	3279.37
<b>EFT6565</b>	<b>30-08-2018</b>	<b>Dun &amp; Bradstreet (Australia) Pty Ltd (Tenderlink )</b>	<b>PAYMENT</b>	<b>-172.70</b>
WILUNA-254570	24-08-2018	Dun & Bradstreet (Australia) Pty Ltd ( Tenderlink )	Tender 2018-03 Supply of Plant with Operators for flood repair works AGRN 743	172.70
<b>EFT6566</b>	<b>30-08-2018</b>	<b>AMPAC Debt Recovery</b>	<b>PAYMENT</b>	<b>-5414.43</b>
48518	31-07-2018	AMPAC Debt Recovery	30/7 Wongawol Rd A1843 Price Sierakowski General Professional costs-withdrawal of Caveat SOW v Christopher Dean & Caroline Ward (archived matter 170144) AMPAC ref A1843/136897	462.00
48232	01-07-2018	AMPAC Debt Recovery	Commission 7-26/6/2018 Wiluna airport	4902.57
48519	31-07-2018	AMPAC Debt Recovery	Commission 17/7/2018 Wiluna airport	49.86

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6567</b>	<b>30-08-2018</b>	<b>Incite Security</b>	<b>PAYMENT</b>	<b>-10919.42</b>
43589	02-08-2018	Incite Security	Please provide quarterly Monitoring Service fees for the Works Depot on Wells Street. 01/05/18 - 01/05/19	117.02
43701	24-08-2018	Incite Security	supply and deliver 1 x shelf to the new admin building for the function Room centre TV to be installed by the Shire	53.90
43708	27-08-2018	Incite Security	Security upgrade	4840.00
43711	27-08-2018	Incite Security	Additional works - previous installation done by contractor not done correctly, Incite to reprogram existing NVR, re-install existing security devices correctly, reprogram security panel, rectify all existing devices and connect. Re-aligned magnetic locks and make work. Test and commission.	968.00
43710	27-08-2018	Incite Security	Additional integration works and Integrity licences including accommodation and meals - Rec Centre, Additional integration works and Integrity licences including accommodation and meals - Works Depot, Additional integration works and Integrity licences including accommodation and meals - new Admin Building, Additional integration works and Integrity licences including accommodation and meals - Art Gallery, Additional integration works and Integrity licences including accommodation and meals - Art Gallery	4466.00
43434	07-08-2018	Incite Security	Quarterly ;monitoring service for the Shire of Wiluna Administration Building	117.00
43709	27-08-2018	Incite Security	Supply of 50x Lanyards and pouches - Admin Building	357.50
<b>EFT6568</b>	<b>30-08-2018</b>	<b>Kist Displays Pty Ltd</b>	<b>PAYMENT</b>	<b>-4591.62</b>
INV-000871	30-07-2018	Kist Displays Pty Ltd	Remaining 50% payment upon receivable of goods from PO 4268, Kist Reference 4229 and PO#4342 for the balance 50%	4591.62
<b>EFT6569</b>	<b>30-08-2018</b>	<b>CBM Corporate</b>	<b>PAYMENT</b>	<b>-4024.90</b>
00082677	08-08-2018	CBM Corporate	Epson EB-2247U Data projector, Projector mount, 108in Screen technics 16:10 pull down projector screen, 900XL Amplifier, 6.5in 2-way closed back ceiling speakers, Cables, connectors, consumables, Freight to Wiluna	4024.90

List of Accounts Paid by Authority 01/08/2018 to 31/08/2018				
Chq/EFT	Date	Name	Description	Amount
<b>EFT6570</b>	<b>30-08-2018</b>	<b>Brand Express</b>	<b>PAYMENT</b>	<b>-4399.99</b>
BRANDEXPRESS	14-08-2018	Brand Express	Delivery of all the 9 accommodation units furniture from Perth to Wiluna . Drop off location to be confirmed by the Shire., Delivery of all furniture for 10 Trenton St from Perth to Wiluna and place all furniture inside house, Delivery of all furniture for 42 Lennon St from Perth to Wiluna and place all furniture inside house, Delivery of all furniture for 46 Lennon St from Perth to Wiluna and place all furniture inside house	4399.99
<b>EFT6571</b>	<b>30-08-2018</b>	<b>The Trustee for Cansam unit trust t/a South Hedland Carpet Court</b>	<b>PAYMENT</b>	<b>-17189.05</b>
INV-0596	27-08-2018	The Trustee for Cansam unit trust t/a South Hedland Carpet Court	2040H x 815W External doors 40mm solid plain primed and ready to paint - Accommodation Units (motel), 2025H x 715W bathroom doors 35mm hollow core primed and ready to paint - Accommodation Units (motel)	2569.05
INV-0598	27-08-2018	The Trustee for Cansam unit trust t/a South Hedland Carpet Court	Please and install new Laneway 5mm luxury Vinyl planks to 9 accommodation units A,B,C,E,F,G,H,I & J on 74 Wotton Street, Wiluna., Includes removal and disposal of existing flooring, Includes removal and disposal of existing flooring, Includes all travel and accommodation	14620.00
<b>PE03/08/2018</b>	<b>03-08-2018</b>	<b>Payroll Ending PE03/08/2018</b>	<b>PAYMENT</b>	<b>-49951.00</b>
<b>PE17/08/2018</b>	<b>17-08-2018</b>	<b>Payroll Ending PE17/08/2018</b>	<b>PAYMENT</b>	<b>-52781.18</b>
<b>Total List of Accounts Paid by Authority:</b>				<b>-\$ 2,984,117.78</b>



## Appendix 9.2.4

Shire of Wiluna  
INVESTMENT REGISTER as at 31 August 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>										
016307-3377354	Municipal Call Deposit	ANZ	n/a	Varies	n/a	271,624	1,585,000	395	1,635,000	222,019
181780156	Business Saver Acct	AMP Bank	n/a	1.80%	n/a	2,000,000		3,058	1,003,058	1,000,000
38053009	Cash Deposit Acct	CBA	n/a	1.45%	n/a	1,373,892			1,360,000	13,892
3001771	MM Deposit Account	Bankwest	n/a	1.70%	n/a	1,502,096				1,502,096
<u>Reserve Account Investments</u>										
016286-2308665	Reserve Call Deposit	ANZ	n/a	Varies	n/a	1,863	54,683	32	54,341	2,238
032756	Fixed Term Deposit	NAB	90	2.55%	28-Aug-18	900,000		5,659	905,659	0
032863	Fixed Term Deposit	BoQ	120	2.60%	03-Oct-18	1,225,827				1,225,827
033402	Fixed Term Deposit	ME Bank	122	2.75%	05-Nov-18	2,000,000				2,000,000
033844	Fixed Term Deposit	WestPac	131	2.54%	05-Dec-18	1,680,000				1,680,000
034483	Fixed Term Deposit	NAB	135	2.63%	10-Jan-19		960,000			960,000
<b>Total Investments</b>						<b>10,955,302</b>	<b>1,639,683</b>	<b>9,143</b>	<b>4,958,058</b>	<b>8,606,071</b>
Represented By:				Percentage of Total						
L072300	Reserve - Airport			20.59%		1,144,234		1,172		1,145,406
L072100	Reserve - Asset Replacement			51.39%		2,855,417		2,924		2,858,342
L072200	Reserve - Computer			1.92%		106,451		109		106,560
L072400	Reserve - Leave			3.23%		179,509		184		179,693
L072500	Reserve - Wiluna Telecentre			0.30%		16,723		17		16,740
L072505	Reserve - Caravan Park			0.83%		46,157		47		46,205
L072506	Reserve - Canning-Gunbarrel Discovery Centre			6.21%		345,090		353		345,444
L072507	Reserve - Unspent Grants			Not Applicable		250,959				250,959
L072508	Reserve - Community Development			4.51%		250,568		257		250,824
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.02%		612,581		627		613,208
L072511	Reserve - Retentions			0.00%		0	54,683	0		54,683
	<b>Sub Total Reserves</b>			100.00%		<b>5,807,690</b>	<b>54,683</b>	<b>5,691</b>	<b>0</b>	<b>5,868,064</b>
	Muni Fund Term Deposits					0	0	0	0	0
	Muni Fund Call Deposits					5,147,612	1,585,000	3,452	3,998,058	2,738,006
	<b>Sub Total Non-Reserves</b>					<b>5,147,612</b>	<b>1,585,000</b>	<b>3,452</b>	<b>3,998,058</b>	<b>2,738,006</b>
	<b>Total Funds Invested</b>					<b>10,955,302</b>	<b>1,639,683</b>	<b>9,143</b>	<b>3,998,058</b>	<b>8,606,071</b>

## Appendix 9.2.5

### Shire of Wiluna Asset Disposal Report by Asset Group for Year 17/18

Asset Code	Name	Date	Sale Value	Valuation	Depreciation	Profit(Loss)
<b>Group - Infrastructure - Airport</b>						
3008	Runway Lighting	30/06/2018	\$0.00	\$16,000.00	\$4,332.64	(\$11,667.36)
3024	Airport PAALC System	30/06/2018	\$0.00	\$1,000.00	\$119.73	(\$880.27)
3017	Wind Indicators - Secondary	30/06/2018	\$0.00	\$750.00	\$89.79	(\$660.21)
2092	Cattle Grid (airport)	30/06/2018	\$0.00	\$15,000.00	\$1,799.73	(\$13,200.27)
2091	Tank (Airport)	30/06/2018	\$0.00	\$6,000.00	\$719.85	(\$5,280.15)
<b>Total - Infrastructure - Airport</b>			<b>\$0.00</b>	<b>\$38,750.00</b>	<b>\$7,061.74</b>	<b>(\$31,688.26)</b>
<b>Group - Infrastructure - Other</b>						
2030	Information Bay	30/06/2018	\$0.00	\$11,000.00	\$329.91	(\$10,670.09)
2031	Land Fill Site Fencing	30/06/2018	\$0.00	\$10,000.00	\$299.82	(\$9,700.18)
2067E	Wiluna Entry Statement - Town Signs	30/06/2018	\$0.00	\$6,000.00	\$179.85	(\$5,820.15)
<b>10-0004</b>	<b>Upgrade Pump Station</b>	<b>30/06/2018</b>	<b>\$0.00</b>	<b>\$37,000.00</b>	<b>\$11,099.73</b>	<b>(\$25,900.27)</b>
2061	BMX Track	30/06/2018	\$0.00	\$1,000.00	\$29.76	(\$970.24)
2067B	Wiluna Entry Statement-Sign	30/06/2018	\$0.00	\$6,000.00	\$179.85	(\$5,820.15)
2063	Park (near Swimming Pool)	30/06/2018	\$0.00	\$4,000.00	\$119.73	(\$3,880.27)
2072	Fencing (adjacent Pool)	30/06/2018	\$0.00	\$10,000.00	\$899.70	(\$9,100.30)
<b>11-012</b>	<b>Hydro Smart</b>	<b>30/06/2018</b>	<b>\$0.00</b>	<b>\$26,000.00</b>	<b>\$2,339.73</b>	<b>(\$23,660.27)</b>
2078	Oval-Goal Posts	30/06/2018	\$0.00	\$450.00	\$269.82	(\$180.18)
2073	Standpipe (Shire Admin)	30/06/2018	\$0.00	\$3,000.00	\$269.82	(\$2,730.18)
2079	Oval-Seating	30/06/2018	\$0.00	\$400.00	\$239.82	(\$160.18)
2080	Oval-Score Board	30/06/2018	\$0.00	\$2,000.00	\$1,199.85	(\$800.15)
2068E	Streetscape -Windmill	30/06/2018	\$0.00	\$7,000.00	\$699.03	(\$6,300.97)
2086	Benching (Pool)	30/06/2018	\$0.00	\$9,000.00	\$5,399.79	(\$3,600.21)
2082	Backboard (Basketball)	30/06/2018	\$0.00	\$4,000.00	\$359.91	(\$3,640.09)
2087	Fencing (Pool)	30/06/2018	\$0.00	\$7,000.00	\$2,099.88	(\$4,900.12)
2090	Fencing (cemetery)	30/06/2018	\$0.00	\$5,000.00	\$449.67	(\$4,550.33)
2030B	Information Bay	30/06/2018	\$0.00	\$8,000.00	\$719.85	(\$7,280.15)
13-0018	Pool BBQ & Shelter	30/06/2018	\$0.00	\$8,000.00	\$5,999.88	(\$2,000.12)
<b>Total - Infrastructure - Others</b>			<b>\$0.00</b>	<b>\$164,850.00</b>	<b>\$33,185.40</b>	<b>(\$131,664.60)</b>
<b>Total - Write Off as at 30th June 2018</b>				<b>\$203,600.00</b>	<b>\$40,247.14</b>	<b>(\$163,352.86)</b>



# Shire of Wiluna

## Strategic Resource Plan Summary

(Incorporating Asset Management Planning and Long Term Financial Planning)

### 2018 – 2033

The following information provides a brief summary of the Strategic Resource Plan 2018 – 2033, this should be read in conjunction with the underlying assumptions detailed in the full version of the Strategic Resource Plan 2018 – 2033.

#### Planning for a Sustainable and Stable Future

The Shire of Wiluna is planning for a positive and stable future. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

#### Critical Assets

The following assets were identified as critical:

- Regional and Local Distributor Roads;
- Shire Administration Building; and
- Shire Depot.

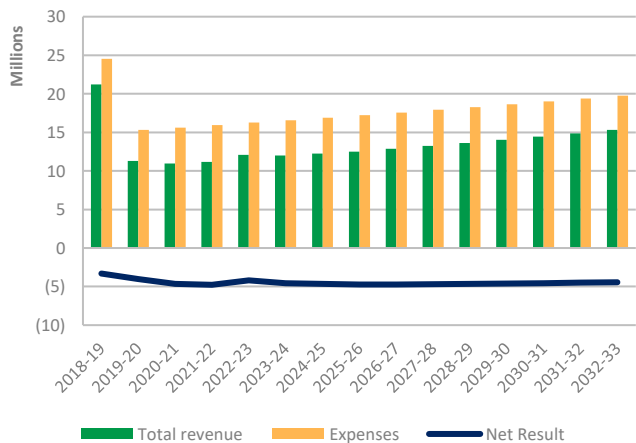
Where resources are limited, critical assets have been prioritised in the planning process to help minimise the risk of sudden unexpected failure of these assets.

#### Forecast Revenue, Expenses and Net Result

The Shire is reliant on receiving more than \$59m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. A steady increase in operating revenue and expenditure is forecast over the 15 years of the Plan.

#### Rates Revenue

Rate revenue is forecast to increase by 6.0% (CPI 2% + 4%) in the first year of the Plan and then by 4.0% (CPI 2% + 2%) for the remainder of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of service to the community in the face of forecast reductions in external grants and contributions. Rates are expected to generate \$4.76m in 2018-19 increasing to \$9.06m in 2032-33.



#### Significant Issues

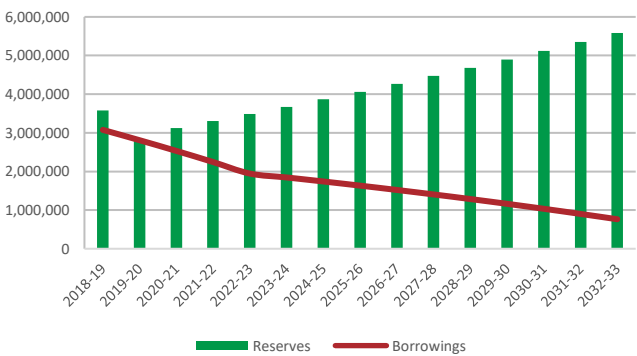
Road maintenance and road renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district. Road renewals are prioritised based on a road hierarchy with regional and local distributor roads taking priority over local access roads. Although of high importance, adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Buildings classified as critical in the Plan have been prioritised for maintenance expenditure with the expected completion of the new administration building currently a priority.

#### Forecast Borrowings and Cash Reserves

The balance of cash reserves is forecast to fluctuate over the initial three years of the Plan as funds are used to renew assets and thereafter generally trend upwards in line with inflation.

In general, the finances of the Shire are expected to remain stable over the term as represented in the graph below.





### Planned Asset Expenditure

Combined new and renewal asset expenditure of \$75.09m has been planned per the table below. New asset expenditure comprises \$2.67m of the total asset expenditure and asset renewal expenditure of \$72.42m.

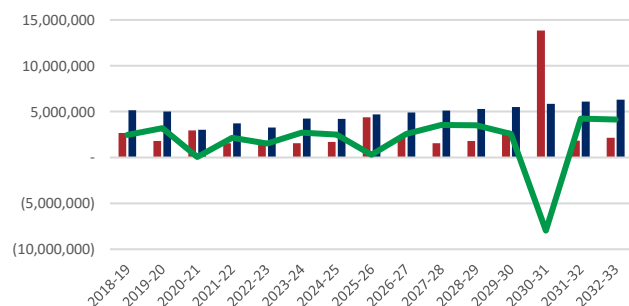
### Planned Capital Expenditure

Project	Total Expenditure (2018-2033)
Industrial Units	1,200,000
Community Resource Centre (CRC)	200,000
Plant Replacement	3,996,439
Road Renewals	56,581,394
Main Street / Streetscape	1,200,000
Caravan Park	2,000,000
Other Infrastructure Renewals	5,650,000
Anti Social Behaviour & Sense of Community	100,000
Facility Renovations/Upgrade	300,000
Local Meeting Places	250,000
Water Source (Wiluna)	200,000
Community Art	100,000
Banner Poles	20,000
Picnic Spot/Shade Area/Water/Dump Point	50,000
Parks, Gardens (Green Space)	150,000
Amphitheatre	100,000
Runway Renewal	2,500,000
Terminal Renewal	500,000
<b>Total</b>	<b>75,097,833</b>

### Required Renewal Expenditure

Asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of \$44.8m are forecast to be required over the 15 years of the plan.

### Required v Planned Asset Renewal Expenditure



The significant gap in 2030-31 is due to the forecast renewal of roads. This forecast spike in required road renewals is covered during the preceding 4 years (2026-30) where planned renewals exceed required renewals.

### Forecast Ratios 2018-2033

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

	Current	Operating Surplus	Own Source Revenue Coverage	Debt Service Cover
Target Range	1.0 - 1.2	1% - 15%	40% - 60%	3 - 5
Average	0.87	8.03%	73.25%	19.10
2018-19	0.81	(10.89%)	30.58%	5.23
2019-20	0.80	(4.62%)	65.83%	6.24
2020-21	0.80	0.60%	69.25%	7.21
2021-22	0.79	2.51%	70.55%	7.67
2022-23	0.92	3.99%	71.68%	8.15
2023-24	0.91	5.76%	72.99%	19.32
2024-25	0.91	7.41%	74.27%	20.47
2025-26	0.91	9.04%	75.58%	21.68
2026-27	0.91	10.64%	76.92%	22.94
2027-28	0.90	12.22%	78.29%	24.27
2028-29	0.90	13.77%	79.68%	25.65
2029-30	0.90	15.29%	81.09%	27.09
2030-31	0.89	16.80%	82.54%	28.61
2031-32	0.89	18.27%	84.01%	30.19
2032-33	0.89	19.72%	85.51%	31.84

The operating ratios above highlight the Shires is not overly dependent on external funding.

	Asset Sustainability	Asset Consumption	Asset Renewal Funding
Target Range	90% - 110%	50% - 60%	75% - 95%
Average	167.82%	108.91%	176.51%
2018-19	208.34%	100.73%	194.18%
2019-20	199.14%	102.89%	202.11%
2020-21	117.85%	103.12%	193.88%
2021-22	141.48%	103.95%	143.92%
2022-23	121.53%	104.29%	148.47%
2023-24	154.91%	105.41%	N/A
2024-25	150.05%	106.46%	N/A
2025-26	164.58%	107.77%	N/A
2026-27	167.99%	109.18%	N/A
2027-28	172.39%	110.67%	N/A
2028-29	174.53%	112.27%	N/A
2029-30	177.84%	113.95%	N/A
2030-31	185.96%	115.75%	N/A
2031-32	188.93%	117.64%	N/A
2032-33	191.77%	119.64%	N/A

The asset sustainability ratio highlights asset renewal expenditure relative to depreciation fluctuates as expected. The ratio averages at 167.82% over the term of the Plan which is above the guideline level of 90%.

#### Disclaimer and Reliance

Refer to the full Shire of Wiluna Strategic Resource Plan 2018-2033 for the full Disclaimer and Reliance statement before utilising information in this summary.

**Shire OF  
Wiluna**



*One proud, inclusive sustainable community  
welcoming growth and opportunities*

A close-up photograph of a traditional Aboriginal artwork, likely a bark painting, featuring a large, intricate circular motif with concentric rings and a central design.



# Strategic Resource Plan 2018 – 2033

(Incorporating Asset Management Planning and  
Long Term Financial Planning)



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## Document Management

Status: Final | V2.1  
Date: 12 September 2018

# 1.0 Foreword

We are pleased to present the Shire of Wiluna Strategic Resource Plan for 2018 – 2033.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future. It provides the Council and community with a picture of the Shire's long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future of our district. We invite members of the community to contact a Councillor or Senior Shire staff member if they have any questions.

The Shire of Wiluna's Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Wiluna Strategic Community Plan 2018-2028.

This Plan will be used with the Corporate Business Plan and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "One proud, inclusive sustainable community welcoming growth and opportunities".

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

**Jim Quadrio**  
Shire President

**Colin Bastow**  
Chief Executive Officer

## 2.0 Planning Overview

### 2.1 Planning for a Sustainable and Stable Future

The Shire of Wiluna is planning for a positive and stable future. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

### 2.2 Planning Process

Based on the 2016-17 audited Annual Financial Report and 2017-18 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made over the 15 year term to predict forecast changes in operating revenue and expenditure.

When planning for the future renewal of Shire assets, a condition based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

By adjusting the estimated useful life of assets, modelling was undertaken to ensure adequate long term funding for asset maintenance and renewal.

Detailed long term planning is required for the renewal of building assets (particularly those identified by the Shire as critical) due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty. This is due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding. It is important to note, capital works identified in this Plan utilising external contributions may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure bringing with it the potential for a loss of service.

Estimated useful lives of infrastructure assets such as roads and the airport is linked to future traffic volumes and weights, accurate forecasts of these are not available and subject to a high degree of uncertainty. Current usage has been used as an approximate indicator in the absence of reliable forecasts.

### 2.3 Critical Assets

Selected assets have been classified in the Plan as 'critical' to the Shire's capacity to meet community service expectations, achieve the community vision and comply with statutory obligations. Ensuring adequate future funding for the appropriate maintenance and renewal of critical assets is a key asset management challenge facing the Shire and was a significant planning consideration in the development of this Plan.

As part of the planning process, the following assets were identified as critical:

- Depot;
- Shire Administration Building; and
- Regional and Local Distributor Roads.

Where resources are limited, critical assets have been prioritised in the planning process to help minimise the risk of sudden unexpected failure of these assets.



## 3.0 Strategic Overview

### 3.1 Forecast Significant Events

Road maintenance and road renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district. Road renewals are prioritised based on a road hierarchy with regional and local distributor roads taking priority over local access roads. Although of high importance, adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Buildings classified as critical in the Plan have been prioritised for maintenance expenditure with the expected completion of the new administration building currently a priority.

### 3.2 Asset Management Strategy

Recognising a large proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets. By focusing resources and efforts on a small number of key critical assets, the Shire has achieved targeted asset management outcomes integrated with financial planning within its forecast financial capacity.

### 3.3 Financial Management Strategy

Structuring operational revenues and expenditure to ensure adequate provision for asset renewal into the future is a cornerstone of the Shire's overall financial strategy. To achieve this strategy, rate increases marginally higher than the consumer price index (CPI) are forecast to occur combined with the maintenance of operating expenditure in line with the CPI forecast.

Forecast planned asset renewals for the term of the Plan are provided in the table below along with the forecast required asset renewals to maintain services in future. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset's condition or age. These are provided in the table below with the asset renewal surplus/(deficit) column representing the difference between the planned and required asset renewals. A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

Year	Planned Asset Renewal \$	Required Asset Renewal \$	Asset Renewal Surplus/(Deficit) \$
2018-19	5,144,700	3,309,360	1,835,340
2019-20	5,019,646	3,444,883	1,574,763
2020-21	3,028,838	1,667,514	1,361,324
2021-22	3,708,367	1,713,922	1,994,445
2022-23	3,277,867	1,993,898	1,283,969
2023-24	4,259,774	1,769,579	2,490,195
2024-25	4,208,493	4,698,644	(490,151)
2025-26	4,707,653	9,993,336	(5,285,683)
2026-27	4,900,589	4,991,321	(90,732)
2027-28	5,128,130	1,948,250	3,179,880
2028-29	5,295,219	3,559,970	1,735,249
2029-30	5,503,336	3,787,997	1,715,339
2030-31	5,868,639	2,032,690	3,835,949
2031-32	6,081,123	10,828,546	(4,747,423)
2032-33	6,295,459	2,307,000	3,988,459
<b>Total</b>	<b>72,427,833</b>	<b>58,046,909</b>	<b>14,380,924</b>

## 3.0 Strategic Overview (Continued)

### 3.3 Financial Management Strategy (Continued)

The Shire took up two new loans in 2017-18 for \$1.4m for construction of housing and \$1m for the Administration Office project. Included in this plan is a new borrowing of \$700k in 2018-19 for the main street streetscaping project. No further borrowings are forecast in this Plan as part of the Shire's strategy to allow flexibility to respond to sudden or unexpected expenditure requirements or the loss of planned external grant contributions. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

### 3.4 Key Assumptions

The Plan has been prepared based on the following broad assumptions:

- The Shire population is forecast to remain stable;
- The Shire will maintain its current service levels and, where financially prudent, increase services;
- The level of grants and contributions for capital projects and operations will remain relatively stable over the term of the Plan;
- The region and State economy will remain stable for the long term; and
- Assets are expected to be adequately maintained and continue to provide existing levels of service.

For a detailed analysis of all assumptions and their associated risks please refer to section 13.0.

## 4.0 Community Profile, Vision and Objectives

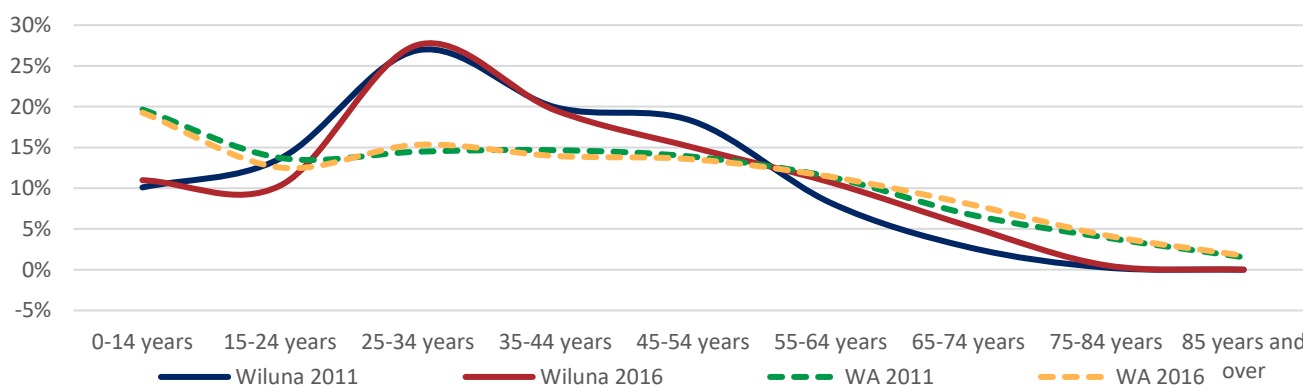
### 4.1 Community

Wiluna is located 966 kilometres northeast of Perth and is situated on the edge of the desert at the gateway to the Canning Stock Route and Gunbarrel Highway. The Shire of Wiluna covers 181,297.3 sq km<sup>1</sup>.

Wiluna had its beginnings in 1896 with the discovery of gold - the catalyst to the establishment of the Wiluna Township in 1909. The gold rush of the 1930's saw the population soar to more than 9,000. Gold mining still exists to this day with nickel and lead operations also in the area. Mining continues to present challenges and opportunities for the community with recent discoveries of uranium deposits.

### 4.2 Shire of Wiluna Resident Population by Age Group

In 2016, the Shire of Wiluna's population on the night of the census was 742<sup>1</sup>, this is a decrease from the 1,159<sup>2</sup> estimated population at the time of the 2011 census. Utilising the census date, the chart below reflects the percentage of the estimated resident population within each age grouping for the Shire of Wiluna (represented by the blue (2011) and red (2016) lines) and Western Australia (represented by the green (2011) and yellow (2016) dotted lines).



dotted lines).

In comparison to the Western Australia demographic (reflected by the dotted green and yellow lines), the Shire has a lower proportion of younger residents in the 0-24 age range. The number of people aged from 25 - 54 years is higher than the State average, mainly due to the high level of mining activity in the region and associated employment.

### 4.3 Vision

The Shire's strategic vision: *"One proud, inclusive sustainable community welcoming growth and opportunities".*

### 4.4 Strategic Objectives

The following key goals are captured in the Shire's Strategic Community Plan 2018-2028 and considered within the Strategic Resource Plan:

- **People:** An inclusive and healthy community, celebrating our rich cultural diversity and heritage;
- **Economic Development:** Strong, diverse and sustainable economy;
- **Environment:** Responsible management of our natural environment;
- **Infrastructure:** Safe, attractive and connected Wiluna; and
- **Leadership:** Deliver strong leadership and governance.

<sup>1</sup> Australian Bureau of Statistics Wiluna (S) (LGA59250) 2016 Census of Population

<sup>2</sup> Australian Bureau of Statistics Wiluna (S) (LGA59250) 2011 Census of Population

## 5.0 Key Current Information

### 5.1 Key Statistics: Shire of Wiluna 2016<sup>3</sup>

Number of Elected Members	7
Number of Employees	29
Number of Electors	284
Number of Dwellings	367
Distance from Perth (km)	966
Area (sq km) <sup>2</sup>	181,297
Population (Est.) <sup>4</sup>	747

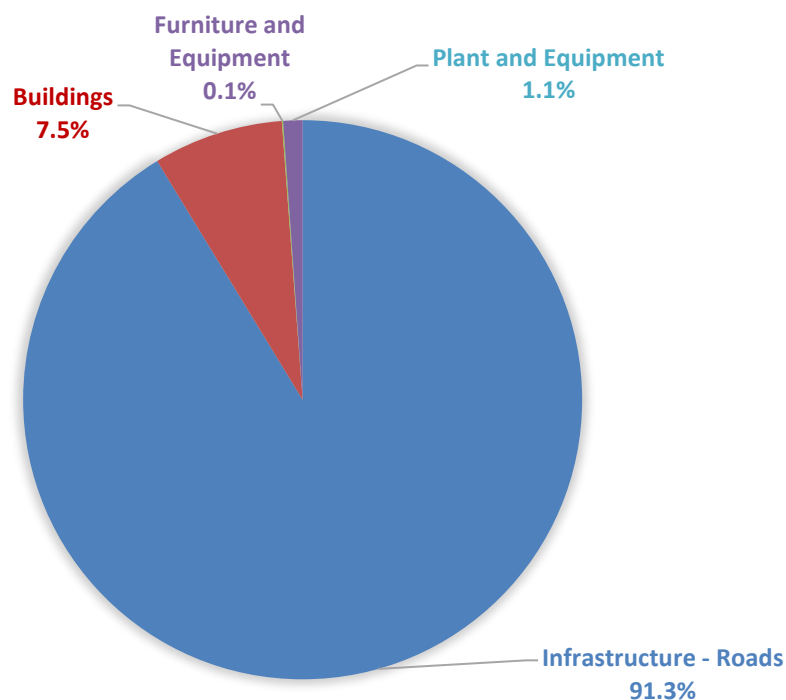
### 5.2 Key Financial Information 2016-17<sup>5</sup>

Rates Revenue	\$3,710,948
Fees and Charges	\$734,557
Operating Revenue	\$8,921,336
Operating Expenditure	\$7,476,531
Net Assets	\$197,087,409
Cash Backed Reserves	\$7,298,795
Long Term Borrowings	\$1,098,709

### 5.3 Key Asset Information

The Shire controls an asset network with a written down value of over \$197m, of which Roads constitute the largest component value as reflected in the chart below.

#### 5.3.1 Asset Value by Class: Shire of Wiluna 2017



<sup>3</sup> WALGA Online Local Government Director 2015/2016, Shire of Wiluna

<sup>4</sup> Australian Bureau of Statistics Wiluna (S) (LGA59250)) 2016 Census of Population and Housing, viewed 4 October 2017

<sup>5</sup> Shire of Wiluna, Annual Financial Report 2016-17

## 6.0 Strategic Planning and Policies

### 6.1 Linkage with Other Plans

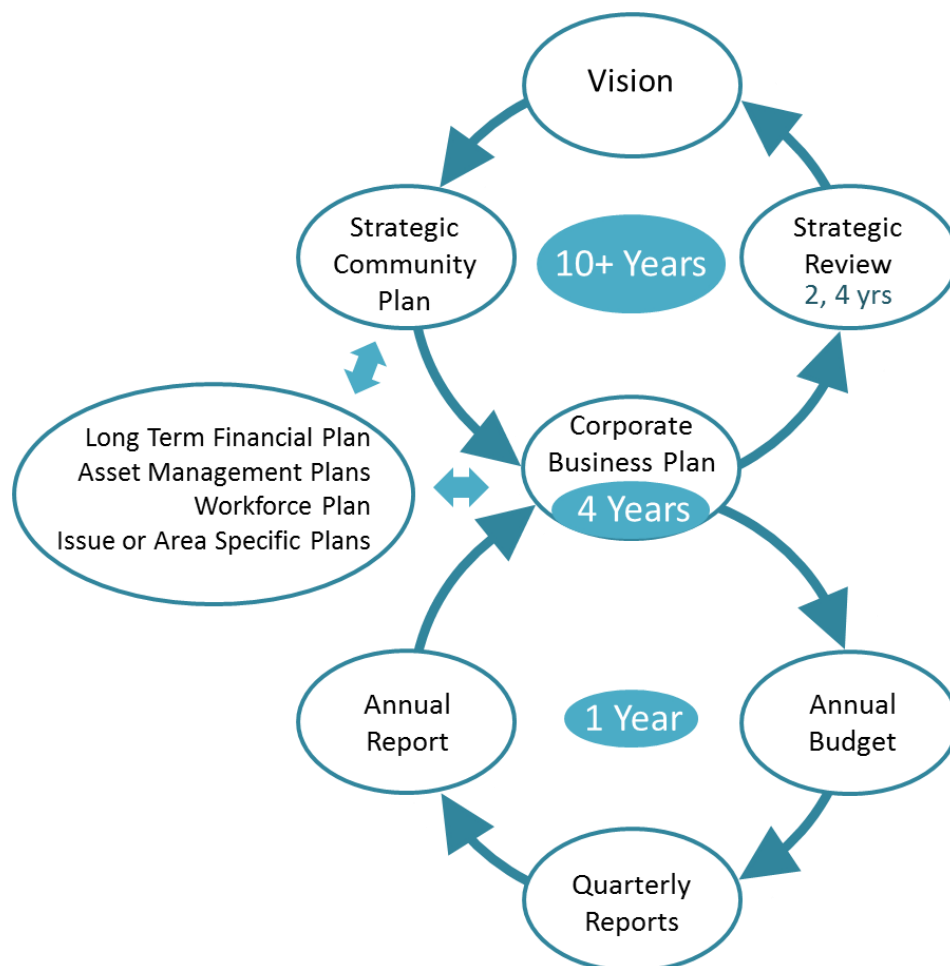
The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans. This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department of Local Government, Sport and Cultural Industries (the Department) Integrated Planning Framework and Guidelines.

### 6.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Strategic Community Plan, as illustrated in the diagram below.

#### 6.2.1 Diagram: Integrated Planning and Reporting Cycle<sup>6</sup>



<sup>6</sup> Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

## 6.0 Strategic Planning and Policies (Continued)

### 6.3 Strategic Community Plan

The Strategic Community Plan has been prepared to cover a minimum period of 15 years and set out the community's vision, aspirations and objectives for the district. To achieve the vision, a series of outcomes and strategies are developed. Many strategies may be required to achieve a single outcome and many outcomes needed to achieve a single objective.

Individual strategies all require actions involving extra human, physical and financial resources. In addition, achieving these strategies may require a series of actions over time as they may not be able to be achieved concurrently taking into account limited resources.

Achieving the Shire's strategic outcomes requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

### 6.4 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Strategic Resource Plan for the period. This long term financial planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

### 6.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans, integrate with the Strategic Resource Plan through requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan, but where resources are not included, the Plan identifies when the required resources may be available to inform future review activities in relation to these plans.

### 6.6 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio;
- Ensure an organisation wide and inclusive approach is taken to asset management; and
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

An asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets and applies to Elected Members, Employees and Contractors/Consultants engaged by the Shire.

### 6.7 Asset Management Strategy

An asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

### 6.8 Borrowing Policy

As part of its financial strategy, the Council intends to minimise the level of borrowings to provide the capacity to borrow in the event of an emergency or funding of last resort. No formal borrowing policy has been adopted by Council.

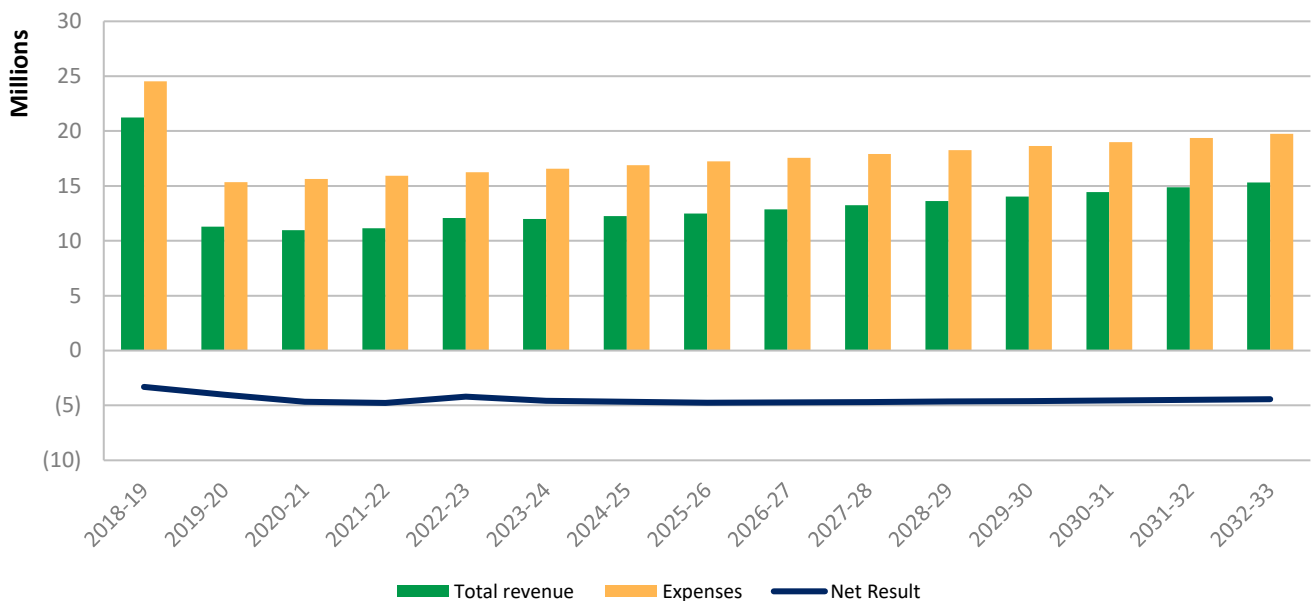
## 7.0 Operations Overview

### 7.1 Operations

The Shire is reliant on receiving more than \$59m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. A steady increase in operating revenue and expenditure is forecast over the 15 years of the Plan. Fluctuations to the level of non-operating grants and contributions received, produce changes to the net result.

The chart below shows the operating revenues and expenses over time, represented as columns and the net result (revenues less expenses excluding asset revaluation adjustments) as a line.

#### 7.1.1 Forecast Revenue, Expenses and Net Result



### 7.2 Rates Revenue

Rate revenue is forecast to increase by 6.0% (CPI 2% + 4%) in the first year of the Plan and then by 4.0% (CPI 2% + 2%) for the remainder of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of service to the community in the face of and increasing risk of reductions in external grants and contributions. Rates are expected to generate \$4.76m in 2018-19 increasing to \$9.06m in 2032-33.

### 7.3 Non-Operating Grants and Contributions

Non-operating grants and contributions are forecast to be high in the first two years of the Plan as specific projects are planned to be undertaken, before dropping to slightly over \$1.2m for the remainder of the Plan.

### 7.4 Operating Grants and Contributions

Operating grants, subsidies and contributions fluctuate between the base year and first year of the Plan due to the Federal Government paying half of the 2017/18 Financial Assistance Grant allocation to local governments in advance within the 2016/17 financial year, resulting in a low level of operating grants in 2017/18. Grants are expected to rise in line with inflation over the duration of the Plan.

## 7.0 Operations Overview (Continued)

### 7.5 Workforce Planning

The Shire employs 20<sup>7</sup> full time equivalent employees to deliver a range of services to the community and maintain assets.

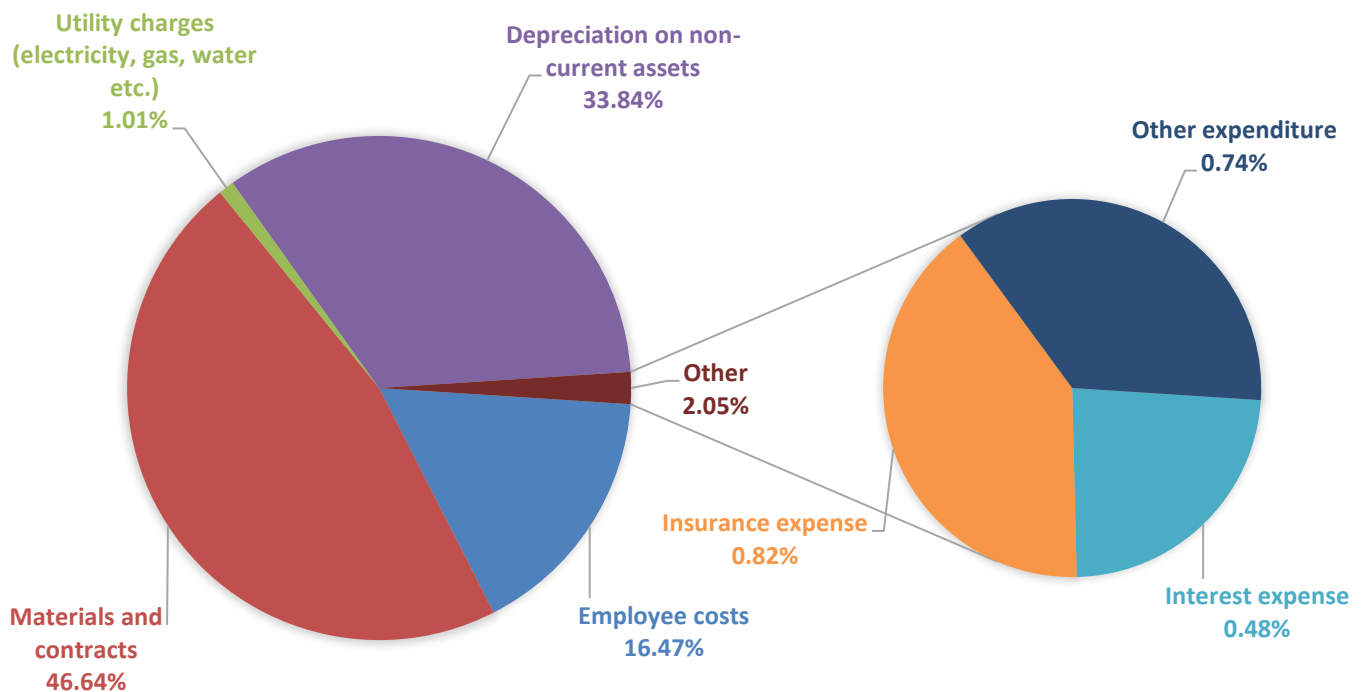
The Shire's Workforce Plan has been considered in the development of this Strategic Resource Plan. No financial impacts are expected from the Workforce Plan, with employee costs forecast to rise in line with CPI at 2%.

Council encourages a work life balance, multi skilling, flexibility and effective application of staff capability.

### 7.6 Operating Expenditure

Over the term of the Plan, the operating expenditure components are forecast to remain relatively stable. Materials and contracts and depreciation remain the dominant operating expenditure components as reflected in the chart below.

#### 7.6.1 Composition of Forecast Operating Expenditure 2018-19 (Total Operating Expenditure \$24.5m)



### 7.7 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

<sup>7</sup> Shire of Wiluna Annual Financial Statements 2016-17



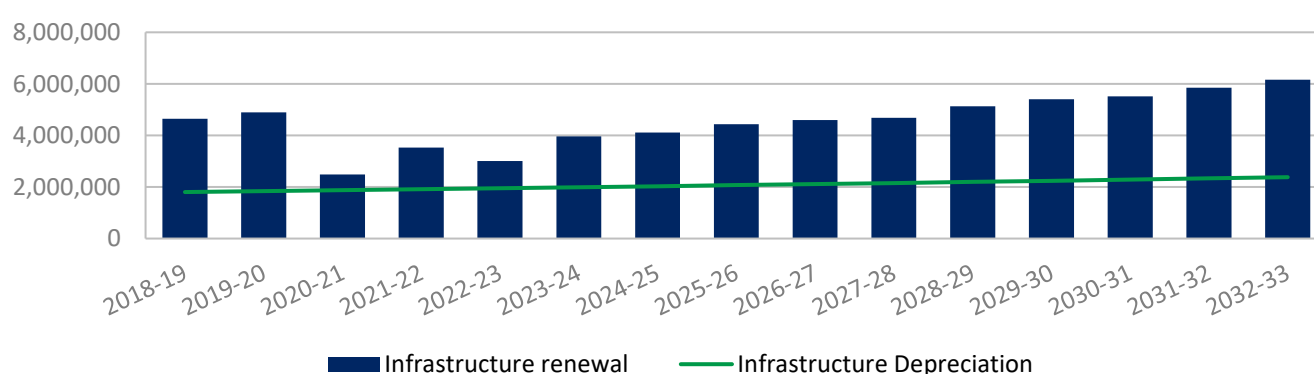
## 7.0 Operations Overview (Continued)

### 7.8 Depreciation Expense

Depreciation expense increase throughout the Plan from \$3.3m in year 1 to \$4.3m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$45.5m, shown by the green line in the chart below. The planned level of infrastructure asset renewal expenditure at \$68.4m (reflected by the blue columns) is above the estimated infrastructure depreciation for all years, as shown in the chart below.

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its assets at a higher level than they are depreciating over the term of the Plan in order to provide an improved service to the community. A portion of this renewal spend may be reclassified as upgrade expenditure when the associated detailed planning is undertaken in the future.

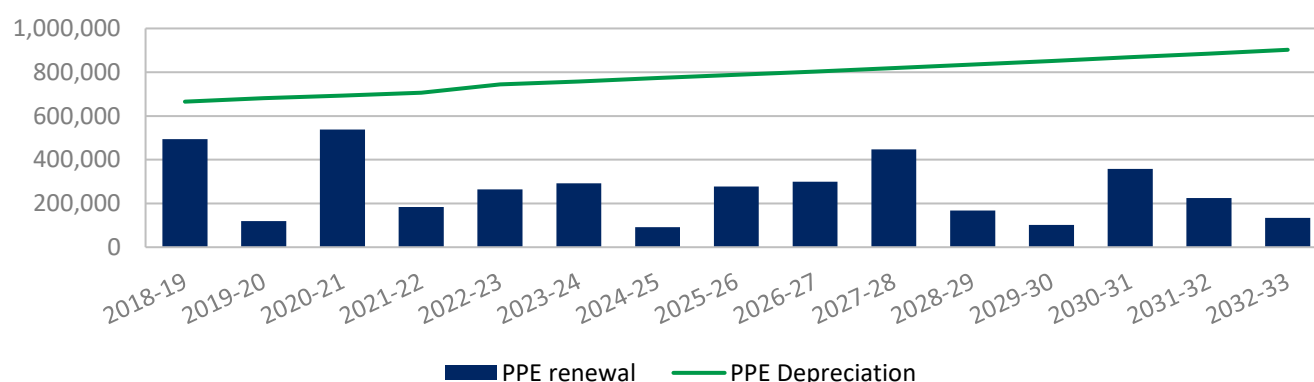
#### 7.8.1 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure



Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

Planned property, plant and equipment asset renewals of \$4m (reflected by the blue columns) over the 15 years is below depreciation expense of \$11.7m (reflected by the green line) over the same period as shown in the chart below.

#### 7.8.2 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure



The long lived nature of buildings and the recent renewal of a significant number of buildings in the townsites results in the future renewal expenditure falling outside of the term of the Plan whilst depreciation expense is incurred throughout the term of the Plan. Where the planned asset renewals are greater than depreciation, the written down value of these assets will increase over time as existing assets are renewed. Revaluation of assets in line with inflation will compound this increase and may mask a real decrease in value where planned asset renewals are lower than depreciation.

## 8.0 Capital Overview

### 8.1 Community Demand

User demand for community buildings changes over time due to changing community interests and lifestyle.

Community demand for upgrade of parks and recreation facilities and maintaining the town landscaping were identified within the Strategic Community Plan and have been included within the Plan.

### 8.2 Upgrade/New Expenditure

Upgrades to buildings and infrastructure are planned to occur over the next 15 years in response to community expectation. Where funds are available after undertaking essential renewal works, funds will be utilised for improvement and new works. Detailed annual planning will be undertaken for asset upgrade/new expenditure in the year the project occurs.

#### 8.2.1 New Capital Projects

Asset Class   Project	2018-19 \$	2020-21 \$	2022-23 \$	2023-24 \$	2024-25 \$
<b>Buildings</b>					
Industrial Units			1,200,000		
<b>Furniture and Equipment</b>					
Community Resource Centre (CRC)				200,000	
<b>Infrastructure - Other</b>					
Anti-social behaviour & sense of community	100,000				
Facility Renovations/Upgrade					300,000
Local Meeting Places		250,000			
Water Source (Wiluna)	200,000				
Community Art		100,000			
Banner Poles				20,000	
Picnic Spot/Shade Area/Water/Dump Point		50,000			
Parks & Gardens (Green Space)		150,000			
Amphitheatre	100,000				
<b>Grand Total</b>	<b>400,000</b>	<b>550,000</b>	<b>1,200,000</b>	<b>220,000</b>	<b>300,000</b>

### 8.3 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

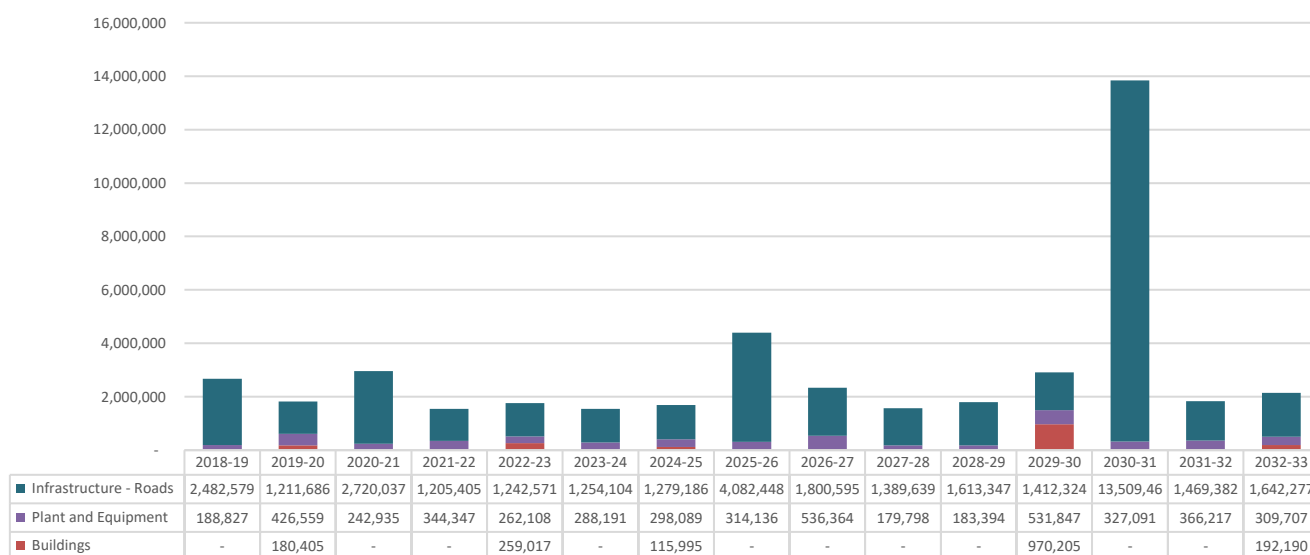
Level of service measures are defined for most asset classes within Appendix A.

## 8.0 Capital Overview (Continued)

### 8.4 Renewal Expenditure

Asset renewal expenditure for the road network has been estimated based on road conditions and forecast usage. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with the current replacement costs.

#### 8.4.1 Required Asset Renewal Expenditure by Asset Class



#### 8.4.2 Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure. The timing and level of planned asset renewal expenditure for each asset class is summarised in the chart below.

#### 8.4.3 Planned Asset Renewal Expenditure by Asset Class



As with the required forecast asset renewals, roads dominate the planned asset renewals expenditure.

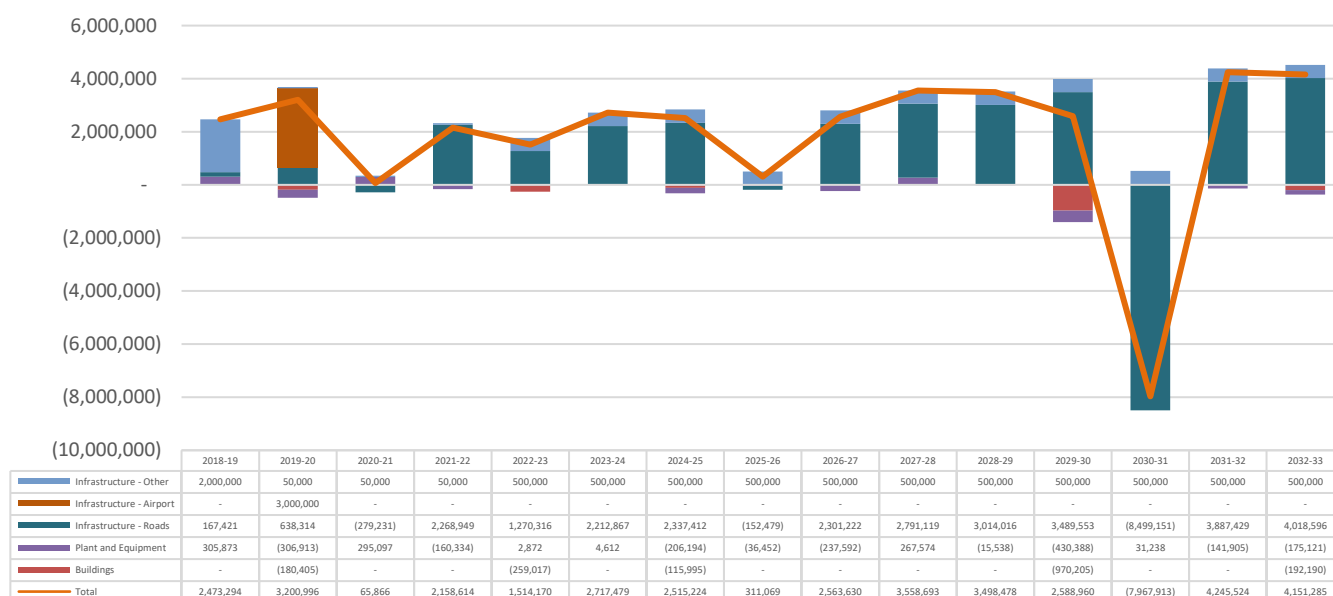
## 8.0 Capital Overview (Continued)

### 8.4.4 Asset Renewal Funding Surplus/(Deficit)

The Shire is planning for renewal of all assets at the end of their useful life. The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset Renewal Funding Surplus/(Deficit). The surplus or (deficit) for each asset class is shown by the columns in the chart below with the orange line reflecting the net asset renewal funding surplus/(deficit) for each year.

The chart below reflects the asset renewal funding surplus/(deficit) varies throughout the term of the Plan and the overall surplus of \$55.2m. Improvements in the estimation of the required asset renewals may significantly impact the level of this surplus.

### 8.4.5 Asset Renewal Funding Surplus/(Deficit)



As future detailed works planning is undertaken based on improved asset information and confirmed revenue forecasts, surplus planned asset renewals will be changed into asset upgrades in an effort to improve the overall level of service of assets.

## 9.0 Forecast Capital Projects

### 9.1 Key Asset Renewal Timeline

Renewal of road infrastructure represents the bulk of the planned asset renewals.

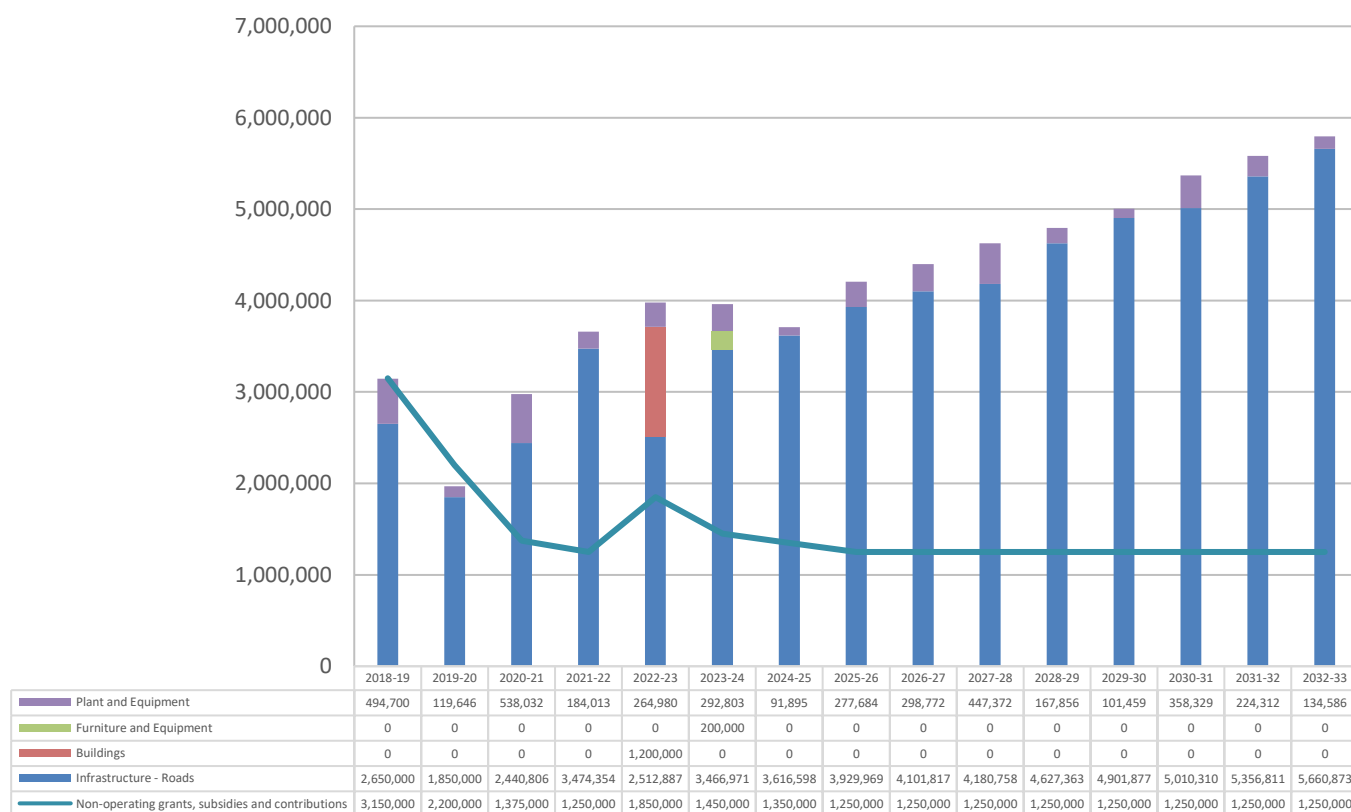
Planned asset expenditure (by asset class) is reflected in the chart below, with the level of capital grants reflected by the blue line.

The following major projects are forecast to occur in the Plan:

- Road Renewals;
- Building Renewals;
- Caravan Park;
- Industrial Units; and
- Runway Renewal.

Combined new and renewal asset expenditure of \$75m has been planned. New asset expenditure comprises \$2.6m of the total asset expenditure and asset renewal expenditure of \$72.5m. Total asset expenditure by class is reflected in the chart below by the columns with the level of non-operating grants shown by the blue line.

#### 9.1.1 Total Planned Asset Expenditure by Asset Class



## 9.0 Forecast Capital Projects (Continued)

### 9.2 Planned Capital Expenditure

The table below sets out the total value of planned capital expenditure, detailed by project:

Asset Class	Project	Total Expenditure (2018-2033) \$
Buildings		
	Industrial Units	1,200,000
Furniture and Equipment		
	Community Resource Centre (CRC)	200,000
Plant and Equipment		
	Plant Replacement	3,996,439
Infrastructure - Roads		
	Road Renewals	56,581,394
	Main Street / Streetscape	1,200,000
Infrastructure - Other		
	Caravan Park	2,000,000
	Other Infrastructure Renewals	5,650,000
	Anti Social Behaviour & Sense of Community	100,000
	Facility Renovations/Upgrade	300,000
	Local Meeting Places	250,000
	Water Source (Wiluna)	200,000
	Community Art	100,000
	Banner Poles	20,000
	Picnic Spot/Shade Area/Water/Dump Point	50,000
	Parks, Gardens (Green Space)	150,000
	Amphitheatre	100,000
Infrastructure - Airport		
	Runway Renewal	2,500,000
	Terminal Renewal	500,000
<b>Grand Total</b>		<b>75,097,833</b>

## 10.0 Financing Overview

In general, the finances of the Shire are expected to remain stable over the term as represented in the graph below.

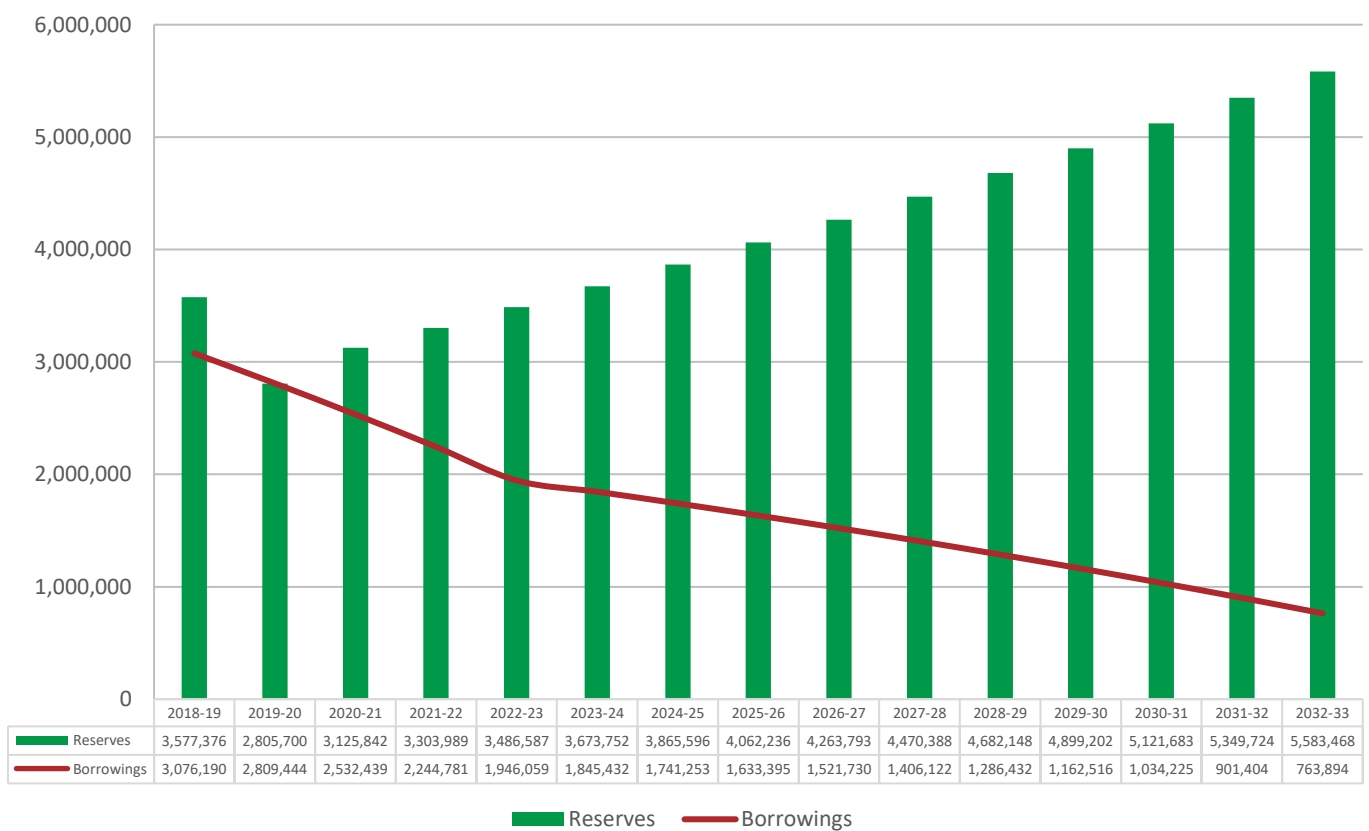
### 10.1 Borrowings

No new borrowings are forecast in this Plan, with the principal outstanding on borrowings reducing over the life of the Plan. This provides the Shire with increasing capacity to borrow in reaction to unplanned events or urgent issues over the life of the Plan.

### 10.2 Cash Reserves

The balance of cash reserves is forecast to fluctuate over the initial three years of the Plan as funds are used to renew assets and thereafter generally trend upwards in line with inflation.

#### 10.2.1 Forecast Borrowings and Cash Reserves



# 11.0 Scenario Modelling

## 11.1 Scenario Modelling

Scenarios were developed to test the financial impact of reduced levels of operating funding with modelling for the impact on the Shire of various reduced funding levels.

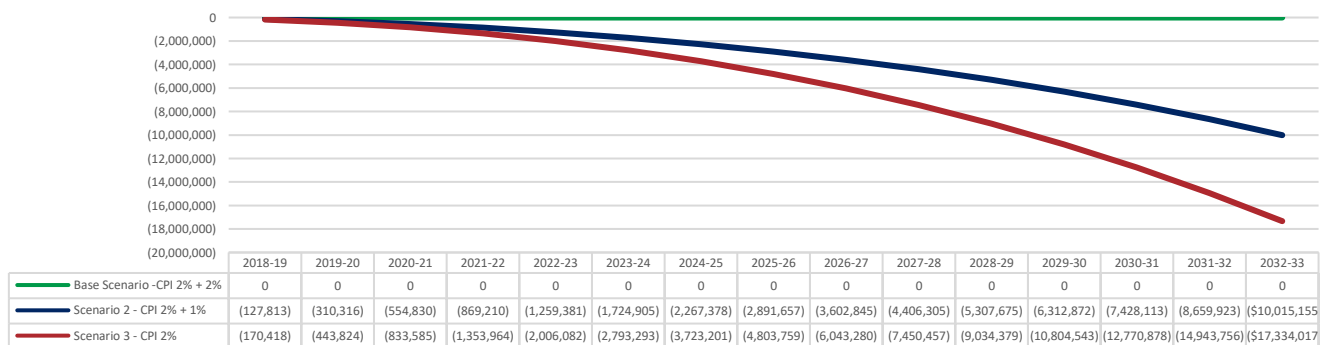
To ascertain the effect of reduced funding levels, a base scenario was developed with a rate yield increase of 6% (inflation of 2% plus 4%) in year 1 and 4% (inflation of 2% plus 2%) above inflation for the remainder of the Plan. Two alternative scenarios were also developed from this base, in scenario two calculations reflect an increase of 1% above inflation for the term of the Plan and for scenario three the rates yield increase is in line with inflation for the term of the Plan.

All other assumptions remained the same across the three scenarios.

The base scenario was selected as the most appropriate and has been used for the remainder of the Plan. The base scenario includes levels of rate revenue to ensure the current levels of service are maintained.

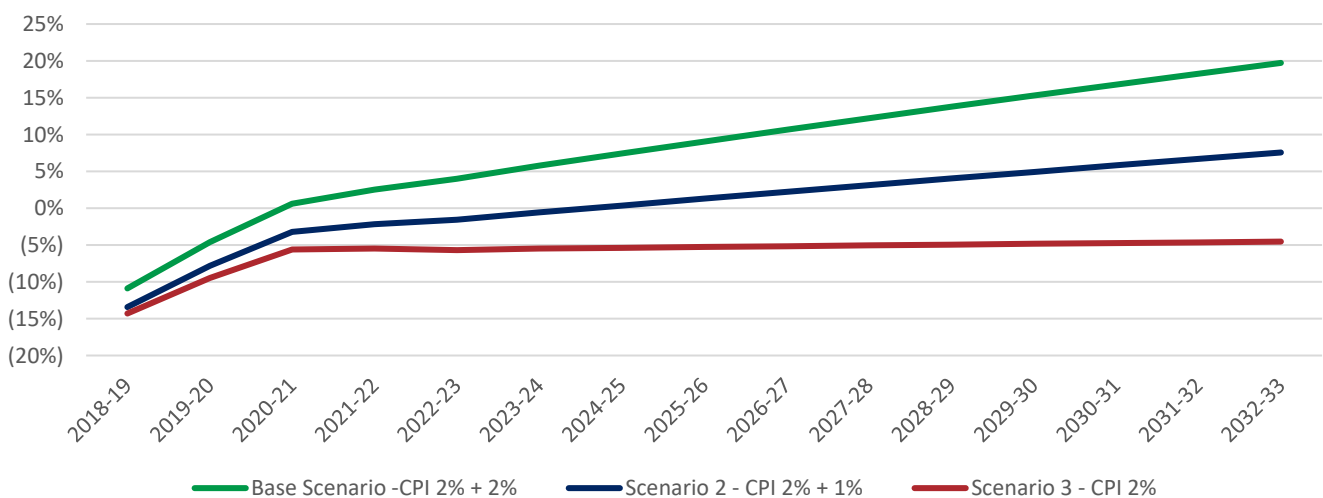
The charts below reflect the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

## 11.2 Estimated Surplus (Deficit) June 30 Carried Forward



The chart below reflects the impact of the same change in total rates yield on the Shire's Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it achieved an improvement in the operating surplus ratio toward the target ratios levels set out in the Department's published Advisory Standard.

### 11.2.1 Scenario Comparison – Operating Surplus Ratio





## 12.0 Risk Management

### 12.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

### 12.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

### 12.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity

### 13.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>District Growth in Population:</b> The number of residents in the Shire is expected to remain stable.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Rates Level Increase:</b> Annual rates have been based on an increase in the total rate yield of 4% higher than forecast inflation rate of 2% in year 1 and 2% above inflation for the remainder of the plan.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Operating Grants and Contributions:</b> Increases in line with inflation forecast.	High	The road maintenance program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	Medium	± \$123,625 to the value of operating grants and contributions per 1% movement in the value in the first year of the Plan.
<b>Non-operating Grants and Contributions:</b> Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	Medium	± \$226,250 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
<b>Fees and Charges:</b> Increases of 2% are based on inflation. This level will be reviewed annually.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Interest Earnings:</b> Interest earnings have been aligned with historical levels including an average rate of 2.5% per annum on year end balances.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Revenue:</b> Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Profit on Asset Disposal:</b> Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

### 13.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Employee Costs:</b> Increased annually by 2% based on forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Materials and Contracts:</b> Increased annually by 2% based on forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	Medium	± \$431,567 to the value of materials and contracts per 1% movement in the value over the life of the Plan.
<b>Utilities:</b> Increased annually by 2% based on forecast inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Depreciation:</b> Depreciation has been calculated using an average depreciation rate based on estimated useful life of assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Insurance:</b> Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Expenditure:</b> There is no other expenditure forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Loss on Asset Disposal:</b> A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

### 13.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Revaluations:</b> In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$231,159 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan.  ±\$1,511,648 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
<b>Impairment of Assets:</b> No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
<b>Infrastructure Assets:</b> Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±\$226,250 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
<b>Property, Plant and Equipment:</b> Building expenditure is in accordance with the 10 Year Capital Plan and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

### 13.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Borrowings:</b> New borrowings to be considered for capital works where required.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Employee Entitlements:</b> It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

### 13.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Cash Backed Reserves:</b> It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Revaluation Surplus:</b> Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$231,159 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan.  ±\$1,511,648 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

## 13.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

### 13.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Ownership of Strategic Assets:</b> The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
<b>Inflators:</b> Forecast inflation at 2% per annum.	Medium	Not assessed as high financial risk.	High	± \$1,792,217 to operating revenue per 1% movement in the inflators over the life of the Plan.  ± \$1,679,119 to operating expenditure per 1% movement in the inflators over the life of the Plan.
<b>Commercial Activities:</b> The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>General Economic Forecasts for State:</b> The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to decline in the short term with a corresponding tightening of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>General Economic Forecasts for Region:</b> Historically, the region's economy is heavily dependent on mining and pastoral enterprises and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

## 14.0 Monitoring and Performance

### 14.1 Monitoring

The Plan will be the subject of a desktop review each year to take into account changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

### 14.2 Performance Assessment

A series of performance indicators, in the form of financial ratios, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning Guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

Graphs of these financial ratios are presented on the following pages together with the formula used to calculate the ratio, a brief description of what the ratio indicates and an assessment of the impact of the ratio on the Shire's finances in the future.

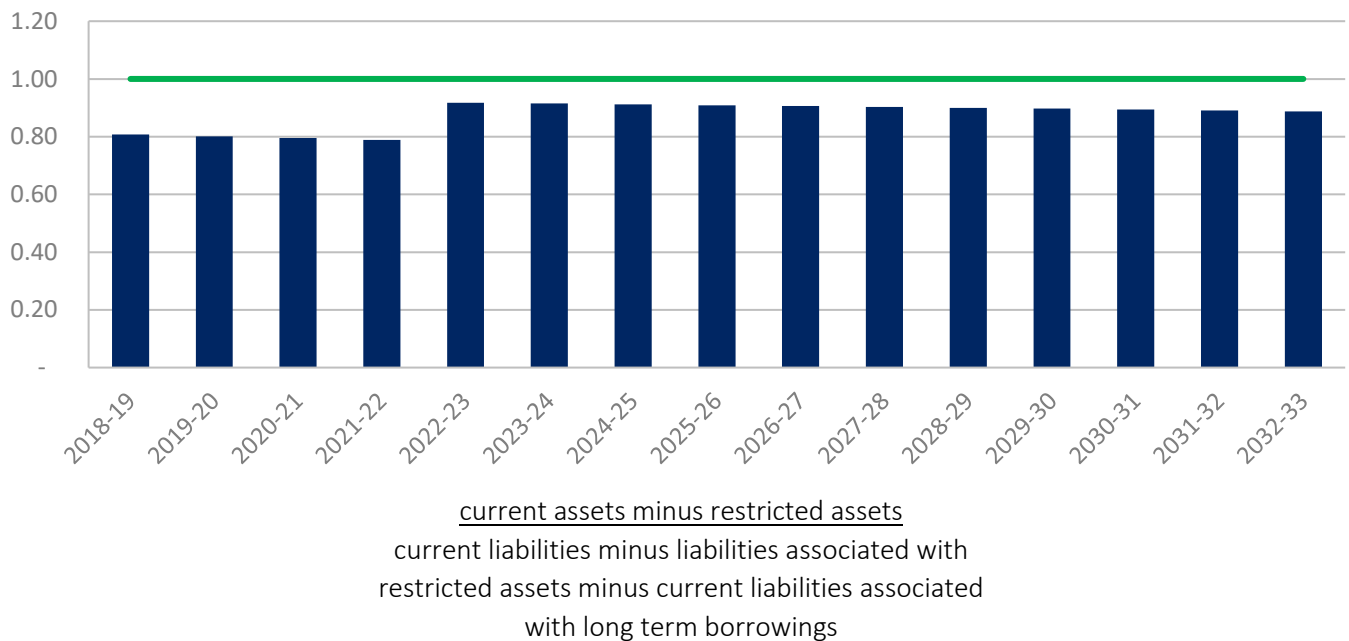
### 14.3 Ratio Targets

The Department's Advisory Standard provides target levels for each of the ratios. These target levels are represented on the ratio graphs as a red or green line. The red line represents the level at which a 'basic standard' is met, the green line representing the level at which an 'advanced standard' is met.



## 14.0 Monitoring and Performance (Continued)

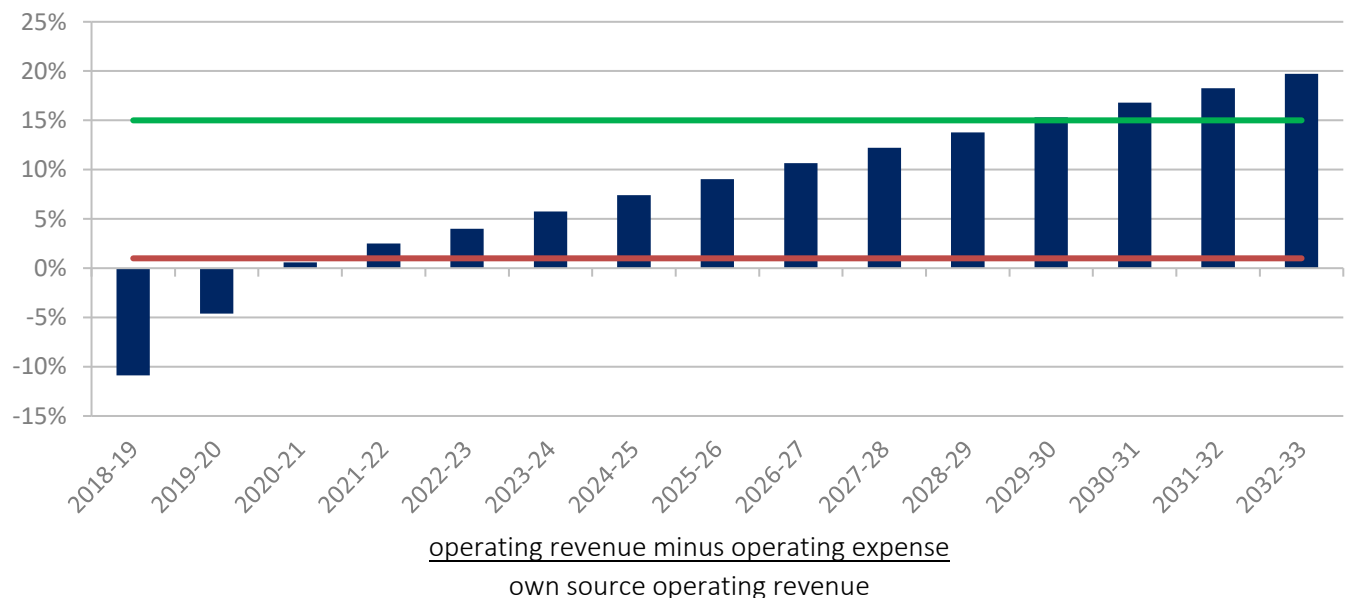
### 14.4 Forecast Ratio Analysis – Current Ratio



**Indication:** A measure of the Shire’s immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.

**Commentary:** As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. As borrowings are settled the ratio increases. The trend is not considered to indicate a threat to the Shire’s long term financial position.

### 14.5 Forecast Ratio Analysis – Operating Surplus Ratio

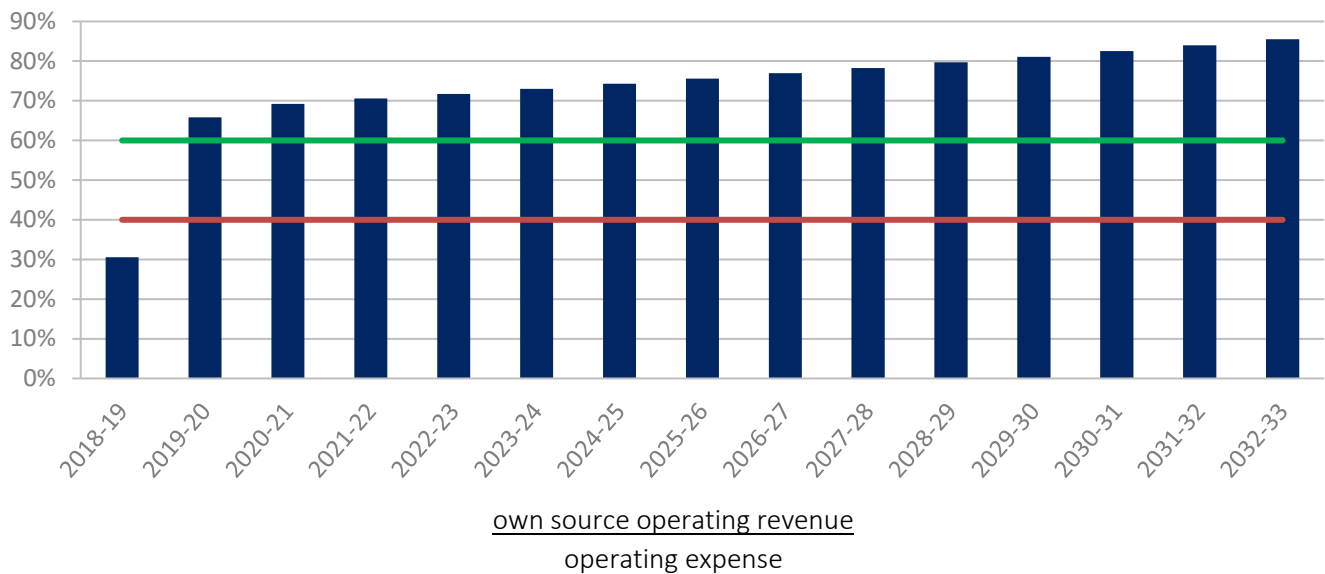


**Indication:** A measure of the extent to which own source revenues raised cover operational expenses.

**Commentary:** While the ratio is below the target for the initial years, the ratio is improving over the term of the Plan, indicating an increased capacity to renew assets into the future with forecast operating revenues increasing at a greater rate than forecast operating expenditure.

## 14.0 Monitoring and Performance (Continued)

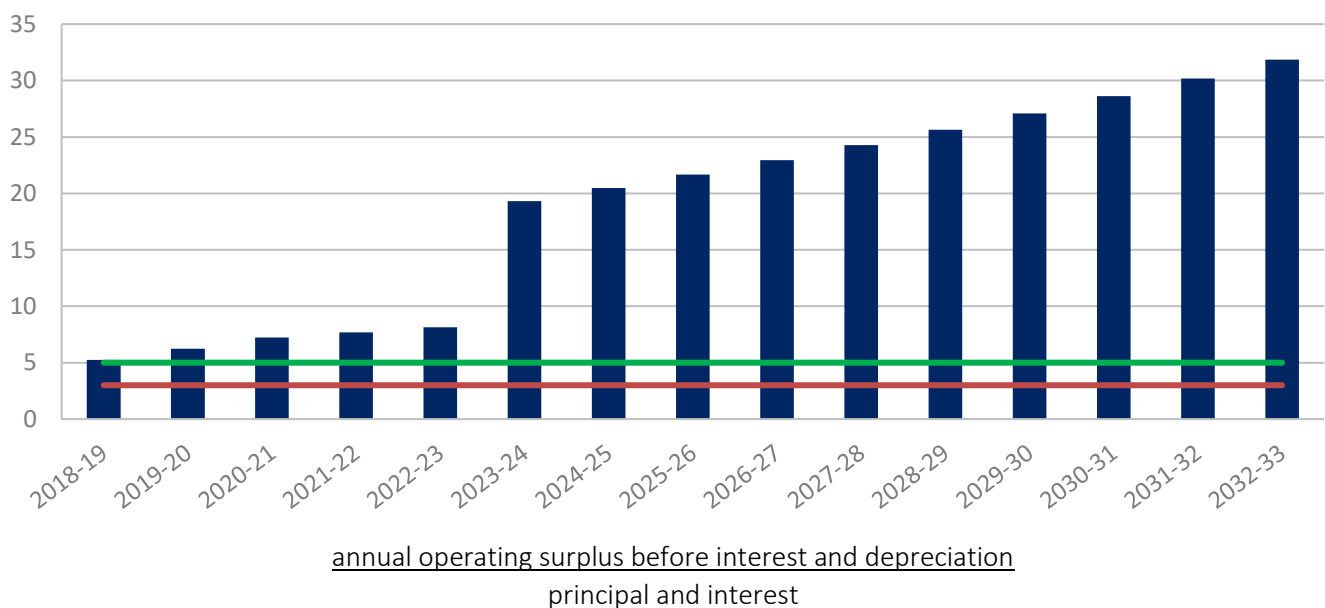
### 14.6 Forecast Ratio Analysis – Own Source Revenue Coverage Ratio



**Indication:** A measure of the extent of the Shire’s ability to cover costs using only discretionary revenue.

**Commentary:** The ratio is above the target range, indicating the Shire is not overly reliant on external funding to continue to operate.

### 14.7 Forecast Ratio Analysis – Debt Service Coverage Ratio

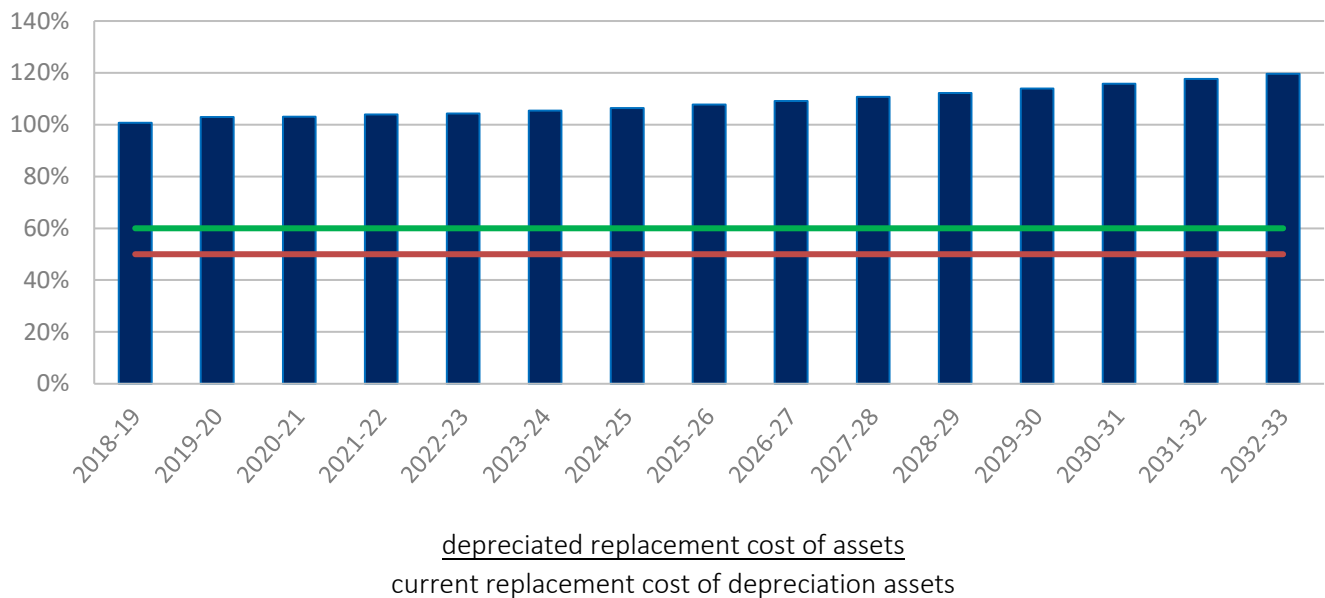


**Indication:** A measure of the extent of the Shire’s capacity to generate sufficient cash to cover debt payments.

**Commentary:** The ratio is in the advanced range and continues to improve over time as existing borrowings are paid off. The ratio indicates the Shire has a capacity to borrow in the short term with increasing capacity for the term of the Plan.

## 14.0 Monitoring and Performance (Continued)

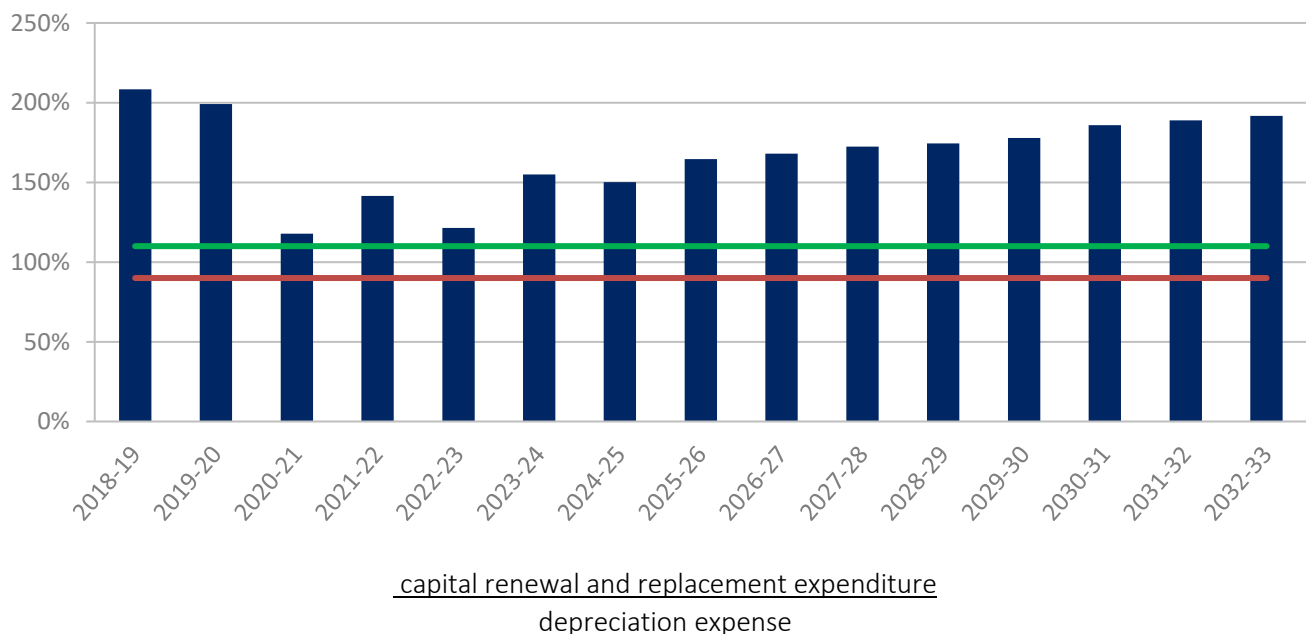
### 14.8 Forecast Ratio Analysis – Asset Consumption Ratio



**Indication:** A measure of the aged condition of the Shire’s physical assets.

**Commentary:** The ratio is above the target range and remains so throughout the term of the Plan, with assets being renewed at adequate levels to maintain the average age of assets.

### 14.9 Forecast Ratio Analysis –Asset Sustainability Ratio

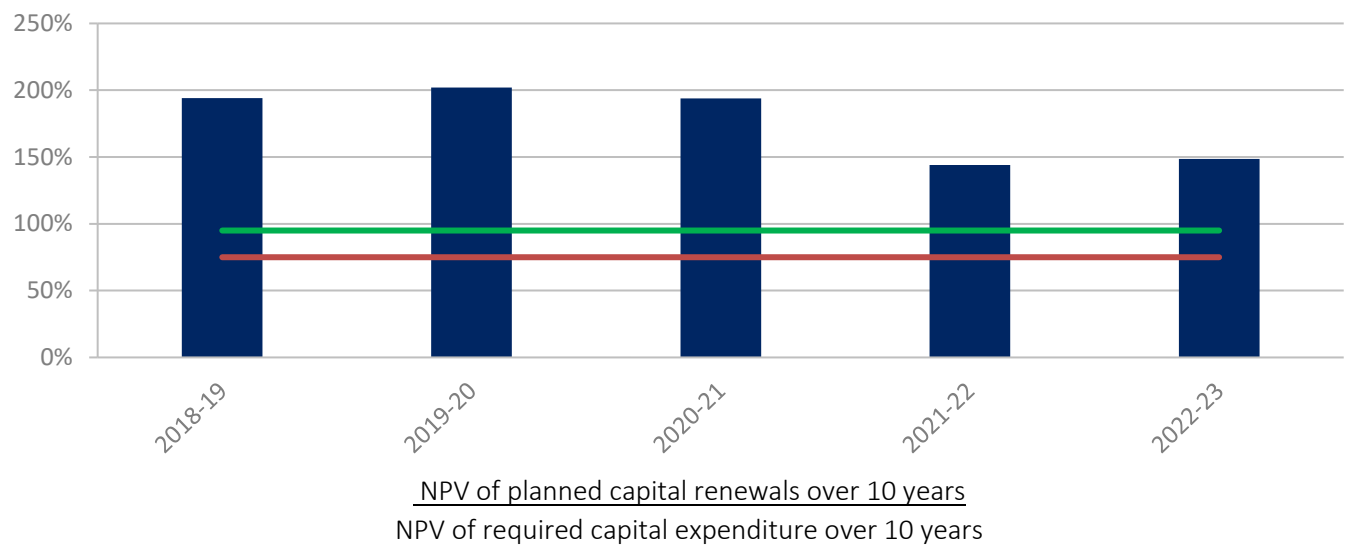


**Indication:** A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.

**Commentary:** The ratio highlights asset renewal expenditure relative to depreciation fluctuates as expected. The ratio averages at 167.82% over the term of the Plan which is above the guideline level of 90%.

## 14.0 Monitoring and Performance (Continued)

### 14.10 Forecast Ratio Analysis – Asset Renewal Funding Ratio



**Indication:** The Shire’s financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).

**Commentary:** The ratio is above the target ratio with planned asset renewal expenditure being above required asset renewal expenditure as set out in this Plan. Further improvements in forecasting the remaining useful lives of assets may result in a decrease in this ratio.

## 15.0 Improvement Plan

### 15.1 Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

*Hierarchy:* A hierarchy exists for road assets and should be further developed for other asset classes.

*Level of Service:* Level of service measures are defined within this Plan. No systems are currently in place to record and report against these levels of service.

*Risk Management:* Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is in the early stages of utilising risk techniques. As risk management is developed, a greater understanding of risks will be formalised.

*Operation and Maintenance:* The Shire does not have a current documented Operation and Maintenance Strategy.

*Renewal and Replacement:* A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

*New, Upgrade and Disposal:* The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Undertake routine condition inspections.
- Report levels of service for key assets.
- Improve the accuracy of future financial forecasts through improved forecasting of operational, maintenance, renewal, new and upgrade costs.
- Maintain formal asset maintenance and renewal programs for all assets.

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# Appendix A1 – Critical Assets

## 1.1 Description

Along with regional and local distributor roads, a number of other assets have been nominated as critical to the Shire providing services to the community. These assets will be prioritised when allocating annual funding to help ensure they are maintained to an acceptable condition.

A list of these assets (excluding roads) is provided below along with their relevant estimated current replacement cost.

Asset	Current Replacement Cost (\$)
Administration Building (Former Wiluna Club Hotel)	7,700,000
Depot	1,090,000
<b>Total</b>	<b>16,730,000</b>

Maintenance requirements for these assets will be identified annually and prioritised through the Annual Budget cycle.

Road assets are discussed further in Appendix A2 with regional and local distributor roads being given funding prioritisation over other road assets as required.

## Appendix A2 – Infrastructure - Roads

### 2.1 Significant Matters

The continued provision of the road network remains one of the key priorities and major expenditure items for the Shire. The continued planning for future road infrastructure renewals influenced by condition based estimation of the remaining useful life is essential to reducing the risk of sudden unexpected road failure. Regional and local distributor roads due to their strategic importance, will be given funding prioritisation over other road assets.

Whilst renewal of road assets is planned based on road condition the impact of flooding may impact on both the timing and extent of unsealed road renewals.

### 2.2 Road Inventory

The Shire of Wiluna has a road network servicing an area of 181,297.3<sup>1</sup> square kilometres.

Road assets within this Plan include the components detailed in the table below.

Road asset information is recorded within a road inventory database. In December 2017, a road infrastructure condition report and valuation was undertaken by an external consultant which forms the basis of the measurements and current replacement cost estimates. This information has been updated by management subsequent to the valuation. Verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

Utilising the dimension data held in the Shire's road asset database along with standard unit rates, the current replacement cost provided in the road infrastructure inventory system, has been estimated by management below.

Road Assets	Length (m)	Area (m <sup>2</sup> )	Current Replacement Cost (\$)
Culverts	403.7	6.7	107,511
Floodways	21,325.0	213,250.0	2,456,933
Footpath	6,277.0	112,42.6	617,050
Formed Subgrade	1,630,787.0	13,439,296.0	35,392,386
Sealed Pavement	27,878.0	229,933.2	3,358,174
Seals	27,878.0	187,719.2	1,144,149
Signs			105,600
Stock Grids			1,300,000
Unformed Subgrade	552,850.0	2,948,777.0	1,695,547
Unsealed Pavement	848,982.0	6,432,265.8	28,109,002
<b>Total</b>	<b>3,116,380.7</b>	<b>23,462,490.57</b>	<b>74,286,352</b>

<sup>1</sup> Australian Bureau of Statistics Wiluna (S) (LGA59250) 2016 Census of Population and Housing, viewed 4 October 2017



## Appendix A2 – Roads (Continued)

### 2.3 Financial Summary

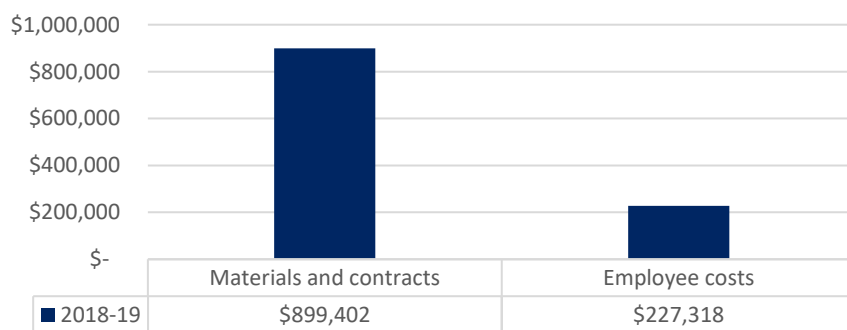
Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

#### 2.3.1 Maintenance Expenditure

Routine maintenance expenditure is currently forecast based on historical data and staff experience. It is currently estimated at \$1.3m per annum and is comprised of a number of expenditure items as reflected in the charts below.

#### 2.3.2 Composition of Budgeted Road Maintenance Expenditure

Road maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2018-19:



Road maintenance expenditure is primarily related to the grading of unsealed roads and associated drainage clearing within the district. Trimming of roadside vegetation is another routine road maintenance operation along with a low level of reactionary minor repair works. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions and expected traffic volumes.

#### 2.3.3 New Expenditure

Upgrades to existing road infrastructure is not currently planned and no significant increase in community demand is forecast to occur. Road safety related projects will be prioritised where issues are identified. External grant funding would be essential to achieve any upgrades.

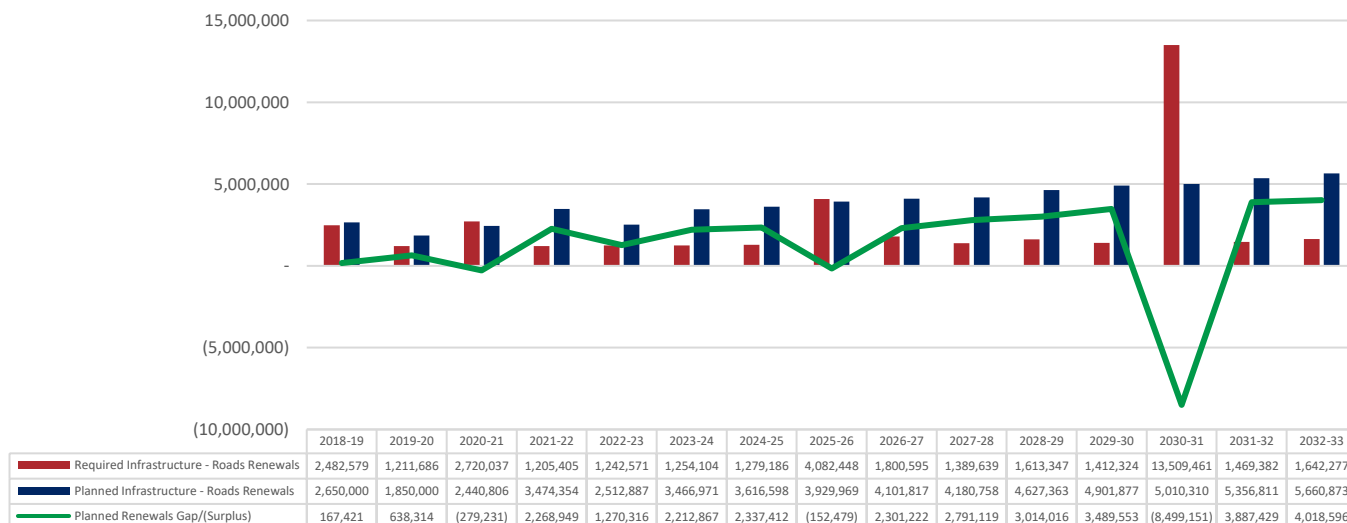
#### 2.3.4 Renewal Expenditure

Road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and is conducted during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the chart on the following page, planned road expenditure is shown as blue columns, with required road renewals as the red columns. The green line shows the difference between the two expenditure levels. Planned road renewal over the term totals \$57.8m. Required road renewal is calculated at \$38.3m for the term, overall there is a \$19.5m renewal surplus for the Shire's road assets.

## Appendix A2 – Roads (Continued)

### 2.3.5 Forecast Planned and Required Road Renewal Expenditure



The level and extent of the renewal surplus is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of renewal spikes such as occurs in 2030-31.

One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast within Western Australian regional areas.

The values represented in the chart above are detailed in the table below.

	Required Roads Renewals \$	Planned Roads Renewals \$	Roads Renewal Funding (Gap)/Surplus \$
2018-19	2,482,579	2,650,000	167,421
2019-20	1,211,686	1,850,000	638,314
2020-21	2,720,037	2,440,806	(279,231)
2021-22	1,205,405	3,474,354	2,268,949
2022-23	1,242,571	2,512,887	1,270,316
2023-24	1,254,104	3,466,971	2,212,867
2024-25	1,279,186	3,616,598	2,337,412
2025-26	4,082,448	3,929,969	(152,479)
2026-27	1,800,595	4,101,817	2,301,222
2027-28	1,389,639	4,180,758	2,791,119
2028-29	1,613,347	4,627,363	3,014,016
2029-30	1,412,324	4,901,877	3,489,553
2030-31	13,509,461	5,010,310	(8,499,151)
2031-32	1,469,382	5,356,811	3,887,429
2032-33	1,642,277	5,660,873	4,018,596
<b>Total</b>	<b>38,315,041</b>	<b>57,781,394</b>	<b>19,466,353</b>

## Appendix A2 – Roads (Continued)

### 2.4 Level of Service

Level of service measures have not been routinely recorded or reported on in the past. Detailed performance measures and performance targets for road construction and maintenance have been developed and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

### 2.5 Road Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Construction			
Condition	Gravel roads are constructed to a high standard.	Customer complaints	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Construction			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.

## Appendix A2 – Roads (Continued)

### 2.6 Road Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Maintenance			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Maintenance			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bituminised road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

## Appendix A2 – Roads (Continued)

### 2.6 Road Maintenance (continued)

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Footpath Maintenance			
Condition	Footpaths are maintained to a reasonable standard and on a regular basis.	Customer complaints.	One complaint per year.
		Routine footpath inspection.	Two per year with managers.
Function	To ensure that all footpaths are maintained in order to provide a useable and safe footpaths network for users.	Customer complaints.	One complaint per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a footpath network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient footpath maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

### 2.7 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.

## Appendix A2 – Roads (Continued)

### 2.7 Risk Management (continued)

Risk	Consequence	Risk Rating	Risk Treatment
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

### 2.8 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

## Appendix A3 – Buildings

### 3.1 Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire.

### 3.2 Inventory

Land and buildings were valued by independent professional valuers in 2014, based on an inspection undertaken. The replacement costs of the various types of buildings contained within the valuation report is presented in the chart. A building inventory is maintained within the Shire's financial management system.

In recent years a number of significant changes have occurred to the Shire's building inventory with the acquisition of an historic building (Wiluna Club Hotel) and renovation of this building into a new Shire Administration Centre and renovation of the former hospital complex.

#### 3.2.1 Composition of Estimated Current Replacement Cost of Building Assets

Buildings	Current Replacement Cost (\$)
Accommodation	1,490,000
Administration Complex	2,540,000
Airport	140,000
Amenities Blocks	545,000
Art Gallery	1,800,000
Community Facilities	44,000
Heritage Buildings	979,000
Hotel	6,500,000
Housing	8,572,000
Sporting Facilities	5,010,000
Wiluna Fire Station	170,000
Works Depot	550,000
<b>Buildings Total</b>	<b>28,340,000</b>

#### 3.2.2 Composition of Fair Value of Land Assets

Land	Fair Value (\$)
Golf Course & Race Course	15,000
Vacant Land	75,000
<b>Buildings Total</b>	<b>90,000</b>

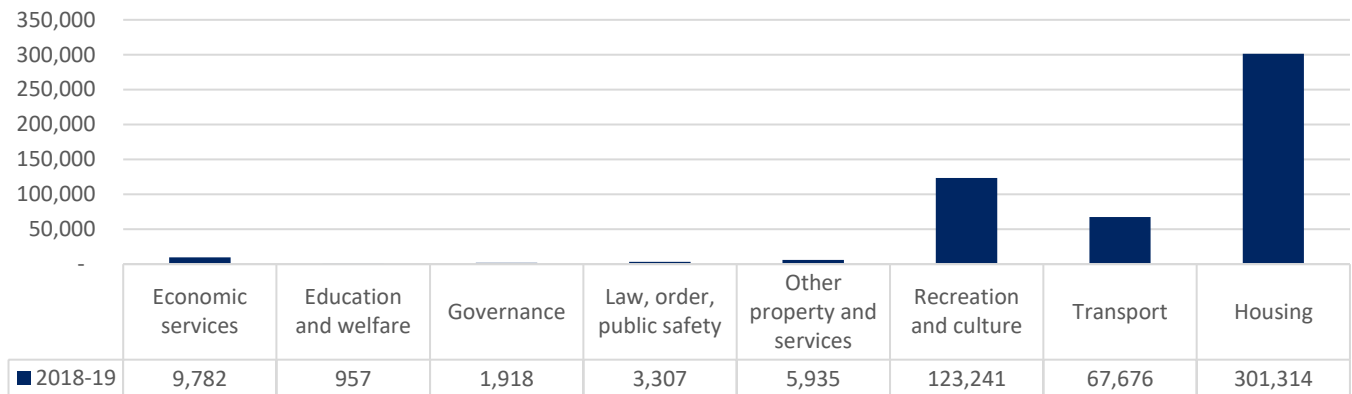
## Appendix A3 – Buildings (Continued)

### 3.3 Financial Summary

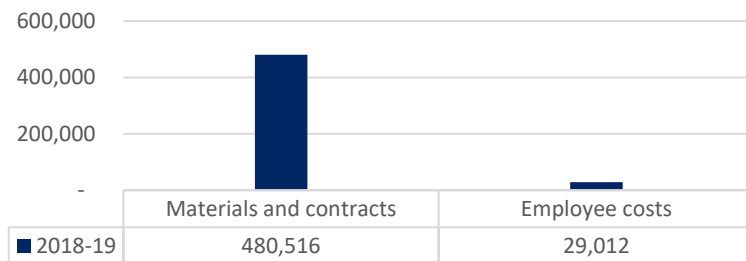
The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

#### 3.3.1 Maintenance Expenditure by Program

Routine maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2018-19:



#### 3.3.2 Maintenance Expenditure by Nature and Type



#### 3.3.3 New/Upgrade Asset Expenditure

The table below reflects new/upgrade building projects currently planned within the Long Term Financial Plan. These projects are forecasted to be funded partially from external contributions, reserves with the balance being sourced from general purpose funding.

Year	Project	Planned Expenditure \$
2022-23	Industrial Units	1,200,000
<b>Total</b>		<b>1,200,000</b>

The buildings are forecasted to be funded partially from external contributions, with the balance being sourced from general purpose funding.



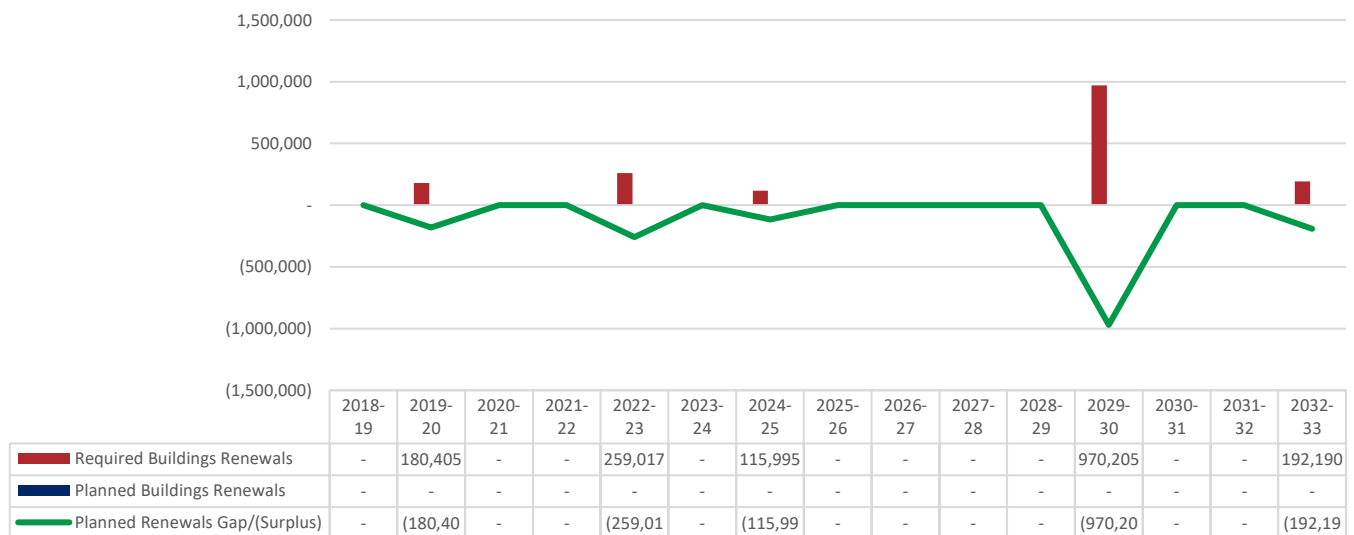
## Appendix A3 – Buildings (Continued)

### 3.3.4 Renewal Expenditure

Using the estimated remaining useful life and the 'reinstatement with new' values provided in the independent valuation report, the timing and extent of future property renewals has been forecast (adjusted for inflation).

In the chart below, planned expenditure is shown as the blue columns (no planned expenditure forecast), with forecast required renewals shown as the red columns. The green line shows the variation between the two levels.

### 3.3.5 Forecast Planned and Required Building Renewal Expenditure



The timing and extent of building renewals in the later years of the Plan will be subject to condition based assessments closer to the estimated renewal timing, along with further assessment of demand. No funds are currently allocated to building renewals in the Plan due to the high level of spending on renewing most Shire buildings over the last few years. Should any building require minor refurbishment in the future, this will be funded through the normal budget process. Both the timing and costs associated with building renewals are highly variable and in many instances dependent on the level of building maintenance.

## Appendix A3 – Buildings (Continued)

### 3.3.6 Forecast Planned and Required Building Renewal Expenditure

The values represented in the chart on the previous page are detailed in the table below.

	Required Building Renewals \$	Planned Building Renewals \$	Building Renewal Funding (Deficit)/Surplus \$
2018-19	-	-	-
2019-20	180,405	-	(180,405)
2020-21	-	-	-
2021-22	-	-	-
2022-23	259,017	-	(259,017)
2023-24	-	-	-
2024-25	115,995	-	(115,995)
2025-26	-	-	-
2026-27	-	-	-
2027-28	-	-	-
2028-29	-	-	-
2029-30	970,205	-	(970,205)
2030-31	-	-	-
2031-32	-	-	-
2032-33	192,190	-	(192,190)
<b>Total</b>	<b>1,717,812</b>	<b>-</b>	<b>(1,717,812)</b>

### 3.4 Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	The building's meets the expectations of the community.	Customer complaints.	One per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	One per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims	0 claims.
Condition	The building's meets the expectations of the community.	Customer complaints	One per year per building.

## Appendix A3 – Buildings (Continued)

### 3.5 Risk Management

An assessment of risks associated with maintaining an inventory of building assets has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment Plan
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

### 3.6 Improvement

Improving asset management planning for buildings is not currently viewed as a priority, as risks are able to be managed through annual planning and improvements are limited by funding availability. Demand for building assets is expected to remain relatively stable into the future.

Enhanced monitoring and reporting of the key performance measures is important to help ensure the adequate maintenance of the Shire's building assets.

## Appendix A4 – Plant and Equipment

### 4.1 Significant Matters

The Shire has a large plant and equipment portfolio which includes items such as trucks, tractors and passenger vehicles. A plant replacement program is updated on an annual basis as part of the Shire's annual budget process.

### 4.2 Inventory

The chart below separates the Shire's plant and equipment into the major asset types and shows the current replacement cost as per the Shire's internally produced plant replacement program. A register of plant and equipment is maintained within the financial reporting system.

### 4.3 Composition of Estimated Current Replacement Cost of Plant and Equipment Assets

Plant & Equipment	Current Replacement Cost \$
Small Plant   Equipment	809,200
Trailers	32,000
Other	745,000
Sedans   Wagons	397,000
Exec Vehicle	80,000
Utilities	35,000
Trucks   Bus	150,000
Tractor	80,000
<b>Plant &amp; Equipment Total</b>	<b>2,328,200</b>

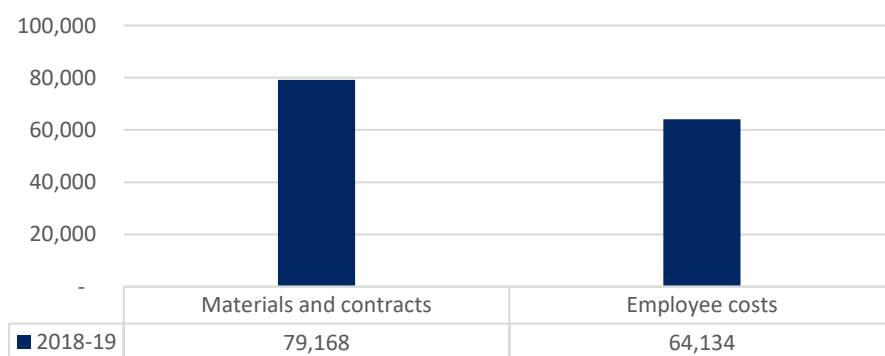
### 4.4 Financial Summary

The financial impacts of managing the Shire plant and equipment assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance is undertaken in accordance with manufacturers' guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

#### 4.4.1 Maintenance Expenditure

Plant and equipment maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2018-19:



## Appendix A4 – Plant and Equipment (Continued)

### 4.4.2 New Expenditure

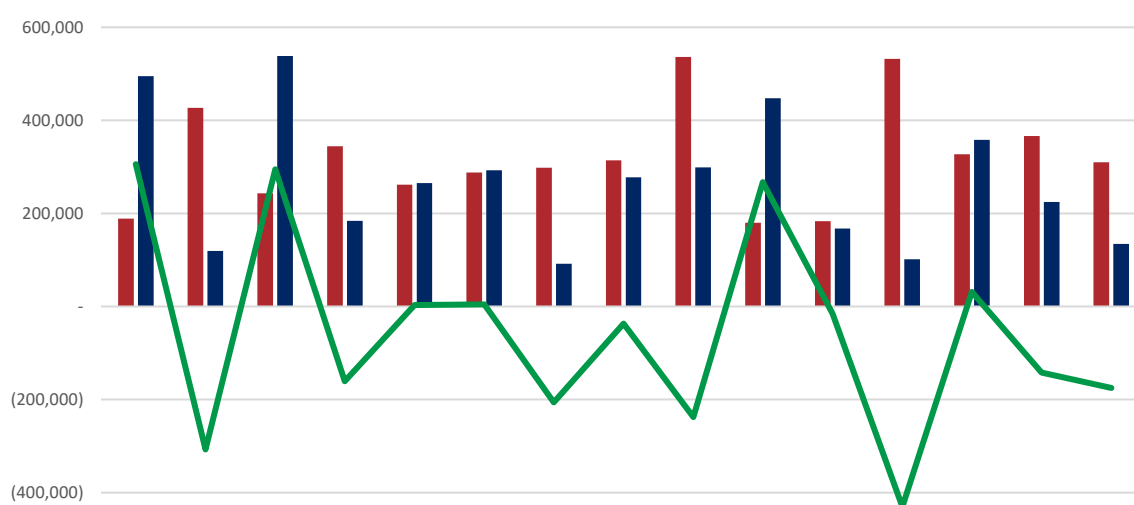
The current fleet of plant and equipment is forecast to maintain the requirements of the Shire and no additional items are forecast to be required over the life of this Plan.

### 4.4.3 Renewal Expenditure

The plant replacement program is updated annually and is expected to remain fully funded by annual allocations to the Plant Replacement Cash Reserve.

The Plan has annual allocations for plant replacement expenditure based on the adopted program. In the chart below, planned expenditure is shown as the blue columns with required renewals shown as the red columns. The green line shows the variation between the two expenditure levels.

### 4.4.4 Forecast Planned and Required Plant and Equipment Renewal Expenditure



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Required Plant and Equipment Renewals	188,827	426,559	242,935	344,347	262,108	288,191	298,089	314,136	536,364	179,798	183,394	531,847	327,091	366,217	309,707
Planned Plant and Equipment Renewals	494,700	119,646	538,032	184,013	264,980	292,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
Planned Renewals Gap/(Surplus)	305,873	(306,913)	295,097	(160,334)	2,872	4,612	(206,194)	(36,452)	(237,592)	267,574	(15,538)	(430,388)	31,238	(141,905)	(175,121)

The chart reflects a lack of correlation between the Plant Replacement Program and the estimated useful life of plant and equipment provided by the valuers. The Plan overall has a funding deficit of \$800k over the term of the Plan with planned renewals of \$4.0m and required asset renewals of \$4.8m.

### 4.4.5 Plant Disposals

This Plan incorporates the Shire's 15 year Plant Replacement Program. The Plant Replacement Program outlines the purchase, disposal and funding elements for plant and equipment.

## Appendix A4 – Plant and Equipment (Continued)

### 4.5 Level of Service

Levels of service have not been previously monitored.

Detailed performance measures and performance targets for plant and equipment replacement and maintenance are defined in the table on the following page.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Fleet Management			
Function	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.
	To ensure that Councils Capital Works Program is completed.	Capital Works Program completed on time and within budget.	100% completed and within budget.
	To ensure that any maintenance requirements are carried out.	Maintenance schedule adhered to.	100% completed and on time.
Compliance	All vehicles and plant are operated as they have been designed to do and in a safe manner.	Number of complaints/number of fines.	One per year.

### 4.6 Risk Management

An assessment of risks associated with holding plant and equipment items has identified the following risks and the treatment strategy for each risk.

Risk Details	Consequence	Risk Rating	Treatment Strategy
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment. Ensure safety systems in line with regulations.

### 4.7 Improvement Plan

Improving asset management planning for plant and equipment is not currently viewed as a priority as risks are able to be managed through annual operational planning. Demand for plant and equipment assets is expected to remain relatively stable into the future.

## Appendix A5 –Infrastructure - Other

### 5.1 Significant Matters

The Shire controls assets classed as other infrastructure, made up of active and passive reserves, sporting facilities, lighting and other minor recreational facilities.

The nature of these assets is one of changing requirements due to both community expectations and climatic conditions and will require further analysis to fully consider future funding requirements.

### 5.2 Inventory

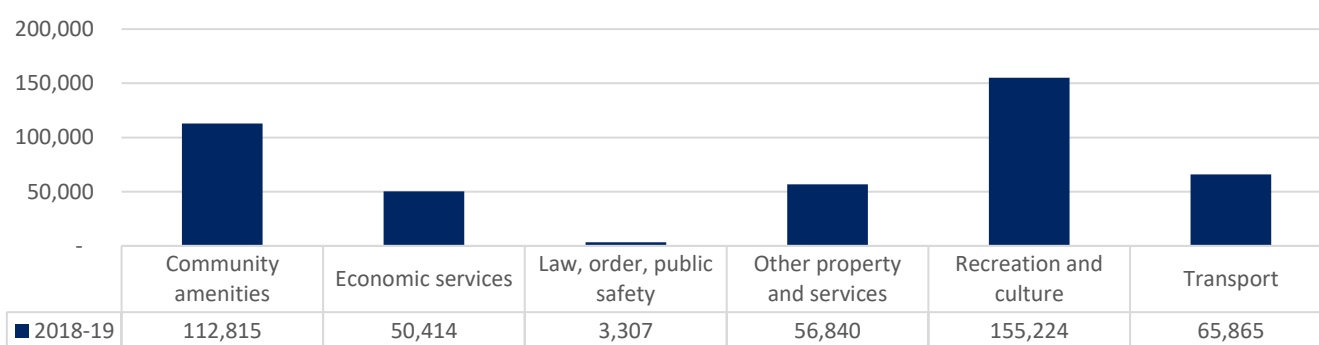
Other infrastructure current replacement costs are not currently captured.

### 5.3 Financial Summary

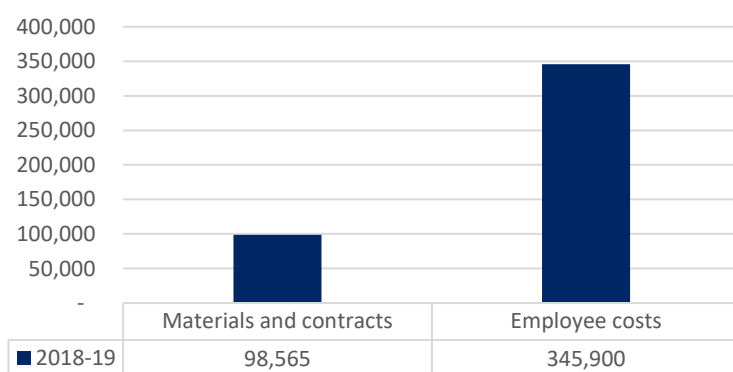
The financial impact of managing the Shire other infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

#### 5.3.1 Maintenance Expenditure by Program

Maintenance expenditure for other infrastructure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2018-19:



#### 5.3.2 Maintenance Expenditure by Nature and Type



## Appendix A5 –Infrastructure - Other (Continued)

### 5.3.3 New/Upgrade Asset Expenditure

The table below reflects new/upgrade other infrastructure projects currently planned within the Long Term Financial Plan. These projects are forecasted to be funded partially from external contributions, reserves with the balance being sourced from general purpose funding.

Year	Project	Planned Expenditure \$
2018-19	Anti-Social Behaviour & Sense of Community	100,000
2018-19	Water Source (Wiluna)	200,000
2018-19	Amphitheatre	100,000
2020-21	Local Meeting Places	250,000
2020-21	Community Art	100,000
2020-21	Picnic Spot/Shade Area/Water/Dump Point	50,000
2020-21	Parks, Gardens (Green Space)	150,000
2023-24	Banner Poles	20,000
2024-25	Facility Renovations/Upgrade	300,000
<b>Total</b>		<b>1,270,000</b>

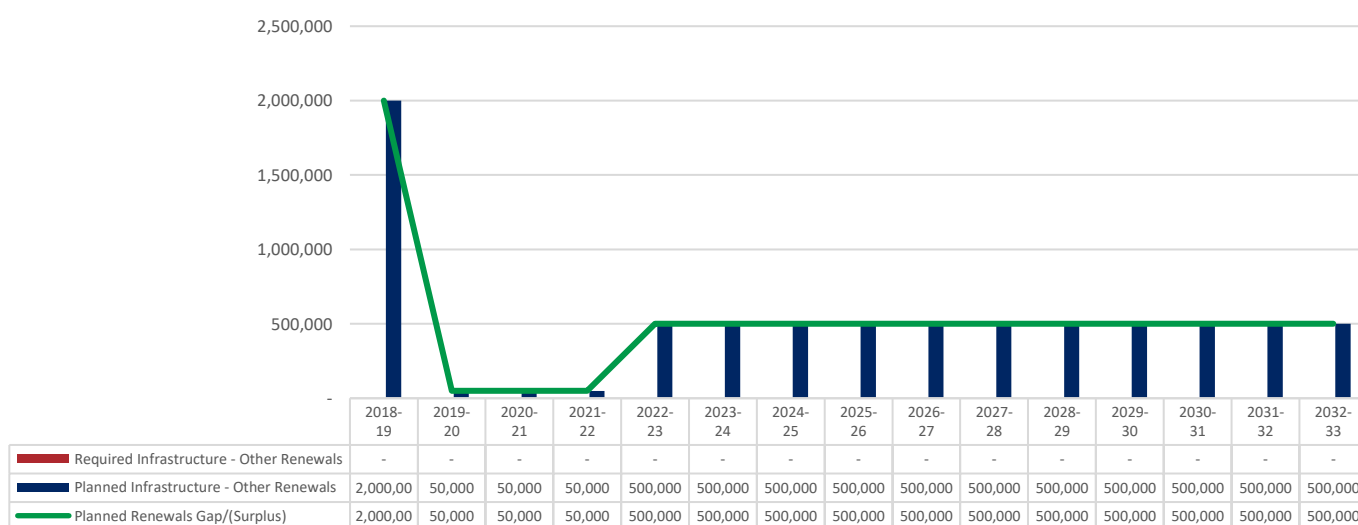
The projects are forecasted to be funded partially from external contributions, with the balance being sourced from general purpose funding.

### 5.3.4 Renewal Expenditure

Based on Shire estimates of the current replacement cost and remaining useful life, renewal estimates have been generated. These estimates will require further review to align them to the estimates contained in the current Plan.

The Plan has planned allocations for the renewal of other infrastructure. There is currently no data to inform the required renewal expenditure. In the chart below, planned expenditure is shown as the blue columns, with forecast required renewals shown as the red columns. The green line shows the variation between the two levels.

### 5.3.5 Forecast Planned and Required Other Infrastructure Renewal Expenditure





## Appendix A5 –Infrastructure - Other (Continued)

### 5.4 Level of Service

The identified level of service indicators are provided in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Parks and Gardens			
Condition	Parks and gardens are maintained to a high standard with regular mowing, watering, pruning and other maintenance tasks being carried out.	Customer complaints. Community Survey.	Under 5 per year. 90% satisfaction.
Function	Provide the community and tourists with attractive natural and playground recreation facilities.	Customer Survey.	90% satisfaction.
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed.
All parks and gardens are clean, well maintained	Customer complaints.	Under 5 per year.	All parks and gardens are clean, well maintained.

### 5.5 Improvement

The improvement of asset management planning for other infrastructure is not currently viewed as a priority as risks are able to be managed through annual operational planning.

## Appendix A6 – Infrastructure - Airport

### 6.1 Significant Matters

The Shire maintains infrastructure associated with the Airport. The nature of these assets is one of changing requirements due to both community expectations and climatic conditions and will require further analysis to fully consider future funding requirements.

### 6.2 Inventory

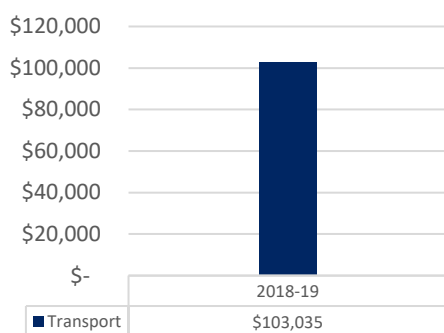
Airport infrastructure current replacement costs were not available.

### 6.3 Financial Summary

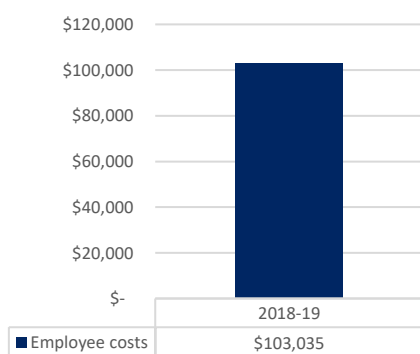
The financial impact of managing the Shire airport infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

#### 6.3.1 Maintenance Expenditure by Program

Airport infrastructure maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2018-19:



#### 6.3.2 Maintenance Expenditure by Nature and Type



## Appendix A6 – Infrastructure – Airport (Continued)

### 6.3.3 New/Upgrade Asset Expenditure

Upgrade of the runway to carry heavier aircraft is planned within the Long Term Financial Plan as part of the renewal of the runway.

### 6.3.4 Renewal Expenditure

Based on Shire estimates of the current replacement cost and remaining useful life, renewal estimates have been generated. These estimates will require further review to align them to the estimates contained in the current Plan.

There is currently no data to inform the required renewal expenditure. In 2019-20 planned renewal of the runway has been forecast at a cost of \$3m.

### 6.4 Level of Service

The identified level of service indicators are provided in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Airport			
Condition	Airport building and runway are maintained to CASA required standard.	CASA approval.	100% satisfaction.
Function	Provide the community and tourists with air transport facilities.	Customer Survey.	90% satisfaction.
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	100% addressed.

### 6.5 Improvement

The improvement of asset management planning for airport infrastructure is not currently viewed as a priority as risks are able to be managed through annual operational planning.

## Appendix A7 – Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset.

Asset Class	Asset Sub-Class	Pavement Type	Estimated Useful Life	Materials Remaining in-situ
Infrastructure - roads	Culverts	Circular		
Infrastructure - roads	Culverts	Circular		
Infrastructure - roads	Culverts	Box shaped		
Infrastructure - roads	Culverts	Circular		
Infrastructure - roads	Floodways	Sealed Floodway		
Infrastructure - roads	Floodways	Unsealed Floodway w/rock protection		
Infrastructure - roads	Floodways	Unsealed Floodway		
Infrastructure - roads	Footpath	Concrete		
Infrastructure - roads	Footpath	Asphalt		
Infrastructure - roads	Formed Subgrade	Subgrade Structure		100%
Infrastructure - roads	Sealed Pavement	Pavement Structure		80%
Infrastructure - roads	Seals	Seals Structure		
Infrastructure - roads	Signs	Signs		
Infrastructure - roads	Signs	Signs		
Infrastructure - roads	Stock Grids	Stock Grids		100%
Infrastructure - roads	Unformed Subgrade	Subgrade Structure		100%
Infrastructure - roads	Unsealed Pavement	Pavement Structure		100%
Infrastructure - roads	Unsealed Pavement	Pavement Structure		

## Appendix A7 – Estimated Asset Life and Residual Value (Continued)

Asset Class	Asset Sub-Class	Estimated Useful Life	Estimated Residual Value %
Buildings	Brick and metal clad	0	
Buildings	Fibro & metal clad	0	
Buildings	Metal and metal clad	0	
Buildings	Metal clad	25	
Buildings	Metal clad metal framed	45	
Buildings	Metal framed metal clad	45	
Buildings	Steel framed metal & metal clad	0	
Buildings	Timber framed fibro & metal clad	0	
Buildings	Timber framed metal clad	45	
Land	Irregular shaped lot		
Land	Rectangular fairly regular shaped vacant allotment		
Plant and Equipment		25	
Plant and Equipment	Exec Vehicle	1	80%
Plant and Equipment	Other	10	10%
Plant and Equipment	Sedans & Wagons	5	45%
Plant and Equipment	Tractor	15	15%
Plant and Equipment	Trailers	10	5%
Plant and Equipment	Trucks/Bus	10	10%
Plant and Equipment	Utilities	15	15%

# Appendix B1 – Forecast Financial Statements

## Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

## Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

## Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

## Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

## Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

## Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

## Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

## Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

## Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

## Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

## Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996.

*Refer to Appendix B12 – Forecast Significant Accounting Policies*

## Appendix B1 – Forecast Financial Statements (Continued)

### Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the Local Government (Financial Management) Regulations 1996 are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Wiluna

Objectives	Services
<b>Governance</b>	Members of Council Governance – general
<b>General purpose funding</b>	Rates Other general purpose funding
<b>Law, order, public safety</b>	Fire prevention Animal control Other law, order, public safety
<b>Health</b>	Maternal and infant health Preventative services <ul style="list-style-type: none"> <li>- Immunisation</li> <li>- Meat inspection</li> <li>- Administration and inspection</li> <li>- Pest control</li> <li>- Other</li> </ul> Other health
<b>Education and welfare</b>	Pre-school Other education Care of families and children Aged and disabled <ul style="list-style-type: none"> <li>- Senior citizens centres</li> <li>- Meals on wheels</li> </ul> Other welfare
<b>Housing</b>	Staff housing Other housing
<b>Community amenities</b>	Sanitation <ul style="list-style-type: none"> <li>- Household refuse</li> <li>- Other</li> </ul> Sewerage Urban stormwater drainage Protection of environment Town planning and regional development Other community amenities

Objectives	Services
<b>Recreation and culture</b>	Public halls, civic centre Swimming areas Other recreation and sport Television and radio re-broadcasting Libraries Other culture
<b>Transport</b>	Streets, roads, bridges, depots <ul style="list-style-type: none"> <li>- Construction (not capitalised)</li> <li>- Maintenance</li> </ul> Road plant purchase (if not capitalised) Parking facilities Traffic control Aerodromes Water transport facilities
<b>Economic services</b>	Rural services Tourism and area promotion Building control Sale yards and markets Plant nursery Other economic services
<b>Other property and services</b>	Private works Public works overheads Plant operation Salaries and wages Unclassified Town Planning Schemes

Appendix B2 – Forecast Statement of Comprehensive Income by Nature or Type 2018-2033

	2014-15	2015-16	2016-17	Base	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																			
Rates	3,324,172	3,486,575	3,710,948	4,260,474	4,766,102	5,206,746	5,665,017	5,891,617	6,127,283	6,372,375	6,627,271	6,892,363	7,168,057	7,454,778	7,752,970	8,063,089	8,385,614	8,721,038	9,069,879
Operating grants, subsidies and contributions	5,107,098	12,251,421	4,129,147	4,761,921	12,362,518	2,919,768	2,978,163	3,037,727	3,098,482	3,160,452	3,223,661	3,288,134	3,353,896	3,420,975	3,489,394	3,559,181	3,630,365	3,702,972	3,777,032
Fees and charges	295,553	218,940	734,557	556,060	659,259	672,442	685,887	699,602	713,591	727,856	742,409	757,254	772,402	787,851	803,607	819,675	836,067	852,789	869,844
Interest earnings	279,679	205,948	253,084	209,926	179,835	178,294	144,898	152,903	157,354	161,921	166,600	171,396	176,313	181,351	186,516	191,810	197,237	202,797	208,500
Other revenue	81,417	97,205	93,600	388,280	115,464	117,772	120,125	122,525	124,974	127,473	130,021	132,620	135,272	137,977	140,735	143,546	146,415	149,345	152,334
	9,087,919	16,260,089	8,921,336	10,176,661	18,083,178	9,095,022	9,594,090	9,904,374	10,221,684	10,550,077	10,889,962	11,241,767	11,605,940	11,982,932	12,373,222	12,777,301	13,195,698	13,628,941	14,077,589
Expenses																			
Employee costs	(1,555,238)	(1,315,889)	(1,618,661)	(3,801,973)	(4,041,550)	(4,122,385)	(4,204,831)	(4,288,922)	(4,374,700)	(4,462,193)	(4,551,441)	(4,642,472)	(4,735,321)	(4,830,026)	(4,926,632)	(5,025,165)	(5,125,674)	(5,228,190)	(5,332,758)
Materials and contracts	(4,069,867)	(12,565,017)	(2,334,608)	(6,173,122)	(11,446,229)	(1,985,147)	(2,024,845)	(2,065,341)	(2,106,639)	(2,148,770)	(2,191,743)	(2,235,582)	(2,280,294)	(2,325,909)	(2,372,439)	(2,419,884)	(2,468,290)	(2,517,657)	(2,568,014)
Utility charges (electricity, gas, water etc.)	(165,992)	(148,832)	(135,714)	(141,521)	(246,789)	(251,727)	(256,760)	(261,896)	(267,135)	(272,479)	(277,930)	(283,489)	(289,161)	(294,943)	(300,840)	(306,856)	(312,993)	(319,255)	(325,638)
Depreciation on non-current assets	(2,210,691)	(5,947,104)	(2,727,092)	(6,616,791)	(2,469,401)	(2,520,708)	(2,570,070)	(2,621,183)	(2,697,155)	(2,749,903)	(2,804,758)	(2,860,420)	(2,917,162)	(2,974,809)	(3,034,042)	(3,094,566)	(3,155,897)	(3,218,666)	(3,282,830)
Interest expense	(58,807)	(52,550)	(83,463)	(41,885)	(118,527)	(108,652)	(98,393)	(87,740)	(76,676)	(67,239)	(63,687)	(60,008)	(56,201)	(52,258)	(48,176)	(43,950)	(39,575)	(35,045)	(30,356)
Insurance expense	(203,205)	(212,415)	(202,928)	(210,700)	(202,445)	(206,494)	(210,622)	(214,835)	(219,130)	(223,511)	(227,981)	(232,539)	(237,190)	(241,935)	(246,774)	(251,708)	(256,743)	(261,878)	(267,116)
Other expenditure	(137,854)	(127,452)	(374,065)	(12,700)	(181,345)	(184,971)	(188,670)	(192,443)	(196,290)	(200,216)	(204,221)	(208,305)	(212,470)	(216,721)	(221,056)	(225,477)	(229,988)	(234,588)	(239,280)
	(8,401,654)	(20,369,259)	(7,476,531)	(16,998,692)	(18,706,286)	(9,380,084)	(9,554,191)	(9,732,360)	(9,937,725)	(10,124,311)	(10,321,761)	(10,522,815)	(10,727,799)	(10,936,601)	(11,149,959)	(11,367,606)	(11,589,160)	(11,815,279)	(12,045,992)
	686,265	(4,109,170)	1,444,805	(6,822,031)	(623,108)	(285,062)	39,899	172,014	283,959	425,766	568,201	718,952	878,141	1,046,331	1,223,263	1,409,695	1,606,538	1,813,662	2,031,597
Non-operating grants, subsidies and contributions	1,754,414	1,487,033	513,903	2,309,261	3,150,000	2,200,000	1,375,000	1,250,000	1,850,000	1,450,000	1,350,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Loss on Revaluation	(976,524)	(8,618)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on disposal of assets	2,083	20,256	42,737	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(96,934)	0	0	(5,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	1,369,304	(2,610,499)	2,001,445	(4,507,770)	2,526,892	1,914,938	1,414,899	1,422,014	2,133,959	1,875,766	1,918,201	1,968,952	2,128,141	2,296,331	2,473,263	2,659,695	2,856,538	3,063,662	3,281,597
Other Comprehensive Income	162,342,756	370,292	(2,124,234)	0	2,070,260	2,175,782	2,258,741	2,327,405	2,391,462	2,471,601	2,556,996	2,636,863	2,722,466	2,810,243	2,911,521	3,013,918	3,115,432	3,230,534	3,350,997
TOTAL COMPREHENSIVE INCOME	163,712,060	(2,240,207)	(122,789)	(4,507,770)	4,597,152	4,090,720	3,673,640	3,749,419	4,525,421	4,347,367	4,475,197	4,605,815	4,850,607	5,106,574	5,384,784	5,673,613	5,971,970	6,294,196	6,632,594

Refer to Appendix B12 – Forecast Significant Accounting Policies



Appendix B3 – Forecast Statement of Comprehensive Income by Program 2018-2033

	2014-15	2015-16	2016-17	Base	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue																			
Governance	1,218	391	63	500	510	520	530	540	550	560	570	582	594	606	618	630	642	655	668
General purpose funding	7,277,898	4,915,502	7,766,596	(1,515,895)	7,542,746	8,033,785	8,511,634	8,800,274	9,095,506	9,401,382	9,718,298	10,046,674	10,386,942	10,739,553	11,104,979	11,483,702	11,876,231	12,283,083	12,704,812
Law, order, public safety	11,961	4,284	9,780	17,170	17,513	17,863	18,219	18,583	18,954	19,332	19,717	20,111	20,514	20,925	21,343	21,769	22,204	22,649	23,102
Health	401	191	763	780	796	812	828	844	860	878	896	914	932	950	969	988	1,008	1,028	1,049
Education and welfare	0	1,195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	2,072	1,480	3,588	20,500	20,910	21,328	21,754	22,189	22,633	23,086	23,547	24,017	24,498	24,988	25,488	25,997	26,517	27,047	27,588
Community amenities	60,075	67,781	72,093	86,513	88,243	90,008	91,808	93,644	95,517	97,426	99,375	101,361	103,388	105,457	107,567	109,718	111,912	114,151	116,434
Recreation and culture	278,428	190,094	219,523	237,900	242,658	247,510	252,458	257,507	262,656	267,908	273,265	278,729	284,305	289,991	295,789	301,702	307,735	313,891	320,170
Transport	1,374,250	11,011,673	806,953	11,260,323	10,099,555	611,546	623,777	636,252	648,977	661,955	675,193	688,697	702,471	716,520	730,850	745,466	760,375	775,582	791,094
Economic services	25,877	12,696	15,575	37,650	38,403	39,170	39,953	40,751	41,566	42,397	43,244	44,108	44,991	45,890	46,807	47,742	48,696	49,670	50,663
Other property and services	55,740	54,802	26,402	31,220	31,844	32,480	33,129	33,790	34,465	35,153	35,857	36,574	37,305	38,052	38,812	39,587	40,378	41,185	42,009
	9,087,920	16,260,089	8,921,336	10,176,661	18,083,178	9,095,022	9,594,090	9,904,374	10,221,684	10,550,077	10,889,962	11,241,767	11,605,940	11,982,932	12,373,222	12,777,301	13,195,698	13,628,941	14,077,589
Expenses Excluding Finance Costs																			
Governance	(982,273)	(976,928)	(1,205,421)	(1,731,890)	(1,750,102)	(1,785,109)	(1,820,806)	(1,857,216)	(1,894,451)	(1,932,336)	(1,970,982)	(2,010,400)	(2,050,608)	(2,091,621)	(2,133,456)	(2,176,122)	(2,219,644)	(2,264,034)	(2,309,317)
General purpose funding	(227,367)	(206,093)	(520,256)	6,617,020	(207,114)	(211,265)	(215,484)	(219,793)	(224,284)	(228,764)	(233,340)	(238,005)	(242,764)	(247,616)	(252,569)	(257,618)	(262,768)	(268,023)	(273,384)
Law, order, public safety	(121,284)	(129,307)	(113,771)	(232,738)	(228,089)	(232,654)	(237,307)	(242,052)	(246,945)	(251,882)	(256,921)	(262,058)	(267,298)	(272,641)	(278,091)	(283,654)	(289,326)	(295,110)	(301,012)
Health	(78,328)	(74,462)	(85,762)	(135,649)	(138,362)	(141,130)	(143,952)	(146,832)	(149,769)	(152,764)	(155,819)	(158,935)	(162,113)	(165,356)	(168,664)	(172,036)	(175,478)	(178,987)	(182,565)
Education and welfare	(47,855)	(56,620)	(15,606)	(63,002)	(63,537)	(64,807)	(66,104)	(67,426)	(68,778)	(70,153)	(71,557)	(72,988)	(74,447)	(75,935)	(77,453)	(79,002)	(80,582)	(82,193)	(83,838)
Housing	0	0	(154,000)	(143,819)	(53,680)	(54,795)	(55,868)	(56,980)	(58,632)	(59,781)	(60,973)	(62,184)	(63,417)	(64,671)	(65,961)	(67,273)	(68,609)	(69,977)	(71,368)
Community amenities	(577,454)	(565,470)	(519,723)	(676,212)	(683,271)	(696,940)	(710,875)	(725,093)	(739,630)	(754,418)	(769,507)	(784,898)	(800,597)	(816,607)	(832,940)	(849,598)	(866,590)	(883,922)	(901,598)
Recreation and culture	(1,318,795)	(1,100,370)	(957,421)	(1,852,679)	(1,784,425)	(1,820,160)	(1,856,533)	(1,893,653)	(1,932,102)	(1,970,707)	(2,010,118)	(2,050,313)	(2,091,304)	(2,133,116)	(2,175,774)	(2,219,288)	(2,263,666)	(2,308,933)	(2,355,107)
Transport	(4,719,788)	(16,971,466)	(3,571,846)	(17,906,877)	(13,067,056)	(3,640,100)	(3,711,971)	(3,785,955)	(3,882,555)	(3,959,146)	(4,038,203)	(4,118,584)	(4,200,541)	(4,283,933)	(4,369,379)	(4,456,628)	(4,545,264)	(4,635,861)	(4,728,397)
Economic services	(250,641)	(231,354)	(271,035)	(470,575)	(473,455)	(482,927)	(492,583)	(502,434)	(512,517)	(522,767)	(533,220)	(543,882)	(554,760)	(565,855)	(577,173)	(588,717)	(600,489)	(612,499)	(624,749)
Other property and services	(19,063)	(4,639)	21,773	(360,386)	(138,668)	(141,545)	(144,315)	(147,186)	(151,386)	(154,354)	(157,434)	(160,560)	(163,749)	(166,992)	(170,323)	(173,720)	(177,169)	(180,695)	(184,301)
	(8,342,848)	(20,316,709)	(7,393,068)	(16,956,807)	(18,587,759)	(9,271,432)	(9,455,798)	(9,644,620)	(9,861,049)	(10,057,072)	(10,258,074)	(10,462,807)	(10,671,598)	(10,884,343)	(11,101,783)	(11,323,656)	(11,549,585)	(11,780,234)	(12,015,636)
Finance Costs																			
Governance	0	0	0	0	(34,694)	(33,450)	(32,161)	(30,827)	(29,446)	(28,016)	(26,536)	(25,003)	(23,417)	(21,774)	(20,073)	(18,312)	(16,489)	(14,602)	(12,648)
Housing	0	0	0	0	(48,572)	(46,830)	(45,026)	(43,158)	(41,225)	(39,223)	(37,151)	(35,005)	(32,784)	(30,484)	(28,103)	(25,638)	(23,086)	(20,443)	(17,708)
Recreation and culture	(17,295)	(12,562)	(27,442)	(12,319)	(35,261)	(28,372)	(21,206)	(13,755)	(6,005)	0	0	0	0	0	0	0	0	0	0
Economic services	(41,512)	(39,988)	(56,021)	(29,566)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(58,807)	(52,550)	(83,463)	(41,885)	(118,527)	(108,652)	(98,393)	(87,740)	(76,676)	(67,239)	(63,687)	(60,008)	(56,201)	(52,258)	(48,176)	(43,950)	(39,575)	(35,045)	(30,356)
Non Operating Grants, Subsidies and Contributions																			
General purpose funding	0	0	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, order, public safety	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	14,700	0	0	0	125,000	0	0	200,000	100,000	0	0	0	0	0	0	0	0
Transport	336,998	1,487,033	419,376	2,289,261	2,050,000	2,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Economic services	1,000,000	0	79,827	0	1,000,000	0	0	0	600,000	0	0	0	0	0	0	0	0	0	0
	1,754,414	1,487,033	513,903	2,309,261	3,150,000	2,200,000	1,375,000	1,250,000	1,850,000	1,450,000	1,350,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Profit/(Loss) on Disposal of Assets																			
Governance	0	0	35,749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General purpose funding	0	0	0	53,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	(37,489)	(8,618)	0	(12,479)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	(57,362)	20,256	6,988	(36,181)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(94,851)	11,638	42,737	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	1,369,304	(2,610,499)	2,001,445	(4,507,770)	2,526,892	1,914,938	1,414,899	1,422,014	2,133,959	1,875,766	1,918,201	1,968,952	2,128,141	2,296,331	2,473,263	2,659,695	2,856,538	3,063,662	3,281,597
Other Comprehensive Income	162,342,756	370,292	(2,124,234)	0	2,070,260	2,175,782	2,258,741	2,327,405	2,391,462	2,471,601	2,556,996	2,636,863	2,722,466	2,810,243	2,911,521	3,013,918	3,115,432	3,230,534	3,350,997
TOTAL COMPREHENSIVE INCOME	163,712,060	(2,240,207)	(122,789)	(4,507,770)	4,597,152	4,090,720	3,673,640	3,749,419	4,525,421	4,347,367	4,475,197	4,605,815	4,850,607	5,106,574	5,384,784	5,673,613	5,971,970	6,294,196	6,632,594

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B4 – Forecast Statement of Financial Position 2018-2033

	2015	2016	2017	Base	30 June 19	30 June 20	30 June 21	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS																			
Unrestricted Cash and Equivalents	4,304,061	3,909,735	5,615,874	1,590,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241
Restricted Cash and Cash Equivalent	6,484,301	7,311,543	7,298,795	3,603,134	3,577,376	2,805,700	3,125,842	3,303,989	3,486,587	3,673,752	3,865,596	4,062,236	4,263,793	4,470,388	4,682,148	4,899,202	5,121,683	5,349,724	5,583,468
Trade and Other Receivables	1,400,065	1,528,695	515,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595
Inventories	42,433	42,458	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861
TOTAL CURRENT ASSETS	12,230,860	12,792,431	13,441,125	5,319,831	4,694,073	3,922,397	4,242,539	4,420,686	4,603,284	4,790,449	4,982,293	5,178,933	5,380,490	5,587,085	5,798,845	6,015,899	6,238,380	6,466,421	6,700,165
NON-CURRENT ASSETS																			
Property Plant and Equipment	15,370,280	15,681,739	15,731,408	24,430,205	24,553,860	24,396,358	24,520,635	24,346,979	25,414,418	25,502,769	25,241,504	25,040,836	24,855,794	24,786,622	24,485,856	24,126,785	23,878,864	23,524,956	23,115,921
Infrastructure	174,886,720	171,054,321	169,675,555	79,820,974	84,663,358	89,416,510	92,368,726	95,825,996	98,802,658	102,773,882	107,214,321	111,716,306	116,438,733	121,292,276	126,646,376	132,338,090	138,207,209	144,494,451	151,164,826
TOTAL NON-CURRENT ASSETS	190,257,000	186,736,060	185,406,963	104,251,179	109,217,218	113,812,868	116,889,361	120,172,975	124,217,076	128,276,651	132,455,825	136,757,142	141,294,527	146,078,898	151,132,232	156,464,875	162,086,073	168,019,407	174,280,747
TOTAL ASSETS	202,487,860	199,528,491	198,848,088	109,571,010	113,911,291	117,735,265	121,131,900	124,593,661	128,820,360	133,067,100	137,438,118	141,936,075	146,675,017	151,665,983	156,931,077	162,480,774	168,324,453	174,485,828	180,980,912
CURRENT LIABILITIES																			
Trade and Other Payables	1,486,652	866,749	516,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697	1,116,697
Current Portion of Long-term Liabilities	153,152	159,277	165,646	1,275,398	266,746	277,005	287,658	298,722	100,627	104,179	107,858	111,665	115,608	119,690	123,916	128,291	132,821	137,510	142,365
Provisions	127,574	150,658	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649	110,649
TOTAL CURRENT LIABILITIES	1,767,378	1,176,684	792,992	2,502,744	1,494,092	1,504,351	1,515,004	1,526,068	1,327,973	1,331,525	1,335,204	1,339,011	1,342,954	1,347,036	1,351,262	1,355,637	1,360,167	1,364,856	1,369,711
NON-CURRENT LIABILITIES																			
Long-term Borrowings	1,257,985	1,098,709	933,062	2,057,663	2,809,444	2,532,439	2,244,781	1,946,059	1,845,432	1,741,253	1,633,395	1,521,730	1,406,122	1,286,432	1,162,516	1,034,225	901,404	763,894	621,529
Provisions	12,092	42,900	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625	34,625
TOTAL NON-CURRENT LIABILITIES	1,270,077	1,141,609	967,687	2,092,288	2,844,069	2,567,064	2,279,406	1,980,684	1,880,057	1,775,878	1,668,020	1,556,355	1,440,747	1,321,057	1,197,141	1,068,850	936,029	798,519	656,154
TOTAL LIABILITIES	3,037,455	2,318,293	1,760,679	4,595,032	4,338,161	4,071,415	3,794,410	3,506,752	3,208,030	3,107,403	3,003,224	2,895,366	2,783,701	2,668,093	2,548,403	2,424,487	2,296,196	2,163,375	2,025,865
NET ASSETS	199,450,405	197,210,198	197,087,409	104,975,978	109,573,130	113,663,850	117,337,490	121,086,909	125,612,330	129,959,697	134,434,894	139,040,709	143,891,316	148,997,890	154,382,674	160,056,287	166,028,257	172,322,453	178,955,047
EQUITY																			
Retained Surplus	26,520,022	22,810,096	21,950,207	21,138,099	23,690,749	26,377,363	27,472,120	28,715,987	30,667,348	32,355,949	34,082,306	35,854,618	37,781,202	39,870,938	42,132,441	44,575,082	47,209,139	50,044,760	53,092,613
Reserves - Cash Backed	3,338,034	4,437,462	7,298,795	3,603,134	3,577,376	2,805,700	3,125,842	3,303,989	3,486,587	3,673,752	3,865,596	4,062,236	4,263,793	4,470,388	4,682,148	4,899,202	5,121,683	5,349,724	5,583,468
Asset Revaluation Surplus	169,592,349	169,962,640	167,838,407	80,234,745	82,305,005	84,480,787	86,739,528	89,066,933	91,458,395	93,929,996	96,486,992	99,123,855	101,846,321	104,656,564	107,568,085	110,582,003	113,697,435	116,927,969	120,278,966
TOTAL EQUITY	199,450,405	197,210,198	197,087,409	104,975,978	109,573,130	113,663,850	117,337,490	121,086,909	125,612,330	129,959,697	134,434,894	139,040,709	143,891,316	148,997,890	154,382,674	160,056,287	166,028,257	172,322,453	178,955,047

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B5 – Forecast Statement of Changes in Equity 2018-2033

	2015	2016	2017	Base	30 June 19	30 June 20	30 June 21	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening Balance	25,150,718	26,520,023	22,810,095	21,950,208	21,138,099	23,690,749	26,377,363	27,472,120	28,715,987	30,667,348	32,355,949	34,082,306	35,854,618	37,781,202	39,870,938	42,132,441	44,575,082	47,209,139	50,044,760
Net Result	1,369,304	(2,610,499)	2,001,445	(4,507,770)	2,526,892	1,914,938	1,414,899	1,422,014	2,133,959	1,875,766	1,918,201	1,968,952	2,128,141	2,296,331	2,473,263	2,659,695	2,856,538	3,063,662	3,281,597
Amount transferred (to)/from Reserves		(1,099,428)	(2,861,333)	3,695,661	25,758	771,676	(320,142)	(178,147)	(182,598)	(187,165)	(191,844)	(196,640)	(201,557)	(206,595)	(211,760)	(217,054)	(222,481)	(228,041)	( 233,744)
Closing Balance	26,520,022	22,810,096	21,950,207	21,138,099	23,690,749	26,377,363	27,472,120	28,715,987	30,667,348	32,355,949	34,082,306	35,854,618	37,781,202	39,870,938	42,132,441	44,575,082	47,209,139	50,044,760	53,092,613
RESERVES - CASH/INVESTMENT BACKED																			
Opening Balance	3,338,034	3,338,034	4,437,462	7,298,795	3,603,134	3,577,376	2,805,700	3,125,842	3,303,989	3,486,587	3,673,752	3,865,596	4,062,236	4,263,793	4,470,388	4,682,148	4,899,202	5,121,683	5,349,724
Amount transferred to/(from) Retained Surplus	0	1,099,428	2,861,333	(3,695,661)	(25,758)	(771,676)	320,142	178,147	182,598	187,165	191,844	196,640	201,557	206,595	211,760	217,054	222,481	228,041	233,744
Closing Balance	3,338,034	4,437,462	7,298,795	3,603,134	3,577,376	2,805,700	3,125,842	3,303,989	3,486,587	3,673,752	3,865,596	4,062,236	4,263,793	4,470,388	4,682,148	4,899,202	5,121,683	5,349,724	5,583,468
ASSET REVALUATION SURPLUS																			
Opening Balance	7,249,593	169,592,348	169,962,641	167,838,407	80,234,745	82,305,005	84,480,787	86,739,528	89,066,933	91,458,395	93,929,996	96,486,992	99,123,855	101,846,321	104,656,564	107,568,085	110,582,003	113,697,435	116,927,969
Total Other Comprehensive Income	162,342,756	370,292	(2,124,234)	(87,603,662)	2,070,260	2,175,782	2,258,741	2,327,405	2,391,462	2,471,601	2,556,996	2,636,863	2,722,466	2,810,243	2,911,521	3,013,918	3,115,432	3,230,534	3,350,997
Closing Balance	169,592,349	169,962,640	167,838,407	80,234,745	82,305,005	84,480,787	86,739,528	89,066,933	91,458,395	93,929,996	96,486,992	99,123,855	101,846,321	104,656,564	107,568,085	110,582,003	113,697,435	116,927,969	120,278,966
TOTAL EQUITY																			
	199,450,405	197,210,198	197,087,409	104,975,978	109,573,130	113,663,850	117,337,490	121,086,909	125,612,330	129,959,697	134,434,894	139,040,709	143,891,316	148,997,890	154,382,674	160,056,287	166,028,257	172,322,453	178,955,047

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B6 – Forecast Statement of Cashflows 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows From Operating Activities</b>															
<b>Receipts</b>															
Rates	4,766,102	5,206,746	5,665,017	5,891,617	6,127,283	6,372,375	6,627,271	6,892,363	7,168,057	7,454,778	7,752,970	8,063,089	8,385,614	8,721,038	9,069,879
Operating grants, subsidies and contributions	12,362,518	2,919,768	2,978,163	3,037,727	3,098,482	3,160,452	3,223,661	3,288,134	3,353,896	3,420,975	3,489,394	3,559,181	3,630,365	3,702,972	3,777,032
Fees and charges	659,259	672,442	685,887	699,602	713,591	727,856	742,409	757,254	772,402	787,851	803,607	819,675	836,067	852,789	869,844
Interest earnings	179,835	178,294	144,898	152,903	157,354	161,921	166,600	171,396	176,313	181,351	186,516	191,810	197,237	202,797	208,500
Other revenue	115,464	117,772	120,125	122,525	124,974	127,473	130,021	132,620	135,272	137,977	140,735	143,546	146,415	149,345	152,334
	18,083,178	9,095,022	9,594,090	9,904,374	10,221,684	10,550,077	10,889,962	11,241,767	11,605,940	11,982,932	12,373,222	12,777,301	13,195,698	13,628,941	14,077,589
<b>Payments</b>															
Employee costs	(4,041,550)	(4,122,385)	(4,204,831)	(4,288,922)	(4,374,700)	(4,462,193)	(4,551,441)	(4,642,472)	(4,735,321)	(4,830,026)	(4,926,632)	(5,025,165)	(5,125,674)	(5,228,190)	(5,332,758)
Materials and contracts	(11,446,229)	(1,985,147)	(2,024,845)	(2,065,341)	(2,106,639)	(2,148,770)	(2,191,743)	(2,235,582)	(2,280,294)	(2,325,909)	(2,372,439)	(2,419,884)	(2,468,290)	(2,517,657)	(2,568,014)
Utility charges	(246,789)	(251,727)	(256,760)	(261,896)	(267,135)	(272,479)	(277,930)	(283,489)	(289,161)	(294,943)	(300,840)	(306,856)	(312,993)	(319,255)	(325,638)
Interest expenses	(118,527)	(108,652)	(98,393)	(87,740)	(76,676)	(67,239)	(63,687)	(60,008)	(56,201)	(52,258)	(48,176)	(43,950)	(39,575)	(35,045)	(30,356)
Insurance expenses	(202,445)	(206,494)	(210,622)	(214,835)	(219,130)	(223,511)	(227,981)	(232,539)	(237,190)	(241,935)	(246,774)	(251,708)	(256,743)	(261,878)	(267,116)
Other expenditure	(181,345)	(184,971)	(188,670)	(192,443)	(196,290)	(200,216)	(204,221)	(208,305)	(212,470)	(216,721)	(221,056)	(225,477)	(229,988)	(234,588)	(239,280)
	(16,236,885)	(6,859,376)	(6,984,121)	(7,111,177)	(7,240,570)	(7,374,408)	(7,517,003)	(7,662,395)	(7,810,637)	(7,961,792)	(8,115,917)	(8,273,040)	(8,433,263)	(8,596,613)	(8,763,162)
<b>Net Cash Provided By (Used In) Operating Activities</b>	1,846,293	2,235,646	2,609,969	2,793,197	2,981,114	3,175,669	3,372,959	3,579,372	3,795,303	4,021,140	4,257,305	4,504,261	4,762,435	5,032,328	5,314,427
<b>Cash Flows from Investing Activities</b>															
Payments for purchase of property, plant & equipment	(494,700)	(119,646)	(538,032)	(184,013)	(1,464,980)	(492,803)	(91,895)	(277,684)	(298,772)	(447,372)	(167,856)	(101,459)	(358,329)	(224,312)	(134,586)
Payments for construction of infrastructure	(5,050,000)	(4,900,000)	(3,040,806)	(3,524,354)	(3,012,887)	(3,986,971)	(4,416,598)	(4,429,969)	(4,601,817)	(4,680,758)	(5,127,363)	(5,401,877)	(5,510,310)	(5,856,811)	(6,160,873)
Non-operating grants, subsidies and contributions	3,150,000	2,200,000	1,375,000	1,250,000	1,850,000	1,450,000	1,350,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Proceeds from sale of plant & equipment	179,520	79,070	191,016	130,975	128,073	141,897	81,557	182,779	168,508	179,193	119,364	90,045	206,976	159,657	102,286
<b>Net Cash Provided By (Used In) Investing Activities</b>	(2,215,180)	(2,740,576)	(2,012,822)	(2,327,392)	(2,499,794)	(2,887,877)	(3,076,936)	(3,274,874)	(3,482,081)	(3,698,937)	(3,925,855)	(4,163,291)	(4,411,663)	(4,671,466)	(4,943,173)
<b>Cash Flows from Financing Activities</b>															
Repayment of debentures	(256,871)	(266,746)	(277,005)	(287,658)	(298,722)	(100,627)	(104,179)	(107,858)	(111,665)	(115,608)	(119,690)	(123,916)	(128,291)	(132,821)	(137,510)
<b>Net Cash Provided By (Used In) Financing Activities</b>	(256,871)	(266,746)	(277,005)	(287,658)	(298,722)	(100,627)	(104,179)	(107,858)	(111,665)	(115,608)	(119,690)	(123,916)	(128,291)	(132,821)	(137,510)
<b>Net Increase (Decrease) in Cash Held</b>	(625,758)	(771,676)	320,142	178,147	182,598	187,165	191,844	196,640	201,557	206,595	211,760	217,054	222,481	228,041	233,744
Cash at beginning of year	5,193,375	4,567,617	3,795,941	4,116,083	4,294,230	4,476,828	4,663,993	4,855,837	5,052,477	5,254,034	5,460,629	5,672,389	5,889,443	6,111,924	6,339,965
<b>Cash and Cash Equivalents at the End of Year</b>	4,567,617	3,795,941	4,116,083	4,294,230	4,476,828	4,663,993	4,855,837	5,052,477	5,254,034	5,460,629	5,672,389	5,889,443	6,111,924	6,339,965	6,573,709
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>															
Net Result	2,526,892	1,914,938	1,414,899	1,422,014	2,133,959	1,875,766	1,918,201	1,968,952	2,128,141	2,296,331	2,473,263	2,659,695	2,856,538	3,063,662	3,281,597
Depreciation	2,469,401	2,520,708	2,570,070	2,621,183	2,697,155	2,749,903	2,804,758	2,860,420	2,917,162	2,974,809	3,034,042	3,094,566	3,155,897	3,218,666	3,282,830
Grants/Contributions for the development of assets	(3,150,000)	(2,200,000)	(1,375,000)	(1,250,000)	(1,850,000)	(1,450,000)	(1,350,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
<b>Net Cash from Operating Activities</b>	1,846,293	2,235,646	2,609,969	2,793,197	2,981,114	3,175,669	3,372,959	3,579,372	3,795,303	4,021,140	4,257,305	4,504,261	4,762,435	5,032,328	5,314,427

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B7 – Forecast Statement of Funding 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	4,766,102	5,206,746	5,665,017	5,891,617	6,127,283	6,372,375	6,627,271	6,892,363	7,168,057	7,454,778	7,752,970	8,063,089	8,385,614	8,721,038	9,069,879
Operating grants, subsidies and contributions	12,362,518	2,919,768	2,978,163	3,037,727	3,098,482	3,160,452	3,223,661	3,288,134	3,353,896	3,420,975	3,489,394	3,559,181	3,630,365	3,702,972	3,777,032
Profit on asset disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	659,259	672,442	685,887	699,602	713,591	727,856	742,409	757,254	772,402	787,851	803,607	819,675	836,067	852,789	869,844
Interest earnings	179,835	178,294	144,898	152,903	157,354	161,921	166,600	171,396	176,313	181,351	186,516	191,810	197,237	202,797	208,500
Other revenue	115,464	117,772	120,125	122,525	124,974	127,473	130,021	132,620	135,272	137,977	140,735	143,546	146,415	149,345	152,334
	18,083,178	9,095,022	9,594,090	9,904,374	10,221,684	10,550,077	10,889,962	11,241,767	11,605,940	11,982,932	12,373,222	12,777,301	13,195,698	13,628,941	14,077,589
Expenses															
Employee costs	(4,041,550)	(4,122,385)	(4,204,831)	(4,288,922)	(4,374,700)	(4,462,193)	(4,551,441)	(4,642,472)	(4,735,321)	(4,830,026)	(4,926,632)	(5,025,165)	(5,125,674)	(5,228,190)	(5,332,758)
Materials and contracts	(11,446,229)	(1,985,147)	(2,024,845)	(2,065,341)	(2,106,639)	(2,148,770)	(2,191,743)	(2,235,582)	(2,280,294)	(2,325,909)	(2,372,439)	(2,419,884)	(2,468,290)	(2,517,657)	(2,568,014)
Utility charges (electricity, gas, water etc.)	(246,789)	(251,727)	(256,760)	(261,896)	(267,135)	(272,479)	(277,930)	(283,489)	(289,161)	(294,943)	(300,840)	(306,856)	(312,993)	(319,255)	(325,638)
Depreciation on non-current assets	(2,469,401)	(2,520,708)	(2,570,070)	(2,621,183)	(2,697,155)	(2,749,903)	(2,804,758)	(2,860,420)	(2,917,162)	(2,974,809)	(3,034,042)	(3,094,566)	(3,155,897)	(3,218,666)	(3,282,830)
Loss on asset disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest expense	(118,527)	(108,652)	(98,393)	(87,740)	(76,676)	(67,239)	(63,687)	(60,008)	(56,201)	(52,258)	(48,176)	(43,950)	(39,575)	(35,045)	(30,356)
Insurance expense	(202,445)	(206,494)	(210,622)	(214,835)	(219,130)	(223,511)	(227,981)	(232,539)	(237,190)	(241,935)	(246,774)	(251,708)	(256,743)	(261,878)	(267,116)
Other expenditure	(181,345)	(184,971)	(188,670)	(192,443)	(196,290)	(200,216)	(204,221)	(208,305)	(212,470)	(216,721)	(221,056)	(225,477)	(229,988)	(234,588)	(239,280)
	(18,706,286)	(9,380,084)	(9,554,191)	(9,732,360)	(9,937,725)	(10,124,311)	(10,321,761)	(10,522,815)	(10,727,799)	(10,936,601)	(11,149,959)	(11,367,606)	(11,589,160)	(11,815,279)	(12,045,992)
	(623,108)	(285,062)	39,899	172,014	283,959	425,766	568,201	718,952	878,141	1,046,331	1,223,263	1,409,695	1,606,538	1,813,662	2,031,597
Funding Position Adjustments															
Depreciation on non-current assets	2,469,401	2,520,708	2,570,070	2,621,183	2,697,155	2,749,903	2,804,758	2,860,420	2,917,162	2,974,809	3,034,042	3,094,566	3,155,897	3,218,666	3,282,830
Net profit and losses on disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Movement in employee benefit provisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Funding From Operational Activities	1,846,293	2,235,646	2,609,969	2,793,197	2,981,114	3,175,669	3,372,959	3,579,372	3,795,303	4,021,140	4,257,305	4,504,261	4,762,435	5,032,328	5,314,427
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Proceeds on disposal	179,520	79,070	191,016	130,975	128,073	141,897	81,557	182,779	168,508	179,193	119,364	90,045	206,976	159,657	102,286
Non-operating grants, subsidies and contributions	3,150,000	2,200,000	1,375,000	1,250,000	1,850,000	1,450,000	1,350,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Outflows															
Purchase of property plant and equipment	(494,700)	(119,646)	(538,032)	(184,013)	(1,464,980)	(492,803)	(91,895)	(277,684)	(298,772)	(447,372)	(167,856)	(101,459)	(358,329)	(224,312)	(134,586)
Purchase of infrastructure	(5,050,000)	(4,900,000)	(3,040,806)	(3,524,354)	(3,012,887)	(3,986,971)	(4,416,598)	(4,429,969)	(4,601,817)	(4,680,758)	(5,127,363)	(5,401,877)	(5,510,310)	(5,856,811)	(6,160,873)
Net Funding From Capital Activities	(2,215,180)	(2,740,576)	(2,012,822)	(2,327,392)	(2,499,794)	(2,887,877)	(3,076,936)	(3,274,874)	(3,482,081)	(3,698,937)	(3,925,855)	(4,163,291)	(4,411,663)	(4,671,466)	(4,943,173)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	500,000	1,200,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Outflows															
Transfer to reserves	(474,242)	(428,324)	(320,142)	(178,147)	(182,598)	(187,165)	(191,844)	(196,640)	(201,557)	(206,595)	(211,760)	(217,054)	(222,481)	(228,041)	(233,744)
Repayment of past borrowings	(256,871)	(266,746)	(277,005)	(287,658)	(298,722)	(100,627)	(104,179)	(107,858)	(111,665)	(115,608)	(119,690)	(123,916)	(128,291)	(132,821)	(137,510)
Net Funding From Financing Activities	(231,113)	504,930	(597,147)	(465,805)	(481,320)	(287,792)	(296,023)	(304,498)	(313,222)	(322,203)	(331,450)	(340,970)	(350,772)	(360,862)	(371,254)
Estimated Surplus/Deficit July 1 B/Fwd	600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B8 – Forecast Statement of Net Current Asset Composition 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated Surplus/Deficit July 1 B/Fwd	600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Unrestricted Cash and Equivalents	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241	990,241
Restricted Cash and Cash Equivalent	3,577,376	2,805,700	3,125,842	3,303,989	3,486,587	3,673,752	3,865,596	4,062,236	4,263,793	4,470,388	4,682,148	4,899,202	5,121,683	5,349,724	5,583,468
Trade and Other Receivables	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595	115,595
Inventories	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861	10,861
CURRENT LIABILITIES															
Trade and Other Payables	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)	(1,116,697)
Reserves	(3,577,376)	(2,805,700)	(3,125,842)	(3,303,989)	(3,486,587)	(3,673,752)	(3,865,596)	(4,062,236)	(4,263,793)	(4,470,388)	(4,682,148)	(4,899,202)	(5,121,683)	(5,349,724)	(5,583,468)
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix B12 – Forecast Significant Accounting Policies

## Appendix B9 – Forecast Statement of Fixed Asset Movements 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>CAPITAL WORKS - INFRASTRUCTURE</b>															
Infrastructure - Roads	2,650,000	1,850,000	2,440,806	3,474,354	2,512,887	3,466,971	3,616,598	3,929,969	4,101,817	4,180,758	4,627,363	4,901,877	5,010,310	5,356,811	5,660,873
Infrastructure - Airport	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	2,400,000	50,000	600,000	50,000	500,000	520,000	800,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Capital Works - Infrastructure</b>	<b>5,050,000</b>	<b>4,900,000</b>	<b>3,040,806</b>	<b>3,524,354</b>	<b>3,012,887</b>	<b>3,986,971</b>	<b>4,416,598</b>	<b>4,429,969</b>	<b>4,601,817</b>	<b>4,680,758</b>	<b>5,127,363</b>	<b>5,401,877</b>	<b>5,510,310</b>	<b>5,856,811</b>	<b>6,160,873</b>
<b>Represented by:</b>															
Additions - Expansion, Upgrades and New	400,000	0	550,000	0	0	20,000	300,000	0	0	0	0	0	0	0	0
Additions - Renewal	4,650,000	4,900,000	2,490,806	3,524,354	3,012,887	3,966,971	4,116,598	4,429,969	4,601,817	4,680,758	5,127,363	5,401,877	5,510,310	5,856,811	6,160,873
<b>Total Capital Works - Infrastructure</b>	<b>5,050,000</b>	<b>4,900,000</b>	<b>3,040,806</b>	<b>3,524,354</b>	<b>3,012,887</b>	<b>3,986,971</b>	<b>4,416,598</b>	<b>4,429,969</b>	<b>4,601,817</b>	<b>4,680,758</b>	<b>5,127,363</b>	<b>5,401,877</b>	<b>5,510,310</b>	<b>5,856,811</b>	<b>6,160,873</b>
<b>Asset Movement Reconciliation</b>															
Total Capital Works Infrastructure	5,050,000	4,900,000	3,040,806	3,524,354	3,012,887	3,986,971	4,416,598	4,429,969	4,601,817	4,680,758	5,127,363	5,401,877	5,510,310	5,856,811	6,160,873
Depreciation Infrastructure	(1,804,036)	(1,840,116)	(1,876,919)	(1,914,457)	(1,952,746)	(1,991,801)	(2,031,637)	(2,072,270)	(2,113,715)	(2,155,990)	(2,199,109)	(2,243,092)	(2,287,953)	(2,333,713)	(2,380,387)
Revaluation of Infrastructure assets (Inflation)	1,596,420	1,693,268	1,788,329	1,847,373	1,916,521	1,976,054	2,055,478	2,144,286	2,234,325	2,328,775	2,425,846	2,532,929	2,646,762	2,764,144	2,889,889
<b>Net Movement in Infrastructure Assets</b>	<b>4,842,384</b>	<b>4,753,152</b>	<b>2,952,216</b>	<b>3,457,270</b>	<b>2,976,662</b>	<b>3,971,224</b>	<b>4,440,439</b>	<b>4,501,985</b>	<b>4,722,427</b>	<b>4,853,543</b>	<b>5,354,100</b>	<b>5,691,714</b>	<b>5,869,119</b>	<b>6,287,242</b>	<b>6,670,375</b>
<b>CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT</b>															
Buildings	0	0	0	0	1,200,000	0	0	0	0	0	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0
Plant and Equipment	494,700	119,646	538,032	184,013	264,980	292,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
<b>Total Capital Works Property, Plant and Equipment</b>	<b>494,700</b>	<b>119,646</b>	<b>538,032</b>	<b>184,013</b>	<b>1,464,980</b>	<b>492,803</b>	<b>91,895</b>	<b>277,684</b>	<b>298,772</b>	<b>447,372</b>	<b>167,856</b>	<b>101,459</b>	<b>358,329</b>	<b>224,312</b>	<b>134,586</b>
<b>Represented by:</b>															
Additions - Expansion, Upgrades and New	0	0	0	0	1,200,000	200,000	0	0	0	0	0	0	0	0	0
Additions - Renewal	494,700	119,646	538,032	184,013	264,980	292,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
<b>Total Capital Works Property, Plant and Equipment</b>	<b>494,700</b>	<b>119,646</b>	<b>538,032</b>	<b>184,013</b>	<b>1,464,980</b>	<b>492,803</b>	<b>91,895</b>	<b>277,684</b>	<b>298,772</b>	<b>447,372</b>	<b>167,856</b>	<b>101,459</b>	<b>358,329</b>	<b>224,312</b>	<b>134,586</b>
<b>Asset Movement Reconciliation</b>															
Total Capital Works Property, Plant and Equipment	494,700	119,646	538,032	184,013	1,464,980	492,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
Depreciation Property, Plant and Equipment	(665,365)	(680,592)	(693,151)	(706,726)	(744,409)	(758,102)	(773,121)	(788,150)	(803,447)	(818,819)	(834,933)	(851,474)	(867,944)	(884,953)	(902,443)
Net Book Value of disposed/Written Off assets	(179,520)	(79,070)	(191,016)	(130,975)	(128,073)	(141,897)	(81,557)	(182,779)	(168,508)	(179,193)	(119,364)	(90,045)	(206,976)	(159,657)	(102,286)
Revaluation of Property, Plant and Equipment (Inflation)	473,840	482,514	470,412	480,032	474,941	495,547	501,518	492,577	488,141	481,468	485,675	480,989	468,670	466,390	461,108
<b>Net Movement in Property, Plant and Equipment</b>	<b>123,655</b>	<b>(157,502)</b>	<b>124,277</b>	<b>(173,656)</b>	<b>1,067,439</b>	<b>88,351</b>	<b>(261,265)</b>	<b>(200,668)</b>	<b>(185,042)</b>	<b>(69,172)</b>	<b>(300,766)</b>	<b>(359,071)</b>	<b>(247,921)</b>	<b>(353,908)</b>	<b>(409,035)</b>
<b>CAPITAL WORKS - TOTALS</b>															
<b>Capital Works</b>															
Total Capital Works Infrastructure	5,050,000	4,900,000	3,040,806	3,524,354	3,012,887	3,986,971	4,416,598	4,429,969	4,601,817	4,680,758	5,127,363	5,401,877	5,510,310	5,856,811	6,160,873
Total Capital Works Property, Plant and Equipment	494,700	119,646	538,032	184,013	1,464,980	492,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
<b>Total Capital Works</b>	<b>5,544,700</b>	<b>5,019,646</b>	<b>3,578,838</b>	<b>3,708,367</b>	<b>4,477,867</b>	<b>4,479,774</b>	<b>4,508,493</b>	<b>4,707,653</b>	<b>4,900,589</b>	<b>5,128,130</b>	<b>5,295,219</b>	<b>5,503,336</b>	<b>5,868,639</b>	<b>6,081,123</b>	<b>6,295,459</b>
<b>Fixed Asset Movement</b>															
Net Movement in Infrastructure Assets	4,842,384	4,753,152	2,952,216	3,457,270	2,976,662	3,971,224	4,440,439	4,501,985	4,722,427	4,853,543	5,354,100	5,691,714	5,869,119	6,287,242	6,670,375
Net Movement in Property, Plant and Equipment	123,655	(157,502)	124,277	(173,656)	1,067,439	88,351	(261,265)	(200,668)	(185,042)	(69,172)	(300,766)	(359,071)	(247,921)	(353,908)	(409,035)
<b>Net Movement in Fixed Assets</b>	<b>4,966,039</b>	<b>4,595,650</b>	<b>3,076,493</b>	<b>3,283,614</b>	<b>4,044,101</b>	<b>4,059,575</b>	<b>4,179,174</b>	<b>4,301,317</b>	<b>4,537,385</b>	<b>4,784,371</b>	<b>5,053,334</b>	<b>5,332,643</b>	<b>5,621,198</b>	<b>5,933,334</b>	<b>6,261,340</b>

Refer to Appendix B12 – Forecast Significant Accounting Policies



# Appendix B10 – Forecast Statement of Capital Funding 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Expenditure</b>															
Infrastructure - Roads	2,650,000	1,850,000	2,440,806	3,474,354	2,512,887	3,466,971	3,616,598	3,929,969	4,101,817	4,180,758	4,627,363	4,901,877	5,010,310	5,356,811	5,660,873
Infrastructure - Airport	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	2,400,000	50,000	600,000	50,000	500,000	520,000	800,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Buildings	0	0	0	0	1,200,000	0	0	0	0	0	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0
Plant and Equipment	494,700	119,646	538,032	184,013	264,980	292,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
<b>Total - Capital Expenditure</b>	<b>5,544,700</b>	<b>5,019,646</b>	<b>3,578,838</b>	<b>3,708,367</b>	<b>4,477,867</b>	<b>4,479,774</b>	<b>4,508,493</b>	<b>4,707,653</b>	<b>4,900,589</b>	<b>5,128,130</b>	<b>5,295,219</b>	<b>5,503,336</b>	<b>5,868,639</b>	<b>6,081,123</b>	<b>6,295,459</b>
<b>Funded By:</b>															
<b>Capital Grants &amp; Contributions</b>															
Infrastructure - Roads	2,050,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Infrastructure - Airport	0	950,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	1,100,000	0	125,000	0	0	0	100,000	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	600,000	0	0	0	0	0	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0
<b>Total - Capital Grants &amp; Contributions</b>	<b>3,150,000</b>	<b>2,200,000</b>	<b>1,375,000</b>	<b>1,250,000</b>	<b>1,850,000</b>	<b>1,450,000</b>	<b>1,350,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>
<b>Own Source Funding</b>															
Infrastructure - Roads	600,000	600,000	1,190,806	2,224,354	1,262,887	2,216,971	2,366,598	2,679,969	2,851,817	2,930,758	3,377,363	3,651,877	3,760,310	4,106,811	4,410,873
Infrastructure - Airport	0	2,050,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	1,300,000	50,000	475,000	50,000	500,000	520,000	700,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Buildings	0	0	0	0	600,000	0	0	0	0	0	0	0	0	0	0
Plant and Equipment	315,180	40,576	347,016	53,038	136,907	150,906	10,338	94,905	130,264	268,179	48,492	11,414	151,353	64,655	32,300
<b>Total - Own Source Funding</b>	<b>2,215,180</b>	<b>2,740,576</b>	<b>2,012,822</b>	<b>2,327,392</b>	<b>2,499,794</b>	<b>2,887,877</b>	<b>3,076,936</b>	<b>3,274,874</b>	<b>3,482,081</b>	<b>3,698,937</b>	<b>3,925,855</b>	<b>4,163,291</b>	<b>4,411,663</b>	<b>4,671,466</b>	<b>4,943,173</b>
<b>Borrowings</b>															
<b>Total - Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other (Disposals &amp; C/Fwd)</b>															
Plant and Equipment	179,520	79,070	191,016	130,975	128,073	141,897	81,557	182,779	168,508	179,193	119,364	90,045	206,976	159,657	102,286
<b>Total - Other (Disposals &amp; C/Fwd)</b>	<b>179,520</b>	<b>79,070</b>	<b>191,016</b>	<b>130,975</b>	<b>128,073</b>	<b>141,897</b>	<b>81,557</b>	<b>182,779</b>	<b>168,508</b>	<b>179,193</b>	<b>119,364</b>	<b>90,045</b>	<b>206,976</b>	<b>159,657</b>	<b>102,286</b>
<b>Total Capital Funding</b>	<b>5,544,700</b>	<b>5,019,646</b>	<b>3,578,838</b>	<b>3,708,367</b>	<b>4,477,867</b>	<b>4,479,774</b>	<b>4,508,493</b>	<b>4,707,653</b>	<b>4,900,589</b>	<b>5,128,130</b>	<b>5,295,219</b>	<b>5,503,336</b>	<b>5,868,639</b>	<b>6,081,123</b>	<b>6,295,459</b>

Refer to Appendix B12 – Forecast Significant Accounting Policies



Appendix B11 – Forecast Ratios 2018-2033

	Target	Range	Average	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
LIQUIDITY RATIOS																		
Current Ratio	> 1.00	> 1.20	0.87	0.81	0.80	0.80	0.79	0.92	0.91	0.91	0.91	0.91	0.90	0.90	0.90	0.89	0.89	0.89
OPERATING RATIOS																		
Operating Surplus Ratio	> 1.00%	> 15.00%	8.03%	(10.89%)	(4.62%)	0.60%	2.51%	3.99%	5.76%	7.41%	9.04%	10.64%	12.22%	13.77%	15.29%	16.80%	18.27%	19.72%
Own Source Revenue Coverage Ratio	> 40.00%	> 60.00%	73.25%	30.58%	65.83%	69.25%	70.55%	71.68%	72.99%	74.27%	75.58%	76.92%	78.29%	79.68%	81.09%	82.54%	84.01%	85.51%
BORROWINGS RATIOS																		
Debt Service Cover Ratio	> 3	> 5	19.10	5.23	6.24	7.21	7.67	8.15	19.32	20.47	21.68	22.94	24.27	25.65	27.09	28.61	30.19	31.84
FIXED ASSET RATIOS																		
Asset Sustainability Ratio	> 90.00%	> 110.00%	167.82%	208.34%	199.14%	117.85%	141.48%	121.53%	154.91%	150.05%	164.58%	167.99%	172.39%	174.53%	177.84%	185.96%	188.93%	191.77%
Asset Consumption Ratio	> 50.00%	> 60.00%	108.91%	100.73%	102.89%	103.12%	103.95%	104.29%	105.41%	106.46%	107.77%	109.18%	110.67%	112.27%	113.95%	115.75%	117.64%	119.64%
Asset Renewal Funding Ratio	> 75.00%	> 95.00%	176.51%	194.18%	202.11%	193.88%	143.92%	148.47%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B12 – Required Asset Renewals 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	0	180,405	0	0	259,017	0	115,995	0	0	0	0	970,205	0	0	192,190
Plant and Equipment	188,827	426,559	242,935	344,347	262,108	288,191	298,089	314,136	536,364	179,798	183,394	531,847	327,091	366,217	309,707
Infrastructure - Roads	2,482,579	1,211,686	2,720,037	1,205,405	1,242,571	1,254,104	1,279,186	4,082,448	1,800,595	1,389,639	1,613,347	1,412,324	13,509,461	1,469,382	1,642,277
Total	2,671,406	1,818,650	2,962,972	1,549,753	1,763,697	1,542,295	1,693,269	4,396,584	2,336,959	1,569,437	1,796,741	2,914,376	13,836,552	1,835,599	2,144,174

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B13 – Planned Asset Renewals 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment	494,700	119,646	538,032	184,013	264,980	292,803	91,895	277,684	298,772	447,372	167,856	101,459	358,329	224,312	134,586
Infrastructure - Roads	2,650,000	1,850,000	2,440,806	3,474,354	2,512,887	3,466,971	3,616,598	3,929,969	4,101,817	4,180,758	4,627,363	4,901,877	5,010,310	5,356,811	5,660,873
Infrastructure - Airport	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	2,000,000	50,000	50,000	50,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total	5,144,700	5,019,646	3,028,838	3,708,367	3,277,867	4,259,774	4,208,493	4,707,653	4,900,589	5,128,130	5,295,219	5,503,336	5,868,639	6,081,123	6,295,459

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B14 –Asset Renewal Funding Surplus (Deficit) 2018-2033

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	0	(180,405)	0	0	(259,017)	0	(115,995)	0	0	0	0	(970,205)	0	0	(192,190)
Plant and Equipment	305,873	(306,913)	295,097	(160,334)	2,872	4,612	(206,194)	(36,452)	(237,592)	267,574	(15,538)	(430,388)	31,238	(141,905)	(175,121)
Infrastructure - Roads	167,421	638,314	(279,231)	2,268,949	1,270,316	2,212,867	2,337,412	(152,479)	2,301,222	2,791,119	3,014,016	3,489,553	(8,499,151)	3,887,429	4,018,596
Infrastructure - Airport	0	3,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	2,000,000	50,000	50,000	50,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total	2,473,294	3,200,996	65,866	2,158,614	1,514,170	2,717,479	2,515,224	311,069	2,563,630	3,558,693	3,498,478	2,588,960	(7,967,913)	4,245,524	4,151,285

Refer to Appendix B12 – Forecast Significant Accounting Policies

# Appendix B15 – Forecast Significant Accounting Policies

## Basis of Preparation

The Long Term Financial Plan (the Plan) 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 the Plan are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the Plan 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 the Plan 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 the Plan.

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 forecast financial statements.

### (a) Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

### (b) Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

### (c) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

### (d) Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (e) 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.

### (f) 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.

### (g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

### (h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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.

### (i) 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.

### (j) 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 purchased 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 intention to release for sale.

## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (k) Fixed Assets

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

#### *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 Council.

#### *Depreciation*

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the 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.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below:

Asset Class	Effective average depreciation rate
Buildings	2.00%
Plant and Equipment	7.80%
Roads	2.38%

## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (k) Fixed Assets (Continued)

#### *Depreciation (Continued)*

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 profit or loss in the period which they arise.

### (l) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that Council 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. 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 (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie 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.



## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (l) Fair Value of Assets and Liabilities (Continued)

#### *Valuation Techniques*

The Council 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 Council are consistent with one or more of the following valuation approaches:

#### *Market approach*

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

#### *Income approach*

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

#### *Cost approach*

Valuation techniques that reflect the current replacement cost of 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 Council 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 and 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.

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Asset revaluations have been modelled to occur annually within the Plan.

### (m) 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 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.

At the time of the preparation of the Plan, it is not possible to estimate the amount of impairment losses.

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## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (n) 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.

### (o) 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 or 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 re-measurements 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.

### (p) 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.

### (q) Provisions

Provisions are recognised when the Shire has a 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.

## Appendix B15 – Forecast Significant Accounting Policies (Continued)

### (r) 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.

### (s) 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.

# Appendix C1 – Glossary

## Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

## Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

## Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

## Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

## Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

## Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

## Reactive Maintenance

- Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

## Significant Maintenance

- Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

## Appendix C1 – Glossary (Continued)

### Unplanned Maintenance

- Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

### Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

### Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

### Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques

### Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

### Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

### Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

### Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

### Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

## Appendix C1 – Glossary (Continued)

### Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

### Recurrent Funding

Funding to pay for recurrent expenditure.

### Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

### Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

### Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

### Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

### Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

### Section or Segment

A self-contained part or piece of an infrastructure asset.

### Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

### Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

## Appendix C1 – Glossary (Continued)

### Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

### Sub-Component

Smaller individual parts that make up a component part.

### Useful Life

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be used; or
- (b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

# Other Matters

## Preparation

This Plan was prepared for the Shire of Wiluna by Moore Stephens.

## Reliance

This Plan has been prepared for the exclusive use of the Shire of Wiluna and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Stephen's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Wiluna. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Wiluna.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Wiluna and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Wiluna. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Wiluna and the impact that a variation in future outcomes may have on the Plan and the Shire of Wiluna.

## Disclaimer

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## Document Management

Status: Final | V2.1  
Date: 12 September 2018





# 2018-2022 Workforce Plan Summary

The following information provides a brief summary of the Workforce Plan 2018-2022, this should be read in conjunction with the full version of the Workforce Plan 2018-2022.

The Shire faces a range of workforce challenges and opportunities with a diverse mix of demographics in the workplace.

The Shire continues striving to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Strategic Community Plan objectives.

## Workforce Profile – March 2018

Number of employees	22
Full time equivalent employees	20 <sup>1</sup>
Gender	41% female 59% male
Total annual wages	\$2.43m
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed
Annual/LSL liability <sup>1</sup>	Current \$110,649 Non-Current \$34,625
Awards and Agreements	Local Government Officers (Western Australia) Interim Award 2011
Age profile	The average age of current employees is 43 years
Years of Service	The average length of service is 2.6 years

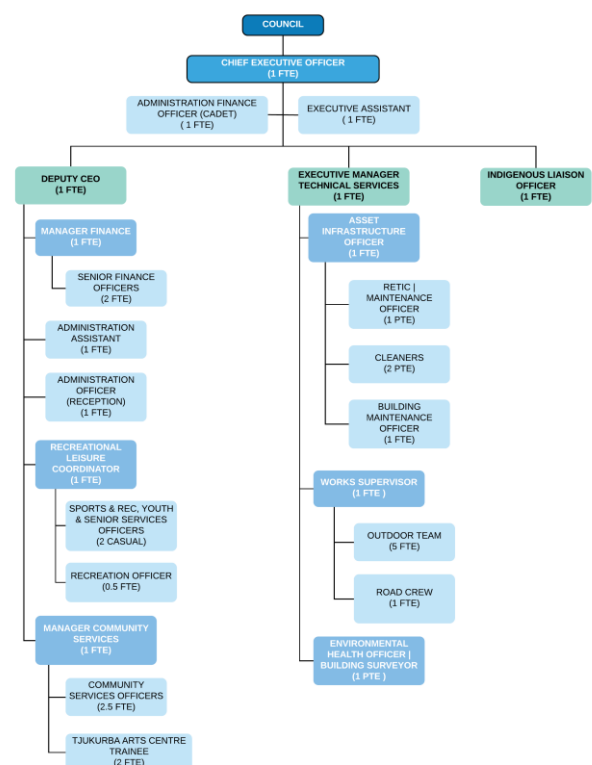
## Workforce Demographics

The workforce gender composition at March 2018, was 41% female and 59% male. This includes full time, part time and casual staff.

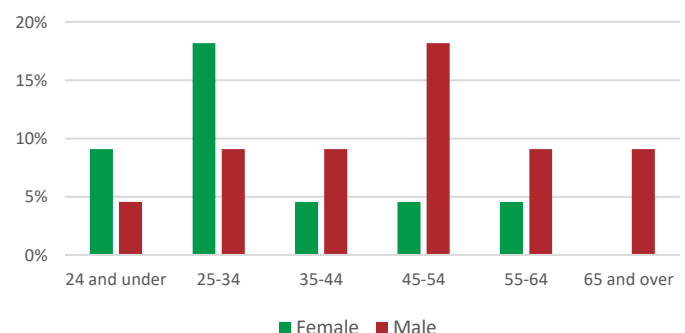
A considerable proportion (55%) of employees are under 45 years of age. Attracting and retaining younger employees is an important challenge as this cohort are often a source of innovation as well as representing the talent pool for the future.

With 23% of employees over 55, there is potential issues relating to knowledge retention and business continuity should these staff, often with years of experience, exit the organisation at short notice. Strategies to address this issue include identifying and training potential successors for business critical jobs. There is also potential to develop a range of strategies to continue to retain mature workers within the Shire (e.g. flexible work arrangements, transition to retirement, etc.).

## Current Organisation Structure



## Workforce by Age and Gender



<sup>1</sup> Shire of Wiluna Annual Financial Statements 2016-17

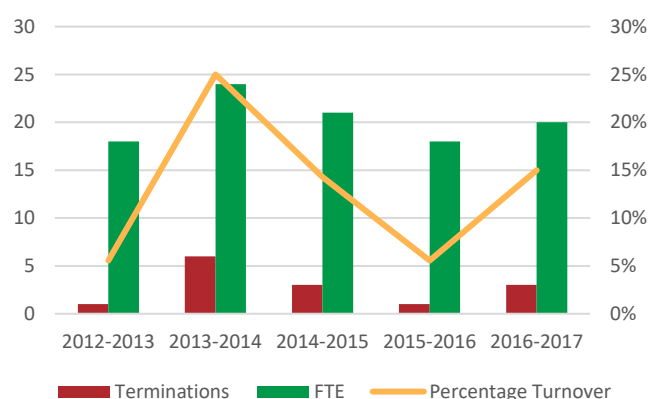


# 2018-2022 Workforce Plan Summary

## Turnover Rate

For years 2012/13 to 2016/17 the average annual turnover rate is 13%, this does not include fixed term contract and casual employees.

In light of the remote location and size of the workforce this rate is not considered to be of concern.



## Workforce Supply Demand Analysis

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations.

The initiatives identified below will have an impact upon the corporate and community services section, in terms of:

- Reviewing internal processes and procedures with the goal of gaining greater transactional efficiencies and strengthening governance practices; and
- Providing strong integrated planning and reporting outcomes and operational advice to the Elected Members and the executive.

Community services are predicted to see a continuation of high demand for services and consideration will need to be given to maintaining current resources in light of this demand.

The staffing resource for executive services remains relatively unchanged over the term of the Plan, with no forecast increases or decreases.

Infrastructure services are stable, although of note due to the remote location, attracting and retaining employees in this area is an ongoing challenge. Required resource capacity is forecast to be adequately maintained at current levels.

## Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category <sup>2</sup>
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	Moderate
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	Moderate
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	Moderate
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Low
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low

### Disclaimer and Reliance

Refer to the full Shire of Wiluna Workforce Plan 2018-2022 for the full Disclaimer and Reliance statement before utilising information in this summary.

**Shire** OF  
**Wiluna**

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## Workforce Plan 2018-2022

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# 1. Introduction

We are pleased to present the Shire of Wiluna [Status] Workforce Plan 2018-2022. The Plan assists the Shire to respond to its workforce challenges in a strategic way as we work with the community to build a sustainable future and a capable workforce.

The Shire's Strategic Community Plan and Corporate Business Plan outline the community's hopes and aspirations and the Workforce Plan plays an important part as we seek to ensure the Shire has the right people, in the right place, at the right time, to meet the needs of our community.

The Shire faces a range of workforce challenges and opportunities with a diverse mix of demographics in the workplace. With 55% of our workforce under 45 years the Shire has a pool of young talent, yet at the same time places increased pressure on the organisation to develop this group.

We also have a significant number of mature employees (over 55 years) whose knowledge, experience and expertise is essential to our capacity to service the community. Overall, the Shire seeks to maximise employment opportunities for local residents whilst meeting the needs of employees at the various stages of their careers and working life.

The Shire continues on its journey to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Strategic Community Plan objectives. It also requires us to build a culture of innovation and continual improvement to make it happen.

Colin Bastow  
Chief Executive Officer

## 2. Integrated Planning Framework

### 2.1 What is workforce planning?

Workforce planning is a process of analysis to ensure the Shire has the right people, in the right place, at the right time to achieve the objectives set out in the Shire's Strategic Community Plan.

Workforce planning assists management to anticipate change, identify the important issues driving workforce activity and implement the strategies to support positive workforce development and strategic outcomes.

### 2.2 Key principles of workforce planning

- Building workforce strategies aligned to and supporting the Shire's strategic direction and values;
- Ensuring the workforce planning process is joined to the Shire's Integrated Planning Process;
- Actively involve managers, employees and other stakeholders in developing, communicating and implementing the workforce strategies;
- Utilising a risk management approach to workforce planning and identifying 'Mission Critical' areas of operations;
- Establishing effective implementation processes to ensure the successful execution of core strategies; and
- Continually monitoring and evaluating the progress towards implementing the workforce strategies and measuring its contribution towards meeting the Shire's strategic goals.

### 2.3 Integration with the Integrated Planning and Reporting Framework

Workforce planning responds to the requirements under the State Integrated Planning and Reporting Framework which is a planning obligation on all local governments in Western Australia. The four elements of the framework are:

- Strategic Community Planning;
- Corporate Business Planning;
- Budgeting; and
- Reporting.

The Shire has developed a Strategic Community Plan and Corporate Business Plan with these plans informed and supported by a Strategic Resource Plan (incorporating long term financial and asset management planning) along with this Workforce Plan.

## 3. Shire of Wiluna Analysis

### 3.1 Wiluna Demographics

The Shire of Wiluna is situated within the Midwest region of Western Australia, covering an area of 181,297km<sup>2</sup>, with the town of Wiluna located 966km northeast of Perth and is a service centre for the mining, exploration and the pastoral industry.

In addition to the town of Wiluna, the Shire is home to the following communities:

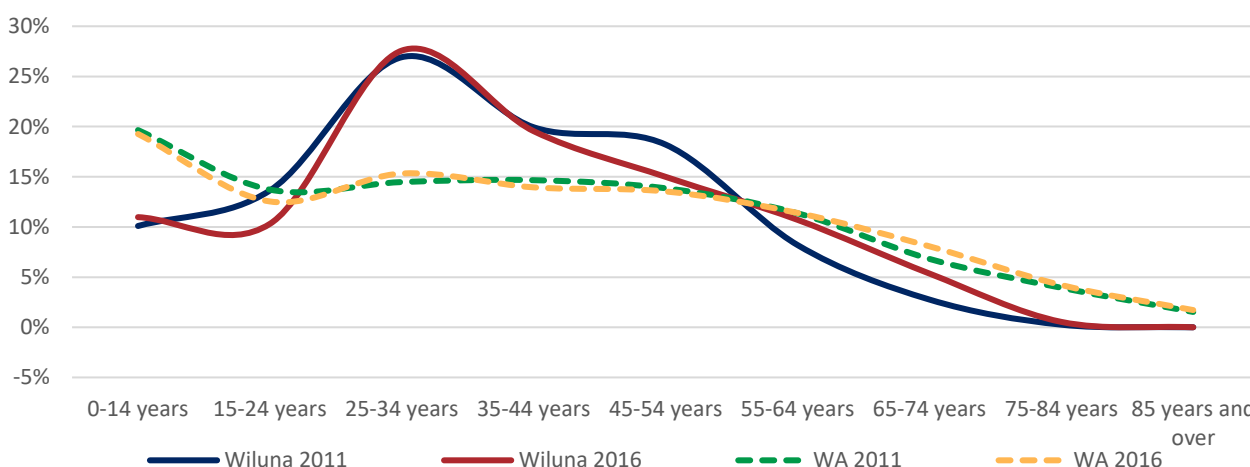
- Bondini, (5 km east);
- Kutkububba (30 km north);
- Windidda - pastoral lease (200 km east); and
- Ululla - pastoral station (70 km southwest).

The Shire hosts gold, nickel, lead, uranium and iron ore mining companies. The pastoral sector is the primary form of agricultural within the Shire. Other business areas include construction, retail, accommodation and food services and transport.

Wiluna has a highly transient population, primarily due to its remoteness. The Shire also has a large population of fly-in-fly-out mining employees. Town facilities include a swimming pool, recreation facilities, child care centre, hospital, general store/post office, roadhouse/service station and cafe.

### 3.2 Population distribution

In 2016, the Shire of Wiluna's population on the night of the census was 742<sup>1</sup>, this is a significant decrease from the 1,159<sup>2</sup> estimated population at the time of the 2011 census. Utilising this census data, the chart below reflects the percentage of the estimated resident population within each age grouping for the Shire of Wiluna (represented by the blue (2011) and red (2016) lines) and Western Australia (represented by the green (2011) and yellow (2016) dotted lines).



In comparison to the Western Australia demographic, the Shire has a lower proportion of younger residents in the 0-24 age range. The number of people aged from 25 - 54 years is higher than the State average, mainly due to the high level of mining activity in the region and employment.

<sup>1</sup> Australian Bureau of Statistics, Wiluna (S) (LGA59250) 2016 Census of Population and Housing, viewed 4 October 2017

<sup>2</sup> Australian Bureau of Statistics, Wiluna (S) (LGA59250) 2011 Census of Population and Housing, viewed 4 October 2017

## 3. Shire of Wiluna Analysis (continued)

### 3.3 The External Environment

There are a range of external trends and challenges that influence and determine the key strategies developed in this Workforce Plan. These key trends include:

#### Socio Demographic Trends

- A multi-generational workforce, each with their own needs, aspirations and expectations;
- High percentage of 25-54 year olds within the Shire; and
- Greater work/life balance expectations.

#### Competition

- Projected talent and skill shortage; and
- Demand for mining workforce competing for talent.

#### Economic

- Cost of living and inflationary pressures within WA; and
- Global and national economic uncertainty resulting in a reducing availability of external grants and contributions.

#### Political

- The implementation of initiatives in relation to the Integrated and Reporting Framework may require additional local resources as well as new capabilities; and
- Increasing expectation in relation to corporate governance standards and transparency of decision making, bringing with it a range of workforce considerations.

#### Technology

- The pace of change and emerging technology trends present local governments with both challenges and opportunities in managing information, delivering services, improving processes and decision making;
- Technology provides a range of tools to assist workforce management including communicating with employees, e-learning, employee monitoring and connecting employees across locations; and
- Trends such as social media, cloud based applications, robotic automation will be of particular importance and application in the future.

#### Industry

- There is an increasing lack of sustainability in financing renewal of assets, with ageing community infrastructure playing a major role. There is a heavy reliance on state or federal funding; and
- Significant cost shifting from other level of governments to the local level without the associated resources.

#### Customers

- Many customers are becoming better informed and assertive about their rights.



### 3. Shire of Wiluna Analysis (continued)

#### 3.4 The External Labour Market

The external labour market demand indicates difficulties in attracting and retaining staff in key occupations due mainly to continuing labour demand in the Mining, Construction and Professional Services, Scientific and Technical Service, Public Service, Community and Health Sectors. This is based on the Occupations in High and Medium Demand research around industry critical occupations; areas of high growth forecasts in the WA State Priorities Occupation List 2017<sup>3</sup> produced by the Department of Training & Workforce Development.

Some of the specific positions that are regarded as being in high demand, which may impact the Shire in regards recruitment and retention include:

- Chief executive;
- Environmental health officer;
- Accountant / finance manager; and
- Engineers.

It is noted that the external market is somewhat volatile due to changing economic conditions in the mining, manufacturing and construction industries.

The Shire identified the following skills as challenging to source:

- Accounting;
- Plant operators;
- Environmental health professionals; and
- Rangers.

#### 3.5 Shire of Wiluna Internal Operating Environment

##### Service Delivery

The Shire provides a number of services to the community as listed below:

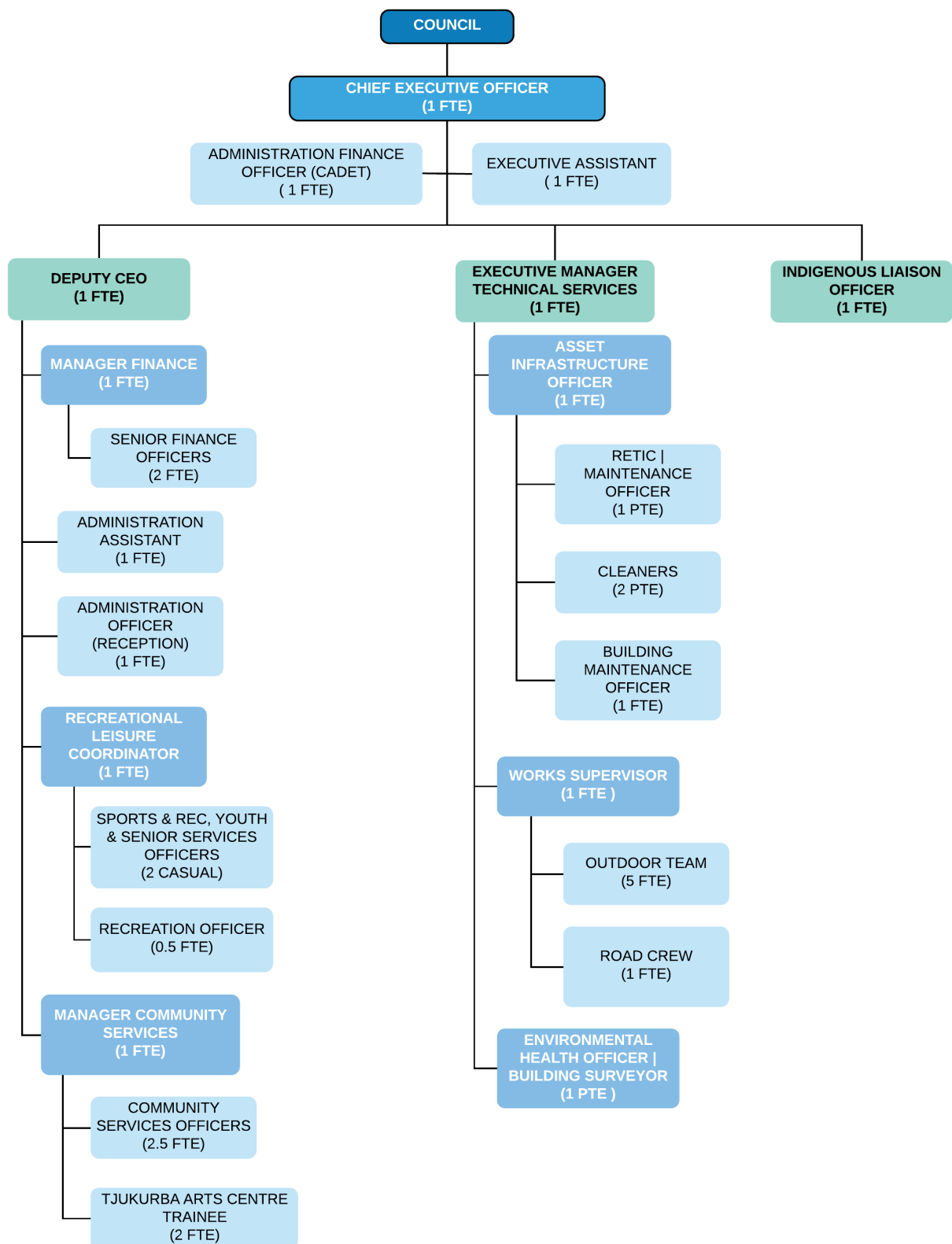
- Co-ordination of Council activities and functions;
- Co-ordination of management functions;
- Liaison with Government and Ministerial offices;
- Corporate | strategic planning;
- Business | economic development;
- Statutory compliance;
- Executive support to Council;
- Special projects;
- Financial administration;
- Human resources | occupational health | safety;
- Information | communication;
- Community development;
- Library | information services;
- Procurement;
- Asset management;
- Sport | recreation;
- Caravan park;
- Support for volunteers;
- Information | tourism services; and
- Event support. Roads | streets;
- Shire buildings maintenance | heritage assets;
- Parks | gardens | reserves;
- Cleaning;
- Ranger services;
- Emergency services;
- Cemetery;
- Health administration | inspection services;
- Building | planning services; and
- Private works.

<sup>3</sup> Department of Training & Workforce Development: SPOL year: 2017 [www2.dtwd.wa.gov.au/apps/spol/Pages/default.aspx](http://www2.dtwd.wa.gov.au/apps/spol/Pages/default.aspx)

### 3. Shire of Wiluna Analysis (continued)

#### 3.6 Current Organisation Structure

The current organisational structure is reflected below. The current structure is not expected to change significantly during the term of this Plan.



### 3. Shire of Wiluna Analysis (continued)

#### 3.7 Workforce profile

Information	Shire of Wiluna - as at March 2018
Number of employees	22
Full time equivalent employees	20 <sup>4</sup>
Gender	41% female 59% male
Total annual wages	\$2.43m
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed
Annual/LSL liability <sup>4</sup>	Current        \$110,649 Non-Current    \$34,625
Awards and Agreements	Local Government Officers (Western Australia) Interim Award 2011
Age profile	The average age of current employees is 43 years
Years of Service	The average length of service is 2.6 years

<sup>4</sup> Shire of Wiluna Annual Financial Statements 2016-17

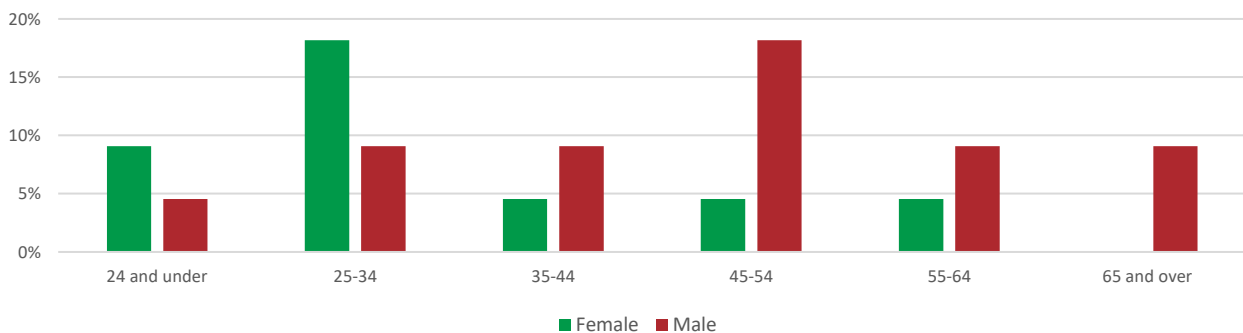
### 3. Shire of Wiluna Analysis (continued)

#### 3.8 Workforce Demographics

This section contains an analysis of some key workforce metrics such as age, gender and terminations. Included in this analysis are full time, part time and casual staff as well as those on leave, including long service and maternity leave, however contractors, agency staff and group apprentices are excluded.

The workforce gender composition at March 2018, was 41% female and 59% male. As indicated above, this composition includes full time, part time and casual staff.

##### Age Distribution of Total Organisation



A considerable proportion (55%) of employees are under 45 years of age. Attracting and retaining younger employees is an important challenge as this cohort are often a source of innovation as well as representing the talent pool for the future.

With 23% of employees over 55, there is potential issues relating to knowledge retention and business continuity should these staff, often with years of experience, exit the organisation at short notice. Strategies to address this issue include identifying and training potential successors for business critical jobs. There is also potential to develop a range of strategies to continue to retain mature workers within the Shire (e.g. flexible work arrangements, transition to retirement, etc.).

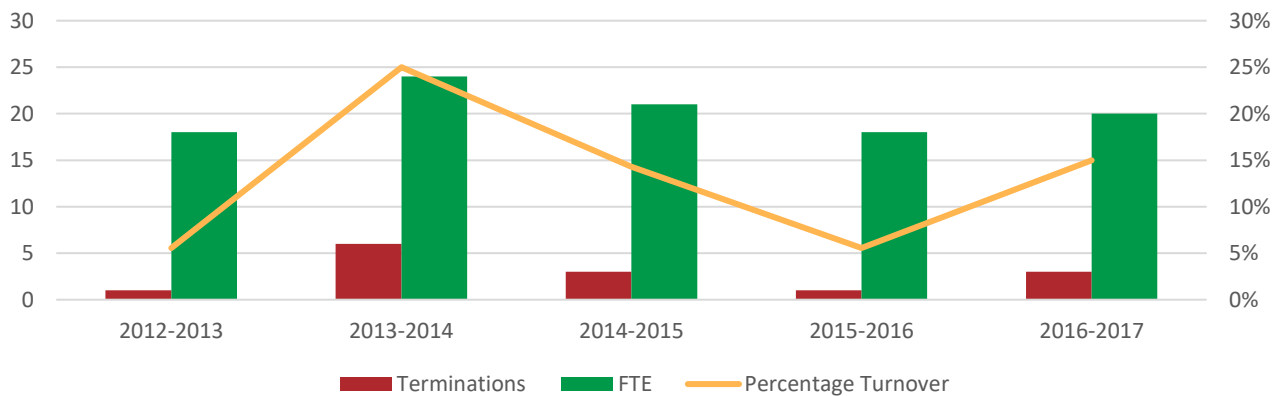
### 3. Shire of Wiluna Analysis (continued)

#### 3.8 Workforce Demographics (continued)

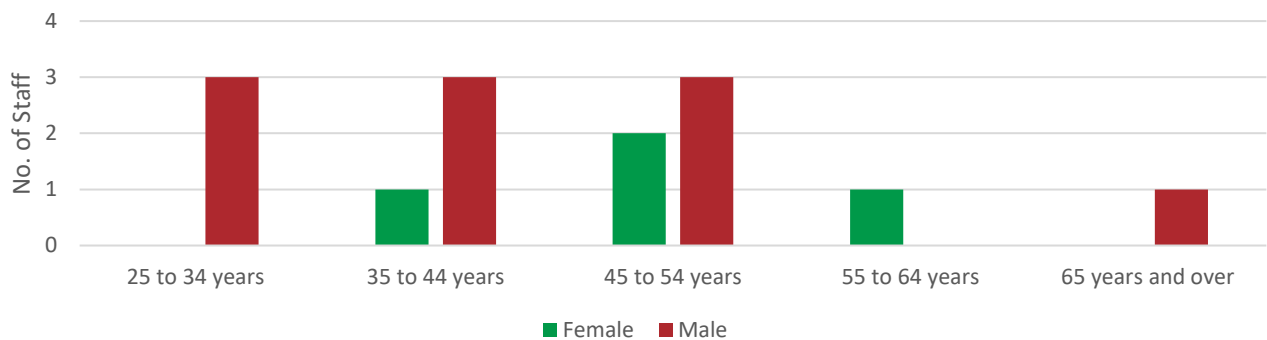
##### Termination Rates

Below are graphs showing the exit rates for the Shire of Wiluna by age and length of service for the period 2012/13 to 2016/17. These need to be considered in the context of the size of the workforce and overall length of service. Over this period the average annual turnover rate is 13%, this does not include fixed term contract and casual employees.

In light of the remote location and size of the workforce this rate is not considered to be of concern. Ongoing monitoring of this rate will assist the organisation with future planning.

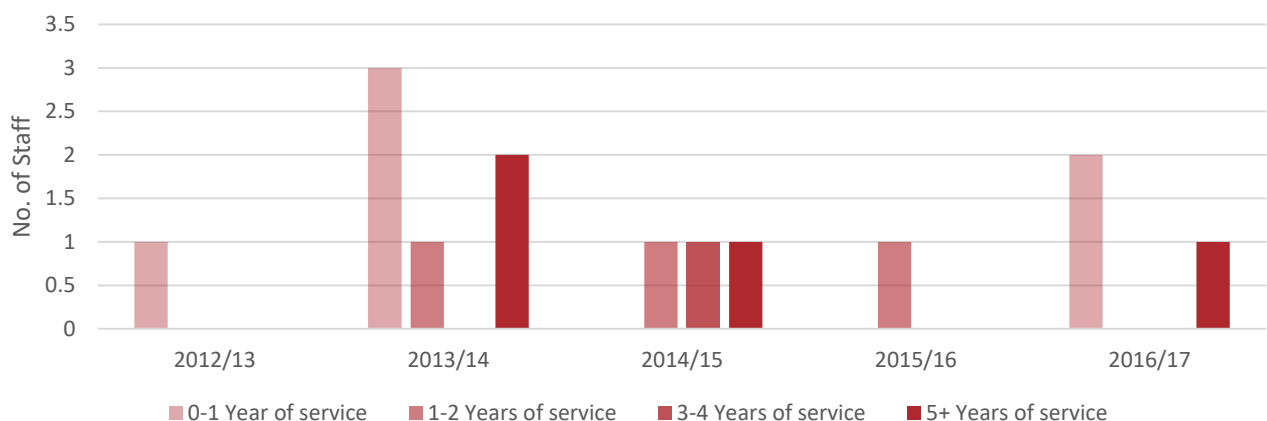


##### Turnover Rate



##### Termination Rates by Age and Gender

##### Termination Rates by Years of Service



## 4. Strategic Community Plan Workforce Implications

### 4.1 Overview

This section addresses:

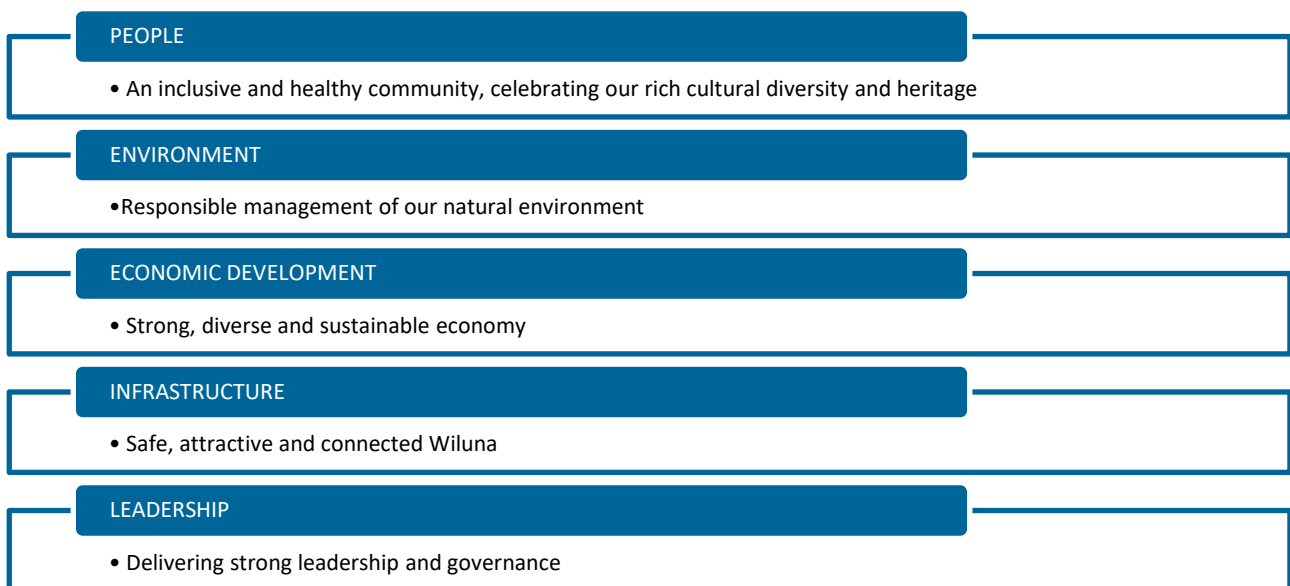
- The Strategic Community Plan and Corporate Business Plan;
- Key risk areas;
- Future workforce demand and requirements; and
- Workforce Supply Demand Analysis.

### 4.2 Strategic Community Plan and Corporate Business Plan

During 2018, the Shire reviewed and updated its ten-year Strategic Community Plan. As an integral part of this review process, the community were consulted and their feedback used to clarify community expectations and guide the strategies detailed in the updated Strategic Community Plan. A summary of priorities over the next four years (generated from the Strategic Community Plan) were incorporated into the Shire's Corporate Business Plan.

The Workforce Plan is part of a broader integrated planning framework aimed at achieving the Shire's Vision as identified in the Strategic Community Plan; 'One proud, inclusive sustainable community welcoming growth and opportunities.'

This Plan is being driven by five key objectives:



There are a range of challenges impacting on the Shire and potential strategic shifts in business operations that may occur that will directly impact the way services are delivered and resourced.

## 4. Strategic Community Plan Workforce Implications (continued)

### 4.3 Redefining Core Business and Methods of Service Delivery

Over a period of years, the Shire has been subject to a considerable increase in the number of core and non-core services it is required to deliver. This increase has occurred through a variety of means including natural growth, higher ratepayer expectations and significant cost shifting to local government. Not only has this placed pressure on current resources to deliver existing services, it further limits the opportunity to focus resources on emerging areas of strategic importance such as community development, economic development and increasing its advocacy and strategic leadership and facilitation role.

As part of the overall planning process, elected members and the executive have redefined the range of core and non-core areas that form the basis of its delivery of its services to its Community. They have also identified core and non-core services that potentially could be:

- Outsourced to an external provider;
- Insourced from other Shires; and
- Open to collaborative opportunities with other Shires to provide services on one another's behalf.

The above strategic issues have significant implications for workforce planning including:

- Reallocation of resources as collaborative, insourcing and outsourcing arrangements are identified and acted upon;
- New or enhanced skill requirements to operate in a more collaborative manner, manage projects and contracts in future insourced or outsourced delivery models; and
- Management of staff during associated change processes.

### 4.4 Key Risk Areas

An analysis of the current workforce identified eight relevant risks areas. These risks have been assessed using the risk based approach as set out in Appendix A. A scoring system was used to determine a risk category of extreme, high, moderate, low or very low.

The risk events are scored according to their likelihood, and consequence and risk mitigation strategic actions have been developed.

The result of the assessment is presented in the table on the following page with the last column being cross referenced to the primary mitigation strategies set out in Section 5.9 of the Plan.

## 4. Strategic Community Plan Workforce Implications (continued)

### 4.5 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category <sup>5</sup>	Cross Ref: Section 5.9 Workforce Strategies and Objectives
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High	2.3.1   3.4.1   4.2.1
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High	1.1.1   1.2.1   4.2.1
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	Moderate	3.4.1   4.2.1
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	Moderate	1.1.1   2.2.1   4.1.1   4.2.1
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	Moderate	2.1.1   2.2.1   2.3.1
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate	1.2.1   1.4.1   1.5.1   3.2.1
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Low	1.3.1   3.1.1   3.2.1
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.4.1   4.1.1   4.2.1

<sup>5</sup> Appendix A – Risk Assessment Methodology



## 5. Strategies to Meet Future Workforce Needs

### 5.1 Workforce Supply Demand Analysis

#### Corporate and Community Services

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations.

The initiatives identified below will have an impact upon the corporate and community services section, in terms of:

- Reviewing internal processes and procedures with the goal of gaining greater transactional efficiencies and strengthening governance practices; and
- Providing strong integrated planning and reporting outcomes and operational advice to the Elected Members and the executive.

Community services are predicted to see a continuation of high demand for services and consideration will need to be given to maintaining current resources in light of this demand.

The staffing resource for executive services remains relatively unchanged over the term of the Plan, with no forecast increases or decreases.

#### Technical Services

Infrastructure services are stable, although of note due to the remote location, attracting and retaining employees in this area is an ongoing challenge. Required resource capacity is forecast to be adequately maintained at current levels.

### 5.2 Workforce Profile

23% of the workforce are over 55 years of age. Whilst this figure is not as high as some local governments, it highlights a significant knowledge leakage risk if mature workers exit or retire.

Relevant workforce strategies to consider include establishing systems to capture and retain corporate knowledge and the establishment of flexible work arrangements to retain older workers.

The relatively small percentage of young employees (i.e. 14% are under 24 years) may limit the Shire's future replacement workforce pool. A lack of young staff can also impact on innovation that comes along with a different perspectives and fresh ideas. Workforce strategies to consider include providing interesting and challenging work, mentoring and accelerated development.

The 25 to 54 year old age groups represent 64% of the workforce which offers a good source of long term talent. However, if there is a significant turnover of staff in this age group, retention issues associated with this group may need to be addressed. Workforces Strategies to be considered include more flexible work arrangements, mid-career development for employees who may have plateaued and the provision of interesting and challenging assignments.

## 5. Strategies to Meet Future Workforce Needs (continued)

### 5.3 Strategic Shifts

There has been a significant shift over the last few years in the delivery of core and non-core business of Local Government, due to federal and state government cost shifting and this is being evidenced within the Shire.

As part of the workforce planning process, the Shire has redefined its core and non-core services.

Whilst the core businesses of the Shire still take precedence as a fundamental service delivery priority, there has been growth in what has been considered non-core services such as community development, economic development and tourism.

These changes bring with them a significant shift in the role of the Shire - a more facilitative, advocacy, project manager role than a “doer” or direct deliverer of services.

This will have significant implications for the Shire in the mid-term. It may result in new or changing job roles, skills and additional allocation of resources to meet some of the changing requirements. Some of the emerging capability requirements will be in areas such as project management, economic development, community development, asset managers and specialized planning.

### 5.4 Service Delivery Models

Along with the business shifts and growth opportunities identified in the Strategic Community Plan, there is a significant need and opportunity for the Shire to analyse how it delivers services to add to efficiency and effectiveness. This may include the review and updating of processes for greater efficiency, automating, considering alternative delivery models and collaborative approaches. This will have significant implications for the corporate and community services area as they will be required to drive these processes. It will also impact on infrastructure services that have a significant number of projects to deliver.

Some of the strategies to be considered include systematically reviewing job roles and functions to gain greater efficiencies and effectiveness, realigning resources and redesigning jobs and delivery structures.

### 5.5 Succession Management

Currently, succession planning is managed by developing multi-skilled employees to ensure in the event of sudden loss of staff, key positions are covered to limit service delivery impact. Some succession gaps are evident and a formal succession management process is not currently active. Permanent on the job training and skills development of young staff is required to cover the succession of senior operational staff.

### 5.6 Developing Young Local Talent

The Shire has a history of sourcing local talent, representing not only a valuable workforce pool but it also contributing to the economic development of the district. Workforce strategies available to promote this aim include providing student work experience opportunities, offering apprenticeships and traineeships and providing scholarships or vacation employment to local students completing advanced study.

### 5.7 Housing and Other Incentives

The Shire currently offers free accommodation for all employees.

## 5. Strategies to Meet Future Workforce Needs (continued)

### 5.8 Performance Outcomes and Measures

The following diagram identifies our strategic objectives and how the Shire intends to assess the effectiveness of the actions.

Diagram: Workforce Plan Performance Measurement



## 5. Strategies to Meet Future Workforce Needs (continued)

### 5.9 Workforce Strategies and Objectives

Four key strategic objectives have been identified to drive the core strategies of the Workforce Plan, these are in the tables following:

<b>Objective: 1. Attracting and selecting the right people</b>									
<b>Attracting and retaining people with the capability and commitment to contribute to the Shire of Wiluna</b>									
<b>Strategic Outcomes</b>	<b>Strategic Actions</b>	<b>Action Outcomes</b>	<b>Projects</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	
									➔
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation	1.1.1 Continue with the current recruitment strategies and identify opportunities to make improvements	Documented review with identified improvements	1.1.1.1 Undertake a review of current recruitment Strategies and Policies to identify improvements		■		■		
1.2 Continue marketing the Shire as an attractive employer	1.2.1 Identify and market the benefits of working for the Shire of Wiluna	Documented review with identified improvements	1.2.1.1 Identify the full list of financial and non-financial rewards and benefits offered to employees	■					
1.3 An appropriate induction and orientation process	1.3.1 Review the current induction and orientation process	Documented review with identified improvements	1.3.1.1 Implement improvements identified in the review process with strategic risk management matrix		■	■			
1.4 Continue to focus on local employment where opportunities exist	1.4.1 Promote the Shire as an employer to the local community and to educational institutions	Identify and source local talent to fill vacant positions where appropriate	1.4.1.1 Communication with education institutions to identify work experience and placement opportunities within the Shire and actively participate in school career planning days	■	■				
1.5 Improved selection outcomes	1.5.1 Review the selection process to ensure people with the right skills sets and most suitable candidate are selected for the future needs and growth of the Shire	Documented review with identified improvements	1.5.1.1 Identify areas for improvement and modify the selection process	■	■	■	■		➔

## 5. Strategies to Meet Future Workforce Needs (continued)

### *Objective: 2. Retaining and engaging our valued workforce*

Building and retaining a highly engaged workforce, committed and connected to our Shire and community.

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2018-19	2019-20	2020-21	2021-22	2022-23
								➔
2.1 Improved skills in day to day leadership	2.1.1. Ensure our managers, supervisors and coordinators continuously provide our people with sufficient job role clarity, work direction, work load management, feedback on performance and support in doing their work	Opportunities for formal training in leadership and management	2.1.1.1 Identify relevant training events in accordance with a training needs analysis (cross reference 3.2)	■	■	■	■	➔
2.2 Formal executive and supervisor meetings	2.2.1 Continue a range of regular meetings between executive and supervisors	Schedule of meetings	2.2.1.1 Develop schedule of meetings	■	■	■	■	➔
2.3 Ongoing communication with the workforce	2.3.1 Foster a value of openness across and between all levels of the Shire	Identify and implement the key communication issues emerging from regular staff communications	2.3.1.1 Work within the executive to identify and implement a range of team building initiatives across the directorates of the Shire	■	■			

## 5. Strategies to Meet Future Workforce Needs (continued)

### *Objective: 3. Building a flexible, innovative and capable workforce*

**Building a flexible, innovative and skilled workforce, committed to continual improvement and able to respond to the evolving and changing needs and growth of our community**

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2018-19	2019-20	2020-21	2021-22	2022-23
								→
3.1 An educational and skills audit	3.1.1 Conduct a comprehensive educational and skills audit (including the recognition of higher learning) with all our staff	A review and assessment of key competencies needed now and in the future to meet the Shire's objectives	3.1.1.1 Undertake an organisational competency analysis		■			
3.2 A training needs analysis	3.2.1 Undertake a training needs analysis and develop an affordable and collaborative training and development plan in conjunction with annual performance reviews	Documented training needs analysis and training plan on individual staff basis	3.2.1.1 Prepare a training needs assessment and schedule and seek proposals from external consultants		■	■	■	→
3.3 The offer of traineeships and workforce experience when opportunities arise	3.3.1 Offer work experience, vacation employment and traineeships when appropriate	Offer traineeships and work experience opportunities	No identifiable project	■				
3.4 Reviewed job descriptions	3.4.1 Conduct ongoing comprehensive reviews of all job descriptions to ensure they provide sufficient flexibility to work across areas and are aligned to emerging needs	Job descriptions reviewed on a regular basis	3.4.1.1 Job descriptions reviews conducted as part of the induction and performance review process	■	■	■	■	→

## 5. Strategies to Meet Future Workforce Needs (continued)

### Objective: 4. A strategic workforce

Ensuring the strategic capability and capacity to position the Shire to meet its strategic objectives through sound workforce analysis, planning and leadership.

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2018-19	2019-20	2020-21	2021-22	2022-23
								➔
4.1 Effective organisational structure	4.1.1 Maintain human resources data	Ongoing maintenance of base human resources data	No identifiable project					
4.2 Recognised critical positions and critical position management	4.2.1 Establish a replacement program for positions nominated as critical	A risk management plan for critical positions	4.2.1.1 Establish a risk management/backup plan for critical positions: <ul style="list-style-type: none"> <li>- Identify critical positions;</li> <li>- assess level of risk;</li> <li>- identify a pool of potential emergency internal/external replacements;</li> <li>- prepare individualised development plan</li> </ul>		■	■		

## 5. Strategies to Meet Future Workforce Needs (continued)

### Key performance indicators

Key performance indicators are listed below.

STRATEGIC WORKFORCE OBJECTIVE	WORKFORCE OUTCOMES	ASSESSMENT	RATIO OR MEASURE
Attracting and selecting the right people	Recruitment	Effectiveness of recruitment processes	Cost of recruitment divided by number of positions filled during the year Average time taken to fill a position across the organisation (days)
Retaining and engaging our valued workforce	Staff turnover	The percentage of employee initiated separation rate	Gross number of staff resignations divided by total staff
	Staff satisfaction	Qualitative survey	Employee survey results compared across periods
	Employee leave	Accrued leave liability	Number of employees with accrued annual leave exceeding 150 hours
			Value of accrued annual leave
			Value of accrued long service leave
			Value of pro-rata long service leave
Building a flexible, innovative and capable workforce	Sick leave	The number of workplace absences due to health related reasons	Number of sick day absences divided by number of available working days
	Training and development	The average level of investment in training	Training expense divided by number of FTE employees
A strategic workforce	Occupational Health and Safety	Frequency and cost of lost time injuries	Total hours lost due to injury divided by number of work hours available
	Data collection	A measurement of the collection and maintenance of data and systems to support decision making	The number of relevant reports provided to the executive during the year



## 6. Monitoring and Evaluation of Outcomes

### 6.1 Evaluation

The ongoing evaluation of the Workforce Plan is required to address the following:

- The progress towards meeting the performance indicator targets; and
- The progress towards meeting strategic actions of the Workforce Plan.

### 6.2 Implementation

Implementation of the Workforce Plan may be impacted by competitive priorities and the need for the application of dedicated resources. For a return to be achieved on the current planning investment, these matters will need to continue to be a focus in the future.

### 6.3 Review

Regular review of the Workforce Plan, particularly the strategies and actions contained in the tables, is required to ensure they are being achieved. The preferred timing is a review at least annually. The Long Term Financial Plan will need to be reviewed annually and its financial impact included in the Corporate Business Plan and Annual Budget.

## 7. Other Matters

### 7.1 References

Reference to the following documents or sources was made during the preparation of the Plan:

Shire of Wiluna Strategic Community Plan 2018-2028;

Shire of Wiluna Draft Corporate Business Plan 2018-2022;

Shire website [www.wiluna.wa.gov.au](http://www.wiluna.wa.gov.au); and

Shire of Wiluna Human Resources data as at March 2018.

### 7.2 Document Management

Version: 2018-2022 | V2.2

Status: Final

Date: 25 July 2018

## Appendix A Risk Assessment Methodology

### PROBABILITY OF OCCURRENCE OR LIKELIHOOD

LIKELIHOOD	DEFINITION	FREQUENCY OF NOTED OCCURRENCES	SCORE
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year.	5
Likely	Occurrence is noticeable or is likely to occur, an opportunity that has been explored and may be achievable.	At least once per year.	4
Possible	Occurs occasionally or may occur, possible opportunity identified.	At least once in 5 years.	3
Unlikely	Occurs infrequently or is not likely to occur, opportunity that is fairly unlikely to happen.	At least once in 10 years.	2
Rare	Only occurs in exceptional circumstances, opportunity that is very unlikely to happen.	Less than once in 20 years.	1

LIKELIHOOD		CONSEQUENCE				
	Score	Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Moderate	High	High	Extreme/Exceptional	Extreme/Exceptional
Likely	4	Moderate	Moderate	High	High	Extreme/Exceptional
Possible	3	Low	Moderate	Moderate	High	High
Unlikely	2	Low	Low	Moderate	Moderate	High
Rare	1	Very Low	Low	Low	Moderate	Moderate

### ACTION REQUIRED

Extreme/Exceptional	Immediate corrective action required
High	Prioritised action required
Moderate	Planned action required
Low	Planned action required
Very Low	Manage by routine procedures

## Appendix A Risk Assessment Methodology (continued)

Area Impacted	Impact	CONSEQUENCE				
		Catastrophic	Major	Moderate	Minor	Insignificant
Service Delivery/ Business Disruption	Loss of service.	Major including several important areas of service and/or a protracted period.	Complete loss of an important service area for a short period.	Major effect to an important service area for a short period, brief impact on multiple areas.	Brief disruption of important service area, Noticeable effect to non-crucial service area,	Negligible impact on the effectiveness of the organisation's processes.
	Improvement to service(s).	Exceptional.	Major.	Moderate.	Minor.	Negligible.
	Disruption in business processes.	Ongoing loss of business systems.	Major.	Moderate.	Minor.	Negligible.
Financial	Loss of assets.	>15% of asset value.	5%-15% of asset value.	2%-5% of asset value.	< 2 of asset value.	Insignificant.
	Impact on annual revenues or costs (Adverse or positive).	> 15% deviation from budget.	5%→15% deviation from budget.	2%→5% deviation from budget.	<2% deviation from budget.	Negligible income and/or savings.
	External Audit issues.	Audit unable to be completed.	Audit qualification on the report and accounts.	Management letter contains significant issues.	Management letter contains minor issues.	Matters discussed with management not reported.
Physical	Level of Incident.	Extreme affecting organisation's survival.	Significant affecting multiple locations.	Localised significant effect on operations.	Localised no effect on operations.	Not notifiable or reportable.
Legislative/ Regulatory/ Policy/ OSH	Regulatory non-compliance.	Criminal.	Major Revenue or cost implications. Individuals at risk of harm.	Minor Revenue or cost implications.		
	Code of Conduct.	Extreme.	Significant.	Breach.	Minor breach.	Little or no impact.
	Personal details compromised/ revealed.	All.	Many.	Some.	Isolated.	An individual's.
	Level of Injury.	Death.	Multiple serious injuries.	Serious injury and /or illness.	First aid or minor lost time injury.	Incident with or without minor injury.

## Appendix A Risk Assessment Methodology (continued)

Area Impacted	Impact	CONSEQUENCE				
		Catastrophic	Major	Moderate	Minor	Insignificant
Performance	Ability to achieve key objectives.	Unable to achieve.	Major impact.	Moderate impact.	Minor impact.	Negligible impact.
	Improvement on the delivery of key strategic objectives.	Exceptional improvement.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.
	Ability to be managed with the current resources.	External resources required.	Impact cannot be managed.	Significant adjustment to resource allocation.	Additional internal management efforts required.	Impact can be managed through routine activities.
	Loss of Infrastructure.	Ongoing loss of critical infrastructure.	Long-term loss of critical infrastructure.	Loss of support infrastructure.	Interruption to support infrastructure.	Negligible interruption to support infrastructure.
Environmental	Environmental harm	Catastrophic long term environmental harm.	Significant long-term environmental harm.	Significant short-term environmental harm.	Minor transient environmental harm.	Negligible transient environmental harm
	Improvement to environment	Exceptional improvement and/or national environment.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.

**Shire OF  
Wiluna**



*One proud, inclusive sustainable community  
welcoming growth and opportunities*

A small inset image showing a colorful mural with the word "YIWARRA" and a central figure.



**Corporate Business Plan 2018 – 2022**

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# Integrated Planning and Reporting Framework

This [Status] Corporate Business Plan 2018 – 2022, together with the Strategic Community Plan 2018 - 2028, is the Shire of Wiluna's Plan for the Future and has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Under *Local Government (Administration) Regulations 1996 Regulation 19DA (3)*, a Corporate Business Plan is to:

- a) set out, consistent with any relevant priorities included in the Strategic Community Plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
- b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
- c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

In the preparation of the annual budget the local government is to have regard to the contents of the Plan for the Future in terms of Section 6.2(2) of the *Local Government Act 1995*.

Development of the Plan has also been influenced by the Department of Local Government and Communities Framework and Guidelines for Integrated Planning and Reporting.

## Strategic Community Plan

The Shire of Wiluna community had a strong involvement and voice in the development of the Strategic Community Plan. Commencing in September 2017, the community were invited to share their vision, aspirations and objectives for the future of the Shire of Wiluna, and the Plan has subsequently been reviewed and updated to reflect the community aspirations.

This information provided a valuable insight into the key issues and aspirations, as held by the local community. Importantly for the Council, these views have helped establish clear priorities and shaped the visions, values, objectives and strategies contained within the Corporate Business Plan 2018-2022. The following four key strategic objectives are defined within the Plan.

- **People:** An inclusive and healthy community, celebrating our rich cultural diversity and heritage;
- **Economic Development:** Strong, diverse and sustainable economy;
- **Environment:** Responsible management of our natural environment;
- **Infrastructure:** Safe, attractive and connected Wiluna; and
- **Leadership:** Deliver strong leadership and governance.





# Integrated Planning and Reporting Framework (continued)

## Corporate Business Plan

Achieving the community's vision and the Shire's strategic objectives requires the development of actions to address each strategy contained within the Strategic Community Plan. Careful operational planning and prioritisation is required to achieve the objectives and desired outcomes due to the limited resources available. This planning process is formalised by the development of our Corporate Business Plan. The Corporate Business Plan then converts the Strategic Community Plan into action through the adoption of an Annual Budget.

Actions requiring funding will only be undertaken once approved within the statutory budget and subject to funding availability. Along with achieving the community aspirations and objectives, the Corporate Business Plan draws on information contained within the following strategic documents.

## Asset Management Plan

The Shire has developed an initial Asset Management Plan for major asset classes in accordance with Council's Asset Management Policy. The Asset Management Plan forms a component of an overall Asset Management Strategy which addresses the Shire's current processes and sets out the steps required to continuously improve the management of Shire controlled assets.

Capital renewal estimates contained within the Asset Management Plan have been included to the extent the financial and workforce resources are available to enable the renewals to occur.

## Workforce Plan

The Workforce Plan provides the workforce management and resource strategies necessary to deliver the objectives, outcomes and strategies of the Shire's Strategic Community Plan.

Workforce issues have been considered during the development of this Corporate Business Plan and the financial impacts of the Plan captured within the Long Term Financial Plan. A combination of workforce and financial constraints has influenced the prioritisation of actions within this Plan.

## Long Term Financial Plan

The Shire of Wiluna is planning for a positive and sustainable future. The Shire seeks to maintain, and where possible, improve service levels into the future while maintaining a healthy financial position.

During the development of this Corporate Business Plan, the Long Term Financial Plan was updated to confirm the financial capability to undertake the planned actions and ensure integration with this Plan. The results of this update are reflected within the Forecast Statement of Funding included within this document.

## Review of Plan

In accordance with statutory requirements, the Corporate Business Plan is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding. The review of this Plan occurred following a major review of the Strategic Community Plan in 2018.

## Forecast Statement of Funding

The following Forecast Statement of Funding (operations) is extracted from the Long Term Financial Plan to provide an indication of the net funding available. The forecast statement should be read in conjunction with the full Long Term Financial Plan and its underlying assumptions and predictions.

	2018-19	2019-20	2020-21	2021-22
	\$	\$	\$	\$
<b>FUNDING FROM OPERATIONAL ACTIVITIES</b>				
<b>Revenues</b>				
Rates	4,766,102	5,206,746	5,665,017	5,891,617
Operating grants, subsidies and contributions	12,862,518	2,919,768	2,978,163	3,037,727
Fees and charges	659,259	672,442	685,887	699,602
Interest earnings	179,835	192,193	159,441	167,809
Other revenue	115,464	117,772	120,125	122,525
	18,583,178	9,108,921	9,608,633	9,919,280
<b>Expenses</b>				
Employee costs	(4,041,550)	(4,122,385)	(4,204,831)	(4,288,922)
Materials and contracts	(11,946,229)	(1,985,147)	(2,024,845)	(2,065,341)
Utility charges (electricity, gas, water etc.)	(246,789)	(251,727)	(256,760)	(261,896)
Depreciation on non-current assets	(2,469,401)	(2,520,708)	(2,570,070)	(2,621,183)
Interest expense	(134,627)	(138,908)	(125,957)	(112,486)
Insurance expense	(202,445)	(206,494)	(210,622)	(214,835)
Other expenditure	(181,345)	(184,971)	(188,670)	(192,443)
	(19,222,386)	(9,410,340)	(9,581,755)	(9,757,106)
	(639,208)	(301,419)	26,878	162,174
<b>Funding Position Adjustments</b>				
Depreciation on non-current assets	2,469,401	2,520,708	2,570,070	2,621,183
<b>Net Funding From Operational Activities</b>	1,830,193	2,219,289	2,596,948	2,783,357
<b>FUNDING FROM CAPITAL ACTIVITIES</b>				
<b>Inflows</b>				
Proceeds on disposal	179,520	79,070	191,016	130,975
Non-operating grants, subsidies and contributions	3,150,000	2,200,000	1,375,000	1,250,000
<b>Outflows</b>				
Purchase of property plant and equipment	(494,700)	(119,646)	(538,032)	(184,013)
Purchase of infrastructure	(5,150,000)	(4,800,000)	(2,952,688)	(3,436,236)
<b>Net Funding From Capital Activities</b>	(2,315,180)	(2,640,576)	(1,924,704)	(2,239,274)
<b>FUNDING FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Transfer from reserves	500,000	1,200,000	0	0
New borrowings	700,000	0	0	0
<b>Outflows</b>				
Transfer to reserves	(1,030,183)	(454,105)	(334,685)	(193,053)
Repayment of past borrowings	(284,830)	(324,608)	(337,559)	(351,030)
<b>Net Funding From Financing Activities</b>	(115,013)	421,287	(672,244)	(544,083)
Estimated Surplus/Deficit July 1 B/Fwd	600,000	0	0	0
<b>Estimated Surplus/Deficit June 30 C/Fwd</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Capital Program

A number of projects are forecast to be undertaken during the life of the Plan, which result in additional capital expenditure. The projects include new, expansion, upgrade and renewal of assets and are detailed in the forecast capital expenditure provided in the Long Term Financial Plan (LTFP).

A number of the projects listed in the LTFP are reliant on external contributions, should these not be received the project may be deferred until adequate funding is available.

Action	Project	2018-19 \$	2019-20 \$	2020-21 \$	2021-22 \$
1.1.1.6	Anti-social behaviour & sense of community projects	100,000			
1.1.1.6	Infrastructure Renewals		50,000	50,000	50,000
2.2.1.3	Picnic Spot/Shade Area/Water/Dump Point			50,000	
2.2.1.3	Caravan Park	2,000,000			
4.1.1.1	Community Art			100,000	
4.1.1.1	Parks, Gardens (Green Space)			150,000	
4.1.1.1	Amphitheatre	100,000			
4.1.1.1	Main Street / Streetscape	700,000	500,000		
4.2.1.1	Plant Replacement	494,700	119,646	538,032	184,013
4.2.1.1	Road Renewals	2,050,000	1,250,000	2,352,688	3,386,236
4.2.1.5	Runway Renewal		2,500,000		
4.2.1.5	Terminal Renewal		500,000		
4.3.1.1	Local Meeting Places			250,000	
4.3.1.1	Water Source (Wiluna)	200,000			
<b>Total</b>		<b>5,644,700</b>	<b>4,919,646</b>	<b>3,490,720</b>	<b>3,620,249</b>



## Service Delivery

The Shire of Wiluna delivers services to its community in line with its vision, values and the five key strategic objectives set out within the Strategic Community Plan. Each of the five objectives has several outcomes the Shire seeks to achieve over the 10+ years of the Strategic Community Plan.

The table below summarises the desired outcomes under each of the five key strategic objectives. Strategies and detailed actions to achieve these outcomes have been developed and are detailed on the following pages.

As the Shire strives to achieve these outcomes, the community will be kept informed of the progress by means of the Annual Report.

### People

*An inclusive and healthy community, celebrating our rich cultural diversity and heritage*

Outcome 1.1	Increased awareness and promotion of Wiluna's cultural, pastoral and industrial heritage and Martu traditions.
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Outcome 1.2	Cultural and community recreational activities for all ages.
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Outcome 1.3	A safe and healthy place to grow and age.
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### Economic Development

*Strong, diverse and sustainable economy*

Outcome 2.1	Sustainable and responsible growth and development.
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Outcome 2.1	Strengthened tourism and local business.
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Outcome 2.1	Opportunities for artists and creative business.
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### Environment

*Responsible management of our natural environment*

Outcome 3.1	A natural environment for the benefit and enjoyment of current and future generations.
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### Infrastructure

*Safe, attractive and connected Wiluna*

Outcome 4.1	Vibrant streetscapes and public spaces.
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Outcome 4.2	Safe streets and places.
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Outcome 4.3	Well managed and maintained buildings and facilities.
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### Leadership

*Deliver strong leadership and governance*

Outcome 5.1	Strong leadership and governance.
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Outcome 5.2	An efficient and effective organisation.
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# People

## *An inclusive and healthy community, celebrating our rich cultural diversity and heritage*

The following tables reflect the future actions to be undertaken for each strategy. The prioritisation of the actions is reflected by a square indicating when the action is planned to be undertaken.

### Outcome 1.1 Increased awareness and promotion of Wiluna's cultural, pastoral and industrial heritage and Martu traditions

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022 →
1.1.1 Promote and support awareness of Wiluna's heritage and culture.	1.1.1.1 Develop the site for the heritage and interpretive centre.	■	■			
	1.1.1.2 Develop a range of exhibits and programs to promote Wiluna's heritage, history and living history, including oral histories as told by residents.	■	■	■	■	→
	1.1.1.3 Collect, preserve and display historical photographs and other artefacts of Wiluna.	■	■	■	■	→
	1.1.1.4 Support Martu cultural business.	■	■	■	■	→
	1.1.1.5 Continued to promote participation in programs and visitors to cultural and heritage sites.	■	■	■	■	→
	1.1.1.6 Provide community infrastructure and services to support Wiluna's heritage, culture and community.	■	■	■	■	→

### Outcome 1.2 Cultural, sport and recreational activities for all ages

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022 →
1.2.1 Develop and continue to foster cultural and recreational activities in the community.	1.2.1.1 Support community participation in arts and cultural program and events.	■	■	■	■	→
	1.2.1.2 Support and facilitate community events.	■	■	■	■	→
1.2.2 Support sport and fitness activities for the community.	1.2.2.1 Deliver a range of recreation and leisure programs.	■	■	■	■	→
	1.2.2.2 Support establishment of community social/sporting club.		■	■	■	

# People

*An inclusive and healthy community, celebrating our rich cultural diversity and heritage*

## Outcome 1.3 A safe and healthy place to grow and age

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022 →
1.3.1 Support the community to address housing issues and access relevant government services.	1.3.1.1 Advocate relevant agencies on behalf of the community to access appropriate services.	■	■	■	■	→
	1.3.1.2 Continue to support and participate with inter-agency group to coordinate government services to the community more effectively.	■	■	■	■	→
1.3.2 Support provision of adequate aged care facilities and health services.	1.3.2.1 Support initiatives for senior residents and aged care facilities within the community.	■	■	■	■	→
	1.3.2.2 Support, lobby for and collaborate with local service providers for appropriate medical and health services.	■	■	■	■	→
1.3.3 Advocated and support emergency management and services.	1.3.3.1 Continue to support provision of emergency services.	■	■	■	■	→
	1.3.3.2 Work with key stakeholders and LEMC to ensure ongoing provision of services.	■	■	■	■	→
1.3.4 Support education and job readiness for local residents.	1.3.4.1 Advocate and work with local education providers to promote job readiness.	■	■	■	■	→
	1.3.4.2 Provide opportunities for local students to participate in work experience programs.	■	■	■	■	→
	1.3.4.3 Support, lobby for and collaborate with local service providers for appropriate early childhood and education services.	■	■	■	■	→

## Measuring our progress

Indicator	Target
Heritage and Interpretive Centre	Centre established and open to public
Cultural and heritage site visitors	Increase in number of visitors
Community activities and events	Maintain   increase number of events



# Economic Development

*Strong, diverse and sustainable economy*

Outcome 2.1 Sustainable and responsible growth and development					
Strategy	Actions	2018-19	2019-20	2020-21	2021-22 →
2.1.1 Lead revitalisation and renewal in Wiluna.	2.1.1.1 Undertake an economic impact study for the effect of mining within the Shire.			■	■
	2.1.1.2 Actively engage with neighbouring local governments, GVROC and Mid-West Development Commission to identify new initiatives for Wiluna and the region.	■	■	■	■ →
	2.1.1.3 Turnover surplus Shire housing stock to stimulate the level of private home ownership and rental market within the Shire.		■		■
	2.1.1.4 Promote Wiluna as a place to live and visit.	■	■	■	■ →
Outcome 2.2 Strengthened tourism and local business					
Strategy	Actions	2018-19	2019-20	2020-21	2021-22 →
2.2.1 Boost tourism planning and initiatives to promote Wiluna as a unique tourist destination.	2.2.1.1 Develop Wiluna tourism strategy.			■	■
	2.2.1.2 Attract and encourage new tourism ventures including coordination with Aboriginal corporations for tourism developments.	■	■	■	■ →
	2.2.1.3 Plan and develop modern caravan park facility to provide short term accommodation.		■	■	■ →
	2.2.1.4 Encourage the development of short term accommodation for tourists and visitors to Wiluna.	■	■	■	■ →
2.2.2 Support local business initiatives in Wiluna.	2.2.2.1 Develop and maintain a local directory listing all commercial operators and contractors in the Shire.	■	■	■	■ →
	2.2.2.2 Encourage local businesses to work together.	■	■	■	■ →
	2.2.2.3 Support the development of local agricultural industry.	■	■	■	■ →
	2.2.2.4 Promote and encourage new local business initiatives.	■	■	■	■ →
Outcome 2.3 Opportunities for artists and creative business					
Strategy	Actions	2018-19	2019-20	2020-21	2021-22 →
2.3.1 Support the development of creative industries in Wiluna.	2.3.1.1 Facilitate opportunities for Tjukurba artists to promote and sell their work.	■	■	■	■ →
	2.3.1.2 Investigate the possible establishment of partnerships between Tjukurba Art Gallery and commercial art dealers.		■	■	
	2.3.1.3 Actively promote Wiluna Tjukurba artists.	■	■	■	■ →

## Measuring our progress

Indicator	Target
Economic Impact Study	Undertaken
Wiluna Tourism Strategy	Developed
Visitor Numbers	Maintain   Increase

# Environment

## Responsible management of our natural environment

Outcome 3.1		A natural environment for the benefit and enjoyment of current and future generations						
Strategy		Actions		2018-19	2019-20	2020-21	2021-22	2022 →
3.1.1	Support initiatives to protect and preserve our natural environment.	3.1.1.1	Collaborate with regional biosecurity group (GNRBA).	■	■	■	■	→
3.1.2	Effective environmental health management.	3.1.2.1	Develop and implement a Strategic Waste Management Plan.		■	■	■	→

### Measuring our progress

Indicator	Target
Strategic Waste Management Plan	Developed and implemented
Collaboration with Regional Biosecurity Group	Ongoing involvement with group





# Infrastructure

*An inclusive and healthy community, celebrating our rich cultural diversity and heritage*

## Outcome 4.1 Vibrant streetscapes and public spaces

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022
4.1.1 Develop and maintain streetscape, parks and gardens.	4.1.1.1 Continue the Wiluna streetscape initiative, encouraging sense of community.	■	■	■	■	➔
	4.1.1.2 Encourage and promote pride in beautification of Wiluna.	■	■	■	■	➔

## Outcome 4.2 Safe streets and places

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022
4.2.1 Effective management and planning of transport infrastructure.	4.2.1.1 Review and implement transport asset management plans within allocated resources.	■	■	■	■	➔
	4.2.1.2 Lobby for the sealing of Goldfields Highway (Wiluna - Meekatharra Section) in its entirety.	■	■	■	■	➔
	4.2.1.3 Lobby for continuation of road funding.	■	■	■	■	➔
	4.2.1.4 Maintain and renew transport assets in accordance with Asset Management Plans.	■	■	■	■	➔
	4.2.1.5 Plan and seek funding for upgrade of Airstrip.		■	■	■	➔

## Outcome 4.3 Well managed and maintained buildings and facilities

Strategy	Actions	2018-19	2019-20	2020-21	2021-22	2022
4.3.1 Maintain Council owned buildings and facilities ensuring high standards of public safety and access.	4.3.1.1 Maintain buildings and community facilities in accordance with asset management plan and allocated resources.	■	■	■	■	➔
	4.3.1.2 Renovate new Shire administration centre to meet operational requirements.	■	■			
	4.3.1.3 Plan for and provide adequate employee accommodation.	■	■	■	■	➔

## Measuring our progress

Indicator	Target
Statutory asset management ratios	Maintain healthy ratios
Infrastructure maintenance and renewal	In line with Budget



# Leadership

*Deliver strong leadership and governance*

Outcome 5.1 Strong leadership and governance					2018-19	2019-20	2020-21	2021-22	2022
Strategy	Actions								→
5.1.1 Provide leadership to the community and staff.	5.1.1.1	Support the CEO and provide strategic direction for service delivery.			■	■	■	■	→
	5.1.1.2	Ongoing communication and engagement with the community.			■	■	■	■	→
	5.1.1.3	Support and encourage community leadership initiatives and a spirit of working together to address challenges and solve problems.			■	■	■	■	→
5.1.2 Advocate on behalf of the community and district.	5.1.2.1	Effectively represent and promote the Shire of Wiluna.			■	■	■	■	→
	5.1.2.2	Collaborate with regional partners, key stakeholders and other relevant organisations.			■	■	■	■	→
5.1.3 Provide strategic leadership and governance.	5.1.3.1	Regular training and development for elected members.			■	■	■	■	→
	5.1.3.2	Ensure delivery, monitoring, evaluation and reporting of strategic planning outcomes.			■	■	■	■	→

Outcome 5.2 An efficient and effective organisation					2018-19	2019-20	2020-21	2021-22	2022
Strategy	Actions								→
5.2.1 Build a culture of continual improvement across the organisation.	5.2.1.1	Develop effective systems / procedures to monitor and improve performance across all aspects of the Shire.			■	■	■	■	→
	5.2.1.2	Review and maintain effective strategic planning.			■	■	■	■	→
	5.2.1.3	Seek high level of legislative compliance and effective internal controls.			■	■	■	■	→
5.2.2 Support individuals and teams to achieve their full potential.	5.2.2.1	Implement appropriate human resource policies and procedures.			■	■	■	■	→
	5.2.2.2	Provide regular team building and social events to recognise achievements.			■	■	■	■	→
	5.2.2.3	Ensure implementation and commitment to workplace health and safety.			■	■	■	■	→
5.2.3 Ensure the Shire staff are customer friendly and responsive to customer needs and expectations.	5.2.3.1	Support staff participation in professional development and training opportunities.			■	■	■	■	→
	5.2.3.2	Provide quality regulatory services.			■	■	■	■	→

## Measuring our progress

Indicator	Target
Elected Members representation	Maintain participation on boards and committees
Strategic Plans and Reports	Maintain currency
Statutory financial ratios	Maintain healthy ratios

## Services and Facilities

Services and facilities provided by the Shire have been linked with the relevant strategies in the Strategic Community Plan in the following table. The table provides a connection between the services and facilities and the desired outcomes and community vision for the Shire of Wiluna.

Services   Facilities   Support	People	Economic Development	Environment	Infrastructure	Leadership
Customer service					5.3.2
Community consultation   engagement					5.1.1
Strategic planning					5.1.3
Town planning					5.1.1   5.3.2
Economic development		2.1.1   2.3.1			
Tjukurba Art Gallery		2.3.1			
Tourism management	1.1.1	2.2.1			
Event management	1.2.1				
Emergency services   fire control	1.3.3				
Ranger services					5.3.2
Natural resource management			3.1.1		
Rubbish kerbside collection				3.1.2	5.3.2
Building control					5.3.2
Health administration   inspection					5.3.2
Parks   gardens   reserves			3.1.1		
Town beautification   landscaping				4.1.1	
Sport   recreation facilities	1.2.2			4.3.1	
Swimming pool	1.2.2			4.3.1	
Council buildings   heritage assets	1.1.1	2.1.1		4.3.1	
Caravan park		2.2.1			
Airport				4.3.1	
Library   library services				4.3.1	
Cemetery management				4.3.1	
Roads infrastructure				4.2.1	
Street lighting				4.1.1	
Public toilets				4.3.1	
Waste management facility			3.1.1		
Medical   health services	1.3.2				
Child care   playgroup	1.3.4				
Youth services	1.2.2   1.3.2				
Aged   disabled services	1.3.2				
Indigenous relations	1.1.1				
Support for volunteers	1.2.2				

# Strategic Risk Management

It is important to consider the external and internal context in which the Shire of Wiluna operates, relative to risk, to understand the environment in which the Shire seeks to achieve its strategic objectives. The factors identified and considered during the preparation of this Plan are:

External Factors	Internal Factors
Increasing community expectations in relation to service levels and service delivery	The objectives and strategies contained in the Council's current Strategic Community Plan
Rapid changes in information technology changing the service delivery environment	The timing and actions contained in the Council's Corporate Business Plan
Increased compliance requirements due to Government Policy and Legislation	Organisational size, structure, activities and location
Cost shifting by Federal and State Governments	Human resourcing levels and staff retention
Reducing external funding for infrastructure and operations	The financial capacity of the Shire
Changes in mining and pastoral practices and the associated social impacts	Allocation of resources to achieve strategic outcomes
Climate change and subsequent response	Maintenance of corporate records

## References and Acknowledgement

Reference to the following documents or sources were made during the preparation of the Corporate Business Plan:

- Shire of Wiluna Draft Strategic Community Plan 2018 – 2028;
- Council website: [www.wiluna.wa.gov.au](http://www.wiluna.wa.gov.au);
- Shire of Wiluna Corporate Business Plan 2014-2018;
- Shire of Wiluna Strategic Resource Plan 2018-2033; and
- Shire of Wiluna Annual Financial Report 2016 – 2017.

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### Disclaimer

This Plan has been prepared for the exclusive use of the Shire of Wiluna.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of the Shire of Wiluna, based on a large number of assumptions, and will be, subject to significant uncertainties and contingencies many, if not all, of which are outside the control of the Shire of Wiluna.

This Plan is supplied in good faith for public information purposes and the Shire accepts no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the Plan.

### Document Management

Version 2018 – 2022 | V2.2

Status Final

Date of Adoption