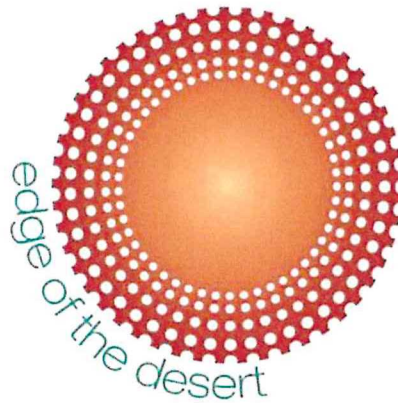


Shire of Wiluna

MINUTES



Ordinary Meeting of Council

Held

Wednesday 8 May 2019

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DISCLAIMER READING

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APPENDICES

APPENDIX 9.2.1.	Financial Report
APPENDIX 9.2.2.	Payments made by Authority
APPENDIX 9.2.3.	Investment Report
APPENDIX 9.2.4.	Differential Rates – 2019-2020
APPENDIX 9.4.1.	NAHS Planning Application and Plans
APPENDIX 9.5.1.	Audit Committee meeting minutes

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

The Chairperson declared the meeting open at 9.24am and welcomed Councillors, visitors and staff.

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

Nil

b) New Questions

Nil

3. Record of Attendance

Cr Jim Quadrio President
Cr Peter Grundy
Cr Graham Harris
Cr Lena Long
Cr Norma Ward

In Attendance:

Colin Bastow Chief Executive Officer
Katrina Boylan Executive Assistant

Tony Golver District Inspector WA Police (left the meeting at 10.45am)

Stephen Donaldson OIC Wiluna Police (left the meeting at 10.45am)

a) Apologies and Leave of Absence Previously Approved

Cr Stacey Petterson Deputy President
Cr Caroline Thomas

b) Applications for Leave of Absence

Nil

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

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Cr Peter Grundy	12.2.1.	Leassee	Direct

ii. Proximity Interest Local Government Act Section 5.60B

Nil

iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct

Nil

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4. Petitions and Deputations

District Inspector Tony Golver and Sergeant Stephen Donaldson gave a presentation to Council on ways to support Indigenous youth to stop them offending and what could be done in the town. This was followed by a general discussion on other matters that Council had raised previously in relation to unlicensed vehicles and it was suggested that the Sergeant visit the Crossing with Cr Long and talk to some of the elders there.

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

That the Minutes of the Ordinary Meeting held on 27 March 2019 be accepted as a true record of the meeting.

CARRIED 5/0**Resolution 05219****6. Status Report**

Nil

7. Announcements by the person presiding without discussion

Nil

8. Matters for which meeting may be closed

12.2.1. Lease – Industrial Shed at 24 Woodley Street

12.3.1. Organisational Structure 2019

9. Reports of Officers and Committees**9.1. Executive Manager Technical Services**

Nil

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9.2. Deputy Chief Executive Officer

9.2.1. Financial Activity Report – March 2019

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	12 April 2019
Date of Meeting:	24 April 2019
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the financial activity report for the period ending 31 March 2019.

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 March 2019 is attached to this agenda as Appendix 9.2.1.

Comment

The net current assets as at 31 March were \$13,335,248. The Statement of Financial Position details the composition of this surplus.

Note 6 shows outstanding sundry debtors totalling \$3,124,608. Last month these were grossly understated because we apparently hadn't been raising and submitting invoices to Main Roads WA in respect of WANDRRA claims. This matter has now been rectified so far is the amount is concerned but the age profile of the debtors' ledger has been skewed because, although the claims are months old in some cases, the invoices were not raised until March.

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.

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Strategic Implications

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

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

That the financial reports (including the Statement of Financial Activity) for the period ended 31 March 2019 be received and noted.

CARRIED 5/0**Resolution 053/19****9.2.2. Accounts Paid by Delegated Authority – March 2019**

Reporting Officer: Warren Olsen – Deputy CEO

Date of Report: 4 April 2019

Date of Meeting: 24 April 2019

Disclosure of Interest: Nil

Purpose

The purpose of this report is to present the list of accounts paid by delegated authority of the Chief Executive Officer during March 2019.

Background

The list of accounts paid during the period 1 March to 31 March 2019 is attached to this agenda as Appendix 9.2.2.

Comment

Payments in March were approximately \$1,448,200 and included a few large payments to contractors engaged in flood damage repair works

Consultation

Nil

Statutory Environment

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

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

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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 9.2.2.*****MOVED CR HARRIS****SECONDED CR QUADRIO**

That the list of accounts paid by authority for the period 1 March 2019 to 31 March 2019, totalling \$1,448,199.68, be received and noted.

CARRIED 5/0**Resolution 054/19****9.2.3. Financial Investments – March 2019**

Reporting Officer: Warren Olsen – Deputy CEO
Date of Report: 5 April 2019
Date of Meeting: 24 April 2019
Disclosure of Interest: Nil

Purpose

The purpose of this report is to present to the Council information regarding the financial investments as at 31 March 2019.

Background

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

The investments of both reserve accounts and non-reserve municipal funds as at 31 March 2019 are presented as Appendix 9.2.3.

DISCLAIMER READING

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Comment

Reserve Account Funds: One term deposit from the Reserve Account investment pool matured during March paying interest of \$10,234.

This interest has been distributed among the reserve accounts (except for the unspent grants reserve account) proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are mostly for terms exceeding 90 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

Our new Reserve Cash Deposit Account at Commonwealth Bank pays interest of 1.45%pa on "at call" funds compared to 1.10% that we were getting at ANZ Bank, but the actual payments are made quarterly. There was no interest payment on this account during March.

Non-Reserve Municipal Funds: The funds are currently deposited in three "call deposit" accounts which yield higher interest than the normal chequing account, and in three term deposits.

Our new Reserve Cash Deposit Account at Commonwealth Bank pays interest of 1.45%pa on "at call" funds compared to 1.10% that we were getting at ANZ Bank, but the actual payments are made quarterly. There was no interest payment on this account during March.

For cashflow reasons, our non-reserve term deposits are currently for 60-day to 90-day ranges. This requires foregoing the higher yields available on longer-term investments but makes the cash-flow projections easier (because they are shorter).

During the month of March, our non-reserve call deposits earned interest totalling about \$1,619.

Two non-reserve call deposits matured during the month paying combined interest of approximately \$9,392, bringing the total interest earned on non-reserve municipal funds for the month of March to approximately \$11,011.

Total non-reserve municipal fund investments as at the end of March stood at \$4,685,019 (down from \$5,293,487 at the end of February). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

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 –

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- 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 March 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 February, and Chart 2 shows the distribution of investments on 31 March.

Chart 1

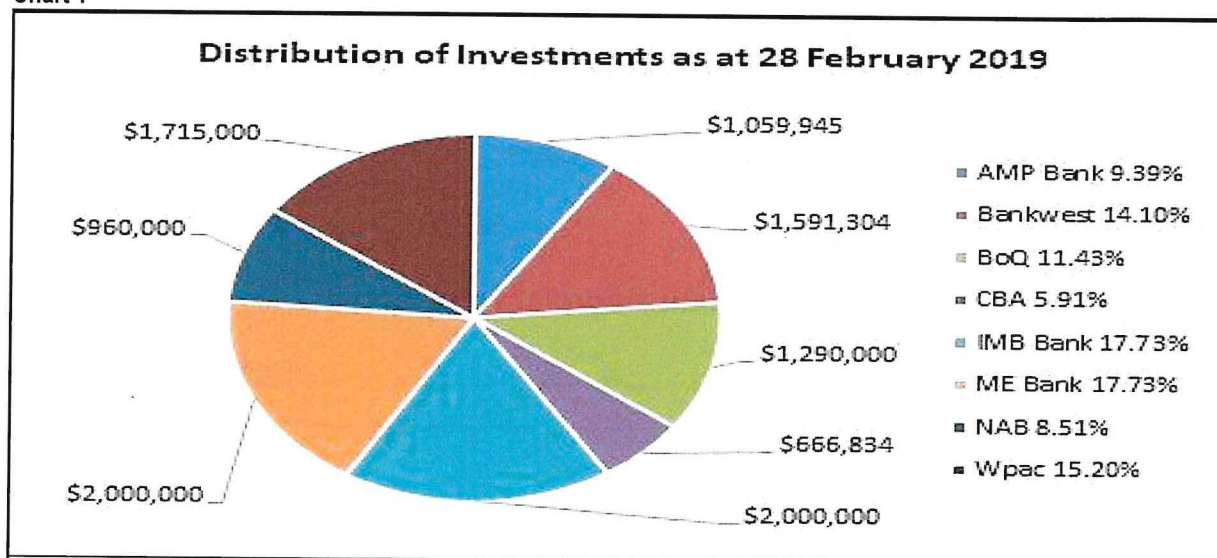
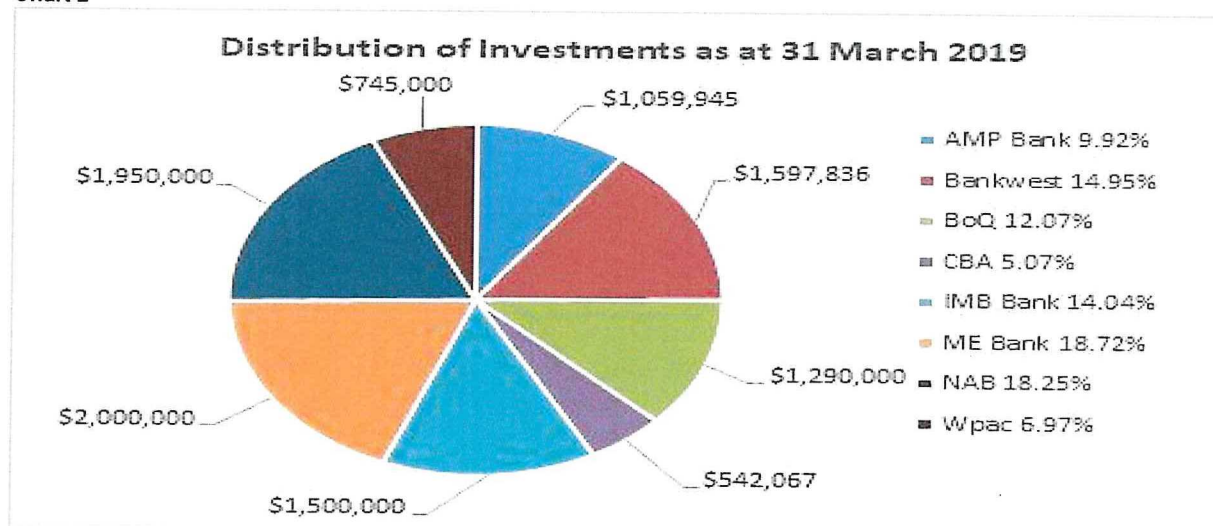


Chart 2



DISCLAIMER READING

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As can be seen, our investments at the end of March are spread among 8 banks, and our exposure to any one institution is limited to \$2M or 18.72%.

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 9.2.3.*****MOVED CR WARD****SECONDED CR HARRIS****That the report be received and the information be noted.****CARRIED 5/0****Resolution 055/19**

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9.2.4. 2019-20 Differential Rates

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	7 April 2019
Date of Meeting:	24 April 2019
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider and endorse for advertising the proposed differential rates-in-the-dollar and minimum payments for the 2019-20 rating year. This is not the same as setting the rates – that must be done later after the budget has been prepared and the Council is adopting the 2019-2020 Annual Budget.

The purpose of this report is to advance the budget process in compliance with section 6.36 of the Local Government Act 1995 by giving the required notice of the intention to impose differential rates.

Background

The Council has adopted differential rating since the 2014-15 financial year when it was first introduced and was carried on in 2015-2016, 2016-2017, 2017-18 and 2018-2019. This form of rating has worked well and it is intended that this continues into 2019-2020.

Local Government Act

When applying differential rating, there are certain requirements of the Local Government Act 1995 to which the Shire must comply.

Two key requirements:

1. The highest rate-in-the-dollar for a particular rating type (UV or GRV) cannot be more than twice the lowest rate-in-dollar for a differential category of the same rating type; and
2. No more than 50% of properties in a differential rating category can be on a minimum rate.

However, the Act allows a local government to apply to the Minister to set rates outside of these parameters if there is an appropriate reason for doing so.

The Local Government Act also requires that a local government advertise its intended/proposed differential rates-in-the-dollar and minimum rates and provide a 21 day period for submissions from the public. That is why it is important to seek the Council's approval in April to advertise proposed differential rates so that the budget can be adopted as soon as possible in the new financial year.

At the end of the submission period, any submissions received are to be considered by the Council and the Council must then:

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1. Consider the submissions and make changes to the proposed rates-in-the-dollar and minimums; or
2. Consider the submissions but make no changes.

If the Council wishes to make changes, there is no need for a second advertising period.

Alternatively, if there are no submissions at end of 21 day period (or the Council chooses not to change the proposed rates based on those submissions), those rates-in-the-dollar and minimums can be used as the basis for setting and adopting the 2019-20 budget; however, the Council is also able to adopt the Budget with rates-in-the-dollar and minimum rates that are different from the advertised ones, as long as its reasons are noted within the budget document.

Comment

For the purpose of modelling rates to be advertised in accordance with the requirements of section 6.36 of the Act, we have:

- Calculated a rate increase of 4% for GRV categories and for the UV Rural/Pastoral rating category, which is in line with the Shire's Long-Term Financial Plan that was adopted by the Council on 26 September 2018.
- Calculated a common rate for the UV Mining and UV Exploration and UV Exploration and Prospecting categories which would achieve:
 - Parity between the two rates
 - A 4% increase in yield based on 2018/2019 values

The consequence of the change in the proposed UV Mining and UV Exploration and Prospecting rate will be:

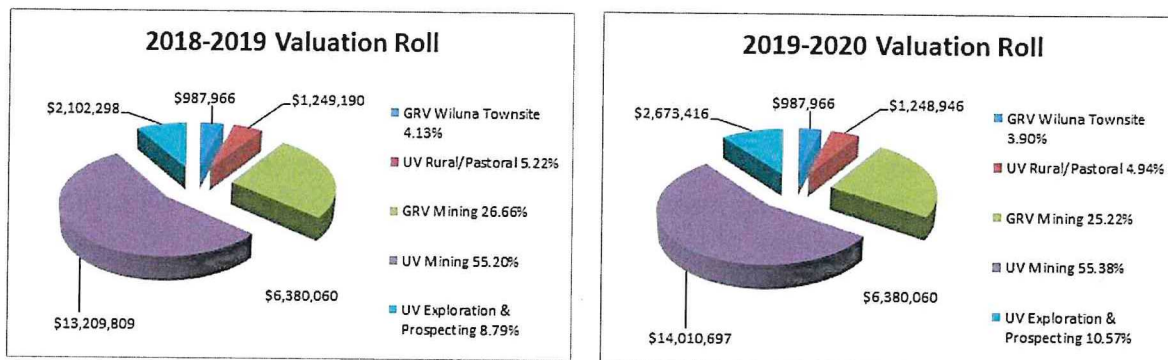
- An increase in UV Mining Rates of 7.56%
- A decrease in UV Exploration & Prospecting Rates of 14.16%

For the past few years, the UV Exploration and Prospecting rate has been considerably higher than the UV Mining rate which has been seen as anomalous (albeit these rates have been moving toward parity). At the recent Councillor pre-budget workshop, there was a desire expressed to achieve parity between these two categories in 2019/20 if possible – this is why we have modelled on that basis. And 2019/2020 will be a good year to aim for parity due to an expansion of those two categories as a proportion of the Shire's valuation roll.

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For the purpose of modelling the new rate, 2018/2019 is the appropriate base year because the proposed 4% increase in the rate for the other categories will also be based on 2018/2019.

There are a number of other matters that need to be considered in setting the rates:

- The Shire's budgetary requirements as disclosed in the rate-setting statement for 2019/2020 (which has not yet been prepared).
- Whether to grant any discounts, waivers or concessions.
- Diverse matters that may be raised in submissions on the proposed differential rates.

But these are not issues for the April Council meeting; the immediate task is to approve the proposed rates (and the objectives and reasons for differential rating) so that we can initiate the statutory process.

Proposed 2019/20 Differential Rates

The proposed differential rates for 2019-2020 (and the objects and reasons therefor) are set out in Appendix 9.2.4.

The proposed rates and the proposed minimum payments for each category are set out in the column which is coloured pale yellow.

The pinkish cells demonstrate compliance with the parameters for differential rating set out in subsections 6.33 (3) and 6.35 (4) of the Act:

- The highest proposed GRV rate does not exceed 20.4537 cents in the dollar
- The highest proposed UV rate does not exceed 27.5681 cents in the dollar
- There is no rating category in which the proportion of properties on the minimum payment exceeds 50%.

Consequently, the proposed rates can be set by the Council without an application for Ministerial approval.

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Objectives and Reasons

The overall objective for differential general rating is an attempt to ensure revenue is collected on an equitable basis, enabling the Shire to provide facilities, infrastructure and services to the entire community.

For the past 2 years, we have set-out very long-winded explanations that were probably excessive, largely because of a call that the CEO received claiming that the reasons and objectives in Shire of Wiluna budgets before 2017/18 were not sufficient to comply with the legislation.

A recent review of the "Objects and Reasons" set out in the Annual Budgets of a few other local governments has convinced us that it isn't necessary to present almost 3,000 words of hard reading in order to comply with the legislation (the Shire of Wiluna's 2018/19 "Objects and Reasons" document was 2,983 words).

We have therefore reverted to setting out the "Objects and Reasons" simply and in tabular form, which was the style here in Wiluna prior to 2017. The objects and reasons are also set out in Appendix 9.2.4.

Consultation

Councillors

Colin Bastow, CEO

Statutory Environment

Part 6, Division 6, Local Government Act 1995.

Risk Assessment

There is no risk in following this correct statutory process.

Policy Implications

None identified.

Financial Implications

Broadly speaking, the proposed rating yield is what the Council will use to balance the shortfall between income and expenditure in the 2019-20 Budget.

The rating yield is predicted to increase as a consequence of adopting the proposed rates. The full financial implications cannot be assessed until the 2019-20 budget has been completed and we have assessed the rate-setting statement.

Strategic Implications

It is essential that the Shire makes a reasonable rating effort in order to adequately fund its operations and the reasonable aspirations of the community.

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Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.2.4.****MOVED CR GRUNDY****SECONDED CR HARRIS****That:**

1. The following differential rating categories, rates-in-dollar and minimum rates be endorsed for advertising as the 2019-20 Notice of Intention to levy differential rates:

RATE CATEGORY**Non-minimum****Rate/\$ (c)**

GRV Wiluna Townsite	10.2268
GRV Mining	20.2213
UV Rural/Pastoral	13.7841
UV Mining	21.4345
UV Exploration & Prospecting	21.4345

Minimum**Minimum
Rates**

	\$
GRV Wiluna Townsite	490
GRV Mining	370
UV Rural/Pastoral	370
UV Mining	370
UV Exploration & Prospecting	370

2. The objects and reasons set out in Appendix 9.2.4 of the agenda be cited as the objectives and reasons for the proposed differential rating structure.

CARRIED 5/0**Resolution 056/19****DISCLAIMER READING**

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9.3. Chief Executive Officer

Nil

9.4. Principal EHO & Building Surveyor**9.4.1. Development Application Lot 5001 Scotia Street**

Reporting Officer:	Dave Hadden, Principal EHO & Building Surveyor
Date of Report:	1 April 2019
Date of Meeting:	24 April 2019
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to consider a development application from Ngangganawili Aboriginal Health Service seeking approval to place three new workers accommodation two bedroom modular units at the rear of existing accommodation on Lot 5001 Scotia Street Wiluna. The Wiluna Health Service propose to place one unit onsite later this year with the other two units to be completed when funding is approved.

Background

Lot 5001 Scotia Street Wiluna is currently zoned Public Purpose from which the Ngangganawili Aboriginal Health Service provide services locally from the Medical Centre located on the site.

Comment

The provision of three new two bedroom modular accommodation units (as indicated in Appendix 9.4.1.) for staff housing onsite is a continuation/improvement of the existing use on site and complies with Section 4.5.2, Special Use Zone under Councils Shire of Wiluna Town Planning Scheme No 2.

Consultation

Nil

Statutory Environment

Shire of Wiluna Town Planning Scheme No 2.

Policy Implications

There are no policy implications created through the recommendation in this report.

Financial Implications

There are no financial implications created through the recommendation in this report.

Strategic Implications

There will be no Strategic Implications.

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Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.4.1.****MOVED CR HARRIS****SECONDED CR GRUNDY****For Council to:**

- 1. Approve the Development Application from Ngangganawili Aboriginal Health Service to develop three new two bedroom modular accommodation units on Lot 5001 (44) Scotia Street Wiluna, and**
- 2. Request staff to advise the Ngangganawili Aboriginal Health Service of this approval while also advising that the Planning Approval does not replace the need to apply for a building permit for the three accommodation units prior to placement on site.**

CARRIED 5/0**Resolution 056/19****MOVED CR****SECONDED CR****CARRIED.../...****9.5. Committee Reports****9.5.1. Audit Committee****Officer Recommendation & Council Decision****Item 9.5.1.****MOVED CR GRUNDY****SECONDED CR WARD**

That the report of the Audit Committee meeting held on 27 March 2019 (attached as Appendix 9.5.1.) be received.

CARRIED 5/0**Resolution 058/19****10. Elected Members Motion of Which Previous Notice Has Been Given****Nil****11. Urgent Business Approved by the Person Presiding or by Decision of Council****Nil****12. Matters Behind Closed Doors**

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Officer Recommendation & Council Decision**Item 12****MOVED CR HARRIS****SECONDED CR WARD**

Procedural recommendation that the meeting is closed to the public, pursuant to S5.23 (2) subparagraphs (b) and (c) to consider Confidential Item 12.2.1. which contains information about the personal affairs of a person; a contract which may be entered into and S5.23 (2) subparagraph (a) to consider Confidential Item 12.3.1. which has a matter affecting an employee or employees.

CARRIED 5/0**Resolution 059/19**

Cr Grundy declared a financial interest and left the meeting at 11.15am

DISCLAIMER READING

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

12.2.1. Lease – Industrial Shed at 24 Woodley Street**Officer Recommendation & Council Decision****Item 12.1.****MOVED CR HARRIS****SECONDED CR WARD****That:**

1. A lease be offered to Riloch Pty Ltd of the property at 24 Woodley Street, Wiluna, subject to the following terms and conditions:
 - a) The rent shall be \$4,160.00 per annum (plus GST) with annual CPI adjustments.
 - b) The rent will commence on 1 July 2019
 - c) The lessee shall pay outgoings on the property, commencing on 1 May 2019.
 - d) The initial term of the lease shall expire on 01 November 2020.
 - e) The lessee shall have two rights of renewal:
 - from 02 November 2020 to 01 November 2023, and
 - from 02 November 2023 to 01 November 2026.
 - f) The uses of the property shall be:
 - TOLL Ipec Goods inwards and outwards;
 - Freight management and storage;
 - Bridgestone tyre fitting and supply;
 - Kleen-heat gas supply and storage;
 - Rural industry supplies (Landmark agency);
 - Nursery and garden supplies;
 - Recycling depot;
 - Caretaker's residence.
 - g) The lessee must obtain building and planning approvals as required.
 - h) The lessee is responsible for the cost of preparing and registering the lease agreement.
2. The CEO be delegated authority with power to act to finalise the other provisions of the lease.
3. The CEO be authorised to execute the completed lease agreement on behalf of the Shire of Wiluna in accordance with the general authority established by resolution no. 170/17 of 25 October 2017.

CARRIED 4/0 by Absolute Majority**Resolution 060/19***Cr Grundy returned to the meeting at 11.26am*

DISCLAIMER READING

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12.3.1. Organisational Structure 2019

Officer Recommendation

MOVED CR**SECONDED CR****For Council to:**

1. Endorse the Attached Organisational Structure.
2. Create the following positions:
 - 2 x Roads and Other Infrastructure Crew,
 - 1 x General Maintenance Crew,
 - 1 x Project Officer.
3. Make redundant the following positions:
 - Works Coordinator,
 - Leading Hand,
4. Approve the CEO to recruit and employee the second Road Crew staff member.

Council Decision	Item 12.3.1.
MOVED CR HARRIS	SECONDED CR LONG
For Council to:	
<ol style="list-style-type: none">1. Create the following positions:<ul style="list-style-type: none">• 2 x Roads and Other Infrastructure Crew,• 1 x General Maintenance Crew,2. Make redundant the following positions:<ul style="list-style-type: none">• Works Coordinator,• Leading Hand,4. Approve the CEO to recruit and employee the second Road Crew staff member.5.	
<u>CARRIED 5/0</u>	Resolution 061/19

Reason for Change: Council wanted more time to discuss the Organisational Structure and positions.

DISCLAIMER READING

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

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

Officer Recommendation & Council Decision

MOVED CR HARRIS

SECONDED CR WARD

That the meeting be re-opened to the public.

CARRIED 5/0

Resolution 062/19

13. Closure

There being no further business the Chairperson closed the meeting at 11.57am.

These minutes were confirmed at the Ordinary Meeting of Council on the 22 May 2019

Signed _____

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

Date: _____

DISCLAIMER READING

Resolutions are not considered final until the minutes of the meeting are confirmed. Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.



SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WILUNA

Compilation Report

For the Period Ended 31 March 2019

Report Purpose

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

Overview

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

No matters of significance are noted.

Statement of Financial Activity by reporting program

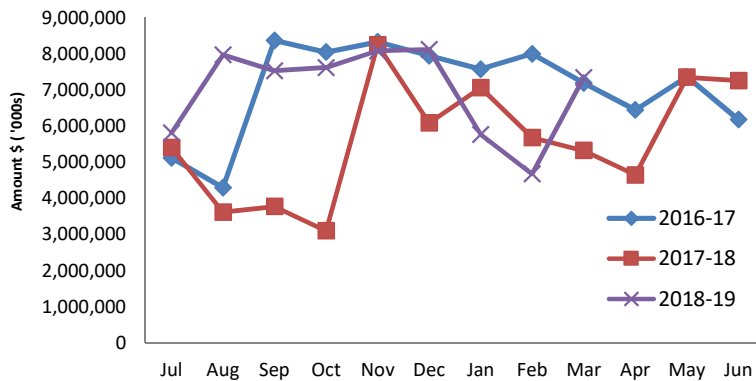
Is presented on page 5 and shows a surplus as at 31 March 2019 of \$7,349,784.

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

SHIRE OF WILUNA

Monthly Summary Information
For the Period Ended 31 March 2019

Liquidity Over the Year (Refer Note 3)



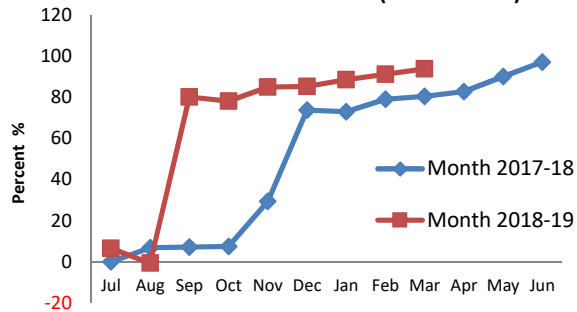
Cash and Cash Equivalents as at period end

Unrestricted	\$	4,749,092
Restricted	\$	5,999,829
	\$	10,748,922

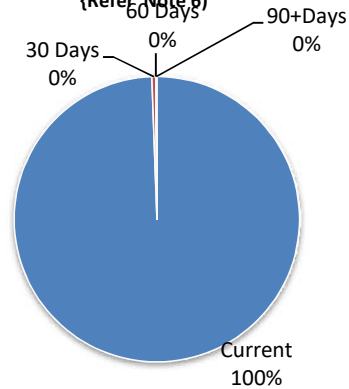
Receivables

Rates	\$	314,363
Other	\$	3,124,608
	\$	3,438,971

Rates Receivable (Refer Note 6)

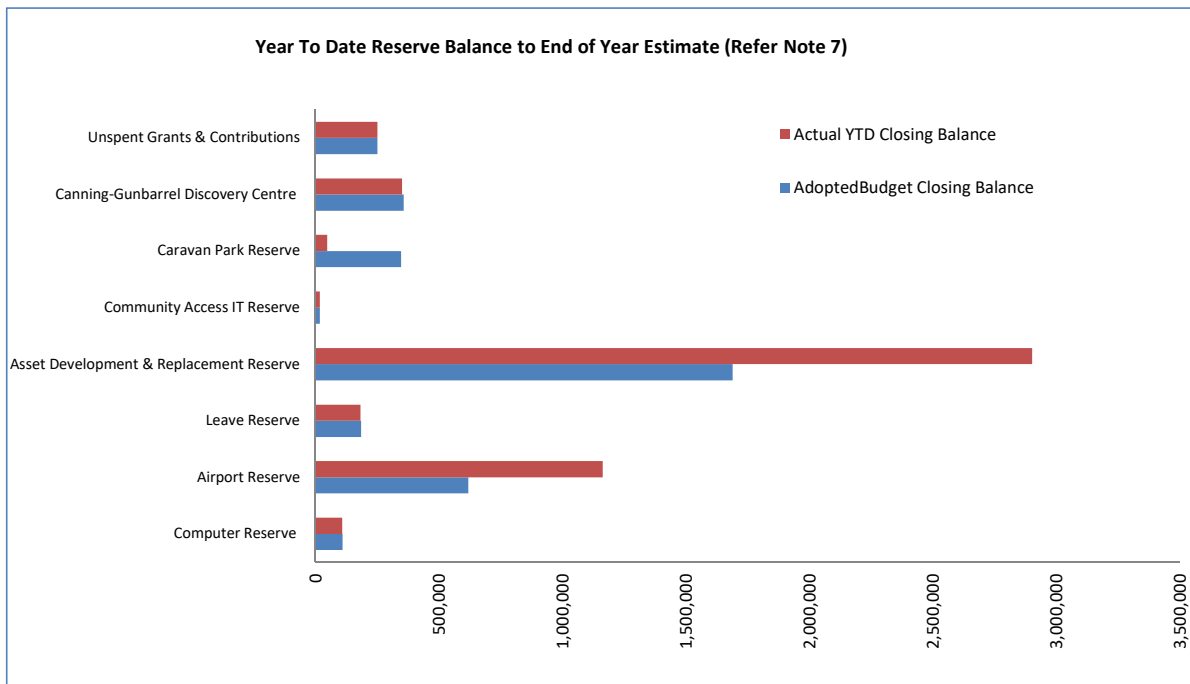


**Account Receivable Ageing (non-rates)
(Refer Note 6)**



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 March 2019



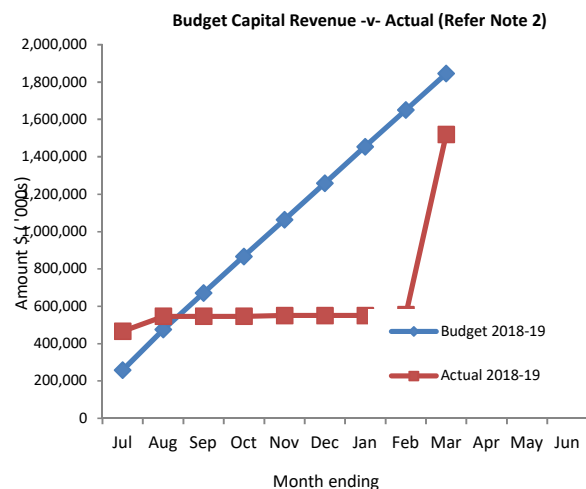
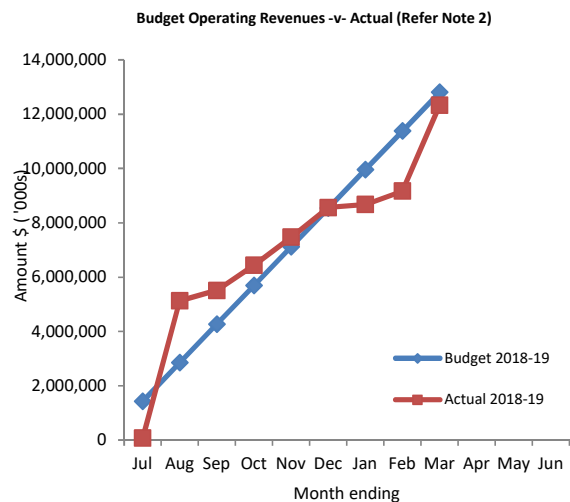
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WILUNA

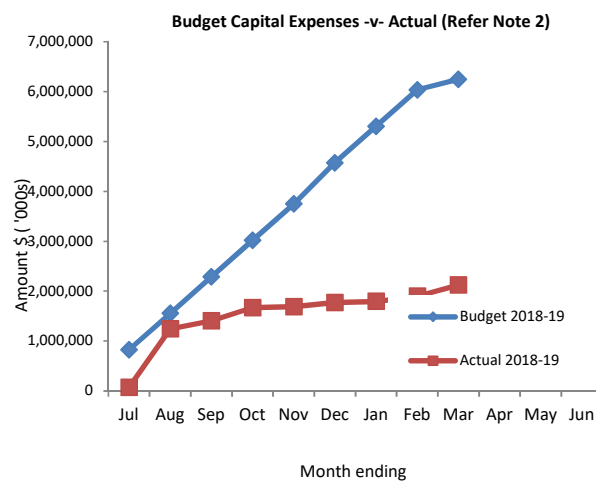
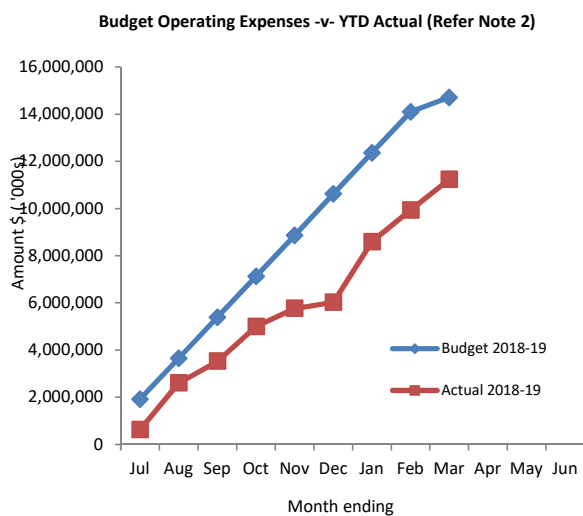
Monthly Summary Information

For the Period Ended 31 March 2019

Revenues



Expenditure



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2019

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Governance		20,971	14,002	3,200	(10,802)	-77%
General Purpose Funding - Rates	9	4,731,751	3,548,772	5,009,156	1,460,384	41%
General Purpose Funding - Other		1,429,588	1,072,143	1,192,660	120,517	11%
Law, Order and Public Safety		16,120	12,078	9,893	(2,185)	-18%
Health		200	144	0	(144)	-100%
Education and Welfare		0	0	0	0	
Housing		4,500	3,375	24,365	20,990	622%
Community Amenities		80,260	60,174	81,351	21,177	35%
Recreation and Culture		197,950	148,410	231,993	83,583	56%
Transport		10,516,290	7,887,213	5,709,098	(2,178,115)	-28%
Economic Services		45,500	34,110	15,260	(18,850)	-55%
Other Property and Services		35,220	26,397	44,999	18,602	70%
Total Operating Revenue		17,078,350	12,806,818	12,321,977	(484,841)	
Operating Expense						
Governance		(2,144,522)	(1,611,092)	(1,221,496)	389,596	24%
General Purpose Funding		(371,231)	(278,397)	(233,260)	45,137	16%
Law, Order and Public Safety		(206,753)	(155,050)	(78,316)	76,734	49%
Health		(82,611)	(61,929)	(39,637)	22,292	36%
Education and Welfare		(59,476)	(44,586)	(50,776)	(6,190)	-14%
Housing		(543,536)	(410,298)	(111,237)	299,061	73%
Community Amenities		(648,457)	(491,356)	(379,133)	112,223	23%
Recreation and Culture		(2,190,004)	(1,648,889)	(1,215,952)	432,937	26%
Transport		(12,722,739)	(9,559,461)	(7,694,647)	1,864,814	20%
Economic Services		(536,766)	(402,686)	(231,607)	171,079	42%
Other Property and Services		(31,324)	(48,864)	20,611	69,475	142%
Total Operating Expenditure		(19,537,419)	(14,712,608)	(11,235,451)	3,477,157	
Funding Balance Adjustments						
Add back Depreciation		2,792,300	755,361	886,749	131,388	17%
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	
Net Cash from Operations		391,177	(1,092,483)	1,970,075	3,062,558	
Capital Revenues						
Grants, Subsidies and Contributions	11	2,350,882	1,763,136	1,435,156	(327,980)	-19%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
Total Capital Revenues		2,670,882	1,846,318	1,518,338	(327,980)	
Capital Expenses						
Land and Buildings	13	(1,808,796)	(1,405,881)	(1,309,527)	96,354	7%
Infrastructure - Roads	13	(2,809,668)	(2,069,721)	(149,685)	1,920,036	93%
Infrastructure - Others	13	(2,251,236)	(1,709,550)	(238,768)	1,470,782	86%
Infrastructure - Airport	13	(895,554)	(253,719)	(45,259)	208,460	82%
Plant and Equipment	13	(921,065)	(630,755)	(218,666)	412,089	65%
Furniture and Equipment	13	(368,229)	(178,128)	(161,276)	16,852	9%
Work in Progress	13	0	0	0	0	
Total Capital Expenditure		(9,054,548)	(6,247,754)	(2,123,181)	4,124,573	
Net Cash from Capital Activities		(6,383,666)	(4,401,436)	(604,843)	3,796,593	
Financing						
Repayment of Debentures	10	(264,746)	(239,465)	(239,465)	0	0%
Proceeds from new debentures	10	650,000	650,000	650,000	0	0%
Transfers to cash backed reserves (restricted assets)	7	(860,551)	(105,609)	(105,609)	0	0%
Transfers from cash backed reserves (restricted assets)	7	2,287,709	0	0	0	
Net Cash from Financing Activities		1,812,412	304,926	304,926	0	
Net Operations, Capital and Financing		(4,180,077)	(5,188,994)	1,670,157	6,859,151	
Opening Funding Surplus(Deficit)	3	5,749,027	5,749,027	5,679,628	(69,399)	-1%
Closing Funding Surplus(Deficit)	3	1,568,950	560,033	7,349,784	6,789,751	

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

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

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2019

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues						
Rates	9	\$ 4,731,751	\$ 3,548,772	\$ 5,009,156	\$ 1,460,384	% 41%
Operating Grants, Subsidies and Contributions	11	11,443,699	8,582,751	6,679,615	(1,903,136)	-22%
Fees and Charges		606,280	454,617	322,588	(132,029)	-29%
Interest Earnings		245,850	184,365	206,596	22,231	12%
Other Revenue		30,200	22,599	100,823	78,224	346%
Profit on Disposal of Assets	8	0	13,714	3,200	(10,514)	-77%
Total Operating Revenue		17,057,780	12,806,818	12,321,977	(484,841)	
Operating Expense						
Employee Costs		(2,744,173)	(2,066,805)	(1,854,401)	212,404	-10%
Materials and Contracts		(14,408,801)	(11,233,701)	(7,872,484)	3,361,217	-30%
Utility Charges		(297,850)	(227,007)	(134,451)	92,556	-41%
Depreciation on Non-Current Assets		(2,792,300)	(755,361)	(886,749)	(131,388)	17%
Interest Expenses		(158,905)	(119,160)	(96,316)	22,844	-19%
Insurance Expense		(228,644)	(220,618)	(229,440)	(8,822)	4%
Other Expenditure		(397,180)	(157,689)	(161,610)	(3,921)	2%
Loss on Disposal of Assets	8	(57,946)	(78,517)	0	78,517	-100%
Loss on revaluation of non-current assets		0	0	0		
Total Operating Expenditure		(21,085,799)	(14,858,858)	(11,235,451)	3,623,407	
Funding Balance Adjustments						
Add back Depreciation		2,792,300	755,361	886,749	131,388	17%
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		
Adjust provisions and accruals		0		0		
Net Cash from Operations		(1,177,773)	(1,238,733)	1,970,075	3,208,808	
Capital Revenues						
Grants, Subsidies and Contributions	11	2,350,882	1,763,136	1,435,156	(327,980)	-19%
Proceeds from Disposal of Assets	8	320,000	83,182	83,182	0	0%
Total Capital Revenues		2,670,882	1,846,318	1,518,338	(327,979)	
Capital Expenses						
Land and Buildings	13	(1,808,796)	(1,405,881)	(1,309,527)	96,354	7%
Infrastructure - Roads	13	(2,809,668)	(2,069,721)	(149,685)	1,920,036	93%
Infrastructure - Others	13	(2,251,236)	(1,709,550)	(238,768)	1,470,782	86%
Infrastructure - Airport	13	(895,554)	(253,719)	(45,259)	208,460	82%
Plant and Equipment	13	(921,065)	(630,755)	(218,666)	412,089	65%
Furniture and Equipment	13	(368,229)	(178,128)	(161,276)	16,852	9%
Work in Progress	13			0		
Total Capital Expenditure		(9,054,548)	(6,247,754)	(2,123,181)	4,124,573	
Net Cash from Capital Activities		(6,383,666)	(4,401,436)	(604,843)	3,796,594	
Financing						
Repayment of Debentures	10	(264,746)	(239,465)	(239,465)	0	
Proceeds from new debentures	10	650,000	650,000	650,000	0	
Transfers to cash backed reserves (restricted)	7	(860,551)	(105,609)	(105,609)	0	0%
Transfers from cash backed reserves	7	2,287,709	0	0	0	
Net Cash from Financing Activities		1,812,412	304,926	304,926	0	
Net Operations, Capital and Financing		(5,749,027)	(5,335,244)	1,670,157	7,005,402	
Opening Funding Surplus(Deficit)	3	5,749,027	5,749,027	5,679,628	(69,399)	-1%
Closing Funding Surplus(Deficit)	3	0	413,783	7,349,784	6,936,002	

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

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
31-March-2019

	Note	2018/2019	2017/2018
CURRENT ASSETS			
Cash at Bank and On Hand	4	10,748,922	12,545,789
Rates Outstanding		314,363	77,268
Sundry Debtors		3,119,386	110,927
Gst Receivable		74,151	228,903
Accrued Income/Payments In Advance		350	0
Stocks on Hand		13,369	15,845
TOTAL CURRENT ASSETS		14,270,541	12,978,732
CURRENT LIABILITIES			
Sundry Creditors		45,606	784,150
Accrued Interest on loans		0	24,974
Accrued Salaries & Wages		0	27,485
GST Payable		-4,251	10,113
Accrued Expenses		0	423,430
Other current liabilities		709,570	63,852
Loan Liability (Current)		14,366	253,831
Provision For Annual Leave		123,716	123,716
Provision For Long Service Leave (Currre		46,286	46,286
TOTAL CURRENT LIABILITIES		935,293	1,757,837
NET CURRENT ASSETS		13,335,248	11,220,895
NON-CURRENT ASSETS			
Land & Buildings		20,406,461	19,096,934
Accumulated Depreciation Land & Building		(476,058)	(232,873)
Furniture & Equipment		567,699	406,423
Accumulated Depreciation Furniture&Equip		(110,345)	(50,145)
Plant & Equipment		1,499,350	1,366,045
Accumulated Depreciation Plant & Equip		(408,731)	(287,713)
Roads		46,750,909	46,601,224
Accumulated Depreciation Roads		(134,469)	0
Airport		5,657,853	5,612,594
Accumulated Depreciation Airport		(168,801)	0
Other Infrastructure		3,096,737	2,857,969
Accumulated Depreciation Other Infrastru		(153,816)	(120)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		76,526,790	75,370,340
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		3,729,231	3,079,231
Provision For Long Service Leave (Non Current)		36,216	36,216
TOTAL NON-CURRENT LIABILITIES		3,765,447	3,115,447
NET ASSETS		86,096,591	83,475,788
EQUITY			
Accumulated Surplus		26,497,527	24,081,455
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		42,159,899	42,159,899
Revaluation Surplus-Infrastructure Airport		4,759,121	4,759,121
Revaluation Surplus-Infrastructure Others		1,712,143	1,712,143
Reserve - Asset Replacement		2,902,739	2,848,947
Reserve - Computer	7	108,215	106,210
Reserve - Airport	7	1,163,197	1,141,641
Reserve - Leave	7	182,484	179,102
Reserve - Wiluna Telecentre	7	17,000	16,685
Reserve - Caravan Park	7	46,922	46,053
Reserve - Heritage and Interpretive Centre	7	350,809	344,308
Reserve - Unspent Grants and Contributions	7	250,959	250,959
Reserve - Community Development	7	254,720	250,000
Reserve - Plant Replacement	7	622,733	611,193
Reserve - Community Development	7	100,050	0
TOTAL EQUITY		86,096,591	83,475,788

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(q) Statement of Objectives

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

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

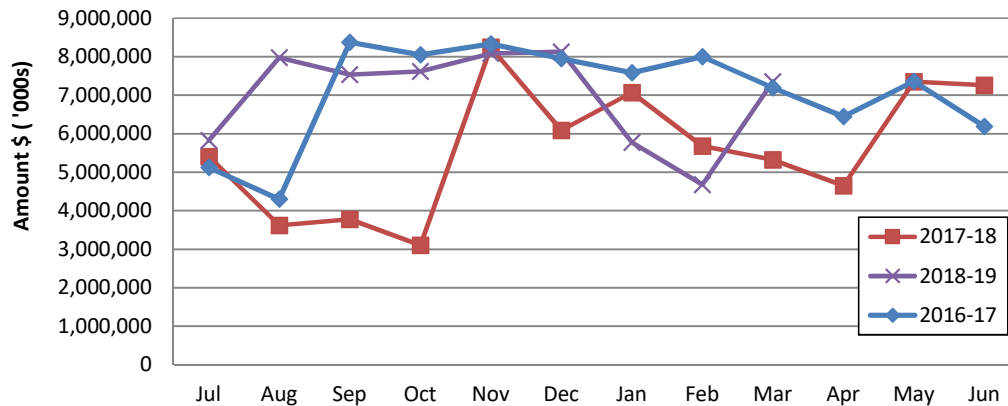
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	1,580,902	41%		
Governance	(10,802)	-77%		Not Significant or Budget timing only.
Law, Order and Public Safety	(2,185)	-18%		Not Significant or Budget timing only.
Health	(144)	-100%		Not Significant or Budget timing only.
Education and Welfare	0			
Housing	20,990	622%		Relates to insurance claim
Community Amenities	21,177	35%		Not Significant or Budget timing only.
Recreation and Culture	83,583	56%		Grants Budget timing
Transport	(2,178,115)	-28%		Grants Budget timing
Economic Services	(18,850)	-55%		Not Significant or Budget timing only.
Other Property and Services	18,602	70%		Not Significant or Budget timing only.
Operating Expense				
General Purpose Funding	45,137	16%		
Governance	389,596	24%		Not Significant or Budget timing only.
Law, Order and Public Safety	76,734	49%		Not Significant or Budget timing only.
Health	22,292	36%		Not Significant or Budget timing only.
Education and Welfare	(6,190)	-14%		Not Significant or Budget timing only.
Housing	(111,237)	0%		Not Significant or Budget timing only.
Community Amenities	112,223	23%		Not Significant or Budget timing only.
Recreation and Culture	432,937	26%		Not Significant or Budget timing only.
Transport	1,864,814	20%		Flood repair awaiting start & change in depreciation methods
Economic Services	171,079	42%		Not Significant or Budget timing only.
Other Property and Services	69,475	142%		Allocations and Employee cost less that YTD budget
Capital Revenues				
Grants, Subsidies and Contributions	(327,980)	-19%		Early Grant Received
Proceeds from Disposal of Assets	0	0%		
Capital Expenses				
Land and Buildings	96,354	7%		New Admin Building Budget timing
Infrastructure - Roads	1,920,036	93%		Not Significant or Budget timing only.
Infrastructure - Others	1,470,782	86%		Not Significant or Budget timing only.
Infrastructure - Airport	208,460	82%		Not Significant or Budget timing only.
Plant and Equipment	412,089	65%		Not Significant or Budget timing only.
Furniture and Equipment	16,852	9%		Not Significant or Budget timing only.
Financing				
Loan Principal	0	0%		Not Significant or Budget timing only.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Mar 2019	Budget 30 June 2018	Actual 30 June 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	4,749,092	1,367,469	6,750,691
Cash Restricted - Reserves Equity	4	5,999,829	4,371,015	5,795,098
Receivables - Rates	6	314,363	262,279	77,268
Receivables -Other	6	3,119,386	0	110,927
Interest / ATO Receivable/Accrual		74,501	0	228,903
Inventories		13,369	17,500	15,845
		14,270,541	6,018,263	12,978,732
Less: Current Liabilities				
Payables		(765,291)	(1,663,494)	(1,587,836)
Provisions		(170,002)	(248,500)	(170,002)
		(935,293)	(1,911,994)	(1,757,837)
Less: Cash Reserves	7	(5,999,829)	(4,371,015)	(5,795,098)
Secured by floating charge		14,366	264,746	253,831
Net Current Funding Position		7,349,784	0	5,679,628

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 March 2019

Note 4: CASH AND INVESTMENTS

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	Municipal Account				
A030010	CBA - Municipal Cash at Bank		51,008		51,008
A030100	Municipal Cash at Bank		13,065		13,065
A030020	CBA Muni Call Deposit		0		0
A030114	AMP Bank Business Saver Account (at call)		1,059,945		1,059,945
A030132	Commonwealth Bank of Australia TD - Muni		527,238		527,238
A030135	Bankwest Money Market Deposit Account (at call)		1,097,836		1,097,836
A030137	IMB Bank TD		1,500,000		1,500,000
A030150	BANKWEST TD 3 - Muni		500,000		500,000
(b)	Investment 10				
A030015	CBA Reserve Call Account			14,829	14,829
A030109	NAB TD - Reserve Account			960,000	960,000
A030112	ME Bank TD - Reserve			2,000,000	2,000,000
A030113	NAB TD 3 - Reserve			990,000	990,000
A030126	Westpac TD - Reserve			745,000	745,000
A030129	Bank of Queensland TD - Reserve			1,290,000	1,290,000
Total			4,749,092	5,999,829	10,748,922

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$
	Permanent Changes						0
C091206	Land Purchase	152/18				120,000	(120,000)
C132360	Commercial Land Purchase	152/18			120,000		120,000
							0
							0
							0
				0	120,000	120,000	0

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: RECEIVABLES

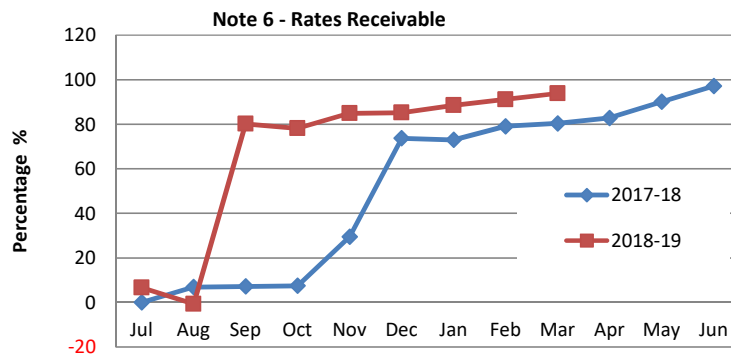
Receivables - Rates Receivable

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

Net Rates Collectable

% Collected

YTD 31 Mar 2019	YTD Previous FY
\$	\$
103,236	101,747
5,009,157	4,342,861
(4,798,030)	(4,341,372)
314,363	103,236
314,363	103,236
93.85%	97.68%

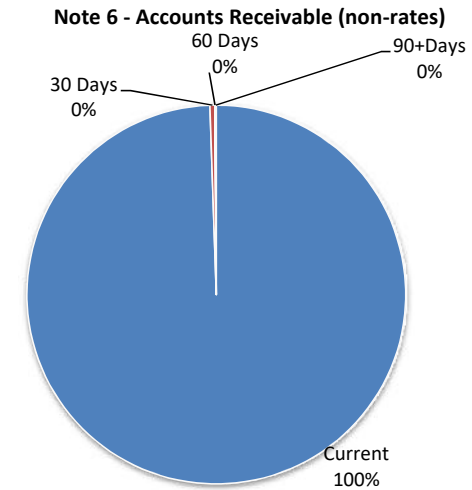


Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	3,107,414	13,939	57	3,198
Total Receivables General Outstanding				3,124,608

Amounts shown above include GST (where applicable)



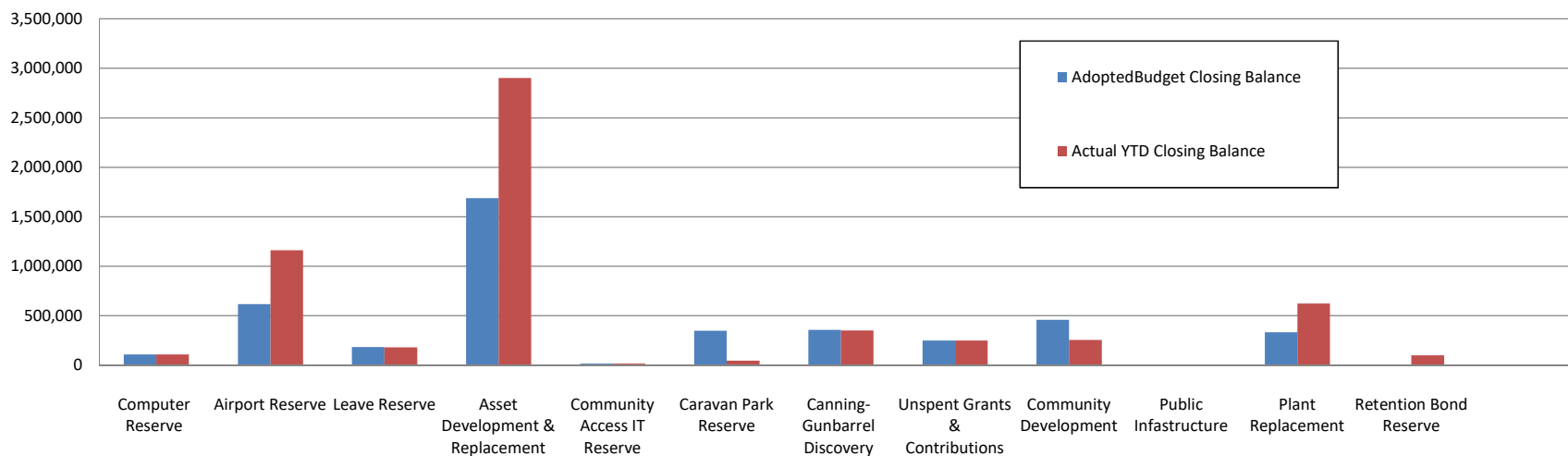
Comments/Notes - Receivables General

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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	\$ 2,005	\$ -	\$ -	\$ -	\$ -		\$ 109,290	\$ 108,215
Airport Reserve	1,141,641	29,582	21,556	15,000		(567,777)	-		618,446	1,163,197
Leave Reserve	179,102	5,194	3,382	-			-		184,296	182,484
Asset Development & Replacement Reserve	2,848,947	80,869	53,792	139,311		(1,379,932)			1,689,195	2,902,739
Community Access IT Reserve	16,685	490	315	-					17,175	17,000
Caravan Park Reserve	46,053	1,330	870	300,000					347,383	46,922
Canning-Gunbarrel Discovery Centre	344,308	12,880	6,501	-					357,188	350,809
Unspent Grants & Contributions	250,959	0	-	-					250,959	250,959
Community Development	250,000	3,500	4,720	207,000					460,500	254,720
Public Infrastructure	0	0	-	-					0	0
Plant Replacement	611,193	3,075	11,540	59,240		(340,000)			333,508	622,733
Retention Bond Reserve	0	0	-	-	100,050				0	100,050
	5,795,098	140,000	104,681	720,551	100,050	(2,287,709)	0		4,367,940	5,999,829

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



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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 March 2019

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 \$
Differential General Rate											
GRV Wiluna Townsite	9.8335	68	980,128	96,381	0	0	96,381	96,381	562		96,942
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	174,795		2,792,101
UV Exploration & Prospecting Pastoral	24.9689	209	2,052,734	512,545	0	0	512,545	512,545	102,062	-13	614,594
Sub-Totals		521	141,993,639	4,632,056	0	0	4,632,056	4,632,056	277,419	-13	4,909,462
Minimum Payment	Minimum \$										
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
Sub-Totals		275	135,584	99,695	0	0	99,695	99,695	0	0	99,695
Amount from General Rates							4,731,751				5,009,157
Ex-Gratia Rates							4,731,751				5,009,157
Totals							0				0
							4,731,751				5,009,157

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 30 June 2018. Five submissions were received. Council resolved to proceed with differential rates and minimums as advertised except for the mining rate that was advertised at 18.8581 and which the Council increased to 19.9288 after considering the submissions received. The rates adopted were as per above table.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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 \$
Recreation & Culture									
Wiluna Recreation Ground Changerooms, Toilets & Kiosk	1	274,430	0	50,668	50,668	223,762	223,762	7,570	11,371
Housing									
New Staff Housing	4	1,400,000	0	35,972	47,576	1,364,028	1,352,424	33,006	59,192
Economic Services									
Canning - Gunbarrel Discovery Centre	2	658,632		121,603	121,603	537,029	537,029	18,167	45,026
Street Scaping	5		650,000	5,528	10,915	644,472		7,701	12,460
Governance									
Administration Building	3	1,000,000	0	25,694	33,984	974,306	966,016	26,199	42,316
		3,333,062	650,000	239,465	264,746	3,743,597	3,079,231	92,643	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 March 2019

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	
		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING										
Grants Commission - General	WALGGC	Y	797,631	797,631	0	797,631	0	674,972	122,660	Operating
Grants Commission - Roads	WALGGC	Y	365,957	365,957	0	365,957	0	297,105	68,852	Operating
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	14,820	14,820	0	14,820	0	9,203	5,617	Operating
EDUCATION AND WELFARE										
Community Resource Centre			0	0	0		0	0	0	Non-Operating
RECREATION AND CULTURE										
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Sports	Y	145,000	145,000	0	145,000	0	194,273	(49,273)	Operating
Sports Courts & Cricket Practice Wickets	Dept of Sports and Recreation	Y	0	0	0	0	0	1,500	(1,500)	Non-Operating
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	0	0	0	0	0	0	0	Operating/Non-Operating
TRANSPORT										
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	963,433	380,000	Non-Operating
Remote Communities- FAGS	WALGGC	Y	0	0	0	0	0	15,000	(15,000)	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	250,000	250,000	0	0	250,000	0	250,000	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	5,515,671	4,484,329	Operating
RAAP Grant	Regional Airport Development Scheme	Y	0	0	0	0	0	0	0	Non-Operating
Airport Sealing	Regional Airport Development Scheme	Y	327,776	327,776	0	0	327,776	0	327,776	Non-Operating
Airport Terminal	Regional Airport Development Scheme	Y	0	0	0	0	0	0	0	Non-Operating
ECONOMIC SERVICES										
RV Dump Point			0	0			0	0	0	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Sports	Y					0	0	0	Non-Operating
OTHER PROPERTY AND SERVICES										
New Admin Bldg	Country Local Government Fund	Y	0	0	0	0	0	0	0	Non-Operating
TOTALS			13,792,579	13,792,579	0	11,441,698	2,350,881	8,127,879	5,664,700	
Operating	Operating		11,441,698	11,441,698				6,692,723		
Non-Operating	Non-operating		2,350,881	2,350,881				1,435,156		
			<u>13,792,579</u>	<u>13,792,579</u>				<u>8,127,879</u>		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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-Mar-19
Totals	\$ 11,626	\$ 1,079	\$ 400	\$ 12,305
	11,626	1,079	400	12,305

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
GOVERNANCE												
C040001	Council Chambers Furniture			60,000				60,000	60,000	45,000	2,535	42,465
C142101	CEO Vehicle		282,000					282,000	188,000	188,000	86,663	101,337
	Total Governance	-	282,000	60,000	-	-	-	342,000	248,000	233,000	89,198	143,802
LAW ORDER AND PUBLIC SAFETY												
C052522	Pound Upgrade	-						-	-	-	-	-
	Total Law Order and Public Safety	-	-	-	-	-	-	-	-	-	-	-
EDUCATION AND WELFARE												
	Total Education and Welfare	-	-	-	-	-	-	-	-	-	-	-
HOUSING												
C091109	Club Hotel Units	120,000		30,000				150,000	130,000	97,497	153,502	(56,005)
C091117	13 Woodley St	120,000		30,000				-	-	-	2,343	(2,343)
C091200	Staff Housing 1- 8 Trenton Street	107,980		11,144				119,124	119,124	89,343	89,239	104
C091201	Staff Housing 2 - 10 Trenton Street	107,980		11,144				119,124	119,124	89,343	97,722	(8,379)
C091203	Staff Housing 3 - 42 Lennon Street	107,980		11,144				119,124	119,124	89,343	93,234	(3,891)
C091204	Staff Housing 4 - 46 Lennon Street	107,980		11,144				119,124	119,124	89,343	95,258	(5,915)
C091205	Staff Housing 5 - 48 Lennon Street	107,980		11,144				119,124	119,124	89,343	94,775	(5,432)
C091206	Land Purchases	180,000						180,000	60,000	45,000	683	44,317
C091185	U5/30 Scotia Street			50,000				50,000	50,000	37,494	23,941	13,553
	Total Housing	959,900	-	165,720	-	-	-	975,620	835,620	626,706	650,697	(23,991)
COMMUNITY AMENITIES												
C107054	Cemetery Improvement						43,000	43,000	43,000	32,247	6,432	25,815
C107060	Sewerage Works - Replacement of Septic Systems						70,000	70,000	70,000	52,497	1,710	50,787
	Total Community Amenities	-	-	-	-	-	113,000	113,000	113,000	84,744	8,142	76,602
RECREATION AND CULTURE												
C112100	Pool Repairs Upgrade		28,200				30,236	58,436	58,436	43,821	49,561	(5,740)
C112101	Pool Improvements		50,000					50,000	50,000	37,494	28,200	9,294
C113132	Wootton Street Playground Equipment						50,000	50,000	170,000	127,503	3,600	123,903
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						150,000	150,000	30,000	22,500	10,136	12,364
	Total Recreation and Culture	-	78,200	-	-	-	230,236	308,436	308,436	231,318	91,497	139,821
TRANSPORT												
Street and Road Construction:												
C121001	Wongawol Road - Re-Sheeting				507,000			507,000	507,000	380,250	6,427	373,823
C121002	Wongawol Road - Re-Sealing				-			-	-	-	1,600	(1,600)
C121003	Wiluna Sandstone Road - Aboriginal Access				81,906			81,906	81,906	61,425	1,134	60,291
C121005	Install Water Bores				100,000			100,000	100,000	74,997	-	74,997
C121011	Wiluna North Road				375,000			375,000	375,000	281,250	5,051	276,199
C121012	Various Roads - Flood Stabilising				100,000			100,000	50,000	37,503	-	37,503
C121017	Yeelirrie Meekatharra Rd				-			-	-	-	46	(46)
C121018	Granite Peak Lake Violet Blackspot				-			-	-	-	2,342	(2,342)
C121024	Depot Improvements				200,000			200,000	200,000	149,994	97,656	52,338
C121025	Road Concrete				-			-	-	-	-	-
C121801	Lake Violet - Granite Peak Road - Reconstruct, Resheet & Verge Clearing				572,090			572,090	572,090	429,066	1,473	427,593
C121802	Wongawol Road - Princess Ranges Crossing				470,000			470,000	470,000	352,494	16,467	336,027
C121803	Roads Constructions				200,000			200,000	200,000	149,994	-	149,994
C121805	Wiluna North Road - Remote Access Roads				10,000			10,000	10,000	7,497	-	7,497
C121806	Yeelerie Road Blackspot				63,672			63,672	63,672	47,754	14,747	33,007
C121807	Verge Clearing - 17/18 carry-over				100,000			100,000	100,000	74,997	-	74,997
C121808	'Clearances, Gravel & Heritage Surveys				30,000			30,000	30,000	22,500	2,742	19,758
C121810	Signage Upgrade - Rebranding & Directional Signage				-			-	-	-	-	-
	<i>Sub Total</i>	-	-	-	2,809,668	-	-	2,809,668	2,759,668	2,069,721	149,685	1,920,036

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals	
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
	Road Plant Purchases											
C123180	Street Sweeper		200,000					200,000	150,000	112,500	-	112,500
C123182	Skid Steer Diamond Head Attachment		15,000					15,000	7,500	5,625	7,415	(1,790)
C123183	Ride-On Mower (with Catcher)		33,000					33,000	40,000	29,997	-	29,997
C123186	Rubbish Truck		150,000					150,000	150,000	112,500	46,458	66,042
C123188	5.2 Tonne Bob Cat Excavator with front blades, bucket, attachments & Trailer		40,000					40,000	70,000	52,497	-	52,497
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	74,997	-	74,997
	<i>Sub Total</i>	-	538,000	-	-	-	-	538,000	517,500	388,116	53,873	334,243
	Airport											
C126264	Airport Terminal					-		-	-	-	-	-
C126271	Terminal Design					25,000		25,000	12,500	9,378	-	9,378
C126272	Runway Fogging & Seal Repairs (Incl. Engineer)					175,380		175,380	87,690	65,772	-	65,772
C126273	CCTV & Airside Access Control					19,674		19,674	9,837	7,380	-	7,380
C126274	Perimeter & Security Fencing					435,500		435,500	217,750	163,314	-	163,314
C126275	Painting of Terminal					10,000		10,000	-	-	-	-
C126276	Full Feature Survey					20,000		20,000	10,500	7,875	10,485	(2,610)
C126278	Taxiway Line Marking					10,000		10,000	-	-	-	-
C126280	Geo Technical Investigation					-		-	-	-	34,774	(34,774)
C126262	Airport Sealing/Upgrade Repairs					200,000		200,000	-	-	-	-
	<i>Sub Total</i>	-	-	-	-	895,554	-	895,554	338,277	253,719	45,259	208,460
	Total Transport	-	538,000	-	2,809,668	895,554	-	4,243,222	3,615,445	2,711,556	248,817	2,462,739
	ECONOMIC SERVICES											
C132170	Wiluna Enterprise Centre - Wirrpunda DPC fencing & building works	30,000						30,000	30,000	22,500	1,761	20,739
C132172	Heritage/ Interpretive Centre Gardens - Furniture, Landscaping & Reticulation						50,000	50,000	50,000	37,494	2,072	35,422
C132157	Heritage/Interpretive Centre	171,329						171,329	171,329	128,493	156,142	(27,649)
C132159	Main Street Revitalisation (Wotton St)						1,200,000	1,200,000	1,200,000	900,000	58,031	841,969
C132160	Heritage & Interpretive Displays						180,000	180,000	180,000	135,000	68,512	66,488
C132343	Caravan Site						168,000	168,000	168,000	126,000	4,065	121,935
C132354	Motel Units Upgrade - includes Furniture & Window Treatments						-	-	-	-	-	-
C132360	Commercial Property Purchase	20,000						20,000	140,000	105,003	16,483	88,520
C134100	Water Supply						200,000	200,000	200,000	149,994	3,500	146,494
	Total Economic Services	221,329	-	-	-	-	1,798,000	2,019,329	2,139,329	1,604,484	310,566	1,293,918
	OTHER PROPERTY AND SERVICES											
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	82,494	80,710	1,784
C147183	New Administration Building	747,567						747,567	747,567	560,673	508,386	52,287
C147185	Telephone System New Admin Building		22,865					22,865	22,865	17,145	369	16,776
C147186	Furniture & Equipment - New Admin Building			172,509				172,509	127,509	95,634	117,942	(22,308)
C147187	Electronic Document Management and Retrieval System			-				-	-	-	16,857	(16,857)
	Total Other Property and Services	747,567	22,865	172,509	-	-	110,000	1,052,941	1,007,941	755,946	707,407	48,539
	TOTALS	1,928,796	921,065	398,229	2,809,668	895,554	2,251,236	9,054,548	8,267,771	6,247,754	2,123,181	4,124,573
								Adopted	Amended Annual	YTD Budget	YTD Actual	
	Land & Buildings							1,894,516	1,874,516	1,405,881	1,309,527	96,354
	Plant & Equipment							951,301	778,365	630,755	218,666	412,089
	Furniture & Equipment							282,509	237,509	178,128	161,276	16,852
	Roads							2,809,668	2,759,668	2,069,721	149,685	1,920,036
	Airport							895,554	338,277	253,719	45,259	208,460
	Other Infrastructure							2,221,000	2,279,436	1,709,550	238,768	1,470,782
	WIP							-	-	-	-	-
	TOTALS							9,054,548	8,267,771	6,247,754	2,123,181	4,124,573

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
03	General Purpose Funding														
		031	Rate Revenue												
				E031801	Administration allocated		\$121,563		\$121,563		\$91,170		\$76,396	(\$14,774)	-16%
				E031803	Collection Costs		\$17,500		\$42,500		\$31,878		\$26,619	(\$5,259)	-16%
				E031804	Valuation Expenses		\$8,000		\$8,000		\$5,994		\$703	(\$5,291)	-88%
				E031805	Searches Expense		\$400		\$400		\$297		\$35	(\$262)	-88%
				E031807	Rates Written-off/Bad Debts Expense		\$1,500		\$31,500		\$23,625		\$26,302	\$2,677	11%
				E031808	Rates refunds from previous years		-		-		-		-	-	
				R031020	Interest on overdue rates	(\$17,000)		(\$17,000)		(\$12,744)		(\$7,496)		\$5,248	-41%
				R031101	Mining Rates - UV	(\$2,617,306)		(\$2,617,306)		(\$1,962,972)		(\$2,789,254)		(\$826,282)	42%
				R031102	Rural Rates - UV	(\$165,322)		(\$165,322)		(\$123,984)		(\$165,322)		(\$41,338)	33%
				R031103	Mining Rates - GRV	(\$1,240,502)		(\$1,240,502)		(\$930,375)		(\$1,240,502)		(\$310,127)	33%
				R031104	Townsite Rates - GRV	(\$96,381)		(\$96,381)		(\$72,279)		(\$99,215)		(\$26,936)	37%
				R031105	Minimum Mining Rates - UV	(\$68,870)		(\$68,870)		(\$51,651)		(\$68,870)		(\$17,219)	33%
				R031106	Minimum Rural Rates - UV	(\$355)		(\$355)		(\$261)		(\$355)		(\$94)	36%
				R031107	Minimum Mining Rates - GRV	(\$1,065)		(\$1,065)		(\$792)		(\$1,065)		(\$273)	34%
				R031108	Minimum Townsites Rates - GRV	(\$8,460)		(\$8,460)		(\$6,345)		(\$9,022)		(\$2,677)	42%
				R031109	UV Exploration and Prospecting	(\$512,545)		(\$512,545)		(\$384,408)		(\$614,607)		(\$230,199)	60%
				R031110	UV Exploration and Prospcting Minimum	(\$20,945)		(\$20,945)		(\$15,705)		(\$20,945)		(\$5,240)	33%
				R031310	Reimbursement	(\$12,500)		(\$12,500)		(\$9,369)		(\$2,535)		\$6,834	-73%
				R031311	Excess Rates Credits / Minor	-		-		-		-		-	
				R031320	Installment Charges- Rates Administration Fee	(\$3,500)		(\$3,500)		(\$2,619)		(\$7,383)		(\$4,764)	182%
				R031321	Interest on installments	(\$7,800)		(\$7,800)		(\$5,850)		(\$17,222)		(\$11,372)	194%
				R031330	ESL Administration Fee - DFES	(\$4,000)		(\$4,000)		(\$2,997)		(\$4,000)		(\$1,003)	33%
				R031900	Rates Enquiry/Searches	(\$100)		(\$100)		(\$72)		(\$70)		\$2	-3%
				R031331	Rates Reimbursement	-		-		-		-		-	
				Rate Revenue Total		(\$4,776,651)	\$148,963	(\$4,776,651)	\$203,963	(\$3,582,423)	\$152,964	(\$5,047,863)	\$130,055	(\$1,488,349)	
03	General Purpose Funding														
		032	Other General Purpose Funding												
				E032100	Administration Allocated		\$18,174		\$18,174		\$13,626		\$11,388	(\$2,238)	-16%
				E032110	Consultants		-		-		-		-	-	
				E033100	Interest on overdraft & other		\$1,000		\$1,000		\$747		-	(\$747)	-100%
				E033101	Bank fees and charges		\$9,000		\$9,000		\$6,750		\$5,100	(\$1,650)	-24%
				E033102	Administration Allocated		\$138,095		\$138,095		\$103,563		\$86,717	(\$16,846)	-16%
				E033103	Roundings		-		-		-		\$0	\$0	
				E033104	Sundry Debtors Write Off		\$1,000		\$1,000		\$747		-	(\$747)	-100%
				R032000	Grants Commission Grant Received - General	(\$797,631)		(\$797,631)		(\$598,221)		(\$674,972)		(\$76,751)	13%
				R032005	Grants Commission Grant Received- Roads	(\$365,957)		(\$365,957)		(\$274,464)		(\$297,105)		(\$22,641)	8%
				R032110	Interest Received - Municipal Term	(\$80,000)		(\$80,000)		(\$59,994)		(\$74,906)		(\$14,912)	25%
				R032111	Interest earned - Muni Cheque	(\$1,000)		(\$1,000)		(\$747)		(\$699)		\$48	
				R032130	Interest Received -Reserves	(\$140,000)		(\$140,000)		(\$104,994)		(\$105,609)		(\$615)	1%
				R032141	Interest on Overdue Debtors	(\$50)		(\$50)		(\$36)		(\$663)		(\$627)	1742%
				R032140	Admin Fee - Dishonoured Cheque	(\$50)		(\$50)		(\$36)		-		\$36	-100%
				Other General Purpose Funding Total		(\$1,384,688)	\$167,269	(\$1,384,688)	\$167,269	(\$1,038,492)	\$125,433	(\$1,153,954)	\$103,205	(\$137,690)	
	General Purpose Funding Total					(\$6,161,339)	\$316,231	(\$6,161,339)	\$371,231	(\$4,620,915)	\$278,397	(\$6,201,817)	\$233,260	(\$1,626,038)	
04	Governance														
		040	Members Of Council												
				E040306	Members General Meeting		-		-		-		-	-	
				E040307	Members Meeting Expenses		\$20,000		\$20,000		\$14,994		\$6,328	(\$8,666)	-58%
				E040308	Members Telephone Subsidy		\$11,000		\$11,000		\$8,244		\$7,583	(\$661)	-8%
				E040309	Deputy President's Allowance		\$4,966		\$4,966		\$3,717		\$3,724	\$7	0%
				E040310	President's Allowance		\$19,864		\$19,864		\$14,895		\$14,898	\$3	0%
				E040311	Members Travelling Expenses		\$19,500		\$19,500		\$14,625		\$8,609	(\$6,016)	-41%
				E040312	Members Sitting Fees		\$72,460		\$72,460		\$54,342		\$54,345	\$3	0%
				E040313	Members Conference Expenses		\$25,000		\$25,000		\$18,747		\$5,847	(\$12,900)	-69%
				E040314	Council Election Expenses		-		-		-		-	-	
				E040315	Local Government Week Expenses		\$20,000		\$20,000		\$14,994		\$13,361	(\$1,633)	-11%
				E040316	Members Professional Development		\$20,000		\$20,000		\$14,994		-	(\$14,994)	-100%
				E040317	Refreshments and Receptions		\$32,000		\$32,000		\$23,994		\$9,653	(\$14,341)	-60%
				E040318	Board/Outside Committee Expenses		\$5,000		\$5,000		\$3,744		\$1,092	(\$2,652)	-71%
				E040319	Council Chamber Bldg Operation costs		\$3,500		\$3,500		\$2,619		\$915	(\$1,704)	-65%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
				E040320	Maintenance - Council Chambers		\$1,000		\$1,000		\$747		-	(\$747)	-100%	
				E040321	Southwing Bldg Operating costs		-		-		-		\$649	\$649		
				E040322	Members - Insurance		\$11,423		\$11,423		\$11,423		\$11,256	(\$167)	-1%	
				E040323	Subscriptions/Memberships		\$25,000		\$25,000		\$18,747		\$23,420	\$4,673	25%	
				E040324	Members IT Expenses		\$16,000		\$16,000		\$11,997		\$7,477	(\$4,520)	-38%	
				E040325	Community Financial Assistance Program		\$32,000		\$32,000		\$23,994		\$12,227	(\$11,767)	-49%	
				E040327	Members Communications Expenses		\$9,880		\$9,880		\$7,407		-	(\$7,407)		
				E040330	Depreciation		\$8,000		\$8,000		\$5,994		-	(\$5,994)	-100%	
				E040332	SouthWing Building Maintenance cost		-		-		-		-	-		
				E040333	Salary & Allowances		\$277,109		\$277,109		\$207,828		\$187,944	(\$19,884)	-10%	
				E040334	Superannuation		\$29,304		\$29,304		\$21,978		\$20,156	(\$1,822)	-8%	
				E040335	Professional Development		\$10,000		\$10,000		\$7,497		\$393	(\$7,104)	-95%	
				E040336	Administration allocated		\$357,696		\$357,696		\$268,272		\$224,799	(\$43,473)	-16%	
				E040337	Motor Vehicle Expenses		\$23,658		\$23,658		\$17,730		\$10,548	(\$7,182)	-41%	
				E040338	Fringe Benefit Tax		\$4,000		\$4,000		\$2,997		-	(\$2,997)	-100%	
				E040339	Staff Recruitment & Relocation		\$8,000		\$8,000		\$5,994		-	(\$5,994)	-100%	
				E040440	Housing Allocated		\$16,405		\$16,405		\$12,303		\$12,905	\$602	5%	
				E040441	Other Allowances		\$1,000		\$1,000		\$747		-	(\$747)	-100%	
				E040442	Community Services Allocated		\$51,736		\$51,736		\$38,799		\$24,056	(\$14,743)	-38%	
				R040320	Reimbursement - Members	(\$100)		(\$100)		(\$72)		-		\$72	-100%	
				R123050	Gain on sale of Assets	(\$20,571)		(\$20,571)		(\$13,714)		(\$3,200)		\$10,514		
				R123060	Proceeds on Sale of Assets		(\$270,000)		(\$270,000)		(\$180,000)		(\$83,182)		\$96,818	
				R123070	Realisation of Assets		\$270,000		\$270,000		\$180,000		\$83,182		(\$96,818)	
			Members Of Council Total			(\$20,671)	\$1,135,501	(\$20,671)	\$1,135,501	(\$13,786)	\$854,363	(\$3,200)	\$662,187	(\$181,590)		
04	Governance															
		041	Other Governance													
				E040304	Northern GVROC Group Regional Initiatives		\$70,000		\$70,000		\$52,497		\$51,526	(\$971)	-2%	
				E041001	Administration allocated		\$573,631		\$573,631		\$430,218		\$360,391	(\$69,827)	-16%	
				E041002	Salaries		\$158,800		\$158,800		\$119,097		\$112,859	(\$6,238)	-5%	
				E041003	Superannuation		\$23,026		\$23,026		\$17,262		\$16,433	(\$829)	-5%	
				E041004	Professional Development		\$5,000		\$5,000		\$3,744		-	(\$3,744)	-100%	
				E041005	Other Allowances		-		-		-		-	-		
				E041006	Vehicle Allocation		\$12,658		\$12,658		\$9,486		\$3,725	(\$5,761)	-61%	
				E041007	Fringe Benefit Tax		\$4,000		\$4,000		\$2,997		-	(\$2,997)	-100%	
				E041008	Staff Recruitment & Relocation		-		-		-		-	-		
				E041009	Housing Allocated		\$11,905		\$11,905		\$8,928		\$9,376	\$448	5%	
				E041010	Consultants for specific governance projects		\$150,000		\$150,000		\$112,500		\$5,000	(\$107,500)	-96%	
				R041422	Reimbursements	(\$200)		(\$200)		(\$144)		-	-	-	-100%	
				R041426	Other minor income	(\$100)		(\$100)		(\$72)		(\$1)		\$71	-99%	
			Other Governance Total			(\$300)	\$1,009,020	(\$300)	\$1,009,020	(\$216)	\$756,729	(\$1)	\$559,309	(\$197,349)		
	Governance Total					(\$20,971)	\$2,144,522	(\$20,971)	\$2,144,522	(\$14,002)	\$1,611,092	(\$3,200)	\$1,221,496	(\$378,938)		
05	Law, Order & Public Safety															
		051	Fire Prevention													
				E051512	Insurance		\$7,180		\$10,180		\$7,632		\$9,912	\$2,280	30%	
				E051515	Bush Fire-Plant & Equipment maintenance		\$15,000		\$15,000		\$11,250		\$4,926	(\$6,324)	-56%	
				E051517	Administration allocated		\$11,601		\$11,601		\$8,694		\$7,236	(\$1,458)	-17%	
				E051518	Depreciation		\$4,500		\$4,500		\$3,375		\$2,702	(\$673)	-20%	
				E051520	Fire Station- Bldg Maint. Wall st Lot1452		\$6,138		\$6,138		\$4,590		\$852	(\$3,738)	-81%	
				E051521	Minor Plant & Equipment purchases		\$1,000		\$4,000		\$2,997		-	(\$2,997)	-100%	
				E051522	Fire control officers & Brigade costs		\$12,500		\$12,500		\$9,369		\$4,694	(\$4,675)	-50%	
				E051524	Fire Station Bldg operation costs		\$3,096		\$3,096		\$2,365		\$696	(\$1,669)	-71%	
				R051503	Emergency Services Grant-Operating - BFB	(\$14,820)		(\$14,820)		(\$11,115)		(\$9,203)		\$1,912	-17%	
			Fire Prevention Total			(\$14,820)	\$61,016	(\$14,820)	\$67,016	(\$11,115)	\$50,272	(\$9,203)	\$31,019	(\$17,341)		
05	Law, Order & Public Safety															
		052	Animal Control													
				E052521	Ranger Salaries		-		-		-		-	-		
				E052522	Dog pound maintenance		\$2,000		\$2,000		\$1,494		\$1,164	(\$330)	-22%	
				E052597	Wiluna Vet Visit		-		\$5,000		\$3,753		-	(\$3,753)		
				E052524	Housing Allocation		\$4,500		\$4,500		\$3,375		\$3,529	\$154		
				E052525	Other Employment Cost		-		-		-		-	-		
				E052526	Other control expenses		\$15,000		\$15,000		\$11,250		\$428	(\$10,822)	-96%	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
					E052527		\$13,372		\$13,372		\$10,026		\$8,423	(\$1,603)	-16%
					E052528		-		-		-		-	-	
					E052529		-		-		-		-	-	
					E052530		-		-		-		-	-	
					E052531		-		-		-		-	-	
					E052532		-		-		-		-	-	
					E052533		\$77,000		\$77,000		\$57,744		\$26,095	(\$31,649)	
					E053525		-		-		-		-	-	
					R052523	(\$1,000)		(\$1,000)		(\$747)		(\$690)		\$57	-8%
					R052524	(\$100)		(\$100)		(\$72)		-		\$72	
					R052525	(\$100)		(\$100)		(\$72)		-		\$72	-100%
					R052526	(\$100)		(\$100)		(\$72)		-		\$72	
					Other Animal Control and Penalties										
					Animal Control Total	(\$1,300)	\$111,872	(\$1,300)	\$116,872	(\$963)	\$87,642	(\$690)	\$39,639	(\$47,730)	
05	Law, Order & Public Safety														
		053	Other Law, Order & Public Safety												
					E053521		-		-		-		-	-	
					E053523		\$9,000		\$9,000		\$6,750		-	(\$6,750)	-100%
					E053524		-		-		-		-	-	
					E053526		-		-		-		-	-	-100%
					E053590		-		-		-		-	-	
					E053527		\$6,271		\$6,271		\$4,698		\$2,913	(\$1,785)	
					E053592		\$7,595		\$7,595		\$5,688		\$4,745	(\$943)	
					E053595		-		-		-		-	-	-38%
					E053596		-		-		-		-	-	-17%
					E053597		-		-		-		-	-	
					E053598		-		-		-		-	-	
					Other Law, Order & Public Safety Total	-	\$22,866	-	\$22,866	-	\$17,136	-	\$7,658	(\$9,478)	
	Law, Order & Public Safety Total					(\$16,120)	\$195,753	(\$16,120)	\$206,753	(\$12,078)	\$155,050	(\$9,893)	\$78,316	(\$74,549)	
07	Health														
		071	Preventative Services - Administration & Inspection												
					E071713		\$15,000		\$15,000		\$11,250		\$13,393	\$2,143	19%
					E071715		\$14,144		\$14,144		\$10,602		\$8,897	(\$1,705)	-16%
					E071716		\$500		\$1,000		\$747		\$830	\$83	11%
					E071717		-		-		-		-	-	
					E071718		-		-		-		-	-	
					E071720		\$4,500		\$4,500		\$3,375		\$3,529	\$154	5%
					R071715	(\$100)		(\$100)		(\$72)		-		\$72	-100%
					R071716	(\$100)		(\$100)		(\$72)		-		\$72	-100%
					Preventative Services - Administration & Inspection Total	(\$200)	\$34,144	(\$200)	\$34,644	(\$144)	\$25,974	-	\$26,649	\$819	
07	Health														
		072	Preventative Services - Pest Control												
					E072721		\$29,365		\$29,365		\$22,014		\$2,716	(\$19,298)	-88%
					E072722		\$2,500		\$2,500		\$1,872		\$69	(\$1,803)	-96%
					E072725		\$9,829		\$9,829		\$7,371		\$6,169	(\$1,202)	-16%
					Preventative Services - Pest Control Total		\$41,694		\$41,694		\$31,257		\$8,954	(\$22,303)	
07	Health														
		073	Preventative Services - Other												
					E073715		\$5,773		\$5,773		\$4,329		\$3,677	(\$652)	-15%
					E073731		\$500		\$500		\$369		\$357	(\$12)	-3%
					Preventative Services - Other Total		\$6,273		\$6,273	-	\$4,698	-	\$4,034	(\$664)	
	Health Total					(\$200)	\$82,111	(\$200)	\$82,611	(\$144)	\$61,929	-	\$39,637	(\$22,148)	
08	Education & Welfare														
		083	Aged & Disabled - Other												
					E083103		-		-		-		-	-	
					Aged & Disabled - Other Total	-	-		-	-	-	-	-	-	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
08	Education & Welfare	085	Other Welfare - Wiluna Development Project	E085101	Administration allocated		-		-		-		-	-	
			Other Welfare - Wiluna Development Project Total			-	-		-	-	-	-	-	-	
08	Education & Welfare														
		086	Other Education - Training Centre												
			E086101		Administration allocated		\$8,276		\$8,276		\$6,201		\$5,220	(\$981)	-16%
			E086102		Depreciation		-		-		-		-	-	
			E086106		Wiluna Training Centre Bldg Operaion		\$200		\$200		\$144		\$101	(\$43)	-30%
			E086107		Wiluna Training Centre Bldg maintenance costs		\$1,000		\$1,000		\$747		-	(\$747)	-100%
			E086108		Contribution to Wiluna Training Centre		\$50,000		\$50,000		\$37,494		\$45,455	\$7,961	21%
			E086109		Education Development Contribution		-		-		-		-	-	
			R086100		Grant - Community Resource Centre	-	-	-	-	-	-	-	-	-	
			R086103		Training room hire charges	-	-	-	-	-	-	-	-	-	
			Other Education - Training Centre Total			-	\$59,476	-	\$59,476	-	\$44,586	-	\$50,776	\$6,190	
	Education & Welfare Total					-	\$59,476	-	\$59,476	-	\$44,586	-	\$50,776	\$6,190	
09	Housing														
		091	Staff Housing												
			E091901		Operating costs - 8 Trenton Street		\$5,200		\$5,200		\$3,897		\$3,371	(\$526)	-13%
			E091902		Operating costs - 10 Trenton St Lot959		\$5,200		\$5,200		\$3,897		\$3,371	(\$526)	-13%
			E091903		Operating costs - 42 Lennon st Lot90		\$5,200		\$5,200		\$3,897		\$2,546	(\$1,351)	-35%
			E091904		Operating costs - 46 Lennon Street		\$5,200		\$5,200		\$3,897		\$3,459	(\$438)	-11%
			E091905		Operating costs - 48 Lennon st Lot87		\$5,200		\$5,200		\$3,897		\$2,527	(\$1,370)	-35%
			E091906		Operating Cost Single Person Qtrs - Admin Bldg 70-74 Wotton st		\$32,000		\$32,000		\$23,985		\$8,464	(\$15,521)	-65%
			E091910		Depreciation		\$175,000		\$175,000		\$131,247		\$113,639	(\$17,608)	-13%
			E091911		Interest on Loans		\$59,192		\$59,192		\$44,388		\$33,006	(\$11,382)	-26%
			E091912		Housing Insurance Premiums		\$11,586		\$12,786		\$12,786		\$11,417	(\$1,369)	-11%
			E091913		Housing & Building Pest Control		\$30,000		\$30,000		\$22,500		-	(\$22,500)	-100%
			E091914		Housing General Cleaning		\$19,736		\$19,736		\$14,787		-	(\$14,787)	-100%
			E091915		Operating costs-21 Lennon St Lot1478 GEN		\$6,400		\$6,400		\$4,797		\$3,105	(\$1,692)	-35%
			E091916		Operating costs-44 Lennon St Lot89		\$5,200		\$5,200		\$3,897		\$1,741	(\$2,156)	-55%
			E091917		Operating costs-67-69 Scotia St Lot116,117,301		\$3,900		\$3,900		\$2,916		\$2,906	(\$10)	0%
			E091918		Operating costs-13 Woodley St Lot1511		\$1,050		\$1,050		\$774		\$302	(\$472)	-39%
			E091919		Operating costs-U1/30 Scotia St Lot1487		\$3,800		\$3,800		\$2,844		\$3,198	\$354	12%
			E091920		Operating costs-U2/30 Scotia St Lot1487		\$3,800		\$3,800		\$2,844		\$2,317	(\$527)	-19%
			E091921		Operating costs-U3/30 Scotia St Lot1487		\$3,800		\$3,800		\$2,844		\$1,961	(\$883)	-31%
			E091922		Operating costs-U4/30 Scotia St		\$3,800		\$3,800		\$2,844		\$1,412	(\$1,432)	-50%
			E091923		Operating costs-U5/30 Scotia St (old shire office)		\$3,800		\$3,800		\$2,844		\$3,889	\$1,045	37%
			E091924		Operating costs-CEO flat Scotia St		-		-		-		-	-	
			E091926		Operating costs-38 Lennon St Lot92		\$4,700		\$4,700		\$3,519		\$2,747	(\$772)	-22%
			E091927		Operating costs-U7/30 Scotia St Lot1487		\$3,600		\$3,600		\$2,691		\$5,334	\$2,643	98%
			E091928		Operating costs-U6/30 Scotia St Lot1487		\$3,800		\$3,800		\$2,844		\$1,588	(\$1,256)	-44%
			E091929		Operating costs-61/63 Scotia St Lot113-114		\$8,800		\$8,800		\$6,597		\$3,586	(\$3,011)	-46%
			E091930		Operating costs-60A Scotia?Well St Lot555		\$7,050		\$7,050		\$5,274		\$2,121	(\$3,153)	-60%
			E091931		Operating costs-60B Scotia/Well St Lot 555		\$4,800		\$4,800		\$3,591		\$2,865	(\$726)	-20%
			E091932		Operating costs-60C Scotia/Well St Lot555		\$5,200		\$5,200		\$3,897		\$2,221	(\$1,676)	-43%
			E091935		Housing General Upkeep Maint		\$50,000		\$50,000		\$37,494		\$17,194	(\$20,300)	-54%
			E091936		Minor Equip Below Capital Limit		\$97,000		\$97,000		\$72,747		\$4,246	(\$68,501)	-94%
			E091940		Operating costs-U8/30 Scotia St Lot1487		\$3,600		\$3,600		\$2,691		\$3,182	\$491	18%
			E091941		Operating costs-Unit 1/2 Jones/Trentton St Lot 962		\$3,550		\$3,550		\$2,655		\$2,182	(\$473)	-18%
			E091942		Operating costs-Unit 2 /2 Jones/Trentton st, Lot 962		\$7,500		\$7,500		\$5,616		\$2,698	(\$2,918)	-52%
			E091943		Operating costs-Unit 3/2 Jones/Trenton st Lot 963		\$3,000		\$3,000		\$2,241		\$1,542	(\$699)	-31%
			E091946		Staff Housing 5 New - Loan Interest WATC 441764W		-		-		-		\$3,673	\$3,673	
			E091955		Maintenance costs -21 Lennon St		\$10,164		\$10,164		\$7,605		\$2,551	(\$5,054)	-66%
			E091956		Maintenance costs-44 Lennon St		\$1,285		\$3,785		\$2,826		\$3,219	\$393	14%
			E091957		Maintenance costs-67/69 Scotia St		\$7,638		\$7,638		\$5,715		\$7,157	\$1,442	25%
			E091958		Maintenance costs-13 Woodley St		\$6,138		\$6,138		\$4,590		\$1,842	(\$2,748)	-60%
			E091959		Maintenance costs-U1/30 Scotia St		\$15,138		\$15,138		\$11,340		\$5,288	(\$6,052)	-53%
			E091960		Maintenance costs-U2/30 Scotia St		\$9,138		\$9,138		\$6,840		\$7,248	\$408	6%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E091961	Maintenance costs-U3/30 Scotia St		\$11,138		\$11,138		\$8,343		\$3,073	(\$5,270)	-63%
				E091962	Maintenance costs-U4/30 Scotia St Lot1487		\$17,141		\$17,141		\$12,843		\$6,811	(\$6,032)	-47%
				E091963	Maintenance costs-U5/30 Scotia St Lot1487		\$11,138		\$16,138		\$12,096		\$10,358	(\$1,738)	-14%
				E091964	Maintenance costs-CEO flat Scotia St		-		-		-		-	-	
				E091965	Maintenance costs-38 Lennon St		\$10,452		\$10,452		\$7,821		\$4,255	(\$3,566)	-46%
				E091966	Maintenance costs-U7/30 Scotia St		\$12,638		\$12,638		\$9,468		\$8,842	(\$626)	-7%
				E091967	Maintenance costs-U6/30 Scotia St		\$14,638		\$14,638		\$10,962		\$3,107	(\$7,855)	-72%
				E091968	Maintenance costs-61/63 Scotia St		\$9,138		\$9,138		\$6,840		\$3,502	(\$3,338)	-49%
				E091969	Maintenance costs-60A Scotia St		\$15,138		\$15,138		\$11,340		\$1,737	(\$9,603)	-85%
				E091970	Maintenance costs-60B Scotia St		\$12,638		\$12,638		\$9,468		\$5,157	(\$4,311)	-46%
				E091971	Maintenance costs-60C Scotia St		\$12,138		\$12,138		\$9,090		\$4,874	(\$4,216)	-46%
				E091973	Maintenance costs-U8/30 Scotia St		\$8,138		\$8,138		\$6,093		\$5,035	(\$1,058)	-17%
				E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$15,638		\$15,638		\$11,718		\$3,803	(\$7,915)	-68%
				E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$16,138		\$16,138		\$12,087		\$2,771	(\$9,316)	-77%
				E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$17,138		\$17,138		\$12,843		\$1,164	(\$11,679)	-91%
				E091978	Bldg Maint - 8 Trenton st Lot 960		\$7,438		\$7,438		\$5,562		\$2,009	(\$3,553)	-64%
				E091980	Maintenance costs - 10 Trenton Street		\$7,138		\$7,138		\$5,337		\$2,482	(\$2,855)	-54%
				E091981	Maintenance costs - 42 Lennon Street		\$7,138		\$7,138		\$5,337		\$4,101	(\$1,236)	-23%
				E091982	Bldg Maint. - 46 Lennon st Lot88		\$7,138		\$7,138		\$5,337		\$5,797	\$460	9%
				E091983	Maintenance costs - 48 Lennon Street		\$7,138		\$7,138		\$5,337		\$2,443	(\$2,894)	-54%
				E091984	Maintenance costs - Single Person QTRS - Admin Bldg		\$4,000		\$9,000		\$6,750		\$7,393	\$643	10%
				E091999	Staff House Costs Allocated to Works		(\$334,575)		(\$334,575)		(\$250,929)		(\$263,364)	(\$12,435)	5%
			Staff Housing Total			-	\$529,836	-	\$543,536	-	\$410,298	-	\$111,237	(\$299,061)	
			R092913	Reimbursement		(\$3,000)		(\$3,000)		(\$2,250)		(\$24,365)		(\$22,115)	983%
			R092916	Staff Housing 5 New WATC Loan 441764W		-		-		-		-		-	
			R092914	Rental		(\$1,500)		(\$1,500)		(\$1,125)		-		\$1,125	-100%
			R092915	Reimbursement Insurance Claim		-		-		-		-		-	
	Housing Total					(\$4,500)	\$529,836	(\$4,500)	\$543,536	(\$3,375)	\$410,298	(\$24,365)	\$111,237	(\$320,051)	
10	Community Amenities														
		101	Sanitation - Household Refuse												
			E101010	Depreciation			\$5,500		\$5,500		\$4,122		\$2,939	(\$1,183)	-29%
			E101011	Refuse collection (internal costs)			\$48,085		\$98,085		\$73,557		\$62,557	(\$11,000)	-15%
			E101012	Disposal site operation			\$140,498		\$140,498		\$105,345		\$117,950	\$12,605	12%
			E101013	Bulk Refuse Collection (Verge)			\$27,417		\$27,417		\$20,547		\$6,806	(\$13,741)	
			E101014	Refuse collection (external costs)			-		-		-		-	-	
			E101015	Administration allocated			\$13,260		\$13,260		\$9,945		\$8,304	(\$1,641)	-17%
			E101020	Collection & disposal of vehicles(car bodies)			\$3,744		\$3,744		\$2,790		\$5,791	\$3,001	108%
			E101024	Litter control			\$58,443		\$58,443		\$43,812		\$42,120	(\$1,692)	-4%
			E101025	Insurance - Pollution Legal Liability			\$20,235		\$20,535		\$20,535		\$19,940	(\$595)	-3%
			E101026	Legal Fees Household Santisation			\$6,000		\$6,000		\$4,500		\$1,725	(\$2,775)	-62%
			R101012	Refuse collection - Domestic		(\$43,060)		(\$43,060)		(\$32,292)		(\$43,850)		(\$11,558)	36%
			R101013	Refuse Collection Commercial/Industrial		(\$23,000)		(\$23,000)		(\$17,244)		(\$13,382)		\$3,862	-22%
			Sanitation - Household Refuse Total			(\$66,060)	\$323,183	(\$66,060)	\$373,483	(\$49,536)	\$285,153	(\$57,232)	\$268,132	(\$24,717)	
10	Community Amenities														
		103	Sewerage												
			E103025	Liquid waste disposal site maintenance			\$21,265		\$21,265		\$15,939		\$3,550	(\$12,389)	-78%
			R103023	Liquid waste disposal site fees		(\$10,000)		(\$10,000)		(\$7,497)		(\$14,600)		(\$7,103)	95%
			R103024	Asbestos Waste Disposal Site Fees		-		-		-		-		-	
			Sewerage Total			(\$10,000)	\$21,265	(\$10,000)	\$21,265	(\$7,497)	\$15,939	(\$14,600)	\$3,550	(\$19,492)	
10	Community Amenities														
		106	Town Planning & Regional Development												
			E106051	Town Planning-Local planning strategy			\$5,000		\$5,000		\$3,744		-	(\$3,744)	-100%
			E106052	Structure Plan Wiluna Townsite			-		-		-		-	-	
			E106054	Administration allocated			\$16,198		\$16,198		\$12,141		\$10,202	(\$1,939)	-16%
			E106059	Administration & control--consultants & applications			\$10,000		\$10,000		\$7,497		\$95	(\$7,403)	-99%
			E106060	Administration & control-services of Bldg officer			\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			R106051	Town planning scheme amendment fees		(\$100)		(\$100)		(\$72)		-		\$72	-100%
			R106053	Planning development application fees		(\$1,000)		(\$1,000)		(\$747)		(\$619)		\$128	-17%
			Town Planning & Regional Development Total			(\$1,100)	\$41,198	(\$1,100)	\$41,198	(\$819)	\$30,879	(\$619)	\$10,296	(\$20,383)	
10	Community Amenities														
		107	Other Community Amenities												

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E107010	Depreciation-Public conveniences		\$4,000		\$4,000		\$2,997		\$2,139	(\$858)	-29%
				E107050	Operation Cost - Public Conveniences		\$37,000		\$37,000		\$27,738		\$5,729	(\$22,009)	-79%
				E107054	Maintenance - Public Conveniences		\$63,178		\$63,178		\$47,413		\$28,556	(\$18,857)	-40%
				E107061	Maintenance - Grave Digging		\$16,642		\$31,642		\$23,724		\$30,405	\$6,681	28%
				E107062	Maintenance - Cemetery		\$58,336		\$43,336		\$32,490		\$18,246	(\$14,244)	-44%
				E107063	Wiluna Cemetery Operations		\$647		\$647		\$516		\$3,498	\$2,982	578%
				E122220	Maintanance - Mobile Portable Toliet		\$9,000		\$9,000		\$6,741		\$1,583	(\$5,158)	-77%
				E107064	Maintenance - Street furniture		\$3,000		\$3,000		\$2,250		-	(\$2,250)	-100%
				E107065	Minor Equip Below Capital Limit		\$9,500		\$9,500		\$7,119		-	(\$7,119)	-100%
				E107092	Administration allocated		\$11,208		\$11,208		\$8,397		\$6,999	(\$1,398)	-17%
				R107051	Burial fees - Cemetery	(\$3,000)		(\$3,000)		(\$2,250)		(\$8,900)		(\$6,650)	296%
				R107053	Other fees - Cemetery	(\$100)		(\$100)		(\$72)		-		\$72	-100%
				Other Community Amenities Total		(\$3,100)	\$212,511	(\$3,100)	\$212,511	(\$2,322)	\$159,385	(\$8,900)	\$97,154	(\$68,809)	
				Community Amenities Total		(\$80,260)	\$598,157	(\$80,260)	\$648,457	(\$60,174)	\$491,356	(\$81,351)	\$379,133	(\$133,400)	
11	Recreation & Culture														
		111	Public Halls & Civic Centres												
				E111129	Wiluna Function Centre (New) - Building maintenance		\$2,000		\$2,000		\$1,494		\$60	(\$1,434)	-96%
				R111509	Wiluna Function Centre hire charges	(\$500)		(\$500)		(\$369)		(\$1,030)		(\$661)	179%
				Public Halls & Civic Centres Total		(\$500)	\$2,000	(\$500)	\$2,000	(\$369)	\$1,494	(\$1,030)	\$60	(\$2,095)	
11	Recreation & Culture	112	Swimming Areas And Beaches												
				E112100	Administration allocated		\$21,384		\$21,384		\$16,029		\$13,405	(\$2,624)	-16%
				E112101	Swimming pool - Management Fee		\$212,741		\$212,741		\$159,552		\$186,489	\$26,937	17%
				E112102	Swimming pool - superannuation		-		-		-		-	-	
				E112103	Community Services Allocated		\$1,460		\$1,460		\$1,089		\$689	(\$400)	-37%
				E112104	Depreciation		\$47,150		\$47,150		\$35,343		\$123,202	\$87,859	249%
				E112105	Housing allocated-Pool manager		\$4,500		\$4,500		\$3,375		\$3,529	\$154	5%
				E112106	Insurance		\$2,693		\$2,793		\$2,793		\$2,654	(\$139)	-5%
				E112108	Swimming pool building operation		\$35,467		\$35,467		\$27,967		\$16,704	(\$11,263)	-40%
				E112109	Swimming pool-Bldg Maint. Wotton st Lot 1563		\$50,276		\$50,276		\$37,701		\$5,228	(\$32,473)	-86%
				E112111	Swimming pool bowl & pool plant maintenance		\$12,629		\$112,629		\$84,456		\$74,851	(\$9,605)	-11%
				E112113	Pool Community Events		\$12,000		\$12,000		\$9,000		-	(\$9,000)	
				E112114	Swimming pool chemicals and gas		\$6,000		\$6,000		\$4,500		\$263	(\$4,237)	-94%
				E112115	Swimming pool grounds/gardens		\$5,638		\$5,638		\$4,212		\$3,640	(\$572)	-14%
				E112122	Occupation Safety & Health costs		-		-		-		-	-	
				R112101	Pool Revitalisation Program Grant CPRPS		-		-		-		-	-	
				R112103	Swimming pool daily admissions	(\$100)		(\$100)		(\$72)		-	-	\$72	-100%
				Swimming Areas And Beaches Total		(\$100)	\$411,938	(\$100)	\$512,038	(\$72)	\$386,017	-	\$430,654	\$44,709	
11	Recreation & Culture														
		113	Other Recreation & Sport - Grounds & Reserves												
				E111105	Administration allocated		\$12,093		\$12,093		\$9,063		\$7,592	(\$1,471)	-16%
				E111110	Depreciation - Recreation Facilities		\$34,675		\$34,675		\$26,001		\$21,770	(\$4,231)	-16%
				E111114	Recreation Centre Bldg operation		\$17,200		\$17,200		\$12,897		\$5,012	(\$7,885)	-61%
				E111116	Recreation Ctr Bldg Maint. Scotia st. Lot1563		\$51,342		\$51,342		\$38,484		\$13,939	(\$24,545)	-64%
				E111119	Recreation Centre gardens maintenance		\$7,000		\$7,000		\$5,247		\$747	(\$4,500)	-86%
				E113104	Depreciation		\$53,100		\$53,100		\$39,816		\$29,496	(\$10,320)	-26%
				E113105	Administration allocated		\$32,366		\$32,366		\$24,273		\$20,285	(\$3,988)	-16%
				E113110	Verge & median strips garden maintenance		\$16,642		\$16,642		\$12,474		\$5,639	(\$6,835)	-55%
				E113114	Townsite parks maintenance		\$8,973		\$8,973		\$6,714		\$4,398	(\$2,316)	-34%
				E113115	Vacant land & reserves maintenance		\$19,541		\$19,541		\$14,643		\$10,214	(\$4,429)	-30%
				E113120	Recreation Ground- Bldg loan interest		\$11,371		\$11,371		\$8,523		\$7,570	(\$953)	-11%
				E113121	Recreation ground (oval) bldg & structures operation		\$6,000		\$6,000		\$4,500		\$2,311	(\$2,189)	-49%
				E113122	Recreation ground (oval) maintenance		\$48,130		\$48,130		\$36,072		\$33,037	(\$3,035)	-8%
				E113123	Basketball/tennis/netball court maintenance		\$2,000		\$2,000		\$1,494		\$822	(\$672)	-45%
				E113124	Racecourse maintenance		\$500		\$500		\$369		-	(\$369)	-100%
				E113125	Basketball/tennis/netball court operation		\$500		\$500		\$369		-	(\$369)	-100%
				E113126	Changeroom(Oval) Operation		\$1,000		\$1,000		\$747		\$643	(\$104)	-14%
				E113127	Changeroom(Oval) Maintenance		\$5,843		\$5,843		\$4,374		\$987	(\$3,387)	-77%
				E113128	Golf course maintenance		\$1,000		\$1,000		\$747		\$654	(\$93)	-12%
				E113130	Town water reticulation & bores Operation Maint. Lot9909 Bernales st		\$44,357		\$44,357		\$33,246		\$31,428	(\$1,818)	-5%
				R111501	Recreation Centre hire charges	(\$500)		(\$500)		(\$369)		(\$100)		\$269	-73%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				R111504	Hire of tables and chairs	(\$50)		(\$50)		(\$36)		-		\$36	-100%
				R111505	Reimbursement - Recreation	(\$50)		(\$50)		(\$36)		-		\$36	-100%
				R113130	Basketball/tennis/netball court & recreation ground fees	(\$3,000)		(\$3,000)		(\$2,250)		-		\$2,250	-100%
				R113131	Changeroom Hire	(\$100)		(\$100)		(\$72)		-		\$72	-100%
				R113132	Grant - Sports Courts & Cricket Practice Wickets- DSR	-		-		-		-		-	
			Other Recreation & Sport - Grounds & Reserves Total			(\$3,700)	\$373,632	(\$3,700)	\$373,632	(\$2,763)	\$280,053	(\$100)	\$196,544	(\$80,846)	
11	Recreation & Culture														
		114	Other Recreation & Sport - Sports & Recreation Programmes												
				E114100	Administration allocated		\$30,368		\$30,368		\$22,770		\$19,135	(\$3,635)	-16%
				E114101	Community Services Allocated		\$6,271		\$6,271		\$4,698		\$2,913	(\$1,785)	-38%
				E114102	Depreciation		\$7,500		\$7,500		\$5,625		\$2,594	(\$3,031)	-54%
				E114103	Sports & Recreation staff salaries & allowances		\$146,484		\$146,484		\$109,863		\$66,761	(\$43,102)	-39%
				E114104	Sports & Recreation staff superannuation		\$14,481		\$14,481		\$10,854		\$8,432	(\$2,422)	-22%
				E114105	Housing allocated		\$12,505		\$12,505		\$9,378		\$9,850	\$472	5%
				E114106	Insurance		\$16,318		\$16,618		\$16,618		\$16,080	(\$538)	-3%
				E114107	Other employment costs		\$1,000		\$1,000		\$747		-	(\$747)	-100%
				E114108	Occupational Health & safety		\$1,000		\$1,000		\$747		-	(\$747)	-100%
				E114109	Training & conference		\$3,000		\$3,000		\$2,250		\$317	(\$1,933)	-86%
				E114110	Recruitment and Relocation Costs		\$18,000		\$18,000		\$13,500		-	(\$13,500)	-100%
				E114115	Vehicle costs - Toyota Van(Bus)		\$7,797		\$7,797		\$5,841		\$5,687	(\$154)	-3%
				E114117	Recreation Communication Expenses		\$1,800		\$1,800		\$1,350		-	(\$1,350)	-100%
				E114121	Equipment and Costs for Activities		\$15,000		\$15,000		\$11,250		\$10,073	(\$1,177)	-10%
				E114122	After school activities		\$4,500		\$4,500		\$3,375		\$1,773	(\$1,602)	-47%
				E114123	Kiosk expense		-		-		-		-	-	
				E114124	Facilities Audit and Sporting Master Plan-Recreation Centre		-		-		-		-	-	
				E114127	Structure Plan Sport & Rec		-		-		-		-	-	
				E114128	Youth Advisory Committee Expenses		\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
				R114001	Gym fees	(\$3,000)		(\$3,000)		(\$2,250)		(\$1,411)		\$839	-37%
				R114002	Grants & Subsidies	-		-		-		-		-	
				R114003	Reimbursement	(\$100)		(\$100)		(\$72)		-		\$72	-100%
				R114004	Kiosk sales	-		-		-		-		-	
				R114007	Shire's Bus Hire	-		-		-		-		-	
				R114005	CSRFF Grant - Facilities Audit/Master Plan	-		-		-		-		-	
			Other Recreation & Sport - Sports & Recreation Programmes Total			(\$3,100)	\$296,024	(\$3,100)	\$296,324	(\$2,322)	\$226,363	(\$1,411)	\$143,615	(\$81,837)	
11	Recreation & Culture														
		115	Television And Rebroadcasting												
				E115104	Depreciation		-		-		-		-	-	
				E115131	Television and radio operations		\$1,000		\$66,000		\$49,500		\$31,575	(\$17,925)	-36%
				E115134	Administration allocated		\$11,319		\$11,319		\$8,487		\$7,118	(\$1,369)	-16%
			Television And Rebroadcasting Total			-	\$12,319	-	\$77,319	-	\$57,987	-	\$38,692	(\$19,295)	
11	Recreation & Culture														
		116	Libraries												
				E116147	Administration allocated		\$47,831		\$47,831		\$35,865		\$30,013	(\$5,852)	-16%
				E116150	Library book exchanges expense		\$1,000		\$1,000		\$747		-	(\$747)	-100%
				E116151	Library lost and damaged books		\$1,000		\$1,000		\$747		\$200	(\$547)	-73%
				E116152	Library - other costs		\$3,500		\$3,500		\$2,619		\$15	(\$2,604)	-99%
				E116153	Library - Minor Furniture & Book Stock		\$5,000		\$5,000		\$3,744		\$1,976	(\$1,768)	-47%
				R116501	Lost/damaged book reimbursement	(\$50)		(\$50)		(\$36)		-	-	-	-100%
			Libraries Total			(\$50)	\$58,331	(\$50)	\$58,331	(\$36)	\$43,722	-	\$32,204	(\$11,518)	
11	Recreation & Culture														
		117	Heritage												
				E117001	Administration allocated		\$18,871		\$18,871		\$14,148		\$12,216	(\$1,932)	-14%
				E117002	Community Services Allocated		\$25,084		\$25,084		\$18,810		\$11,661	(\$7,149)	-38%
				E117012	Historical photographs		\$5,000		\$5,000		\$3,744		-	(\$3,744)	-100%
				E117013	H & I Centre Ground Maintenance		\$10,000		\$10,000		\$7,488		\$19,549	\$12,061	161%
				E117014	Bldg Operation Costs- H&I		\$29,190		\$29,190		\$21,879		\$15,834	(\$6,045)	-28%
				E117015	Salaries & Allowances		\$149,960		\$149,960		\$112,464		\$11,962	(\$100,502)	-89%
				E117016	Superannuation		\$17,734		\$17,734		\$13,293		\$898	(\$12,395)	-93%
				E118017	Professional Development		\$3,500		\$3,500		\$2,619		-	(\$2,619)	-100%
				E118018	Heritage & Interpretive BLDG Maintenance		\$10,000		\$10,000		\$7,497		\$6,756	(\$741)	-10%
				E118126	Outdoor Museum relocation		\$1,500		\$1,500		\$1,125		\$478	(\$647)	-58%
			Heritage Total			-	\$270,839	-	\$270,839	-	\$203,067	-	\$79,355	(\$123,712)	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
11	Recreation & Culture														
		118	Other Culture - Art Gallery												
			E118101		Administration allocated		\$50,288		\$50,288		\$37,710		\$31,555	(\$6,155)	-16%
			E118102		Insurance		\$2,444		\$2,544		\$2,544		\$2,408	(\$136)	-5%
			E118103		Gallery materials - Artists		\$7,500		\$7,500		\$5,625		\$1,407	(\$4,218)	-75%
			E118104		Gallery miscellaneous items		\$7,500		\$7,500		\$5,625		\$2,133	(\$3,492)	-62%
			E118105		Gallery consultants		\$5,000		\$5,000		\$3,744		\$1,000	(\$2,744)	-73%
			E118106		Gallery travel - exhibitions & workshops		\$10,000		\$25,000		\$18,747		\$3,913	(\$14,834)	-79%
			E118107		Gallery professional development		\$3,500		\$3,500		\$2,619		-	(\$2,619)	-100%
			E118108		Gallery payment to the artist		\$10,000		\$10,000		\$7,497		\$20,746	\$13,249	177%
			E118109		Gallery - purchase of General Merchandise		\$3,000		\$3,000		\$2,250		-	(\$2,250)	-100%
			E118110		Gallery - marketing activities		\$5,000		\$5,000		\$3,744		\$2,575	(\$1,169)	-31%
			E118111		Operating costs- Art Gallery		\$30,000		\$30,000		\$22,500		\$6,375	(\$16,125)	-72%
			E118112		Gallery - building maintenance		\$23,845		\$23,845		\$17,874		\$11,346	(\$6,528)	-37%
			E118113		Gallery - inhouse meetings & conferences		-		-		-		-	-	-
			E118114		Gallery - CDP Art Program Supplies		-		\$20,000		\$15,003		\$7,872	(\$7,131)	-48%
			E118115		Gallery - artist skills development		\$5,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			E118116		Gallery - housing allocated		-		-		-		-	-	-
			E118117		Gallery Assistant Wages		-		\$25,000		\$18,747		\$10,170	(\$8,577)	-
			E118119		Gallery - staff salaries & allowances		\$120,278		\$95,278		\$71,460		\$45,025	(\$26,435)	-37%
			E118120		Gallery - staff superannuation		\$16,004		\$16,004		\$11,997		\$3,996	(\$8,001)	-67%
			E118121		Gallery - other employment costs		\$4,000		\$4,000		\$2,997		-	(\$2,997)	-100%
			E118122		Gallery - occupational safety & health costs		\$2,500		\$2,500		\$1,872		\$661	(\$1,211)	-65%
			E118124		Community Services Allocated		\$14,003		\$14,003		\$10,494		\$6,509	(\$3,985)	-38%
			E118127		Staff Housing Allocated		\$13,105		\$13,105		\$9,828		\$10,324	\$496	5%
			E118128		Annual Art Prize Acquisition		\$4,000		\$4,000		\$2,997		-	(\$2,997)	-100%
			E118130		Payment To Artist - State Library		-		-		-		\$1,887	\$1,887	-
			R118101		Grant - Art gallery operation	(\$145,000)		(\$145,000)		(\$108,747)		(\$149,273)		(\$40,526)	37%
			R118102		Reimbursement General	(\$500)		(\$500)		(\$369)		(\$555)		(\$186)	50%
			R118103		Gallery Artist Sales Income	(\$35,000)		(\$35,000)		(\$26,244)		(\$21,056)		\$5,188	-20%
			R118104		Gallery Artist Sales Commission	(\$5,000)		(\$5,000)		(\$3,744)		(\$9,081)		(\$5,337)	143%
			R118105		Sale of General Merchandise	(\$3,000)		(\$3,000)		(\$2,250)		(\$630)		\$1,620	-72%
			R118107		Grant - Proposal Art Development Fit Out	-		-		-		-		-	-
			R118108		State Library Art Funding	-		-		-		(\$1,887)		(\$1,887)	-
			R118110		CDP Fundings - Meedac Holdings	-		-		-		(\$45,000)		(\$45,000)	-
			Other Culture - Art Gallery Total			(\$188,500)	\$336,967	(\$188,500)	\$377,067	(\$141,354)	\$283,371	(\$227,482)	\$169,903	(\$199,596)	
11	Recreation & Culture														
		119	Other Culture- Events, Celebrations & Festivals												
			E119002		Events & Celebrations Shire Funded		\$178,535		\$178,535		\$133,884		\$111,081	(\$22,803)	-17%
			E119010		Tidy Towns Initiative		\$15,000		\$15,000		\$11,250		-	(\$11,250)	-100%
			E119192		Administration Allocated		\$2,053		\$2,053		\$1,539		\$1,305	(\$234)	-15%
			E119193		Community Services Allocated		\$26,867		\$26,867		\$20,142		\$12,540	(\$7,602)	-38%
			R119001		Contributions & Grants - Festivals & Events	(\$2,000)		(\$2,000)		(\$1,494)		(\$1,500)		(\$6)	0%
			R119002		National Reconciliation Week Grant	-		-		-		-		-	-
			R119005		Bingo Night Income	-		-		-		(\$470)		(\$470)	-
			Other Culture- Events, Celebrations & Festivals Total			(\$2,000)	\$222,454	(\$2,000)	\$222,454	(\$1,494)	\$166,815	(\$1,970)	\$124,926	(\$42,365)	
			Recreation & Culture Total			(\$197,950)	\$1,984,504	(\$197,950)	\$2,190,004	(\$148,410)	\$1,648,889	(\$231,993)	\$1,215,952	(\$516,556)	
12	Transport														
		121	Streets, Roads, Bridges & Depot Construction												
			R121210		MRWA Regional Road Group	(\$338,000)		(\$338,000)		(\$253,494)		(\$456,723)		(\$203,229)	80%
			R121214		MRWA Black Spot	(\$63,672)		(\$63,672)		(\$47,754)		-		\$47,754	-100%
			R121215		MRWA CRSF	(\$250,000)		(\$250,000)		(\$187,497)		-		\$187,497	-100%
			R121213		Roads to Recovery Grant	(\$1,343,433)		(\$1,343,433)		(\$1,007,568)		(\$963,433)		\$44,135	-4%
			R121220		Remote Communities Grant - FAG	-		-		-		(\$15,000)		(\$15,000)	-
			R121221		Remote Communities Grant - MainRoads	(\$28,000)		(\$28,000)		(\$20,997)		-		\$20,997	-100%
			R121222		Remote Access Grant - Sandstone Wiluna	-		-		-		-		-	-
			Streets, Roads, Bridges & Depot Construction Total			(\$2,023,105)	-	(\$2,023,105)	-	(\$1,517,310)	-	(\$1,435,156)	-	\$82,154	
12	Transport														
		122	Streets, Roads, Bridges & Depot Maintenance												
			E122201		Depreciation- Depot facilities		\$13,250		\$28,250		\$21,186		\$20,111	(\$1,075)	-5%
			E122202		Depreciation - Infrastructure assets		\$2,000,000		\$200,000		\$150,003		\$134,469	(\$15,534)	-10%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E122205	Administration allocated		\$14,832		\$14,832		\$11,124		\$9,372	(\$1,752)	-16%
				E122210	Minor Equip Below Capital Limit		\$76,000		\$76,000		\$56,997		\$12,470	(\$44,527)	-78%
				E122222	Depot maintenance		-		\$5,000		\$3,753		\$2,312	(\$1,441)	-38%
				E122223	Depot building operation		\$32,685		\$27,685		\$21,217		\$15,173	(\$6,044)	-28%
				E122224	Bldg Maint-Depot		\$62,803		\$62,803		\$47,088		\$32,790	(\$14,298)	-30%
				E122225	Footpath maintenance		\$25,690		\$25,690		\$19,260		\$4,042	(\$15,218)	-79%
				E122226	Street lighting		\$14,000		\$14,000		\$10,494		\$13,938	\$3,444	33%
				E122227	Street sweeping and cleaning		\$63,509		\$63,509		\$47,619		\$17,680	(\$29,939)	-63%
				E122228	Townsite street trees		\$14,110		\$14,110		\$10,575		\$5,695	(\$4,880)	-46%
				E122229	Signs - directional roads & streets		\$40,377		\$70,377		\$52,776		\$33,253	(\$19,523)	-37%
				E122230	Drainage Maintenance		\$15,414		\$15,414		\$11,547		\$2,258	(\$9,289)	-80%
				E122234	Maintenance road grading		\$800,000		\$800,000		\$599,760		\$301,813	(\$297,947)	-50%
				E122235	Flood Damage AGRN743 Roads		\$10,000,000		\$10,000,000		\$7,497,000		\$6,542,013	(\$954,987)	-13%
				E122236	Verge Clearing		\$28,855		\$28,855		\$21,627		\$7,320	(\$14,307)	-66%
				E122237	Town street maintenance		\$277,659		\$277,659		\$208,170		\$69,187	(\$138,983)	-67%
				E122238	Consultants - Transport		-		\$30,000		\$22,500		\$11,917	(\$10,583)	-47%
				E122239	Salaries		-		-		-		-	-	-
				E122240	Housing Reallocation		-		-		-		-	-	-
				E122241	Superannuation		-		-		-		-	-	-
				E122242	Relocation Costs		-		-		-		-	-	-
				E122243	Professional Development		-		-		-		-	-	-
				E122244	Travel Costs		-		-		-		-	-	-
				E122245	Flood Damage Jan 2017 Roads		-		-		-		-	-	-
				E122264	Town street maintenance (Budget Control Account Only)		\$277,679		\$277,679		\$208,251		\$75,027	(\$133,224)	-64%
				E122246	Unspent Grant Refund Black Spot		-		-		-		-	-	-
				R122001	Reimbursement & contributions		-		-		-		(\$563)	(\$563)	-
				R122002	Mainroads direct grant		(\$118,290)		(\$118,290)		(\$88,713)		-	\$88,713	-100%
				R122005	Road Closure and Vehicle Movement		-		-		-		-	-	-
				R122004	Grant Flood Damages AGRN743 (WANDRRA)		(\$10,000,000)		(\$10,000,000)		(\$7,499,997)		(\$5,515,671)	\$1,984,326	-26%
				Streets, Roads, Bridges & Depot Maintenance Total			(\$10,118,290)		\$13,756,862		\$12,031,863		\$9,020,947	(\$5,516,234)	\$7,310,837
12	Transport														
		123	Road Plant Purchases												
			E123010	Purchase of minor plant/equipment			-		-		-		-	-	-
			E123020	Auction Expense			-		-		-		-	-	-
			E123001	Loss on sale of asset			\$78,517		\$78,517		\$78,517		-	(\$78,517)	-100%
			R123001	Gain on Sale of assets			-		-		-		-	-	-
			R123030	Auction Revenue			-		-		-		-	-	-
			R123010	Proceeds on Sale of Plant			(\$50,000)		(\$50,000)		(\$50,000)		-	\$50,000	-100%
			R123020	Realisation of Plant Assets			\$50,000		\$50,000		\$50,000		-	(\$50,000)	-100%
			Road Plant Purchases Total				-		\$78,517		-		\$78,517	-	(\$78,517)
12	Transport														
		126	Aerodromes												
			E126248	Depreciation			\$170,250		\$170,250		\$127,674		\$170,393	\$42,719	33%
			E126249	Administration allocated			\$24,992		\$24,992		\$18,738		\$15,659	(\$3,079)	-16%
			E126250	Insurance			\$2,937		\$2,987		\$2,987		\$2,894	(\$93)	-3%
			E126260	Wiluna Aerodrome Fees and Charges			\$23,000		\$23,000		\$17,253		\$13,069	(\$4,184)	-24%
			E126270	Aerodrome Operation- Kalgoorlie Meekatharra rd			\$218,650		\$218,650		\$164,015		\$120,899	(\$43,116)	-26%
			E126271	Aerodrome maintenance			\$50,880		\$50,880		\$38,133		\$45,710	\$7,577	20%
			E126272	Aerodrome Building Operation			\$1,600		\$6,600		\$4,950		\$4,277	(\$673)	-14%
			E126273	Wiluna Airport Master Plan			-		-		-		-	-	-
			E126274	Unspent Grant (Returned)			-		-		-		-	-	-
			E126275	Emergency Equipment			-		-		-		-	-	-
			E126277	Consultants - Aerodrome			\$300,000		\$115,000		\$86,247		\$10,909	(\$75,338)	
			R126242	Landing fees			(\$117,000)		(\$117,000)		(\$87,750)		(\$95,724)	(\$7,974)	9%
			R126243	Lease charges			-		-		-		-	-	-
			R126244	Grant - Wiluna Airport Master Plan			-		-		-		-	-	-
			R126245	Passenger Service Fee			(\$281,000)		(\$281,000)		(\$210,753)		(\$97,140)	\$113,613	-54%
			R126246	Grant - RAAP			-		-		-		-	-	-
			R126262	Grant - Airport Sealing			(\$327,776)		(\$327,776)		(\$245,826)		-	\$245,826	-100%
			R126264	Grant - Airport Terminal			-		-		-		-	-	-
			Aerodromes Total				(\$725,776)		\$792,309		(\$725,776)		\$612,359	(\$544,329)	\$459,997
													(\$192,865)	\$383,810	\$275,277

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
	Transport Total					(\$12,867,171)	\$14,627,689	(\$12,867,171)	\$12,722,739	(\$9,650,349)	\$9,559,461	(\$7,144,254)	\$7,694,647	\$641,282	
13	Economic Services														
		131	Rural Services												
				E131331	Noxious weeds and pest plants		\$7,638		\$7,638		\$5,715		\$3,058	(\$2,657)	-46%
				E131333	GNRBA Projects		\$30,000		\$30,000		\$22,500		\$25,000	\$2,500	11%
			Rural Services Total			-	\$37,638	-	\$37,638	-	\$28,215	-	\$28,058	(\$157)	
13	Economic Services														
		132	Tourism & Area Promotion												
				E091945	Operating costs - Caravan Park Site (Wotton St - Lot 1524)		\$2,200		\$2,200		\$1,647		\$127	(\$1,520)	-92%
				E132105	Administration allocated		\$75,182		\$75,182		\$56,385		\$47,214	(\$9,171)	-16%
				E132301	Tourist officer salary & allowances		-		-		-		-	-	
				E132302	Tourist officer superannuation		-		-		-		-	-	
				E132106	Community Services Allocated		\$27,736		\$27,736		\$20,799		\$12,899	(\$7,900)	-38%
				E132303	Insurance		\$1,061		\$1,061		\$1,061		\$1,046	(\$15)	-1%
				E132304	Occupational Safety and Health Cost		-		-		-		-	-	
				E132307	Other employment costs		-		-		-		-	-	
				E132310	Depreciation		\$4,525		\$4,525		\$3,384		\$5,840	\$2,456	73%
				E132330	Tourism promotional activities		\$50,000		\$50,000		\$37,494		\$17,396	(\$20,098)	-54%
				E132331	Training & conference costs		\$2,500		\$2,500		\$1,872		-	(\$1,872)	-100%
				E132332	Tourist Souvenir Items		\$20,000		\$20,000		\$14,994		\$6,678	(\$8,316)	
				E132335	Tjukurba Souvenir Costs (incl. Royalties)		\$10,000		\$10,000		\$7,497		-	(\$7,497)	
				E132340	Tourist information bay		\$10,276		\$10,276		\$7,704		\$3,762	(\$3,942)	-51%
				E132341	Picnic sites maintenance		\$30,620		\$30,620		\$22,950		\$16,046	(\$6,904)	-30%
				E132342	Regional Local Government Tourism Group		\$2,000		\$2,000		\$1,494		-	(\$1,494)	-100%
				E132343	Caravan Park Maintenance		\$7,138		\$7,138		\$5,337		\$1,652	(\$3,685)	
				E132350	Minor Work Below Capital Limit		\$9,000		\$9,000		\$6,750		\$136	(\$6,614)	
				R132156	Heritage Centre Grant - Art Gallery Fit out	-		-		-		-		-	
				R132503	Sale of maps & tourist items	(\$27,000)		(\$27,000)		(\$20,250)		(\$2,227)		\$18,023	-89%
				R132506	Sale of Tjukurba Printed Souvenirs	(\$13,000)		(\$13,000)		(\$9,747)		-		\$9,747	
				R132343	Grant - RV Dump Point	-		-		-		-		-	
			Tourism & Area Promotion Total			(\$40,000)	\$252,238	(\$40,000)	\$252,238	(\$29,997)	\$189,368	(\$2,227)	\$112,798	(\$48,800)	
13	Economic Services														
		133	Building Control												
				E133331	Building control consultancy services		\$18,500		\$18,500		\$13,869		\$13,393	(\$477)	-3%
				E133334	Administration allocated		\$12,093		\$12,093		\$9,063		\$7,592	(\$1,471)	-16%
				E133336	Building control - other costs		\$500		\$500		\$369		-	(\$369)	-100%
				R133332	Building - Fees and charges	(\$500)		(\$500)		(\$369)		(\$1,464)		(\$1,095)	297%
			Building Control Total			(\$500)	\$31,093	(\$500)	\$31,093	(\$369)	\$23,301	(\$1,464)	\$20,985	(\$3,411)	
13	Economic Services														
		134	Economic Development												
				E132311	CSR/Interpretive Centre - loan interest		\$45,026		\$45,026		\$33,768		\$18,167	(\$15,601)	-46%
				E132315	Streetscape Loan Interest		-		-		-		\$7,701	\$7,701	
				E134104	Depreciation		\$8,750		\$8,750		\$6,561		\$5,405	(\$1,156)	-18%
				E134105	Administration allocated		\$18,251		\$18,251		\$13,680		\$11,527	(\$2,153)	-16%
				E134106	Ops costs -Wiluna Enterprise Development L36-37 47-49 Wotton st.		\$5,000		\$5,000		\$3,744		\$2,241	(\$1,503)	-40%
				E134107	Wiluna Enterprise Development Bldg Maint L36-37 47-49 Wotton st.		\$7,569		\$7,569		\$5,661		\$7,054	\$1,393	25%
				E134108	Economic Impact Study		-		-		-		-	-	
				E134109	Economic Development Consultant		\$100,000		\$100,000		\$74,997		\$15,081	(\$59,917)	-80%
				E134110	Minor Work Below Capital Limit		\$30,000		\$30,000		\$22,491		\$1,073	(\$21,418)	-95%
				R136006	Caravan Hire Charges	-		-		-		-		-	
				R136332	Rental- Wiluna Enterprise Development	(\$5,000)		(\$5,000)		(\$3,744)		(\$11,570)		(\$7,826)	209%
			Economic Development Total			(\$5,000)	\$214,596	(\$5,000)	\$214,596	(\$3,744)	\$160,902	(\$11,570)	\$68,250	(\$100,478)	
13	Economic Services														
		136	Other Economic Services												
				E136004	Standpipe water costs		\$1,200		\$1,200		\$900		\$222	(\$678)	-75%
				E136005	Cost for bottle water		-		-		-		\$1,295	\$1,295	
				R136001	Community bus hire charges	-		-		-		-		-	
				R136004	Sale of Standpipe water	-		-		-		-		-	
				R136005	Sale of water bottle	-		-		-		-		-	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
					Other Economic Services Total	-	\$1,200	-	\$1,200	-	\$900	-	\$1,517	\$617	
					Economic Services Total	(\$45,500)	\$536,766	(\$45,500)	\$536,766	(\$34,110)	\$402,686	(\$15,260)	\$231,607	(\$152,229)	
14	Other Property & Services														
		141	Private Works												
				E141411	Private works - various		\$26,323		\$26,323		\$19,728		\$22,671	\$2,943	15%
				R141413	Private Works Income	(\$30,000)		(\$30,000)		(\$22,500)		(\$7,617)		\$14,883	-66%
					Private Works Total	(\$30,000)	\$26,323	(\$30,000)	\$26,323	(\$22,500)	\$19,728	(\$7,617)	\$22,671	\$17,826	
14	Other Property & Services														
		142	Administration General												
				E091944	Operating costs - Hotel (70-74 Wotton St) Lot 53-55		-		-		-		\$0	\$0	
				E142001	New Administration Bldg Operation 70-74 Wotton st		\$72,875		\$72,875		\$56,891		\$43,769	(\$13,122)	-23%
				E142002	New Admin building maintenance costs 70-74 Wotton St		\$49,535		\$49,535		\$37,134		\$47,929	\$10,795	29%
				E142003	New Admin building Grounds Maint - 70-74 Wotton St		\$48,970		\$48,970		\$36,711		\$11,872	(\$24,839)	-68%
				E142406	Staff Uniform - Admin		\$7,500		\$7,500		\$5,625		\$2,207	(\$3,418)	-61%
				E142408	Recruitment & relocation - Admin		\$18,000		\$18,000		\$13,500		\$28,817	\$15,317	113%
				E142411	Salaries and allowances - Admin		\$473,859		\$473,859		\$355,392		\$294,053	(\$61,339)	-17%
				E142412	Superannuation - Admin		\$55,421		\$55,421		\$41,562		\$34,868	(\$6,694)	-16%
				E142414	Other employment costs- Admin		\$5,000		\$5,000		\$3,744		\$560	(\$3,184)	-85%
				E142416	Fringe Benefits Tax - Admin		\$4,000		\$4,000		\$2,997		\$19,656	\$16,659	556%
				E142417	Interest on Loans		\$42,316		\$42,316		\$31,734		\$26,199	(\$5,535)	-17%
				E142421	Administration building operation costs		-		-		-		-	-	
				E142422	Administration building maintenance		-		-		-		-	-	
				E142423	Administration grounds maintenance		-		-		-		-	-	
				E142425	Unspent Grant (Returned)		-		-		-		-	-	
				E142431	Printing & Stationery - Admin		\$60,000		\$60,000		\$45,000		\$32,617	(\$12,383)	-28%
				E142432	Telecommunications - Admin		\$30,400		\$30,400		\$22,797		\$12,845	(\$9,952)	-44%
				E142433	Postage		\$3,000		\$3,000		\$2,250		\$1,863	(\$387)	-17%
				E142434	Advertising		\$10,000		\$10,000		\$7,497		\$1,045	(\$6,452)	-86%
				E142435	Office Equipment Maintenance - Admin		\$20,500		\$20,500		\$15,372		\$4,637	(\$10,735)	-70%
				E142436	Integrated Planning Framework		\$25,000		\$25,000		\$18,747		\$7,500	(\$11,247)	-60%
				E142437	Records Management		\$40,000		\$40,000		\$29,988		\$13,157	(\$16,831)	-56%
				E142439	Audit Cost		\$50,000		\$50,000		\$37,494		\$19,842	(\$17,652)	-47%
				E142440	Risk Management Expense		\$15,000		\$15,000		\$11,250		\$3,000	(\$8,250)	-73%
				E142442	IT system- Software License & Support		\$47,835		\$47,835		\$35,874		\$36,124	\$250	1%
				E142443	IT System - Hardware Maintenance		\$47,160		\$47,160		\$35,361		\$37,243	\$1,882	5%
				E142444	Email System		-		-		-		-	-	
				E142445	Subscriptions/Memberships Administration		\$13,750		\$13,750		\$10,305		\$11,611	\$1,306	13%
				E142446	IT Consultant		\$25,000		\$25,000		\$18,747		-	(\$18,747)	-100%
				E142451	Other Office Expenses		\$5,000		\$5,000		\$3,744		\$5,535	\$1,791	48%
				E142459	Administration Vehicle Costs		\$41,516		\$41,516		\$31,131		\$41,678	\$10,547	34%
				E142461	Administration Vehicle Costs- CEO		-		-		-		\$1,006	\$1,006	
				E142462	Annual Airfares-Admin		\$11,700		\$11,700		\$8,775		\$2,600	(\$6,175)	-70%
				E142463	Conference/Training- Admin		\$15,000		\$15,000		\$11,250		\$4,266	(\$6,984)	-62%
				E142464	Meeting Attendance		\$15,000		\$15,000		\$11,250		\$1,217	(\$10,033)	-89%
				E142465	Staff Professional Development		\$30,000		\$30,000		\$22,500		\$20,972	(\$1,528)	-7%
				E142466	Human Resources Expenses		\$25,000		\$25,000		\$18,747		\$45	(\$18,702)	-100%
				E142467	Staff General Travel Provision		\$15,000		\$15,000		\$11,250		\$1,218	(\$10,032)	-89%
				E142471	Update Web-Site		\$9,500		\$9,500		\$7,119		\$390	(\$6,729)	-95%
				E142472	Consultants - Admin		\$100,000		\$100,000		\$74,997		\$27,270	(\$47,727)	-64%
				E142476	Insurance		\$40,796		\$40,796		\$40,796		\$40,201	(\$595)	-1%
				E142477	Workers Compensation Premiums- Administration		\$42,090		\$42,090		\$31,563		\$42,090	\$10,527	33%
				E142478	Legal Expenses Administration		\$35,000		\$35,000		\$26,244		\$13,914	(\$12,330)	-47%
				E142480	Housing allocated - Admin		\$107,930		\$107,930		\$80,946		\$84,961	\$4,015	5%
				E142482	Occupational safety & health costs-Admin		\$10,000		\$10,000		\$7,497		\$2,142	(\$5,355)	-71%
				E142483	Asset Revaluation Cost		\$40,000		\$40,000		\$29,997		\$7,156	(\$22,841)	-76%
				E142484	Fibre Optic Internet Services		\$58,800		\$58,800		\$44,100		\$19,600	(\$24,500)	-56%
				E142491	Depreciation		\$120,550		\$120,550		\$90,396		\$125,413	\$35,017	39%
				E142493	Salary		-		-		-		-	-	
				E142494	Superannuation		-		-		-		-	-	
				E142492	Less: Administration allocated		(\$1,888,002)		(\$1,888,002)		(\$1,415,997)		(\$1,186,276)	\$229,721	-16%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				R142420	Reimbursement	(\$200)		(\$200)		(\$144)		(\$17,456)		(\$17,312)	12022%
				R142450	Photocopying	(\$20)		(\$20)		(\$9)		(\$32)		(\$23)	257%
				R142460	Photocopying Reports / Documents	-		-		-		(\$10)		(\$10)	
				Administration General Total		(\$220)	\$0	(\$220)	\$0	(\$153)	\$12,277	(\$17,498)	(\$53,186)	(\$82,808)	
14	Other Property & Services														
		143	Public Works Overheads												
				E143011	Salaries-Work's manager,supervisor,office assistant		\$230,351		\$230,351		\$172,755		\$206,041	\$33,286	19%
				E143044	Staff unallocated time		\$5,929		\$5,929		\$4,446		\$6,713	\$2,267	51%
				E143051	Depot office telephone & other costs		\$12,740		\$12,740		\$9,549		\$3,299	(\$6,250)	-65%
				E143081	Fringe Benefits Tax- Works		\$6,000		\$6,000		\$4,500		\$19,656	\$15,156	337%
				E143091	Superannuation - Works		\$86,495		\$86,495		\$64,863		\$48,591	(\$16,272)	-25%
				E143101	Leave - SL, Annual, LSL, Public Holidays, Bonus		\$75,692		\$75,692		\$56,763		\$30,926	(\$25,837)	-46%
				E143121	Protective clothing/uniforms		\$4,000		\$4,000		\$2,997		\$2,914	(\$83)	-3%
				E143130	Annual airfares		\$5,000		\$5,000		\$3,744		-	(\$3,744)	-100%
				E143131	Occupational safety & health costs		\$15,000		\$15,000		\$11,250		\$2,143	(\$9,107)	-81%
				E143132	Training & conference costs		\$25,929		\$25,929		\$19,440		\$5,652	(\$13,788)	-71%
				E143141	Relocation & recruitment costs		\$18,000		\$18,000		\$13,500		\$13,806	\$306	2%
				E143145	Housing allocated		\$123,015		\$92,259		\$96,839		\$96,839	\$4,580	5%
				E143146	Work's manager/supervisor vehicles		\$25,316		\$25,316		\$18,981		\$21,706	\$2,725	14%
				E143171	Employer indemnity insurance-works staff		\$18,203		\$18,203		\$18,203		\$17,937	(\$266)	-1%
				E143172	Other insurances		\$6,340		\$6,340		\$6,340		\$6,248	(\$93)	-1%
				E143202	Staff allowances		\$57,150		\$57,150		\$42,858		\$1,124	(\$41,734)	-97%
				E143203			-		-		-		-	-	
				E143333	Consultants' Fee		\$160,000		\$160,000		\$119,997		\$2,600	(\$117,397)	-98%
				E091977	Salaries		-		-		-		-	-	
				E091979	Superannuation		-		-		-		-	-	
				E143992	Administration allocated		\$95,212		\$95,212		\$71,406		\$60,145	(\$11,261)	-16%
				E143999	Less: PWOH allocated to projects		(\$970,371)		(\$970,371)		(\$727,776)		(\$544,296)	\$183,480	-25%
				R143430	Reimbursement & contributions		-		-		-		(\$440)	(\$440)	
				Public Works Overheads Total		-	\$0	-	\$0	-	\$6,075	(\$440)	\$2,044	(\$4,471)	
14	Other Property & Services														
		144	Plant Operation Costs												
				E144012	Depreciation		\$103,850		\$103,850		\$77,877		\$118,702	\$40,825	52%
				E144022	Fuel & Oils		\$30,000		\$30,000		\$22,500		\$26,152	\$3,652	16%
				E144023	Fuel loss (Diesel Tank Leak)		-		-		-		-	-	
				E144032	Tyres and Tubes		\$10,000		\$10,000		\$7,497		\$4,884	(\$2,613)	-35%
				E144042	Parts & Repairs		\$30,000		\$30,000		\$22,500		\$70,640	\$48,140	214%
				E144052	Vehicle registration/licenses		\$6,000		\$6,000		\$4,500		\$4,388	(\$112)	-2%
				E144062	Insurance		\$27,056		\$27,056		\$27,056		\$27,437	\$381	1%
				E144072	Expendable tools		\$10,000		\$10,000		\$7,497		\$3,006	(\$4,491)	-60%
				E144082	Operation/Internal repair wages & overheads		\$165,275		\$165,275		\$123,948		\$73,340	(\$50,608)	-41%
				E144992	Administration allocated		\$56,408		\$56,408		\$42,300		\$9,748	(\$32,552)	-77%
				E144999	Less: POC allocated to projects		(\$438,589)		(\$438,589)		(\$328,941)		(\$334,715)	(\$5,774)	2%
				R144430	Diesel Fuel Rebate		-		-		-		(\$19,444)	(\$19,444)	
				R144433	Plant Hire Income		-		-		-		-	-	
				R144432	Reimbursement		-		-		-		-	-	
				Plant Operation Costs Total		-	(\$0)	-	(\$0)	-	\$6,734	(\$19,444)	\$3,583	(\$22,595)	
14	Other Property & Services														
		149	Community Development												
				E084102	Administration allocated		\$43,069		\$43,069		\$32,301		\$27,244	(\$5,057)	-16%
				E084103	Salaries & Allowances		\$63,959		\$63,959		\$47,961		\$19,722	(\$28,239)	-59%
				E084105	Housing Allocated		\$36,210		\$36,210		\$27,153		\$28,522	\$1,369	5%
				E084106	Insurance		\$1,305		\$1,305		\$1,305		\$1,286	(\$19)	-1%
				E084118	Vehicle Allocation Comm Services		-		-		-		-	-	
				E084109	Occupation Safety & Health costs		-		-		-		-	-	
				E084110	Training & conference costs		-		-		-		-	-	
				E084111	Other employment costs		\$9,000		\$9,000		\$6,750		-	(\$6,750)	-100%
				E084114	Other community development costs		\$1,700		\$1,700		\$1,269		-	(\$1,269)	-100%
				E084220	Fringe Benefit Tax Comm Services		-		-		-		-	-	
				E084116	Consultants - Community		-		-		-		-	-	
				E084117	Salary		-		-		-		-	-	
				E084119	Superannuation		\$4,186		\$4,186		\$3,132		\$1,637	(\$1,495)	-48%

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E084150	Less Allocated to Programmes		(\$159,429)		(\$159,429)		(\$119,565)		(\$74,133)	\$45,432	-38%
			Community Development Total			-	\$0	-	\$0	-	\$306	-	\$4,278	\$3,972	
14	Other Property & Services														
		146	Salaries & Wages												
			E146013		Gross Salaries & Wages		\$2,233,508		\$2,233,508		\$1,675,125		\$1,242,613	(\$432,512)	-26%
			E146100		Workers Compensation Payments		\$5,000		\$5,000		\$3,744		-	(\$3,744)	-100%
			E146050		Unallocated Salaries & Wages		-		-		-		-	-	
			E146999		Less Sal & Wages Alloc to Works		(\$2,233,508)		(\$2,233,508)		(\$1,675,125)		(\$1,242,613)	\$432,512	-26%
			R146200		Reimbursement - Workers Compensation	(\$5,000)		(\$5,000)		(\$3,744)		-	-	-	
			Salaries & Wages Total			(\$5,000)	\$5,000	(\$5,000)	\$5,000	(\$3,744)	\$3,744	-	-	(\$3,744)	
14	Other Property & Services														
		147	Unclassified												
			E147100		Expenses Relating to Unclassified		-		-		-		-	-	
			E147002		Loss on revaluation of fixed assets		-		-		-		-	-	
			E147102		Loss on Sale of Asset		-		-		-		-	-	
			E147103		Refund of grant: Admin Centre		-		-		-		-	-	
			R147100		Income Relating to Unclassified	-		-		-		-		-	
			R142430		New Admin Building WATC Loan 441762W	-		-		-		-		-	
			R147102		Gain on Sale of Assets	-		-		-		-		-	
			R147103		Proceeds on Sale of Asset	-		-		-		-		-	
			R147104		Realisation of Asset	-		-		-		-		-	
			R147427		Grant - CGLF - Admin Bldg	-		-		-		-		-	
			Unclassified Total			-	-	-	-	-	-	-	-	-	
	Other Property & Services Total					(\$35,220)	\$31,324	(\$35,220)	\$31,324	(\$26,397)	\$48,864	(\$44,999)	(\$20,611)	(\$91,821)	
	Grand Total					(\$19,429,231)	\$21,106,369	(\$19,429,231)	\$19,537,419	(\$14,569,954)	\$14,712,608	(\$13,757,133)	\$11,235,451	(\$2,668,259)	

Appendix 9.2.2

*List of Accounts Paid By Authority
1st March 2019 to 31 March 2019*

Chq/EFT	Date	Name	Description	Amount
17	02/03/2019	CBA BANK	BANK MERCHANT FEE	-\$ 106.01
17	04/03/2019	CBA BANK	BANK FEES & CHARGES	-\$ 15.00
21	15/03/2019	CBA BANK	BANK FEES & CHARGES	-\$ 34.68
29	28/03/2019	CBA BANK	BANK FEES & CHARGES	\$ 1.00
79	06/03/2019	ANZ BANK	BANK FEES & CHARGES	-\$ 56.00
79	01/03/2019	ANZ BANK	BANK MERCHANT FEE	-\$ 95.63
79	01/03/2019	ANZ BANK	BANK FEES & CHARGES	-\$ 50.00
80	27/03/2019	ANZ BANK	BANK FEES & CHARGES	-\$ 22.00
EFT7371	01/03/2019	Wiluna Traders	PAYMENT	-\$ 685.14
808411	26/02/2019	Wiluna Traders	Hand vacuum	\$ 513.88
806992	21/02/2019	Wiluna Traders	Oven cleaner u2/2 Jones st,	\$ 27.65
806977	21/02/2019	Wiluna Traders	fresh produce	\$ 143.61
EFT7372	01/03/2019	McMahon Burnett Transport	PAYMENT	-\$ 1,649.59
00005495	15/02/2019	McMahon Burnett Transport	freight 4-8/2/2019	\$ 1,649.59
EFT7373	01/03/2019	Bunnings Group Ltd (Australia)	PAYMENT	-\$ 57.04
2390/99800004	21/02/2019	Bunnings Group Ltd (Australia)	wire rope grips zenith 5mm ss CDs WSS3105	\$ 57.04
EFT7374	01/03/2019	BOC Gases Australia Limited	PAYMENT	-\$ 79.38
4021933400	26/02/2019	BOC Gases Australia Limited	Container service 29/1-25/2/2019	\$ 79.38
EFT7375	01/03/2019	Johns Building Supplies Pty Ltd	PAYMENT	-\$ 826.93
846070	19/02/2019	Johns Building Supplies Pty Ltd	P/C CCA90456000 90 x 45 H3 TREATED PINE 6000mm - 38 Lennon St	\$ 826.93
EFT7376	01/03/2019	Goodwork Holdings Pty Ltd	PAYMENT	-\$ 178,929.85
INV-101813	24/02/2019	Goodwork Holdings Pty Ltd	ARGN743 Mt Fisher Wonganoo Rd 18-22/2/2019 RSS371-377 101hrs	\$ 130,516.10
INV-101814	24/02/2019	Goodwork Holdings Pty Ltd	Heavy maintenance Grading on Wongawol Rd 14-16/1/19	\$ 6,833.75
INV-101815	24/02/2019	Goodwork Holdings Pty Ltd	Heavy maintenance Grading on Wiluna North Rd 17/1-4/2/2019	\$ 41,580.00
EFT7377	01/03/2019	Chefmaster Australia	PAYMENT	-\$ 1,392.12
00031785	13/02/2019	Chefmaster Australia	bin liners	\$ 1,392.12
EFT7378	01/03/2019	Environmental Health & Building Services	PAYMENT	-\$ 3,267.00
55	20/02/2019	Environmental Health & Building Services	consulting/admin 18-19/2/2019	\$ 3,267.00
EFT7379	01/03/2019	Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie	PAYMENT	-\$ 1,450.00
966437	22/02/2019	Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore Kalgoorlie	Fisher & Paykel 628L Side by Side Fridge - Stainless Steel SPQ (Room D) Kitchen	\$ 1,450.00
EFT7380	01/03/2019	Roda Limbah Pty Ltd t/as Midwest Septics	PAYMENT	-\$ 3,900.00
INV-597	22/02/2019	Roda Limbah Pty Ltd t/as Midwest Septics	pump out septic tanks at 30 Scotia st 20/2/2019 8000L of K210 Tracking no.6026380, 38 Lennons t 2000L of K210 Tracking no.6017532	\$ 3,900.00
EFT7381	01/03/2019	Employment Office Australia PTY LTD	PAYMENT	-\$ 7,167.05
31437	28/02/2019	Employment Office Australia PTY LTD	Recruitment Campaign - Job109128 Water Reticulation Maintenance Officer	\$ 2,767.05
31392	20/02/2019	Employment Office Australia PTY LTD	job 105655 5 pack repurchase	\$ 4,400.00

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1st March 2019 to 31 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT7382	01/03/2019	Incite Security Pty Ltd	PAYMENT	-\$ 121.00
70759	25/02/2019	Incite Security Pty Ltd	remote login to adm-access ctrl dbase and turn off sensor in laundry.	\$ 121.00
EFT7383	01/03/2019	Fourier Technologies	PAYMENT	-\$ 41,105.32
CW-88808493	01/02/2019	Fourier Technologies	system maint and admin, monthly SPLA licensing, desktop support services- Feb2019	\$ 2,677.08
CW-88808514	12/02/2019	Fourier Technologies	nitro12-Single user perpetual licenses - standalone and download, isntall and licnse nitro por v12 on 3 systems	\$ 744.70
CW-88808545	26/02/2019	Fourier Technologies	50% downpayment for Network infrastructure upgrade Stage 2A	\$ 37,683.54
EFT7384	01/03/2019	Dean Contracting Pty Ltd	PAYMENT	-\$ 292,160.00
INV-0407	31/01/2019	Dean Contracting Pty Ltd	Sydney Heads Rd flood damage repair works 1-7/12/18	\$ 292,160.00
EFT7385	01/03/2019	Robert Wiles	PAYMENT	-\$ 583.07
REIMB-RWILE0901	09/01/2019	Robert Wiles	9/1 fuel and accomm for rubbish truck upgrade	\$ 583.07
EFT7386	01/03/2019	Fulton Hogan Industries	PAYMENT	-\$ 2,112.00
12516393RI	08/02/2019	Fulton Hogan Industries	EZ street pothole repair for airport runway	\$ 2,112.00
EFT7387	01/03/2019	LR & PD Ward	PAYMENT	-\$ 7,700.00
75	26/02/2019	LR & PD Ward	Urgent works required to locate water source and cut 6n open deep water pits for Flood Work Repairs on Carnegie Road	\$ 3,850.00
74	26/02/2019	LR & PD Ward	Urgent works required to locate water source cut 6m open deep water pits for Flood Work Repairs AGRN743 - Sydney Heads Road as quoted	\$ 3,850.00
EFT7388	01/03/2019	ARTIST-Margaret Anderson	PAYMENT	-\$ 83.04
MARGARETANDERSON-FEB	21/02/2019	ARTIST-Margaret Anderson	17-363 Two ladies hunting for honey ants/61x30cm acrylic on canvas,sold on 21/2/19 to Mac Jensen \$120	\$ 83.04
EFT7389	01/03/2019	ARTIST-Natasha Williams	PAYMENT	-\$ 173.00
NATASHAWILLIAMS	25/02/2019	ARTIST-Natasha Williams	17-269 Natasha Williams/61x45cm acrylic on canvas/Honey ants,sold on 17/8/18 \$250	\$ 173.00
EFT7390	08/03/2019	ARTIST-Nyapurla Morgan	PAYMENT	-\$ 242.20
ARTSALE2410	01/12/2018	ARTIST-Nyapurla Morgan	Art Sale 11-393 Nyapurla Morgan 24/10	\$ 242.20
EFT7391	08/03/2019	ARTIST-Dallas Harris	PAYMENT	-\$ 34.60
ARTSALES-DHARRIS0609	06/09/2018	ARTIST-Dallas Harris	painting cat.08-429 Piakoo sold on 6/9/2018 \$50 (SAM r/n2667, Synergy r/n20883)	\$ 34.60
EFT7410	08/03/2019	WesTrac Pty Ltd	PAYMENT	-\$ 1,683.25
PI3238838	27/02/2019	WesTrac Pty Ltd	P093 Coolant ; P062 bolts and nuts	\$ 1,683.25
EFT7411	08/03/2019	Wiluna Traders	PAYMENT	-\$ 143.80
809225	01/03/2019	Wiluna Traders	10 x 12 ltr bottles water	\$ 143.80
EFT7412	08/03/2019	Aerodrome Management Services Pty Ltd	PAYMENT	-\$ 935.00
AMSINV-01017	01/03/2019	Aerodrome Management Services Pty Ltd	Wiluna daily rate for compliance officer	\$ 935.00
EFT7413	08/03/2019	Aluglass	PAYMENT	-\$ 550.00
190181	21/02/2019	Aluglass	Trilob temper resistance screws 25mm long box of 1000 - 38 Lennon St	\$ 550.00

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1st March 2019 to 31 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT7414	08/03/2019	Landgate	PAYMENT	-\$ 121.10
346244-10001007	22/02/2019	Landgate	Gross rental value chargeable -schedule no. G2019/1 23/9/2018-8/2/2019	\$ 66.50
346202-10001007	22/02/2019	Landgate	Mining Tenements schedule no. M2019/2 25/1-13/2/2019	\$ 54.60
EFT7415	08/03/2019	Bunnings Group Ltd (Australia)	PAYMENT	-\$ 1,157.66
2180/99800004	28/02/2019	Bunnings Group Ltd (Australia)	Setting 7pc, 5pc marquee steel sling w/glass	\$ 1,157.66
EFT7416	08/03/2019	J Blackwood & Son Pty Limited	PAYMENT	-\$ 299.38
PE9053SF	22/02/2019	J Blackwood & Son Pty Limited	SQWINCHER concentrate 2lt	\$ 299.38
EFT7417	08/03/2019	McLeods Barristers and Solicitors	PAYMENT	-\$ 3,087.04
107336	28/02/2019	McLeods Barristers and Solicitors	Disparaging statements about staff and councillors	\$ 1,205.60
107327	28/02/2019	McLeods Barristers and Solicitors	Confidentiality Agreement for performance review.	\$ 1,881.44
EFT7418	08/03/2019	Goodwork Holdings Pty Ltd	PAYMENT	-\$ 164,455.39
INV-101822	01/03/2019	Goodwork Holdings Pty Ltd	provide transport for carting the CAT Traxcavator to Leinster from Wiluna Refuse Site	\$ 924.00
INV-101824	04/03/2019	Goodwork Holdings Pty Ltd	ARGN743 Mt Fisher Wonganoo Rd 23-28//2/2019	\$ 162,321.39
INV-101817	28/02/2019	Goodwork Holdings Pty Ltd	supply, devlier & unload 5 loads of 15000L bore water into reticulation water bore tank on 30 Scotia st	\$ 1,210.00
EFT7419	08/03/2019	Elite Electrical Contracting Pty Ltd	PAYMENT	-\$ 3,841.81
W2308	26/02/2019	Elite Electrical Contracting Pty Ltd	Supply and install a bypass system for the reticulation @ U7/30 Scotia St.	\$ 1,161.60
W2313	26/02/2019	Elite Electrical Contracting Pty Ltd	Depot. installed 32amp outlet for new welder. Repaired and made compliant 3x3 phase circuits, 2hrs. Completed 11/2/19	\$ 1,822.21
W2322	28/02/2019	Elite Electrical Contracting Pty Ltd	Depot and adm-located any service lines that were near or underneath perimeter fence line. Marked out services with marking paint on the ground but explained this wasn't 100% and there could still be cables or services not marked, 8hrs Job completed 18/2/2019	\$ 858.00
EFT7420	08/03/2019	River Blue Holdings	PAYMENT	-\$ 810.00
4334	27/02/2019	River Blue Holdings	27/2 OCM and 12/2 budget mtg	\$ 540.00
4334	27/02/2019	River Blue Holdings	12/2 budget mtg supper for 12 people	\$ 270.00
EFT7421	08/03/2019	Belgravialeisure	PAYMENT	-\$ 34,234.28
B026945	14/02/2019	Belgravialeisure	Deficit for Jan 2019 Wiluna Swimming pool	\$ 2,840.46
B027055	25/02/2019	Belgravialeisure	Management fees March 2019	\$ 31,393.82
EFT7422	08/03/2019	Incite Security Pty Ltd	PAYMENT	-\$ 117.00
70987	01/03/2019	Incite Security Pty Ltd	Monitoring fee 01/3-31/5/2019 recreation ctr	\$ 117.00
EFT7423	08/03/2019	Fourier Technologies	PAYMENT	-\$ 3,197.55
CW-88808609	01/03/2019	Fourier Technologies	system maintenance and admin , monthly SPLA licensing, destop support services- March 2019	\$ 2,677.08
CW-88808610	01/03/2019	Fourier Technologies	MS 365 EnterpriseE3, exchange online (Plan 2) - March 2019	\$ 520.47
EFT7424	08/03/2019	River Engineering Pty Ltd	PAYMENT	-\$ 3,960.00
WILU006	28/02/2019	River Engineering Pty Ltd	Engineering services for WMSRP to end of Feb2019	\$ 3,960.00

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1st March 2019 to 31 March 2019

Chq/EFT	Date	Name	Description	Amount
EFT7425	08/03/2019	AVDATA AUSTRALIA	PAYMENT	-\$ 1,530.28
STATEMENT223	01/02/2019	AVDATA AUSTRALIA	processing /service fee Jan 2019	\$ 829.06
STATEMENT224	27/02/2019	AVDATA AUSTRALIA	processing/service fee for Feb 2019	\$ 701.22
EFT7426	08/03/2019	Fitz Gerald Strategies	PAYMENT	-\$ 5,500.00
00001942	28/02/2019	Fitz Gerald Strategies	Facilitating CEO performance review 2018	\$ 5,500.00
EFT7427	15/03/2019	ARTIST-Miranda Long	PAYMENT	-\$ 152.24
ARTSALES1112	11/12/2018	ARTIST-Miranda Long	Sales of painting 14-200 Clay pan	\$ 48.44
ARTSALE2408	01/12/2018	ARTIST-Miranda Long	Sales of painting 17-294 Miranda Long 24/08	\$ 103.80
EFT7428	15/03/2019	ARTIST-Kitty Richards	PAYMENT	-\$ 31.14
ARTSALES-KRICHARDS1203	12/03/2019	ARTIST-Kitty Richards	Sales of painting 11-47 30x30cm arcylc on canvas/claypans at Crossing sales price \$45	\$ 31.14
EFT7429	15/03/2019	ARTIST-Margaret Anderson	PAYMENT	-\$ 173.00
ARTSALES-MANDERSON1203	12/03/2019	ARTIST-Margaret Anderson	Sales of painting 19-37 60x60 Arcylic on canvas/three ladies digging Sales price \$250 SAM r/n 2730, synergy r/n21500	\$ 173.00
EFT7430	15/03/2019	Greenfield Technical Services	PAYMENT	-\$ 7,018.00
INV-0956	28/02/2019	Greenfield Technical Services	WANDARRA flood damage admin and technical support	\$ 5,148.00
INV-0961	28/02/2019	Greenfield Technical Services	Review scope changes and information from Roadtech	\$ 1,870.00
EFT7431	15/03/2019	Talis Consultants Pty Ltd	PAYMENT	-\$ 29,888.80
18194	17/02/2019	Talis Consultants Pty Ltd	Provision of Consultancy services Progress claim15 4-17/2/2019	\$ 29,888.80
EFT7432	15/03/2019	Dean Contracting Pty Ltd	PAYMENT	-\$ 380,160.00
INV-0416	26/02/2019	Dean Contracting Pty Ltd	Carnegie Rd flood damage repair works 11-17/2/2019	\$ 295,680.00
INV-0414	26/02/2019	Dean Contracting Pty Ltd	Carnegie Glenayle Rd 9-10/2/2019	\$ 84,480.00
EFT7433	15/03/2019	Wiluna Traders	PAYMENT	-\$ 174.49
811649	11/03/2019	Wiluna Traders	ILP petroleum 92 RON	\$ 66.36
810904	08/03/2019	Wiluna Traders	Water aqua to go 12L. milk for office supplies	\$ 108.13
EFT7434	15/03/2019	Toll Ipec Pty Ltd	PAYMENT	-\$ 1,546.97
1266	01/03/2019	Toll Ipec Pty Ltd	freight 14/2-1/3/2019	\$ 1,546.97
EFT7435	15/03/2019	Jacksons Drawing Supplies Pty Ltd	PAYMENT	-\$ 106.10
19-00018714	07/03/2019	Jacksons Drawing Supplies Pty Ltd	Brush fan serires, spary nam picture varnish gloss, brush westrat hake	\$ 106.10
EFT7436	15/03/2019	Bunnings Group Ltd (Australia)	PAYMENT	-\$ 3,966.67
2180/99800245	07/03/2019	Bunnings Group Ltd (Australia)	40 Chairs and 10 Tables aluminium	\$ 1,917.19
2390/00879952	02/03/2019	Bunnings Group Ltd (Australia)	Please cut keys as follow; 2 x Unit B 2 x Unit C 9 x Unit D 2 x Unit E 3 x Unit G	\$ 28.50
2390/00725223	08/03/2019	Bunnings Group Ltd (Australia)	Please cut (copy) 10 x keys	\$ 42.80
2180/99778977	25/02/2019	Bunnings Group Ltd (Australia)	equipment for protective and safety	\$ 1,978.18
EFT7437	15/03/2019	J Blackwood & Son Pty Limited	PAYMENT	-\$ 149.69
PE9054SF	22/02/2019	J Blackwood & Son Pty Limited	SQWINCHER CONC 2L wild berry stock	\$ 149.69
EFT7438	15/03/2019	Australia Post	PAYMENT	-\$ 526.85
10083160062	03/03/2019	Australia Post	Feb 2019 mails	\$ 526.85

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Chq/EFT	Date	Name	Description	Amount
EFT7439	15/03/2019	Railway Motel & Function Centre	PAYMENT	-\$ 159.00
1032	06/03/2019	Railway Motel & Function Centre	Accommodation for Tevita Vonolagi 5/03/19	\$ 159.00
EFT7440	15/03/2019	Jason Signmakers	PAYMENT	-\$ 3,415.83
194545	27/02/2019	Jason Signmakers	2mm aluminium with a UV overlamine	\$ 1,079.65
194629	28/02/2019	Jason Signmakers	1200x900 various signs for Willuna Rec ctr, Public pool, toilets, depot, cemetery, oval	\$ 2,024.00
194791	08/03/2019	Jason Signmakers	600x400 Cemetery Signs	\$ 312.18
EFT7441	15/03/2019	Kalgoorlie Retravisio	PAYMENT	-\$ 797.00
60058131	26/02/2019	Kalgoorlie Retravisio	white top mount fridge for 67-69 Scotia st	\$ 797.00
EFT7442	15/03/2019	Tevita Vonolagi	PAYMENT	-\$ 99.00
REIMB-TVONOLAGI1303	06/03/2019	Tevita Vonolagi	Fuel for P116 6/3/2019	\$ 99.00
EFT7443	15/03/2019	Cabcharge	PAYMENT	-\$ 6.00
25070101P1902	25/02/2019	Cabcharge	account keeping fee 28/1-24/2/2019	\$ 6.00
EFT7444	15/03/2019	Elite Electrical Contracting Pty Ltd	PAYMENT	-\$ 30,723.84
W2309	26/02/2019	Elite Electrical Contracting Pty Ltd	replaces olar panels at 60A-C Scotia st 15/2/19	\$ 5,589.39
W1990	28/02/2019	Elite Electrical Contracting Pty Ltd	Installation of kitchen at SPQ. Installed power point for vada unit for plumber and hardwired hot watersystme isolator in and wired up hot water system 18/2/19	\$ 24,045.45
W2324	28/02/2019	Elite Electrical Contracting Pty Ltd	61-63 scotia st, faulty power pack for vast box. job completed 20/2	\$ 1,089.00
EFT7445	15/03/2019	Malcolm Thompson Pumps	PAYMENT	-\$ 3,192.20
SLI21091602	08/03/2019	Malcolm Thompson Pumps	GRUPPSQE7-55 N1.85kw 200-240 plus freight	\$ 3,192.20
EFT7446	15/03/2019	West Australian Newspapers Limited	PAYMENT	-\$ 3,950.00
1004297220190228	28/02/2019	West Australian Newspapers Limited	Quarter page advert - Wiluna general tourism (adjacent to AGO advert) Quarter page advert - Tjukurba Gallery and Canning-Gunbarrel Discovery Centre	\$ 3,950.00
EFT7447	15/03/2019	Employment Office Australia PTY LTD	PAYMENT	-\$ 2,277.00
31641	12/03/2019	Employment Office Australia PTY LTD	Job 109621 Recreation Officer	\$ 2,277.00
EFT7448	15/03/2019	Double R Equipment Repairs	PAYMENT	-\$ 2,314.43
L502284	28/02/2019	Double R Equipment Repairs	Travelled to site to remove and replaced a/c hoses, accumulator, gas system test for CAT 242D Skid Steer. Sales order L3259	\$ 2,314.43
EFT7449	15/03/2019	AMPAC Debt Recovery	PAYMENT	-\$ 5,406.54
53762	28/02/2019	AMPAC Debt Recovery	Debtors payments for Feb 2019	\$ 765.47
53763	28/02/2019	AMPAC Debt Recovery	Commissions and costs for 4-14/2/2019	\$ 1,747.34
53761	28/02/2019	AMPAC Debt Recovery	Commissions and costs for 4-27/2/2019	\$ 2,839.36
53186	31/01/2019	AMPAC Debt Recovery	Commission and costs for Jan 2019	\$ 54.37
EFT7450	15/03/2019	LINCOLNS BEYOND NUMBERS	PAYMENT	-\$ 8,800.00
7830	07/03/2019	LINCOLNS BEYOND NUMBERS	Second interim audit fee for FYE2018	\$ 8,800.00
EFT7451	15/03/2019	Rajinder Sunner	PAYMENT	-\$ 409.25
REIMB-RSUNNER0703	07/03/2019	Rajinder Sunner	budget workshop 28/2 and IT user group in margaret River 1/3.	\$ 409.25

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EFT7452	15/03/2019	ALLMARK & ASSOCIATES PTY LTD	PAYMENT	-\$ 6,425.10
IN0023436	28/02/2019	ALLMARK & ASSOCIATES PTY LTD	6mm thick cast aluminium plates	\$ 6,425.10
EFT7453	15/03/2019	Robert Wiles	PAYMENT	-\$ 842.25
REIMB-RWILES0603	06/03/2019	Robert Wiles	food and drinks 25/1	\$ 11.15
REIMB-RWILES1103	11/03/2019	Robert Wiles	2/3/19 business trip Food, fuel and accommodation	\$ 831.10
EFT7454	15/03/2019	Vanguard Press	PAYMENT	-\$ 2,090.00
IN021158	04/02/2019	Vanguard Press	Shire of Wiluna maps Tourism brochures folded to DL, quote 5/12/18	\$ 2,090.00
EFT7455	22/03/2019	Wiluna Traders	PAYMENT	-\$ 168.44
811584	11/03/2019	Wiluna Traders	CDP art program supplies 21/3/2019	\$ 168.44
EFT7456	22/03/2019	Jacksons Drawing Supplies Pty Ltd	PAYMENT	-\$ 638.13
19-00016623	19/02/2019	Jacksons Drawing Supplies Pty Ltd	CDP art program supplies 27/2/2018	\$ 638.13
EFT7457	22/03/2019	Bunnings Group Ltd (Australia)	PAYMENT	-\$ 327.50
2390/99800069	27/02/2019	Bunnings Group Ltd (Australia)	Sprinklers pop up for shire staff housing	\$ 327.50
EFT7458	22/03/2019	EPE Services	PAYMENT	-\$ 2,279.20
W8295	18/03/2019	EPE Services	vertimow lawn in courtyard	\$ 2,279.20
EFT7459	22/03/2019	Goodwork Holdings Pty Ltd	PAYMENT	-\$ 1,060.00
INV-101825	13/03/2019	Goodwork Holdings Pty Ltd	Mob and demob excavator dry hire of excavator to dig graves 7/3/2019	\$ 1,060.00
EFT7460	22/03/2019	ARTIST-Margaret Anderson	PAYMENT	-\$ 138.40
ARTSALES-MANDERSON1903	19/03/2019	ARTIST-Margaret Anderson	19-20 45x45cm The Honey Ants Sales \$200 (synergy r/n21527, SAM r/n 2735)	\$ 138.40
EFT7461	22/03/2019	Elite Electrical Contracting Pty Ltd	PAYMENT	-\$ 1,244.34
0027017	18/03/2019	Elite Electrical Contracting Pty Ltd	10x heavy duty sprinklers for the Oval	\$ 821.59
W2339	12/03/2019	Elite Electrical Contracting Pty Ltd	Lennon st. Bore test pump & do heat shrink joins. Connected up bore but still having problems. job completed 6/3/19	\$ 422.75
EFT7462	22/03/2019	WINC Australia Pty Ltd	PAYMENT	-\$ 130.06
9025885566	14/11/2019	WINC Australia Pty Ltd	Roymas artst apron Grn 2 poks	\$ 41.16
9025540169	09/10/2019	WINC Australia Pty Ltd	plastic plate blk1850mm ctn 500	\$ 40.92
9025820364	07/11/2019	WINC Australia Pty Ltd	Officemax 14mm Plastic Binding Coils 21 Ring Black Pack 25	\$ 47.98
EFT7463	22/03/2019	Kott Gunning Lawyers	PAYMENT	-\$ 2,622.51
240114	27/02/2019	Kott Gunning Lawyers	notice of dispute 19-26/2/2019	\$ 2,252.91
240118	27/02/2019	Kott Gunning Lawyers	Wiluna Rual rd construction contract30-31/1/2019	\$ 369.60
EFT7464	22/03/2019	Veens Design Group	PAYMENT	-\$ 1,537.80
7548	08/03/2019	Veens Design Group	progress fee proposed park landscaping 70 Wotton st , Wiluna	\$ 1,537.80
EFT7465	22/03/2019	Golder Associates Pty Ltd	PAYMENT	-\$ 19,533.25
73022	15/03/2019	Golder Associates Pty Ltd	Pavement investigation at Wiluna airport to 8/3/2019 in accordance with Proposal P18113648-001-L-Rev0 dated 14/12/2018	\$ 19,533.25
EFT7466	22/03/2019	Vanguard Press	PAYMENT	-\$ 82.50
IN021351	21/02/2019	Vanguard Press	brochures handling and transport fees	\$ 82.50

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Chq/EFT	Date	Name	Description	Amount	
EFT7467	22/03/2019	ARTIST - Nye Johnston	PAYMENT	-\$	622.80
ARTSALES- NJOHNSTON1903	19/03/2019	ARTIST - Nye Johnston	Sales of painting 19-42 19x53cm acrylic on canvas /My Country Home SAM r/n2732 (Synergy r/n21525) sales \$900	\$	622.80
EFT7468	22/03/2019	KBCCI	PAYMENT	-\$	355.00
WEB7430	12/03/2019	KBCCI	Membership of the Chamber march 2019-Feb 2020	\$	355.00
EFT7469	29/03/2019	ARTIST-Marcia Vicky Ashwin	PAYMENT	-\$	346.00
ARTSALES- MASHWIN2003	20/03/2019	ARTIST-Marcia Vicky Ashwin	Sales of painting 17-500 Honey Ant Dreaming sales price \$500 SAM r/n2738 (Synergy r/n21531)	\$	346.00
EFT7470	29/03/2019	ARTIST-Margaret Anderson	PAYMENT	-\$	235.28
ARTSALES- MANDERSON2203	22/03/2019	ARTIST-Margaret Anderson	Sales of painting 19-37 Acrylic on canvas/three ladies digging SAM r/n2730 (synergy r/n21500) Sales price \$250	\$	173.00
ARTSALES- MANDERSON2503	25/03/2019	ARTIST-Margaret Anderson	Sales of painting 19-50 Wildflowers Sales price \$90 (SAM r/n 2740) Synergy r/n 21539	\$	62.28
EFT7471	29/03/2019	ARTIST-Selina Richards	PAYMENT	-\$	55.36
ARTSALE- SRICHARDS2503	25/03/2019	ARTIST-Selina Richards	Sales of painting 19-32 Wildflowers Sales price \$80 (synergy r/n 21538) SAM r/n 2739	\$	55.36
EFT7472	29/03/2019	ARTIST-Ash Sullivan	PAYMENT	-\$	20.76
ARTSALES- ASULLIVAN2703	27/03/2019	ARTIST-Ash Sullivan	Sales of painting 17-383 Mc And My Cousin sales price \$30 SAM r/n2741 (synergy r/n 21549)	\$	20.76
EFT7473	29/03/2019	Lena Long (councillor)	PAYMENT	-\$	909.17
OCM-LLONG2903	29/03/2019	Lena Long (councillor)	Councillor's fees March 2019	\$	909.17
EFT7474	29/03/2019	Harris Graham (councillor)	PAYMENT	-\$	909.17
OCM-GHARRIS2903	29/03/2019	Harris Graham (councillor)	Councillor's fees -March 2019	\$	909.17
EFT7475	29/03/2019	Stacey Petterson (councillor)	PAYMENT	-\$	1,323.00
OCM-SPETTERSON2903	29/03/2019	Stacey Petterson (councillor)	Councillor's fees March 2019	\$	1,323.00
EFT7476	29/03/2019	James Peter Quadrio (shire president)	PAYMENT	-\$	3,551.36
OCM-JQUADRIO2903	29/03/2019	James Peter Quadrio (shire president)	Councillor's fee March 2019	\$	3,551.36
EFT7477	29/03/2019	Norma Ward (councillor)	PAYMENT	-\$	1,077.49
OCM-NWARD2903	29/03/2019	Norma Ward (councillor)	Councillor's fee March 2019	\$	1,077.49
EFT7478	29/03/2019	Caroline Elisabeth Thomas (councillor)	PAYMENT	-\$	909.17
OCM-CTHOMAS2903	29/03/2019	Caroline Elisabeth Thomas (councillor)	Councillor's fee March 2019	\$	909.17
EFT7479	29/03/2019	Peter Grundy (councillor)	PAYMENT	-\$	909.17
OCM-PGRUNDY2903	29/03/2019	Peter Grundy (councillor)	Councillor's fee March 2019	\$	909.17
EFT7495	29/03/2019	ARTIST-Gladys Ashwin	PAYMENT	-\$	249.12
ARTSALE-GASHWIN3004	30/04/2018	ARTIST-Gladys Ashwin	Sales of painting 16-15 The Canning Stock route Sales price \$360 (SAM r/n2609) Synergy r/n 20627	\$	249.12
DD4589.1	01/03/2019	LGIA Super	PAYMENT	-\$	454.17
SUPER	01/03/2019	LGIA Super	Superannuation contributions	\$	454.17

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DD4589.2	01/03/2019	BT Super for Life	PAYMENT	-\$ 1,051.92
DEDUCTION	01/03/2019	BT Super for Life	Payroll deductions	\$ 144.23
SUPER	01/03/2019	BT Super for Life	Superannuation contributions	\$ 907.69
DD4589.3	01/03/2019	Cbus	PAYMENT	-\$ 517.50
DEDUCTION	01/03/2019	Cbus	Payroll deductions	\$ 132.69
SUPER	01/03/2019	Cbus	Superannuation contributions	\$ 384.81
DD4589.4	01/03/2019	WA Local Government Superannuation Plan	PAYMENT	-\$ 4,691.49
SUPER	01/03/2019	WA Local Government Superannuation Plan	Superannuation contributions	\$ 4,126.72
DEDUCTION	01/03/2019	WA Local Government Superannuation Plan	Payroll deductions	\$ 564.77
DD4589.5	01/03/2019	Colonial First State-First Choice Superannuation Trust	PAYMENT	-\$ 1,182.70
SUPER	01/03/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions	\$ 865.39
DEDUCTION	01/03/2019	Colonial First State-First Choice Superannuation Trust	Payroll deductions	\$ 317.31
DD4589.6	01/03/2019	Sunsuper Fund	PAYMENT	-\$ 487.50
SUPER	01/03/2019	Sunsuper Fund	Superannuation contributions	\$ 362.50
DEDUCTION	01/03/2019	Sunsuper Fund	Payroll deductions	\$ 125.00
DD4603.1	08/03/2019	BP Australia Pty Ltd	PAYMENT	-\$ 215.24
10525522	28/02/2019	BP Australia Pty Ltd	2/2/19 & 31/01/19 ULSD G10 for CEO's car	\$ 215.24
DD4603.2	08/03/2019	3E Advantage Pty Limited	PAYMENT	-\$ 2,226.36
INV-13476-V9M9M0	01/03/2019	3E Advantage Pty Limited	Printing services Feb 2019 for INV-13476-V9M9M0	\$ 2,226.36
DD4614.1	15/03/2019	Horizon Power	PAYMENT	-\$ 7,920.76
456758FEB	02/03/2019	Horizon Power	48 Lennon st,mtr read1814=357units@\$25.7520 PLUS supply charge 2/2/19 \$25.85	\$ 130.75
456767FEB	02/03/2019	Horizon Power	8 Trenton st, mtr read 3094=544units@\$25.7520,PLUS supply charge \$25.85 from 2/2/19 to 1/3/19	\$ 182.53
135826FEB	02/03/2019	Horizon Power	L555 1/60 Scotia st 2/2/19 to 1/3/19. Mtr read 17621=79units@\$25.85 PLUS supply charge \$25.85	\$ 50.80
152003FEB	02/03/2019	Horizon Power	L1452 Wall st,mtr read 8689=363units@\$24.2678 PLUS supply charge \$43.66 for 2/2/19 to 1/3/19	\$ 146.13
303713FEB	02/03/2019	Horizon Power	L1563 A/Lot Scotia st(Rec centre,oval,chnng rm,pool), mtr read 1377.740=1425.2units@\$24.2678 2-28/2/2019	\$ 427.97
442843FEB	06/03/2019	Horizon Power	70-74 Wotton st , mtr read 1111.790=7260units@\$33.2968,PLUS supply charge \$13.68 for 2-28/2/2019	\$ 2,674.14
123423FEB	01/03/2019	Horizon Power	Wiluna Streetlights=91 1-28/2/2019	\$ 1,391.12
226488FEB	02/03/2019	Horizon Power	Mtr read8645-127units@25.752 1/3/19 for Lot555 U2 Scotia st PLUS supply charge \$25.85	\$ 64.41
207891FEB	02/03/2019	Horizon Power	L134 Wotton st, mtr read144999=5786units@\$24.2678 PLUS supply charge of \$43.66 for 2/2/19-1/3/19	\$ 1,592.57
273531FEB	02/03/2019	Horizon Power	L555 C, Scotia st, mtr read 18022=793@\$25.7520 PLUS supply charge \$25.85 2/2-1/3/2019	\$ 253.06
456761FEB	02/03/2019	Horizon Power	10 Trenton st, mtr read 2013=557@\$25.7520 PLUS supply charge \$25.85 from 2/2/19-1/3/19	\$ 186.21
376109FEB	02/03/2019	Horizon Power	2 Trenton st, mtr read 32152=814@\$25.752 PLUS supply charge \$25.85 from 2/2/19-1/3/19	\$ 259.01
291146FEB	02/03/2019	Horizon Power	L114 61 Scotia st, mtr read 24452=1229units@\$25.7520 PLUS supply charge \$25.85 2/2/19-1/3/19	\$ 376.57

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262338FEB	02/03/2019	Horizon Power	70-74 Wotton st, mtr read 12401=370units@\$24.2678,PLUS supply charge \$43.66 for 2/2/19 to 1/3/19 (ONCHARGE)	\$	146.80
456774FEB	02/03/2019	Horizon Power	L90 42 Lennon st, mtr read 286=32units@\$25.7520,PLUS supply charge \$25.85 from 2/2/19 to 1/3/19	\$	38.69
DD4614.2	15/03/2019	Water Corporation	PAYMENT	-\$	119.42
9007224753EB	19/01/2019	Water Corporation	Caravan park at Wotton st L1524,52,81 Sewerage -service charge for 5 major fixtures 1/1-28/2	\$	119.42
DD4620.1	25/03/2019	ANZ Bank	PAYMENT	-\$	5,535.15
VISA-FEB2019	28/02/2019	Visa Feb 2019 -Angela	Angela Hoy - trail camera, tyres for holden Colorado UTE P114, hardware etc	\$	2,230.21
VISA-FEB2019	28/02/2019	Visa Feb 2019 -Warren	Warren Olsen - Bingo equipment, tax webinars for Raj Sunner,planning application fees for 47-49 Wotton st , fuel etc	\$	1,834.24
VISA-FEB2019	28/02/2019	Visa Feb 2019 - Colin	Colin Bastow - Accommodation for GVROC in Esperance, ADSL/foxtel/professional Flex Advance plan/WA News online/ MS online service subscriptions,	\$	1,470.70
DD4624.1	15/03/2019	LGIA Super	PAYMENT	-\$	599.22
SUPER	15/03/2019	LGIA Super	Superannuation contributions	\$	599.22
DD4624.2	15/03/2019	BT Super for Life	PAYMENT	-\$	1,021.23
DEDUCTION	15/03/2019	BT Super for Life	Payroll deductions	\$	144.23
SUPER	15/03/2019	BT Super for Life	Superannuation contributions	\$	877.00
DD4624.3	15/03/2019	Cbus	PAYMENT	-\$	517.50
DEDUCTION	15/03/2019	Cbus	Payroll deductions	\$	132.69
SUPER	15/03/2019	Cbus	Superannuation contributions	\$	384.81
DD4624.4	15/03/2019	WA Local Government Superannuation Plan	PAYMENT	-\$	4,823.71
SUPER	15/03/2019	WA Local Government Superannuation Plan	Superannuation contributions	\$	4,252.56
DEDUCTION	15/03/2019	WA Local Government Superannuation Plan	Payroll deductions	\$	571.15
DD4624.5	15/03/2019	Colonial First State-First Choice Superannuation Trust	PAYMENT	-\$	1,182.70
SUPER	15/03/2019	Colonial First State-First Choice Superannuation Trust	Superannuation contributions	\$	865.39
DEDUCTION	15/03/2019	Colonial First State-First Choice Superannuation Trust	Payroll deductions	\$	317.31
DD4624.6	15/03/2019	Sunsuper Fund	PAYMENT	-\$	487.50
SUPER	15/03/2019	Sunsuper Fund	Superannuation contributions	\$	362.50
DEDUCTION	15/03/2019	Sunsuper Fund	Payroll deductions	\$	125.00
DD4627.1	19/03/2019	ClickSuper Pty Ltd	PAYMENT	-\$	4.84
DD19020966	28/02/2019	ClickSuper Pty Ltd	Transaciton fees Feb 2019	\$	4.84
DD4630.1	29/03/2019	Telstra Corporation	PAYMENT	-\$	245.00
3279365211MAR	07/03/2019	Telstra Corporation	TMS35 Satellite Plan 7 phones 7/3-6/4/2019	\$	245.00

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Chq/EFT	Date	Name	Description	Amount
DD4630.2	20/03/2019	Pivotel	PAYMENT	-\$ 15.00
2604540	15/03/2019	Pivotel	Satellite phone0405645950 15/3-14/4/2019	\$ 15.00
DD4630.3	22/03/2019	Horizon Power	PAYMENT	-\$ 6,436.70
273971MAR	12/03/2019	Horizon Power	Main account for electricity supply 26/1-27/2/2019	\$ 6,436.70
DD4630.4	22/03/2019	Telstra Corporation	PAYMENT	-\$ 150.00
3279365229MAR	10/03/2019	Telstra Corporation	MyBusiness WBB Plan 50GB 0428128451 1/2-1/3/2019	\$ 150.00
DD4651.1	31/03/2019	Commonwealth Bank Of Australia	PAYMENT	-\$ 8,632.61
MASTERCARD- WOLSEN2603	26/03/2019	Commonwealth Bank Of Australia	Mastercard expenditure to 26/3 for Warren Olsen - accommodation and return fare for REVEAL, furniture for Discovery centre	\$ 6,230.47
MASTERCARD- CBASTOW2603	26/03/2019	Commonwealth Bank Of Australia	Mastercard expenditure to 26/3/2019 for Colin Bastow - HH4 breath tester, reception for Keith Payne, Foxtel/ADSL/Professional flex advance plan subscription	\$ 1,998.07
MASTERCARD- AHOY2603	26/03/2019	Commonwealth Bank Of Australia	Mastercard expenditure to 26/3/2019 for Angela Hoy - fuel, Telstra recharge, clothes line	\$ 404.07
PAYMENT - payroll	1-15/3/2019	PAYROLL - March 2019	PAYMENT	-\$ 93,924.90
PAYROLL PPE01/3/19	05/03/2019	PAYROLL - PPE 01/3/19	PAYROLL - PPE 01/3/19	\$ 48,060.89
PAYROLL PPE15/3/19	19/03/2019	PAYROLL - PPE 15/3/19	PAYROLL - PPE 15/3/19	\$ 45,864.01
Total List of Accounts Paid by Authority:				-\$ 1,448,199.68

Appendix 9.2.3

Shire of Wiluna INVESTMENT REGISTER as at 31 March 2019

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
Municipal Account Investments										
181780156	Business Saver Acct	AMP Bank	n/a	1.80%	n/a	1,059,945.00		1,274.23	1,274.23	1,059,945.00
38053009	Cash Deposit Acct	CBA	n/a	1.45%	n/a	642,238.05	1,165,000.00		1,280,000.00	527,238.05
3001771	MM Deposit Account	Bankwest	n/a	1.70%	n/a	85,825.27	1,011,665.97	344.80		1,097,836.04
49609	Fixed Term Deposit	IMB Bank	90	2.60%	20-Mar-19	500,000.00		3,205.48	503,205.48	0.00
4797124	Fixed Term Deposit	Bankwest	60	2.50%	22-Mar-19	1,505,479.07		6,186.90	1,511,665.97	0.00
49739	Fixed Term Deposit	IMB Bank	91	2.60%	23-Apr-19	1,500,000.00				1,500,000.00
4817075	Fixed Term Deposit	Bankwest	60	2.45%	21-May-19		500,000.00			500,000.00
Reserve Account Investments										
38138607	Reserve Cash Deposit Ac	CBA	n/a	1.45%	n/a	24,595.66			9,766.38	14,829.28
036220	Fixed Term Deposit	WestPac	90	2.42%	05-Mar-19	1,715,000.00		10,233.62	1,725,233.62	0.00
036971	Fixed Term Deposit	NAB	90	2.65%	10-Apr-19	960,000.00				960,000.00
037511	Fixed Term Deposit	BoQ	91	2.55%	03-May-19	1,290,000.00				1,290,000.00
037545	Fixed Term Deposit	ME Bank	91	2.70%	06-May-19	2,000,000.00				2,000,000.00
038286	Fixed Term Deposit	WestPac	91	2.33%	04-Jun-19		745,000.00			745,000.00
038303	Fixed Term Deposit	NAB	90	2.52%	04-Jun-19		990,000.00			990,000.00
Total Investments						11,283,083.05	4,411,665.97	21,245.03	5,031,145.68	10,684,848.37
Represented By:						Percentage of Total				
L072300	Reserve - Airport			20.23%		1,161,126.10		2,070.62		1,163,196.72
L072100	Reserve - Asset Replacement			50.49%		2,897,571.62		5,167.19		2,902,738.81
L072200	Reserve - Computer			1.88%		108,022.78		192.64		108,215.42
L072400	Reserve - Leave			3.17%		182,159.34		324.84		182,484.18
L072500	Reserve - Wiluna Telecentre			0.30%		16,969.67		30.26		16,999.93
L072505	Reserve - Caravan Park			0.82%		46,838.76		83.53		46,922.29
L072506	Reserve - Canning-Gunbarrel Discovery Centre			6.10%		350,184.96		624.48		350,809.44
L072507	Reserve - Unspent Grants			Not Applicable		250,959.00				250,959.00
L072508	Reserve - Community Development			4.43%		254,266.92		453.43		254,720.35
L072509	Reserve - Public Infrastructure			0.00%		0.00		0.00		0.00
L072510	Reserve - Plant			10.83%		621,624.61		1,108.53		622,733.14
L072511	Reserve - Retentions			1.74%		99,871.93		178.10		100,050.03
	Sub Total Reserves			100.00%		5,989,595.69	0.00	10,233.62	0.00	5,999,829.31
	Muni Fund Term Deposits					3,505,479.07	500,000.00	9,392.38	2,014,871.45	2,000,000.00
	Muni Fund Call Deposits					1,788,008.32	2,176,665.97	1,619.03	1,281,274.23	2,685,019.09
	Sub Total Non-Reserves					5,293,487.39	2,676,665.97	11,011.41	3,296,145.68	4,685,019.09
	Total Funds Invested					11,283,083.08	2,676,665.97	21,245.03	3,296,145.68	10,684,848.40

Appendix 9.2.4

SHIRE OF WILUNA Proposed Differential Rates for the 2019-2020 Financial Year

<u>RATE TYPE</u>	2018-2019 Rate in (cents per \$)	Proposed 2019-2020 Rate in (cents per \$)	2018/19 Number of Properties	2019/20 Number of Properties	2018/19 Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2019/20 Rateable Value \$	2019/20 Budgeted Rate Revenue \$
Differential General Rate/General Rate								
GRV Wiluna Townsite	9.8335	10.2268	68	68	980,128	96,381	980,128	100,236
GRV Mining	19.4436	20.2213	6	6	6,380,000	1,240,502	6,380,000	1,290,122
UV Rural/Pastoral	13.2539	13.7841	28	28	1,247,492	165,341	1,247,348	171,935
UV Mining	19.9288	21.4345	210	211	13,133,285	2,617,306	13,938,045	2,987,550
UV Exploration & Prospecting	24.9689	21.4345	209	228	2,052,734	512,545	2,607,002	558,798
Sub-Totals			521	541	23,793,639	4,632,075	25,152,523	5,108,641
Minimum Payment	Minimum \$	Minimum \$			Percentage Minimum -rated			
GRV Wiluna Townsite	470	490	18	18	20.93%	8,460	7,838	8,820
GRV Mining	355	370	3	3	33.33%	1,065	60	1,110
UV Rural/Pastoral	355	370	2	1	3.45%	710	1,598	370
UV Mining	355	370	194	190	47.38%	68,870	72,652	70,300
UV Exploration & Prospecting	355	370	59	73	24.25%	20,945	66,414	27,010
Sub-Totals			276	285	(2019/20)	100,050	148,562	107,610
TOTAL =						<u>4,732,125</u>	TOTAL =	<u>5,216,251</u>

Compliance

Lowest GRV Rate: 10.2268
 Highest Allowable GRV rate: 20.4537
 Lowest UV Rate: 13.7841
 Highest Allowable GRV rate: 27.5681

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating:

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The object of the GRV rate is to allow sufficient revenue for the Shire to operate efficiently and provide a diverse range of services while maintaining 4% revenue growth in 2019/20 consistent with the Shire's long-term financial plan.	The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level.
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to be on a GRV basis	The object of the GRV Mining rate is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.	<p>The reason for setting GRV Mining rate at a higher level than GRV Wiluna Townsite rate is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.</p> <p>These include:</p> <p>Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads.</p> <p>Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site.</p> <p>Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years.</p> <p>Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations).</p> <p>Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.</p>

Description	Characteristics	Objects	Reasons
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.	The object of the UV Pastoral rate is to ensure that the proportion of total rate revenue derived from UV Pastoral is comparable with previous years and provides the base rate to assess the other UV-rated properties.	<p>The reason for the lower rate for UV Pastoral is to reflect the lower impact on transport infrastructure compared to the UV Mining category.</p> <p>Pastoral leases within the Shire of Wiluna are normally large parcels of land that attract a relatively high valuation. The Pastoral UV rate ensures that every landowner makes a reasonable contribution to the rate burden.</p>
UV Mining	Properties within the Shire with a mining tenement lease.	<p>The objects of the UV Mining and UV Exploration and Prospecting rates is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.</p> <p>In previous years the UV Exploration and Prospecting rate was considerably higher than the UV Mining rate, which was considered anomalous for a number of reasons.</p>	<p>The reason for setting UV Mining and UV Prospecting and Exploration rates at a higher level than UV Pastoral is to ensure a sector of ratepayers that essentially are transitory contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.</p> <p>These include:</p> <p>Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads.</p> <p>Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site.</p> <p>Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years.</p> <p>Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations).</p> <p>Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.</p>
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.	<p>In 2019/2020 it is intended to achieve rating parity between the two categories by increasing the UV Mining rate by 7.56% and reducing the UV Exploration and Prospecting rate by 14.16%.</p> <p>The yield across the sector based on 2018/18 values will increase by 4% in line with the Shire's Long-Term Financial Plan and the rate increase imposed on other categories</p>	

Differential minimum payments

Description	Characteristics	Objects	Reasons
GRV Wiluna Townsite	Properties within the townsite boundaries	The minimum payment for GRV Wiluna Townsite is higher than that for the other categories as a number of the assessments that the minimum will apply to are vacant blocks. Additional expense is incurred by the Shire in maintaining these vacant lots in a clean and safe condition as owners are generally absent.	The minimum payments are a realistic contribution that any property should make towards the cost of services provided.
GRV Mining	Mining properties with significant accommodation, recreation or administration facilities and associated buildings where the Minister has determined pursuant to section 6.28 of the Local Government Act 1995 that the property is to be on a GRV basis	The object of the minimum payments is to ensure that every landowner makes a reasonable contribution to the rate burden.	
UV Rural/Pastoral	Properties within the Shire that are predominately for rural use.		
UV Mining	Properties within the Shire with a mining tenement lease.		
UV Exploration & Prospecting	Properties within the Shire with an exploration or prospecting tenement lease.		



29 March 2019

Shire of Wiluna
PO Box 38
WILUNA WA 6646

Attention: Dave Hadden

Re: Lot 5001 Scotia Street, Wiluna – 3 x proposed new workers accommodation units.

Please find attached a copy of the signed planning approval application form, certificate of title and the proposed plans.

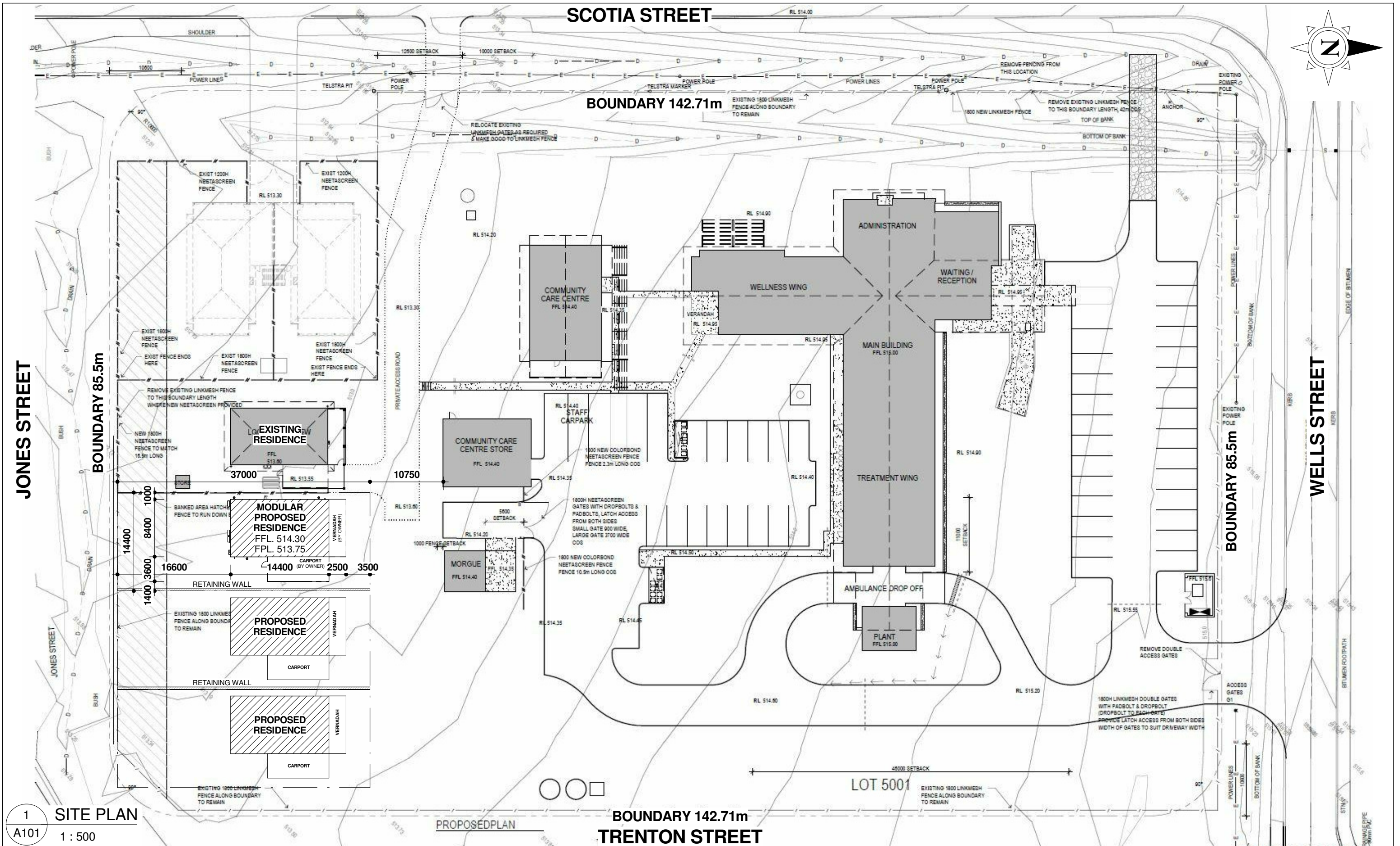
Modular WA are proposing 3 x new modular 'workers accommodation' residences for the Wiluna Health Service as per the attached plans. The first unit is to be erected onsite later this year with the other 2 x proposed units being built once funding is available.

All 3 units will have the same footprint. As the buildings are Modular there will be minimal disruption to the site.

Please feel free to call the undersigned should you have any queries or concerns.

Yours faithfully
MODULAR WA


Fiona Ryan
CONTRACTS MANAGER



CLIENT:	NGANGGANAWILI ABORIGINAL HEALTH SERVICES
ADDRESS:	LOT 5001, 44 SCOTIA ST. WILUNA WA 6646
HOUSE TYPE:	CUSTOM

Rev	Description	Date
A	Prepare tender drawing	15/10/18
B	Increase ceiling height, add security door, change basin type, change kitchen sink size, external structures by owner, change all external cladding to colorbond custom-orb, remove gutter and downpipe	21/02/19
C	Prepare working drawings	05/03/19
D	Site plan updated	27/03/19

JOB No.	19014
DATE:	28/03/2019 1:30:44 PM
DRAWN:	BT
CHECKED:	WI
REV:	D
SCALE:	1 : 500
	A101



T: 08 64540919 F: 08 64540918
W: modularwa.com.au
e: sales@modularwa.com.au
Builders reg # 101630

Use figured dimensions in preference to scaled.
All dimensions to be verified and checked on the job. © Copyright.

GENERAL NOTES:

1. DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.
2. DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

CLIENT NOTE:

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS.

CARPENTERS NOTE:

SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

INTERNAL OPENINGS:

DHO: FLUSHED DOOR HEIGHT OPENING 2040mm A.F.L
FHO: FULL HEIGHT OPENING

WINDOWS

WINDOW HEAD HEIGHT TO BE 2143mm A.F.L UNLESS NOTED OTHERWISE

ABBREVIATION LEGEND

HP	HOT PLATE
RH	RANGEHOOD
UBO	UNDERBENCH OVEN
OHC	OVERHEAD CUPBOARD
DR	DRAWER
FR/FZ REC	FRIDGE / FREEZER RECESS
DW REC	DISHWASHER RECESS
TR	TROUGH
WM REC	WASHING MACHINE RECESS
TRH	TOILET ROLL HOLDER
DTR	DOUBLE TOWEL RAIL
TRG	TOWEL RING
SR	SHOWER RAIL / ROSE
CAP	CEILING ACCESS PANEL
BRM	BROOM
V	VANITY
B	BASIN
OBS	OBSCURE
TF	TIMBER FRAME
D	DOOR
SD	SLIDING DOOR
W	WINDOW
COL	COLUMN
RWP	RAIN WATER PIPE
SV	SUB-FLOOR VENT
P	PRIVACY LATCH

WATER FEED IN LOCATION TO BE CONFIRMED

BUILDING AREA	
BUILDING	120.96m ²
VERANDAH (BY OWNER)	21.00m ²
CARPORT (BY OWNER)	32.40m ²
PORCH	N/A
TOTAL	174.36m ²

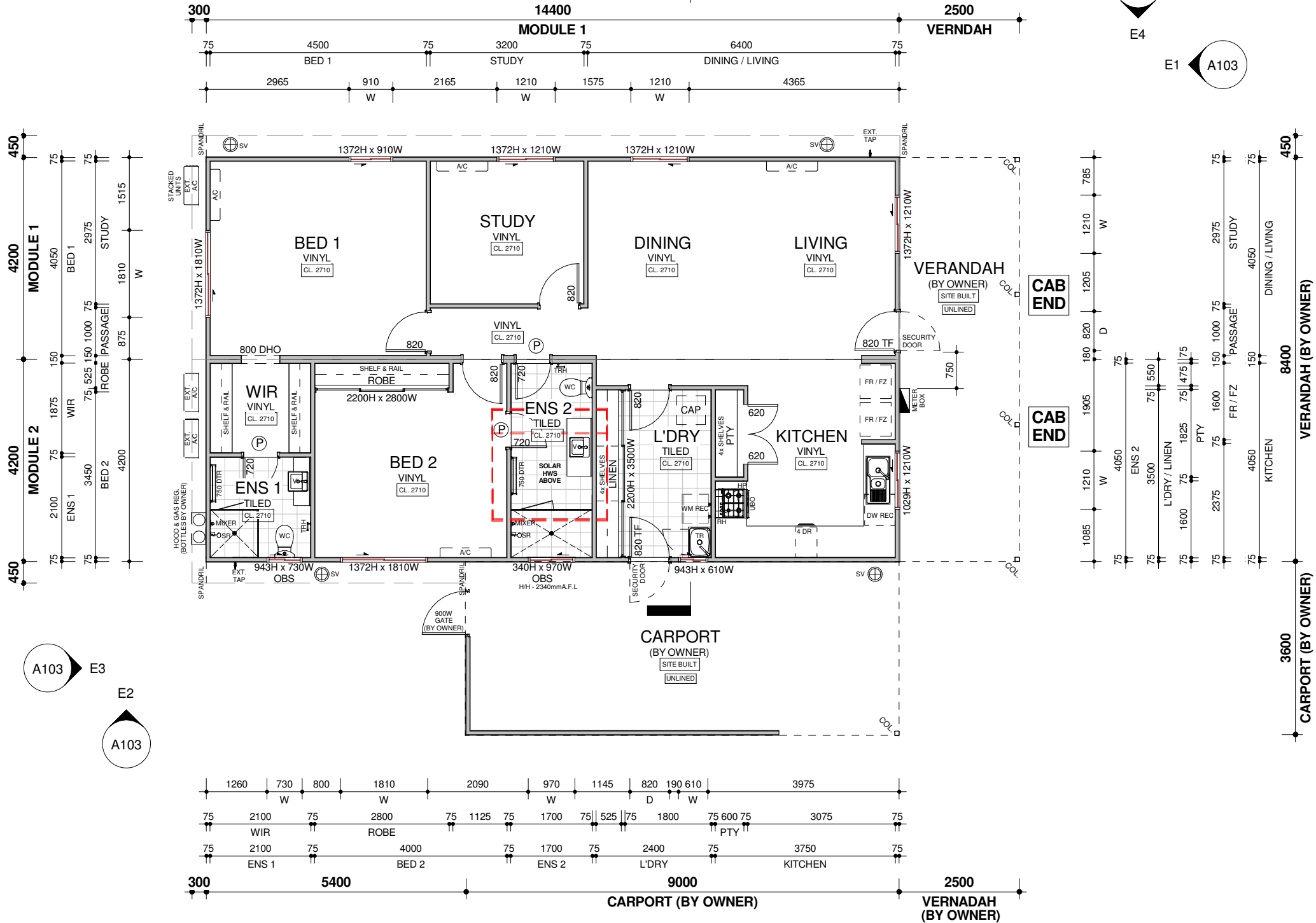
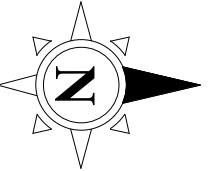
ROOF AREA	
ROOF (YARD BUILT)	137.64m ²
ROOF (SITE BUILT)	53.89m ²
TOTAL	191.53m ²

1 FLOOR PLAN
A102 1 : 100

BUSHFIRE ATTACK
LEVEL (BAL): LOW

WIND CLASSIFICATION:
REGION A


SOIL CLASSIFICATION: "TBA"



CLIENT:	NGANGGANAWILI ABORIGINAL HEALTH SERVICES
ADDRESS:	LOT 5001, 44 SCOTIA ST. WILUNA WA 6646
HOUSE TYPE:	CUSTOM

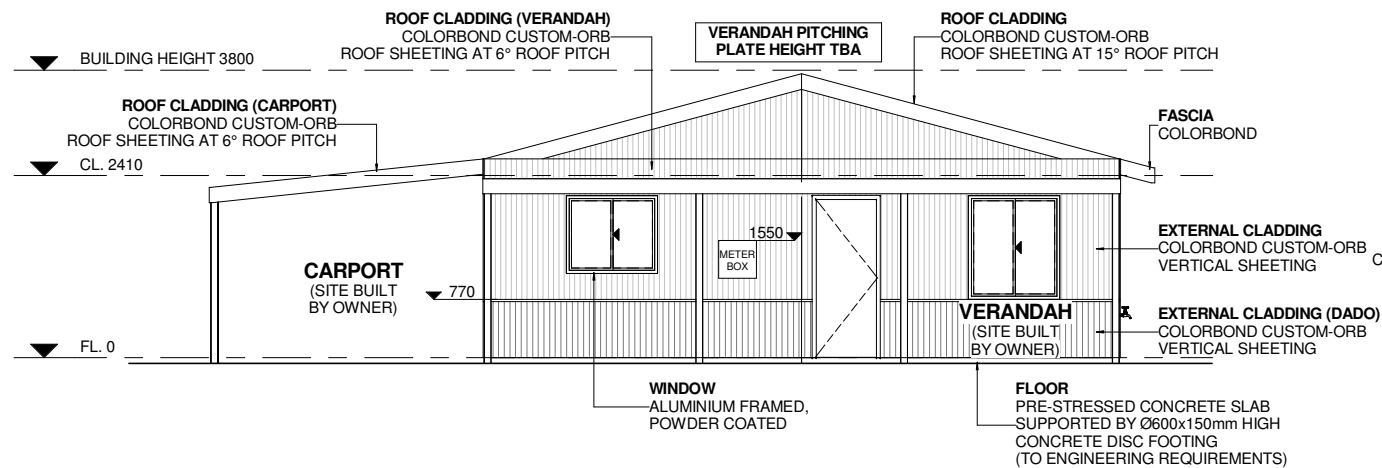
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D	Site plan updated	27/03/19

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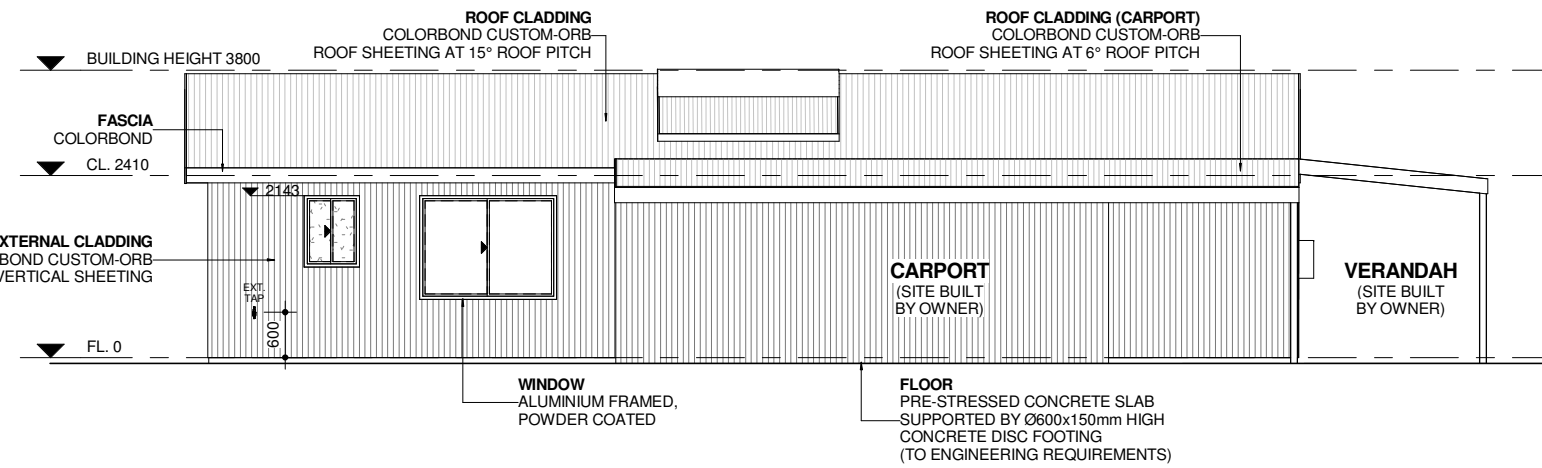


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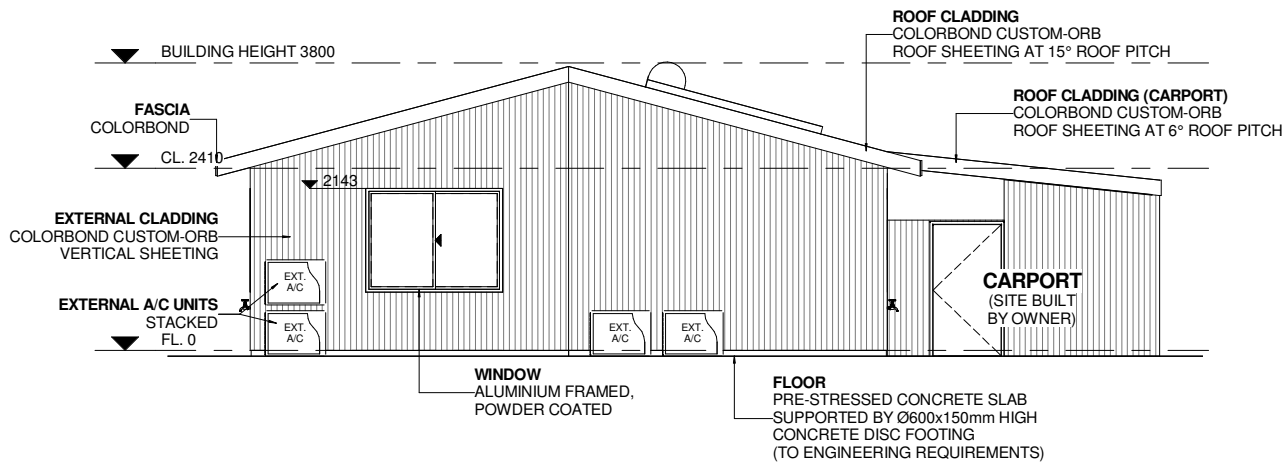
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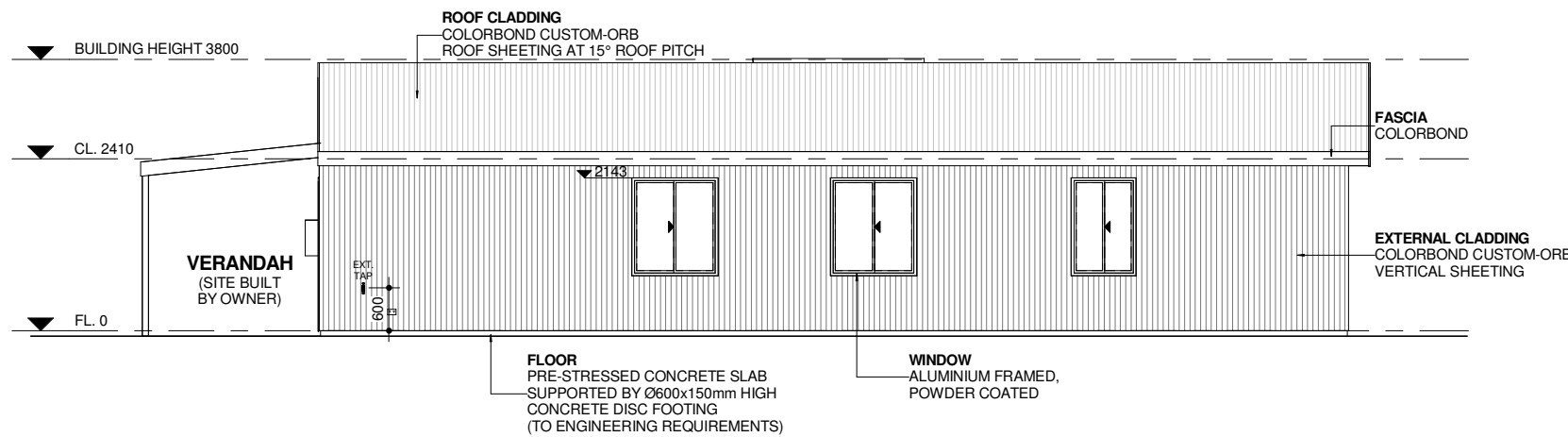
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A103
E1 ELEVATION
1 : 100



E2
A103
E2 ELEVATION
1 : 100



E3
A103
E3 ELEVATION
1 : 100



E4
A103
E4 ELEVATION
1 : 100

CLIENT: NGANGGANAWILI ABORIGINAL HEALTH SERVICES

ADDRESS: LOT 5001, 44 SCOTIA ST.
WILUNA WA 6646

HOUSE TYPE: CUSTOM






















Rev	Description	Date
A	Prepare tender drawing	15/10/18
B	Increase ceiling height, add security door, change basin type, change kitchen sink size, external structures by owner, change all external cladding to colorbond custom-orb, remove gutter and downpipe	21/02/19
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D	Site plan updated	27/03/19

JOB No.	19014
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REV:	D
SCALE:	1 : 100



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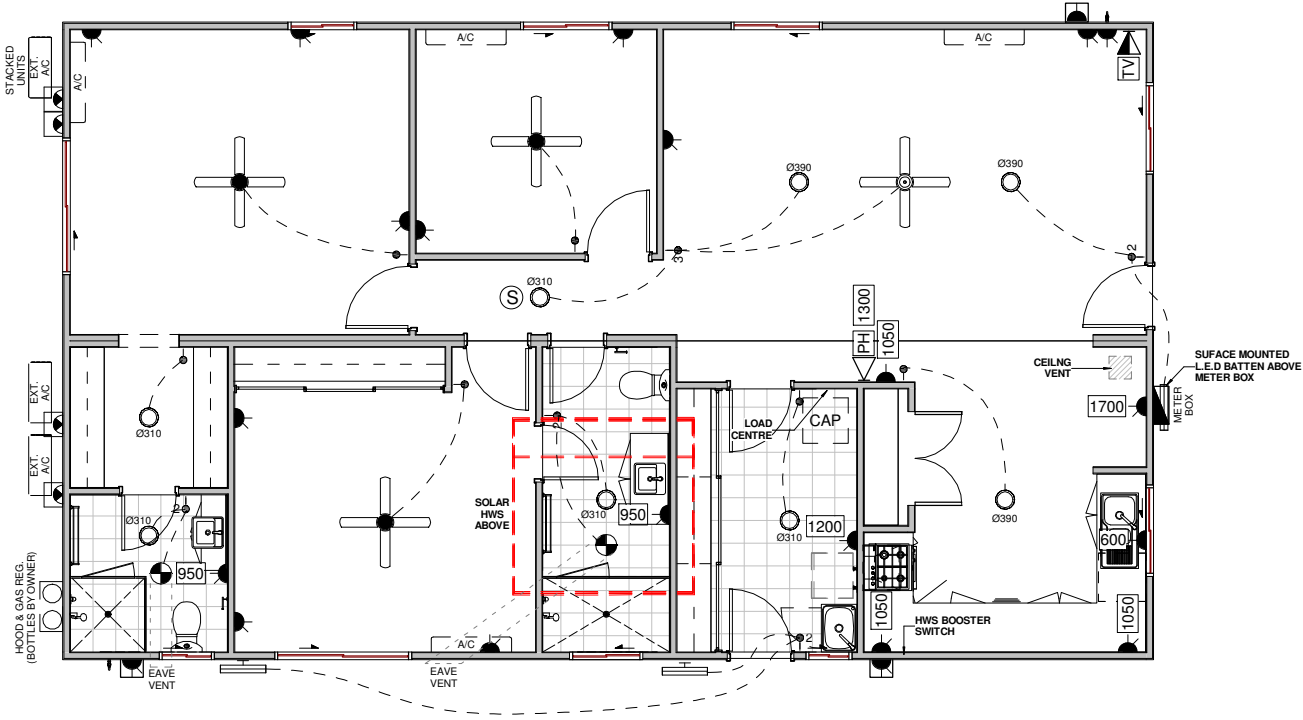
ELECTRICAL LEGEND	
	CEILING LIGHT - L.E.D OYSTER FITTING
	DOWNLIGHT
	EXTERNAL WALL LIGHT
	L.E.D. SURFACE MOUNTED BATTEN
	EXTERNAL L.E.D. SURFACE MOUNTED BATTEN
	SINGLE GPO
	DOUBLE GPO
	QUAD GPO
	SINGLE WEATHERPROOF GPO
	DOUBLE WEATHERPROOF GPO
	ISOLATION SWITCH
	AIR CONDITIONER UNIT ISOLATOR
	PHONE & DATA OUTLET
	TV POINT
	LIGHT SWITCH
	HARDWIRED SMOKE DETECTOR c/w BATTERY BACKUP
	EXHAUST FAN FLUMED
	HEAT / LIGHT / FAN
	CEILING FAN
	CEILING FAN w/ LIGHT
	METER BOX

ELECTRICAL NOTES:

1. ALL ELECTRICAL HEIGHTS ARE MEASURED FROM FINISHED FLOOR LEVEL
2. ALL LIGHT SWITCHES TO BE 1200HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
3. INTERNAL GENERAL POWER OUTLETS, PHONE & DATA POINTS TO BE 300HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
4. EXTERNAL GENERAL POWER OUTLETS AND EXTERNAL ISO SWITCH TO BE 1200HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
5. EXTERNAL LIGHT FITTINGS TO BE 1900 HT ABOVE FINISHED FLOOR LEVEL - MEASURED TO UNDERSIDE OF FITTING
6. POWER TO DISHWASHER RECESS, ELECTRIC OVEN, RANGEHOOD, HOT PLATE, SOLAR HOT WATER SYSTEM.

AIR CONDITIONING NOTE:

1. ALL EXTERNAL A/C BOOTS TO BE LOCATED MIN. 400mm ABOVE FFL.
2. FIRE BLANKET TO BE INSTALLED AROUND PIPES PRIOR TO INSTALLING ALL EXTERNAL A/C BOOTS.



1

A104


ELECTRICAL PLAN

1 : 100

CLIENT:	NGANGGANAWILI ABORIGINAL HEALTH SERVICES
ADDRESS:	LOT 5001, 44 SCOTIA ST. WILUNA WA 6646
HOUSE TYPE:	CUSTOM

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JOB No.	19014
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REV:	SHEET
SCALE:	D
1 : 100	A104



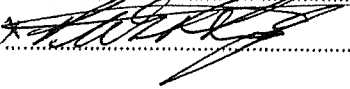
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Builders reg # 101630

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SCHEDULE 5 - FORM OF APPLICATION FOR PLANNING APPROVAL

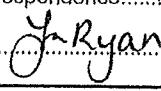
APPLICATION FOR PLANNING APPROVAL

OWNER DETAILS:

Name NGANGGANAWILI ABORIGINAL HEALTH SERVICE
 Address 44 SCOTIA STREET, WILUNA Post Code 6646
 Phone (work) 9981 8633 (home) Fax E-Mail richard@nahs.org.au
 Contact Person RICHARD WHITTINGTON - CHIEF EXECUTIVE OFFICER
 Signature  Date 18-3-2019
 Signature Date

The signature of the landowner(s) is required on all applications. This application will not proceed without that signature.

APPLICANT DETAILS:

Name MODULARIS PTY LTD TRADING AS MODULAR WA
 Address PO BOX 1786, WANGARA Post Code 6947
 Phone (work) 6454 0919 (home) Fax E-Mail fiona@modularwa.com.au
 Contact Person for correspondence FIONA RYAN
 Signature  Date 18-03-2019

PROPERTY DETAILS:

Lot No 5001 House/Street No. 44 Location No.
 Diagram or Plan No. 52573 Certificate of Title No. 2863 Folio 848
 Diagram or Plan No. Certificate of Title No. Folio
 Title Encumbrances (e.g., easements, restrictive covenants)
 Street Name SCOTIA STREET Suburb WILUNA
 Nearest Street Intersection JONES STREET

Existing Building/Land Use

Description of proposed development and/or use WORKERS ACCOMMODATION
PROPOSED 2 BEDROOM, 2 BATHROOM NEW MODULAR RESIDENCE (x 3)
 Nature of any existing buildings and/or use VARIOUS EXISTING BUILDINGS,
HOSPITALS, COMMUNITY CENTRES - HEALTH CENTRE
 Approximate cost of proposed development \$601,050.00
 Estimated time of completion SEPTEMBER 2019

OFFICE USE ONLY

Acceptance Officer's Initials Date Received
 Local government Reference No.

Shire of Wiluna

MINUTES



Audit Committee Meeting

Held On

Wednesday 27 March 2019 at 9am

Table of Contents

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5.1. 2018 Compliance Audit Return	3
5.2. Audited Annual Financial Statements for YE 30 June 2018.....	5
6. Closure.....	8

APPENDIX 4.1	Report from Auditor
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APPENDIX 4.2	Management Letter
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APPENDIX 5.1	2018 Compliance Audit Return
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APPENDIX 5.2	Annual Financial Statements and Audit Report
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MINUTES

For the meeting to be held on Wednesday 27 March 2019, in the O'Shaughnessy Council Chambers, commencing at 9.17am.

1. Attendance

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

In Attendance:

Colin Bastow	Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Angela Hoy	Executive Manager Technical Services
Rajinder Sunner	Manager of Finance

Apologies:

Cr Graham Harris
Cr Caroline Thomas

2. Declarations of Interest

Nil

3. Confirmation of Minutes – 27 March 2018***Officer Recommendation***

That the Minutes of the meeting held on 27 March 2018 be confirmed as a true and correct record of proceedings.

MOVED CR PETTERSON

SECONDED CR QUADRIO

CARRIED 5/0

4. Teleconference with Auditor Russell Harrison

Russell will talk to the Audit Committee regarding agenda items 4.1 and 4.2

Officer Recommendation

That the meeting be adjourned at 9.30am.

MOVED CR PETTERSON

SECONDED CR WARD

CARRIED 5/0

Officer Recommendation

That the meeting be re-opened at 9.31am.

MOVED CR PETTERSON

SECONDED CR QUADRIO

CARRIED 5/0

5. Reports of Officers:**5.1. 2018 Compliance Audit Return**

Reporting Officer:	Colin Bastow, Chief Executive Officer
Date of Report:	19 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

Purpose

For the Audit Committee to consider recommending the adoption of the 2018 Compliance Audit Return (CAR) to Council.

Background

Each year, Council is required to complete an annual compliance audit return (CAR) for the calendar year immediately preceding (1st January to 31st December) as published by the Department for Local Government and Communities. The CAR is then to be reviewed by the Audit Committee and a report presented to Council prior to the adoption of the CAR.

Comment

This year, the CAR was reviewed and completed by Moore Stephens, as part of the four year Shared Statutory Compliance Services agreement established through the Northern Goldfields Collaborative Group. Tanya Browning, Manager Local Government Advisory from Moore Stephens attended the Shire offices on Thursday

21st February 2019, and completed the CAR through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register

The CAR is one of the tools that allow Council to monitor how the organisation is functioning in regard to compliance with the Local Government Act 1995 and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

This process also provides opportunity for the Audit and Risk Committee to consider matters that may require further review within ongoing risk framework assessments and actions.

During the completion of the 2018 CAR, there were no instances of noncompliance noted.

Consultation

- Tanya Brown, Moore Stephens

Statutory Environment

Regulation 14 of the Local Government (Audit) Regulations 1996 provides that:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 14 of the Local Government (Audit) Regulations 1996 details the requirements with regard to certifying the CAR and issuing to the Departmental CEO

Section 7.13(1)(i) of the Local Government Act refers to the provisions within regulations with regard to audits.

Risk Management Implications

This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is medium prior to treatment.

Policy Implications

There are no policy implications resulting from the recommendation of this report

Financial Implications

There are no financial implications resulting from the recommendation of this report

Strategic Implications

Strategic references within the Shire of Wiluna Strategic Community Plan 2018-28 demonstrate connections between services and the desired outcomes and community vision for the Shire of Wiluna. Leadership and Governance services, strategies 5.1.1 Provide leadership to the community and staff, 5.1.3 Provide strategic leadership and governance, 5.2.1 Build a culture of continual improvement across the organisation, relate to the work undertaken as noted within this report.

Voting Requirements SIMPLE MAJORITY***Officer Recommendation***

That the Audit and Risk Committee resolve to:

- 1. Recommend the adoption of the 2018 Compliance Audit Return as attached to the Council; and**
- 2. Recommend to Council that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government.**

MOVED CR QUADRIO

SECONDED CR PETTERSON

CARRIED 5/0

5.2. Audited Annual Financial Statements for YE 30 June 2018

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	20 March 2019
Date of Meeting:	27 March 2019
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present to the Committee the Financial Statements and Audit report for the year ended 30th June 2018, and the Audit Management Letter.

Background

Lincolns Accountants and Business Advisers of Albany have been the Shire's auditors since Partner, Mr Russell Harrison, was appointed by the Council at its meeting held on 26 February 2016.

So 2017-2018 is the second financial year that our audit has been performed by Lincolns.

Although the audit contract included the 2018-2019 and 2019-2020 financial years, this is the last year that Russell will be our auditor as the contract has been cancelled in accordance with the recommendations of the August 2018 Report of the Inquiry into the Shire of Wiluna by the Department of Local Government, Sport and Cultural Industries.

We understand that future Audits will be undertaken by the Auditor-General's Office or a contractor to the Auditor-General's Office.

I hasten to point out that this is not an adverse reflection on our current auditor who was not the Shire's auditor during the period that was the subject of the Department's Inquiry.

Chris Martain and Claire Murray from the Lincolns office attended the Shire of Wiluna office from 29-31 October 2018 to conduct the interim audit. They were originally scheduled to visit from 24-26 September in the hope that the audit would be completed earlier than last year, but unfortunately, the visit had to be rescheduled.

Despite delays caused by factors that were mentioned in my report to the Audit Committee meeting of 27 March 2018 (and which do not need to be recited again here), we have found Russell and his staff very helpful and good to work with and it is with some sorrow that I contemplate the early termination of the audit contract.

Comment

Audit Management Letter

The Audit Management Letter is attached to this agenda as Appendix 4.1 (as the Auditor may wish to address it in his teleconference).

The Management Letter deals with:

- Comments on financial ratios
- Corrected misstatements from the draft Annual Financial Statements; and
- Audit findings (for systemic improvements that need to be made).

With regard to the comments on financial ratios (as set out in Annexure 1 to the Management Letter), it is noted that all ratios are above the benchmark except the Asset Sustainability Ratio and the Operating Surplus Ratio.

Members may wish to discuss with the Auditor the implications of these adverse ratios.

Members may also wish to discuss:

- The corrected misstatements set out in Annexure 2 of the Management Letter; and
- The audit findings set out in Annexure 3 of the Management Letter.

2017-2018 Annual Financial Report and Independent Auditor's Report

The Annual Financial Report and Independent Auditor's Report is distributed with this agenda as Appendix 5.2.

The Independent Auditor's Report indicates that the financial statements give a true and fair view of the Shire's financial position as at 30th June 2018, and that (so far as the Auditor's enquiries have revealed) we have complied with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 and the applicable financial controls of any other written law.

Consultation

Russell Harrison, Auditor

Chris Martain, Lincolns Accountants and Business Advisers

Colin Bastow, CEO

Rajinder Sunner, Manager of Finance

Statutory Environment

Subsection 7.9 (1) of the Local Government Act 1995 states as follows:

An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to -

- (a) the mayor or president; and
- (b) the CEO of the local government; and
- (c) the Minister.

Section 7.12AB specifies:

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

Obviously, these requirements have now been completed.

Regulation 51 of the Local Government (Financial Management) Regulations 1996 requires that:

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

We have already complied with Regulation 51, and have the Department of Local Government, Sport and Cultural Industries' written acknowledgement.

Management is responsible for the other information that will make up the Shire's 2017-2018 Annual Report.

Risk Assessment

Comments on Financial Risk Management are set out in Note 20 of the Annual Financial Statements.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation*****That:**

1. The audited Annual Financial Report for the Year Ended 30th June 2018 be received.
2. The Independent Auditor's Report for the Year Ended 30th June 2018 be received.
3. The Audit Management Letter be received.
4. The Auditor's comments and the CEO's comments as set out in the Audit Management Letter and its annexures be noted.

MOVED CR WARD**SECONDED CR QUADRIO****CARRIED 5/0****6. Closure**

The meeting was closed at 10.32am.



Shire of Wiluna

**REPORT TO THE AUDIT COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2018**

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1. EXECUTIVE SUMMARY

Purpose	<p>This report summarises significant audit findings and matters which have come to our attention during our audit of the financial statements of the Shire of Wiluna for the financial year ended 30 June 2018.</p> <p>This report is provided to enable the Audit Committee to clarify outstanding issues with us and discuss key audit findings. It includes only those audit matters of governance interest that have come to our attention as a result of the performance of our audit. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not usually identify all such matters.</p>
Audit status	We have completed our audit for the year ended 30 June 2018
Audit misstatements	A list of corrected and uncorrected differences is included in Section 5. Additionally, corrected and uncorrected misstatements in presentations and disclosures are discussed in this section.
Disclaimer	This report is provided solely for the benefit of the Shire of Wiluna and is not to be copied, quoted or referred to without prior written consent. Lincolns accepts no responsibility to anyone other than the parties identified in the Local Government Act for the information contained in this report.

2. AUDIT SCOPE

Lincolns conducted an independent audit in order to enable Lincolns to express an opinion to the Council on the financial report of Shire of Wiluna for the year ended 30 June 2018. Our audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We perform procedures to assess whether in all material respects the financial report presents fairly, in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, a view which is consistent with our understanding of the Shire of Wiluna's financial position and of its performance as represented by the results of its operations, changes in equity and cash flows.

Our audit procedures included;

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- evaluating the appropriateness of accounting policies and disclosures used, the reasonableness of accounting estimates

We considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures.

An audit is not designed to identify all matters that may be relevant to the accountable authority and management, nor to relieve management or those in charge of governance of their responsibilities. Accordingly, this report includes only those significant matters that have come to our attention as a result of performing our audit.

3. AUDIT FOCUS

We refer to our audit plan where we identified areas for potential for increased audit risk and our planned responses in the audit.

The following presents our audit findings in these areas.

Area of Risk	Audit Outcomes
Grant Funding and Other Revenue	<ul style="list-style-type: none"> • Significant grant revenue was agreed to third party documentation. • Risk of fraud in the revenue cycle was also considered including testing of key controls and analytical review Audit procedures undertaken rebutted the risk of fraud to an acceptable level. • We also reviewed related party transactions. The financial statements adequately disclose related party transactions for Councillors and Key Management Personnel.
Rates	<p>Audit work included the following:</p> <ul style="list-style-type: none"> • Rateable values agreed to the Valuer General rates. • We checked control procedures for the transfer of rates from Valuer General to Internal Software system. • Testing of rates notices was undertaken both on a sample basis and analytically. <p>Results supported the rate revenue and financial statement disclosures.</p>
Expenses	<p>Our audit of expenses included testing of key financial controls over the recognition of expenses, vouching significant expenses and analytical reviews.</p> <p>Expenditure as disclosed in the financial statements is materially correct.</p>
Payroll/Provisions	<p>Audit sampling tested pay-run to the following:</p> <ul style="list-style-type: none"> • Employee awards • Employee contracts • Check calculation of superannuation and tax • Check authority to deduct salary sacrifice • Check the control procedures in payroll department in line with internal policies • Our audit of provisions included reviewing the reasonableness of assumptions used to calculate annual leave and long service leave • Analytical review <p>Results of audit procedures indicate employee costs are materially correct and disclosed correctly in the financial statements.</p>

Management's monitoring of the control environment	<p>We reviewed council minutes for the following:</p> <ul style="list-style-type: none"> • Process for reviewing internal control procedures including evidence of periodic review of policy manual. • Management's implementation and monitoring of new control procedures. • Management's implementation and monitoring for amending current control procedures. <p>We are satisfied that management is applying effective controls and that Council are aware of the control environment.</p>
Management Override of Controls	<p>Audit processes were undertaken to:</p> <ul style="list-style-type: none"> • Sample test and judgementally review general journals • Understand and test the adequacy and effectiveness of division of duties • Controls testing • Substantive procedures <p>Sufficient audit evidence was obtained to support the view that controls are operating effectively.</p>
Revaluation of assets	<p>Audit processes were undertaken to:</p> <ul style="list-style-type: none"> • Evaluate skills, qualifications and expertise of independent valuer • Evaluate valuation methodology to ensure consistent with Standards and assumptions reasonable • Ensure completeness and validity of uptake to asset register by agreeing to valuation report • Ensure depreciation basis correctly reflects rates and remaining useful life by agreeing asset register to valuation report. <p>This was a significant area of audit focus. It is a complex area with a high degree of estimation. Additionally there was a major devaluation in the carrying value of infrastructure assets with the 2018 valuation.</p>

4. AUDIT & ACCOUNTING ISSUES

4.1 Significant Adverse Trends

There have been no significant adverse trends in the financial ratios. This is based on guidelines issued by the Office of the Auditor General.

5. ACCOUNTING MISSTATEMENTS

5.1 Uncorrected Audit Misstatements

	Financial Statements Accounts Impacted	Statement of Financial Position Adjustment	Effect on Operating Surplus	Effect on Other Comprehensive Income	Comment
1.	nil				

5.2 Corrected Audit Misstatements

	Financial Statements Accounts Impacted	Statement of Financial Position Adjustment	Effect on Operating Surplus	Effect on Other Comprehensive Income	Comment
1.	Operating Grants, Subsidies & Contributions		-\$96,125		Being reversal of incorrect debtor.
	GST Receivable	\$9,612			
	Sundry Debtors	-\$105,737			

	Financial Statements Accounts Impacted	Statement of Financial Position Adjustment	Effect on Operating Surplus	Effect on Other Comprehensive Income	Comment
2.	Provision For Long Service Leave – Current Provision For Long Service Leave – Non- Current Employee Costs	-\$5,873 \$25,341	 \$19,468		Being correction of overstated long service leave provision.
3.	Sundry Creditors Unrestricted Cash	\$72,462 -\$72,462			Being reversal of incorrect creditor.

6. ACTIONS / ISSUES FOR NEXT YEAR'S AUDIT

Review of the asset register depreciation calculations and other matters as raised in the management letter.

Appendix 4.2

13 March 2019



Colin Bastow
Chief Executive Officer
Shire of Wiluna
PO Box 38
WILUNA WA 6646

Dear Council

Audit for the year ended 30 June 2018

We are pleased to report that our audit of the Shire of Wiluna's financial statements and records for the year ended 30 June 2018 is now complete.

Accordingly we enclose a signed copy of the financial statements and audit certificate for your attention.

We confirm that we will arrange for one copy to be forwarded directly to the Department of Local Government, and the Shire President on your behalf.

Our responsibilities as auditors are outlined in our audit report. Significantly our objectives are to obtain reasonable assurance that the financial report is free from material misstatement and to provide our opinion to that effect. Reasonable assurance, whilst being high level, is not a guarantee that a material misstatement has occurred.

We obtain reasonable assurance by;

- Identifying the risks of material misstatement, design and perform audit procedures in response and obtain audit evidence to support our opinion;
- gain an understanding of internal controls to assist in the design of our audit procedures;
- evaluate accounting policies and confirm the design, structure and content of the financial report.

The nature of our audit is influenced by factors such as the use of professional judgement, selective testing, inherent limitations in internal control, persuasive rather than conclusive evidence.

Comment on Adverse Ratios

Local Government guidelines provide 'standards' applicable to financial reporting ratios as detailed in the financial report.

Annexure 1 contains details and discussion of ratios below the established standard.

Audit Misstatements

Audit misstatements are presented as;

- 1) Uncorrected Misstatements
- 2) Corrected Misstatements

Refer to Annexure 2

Findings and Recommendations

During our audit we noted the matters referred to in Annexure 3 which we wish to bring to Council's attention.

In conclusion we take this opportunity to thank Warren and your administration staff for their pleasant and co-operative assistance throughout the audit.

Should there be any matters that you would like to discuss further please do not hesitate to contact us.

Kind Regards



Russell Harrison
Partner

enc

ANNEXURE 1**SHIRE OF****COMMENT ON ADVERSE RATIOS****FOR THE YEAR ENDED 30 JUNE 2018**

RATIO	ACTUAL			TARGET	COMMENT
	2018	2017	2016		
Current Ratio	4.03	11.12	4.97	≥ 1	This ratio is above the bench mark.
Asset Sustainability Ratio	0.87	0.11	0.20	≥ 0.9	Bench mark has not been met. While the bench mark has not been met the ratio is trending upwards following significant capital expenditure on new assets in the 2016/17 year.
Debt Service Cover Ratio	8.27	17.71	9.25	≥2	This ratio is above the bench mark.
Operating Surplus Ratio	(0.22)	0.36	(1.02)	≥0.01	Bench mark not met. Trend downward from the prior year. Indicates necessity for continued close financial management.
Own Source Revenue Coverage Ratio	0.55	0.56	0.20	≥0.4	This ratio is above the bench mark.
Asset Consumption Ratio	0.68	0.75	0.78	≥0.5	This ratio is above the bench mark.
Asset Renewal Funding Ratio	1.55	1.92	0.94	≥0.75	This ratio is above the bench mark.

ANNEXURE 2
SHIRE OF WILUNA
CORRECTED MISSTATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	FINANCIAL STATEMENTS ACCOUNTS IMPACTED	STATEMENT OF FINANCIAL POSITION ADJUSTMENT	EFFECT ON OPERATING SURPLUS	EFFECT ON OTHER COMPREHEN SIVE INCOME	COMMENT
1.	Operating grants, subsidies and contributions GST Receivable Sundry Debtors	9,612 (105,737)	(96,125)		Being reversal of incorrect debtor
2.	Provision for Long Service Leave – Current Provision for Long Service Leave – Non-current Employee Costs	(5,873) 25,341	19,468		Being correction of overstated long service leave provision
3.	Sundry Creditors Unrestricted Cash	72,462 (72,462)			Being reversal of incorrect creditor

ANNEXURE 2
SHIRE OF WILUNA
UNCORRECTED MISSTATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	FINANCIAL STATEMENTS ACCOUNTS IMPACTED	STATEMENT OF FINANCIAL POSTION ADJUSTMENT	EFFECT ON OPERATING SURPLUS	EFFECT ON OTHER COMPREHEN SIVE INCOME	COMMENT
	Nil				

ANNEXURE 3
SHIRE OF WILUNA
AUDIT FINDINGS
FOR THE YEAR ENDED 30 JUNE 2018

Matter	Present Procedure Finding	Recommendation	CEO Comment
Receipts Testing	During receipts systems testing supporting documentation was not supplied for the following receipts: 20057, 20516 and 20548	To ensure that essential control systems operate effectively, we recommend that finance staff attach a copy of the remittance or appropriate supporting documentation to the copy of the receipt on file.	I have reviewed these 3 transactions in our Synergysoft system. The first 2 were 'over-the-counter' EFT-POS transactions in which a funeral director was paying cemetery fees, typically invoices are not raised in these circumstances, so I do not believe there is any supporting documentation that would be appropriate to attach. The third transaction was a direct credit from the ATO; I have instructed that in future such receipts should be supported by a copy of (at least the summary page) of the appropriate BAS.
Depreciation	Audit testing of the asset register determined that recalculation of annual depreciation for non-infrastructure assets disclosed minor variances for numerous assets. These variances were immaterial and did not require adjustment.	We recommend that complete review of the asset register be undertaken to ensure that depreciation is calculated and recorded correctly.	This task is on the "to-do" list of the Manager of Finance and the Snr Finance Officer (Payments and Assets). We will insist on the task being progressed.

ANNEXURE 3
SHIRE OF WILUNA
AUDIT FINDINGS
FOR THE YEAR ENDED 30 JUNE 2018

Cash at Bank	<p>The unpresented item list for the 30 June 2018 municipal bank account reconciliation shows reversing entries totaling \$9588.53 dated 17 July 2018, for 'Sitting Fees'.</p> <p>We have been unable to reconcile this reversal to previous entries as we have not been able to locate these EFT transactions in the Cash at Bank ledger for June 2018.</p>	<p>We recommend that Council fully investigate and resolve this matter.</p>	<p>We have investigated this matter and have found as follows:</p> <ul style="list-style-type: none"> • The reason for the reversal entries was because the original creditors batch on 29 June was very large and contained payments that had not been properly authorised. • Although the reversal was processed as 2017-2018 entries, the EFT transactions to which they relate were processed as 2018-2019 transactions; this is the reason that they could not be found in the 2017-2018 accounts. <p>To mitigate against recurrences of this problem:</p> <ul style="list-style-type: none"> • We now process smaller batches of creditor payments, so that if a batch has to be cancelled for any reason it does not affect so many transactions. • We will implement tighter control over posting periods so that staff cannot inadvertently post to the wrong period. • "Out-of-period" posting will be controlled by the Manager of Finance.
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ANNEXURE 3
SHIRE OF WILUNA
AUDIT FINDINGS
FOR THE YEAR ENDED 30 JUNE 2018

Creditors Subsidiary Ledger	At the time of our final audit visit, the 30 June 2018 creditors subsidiary ledger was not on file and was not able to be reproduced. A detailed creditors listing is an essential control procedure.	As part of the month end procedures a creditors subsidiary ledger should be produced and reconciled to the GL. The ledger should also be reviewed and signed as reviewed by an authorised officer.	Production, reconciliation to the GL, and review of the creditors subsidiary ledger to be part of accounting staff's check lists as follows: <ul style="list-style-type: none"> • Snr Finance Officer (Payments and Assets) - production and reconciliation • Manager of Finance – review Documents related to this task are to be registered into the Shire's EDMRS so that performance off the tasks can be efficiently monitored.
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Appendix 5.1

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



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

Wiluna - Compliance Audit Return 2018

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2018.	N/A		Moore Stephens
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2018.	N/A		Moore Stephens
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2018.	N/A		Moore Stephens
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018.	N/A		Moore Stephens
5	s3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Moore Stephens



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

Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No delegations to committees exist.	Moore Stephens
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Moore Stephens
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Moore Stephens
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Moore Stephens
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A		Moore Stephens
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Moore Stephens
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Moore Stephens
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes	Delegations are in writing within the delegation register, available to staff in the administration office.	Moore Stephens
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes	Delegations are in writing within the delegation register, available to staff in the administration office. Summarised delegations are provided to staff also, signed by the CEO.	Moore Stephens
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Moore Stephens
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Moore Stephens
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year.	Yes	Reviewed at OMC 28/11/18 (Item 9.3.2) Resolution number 129/18	Moore Stephens
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Moore Stephens

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
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Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Moore Stephens
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		Moore Stephens
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Moore Stephens
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	N/A		Moore Stephens
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	N/A		Moore Stephens
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		Moore Stephens
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		Moore Stephens
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Moore Stephens
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Moore Stephens
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Moore Stephens
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Moore Stephens
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Moore Stephens



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

No	Reference	Question	Response	Comments	Respondent
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	N/A		Moore Stephens
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Moore Stephens
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Moore Stephens
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Moore Stephens

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Moore Stephens
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Moore Stephens

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	Item 13.1.1 OMC 25/10/17, Resolution no. 162/17	Moore Stephens
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		Moore Stephens
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Moore Stephens
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes	Item 10.3.4 OMC 26/2/16 Resolution number 009/16	Moore Stephens



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

No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit.	N/A	2017/18 audit still ongoing	Moore Stephens
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018.	N/A	2017/18 audit still ongoing	Moore Stephens
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A		Moore Stephens
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Moore Stephens
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Moore Stephens
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Moore Stephens
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Moore Stephens
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Moore Stephens
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Moore Stephens
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Moore Stephens
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	Yes	Audit Reg 17 review performed November 2017	Moore Stephens



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

No	Reference	Question	Response	Comments	Respondent
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	N/A	Not due until 2020	Moore Stephens

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	CBP 2018-22 Adopted OMC 26/09/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A		Moore Stephens
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	SCP 2018-28 Adopted OMC 23/5/18 Item 9.3.4 Resolution No. 054/18	Moore Stephens
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A		Moore Stephens
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	SRP (combining Asset Management Plan and Long Term Financial Plan) adopted OMC 26/9/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	SRP (combining Asset Management Plan and Long Term Financial Plan) adopted OMC 26/9/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	WFP 2018-22 adopted OMC 26/09/18 Item 9.3.2 Resolution No. 109/18	Moore Stephens



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Moore Stephens
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		Moore Stephens
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Moore Stephens
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Moore Stephens
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Moore Stephens



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A		Moore Stephens
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Moore Stephens
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Moore Stephens
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Moore Stephens
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Moore Stephens
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Moore Stephens

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Moore Stephens
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes		Moore Stephens
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Moore Stephens
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Moore Stephens



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

No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Moore Stephens
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Moore Stephens
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Moore Stephens
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Moore Stephens
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Moore Stephens
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Moore Stephens
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		Moore Stephens
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Moore Stephens
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		Moore Stephens
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		Moore Stephens
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A		Moore Stephens
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		Moore Stephens



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

No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		Moore Stephens
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		Moore Stephens
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Moore Stephens
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Moore Stephens
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		Moore Stephens
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		Moore Stephens
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	Yes	Regional Price Preference Policy 2.7 adopted 26/5/17 Resolution No. 064/17	Moore Stephens
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	Yes		Moore Stephens
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes	Policy 2.6 adopted OMC 14/4/17 Resolution No. 066/17	Moore Stephens



I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Wiluna

Signed CEO, Wiluna

Appendix 5.2

SHIRE OF WILUNA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

One proud, inclusive sustainable community welcoming growth and opportunities

Principal place of business:
70 Wotton Street
WILUNA WA 6646

**SHIRE OF WILUNA
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the SHIRE OF WILUNA for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the SHIRE OF WILUNA at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the seventh day of March 2019



Chief Executive Officer

Mr Colin Bastow

SHIRE OF WILUNA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	18(a)	4,246,103	4,260,474	3,710,948
Operating grants, subsidies and contributions	2	2,959,146	4,761,921	4,129,147
Fees and charges	2	524,125	556,060	734,557
Interest earnings	2(a)	279,062	209,926	253,084
Other revenue	2(a)	90,842	388,280	93,600
		<u>8,099,278</u>	<u>10,176,661</u>	<u>8,921,336</u>
Expenses				
Employee costs		(1,588,574)	(3,801,973)	(1,618,661)
Materials and contracts		(4,109,113)	(6,173,122)	(2,334,608)
Utility charges		(200,462)	(141,521)	(135,714)
Depreciation on non-current assets	9(b)	(2,749,847)	(6,616,791)	(2,727,092)
Interest expenses	2(a)	(35,597)	(41,885)	(84,235)
Insurance expenses		(257,751)	(210,700)	(202,928)
Other expenditure		210,086	(12,700)	(373,293)
		<u>(8,731,258)</u>	<u>(16,998,692)</u>	<u>(7,476,531)</u>
		(631,980)	(6,822,031)	1,444,805
Non-operating grants, subsidies and contributions	2	1,748,933	2,309,261	513,903
Profit on asset disposals	9(a)	27,219	10,000	42,737
(Loss) on asset disposals	9(a)	(516,620)	(5,000)	0
(Loss) on revaluation of Non-Current Assets		0	(50,000)	0
Net result		<u>627,552</u>	<u>(4,557,770)</u>	<u>2,001,445</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	(114,239,173)	0	(2,124,234)
Total other comprehensive income		<u>(114,239,173)</u>	<u>0</u>	<u>(2,124,234)</u>
Total comprehensive income		<u>(113,611,621)</u>	<u>(4,557,770)</u>	<u>(122,789)</u>

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue	2(a)			
Governance		101	500	63
General purpose funding		6,999,423	5,378,873	7,766,596
Law, order, public safety		16,452	17,170	9,780
Health		127	780	763
Housing		49,399	500	3,588
Community amenities		81,493	86,513	72,093
Recreation and culture		188,643	237,900	219,523
Transport		749,396	4,376,636	806,953
Economic services		14,694	37,650	15,575
Other property and services		(450)	45,139	26,402
		<u>8,099,278</u>	<u>10,181,661</u>	<u>8,921,336</u>
Expenses	2(a)			
Governance		(228,957)	(194,953)	(520,256)
General purpose funding		(1,195,523)	(1,731,889)	(1,204,649)
Law, order, public safety		(117,283)	(232,740)	(113,771)
Health		(56,708)	(135,649)	(85,762)
Education and welfare		(39,990)	(63,002)	(15,606)
Housing		2,956	(143,820)	(154,000)
Community amenities		(328,764)	(676,210)	(519,723)
Recreation and culture		(1,074,427)	(1,866,614)	(957,421)
Transport		(3,923,169)	(11,385,670)	(3,571,846)
Economic services		(215,955)	(470,575)	(271,035)
Other property and services		(1,517,841)	(60,685)	21,773
		<u>(8,695,661)</u>	<u>(16,961,807)</u>	<u>(7,392,296)</u>
Finance Costs	2(a)			
General purpose funding		2,153	0	(772)
Housing		(7,619)	0	0
Recreation and culture		(6,145)	(12,319)	(27,442)
Economic services		(18,544)	(29,566)	(56,021)
Other property and services		(5,442)	0	0
		<u>(35,597)</u>	<u>(41,885)</u>	<u>(84,235)</u>
		<u>(631,980)</u>	<u>(6,822,031)</u>	<u>1,444,805</u>
Non-operating grants, subsidies and contributions	2	1,748,933	2,309,261	513,903
Profit on disposal of assets	9(a)	27,219	10,000	42,737
(Loss) on disposal of assets	9(a)	(516,620)	(5,000)	0
(Loss) on revaluation of Non-Current Assets		0	(50,000)	0
		<u>1,259,532</u>	<u>2,264,261</u>	<u>556,640</u>
Net result		<u>627,552</u>	<u>(4,557,770)</u>	<u>2,001,445</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	(114,239,173)	0	(2,124,234)
Total other comprehensive income		<u>(114,239,173)</u>	<u>0</u>	<u>(2,124,234)</u>
Total comprehensive income		<u>(113,611,621)</u>	<u>(4,557,770)</u>	<u>(122,789)</u>

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018

	NOTE	2018	2017
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	12,545,790	12,914,669
Trade and other receivables	5	426,710	515,595
Inventories	6	15,845	10,861
TOTAL CURRENT ASSETS		12,988,345	13,441,125
NON-CURRENT ASSETS			
Property, plant and equipment	7	20,298,671	15,731,407
Infrastructure	8	55,071,668	169,675,555
TOTAL NON-CURRENT ASSETS		75,370,339	185,406,962
TOTAL ASSETS		88,358,684	198,848,087
CURRENT LIABILITIES			
Trade and other payables	11	1,343,617	516,697
Current portion of long term borrowings	12(a)	253,831	165,647
Provisions	13	170,002	110,649
TOTAL CURRENT LIABILITIES		1,767,450	792,993
NON-CURRENT LIABILITIES			
Long term borrowings	12(a)	3,079,231	933,062
Provisions	13	36,216	34,625
TOTAL NON-CURRENT LIABILITIES		3,115,447	967,687
TOTAL LIABILITIES		4,882,897	1,760,680
NET ASSETS		83,475,787	197,087,408
EQUITY			
Retained surplus		24,081,455	22,683,088
Reserves - cash backed	4	5,795,098	6,565,913
Revaluation surplus	10	53,599,234	167,838,407
TOTAL EQUITY		83,475,787	197,087,408

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

SHIRE OF WILUNA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	RESERVES			TOTAL EQUITY
		RETAINED SURPLUS	CASH BACKED	REVALUATION SURPLUS	
		\$	\$	\$	\$
Balance as at 1 July 2016		22,810,095	4,437,461	169,962,641	197,210,197
Comprehensive income					
Net result		2,001,445	0	0	2,001,445
Changes on revaluation of assets	10	0	0	(2,124,234)	(2,124,234)
Total comprehensive income		2,001,445	0	(2,124,234)	(122,789)
Transfers from/(to) reserves		(2,128,452)	2,128,452	0	0
Balance as at 30 June 2017		22,683,088	6,565,913	167,838,407	197,087,408
Comprehensive income					
Net result		627,552	0	0	627,552
Changes on revaluation of assets	10	0	0	(114,239,173)	(114,239,173)
Total comprehensive income		627,552	0	(114,239,173)	(113,611,621)
Transfers from/(to) reserves		770,815	(770,815)	0	0
Balance as at 30 June 2018		24,081,455	5,795,098	53,599,234	83,475,787

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

SHIRE OF WILUNA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,288,597	4,260,474	3,986,606
Operating grants, subsidies and contributions		3,149,024	5,761,921	5,016,151
Fees and charges		524,125	556,060	734,557
Interest earnings		279,062	209,926	253,084
Goods and services tax		56,399	0	(87,306)
Other revenue		90,842	388,280	93,600
		8,388,049	11,176,661	9,996,692
Payments				
Employee costs		(1,516,483)	(3,801,973)	(1,677,988)
Materials and contracts		(3,071,326)	(6,173,122)	(2,668,846)
Utility charges		(200,462)	(141,521)	(135,714)
Interest expenses		(52,509)	(41,885)	(57,410)
Insurance expenses		(257,751)	(210,700)	(202,928)
Other expenditure		0	(12,700)	(373,293)
		(5,298,417)	(10,381,901)	(5,116,179)
Net cash provided by (used in) operating activities	14	3,089,632	794,760	4,880,514
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(6,215,049)	(9,027,597)	(2,971,682)
Payments for construction of infrastructure		(1,977,751)	(4,680,813)	(710,536)
Non-operating grants, subsidies and contributions		1,748,933	2,309,262	513,903
Proceeds from sale of fixed assets		751,002	535,000	202,727
Net cash provided by (used in) investment activities		(5,692,865)	(10,864,148)	(2,965,588)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings		(165,647)	(165,647)	(159,277)
Proceeds from self supporting loans		0	0	(62,256)
Proceeds from new long term borrowings		2,400,000	1,500,000	0
Net cash provided by (used in) financing activities		2,234,353	1,334,353	(221,533)
Net increase (decrease) in cash held		(368,880)	(8,735,035)	1,693,393
Cash at beginning of year		12,914,670	12,914,670	11,221,277
Cash and cash equivalents at the end of the year	14	12,545,790	4,179,635	12,914,670

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

SHIRE OF WILUNA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		6,247,867	5,480,047	7,337,562
		6,247,867	5,480,047	7,337,562
Revenue from operating activities (excluding rates)				
Governance		101	500	63
General purpose funding		2,753,320	1,118,399	4,055,674
Law, order, public safety		16,452	17,170	9,780
Health		127	780	763
Housing		49,399	500	3,588
Community amenities		81,493	86,513	72,093
Recreation and culture		188,643	237,900	219,523
Transport		776,615	4,376,636	813,941
Economic services		14,694	37,650	15,575
Other property and services		(450)	45,139	62,125
		3,880,394	5,921,187	5,253,125
Expenditure from operating activities				
Governance		(228,957)	(194,953)	(520,256)
General purpose funding		(1,193,370)	(1,731,889)	(1,205,421)
Law, order, public safety		(117,283)	(232,740)	(113,771)
Health		(56,708)	(135,649)	(85,762)
Education and welfare		(39,990)	(63,002)	(15,606)
Housing		(4,663)	(143,820)	(154,000)
Community amenities		(328,764)	(676,210)	(519,723)
Recreation and culture		(1,080,572)	(1,878,933)	(984,863)
Transport		(4,123,374)	(11,385,670)	(3,571,846)
Economic services		(234,499)	(500,141)	(327,056)
Other property and services		(1,839,698)	(60,687)	21,773
		(9,247,878)	(17,003,694)	(7,476,531)
Operating activities excluded				
(Profit) on disposal of assets	9(a)	(27,219)	(10,000)	(42,737)
Loss on disposal of assets	9(a)	516,620	5,000	0
Loss on revaluation of fixed assets	8(b)	0	50,000	0
Movement in employee benefit provisions (non-current)		1,591	0	(8,275)
Depreciation and amortisation on assets	9(b)	2,749,847	6,616,791	2,727,092
Amount attributable to operating activities		4,121,222	1,059,331	7,790,236
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,748,933	2,309,261	513,903
Proceeds from disposal of assets	9(a)	751,002	535,000	202,727
Purchase of property, plant and equipment	7(b)	(6,215,049)	(9,027,597)	(2,971,682)
Purchase and construction of infrastructure	8(b)	(1,977,751)	(4,680,813)	(710,536)
Amount attributable to investing activities		(5,692,865)	(10,864,149)	(2,965,588)
FINANCING ACTIVITIES				
Repayment of long term borrowings	12(a)	(165,647)	(165,647)	(159,277)
Proceeds from new long term borrowings	12(b)	2,400,000	1,500,000	0
Proceeds from self supporting loans	12(a)	0	0	0
Transfers to reserves (restricted assets)	4	(1,032,908)	(675,063)	(2,128,452)
Transfers from reserves (restricted assets)	4	1,803,723	4,885,054	0
Amount attributable to financing activities		3,005,168	5,544,344	(2,287,729)
Surplus(deficiency) before general rates		1,433,525	(4,260,474)	2,536,919
Total amount raised from general rates	18	4,246,103	4,260,474	3,710,948
Net current assets at June 30 c/fwd - surplus/(deficit)	19	5,679,628	0	6,247,867

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES

(a) Revenue	2018	2017
	Actual	Actual
	\$	\$
Fees and Charges		
Governance	101	0
General purpose funding	17,423	7,455
Law, order, public safety	1,063	210
Health	127	763
Housing	4,560	575
Community amenities	81,493	72,093
Recreation and culture	24,245	17,321
Transport	383,302	616,717
Economic services	14,650	15,491
Other property and services	(2,839)	3,932
	524,125	734,557

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

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

	2018	2017
	\$	\$
Operating grants, subsidies and contributions		
General purpose funding	2,439,760	3,764,102
Law, order, public safety	15,389	9,570
Recreation and culture	145,000	165,240
Transport	358,997	190,236
	2,959,146	4,129,148
Non-operating grants, subsidies and contributions		
Recreation and culture	0	14,700
Transport	1,748,933	419,376
Economic services	0	79,827
	1,748,933	513,903
Total grants, subsidies and contributions	4,708,079	4,643,051

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 17.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Interest earnings			
- Loans receivable - clubs/institutions			
- Reserve funds	145,853	95,000	137,804
- Other funds	108,009	78,000	84,687
Other interest revenue (refer note 18(b))	25,200	36,926	30,593
	279,062	209,926	253,084

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Acquittal audit and other services

2018	2017
\$	\$
37,755	32,513
0	19,416
37,755	51,929

Interest expenses (finance costs)

- Long term borrowings (refer Note 12(a))
- Other interest expenses

35,597	83,464
0	772
35,597	84,236

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

3. CASH AND CASH EQUIVALENTS

	NOTE	2018	2017
		\$	\$
Unrestricted		5,998,292	5,476,637
Restricted		6,547,498	7,438,032
		<u>12,545,790</u>	<u>12,914,669</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve - Asset Replacement	4	2,848,947	4,238,322
Reserve - Computer	4	106,210	103,769
Reserve - Airport	4	1,141,641	1,115,415
Reserve - Leave	4	179,102	174,987
Reserve -Wiluna Telecentre	4	16,685	16,301
Reserve -Caravan Park	4	46,053	45,000
Reserve - Canning-Gun Barrel Discovery Centre	4	344,308	570,752
Reserve - Unspent Grant	4	250,959	301,367
Reserve - Community Development	4	250,000	0
Reserve - Plant Replacement	4	611,193	0
Unspent grants	17	<u>752,400</u>	<u>872,119</u>
		<u>6,547,498</u>	<u>7,438,032</u>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk

Cash and cash equivalents (Continued)

of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

4. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve - Asset Replacement	4,238,322	110,625	(1,500,000)	2,848,947	4,238,321	398,412	(3,347,000)	1,289,733	3,163,590	1,074,732	0	4,238,322
Reserve - Computer	103,769	2,441	0	106,210	103,147	1,663	0	104,810	100,871	2,898	0	103,769
Reserve - Airport	1,115,415	26,226	0	1,141,641	1,108,717	17,880	0	1,126,597	1,084,261	31,154	0	1,115,415
Reserve - Leave	174,987	4,115	0	179,102	174,538	2,815	0	177,353	72,893	102,094	0	174,987
Reserve - Wiluna Telecentre	16,301	384	0	16,685	16,204	261	0	16,465	15,846	455	0	16,301
Reserve - Caravan Park	45,000	1,053	0	46,053	45,000	0	(45,000)	0	0	45,000	0	45,000
Reserve - Canning-Gun Barrel Discovery Centre	570,752	11,986	(238,430)	344,308	570,752	0	(570,752)	0	0	570,752	0	570,752
Reserve - Unspent Grant	301,367	14,885	(65,293)	250,959	1,556,446	0	(922,302)	634,144	0	301,367	0	301,367
Reserve - Community Development	0	250,000	0	250,000	0	254,032	0	254,032	0	0	0	0
Reserve - Plant Replacement	0	611,193	0	611,193	0	0	0	0	0	0	0	0
	6,565,913	1,032,908	(1,803,723)	5,795,098	7,813,125	675,063	(4,885,054)	3,603,134	4,437,461	2,128,452	0	6,565,913

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
Reserve - Asset Replacement	2019 Forward	-To be used for the purchase and replacement of equipment, furniture, plant, buildings, infrastructure (Inc. roads, & footpaths) and recreation facilities. May be used for short term funding of WANDRRA projects.
Reserve - Computer	2019 Forward	-To be used to ensure that administration computer system is maintained. May be used for short term funding of WANDRRA projects.
Reserve - Airport	2019 Forward	-To be used to fund the long term maintenance and upgrading of the Wiluna airstrip. May be used for short term funding of WANDRRA projects.
Reserve - Leave	N/A	-To be used to fund annual and long service leave requirements. May be used for short term funding of WANDRRA projects.
Reserve - Wiluna Telecentre	2019 Forward	-To be used to fund the replacement and upgrading of the IT equipment provided for the use of community. May be used for short term funding of WANDRRA projects.
Reserve - Caravan Park	2019 Forward	-To be used to fund the expenses for constructions and renovating a Caravan Park. May be used for short term funding of WANDRRA projects.
Reserve - Canning-Gun Barrel Discovery Centre	2019 Forward	-To be used to fund the remaining work at the Canning-Gun Barrel Discovery Centre. May be used for short term funding of WANDRRA projects.
Reserve - Unspent Grant	2019 Forward	-To be expended as stipulated by the grant agreement. May be used for short term funding of WANDRRA projects.
Reserve - Community Development	2019 Forward	-To be used to fund community projects. May be used for short term funding of WANDRRA projects.
Reserve - Public Infrastructure	2019 Forward	-To be used to fund Public Infrastructure. May be used for short term funding of WANDRRA projects.
Reserve - Plant Replacement	2019 Forward	-To be used to fund Plant Replacement. May be used for short term funding of WANDRRA projects.
Reserve - Retention Bond	2019 Forward	-To be used to fund release of Retention after warranty period.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

5. TRADE AND OTHER RECEIVABLES

Current

	2018	2017
	\$	\$
Rates outstanding	77,268	119,762
Sundry debtors	110,927	257,924
GST receivable	238,515	95,028
Payment in Advance	0	42,881
	<u>426,710</u>	<u>515,595</u>

Information with respect the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

Past due and not impaired

- 1 - 3 months	1,368	18,239
- 3 months to one year	75,900	101,523

Sundry debtors

Past due and not impaired

- 1 - 3 months	109,921	207,416
- 3 months to one year	1,006	50,508

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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.

Classification and subsequent measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. INVENTORIES

Current

Fuel Oil and Materials on hand

2018	2017
\$	\$
15,845	10,861
15,845	10,861

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land - freehold land at:		
- Independent valuation 2017 - level 2	335,000	335,000
	335,000	335,000
Total land	335,000	335,000
Buildings - non-specialised at:		
- Independent valuation 2017 - level 2	18,761,934	13,247,117
Less: accumulated depreciation	(232,873)	0
	18,529,061	13,247,117
Total buildings	18,529,061	13,247,117
Total land and buildings	18,864,061	13,582,117
Furniture and equipment at:		
- Management valuation 2016 - level 3	406,670	185,751
Less: accumulated depreciation	(50,392)	(44,896)
	356,278	140,855
Plant and equipment at:		
- Independent valuation 2016 - level 2	1,365,798	2,242,441
Less: accumulated depreciation	(287,466)	(234,006)
	1,078,332	2,008,435
Total property, plant and equipment	20,298,671	15,731,407

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	390,000	390,000	12,445,784	12,445,784	12,835,784	176,370	2,053,250	15,065,404
Additions	0	0	3,171,817	3,171,817	3,171,817	9,381	406,819	3,588,017
(Disposals)	0	0	0	0	0	0	(217,629)	(217,629)
Revaluation (loss)/ reversals transferred to profit or loss	(55,000)	(55,000)	(2,069,234)	(2,069,234)	(2,124,234)	0	0	(2,124,234)
Depreciation (expense)		0	(301,250)	(301,250)	(301,250)	(44,896)	(234,005)	(580,151)
Carrying amount at 30 June 2017	335,000	335,000	13,247,117	13,247,117	13,582,117	140,855	2,008,435	15,731,407
Additions	0	0	5,649,614	5,649,614	5,649,614	298,118	267,317	6,215,049
(Disposals)	0	0	(109,546)	(109,546)	(109,546)	(41,100)	(926,405)	(1,077,051)
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0
Depreciation (expense)	0	0	(258,124)	(258,124)	(258,124)	(41,595)	(271,015)	(570,734)
Carrying amount at 30 June 2018	335,000	335,000	18,529,061	18,529,061	18,864,061	356,278	1,078,332	20,298,671

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Sales comparison approach/Cost approach	Independent valuation	June 2017	Market sales evidence available at the date of valuation; specific valuation comments
Buildings - non-specialised	Level 3	Sales comparison approach/Cost approach (Net valuation approach)	Independent valuation	June 2017	Market sales evidence available at the date of valuation; specific valuation comments
Furniture and equipment	Level 3	Market approach (Net valuation approach)	Management valuation	June 2017	Market sales evidence available at the date of valuation; specific valuation comments
Plant and equipment					
- Independent valuation 2016		Market approach (Net valuation approach)	Independent valuation	June 2016	Open market value of similar assets; comparison with market value of similar assets

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

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

SHIRE OF WILUNA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8 (a). INFRASTRUCTURE

	2018	2017
	\$	\$
Infrastructure - Roads		
- Independent valuation 2015 - level 2	0	219,358,913
- Independent valuation 2018 - level 2	46,601,225	0
Less: accumulated depreciation	0	(54,539,208)
	46,601,225	164,819,705
Infrastructure - Airport		
- Independent valuation 2015 - level 3	0	3,929,329
- Griffin Valuation Advisory Valuation 2018 - level 3	5,612,594	0
Less: accumulated depreciation	0	(279,857)
	5,612,594	3,649,472
Infrastructure - Other		
- Independent valuation 2015 - level 3	0	1,312,882
- Griffin Valuation Advisory Valuation 2018 - level 3	2,857,969	0
Less: accumulated depreciation	(120)	(106,504)
	2,857,849	1,206,378
Total infrastructure	55,071,668	169,675,555

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Airport	Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2016	166,354,342	3,439,727	1,260,252	171,054,321
Additions	359,355	351,181	0	710,536
Depreciation (expense)	(1,893,992)	(141,436)	(53,874)	(2,089,302)
Carrying amount at 30 June 2017	164,819,705	3,649,472	1,206,378	169,675,555
Additions	1,832,672	20,094	124,985	1,977,751
(Disposals)	0	(31,688)	(131,664)	(163,352)
Revaluation increments/ (decrements) transferred to revaluation surplus	(118,077,556)	2,126,240	1,712,143	(114,239,173)
Revaluation (loss)/ reversals transferred to profit or loss	0	0	0	0
Depreciation (expense)	(1,973,596)	(151,524)	(53,993)	(2,179,113)
Carrying amount at 30 June 2018	46,601,225	5,612,594	2,857,849	55,071,668

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost approach (Gross Revaluation Method)	Management valuation	June 2015	Condition based valuation; Valuation generated using the RAMM (Roman II) module
Infrastructure - Airport	Level 3	Cost approach (Net Valuation Method)	Independent valuation	June 2018	Market sales evidence available at the date of valuation; specific valuation comments
Infrastructure - Other	Level 3	Cost approach (Net Valuation Method)	Independent valuation	June 2018	Market sales evidence available at the date of valuation; specific valuation comments

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

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

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

Land under control

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

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

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Governance								
CEO Vehicles	85,777	82,165	0	(3,612)	465,000	475,000	10,000	0
DCEO Vehicles	28,121	30,909	2,788	0	26,000	25,000	0	(1,000)
Community amenities								
EMCD Vehicle	28,334	30,455	2,121	0	22,000	20,000	0	(2,000)
Transport								
Grader John Deere 2004 - P009	129,530	104,545	0	(24,985)	0	0	0	0
Tractor Case 3220 - P032	4,584	10,000	5,416	0	0	0	0	0
Caravan Fabco 2 Bert - P011	24,996	18,182	0	(6,814)	0	0	0	0
Isuzu Buz All Terrain WU448 - P054	22,817	16,364	0	(6,453)	0	0	0	0
Rubber Wheeled Roller - P087	98,501	73,636	0	(24,865)	0	0	0	0
Tank - Diesel Fuel Storage - 33000L	14,701	4,000	0	(10,701)	0	0	0	0
Hino Trailer 6 Tonne - P042	1,813	4,545	2,733	0	0	0	0	0
CAT 950G Loader - P036	65,370	40,000	0	(25,370)	0	0	0	0
Prime Mover - P082	138,211	100,000	0	(38,211)	0	0	0	0
Low Loader Float - P080	77,336	61,818	0	(15,518)	0	0	0	0
TDM Axle Dolly - P078	21,308	15,455	0	(5,853)	0	0	0	0
Self Propelled Vibrating Roller - P081	81,293	95,455	14,161	0	0	0	0	0
Tri Axle Side Tipping Trailer - P079	61,052	59,545	0	(1,506)	0	0	0	0
Other Assets - W/O Under Threshold	42,661	3,927	0	(38,734)	0	0	0	0
Infrastructure - Airport - Under Threshold	31,688	0	0	(31,688)	0	0	0	0
Economic services								
Infrastructure - Other - Under Threshold	131,665	0	0	(131,665)	0	0	0	0
Land and Building - Under Threshold	109,546	0	0	(109,546)	0	0	0	0
Other property and services								
Administration Vehicle	0	0	0	0	17,000	15,000	0	(2,000)
Furniture and Equipment - Under Threshold	41,100	0	0	(41,100)	0	0	0	0
	1,240,403	751,002	27,219	(516,620)	530,000	535,000	10,000	(5,000)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	258,124	301,250
Furniture and equipment	41,595	44,896
Plant and equipment	271,015	291,644
Infrastructure - Roads	1,973,596	1,893,992
Infrastructure - Airport	151,524	141,436
Infrastructure - Other	53,993	53,874
	2,749,847	2,727,092

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 Years
Furniture and Equipment	4 to 10 Years
Plant and Equipment	2 to 15 Years
Sealed Roads and Streets	
Formation	not depreciated
Pavement	50 years
Seal	
bituminous seals	20 years
asphalt surface	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpath - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage system	75 years

Depreciation (Continued)

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

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

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

10. REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation (Decrement)	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings	4,223,618	0	0	0	4,223,618	6,347,852	0	(2,124,234)	(2,124,234)	4,223,618
Furniture and Equipment	103,228	0	0	0	103,228	103,228	0	0	0	103,228
Plant and Equipment	641,225	0	0	0	641,225	641,225	0	0	0	641,225
Roads	160,237,455	0	(118,077,556)	(118,077,556)	42,159,899	160,237,455	0	0	0	160,237,455
Airport	2,632,881	2,126,240	0	2,126,240	4,759,121	2,632,881	0	0	0	2,632,881
Other Infrastructure	0	1,712,143	0	1,712,143	1,712,143	0	0	0	0	0
	167,838,407	3,838,383	(118,077,556)	(114,239,173)	53,599,234	169,962,641	0	(2,124,234)	(2,124,234)	167,838,407

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WILUNA
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11. TRADE AND OTHER PAYABLES

Current

	2018	2017
	\$	\$
Rates in advance	0	34,584
Sundry creditors	817,343	262,159
Accrued interest on long term borrowings	24,974	41,886
Accrued salaries and wages	27,485	0
ATO liabilities	19,725	36,063
Payroll Creditors	30,660	0
Accrued Expenses	423,430	142,005
	<u>1,343,617</u>	<u>516,697</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

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.

12. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017	New Loans	Principal Repayments		Principal 30 June 2018		Interest Repayments	
	\$	\$	Actual	Budget	Actual	Budget	Actual	Budget
Housing								
New Staff Housings	0	1,400,000	0	0	1,400,000	500,000	7,619	0
Recreation and culture								
Wiluna Recreation Ground	323,149	0	48,720	48,720	274,429	250,309	6,145	12,319
Economic services								
Canning - Gan Barrel Highway								
Discovery Centre	775,560	0	116,927	116,927	658,633	600,742	18,544	29,566
Other property and services								
New Admin Centre Loan	0	1,000,000	0	0	1,000,000	1,000,000	3,289	0
	1,098,709	2,400,000	165,647	165,647	3,333,062	2,351,051	35,597	41,885
Self Supporting Loans	\$	\$	\$	\$	\$	\$	\$	\$
	1,098,709	2,400,000	165,647	165,647	3,333,062	2,351,051	35,597	41,885

All loan repayments were financed by general purpose revenue.

Borrowings

	2018	2017
	\$	\$
Current	253,831	165,647
Non-current	3,079,231	933,062
	3,333,062	1,098,709

12. INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
New Admin Building	1,000,000	1,000,000	WATC	Fixed term	20	435,979	3.83%	1,000,000	1,000,000	0
New Staffs Housing	1,400,000	500,000	WATC	Fixed term	20	610,370	3.83%	1,400,000	500,000	0
	2,400,000	1,500,000				1,046,349		2,400,000	1,500,000	0

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Credit card limit

Credit card balance at balance date

Total amount of credit unused

2018	2017
\$	\$
50,000	50,000
(27,649)	7,670
22,351	57,670

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

253,831	165,647
3,079,231	933,062
3,333,062	1,098,709

Unused loan facilities at balance date

NIL NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

13. PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2017			
Current provisions	86,077	24,572	110,649
Non-current provisions	0	34,625	34,625
	86,077	59,197	145,274
Additional provision	37,639	23,305	60,944
Balance at 30 June 2018	123,716	82,502	206,218
Comprises			
Current	123,716	46,286	170,002
Non-current	0	36,216	36,216
	123,716	82,502	206,218

Assessments indicate that actual settlement of the leave liabilities is expected to occur as follows:

Within 12 months of reporting date	96,846	46,285	143,131
More than 12 months after reporting date	26,870	36,217	63,087
Total	123,716	82,502	206,218

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

14. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	627,552	(4,557,770)	2,001,445
Non-cash flows in Net result:			
Depreciation	2,749,847	6,616,791	2,727,092
(Profit)/loss on sale of asset	489,401	(5,000)	(42,737)
Loss on revaluation of fixed assets	0	50,000	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	88,885	1,000,000	1,075,356
(Increase)/decrease in inventories	(4,984)	0	31,597
Increase/(decrease) in payables	826,920	0	(350,052)
Increase/(decrease) in provisions	60,944	0	(48,283)
Grants contributions for the development of assets	(1,748,933)	(2,309,261)	(513,903)
Net cash from operating activities	3,089,632	794,760	4,880,515

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15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	125,375	150,000
General purpose funding	0	322,816
Law, order, public safety	228,371	130,894
Education and welfare	0	2,400
Housing	6,968,722	5,210,922
Community amenities	137,976	198,739
Recreation and culture	4,887,072	4,591,239
Transport	53,328,176	171,720,843
Economic services	2,777,810	796,976
Other property and services	5,832,815	4,246,236
Unallocated	14,072,367	11,477,023
	<u>88,358,684</u>	<u>198,848,088</u>

16. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	68,140	72,460	63,427
President's allowance	19,864	19,864	18,823
Deputy President's allowance	4,966	4,966	4,000
Travelling expenses	8,003	14,500	10,687
Telecommunications allowance	10,250	11,000	7,500
	111,223	122,790	104,437

Key Management Personnel (KMP) Compensation Disclosure

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

	2018	2017
	\$	\$
Short-term employee benefits	596,251	451,932
Post-employment benefits	58,077	64,645
Other long-term benefits	16,150	56,050
Termination benefits	35,865	0
	706,343	572,627

Short-term employee benefits

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

All key personnel (excluding councillors) were provided free residential housing.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

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

During the 2017-18 financial year, the Shire purchased materials and services amounting to \$792,880 from Goodwork Holdings Pty Ltd, an entity that is controlled by a close family member of a councillor. All purchases were at arm's length, on normal terms and conditions and were in the normal course of Shire's operations.

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16. RELATED PARTY TRANSACTIONS (Continued)

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Purchase of goods and services	805,753	1,520,913

Amounts outstanding from related parties:

Trade and other receivables	402,422	94,367
-----------------------------	---------	--------

As at 30th June 2018, amount owed by the Shire to Goodwork Holdings Pty Ltd, an entity that is controlled by a close family member of a councillor amounts to \$402,422.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

17. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽³⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance 30/06/18
	\$	\$	\$	\$	\$	\$	\$
Recreation and culture							
Dept of Art - Art Gallery Operation Grant	41,523	135,000	(96,621)	79,902	145,000	(224,902)	0
Sport & Recreation - Swimming pool	32,000	32,000	(64,000)	0	0	0	0
Sport & Recreation	0	14,700	(14,700)	0	0	0	0
Dept of Art - Gallery fitout	0	79,827	(79,827)	0	0	0	0
Transport							
Main Roads WA - Regional Road Group	0	240,000	(197,126)	42,874	530,211	(573,085)	0
Federal Government Road To Recovery	273,634	0	(117,345)	156,289	1,000,516	(1,027,815)	128,990
Remote Communities - FAGS	0	18,604	0	18,604	36,000	(18,604)	36,000
Remote Aboriginals Communities	0	3,698	0	3,698		(3,698)	0
Main Roads - Direct grants	0	190,236	(190,236)	0	0	0	0
Grant RAAP	0	0	0	0	16,000	0	16,000
Grant - Airport Sealing	0	0	0	0	658	0	658
Economic services							
Department of Local Government - CLGF	631,601	0	(60,849)	570,752	0	0	570,752
Department of Local Government - CLGF	195,126	0	(195,126)	0	0	0	0
Department of Local Government - CLGF	417,416	0	(417,416)	0	0	0	0
AED	14,994	0	(14,994)	0	0	0	0
Wiluna Development Program	53,752	0	(53,752)	0	0	0	0
Dept Culture & Arts	5,000	0	(5,000)	0	0	0	0
Total	1,665,046	714,065	(1,506,992)	872,119	1,728,385	(1,848,104)	752,400

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

18. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Total Revenue \$
Differential general rate / general rate								
Gross rental valuations								
GRV Wiluna Townsite	9.2769	68	987,966	90,925	1,353	92,278	100,091	100,091
GRV Wiluna Mining	18.3430	6	6,380,060	1,170,283	(4,112)	1,166,171	1,170,283	1,170,283
Unimproved valuations								
UV Rural/Pastoral	12.4325	28	1,248,946	155,094	646	155,740	155,094	155,094
UV Mining	17.7907	210	12,798,042	2,278,897	(7,160)	2,271,737	2,269,795	2,269,795
UV Exploration and Prospecting	23.5556	207	2,031,220	481,776	(16,619)	465,157	470,085	470,085
Sub-Total		519	23,446,234	4,176,975	(25,892)	4,151,083	4,165,348	4,165,348
Minimum payment	Minimum \$							
Gross rental valuations								
GRV Wiluna Townsite	440	18	7,920	7,920	0	7,920	8,360	8,360
GRV Wiluna Mining	335	3	1,005	1,005	0	1,005	1,005	1,005
Unimproved valuations								
UV Rural/Pastoral	335	2	670	670	0	670	670	670
UV Mining	335	194	64,990	64,990	0	64,990	64,990	64,990
UV Exploration and Prospecting	335	61	20,435	20,435	0	20,435	20,101	20,101
Sub-Total		278	95,020	95,020	0	95,020	95,126	95,126
Total amount raised from general rate		797	23,541,254	4,271,995	(25,892)	4,246,103	4,260,474	4,260,474
Totals						4,246,103	4,260,474	4,260,474

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

18. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

		Instalment Plan	Instalment Plan	Unpaid Rates Interest
Instalment Options	Date Due	Admin Charge	Interest Rate	Rate
		\$	%	%
Option One				
Single full payment	30-Sep-17			11.00%
Option Three				
First instalment	30-Sep-17	10	5.50%	11.00%
Second instalment	30-Nov-17		5.50%	11.00%
Third instalment	31-Jan-18		5.50%	11.00%
Fourth instalment	31-Mar-18		5.50%	11.00%
				2018
			2018	Budget
			\$	\$
Interest on unpaid rates			17,390	27,218
Interest on instalment plan			7,810	9,708
Charges on instalment plan			3,690	4,960
			28,890	41,886

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19. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

	2018 (30 June 2018 Carried Forward)	2018 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 17 brought forward	5,679,628	6,247,867	6,247,867
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	5,998,292	5,476,637	5,476,637
Restricted	6,547,498	7,438,032	7,438,032
Receivables			
Rates outstanding	77,268	119,762	119,762
Sundry debtors	110,927	257,924	257,924
GST receivable	238,515	95,028	95,028
Payment in Advance	0	1	1
Inventories			
Fuel Oil and Materials on hand	15,845	10,861	10,861
LESS: CURRENT LIABILITIES			
Trade and other payables			
Rates in advance	0	(34,584)	(34,584)
Sundry creditors	(817,343)	(262,159)	(262,159)
Accrued interest on long term borrowings	(24,974)	(41,886)	(41,886)
Accrued salaries and wages	(27,485)	0	0
ATO liabilities	(19,725)	(36,063)	(36,063)
Payroll Creditors	(30,660)	0	0
Accrued Expenses	(423,430)	(142,005)	(142,005)
Current portion of long term borrowings	(253,831)	(165,647)	(165,647)
Provisions			
Provision for annual leave	(123,716)	(86,077)	(86,077)
Provision for long service leave	(46,286)	(24,572)	(24,572)
Unadjusted net current assets	11,220,895	12,648,133	12,648,133
Adjustments			
Less: Reserves - restricted cash	(5,795,098)	(6,565,913)	(6,565,913)
Add: Current portion of long term borrowings	253,831	165,647	165,647
Adjusted net current assets - surplus/(deficit)	5,679,628	6,247,867	6,247,867

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

20. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	12,545,790	12,914,669	12,545,790	12,914,669
Receivables	426,710	515,595	426,710	515,595
	12,972,500	13,430,264	12,972,500	13,430,264
Financial liabilities				
Payables	1,343,617	516,697	1,343,617	516,697
Borrowings	3,333,062	1,098,709	2,533,277	963,759
	4,676,679	1,615,406	3,876,894	1,480,456

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

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20. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	126,183	128,147
- Statement of Comprehensive Income	126,183	129,147

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	5%	5%
- Overdue	95%	95%
Percentage of other receivables		
- Current	95%	95%
- Overdue	5%	5%

20. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Table below:

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
<u>2018</u>	\$	\$	\$	\$	\$
Payables	1,416,079	0	0	1,416,079	1,343,617
Borrowings	379,849	1,519,397	2,584,762	4,484,008	3,333,062
	1,795,928	1,519,397	2,584,762	5,900,087	4,676,679
<u>2017</u>					
Payables	516,696	0	0	516,696	516,697
Borrowings	208,480	833,918	208,480	1,250,878	1,098,709
	725,176	833,918	208,480	1,767,574	1,615,406

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

<u>Year ended 30 June 2018</u>	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
Borrowings								
Fixed rate								
Long term borrowings	0	0	0	0	933,062	2,400,000	3,333,062	3.87%
Weighted average Effective interest rate	0.00%	0.00%	0.00%	0.00%	3.96%	3.85%		
<u>Year ended 30 June 2017</u>								
Borrowings								
Fixed rate								
Long term borrowings	0	0	0	0	0	1,098,709	1,098,709	3.96%
Weighted average Effective interest rate	0.00%	0.00%	0.00%	0.00%	0.00%	3.96%		

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21. TRUST FUNDS

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

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Gym Keys Deposit/Other Bond Deposits	11,916	5,003	(5,293)	11,626
	11,916			11,626

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The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable (1)	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii) AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

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Title	Issued / Compiled	Applicable (1)	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

Adoption of New and Revised Accounting Standards

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

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i) AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii) AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

24. ACTIVITIES/PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of pest control services and waste disposal compliance.
EDUCATION AND WELFARE	To provide opportunities for the community to develop their education and training and capacity.	Provision and development of community service programmes, including training and capacity.
HOUSING	To provide and maintain housing for the employees of the Shire.	Provision and maintenance of housing for the employees of the Shire.
COMMUNITY AMENITIES	To provide services & amenities required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the shire and its economic well-being.	Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development
OTHER PROPERTY AND SERVICES	To monitor and control Shire's overheads operating accounts.	Private works operation, administration overheads, plant repair/operation costs, and works overhead costs.

INDEPENDENT AUDITOR'S REPORT

To the Electors of the Shire of Wiluna

Shire of Wiluna



Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Wiluna which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

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

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

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

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

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

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

Auditor's Responsibility for the Audit of the Financial Report

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

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

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

- (i) In my opinion, there are no matters which indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (ii) No instances of material non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law were identified during the course of my audit.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.

- (v) In my opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Wiluna for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



RUSSELL HARRISON.
LINCOLNS ACCOUNTANTS
Albany, Western Australia
13 March 2019