

Shire of Wiluna

MINUTES



**of the
Ordinary Meeting of the Council
held on**

Wednesday 22nd April 2019

Table of Contents

1.	Declaration of Opening and Announcement of Visitors	3
2.	Public Question Time	3
a)	Responses to Previous Public Questions taken on Notice - Nil	3
b)	New Questions - Nil	3
3.	Record of Attendance	3
a)	Apologies and Leave of Absence Previously Approved	3
b)	Applications for Leave of Absence	3
c)	Notations of Interest:	4
3.	Petitions and Deputations	4
5.	Confirmation of Minutes of Previous Meeting.....	4
6.	Status Report.....	4
7.	Announcements by the person presiding without discussion	5
	Nil	5
8.	Matters for which meeting may be closed.....	5
9.	Reports of Officers and Committees	5
9.1.	Works Manager.....	5
9.2.	Assets Infrastructure Officer.....	5
9.2.1.	Continuing need for Contract Electrical Services	5
9.3.	Acting Chief Executive Officer	7
9.3.1.	Financial Activity Report – February 2020.....	7
9.3.2.	Accounts Paid by Delegated Authority – February 2020.....	9
9.3.3.	Financial Investments – February 2020.....	10
9.3.4.	New Policy – Recognition of overheads on Contract Works	14
9.3.5.	Financial Investments – March 2020.....	16
9.3.6.	Accounts Paid by Delegated Authority – March 2020.....	19
9.3.7.	Financial Activity Report – March 2020.....	21
9.3.8.	New Policy – COVID-19 Response	23
9.3.9.	Policy Review – Policy 2.6 Purchase of Goods and Services	24
10.	Elected Members Motion of Which Previous Notice Has Been Given	25
11.	Urgent Business Approved by the Person Presiding or by Decision of Council	25
12.	Matters Behind Closed Doors.....	26
12.2.1.	RFT 2020-03 Supply and Erect Patios & Sheds to 5 Staff Houses	26
12.3.1.	Proposed Purchase of Wotton Street Properties from the Bushspan Liquidator 27	
12.3.2.	Tender 2020-05 Disposal of 2014 4x4 Dual Cab Ford Ranger	27
12.3.3.	Tender 2020-06 Disposal of 2014 4x4 Super Cab Ford Ranger.....	28
12.3.4.	Tender 2020-07 Disposal of 2019 4x4 Landcruiser VX Wagon	28
12.3.5.	Proposed Changes to Landing Charges	28

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 act upon any resolution prior to receiving official written notification of Council's decision.

12.3.6.	Acting CEO's Remuneration	29
13.	Closure.....	29

APPENDICES

APPENDIX 9.3.1.	Financial Activity Report February 2020
APPENDIX 9.3.2.	Accounts Paid by Authority February 2020
APPENDIX 9.3.3.	Investment Register February 2020
APPENDIX 9.3.4.	Draft Contract Works Policy
APPENDIX 9.3.5.	Investment Register March 2020
APPENDIX 9.3.6.	Accounts Paid by Authority March 2020
APPENDIX 9.3.7.	Financial Activity Report March 2020
APPENDIX 9.3.8.	Draft Policy COVID-19 Pandemic
APPENDIX 9.3.9A	Upcoming Regulation Amendments for Local Governments
APPENDIX 9.3.9B	Proposed Policy 2.6 Purchase of Goods & Services

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 act upon any resolution prior to receiving official written notification of Council's decision.

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

Pursuant to Regulation 14D of the *Local Government (Administration) Regulations 1996* this meeting is being held under “electronic means”.

The Shire President declared the meeting open at 6.06pm.

2. Public Question Time

Under the new regulations, members of the public can ask questions by submitting them prior to the meeting. The Acting CEO advised that no public questions had been received.

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	Deputy President
Cr Brodie Sawyer	
Cr Tim Carmody	
Cr Norma Ward	
Cr Ane Koroicure	

In Attendance:

Warren Olsen	Acting Chief Executive Officer
Robert Wiles	Manager of Works
Kavoa Dakunimata	Assets Infrastructure Officer
Katherine Crawford	Accountant
Katrina Boylan	Executive Assistant

a) Apologies and Leave of Absence Previously Approved

Cr Lena Long

b) Applications for Leave of Absence

Nil

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 act upon any resolution prior to receiving official written notification of Council's decision.

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

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Cr Ane Koroicure	12.3.2.	Tenderer	Financial

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Warren Olsen	12.3.6	Employee	Financial

ii. Proximity Interest Local Government Act Section 5.60B

Nil

iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct

Nil

3. Petitions and Deputations

Nil

Items 5.1, 5.2 and 5.3 were carried enbloc

5. Confirmation of Minutes of Previous Meeting**Council Decision****Item 5.1, 5.2 and 5.3****MOVED CR WARD****SECONDED CR SAWYER**

That the Minutes of the Ordinary Meeting held on 26 February 2020 be accepted as a true record of the meeting.

That the Minutes of the Special Meeting held on 6 March 2020 be accepted as a true record of the meeting.

That the Minutes of the Special Meeting held on 30 March 2020 be accepted as a true record of the meeting.

CARRIED 6/0**Resolution 043/20****6. Status Report**

Nil

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 act upon any resolution prior to receiving official written notification of Council's decision.

7. Announcements by the person presiding without discussion

Nil

8. Matters for which meeting may be closed

- 12.2.1. RFT 2020-03 Supply & Erect Patios & Sheds to 5 Staff Houses
- 12.3.1. Proposed Purchase of Wotton Street Properties from the Bushspan Liquidator
- 12.3.2. Tender No 2020-05 – Disposal of 2014 4x4 Dual Cab Ford Ranger
- 12.3.3. Tender No 2020-06 – Disposal of 2014 4x4 Super Cab Ford Ranger
- 12.3.4. Tender No 2020-07 – Disposal of 2019 4x4 Landcruiser VX Wagon
- 12.3.5. Proposed Changes to Landing Charges
- 12.3.6. Acting CEO's Remuneration

9. Reports of Officers and Committees**9.1. Works Manager**

Nil

9.2. Assets Infrastructure Officer**9.2.1. Continuing need for Contract Electrical Services**

Reporting Officer:	Kavoa Dakunimata – Assets Infrastructure Officer
Date of Report:	11 March 2020
Date of Meeting:	25 March 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to recommend that Council formally resolves that there is a continuing need for contract electrical services.

Background

Councillors have requested a “panel tender” to establish a panel of pre-qualified suppliers for contract electrical services.

A draft “Request for Applications” in respect of contract electrical services has been prepared.

Comment

It is a requirement in respect of the establishment of pre-qualified panels of suppliers that the “local government” must be satisfied that there is a continuing need for the particular goods or services to be supplied by pre-qualified suppliers.

For the avoidance of any doubt as to compliance with this requirement, it is recommended that the Council makes a formal resolution that it is satisfied that there is a continuing need for contract electrical services.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Consultation

Warren Olsen

Statutory Environment

The establishment of panels of pre-qualified suppliers is regulated by Part 4 Division 3 of the Local Government (Functions and General) Regulations 1996.

Sub-regulation 24AC (1) states as follows:

- (1) A local government must not establish a panel of pre-qualified suppliers unless —
 - (a) it has a written policy that makes provision in respect of the matters set out in subregulation (2); and
 - (b) the local government is satisfied that there is, or will be, a continuing need for the particular goods or services to be supplied by pre-qualified suppliers.

Risk Assessment

The purpose of the recommendation in this report is to mitigate the risk that the Department of Local Government, Sport and Cultural Industries may subsequently find fault with the Shire's process of establishing a pre-qualified panel of suppliers in respect of contract electrical services.

Policy Implications

Nil. The draft RFA document has been prepared in compliance with section 10 of Policy no. 2.6.

Financial Implications

Nil

Strategic Implications

Nil

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

- 1. The Council is satisfied that there is a continuing need for the supply of contract electrical services; and**
- 2. The CEO be instructed to invite applications to be appointed to a panel of pre-qualified suppliers of contract electrical services.**

CARRIED 6/0**Resolution 044/20**

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 act upon any resolution prior to receiving official written notification of Council's decision.

9.3. Acting Chief Executive Officer

Items 9.3.1., 9.3.2. and 9.3.3. were carried en bloc

9.3.1. Financial Activity Report – February 2020

Reporting Officer:	Warren Olsen – Acting Chief Executive Officer
Date of Report:	14 March 2020
Date of Meeting:	22 April 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the Financial Activity Report for the period ending 29 February 2020.

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 29 February 2020 is attached to this agenda as Appendix 9.3.1.

Comment

Our accountant, Katherine Crawford, has added informative comments and explanations throughout the monthly financial report which is attached to this agenda as Appendix 9.3.1. The brief comments in this report are intended to bring Councillors' attention to month-to-month changes or matters of special note.

The net current assets as at 29 February were \$14,476,371 (slightly up from \$14,443,622 at the end of January). The Statement of Financial Position (on page 8 of the Appendix) details the composition of this surplus.

Note 6 (on page 20 of the Appendix) shows that:

- outstanding rates debts have fallen from \$441,142 at the end of January to \$357,943 at the end of February (largely due to 3rd Instalment payments received after the due date).
- Total rates collected to the end of February stands at 93.44%, which compares favourably to the percentage of rates collected at this time last year (91.17%).
- The sundry debtors total has decreased from \$44,535 at the end of January to \$40,282 at the end of February.

The pie graph in in note 6 which relates to general (ie. non-rates) receivables indicates that 84% of receivables (\$33,854) falls into the 90+ days overdue category. Although this may give the impression that Shire staff are not doing their job in terms of collecting money owed to the Shire, this is not the case. Of that total, \$27,831 (69.09%) relates to Main Roads WA recoup claims that have not yet been paid.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Overdraft facility

Only intra-day use has been made of the overdraft facility during the reporting period (ie. the balance at the end of each day remained at \$0).

The facility has continued to prove very useful for intra-day use, facilitating the payment of creditors and the rebalancing of our investment portfolio without the delay of waiting for investment redemptions to become available in our Municipal Account.

Consultation

Nil

Statutory Environment

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

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

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

Strategic Implications

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

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

That the financial reports (including the Statement of Financial Activity) for the period ended 29 February 2020 be received and noted.

CARRIED 6/0**Resolution 045/20**

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 act upon any resolution prior to receiving official written notification of Council's decision.

9.3.2. Accounts Paid by Delegated Authority – February 2020

Reporting Officer:	Warren Olsen – Acting Chief Executive Officer
Date of Report:	7 March 2020
Date of Meeting:	22 April 2020
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 February 2019.

Background

The list of accounts paid during the period 1 February to 29 February 2019 is attached to this agenda as Appendix 9.3.2.

Comment

Payments in February were approximately \$1,508,382, which appears to be a very significant increase compared to the payments made during January (\$579,296). However, these payments include a repayment to Main Roads WA of \$1,083,399 relating to a WANDRRA claim that was paid twice. Excluding this payment, the other payments in February totalled approximately \$424,983, a decrease compared to the January payments.

If Councillors have any queries in relation to specific payments, we can retrieve the related payment voucher from our Electronic Document Management and Retrieval System (EDMRS) for display on the smartboard in the Council Chamber.

Consultation

Nil

Statutory Environment

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

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

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

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

Risk Assessment

Nil

Policy Implications

Nil

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 act upon any resolution prior to receiving official written notification of Council's decision.

Financial Implications

Nil

Strategic Implications

Nil

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

That the list of accounts paid by authority for the period 1 February 2019 to 29 February 2019, totalling \$1,508,381.83, be received and noted.

CARRIED 6/0**Resolution 045/20****9.3.3. Financial Investments – February 2020**

Reporting Officer: Warren Olsen – Acting Chief Executive Officer
Date of Report: 7 March 2020
Date of Meeting: 22 April 2020
Disclosure of Interest: Nil

Purpose

The purpose of this report is to present to the Council information regarding the Financial Investments as at 29 February 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 29 February 2019 are presented as Appendix 9.3.3.

Comment

The Reserve Bank of Australia (RBA) Board again held the official overnight rate steady at its meeting on 4 February 2020, but resolved at its 3 March to lower by 25 basis points to 0.50%.

Our interest earnings are expected to continue to decline as older term deposits (established when interest rates were higher than they are currently) mature and are replaced by investments at lower interest rates.

Reserve Account Funds: One term deposit from the Reserve Account investment pool matured during February paying interest of approximately \$11,644.

One new term deposit was established with Rural Bank at 1.57% interest for 150 days maturing on 2 July 2020.

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 act upon any resolution prior to receiving official written notification of Council's decision.

The total reserve pool interest of \$11,644 has been distributed among the reserve accounts (except for the unspent grants and retentions reserve accounts) proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are all for terms exceeding 150 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

At the February Council meeting, I was asked about the composition of the Unspent Grants Reserve. It has been my previous practice to only present the investment register summary page on the Council agenda, but in response to the question about the Unspent Grants Reserve I am this month presenting some of the other pages that make up the investment register. These are:

- The register of "At Call" transactions that tracks the individual transactions in and out of the Shire's three "at call" accounts (Appendix 9.3.3 – page 2 of 4)
- The Retention Reserve register page that shows the composition of that reserve and helps in matching our investment terms to our liability dates (Appendix 9.3.3 – page 3 of 4)
- The Unspent Grants Reserve register page, which shows the composition of that reserve (Appendix 9.3.3 – page 4 of 4).

In respect of the Unspent Grants Register page (Appendix 9.3.3 – page 4 of 4), please note that these were the grants that were unspent as at 30 June 2019.

The RAUP Grant was paid in advance in respect of a number of projects, some of which are no longer proceeding at this stage (viz. installation of PAPI lights and a fog seal of the existing runway). We have negotiated RAUP Deeds of Variation that reduces the scope of work down to the Aerodrome perimeter fencing project, and consequently \$105,031 will have to be repaid.

Non-Reserve Municipal Funds: The funds at the beginning of February were deposited in:

- 8 fixed-term deposits with various maturity dates through to 1 May 2020; and
- 2 "call deposit" accounts which yield higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During February our non-reserve call deposits earned interest totalling just under \$708.

During the month, three non-reserve term deposits matured paying interest totalling almost \$10,932.

Two new non-reserve term deposits totalling \$2M were established:

- One at 1.55% for 60 days maturing on 3 April 2020.
- The other at 1.60% for 120 days maturing on 2 June 2020.

At this stage I am inclined to be keeping the non-reserve funds invested for shorter terms than I would normally, bearing in mind that:

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 act upon any resolution prior to receiving official written notification of Council's decision.

- Our rural roads construction works have now commenced with the total value being up to \$1,496,814 (including GST) and the contractor will invoicing us at fortnightly intervals.
- We will be having flood damage repairs commencing in the not-too-distant future.

Total non-reserve municipal fund investments as at the end of February stood at approximately \$8,082,541 (down from \$9,319,133 at the end of January). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

The reason that the investments appear to have dropped so much is because the investments at the end of January included funds totalling almost \$1,083,399 that had to be repaid to Main Roads in February (a WANDRRA claim that had been paid twice).

Bankwest

As reported last month, Bankwest (which is now owned by Commonwealth Bank) has been instructed to close its money market operations.

When our Bankwest term deposit matured on 3 March, a Bankwest money market officer said they had been told they could accept deposits for another 30 days. But I thought being told this at 10am on maturity day was a bit too disorganised for my comfort, so I transferred the proceeds of the term deposit to an investment at another institution (and Bankwest stuffed-up the redemption, but that is a story for next month's report).

Our "at call" Bankwest Money Market Deposit Account, which we expected to be closed in early February, is still open. As that account pays better interest than our Commonwealth Bank "at call" accounts, I am reluctant to close it before we have to.

Consultation

Nil

Statutory Environment

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

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

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

Risk Assessment

Our primary tools for managing our investment 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 February 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.

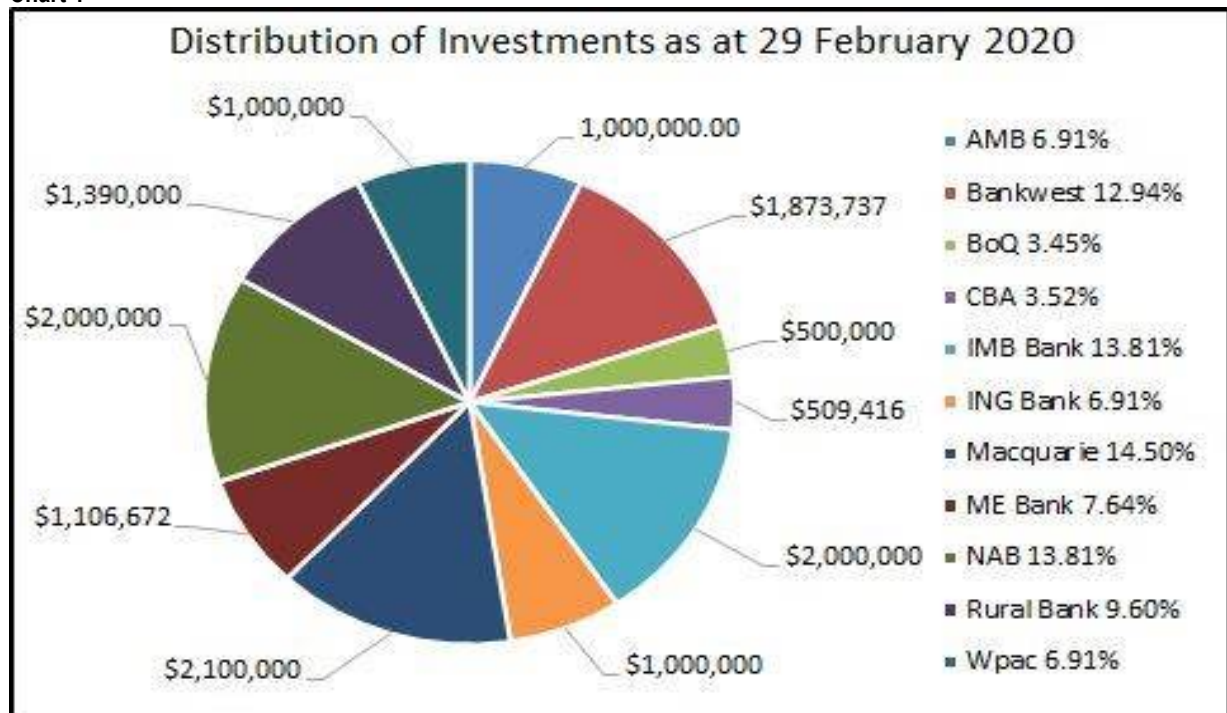
DISCLAIMER READING

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 act upon any resolution prior to receiving official written notification of Council's decision.

Chart 1 below shows the distribution of investments on 29 February.

Chart 1



As can be seen, our investments at the end of February are spread among 11 banks.

Our exposure to any one financial institution was generally within the parameters of about \$2M or 20% (whichever is the lesser). The exception was that our investments with Macquarie bank were \$100,000 outside that parameter at the end of February due in part to a term deposit that was scheduled to mature on 3 March.

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.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.3.3.****MOVED CR CARMODY****SECONDED CR KOROICURE****That the report be received, and the information be noted.****CARRIED 6/0****Resolution 045/20****9.3.4. New Policy – Recognition of overheads on Contract Works**

Reporting Officer:	Katherine Crawford - Accountant
Authorised by:	Warren Olsen – Acting Chief Executive Officer
Date of Report:	15 March 2020
Date of Meeting:	22 April 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider and, if thought appropriate, to adopt a policy on recovery of overhead costs on contract works.

Background

Most local governments have a policy on recovery of overheads on contract works. Such a policy allows:

- Officers to include an overhead recovery rate (as per the policy) to cover the Shire's management and administration costs when preparing funding applications; and
- Recovery rates to be set in the accounting system to be automatically accounted for.

The Shire does not currently have such a policy, so to claim overhead costs we rely on journal entries. The problems with journals are:

- They all require extra work; and
- They are open to challenge

Comment

A draft policy has been prepared by Katherine Crawford in consultation with our contract accounting support, Keith Anderson. The draft policy is presented as Appendix 9.3.4 to this agenda.

In respect of all contract works, the Shire incurs substantial overhead costs, including:

- Staff time in checking tender documents and presenting them to the Council
- Staff time in administering the tender process, downloading tenders received, registering the tenders and sending them to the assessment panel
- Staff time in writing post-assessment reports for the Council.
- Staff time in preparing and/or checking contract documents

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 act upon any resolution prior to receiving official written notification of Council's decision.

- Staff time in contract management meetings and other supervisory tasks
- Staff time in processing invoices and contract payments.

Where the works are being funded exclusively by the Shire then we probably don't need to be too pedantic about how we account for such costs. But where projects are subject to external funding then we should ensure that we properly account for management and administration costs.

Consultation

Katherine Crawford

Keith Anderson

Risk Assessment

Having a policy on overhead recoveries will reduce the risk of our claims for management and administration costs being challenged.

Policy Implications

This report recommends the adoption of a new policy.

Financial Implications

The adoption of the recommended policy should result in overhead costs being more efficiently recovered.

Strategic Implications

The adoption of the recommended policy will be consistent with strategy no. 5.2.1 in the *Shire of Wiluna Community Strategic Plan 2018-2028* adopted by the Council on 23 May 2018:

“Build a culture of continual improvement across the organisation”

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

That the draft policy on recovery of overhead costs on contract works, as attached to this agenda as Appendix 9.3.4, be adopted.

CARRIED 6/0**Resolution 046/20**

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 act upon any resolution prior to receiving official written notification of Council's decision.

Items 9.3.5., 9.3.6. and 9.3.7 were carried en bloc

9.3.5. Financial Investments – March 2020

Reporting Officer: Warren Olsen – Acting Chief Executive Officer
 Date of Report: 13 April 2020
 Date of Meeting: 22 April 2020
 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 9.3.5.

Comment

The Reserve Bank of Australia (RBA) Board resolved at its 3 March to lower the overnight cash rate by 25 basis points to 0.50%. It then held an extraordinary meeting on Thursday 19 March and lowered the overnight cash rate by a further 25 basis points to 0.25%.

The following table shows how our "at call" interest rates have fallen since June 2019:

Bank	Previous Interest Rate	Interest Rate after June cut	Interest Rate after July cut	Interest Rate after Oct cut	Interest Rate after 3 Mar 2020 cut	Interest Rate after 19 Mar 2020 cut	
AMP Bank Business Saver Account	1.80%	1.55%	1.30%	1.05%	0.75%	N/A	Closed
Bankwest Money Market Deposit Account	1.70%	1.45%	1.20%	0.95%	0.70%	N/A	Closed
CBA Cash Deposit Accounts	1.45%	1.20%	0.95%	0.70%	0.45%	0.20%	

Our Bankwest Money Market deposit account was closed by the bank on 12 March 2020 following instructions from Commonwealth Bank (which now owns Bankwest) to withdraw from the wholesale money market.

Despite the actions of the RBA in lowering the official overnight cash rate and commencing a "quantitative easing" campaign (buying bonds to try to drive up the bond price), wholesale deposit rates tended to rise in March.

Reserve Account Funds: One term deposit from the Reserve Account investment pool matured during March paying interest of approximately \$9,819.

One new term deposit was established with Macquarie Bank at 1.70% interest for 120 days maturing on 1 July 2020.

The total reserve pool interest of \$9,819 has been distributed among the reserve accounts (except for the unspent grants and retentions reserve accounts)

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 act upon any resolution prior to receiving official written notification of Council's decision.

proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are all for terms exceeding 120 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

Although it had been my previous practice to only present the investment register summary page on the Council agenda, I am again this month presenting some of the other pages that make up the investment register. These are:

- The register of "At Call" transactions that tracks the individual transactions in and out of the Shire's three "at call" accounts (Appendix 9.3.5 – page 2 of 4)
- The Retention Reserve register page that shows the composition of that reserve and helps in matching our investment terms to our liability dates (Appendix 9.3.5 – page 3 of 4)
- The Unspent Grants Reserve register page, which shows the composition of that reserve (Appendix 9.3.5 – page 4 of 4).

In respect of the Unspent Grants Register page (Appendix 9.3.5 – page 4 of 4), please note that these were the grants that were unspent as at 30 June 2019.

The RAUP Grant was paid in advance in respect of a number of projects, some of which are no longer proceeding at this stage (viz. installation of PAPI lights and a fog seal of the existing runway). We have negotiated RAUP Deeds of Variation that reduces the scope of work down to the Aerodrome perimeter fencing project, and consequently \$105,031 will have to be repaid.

Non-Reserve Municipal Funds: The funds at the beginning of March were deposited in:

- 8 fixed-term deposits with various maturity dates through to 14 July 2020; and
- 1 "call deposit" account which yields higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During March our non-reserve call deposits earned interest totalling just under \$862.

During the month, two non-reserve term deposits matured paying interest totalling almost \$6,773.

Two new non-reserve term deposits totalling \$1.3M were established:

- One at 1.30% for 62 days maturing on 4 May 2020.
- The other at 1.60% for 120 days maturing on 14 July 2020.

At this stage I am inclined to be keeping the non-reserve funds invested for shorter terms than I would normally, bearing in mind that:

- Our rural roads construction works have now commenced with the total value being up to \$1,496,814 (including GST) and the contractor will be invoicing us at fortnightly intervals.
- We will be having flood damage repairs commencing in the not-too-distant future.

Total non-reserve municipal fund investments as at the end of March stood at approximately \$8,542,372 (up from \$8,082,541 at the end of February). This does

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 act upon any resolution prior to receiving official written notification of Council's decision.

not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

The reason that the investments increased a little is due to 4th instalment rates payments received during March.

Consultation

Nil

Statutory Environment

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

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

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

Risk Assessment

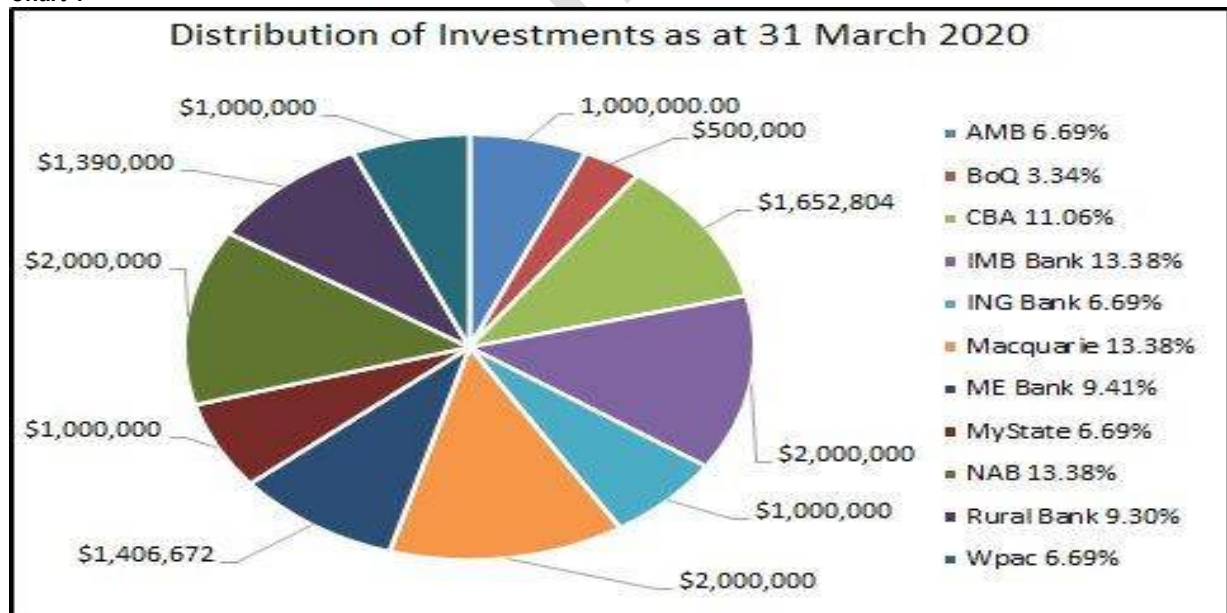
Our primary tools for managing our investment risks are:

- 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 the distribution of investments on 31 March.

Chart 1



As can be seen, our investments at the end of March are spread among 11 banks.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Our exposure to any one financial institution was within the parameters of about \$2M or 20% (whichever is the lesser).

Policy Implications

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

It may become necessary to review this policy soon as the credit ratings of Australian deposit-taking institutions get down-graded as a consequence of the COVID-19-related financial crisis.

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 9.3.5.****MOVED CR SAWYER****SECONDED CR GRUNDY****That the report be received, and the information be noted.****CARRIED 6/0****Resolution 047/20****9.3.6. Accounts Paid by Delegated Authority – March 2020**

Reporting Officer: Warren Olsen – Acting Chief Executive Officer

Date of Report: 13 April 2020

Date of Meeting: 22 April 2020

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 9.3.6.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Comment

Payments in March were approximately \$535,923, an increase compared to the payments made during February (\$424,983 after adjusting for a refund of an overpayment to Main Roads WA).

If Councillors have any queries in relation to specific payments, we can retrieve the related payment voucher from our Electronic Document Management and Retrieval System (EDMRS) for display on the smartboard in the Council Chamber.

Consultation

Nil

Statutory Environment

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

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

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

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

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.3.6.****MOVED CR SAWYER****SECONDED CR GRUNDY**

That the list of accounts paid by authority for the period 1 March 2019 to 31 March 2019, totalling \$535,291.20, be received and noted.

CARRIED 6/0**Resolution 047/20****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 act upon any resolution prior to receiving official written notification of Council's decision.

9.3.7. Financial Activity Report – March 2020

Reporting Officer:	Warren Olsen – Acting Chief Executive Officer
Date of Report:	15 April 2020
Date of Meeting:	22 April 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the Financial Activity report for the period ending 31 March 2020.

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 2020 is attached to this agenda as Appendix 9.3.7.

Comment

Our accountant, Katherine Crawford, has added informative comments and explanations throughout the monthly financial report which is attached to this agenda as Appendix 9.3.7. The brief comments in this report are intended to bring Councillors' attention to month-to-month changes or matters of special note.

The net current assets as at 31 March were \$14,575,250 (slightly up from \$14,476,371 at the end of February). The Statement of Financial Position (on page 8 of the Appendix) details the composition of this surplus.

Note 6 (on page 20 of the Appendix) shows that:

- outstanding rates debts have fallen from \$357,943 at the end of February to \$86,198 at the end of March (largely due to 4th Instalment payments received).
- Total rates collected to the end of March stands at 98.42%, which compares favourably to the percentage of rates collected at this time last year (93.85%).
- The sundry debtors total has decreased from \$40,282 at the end of February to \$39,415 at the end of March.

Of that total of \$16,875 in the overdue more than 90 days category, \$12,200 (72.29%) relates to Main Roads WA recoup claims that have not yet been paid.

Overdraft facility

On 3rd March 2020 our overdraft facility had an end-of-day balance of -\$1,021,643. That was partly due to a miscalculation but mainly due to the Bankwest money market team (who were in some disarray having been instructed to pay out all the investment funds they were holding) missing the deadline for same day transfers. Consequently, our redeemed funds did not appear in our bank account until 4th March instead of on 3rd March as we had been promised.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Our overdraft interest rate has reduced from 8.56% percent when the facility was first established down to 7.18% (from 3 April 2020). We have not yet been charged interest in respect of our overdrawn balance on 3rd March.

On 4th March our end-of-day overdraft balance had been restored to \$0.

Otherwise, only intra-day use has been made of the overdraft facility during the reporting period (ie. the balance at the end of each day remained at \$0).

The facility has continued to prove very useful for intra-day use, facilitating the payment of creditors and the rebalancing of our investment portfolio without the delay of waiting for investment redemptions to become available in our Municipal Account.

Consultation

Nil

Statutory Environment

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

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

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

Strategic Implications

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

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation & Council Decision</i>	<i>Item 9.3.7.</i>
MOVED CR SAWYER	SECONDED CR GRUNDY
That the financial reports (including the Statement of Financial Activity) for the period ended 31 March 2020 be received and noted.	
<u>CARRIED 6/0</u>	Resolution 047/20

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 act upon any resolution prior to receiving official written notification of Council's decision.

9.3.8. New Policy – COVID-19 Response

Reporting Officer:	Warren Olsen – Acting Chief Executive Officer
Date of Report:	15 April 2020
Date of Meeting:	22 April 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider and, if thought appropriate, to adopt a policy in response to the COVID-19 pandemic.

Background

I have been asked to prepare a policy in respect to the COVID-19 pandemic. A draft policy is attached to this agenda as appendix 9.3.8.

Comment

The draft policy presented as Appendix 9.3.8 is loosely based on a policy adopted by the Shire of Ravensthorpe.

I circulated the Ravensthorpe document to Councillors for comment, and the policy presented as Appendix 9.3.8 has been adapted to reflect our unique Wiluna situation, the actions we have already taken, and the comments received from councillors in relation to the Ravensthorpe document.

Consultation

Councillors

Statutory Environment

Various Public Health Directions.

Risk Assessment

The novel coronavirus known as COVID-19 is particularly infectious.

We have attempted to mitigate against the spread of the virus within our community by acting very promptly to cancel all the events that the Shire had planned and closing down our facilities.

The purpose of this policy is to attempt to further mitigate against the spread of the disease.

Policy Implications

This report recommends the adoption of a new policy.

Financial Implications

We have incurred a few additional expenses in terms of gearing up for our staff to work remotely, as well as purchasing and installing signs and sanitation stations. These should all be able to be accommodated with in the reviewed annual budget.

The pandemic is likely to have significant financial implications beyond the cost of implementing the proposed policy. These have not yet been assessed.

Strategic Implications

The policy it is consistent with strategy no 3.1.2 Effective environmental health management.

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 act upon any resolution prior to receiving official written notification of Council's decision.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 9.3.8.****MOVED CR GRUNDY****SECONDED CR CARMODY****That draft policy no 5.2 (COVID-19 Response) presented as Appendix 9.3.8 be adopted.****CARRIED 6/0****Resolution 048/20****9.3.9. Policy Review – Policy 2.6 Purchase of Goods and Services**

Reporting Officer: Warren Olsen – Acting CEO

Date of Report: 15 April 2020

Date of Meeting: 22 April 2020

Disclosure of Interest: Nil

Purpose

The purpose of this report is for the Council to consider, and if thought appropriate, to amend Policy 2.6 on the Purchase of Goods and Services to bring it into line with recent changes to the Local Government (Functions and General) Regulations 1996.

Background

Policy 2.6 was last reviewed in February 2020 and the present writer did not anticipate that we might be reviewing it again in April.

However, we are currently subject to a lot of changes in our regulations as a consequence of the current COVID-19 pandemic emergency.

On 6 April we received advice from the Department of Local Government, Sport and Cultural Industries about changes to various regulations to allow local governments to make urgent responses in respect of trying to mitigate the economic impacts of the pandemic. A summary of those changes is set out in Appendix 9.3.9A of this agenda.

Comment

Most of the changes to the regulations set out in Appendix 9.3.9A do not require any immediate policy response.

However, one of the most significant changes is to raise the tender threshold from \$150,000-\$250,000.

Although the Council is not required to amend its purchasing policy to reflect this change in the regulations, doing so would allow us to deliver projects more expeditiously and to better compete with those local governments who choose to amend their policy in line with the change in the regulation.

Consultation

Nil

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 act upon any resolution prior to receiving official written notification of Council's decision.

Statutory Environment

The change is specifically to Regulation 11 of the Local Government (Functions and General) Regulations 1996, and it has already come into force.

Risk Assessment

Nil

Policy Implications

This report recommends a change to the existing policy on the purchase of goods and services.

Financial Implications

Not particularly significant - there may be some modest savings if we don't have to have the expense of preparing so many tender documents and administering so many tenders.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation & Council Decision******Item 9.3.8.*****MOVED CR CARMODY****SECONDED CR GRUNDY**

That the proposed amendments to the tender threshold set out in policy 2.6 (presented as Appendix 9.3.9B of the agenda) be adopted.

CARRIED 6/0**Resolution 049/50****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

Confidential Items 12.3.5. and 12.3.6.

Council Decision**MOVED CR GRUNDY****SECONDED CR CARMODY**

That urgent business be approved.

CARRIED 6/0**Resolution 050/20****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 act upon any resolution prior to receiving official written notification of Council's decision.

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

Procedural recommendation that the meeting be closed to the public, pursuant to S5.23 (2) subparagraph (c) to consider item 12.2.1., 12.3.1., 12.3.2., 12.3.3., 12.3.4. and 12.3.5. which deals with matters affecting a contract entered into, or which may be entered into, by the Local Government and which relates to matters to be discussed at the meeting and S5.23 subparagraph (a) and (b) to consider item 12.3.6. which deals with a matter affecting an employee; and the personal affairs of a person.

CARRIED 6/0**Resolution 051/20****12.2.1. RFT 2020-03 Supply and Erect Patios & Sheds to 5 Staff Houses*****Officer Recommendation & Staff Decision******Item 12.2.1.*****MOVED CR SAWYER****SECONDED CR CARMODY**

- 1) Tender 2020-03 to be awarded to Kusters Outdoor Pty Ltd for a lump sum of \$328,900.00.
- 2) That the Acting CEO is authorised to enter into a suitable contract with Kusters Outdoor Pty Ltd.
- 3) That the Acting CEO be delegated authority to make minor variations to this tender.

CARRIED 6/0**Resolution 052/20**

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 act upon any resolution prior to receiving official written notification of Council's decision.

12.3.1. Proposed Purchase of Wotton Street Properties from the Bushspan Liquidator**Officer Recommendation & Council Decision****Item 12.3.1.****MOVED CR CARMODY****SECONDED CR SAWYER****That:**

- 1. The Acting CEO be authorised to offer the Liquidator of Bushspan Holdings \$10,000 (GST inc) for the purchase of 27, 29 and 31 Wotton Street.**
- 2. That the acting CEO be authorised to execute such documents as are required to give effect to the transfer of these properties.**

CARRIED 6/0**Resolution 053/20****MOVED CR****SECONDED CR****CARRIED.../...**

Cr Koroicure declared a financial interest in Item 12.3.2 and left the meeting at 7.12pm

12.3.2. Tender 2020-05 Disposal of 2014 4x4 Dual Cab Ford Ranger**Officer Recommendation & Council Decision****item 12.3.2.****MOVED CR CARMODY****SECONDED CR GRUNDY****That:**

- 1. The 2014 4x4 Dual Cab Ford Ranger diesel-powered 6-stage auto-transmission well-body ute (VIN MNAUMEF50EW258296) be sold to Ane Koroicure of Wiluna for the tendered price of \$25,000.00 (GST Inc).**
- 2. The net proceeds of the sale be put into the Plant Reserve.**

CARRIED 5/0**Resolution 054/20**

Cr Koroicure returned to the meeting at 7.15pm

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 act upon any resolution prior to receiving official written notification of Council's decision.

12.3.3. Tender 2020-06 Disposal of 2014 4x4 Super Cab Ford Ranger***Officer Recommendation & Council Decision******Item 12.3.3.*****MOVED CR GRUNDY****SECONDED CR CARMODY****That:**

1. The 2014 4x4 SuperCab Ford Ranger diesel-powered 6-speed manual transmission well-body ute (VIN MNAUM1F50EW270224) be sold to Smith Broughton Auctioneers of Midland for the tendered price of \$12,000.00 (GST Inc).
2. The net proceeds of the sale be put into the Plant Reserve.

CARRIED 6/0**Resolution 055/20****12.3.4. Tender 2020-07 Disposal of 2019 4x4 Landcruiser VX Wagon*****Officer Recommendation & Council Decision******Item 12.3.4.*****MOVED CR GRUNDY****SECONDED CR KOROICURE****That:**

1. The 2019 4x4 Landcruiser 200 series VX V8 diesel-powered auto-transmission wagon (VIN JTMNV05J904276482) be sold to Paul Hesketh of Fremantle for the tendered price of \$85,001.00 (GST Inc).
2. The net proceeds of the sale be put into the Plant Reserve.

CARRIED 6/0**Resolution 056/20****12.3.5. Proposed Changes to Landing Charges*****Officer Recommendation & Council Decision******Item 12.3.5.*****MOVED CR CARMODY****SECONDED CR GRUNDY****That:**

1. With effect from 1 April 2020, the landing fees application to RPT aircraft with an MTOW of less the 17,000 kg be reduced to a flat rate of \$5,000 per landing (plus GST).
2. That the Acting CEO give local public notice of the reduction in landing fees applicable to RPT aircraft with MTOWs of less than 17,000kg.

CARRIED 6/0**Resolution 057/20****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 act upon any resolution prior to receiving official written notification of Council's decision.

12.3.6. Acting CEO's Remuneration***Officer Recommendation & Council Decision*****MOVED CR SAWYER****SECONDED CR WARD****That the Acting CEO's pay be adjusted as follows:**

- 1. Backpay of \$6,092.43 be paid in respect of the period 12 February 2020 to 17 April 2020; and**
- 2. The rate of pay be increased by \$16.7005 per hour (\$634.62 per week) from 18 April 2020 onwards.**

CARRIED 6/0**Resolution 058/20*****Officer Recommendation & Council Decision*****MOVED CR SAWYER****SECONDED CR GRUNDY****That the meeting be re-opened to the public.****CARRIED 6/0****Resolution 059/20****13. Closure**

There being no further business the Chairperson closed the meeting at 7:37pm.

These minutes were confirmed at the Ordinary Meeting of Council on the 27 May 2020.

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 act upon any resolution prior to receiving official written notification of Council's decision.



SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 29 February 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	1
Monthly Summary Information	2
Statement of Financial Activity by Program	6
Statement of Financial Activity By Nature or Type	7
Statement of Financial Position	8
Note 1 Significant Accounting Policies	9
Note 2 Explanation of Material Variances	15
Note 3 Net Current Funding Position	17
Note 4 Cash and Investments	18
Note 5 Budget Amendments	19
Note 6 Receivables	20
Note 7 Cash Backed Reserves	21
Note 8 Capital Disposals	22
Note 9 Rating Information	23
Note 10 Information on Borrowings	24
Note 11 Grants and Contributions	25
Note 12 Trust	26
Note 13 Details of Capital Acquisitions	27

SHIRE OF WILUNA

Compilation Report

For the Period Ended 29 February 2020

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

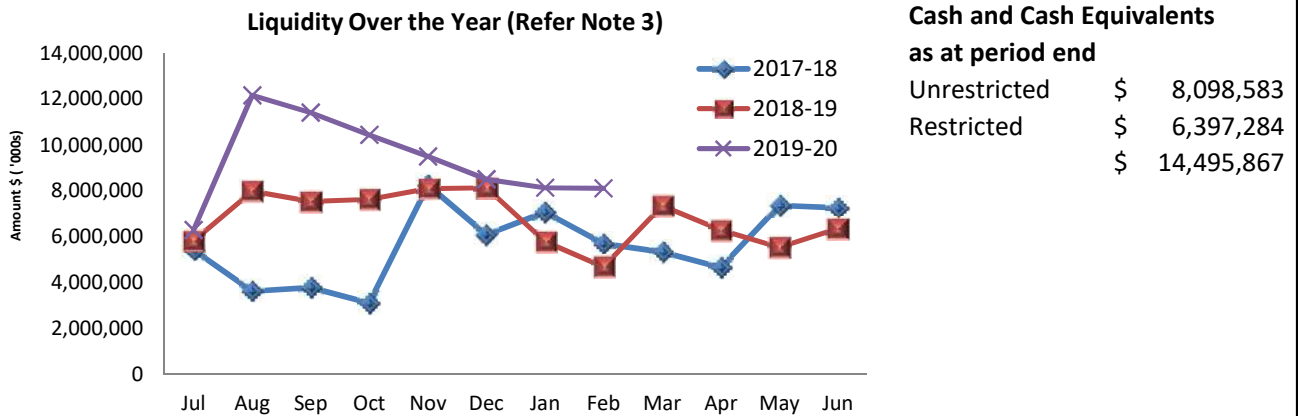
Is presented on page 5 and shows a surplus as at 29 February 2020 of \$8,106,361.

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 29 February 2020

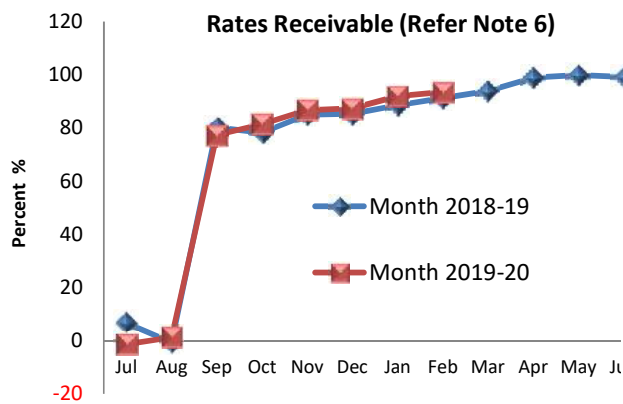
Graph 1



Graph 1 - is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Cash and Cash Equivalents are the values of the Shire assets that are cash or can be converted into cash immediately. Cash equivalents include bank accounts and investments as specified in Note 4.

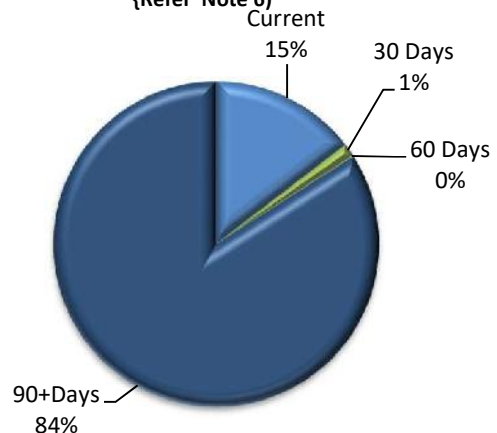
Graph 2 & 3



Receivables

Rates	\$	357,943
Other	\$	40,282
	\$	<u>398,225</u>

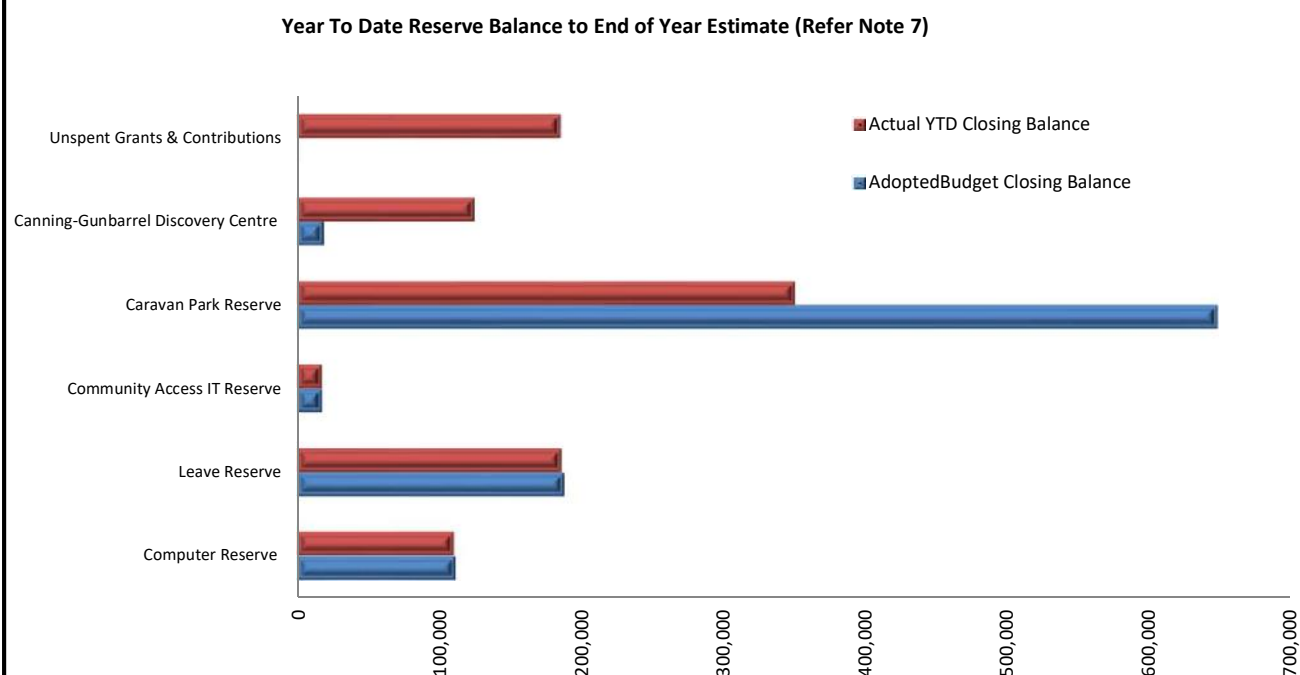
Account Receivable Ageing (non-rates) {Refer Note 6}



Graph 2 & 3- Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as an asset.

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

Graph 4



Graph 4 - Demonstrates the current balance of each Reserve Fund. A more detailed breakdown is available at Note 7 showing the opening balances, movements for the current year and the ending balance.

Reserves are funds set aside for a specified use which is determined at the Annual Budget. These specified uses are generally for future planned projects, asset upgrades and renewals, unspent grants and retentions.

Reserve funds are restricted from daily operational use and are generally invested in term deposits or held in interest bearing accounts. Interest earnings for reserve funds are deposited into that Reserve Fund.

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 29 February 2020

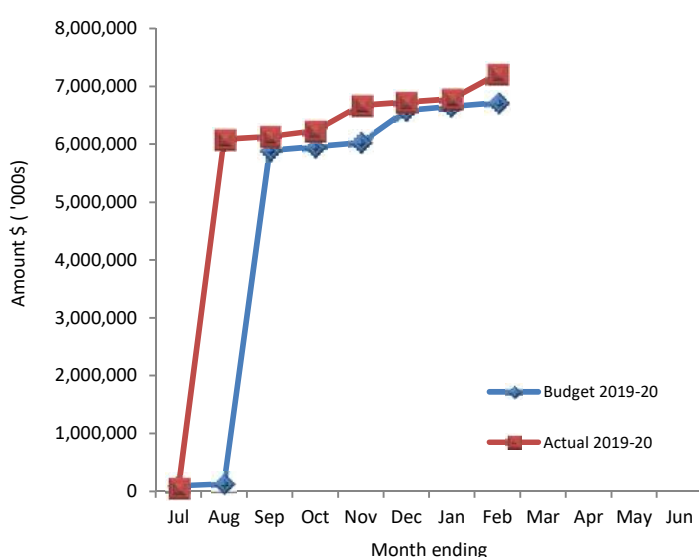
The following graphs represents Operational Revenue & Expenditure and Capital Revenue & Expenditure.

The year to date budget is a benchmark target for the expected position the Shire should currently be at. However there can be timing reasons that the benchmark might not be achieved each month - e.g. issuing rate notices, bulk/large payments (insurance), capital works project and capital funding movements.

Revenues

Graph 5

Budget Operating Revenues -v- Actual (Refer Note 2)

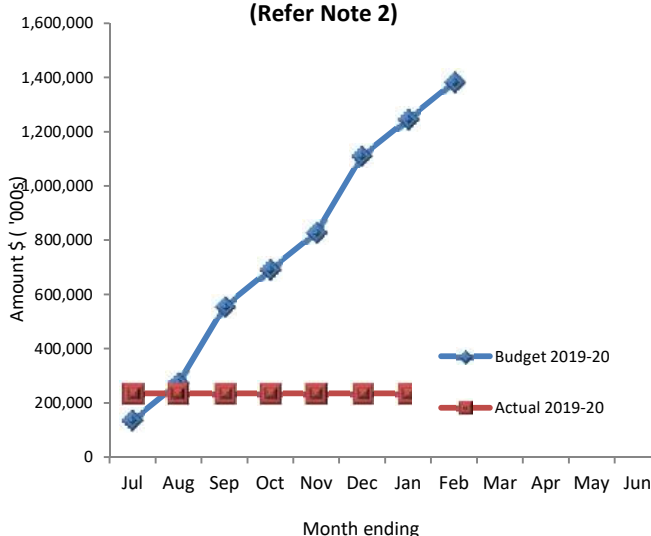


Graph 4 - Represents Operational Revenue.
This demonstrates the year to date budget versus the year to date actual revenue received.

Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.

Graph 6

Budget Capital Revenue -v- Actual (Refer Note 2)



Graph 5 - Represents Capital Revenue.
This demonstrates the year to date budget versus the year to date actual capital revenue received.

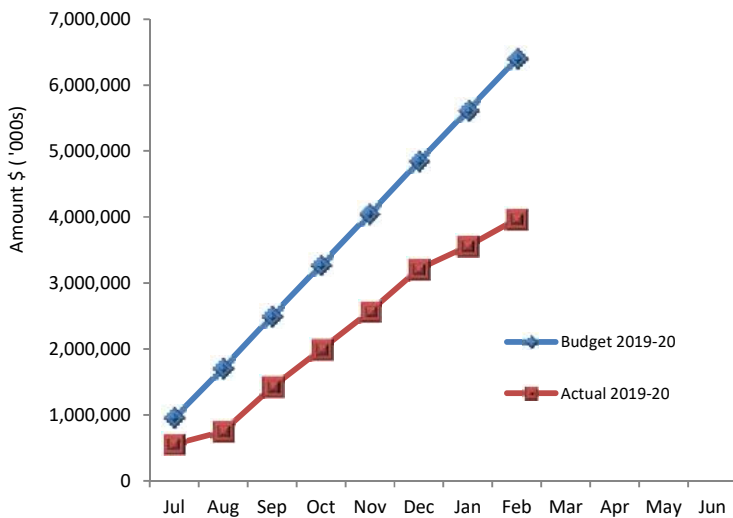
Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

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

Expenditure

Graph 7

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Graph 7 - Represents Operational Expenditure.

This demonstrates the year to date budget versus the year to date actual expenditure.

Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages, general maintenance of the Shire assets.

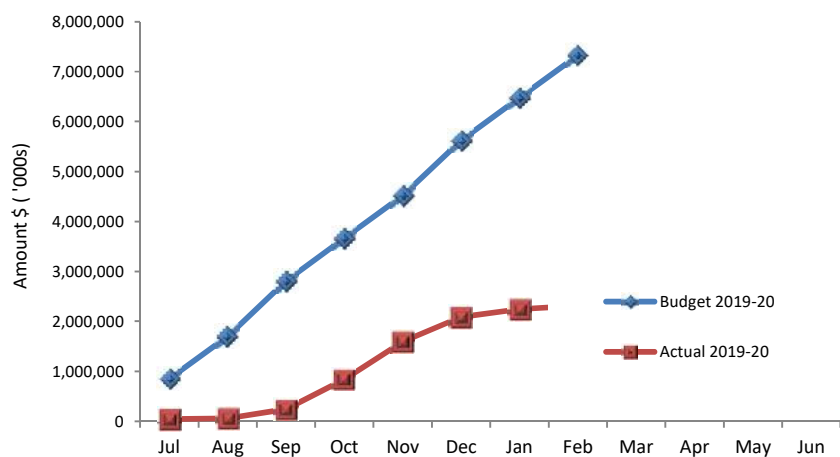
Graph 8 - Represents Capital Expenses.

This demonstrates the year to date budget versus the year to date actual capital expenditure.

Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

Graph 8

Budget Capital Expenses -v- Actual (Refer Note 2)



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 29 February 2020

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	%	
Governance		200	8,424	(1)	(8,425)	-100%	
General Purpose Funding - Rates	9	5,323,577	5,323,578	5,409,560	85,982	2%	
General Purpose Funding - Other		1,574,964	828,128	1,161,725	333,597	40%	
Law, Order and Public Safety		20,880	10,646	11,150	504	5%	
Health		200	128	210	82	64%	
Education and Welfare		0	0	0	0		
Housing		30,000	20,000	21,235	1,235	6%	
Community Amenities		85,540	57,016	75,669	18,653	33%	
Recreation and Culture		273,700	158,284	166,715	8,431	5%	
Transport		353,290	277,346	322,201	44,855	16%	
Economic Services		8,500	5,668	29,868	24,200	427%	
Other Property and Services		44,820	29,872	10,681	(19,191)	-64%	
Total Operating Revenue		7,715,671	6,719,090	7,209,014	489,924		
Operating Expense							
Governance		(2,446,417)	(1,635,448)	(1,031,316)	604,132	37%	
General Purpose Funding		(396,771)	(264,512)	(163,349)	101,163	38%	
Law, Order and Public Safety		(207,243)	(138,913)	(90,650)	48,263	35%	
Health		(73,198)	(48,800)	(30,335)	18,465	38%	
Education and Welfare		(62,500)	(41,664)	(62,760)	(21,096)	-51%	
Housing		(300,050)	(198,031)	(211,417)	(13,386)	-7%	
Community Amenities		(740,056)	(493,535)	(227,648)	265,887	54%	
Recreation and Culture		(1,998,444)	(1,333,381)	(876,940)	456,441	34%	
Transport		(2,372,781)	(1,583,565)	(779,286)	804,279	51%	
Economic Services		(897,485)	(601,019)	(408,667)	192,352	32%	
Other Property and Services		(40,963)	(58,658)	(88,781)	(30,123)	-51%	
Total Operating Expenditure		(9,535,908)	(6,397,526)	(3,971,149)	2,426,377		
Funding Balance Adjustments							
Add back Depreciation		1,180,312	786,896	836,322	49,426	6%	Depreciation is added back to the Financial Statement as it is not a cash component.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0		Any profit or loss on disposal of assets will also show here.
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(655,960)	1,092,425	4,074,187	2,981,762		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,221,594	1,383,070	235,185	(1,147,885)	-83%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset.
Proceeds from Disposal of Assets	8	336,000	0	0	0		The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Total Capital Revenues		2,557,594	1,383,070	235,185	(1,147,885)		
Capital Expenses							
Land and Buildings	13	(4,820,000)	(3,213,328)	(197,762)	3,015,566	94%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.
Infrastructure - Roads	13	(1,596,945)	(1,064,632)	(1,732,735)	(668,103)	-63%	
Infrastructure - Others	13	(2,687,000)	(1,664,664)	(343,215)	1,321,449	79%	
Infrastructure - Airport	13	(1,094,454)	(729,640)	(10,150)	719,490	99%	
Plant and Equipment	13	(997,000)	(617,664)	(27,944)	589,721	95%	
Furniture and Equipment	13	(56,000)	(37,336)	0	37,336	100%	
Work in Progress	13	0	0	0	0		Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Total Capital Expenditure		(11,251,399)	(7,327,264)	(2,311,807)	5,015,457		
Net Cash from Capital Activities		(8,693,805)	(5,944,194)	(2,076,621)	3,867,573		
Financing							
Repayment of Debentures	10	(286,725)	(23,894)	(259,451)	(235,558)	-986%	Financing demonstrates the repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(190,233)	(190,233)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	698,304	698,304	0		
Net Cash from Financing Activities		3,377,892	484,178	248,620	(235,558)		
Net Operations, Capital and Financing		(5,971,873)	(4,367,591)	2,246,186	6,613,777		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,860,174	(111,702)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	1,604,285	8,106,361	6,502,076		The result of the above plus the 30 June 2019 surplus

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 29 February 2020

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	5,323,577	5,323,578	5,409,560	85,982	2%	<u>Operating Revenue by Nature & Type</u> <i>Enables a view of the type of revenue that has been received e.g. rates, interest</i> Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.
Operating Grants, Subsidies and Contributions	11	1,683,472	918,304	1,382,562	464,258	51%	
Fees and Charges		380,318	253,496	232,137	(21,360)	-8%	
Interest Earnings		236,153	157,440	117,999	(39,441)	-25%	
Other Revenue		115	4,916	66,755	61,839	1258%	
Profit on Disposal of Assets	8	92,035	61,352	0	(61,352)	-100%	
Total Operating Revenue		7,715,670	6,719,086	7,209,014	489,928		
Operating Expense							
Employee Costs		(2,857,195)	(1,904,824)	(1,157,199)	747,625	-39%	<u>Operating Expenditure by Nature & Type</u> <i>Enables a view of the type of expenditure e.g. for employee costs, insurance</i> Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages and general maintenance of the Shire assets.
Materials and Contracts		(4,670,311)	(3,107,358)	(1,453,447)	1,653,911	-53%	
Utility Charges		(211,499)	(141,000)	(131,105)	9,895	-7%	
Depreciation on Non-Current Assets		(1,180,312)	(786,896)	(836,322)	(49,426)	6%	
Interest Expenses		(152,864)	(100,524)	(97,368)	3,156	-3%	
Insurance Expense		(242,275)	(209,236)	(174,267)	34,969	-17%	
Other Expenditure		(221,450)	(147,688)	(121,440)	26,248	-18%	
Loss on Disposal of Assets	8	0	0	0	0		
Loss on revaluation of non-current assets		0	0	0	0		
Total Operating Expenditure		(9,535,906)	(6,397,526)	(3,971,149)	2,426,377		
Funding Balance Adjustments							
Add back Depreciation		1,180,312	786,896	836,322	49,426	6%	Depreciation is added back to the Financial Statement as it is not a cash component. Any profit or loss on disposal of assets will also show here.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0		
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(655,959)	1,092,421	4,074,187	2,981,766		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,221,594	1,383,070	235,185	(1,147,885)	-83%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset. The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Proceeds from Disposal of Assets	8	336,000	0	0	0		
Total Capital Revenues		2,557,594	1,383,070	235,185	(1,147,884)		
Capital Expenses							
Land and Buildings	13	(4,820,000)	(3,213,328)	(197,762)	3,015,566	94%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads. Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Infrastructure - Roads	13	(1,596,945)	(1,064,632)	(1,732,735)	(668,103)	-63%	
Infrastructure - Others	13	(2,687,000)	(1,664,664)	(343,215)	1,321,449	79%	
Infrastructure - Airport	13	(1,094,454)	(729,640)	(10,150)	719,490	99%	
Plant and Equipment	13	(997,000)	(617,664)	(27,944)	589,721	95%	
Furniture and Equipment	13	(56,000)	(37,336)	0	37,336	100%	
Work in Progress	13	0	0	0	0		
Total Capital Expenditure		(11,251,399)	(7,327,264)	(2,311,807)	5,015,457		
Net Cash from Capital Activities		(8,693,805)	(5,944,194)	(2,076,621)	3,867,574		
Financing							
Repayment of Debentures	10	(286,725)	(23,894)	(259,451)	(235,558)		Financing-repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(190,233)	(190,233)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	698,304	698,304	0	0%	
Net Cash from Financing Activities		3,377,892	484,178	248,620	(235,558)		
Net Operations, Capital and Financing		(5,971,872)	(4,367,595)	2,246,186	6,613,782		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,860,174	(111,702)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	1,604,285	8,106,361	6,502,076		The result of the above plus the 30 June 2019 surplus

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
29-February-2020

	Note	2019/2020	2018/2019
CURRENT ASSETS			
Cash at Bank and On Hand	4	14,495,867	10,673,741
Rates Outstanding		357,943	14,081
Sundry Debtors		-82,833	2,793,623
GST Receivable		190,084	217,859
Accrued Income/Payments In Advance		0	20,727
Stocks on Hand		45,586	39,752
TOTAL CURRENT ASSETS		15,006,648	13,759,783
CURRENT LIABILITIES			
Sundry Creditors		26,443	511,307
Accrued Interest on loans		0	27,432
Accrued Salaries & Wages		0	30,001
GST Payable		9,932	19,848
Accrued Expenses		0	0
Other current liabilities		207,607	146,643
Loan Liability (Current)		27,274	286,725
Provision for Legal Dispute		100,000	100,000
Provision For Annual Leave		98,647	98,647
Provision For Long Service Leave (Current)		60,375	60,375
TOTAL CURRENT LIABILITIES		530,277	1,280,978
NET CURRENT ASSETS		14,476,371	12,478,805
NON-CURRENT ASSETS			
Land & Buildings		20,726,910	20,529,148
Accumulated Depreciation Land & Building		(907,377)	(626,802)
Furniture & Equipment		541,848	541,848
Accumulated Depreciation Furniture Equip		(151,215)	(85,734)
Plant & Equipment		1,258,162	1,230,218
Accumulated Depreciation Plant & Equip		(112,324)	(3,994)
Roads		50,762,014	49,029,279
Accumulated Depreciation Roads		(250,217)	(160,021)
Airport		5,676,426	5,666,275
Accumulated Depreciation Airport		(375,421)	(224,863)
Other Infrastructure		3,391,904	3,048,688
Accumulated Depreciation Other Infrastructure		(346,049)	(204,866)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		80,214,661	78,739,177
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		3,431,398	3,431,398
Provision For Long Service Leave (Non Current)		34,494	34,494
TOTAL NON-CURRENT LIABILITIES		3,465,893	3,465,893
NET ASSETS		91,225,139	87,752,089
EQUITY			
Accumulated Surplus		31,236,680	27,255,558
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		-	-
Revaluation Surplus-Plant & Equipment		736,395	736,395
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		2,955,589	2,931,283
Reserve - Computer	7	110,186	109,279
Reserve - Airport	7	1,184,375	1,174,635
Reserve - Leave	7	185,807	184,278
Reserve - Wiluna Telecentre	7	17,309	17,168
Reserve - Caravan Park	7	350,777	347,384
Reserve - Heritage and Interpretive Centre	7	124,615	123,981
Reserve - Unspent Grants and Contributions	7	185,304	185,304
Reserve - Community Development	7	468,428	464,225
Reserve - Plant Replacement	7	694,671	688,858
Reserve - Community Development	7	120,222	101,034
Reserve - Unspent Loan	7	0	577,927
TOTAL EQUITY		91,225,139	87,752,089

The Balance Sheet "bottom line" discloses the Net Community Equity of Council, which represents it's wealth as measured by a dollar value of its assets less its liabilities.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

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, street lighting 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 29 February 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	419,580	2%	Timing	
Governance	(8,425)	-100%	Timing	Nil revenue collected to date. Majority of revenue budget is gains on asset sales.
Law, Order and Public Safety	504	5%	Timing	
Health	82	64%	Timing	Fees collected for registration of Food Business.
Education and Welfare	0		Timing	
Housing	1,235	6%	Timing	
Community Amenities	18,653	33%	Timing	Fees billed to rate payers for annual refuse collection. Fees collected for medical waste & liquid waste.
Recreation and Culture	8,431	5%	Timing	
Transport	44,855	16%	Timing	40% of the RRG and the full Direct Grant billed to MRD. The second claim of 40% of the RRG to be claimed next month. Full R2R funding to be received this quarter.
Economic Services	24,200	427%	Permanent	Tourism merchandise sales have exceeded budget by \$11k. Building permits revenue budget exceeded by \$3,500. Rental income on leased properties budget exceeded by \$4,600. Received \$3,000 share from Salt Lake Potash for Wiluna Airport Concept Plan - this will be a new budget item. Propose at mid year to increase revenue budgets to reflect actual and anticipated revenue.
Other Property and Services	(19,191)	-64%	Timing	Refund received for insurance premium.
Operating Expense				
General Purpose Funding	101,163	38%	Timing	Majority of costs being for administration and debt collection costs. Other minimal items includes valuation expenses, bank fees and land search expenses.
Governance	604,132	37%	Timing	Expenditure to date being for wages, administration, community costs, member sitting fees, Council election expenses, catering, insurance, housing costs, FBT, GVROC statutory compliance services quarterly fee for 19/20 and insurance.
Law, Order and Public Safety	48,263	35%	Permanent	Insurance has exceeded budget by \$1,235 due to only the bushfire insurance being budgeted for and not the insurance for the fire truck. Building maintenance costs exceeded budget by \$1,500 - fridge/freezer purchased, truck barrier and electrical works required.
Health	18,465	38%	Timing	Majority of costs being for administration, Environmental Health and Building Services.
Education and Welfare	(21,096)	-51%	Timing	Budget fully expended. Contribution to Wiluna Training Centre paid. Contributions and donations paid to Meekatharra ICPSA and School of the Air.
Housing	(211,417)	-7%	Timing	
Community Amenities	265,887	54%	Timing	Costs to date being for refuse collection, bulk refuse collection (old cars) and cemetery services. Other community provisions to be expended as required.
Recreation and Culture	456,441	34%	Timing	Expenditure to date being for various items; pool operations, oval operations, wages, depreciation, administration, water bore maintenance, Youth Centre maintenance.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES

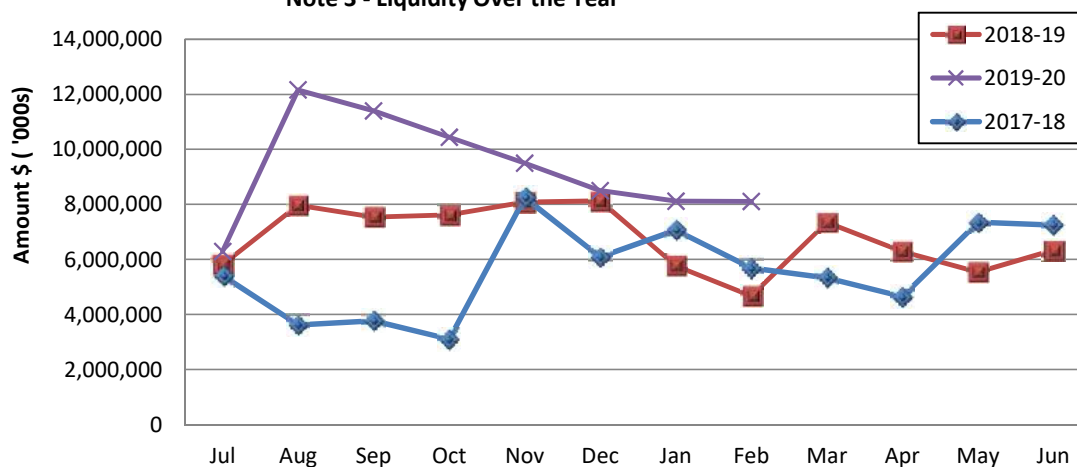
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Transport	804,279	51%	Timing and Permanent	Maintenance grading works on Wiluna Nth, Sandstone Wiluna, Wongawol, Granite Peak-Lake Violet Rd, Carnegie, Gunbarrel, Prenti Downs, Barwidgee-Yandal, Prenti Downs-Warren Bore Rd and the cemetery access. Emergency works has been set up under this which will be included in the budget review.
Economic Services	192,352	32%	Timing	Expenditure to date being for administration, depreciation, building control, wages, picnic site maintenance, consultancy services.
Other Property and Services	(30,123)	-51%	Timing	Program includes Administration, Works, Plant Costs, Community Services and Salaries. These costs are allocated to the Shire general operations.
Capital Revenues				
Grants, Subsidies and Contributions	(1,147,885)	-83%	Timing	Capital revenue received to date being for Regional Roads Group and MRD Direct Grant. The next 40% claim will be in March 2020. Reported to the Dept to claim the full R2R grant in March 2020.
Proceeds from Disposal of Assets	0			
Capital Expenses				
Land and Buildings	3,015,566	94%	Timing	Tender awarded for the staff housing awarded. Purchased 77 Wotton Street.
Infrastructure - Roads	(668,103)	-63%	Timing	Road Construction Tender awarded. Works commenced end of Feb 2020.
Infrastructure - Others	1,321,449	79%	Permanent	Orders prepared for the Depot shed and workshop pit. Budget amendment required for the workshop pit to go ahead.
Infrastructure - Airport	719,490	99%	Timing	Tender awarded for perimeter fencing.
Plant and Equipment	589,721	95%	Timing	Quotes issued for various plant items; ute, water tank, sewerage tank, agitator. Tender awarded for the new truck and delivery is expected May 2020.
Furniture and Equipment	37,336	100%	Timing	Nil costs to date.
Financing				
Loan Principal	(235,558)	-986%	Timing	Loans paid as per loan schedule

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 29 Feb 2020	Budget 30 June 2020	Actual 30 June 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	8,098,583	906,648	3,768,385
Cash Restricted - Reserves Equity	4	6,397,284	4,022,872	6,905,356
Receivables - Rates	6	357,943	106,353	14,081
Receivables -Other	6	(82,833)	0	2,793,623
Interest / ATO Receivable/Accrual		190,084	0	238,586
Inventories		45,586	20,000	39,752
		15,006,648	5,055,873	13,759,783
Less: Current Liabilities				
Payables		(271,256)	(1,094,726)	(1,021,957)
Provisions		(259,021)	(225,000)	(259,021)
		(530,277)	(1,319,726)	(1,280,978)
Less: Cash Reserves	7	(6,397,284)	(4,022,872)	(6,905,356)
Secured by floating charge		27,274	286,725	286,725
Net Current Funding Position		8,106,361	0	5,860,174

Note 3 - Liquidity Over the Year



The graph is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Comments - Net Current Funding Position

The above note shows the Cash and Cash Equivalents as current assets less current liabilities.

The current liabilities are what is payable in this financial year. Payables above are showing the balance due after the current month end - creditors, payroll, GST, PAYG and loan payments.

The provisions are for the current annual leave and long service leave for employees.

Cash and Cash Equivalents are the value of the Shire assets that can be converted into cash immediately.

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 4: CASH AND INVESTMENTS

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	Municipal Account				
A030010	CBA Muni - Cash at Bank		15,842		15,842
A030020	CBA Muni Call Deposit		458,804		458,804
A030135	Bankwest Money Market Deposit Account (at call)		873,737		873,737
A030130	ME Bank TD - Muni		0		0
A030080	My State Bank - Muni Investment		0		0
A030136	Bankwest TD - Muni		1,000,000		1,000,000
A030133	Westpac TD - Muni		1,000,000		1,000,000
A030102	Australian Military Bank		1,000,000		1,000,000
A030145	IMB Bank LTD TD Muni		750,000		750,000
A030123	NAB TD - Muni		2,000,000		2,000,000
A030150	Macquarie Bank TD - Muni		1,000,000		1,000,000
(b)	Reserve Account				
A030015	CBA Reserve Call Account			50,612	50,612
A030109	NAB TD - Reserve Account			0	0
A030126	Macquarie Bank TD - Reserve			1,100,000	1,100,000
A030118	ME Bank TD - Reserve			1,106,672	1,106,672
A030129	Bank of Queensland TD - Reserve			500,000	500,000
A030137	IMB Bank TD - Reserve			1,250,000	1,250,000
A030127	Rural Bank TD - Reserve			1,390,000	1,390,000
A030131	ING Bank TD - Reserve			1,000,000	1,000,000
A030101	Cash On Hand - Floats		200		200
	Total		8,098,583	6,397,284	14,495,867

This note breaks down the current assets by Cash and Investments.

The Municipal Account is unrestricted cash - for day to day operations and any capital payments

The Reserve Account is restricted cash and is the balance of the Shire Reserves at Note 7.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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
			Opening Surplus	\$	\$	\$	\$
							0
							0
							0
							0
							0
							0
							0
				0	0	-	0

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 6: RECEIVABLES

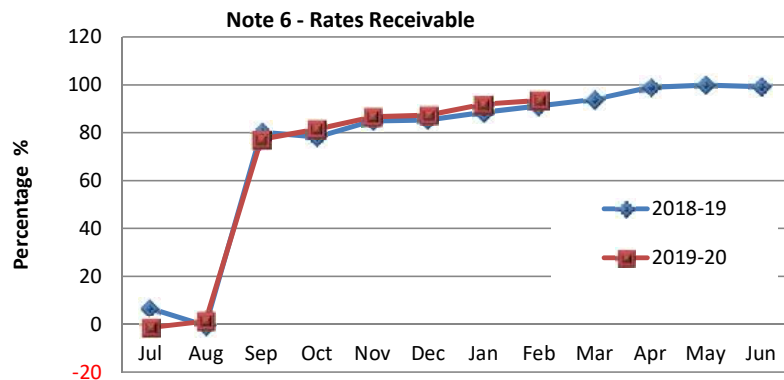
Receivables - Rates Receivable

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

Net Rates Collectable

% Collected

YTD 29 Feb 2020	YTD Previous FY
\$ 43,493	\$ 103,236
5,409,560	5,001,577
(5,095,110)	(5,061,320)
357,943	43,493
357,943	43,493
93.44%	99.15%



Comments/Notes - Receivables Rates

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

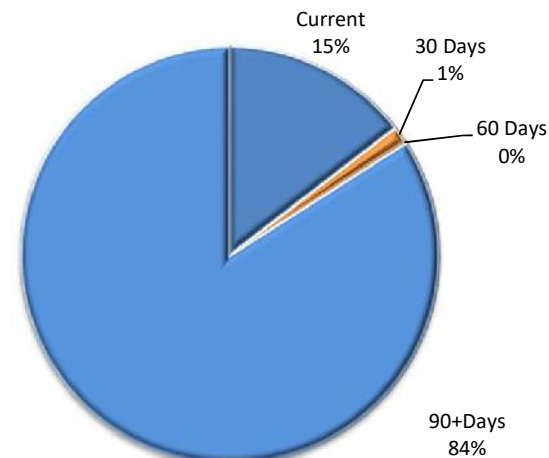
63% of the balance are rate payers whom have entered an instalment arrangement.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	5,869	525	33	33,854
Total Receivables General Outstanding				40,282

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



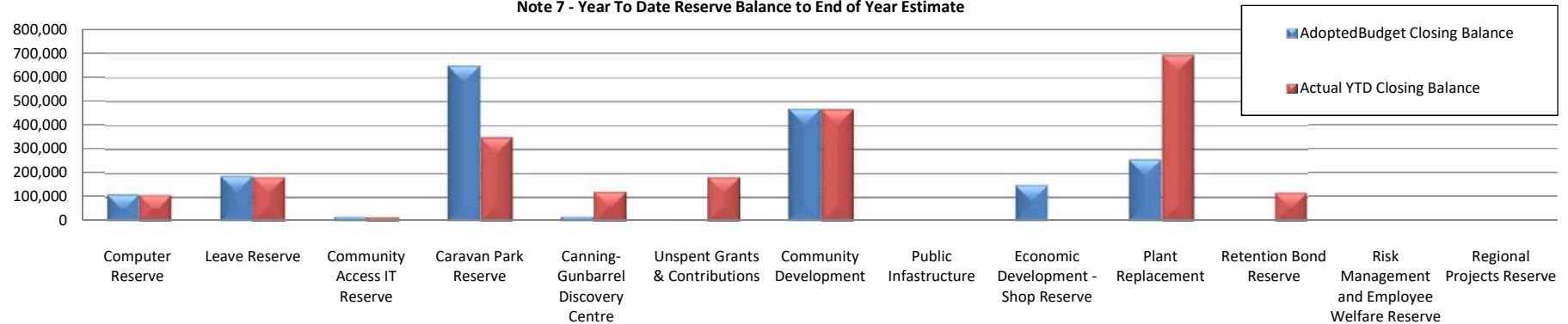
Comments/Notes - Receivables General

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 7: Cash Backed Reserve

2019-20		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Amended 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										
Airport Reserve	\$ 1,174,635	\$ 25,300	\$ 9,740	\$ 100,000		\$	\$ (560,120)	\$ -		\$ 739,815	\$ 1,184,375
Asset Development & Replacement Reserve	2,931,283	63,113	24,306				(1,555,477)			1,438,919	2,955,589
Computer Reserve	109,279	2,350	907	-				-		111,629	110,186
Leave Reserve	184,278	3,963	1,529	-				-		188,241	185,807
Community Access IT Reserve	17,168	375	142	-						17,543	17,309
Caravan Park Reserve	347,384	1,025	3,393	300,000						648,409	350,777
Canning-Gunbarrel Discovery Centre	123,981	7,625	635	10,000			(122,891)			18,715	124,615
Unspent Grants & Contributions	185,304	0	-	-			(185,304)			0	185,304
Community Development	464,225	5,538	4,203	0						469,763	468,428
Public Infrastructure	0	0		-						0	0
Economic Development - Shop Reserve	0	0		150,000						150,000	0
Plant Replacement	688,858	13,538	5,813	-			(445,000)			257,396	694,671
Retention Bond Reserve	101,034	2,175	311	-		139,876	(102,898)	(120,377)		0	120,222
Risk Management and Employee Welfare Reserve					10,530						
Regional Projects Reserve					25,000						
	6,905,356	125,002	50,356	560,000	35,530	139,876	(3,549,617)	(698,304)	0	4,040,430	6,397,284

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 29 February 2020

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
0	0	0	0		

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 9: RATING INFORMATION

RATE TYPE	Budget			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	10.2268	69	986,368	100,874	0	0	100,874	100,874	85,984		186,858
GRV Mining	20.2213	6	6,380,000	1,290,119	0	0	1,290,119	1,290,119			1,290,119
UV Rural/Pastoral	13.7841	28	1,247,348	171,936	0	0	171,936	154,742			154,742
UV Mining	21.2284	213	14,835,946	3,149,434	0	0	3,149,434	3,149,434			3,149,434
UV Exploration & Prospecting Pastoral	21.2284	218	2,458,534	521,907	0	0	521,907	521,908			521,908
Sub-Totals		534	25,908,196	5,234,270	0	0	5,234,270	5,217,077	85,984	0	5,303,060
Minimum Payment											
	Minimum \$										
GRV Wiluna Townsite	490.00	18	7,838	8,820	0	0	8,820	8,820			8,820
GRV Mining	370.00	3	60	1,110	0	0	1,110	1,110			1,110
UV Rural/Pastoral	370.00	1	1,598	370	0	0	370	370			370
UV Mining	370.00	189	72,481	69,930	0	0	69,930	69,930			69,930
UV Exploration & Prospecting Pastoral	370.00	71	65,026	26,270	0	0	26,270	26,270			26,270
Sub-Totals		282	147,003	106,500	0	0	106,500	106,500	0	0	106,500
Discount / Concessions							5,340,770				5,409,560
							(17,193)				
Amount from General Rates							5,323,577				5,409,560
Ex-Gratia Rates							0				0
Totals							5,323,577				5,409,560

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 2019/20 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 10 May 2019. Two submissions were received. The Council resolved to proceed with differential rates and minimums as advertised except for the UV Mining and UV Exploration and Prospecting rates that was advertised at 21.4345 and which the Council decreased to 21.2284 after considering the submissions received and changes in the valuation roll that were received after the proposed differential rates were advertised. The rates adopted were as per above table.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$
Recreation & Culture									
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk	1	197,673	0	52,694	52,694	144,979	144,979	5,739	9,165
Housing									
Loan 4 - Staff Housing 5 New Houses	4	1,340,243	0	36,892	49,425	1,303,351	1,290,818	36,666	55,830
Economic Services									
Loan 2 - Canning - Gunbarrel Discovery Centre	2	474,415	0	126,466	126,466	347,949	347,949	13,772	21,997
Loan 5 - Streetscape Project	5	633,262	0	17,048	22,836	616,214	638,893	14,834	25,493
Governance									
Loan 3 - Administration Building	3	957,317	0	26,351	35,304	930,966	922,013	26,358	39,879
		3,602,910	0	259,451	286,725	3,343,459	3,344,652	97,368	152,364

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 29 February 2020

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-20 Adopted Budget	2019-20 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING										
Grants Commission - General	WALGGC	Y	899,962	899,962	0	899,962	0	704,695	195,267	Financial Assistance Grant that is an untied grant which allows the Shire to spend the grants according to local priorities.
Grants Commission - Roads	WALGGC	Y	396,140	396,140	0	396,140	0	306,524	89,616	A component is received for general purpose and a component for roads
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	19,580	19,580	0	19,580	0	10,850	8,730	General operating grant received to assist in the operations of the Bush Fire Brigade.
EDUCATION AND WELFARE										
RECREATION AND CULTURE										
Wotton Street Playground	Lottery West	N	360,000	360,000	0	0	360,000	0	360,000	Pending approval.
Grants Events, Celebrations & Festivals	Various - refer budget	N	14,000	14,000	0	14,000	0	11,500	2,500	Various contributions for events in the Shire.
IVAIS Tjukurba Art Gallery	Department of Communications & the Arts	Y	145,000	145,000	0	145,000	0	72,500	72,500	To assist in the general operations of the Art Gallery
CDP Program	Wirrpanda	Y	60,000	60,000	0	60,000	0	40,000	20,000	To provide Community Development Programme (CDP) services, including placing and managing participants in activities
TRANSPORT										
Regional Road Group 2025 Grant	Regional Road Group - Main Roads	Y	587,964	587,964	0	0	587,964	235,185	352,779	Capital Funding for Roads
Roads to Recovery	Federal Government	Y	908,982	908,982	0	0	908,982	0	908,982	Capital Funding for Roads
Direct Regional Grant	Main Roads	Y	118,290	118,290	0	118,290	0	206,596	(88,306)	Untied grant received annually.
WANDRRA	Main Roads	Y	0	0	0	0	0	29,897	(29,897)	Capital Funding for Roads
Airport Terminal	Regional Airport Development Scheme	Y	364,648	364,648	0	0	364,648	0	364,648	Capital Funding for Roads
ECONOMIC SERVICES										
OTHER PROPERTY AND SERVICES										
TOTALS			3,874,566	3,874,566	0	1,652,972	2,221,594	1,617,748	2,256,818	

Operating
Non-Operating

Operating
Non-operating

1,652,972	1,652,972
2,221,594	2,221,594
<u>3,874,566</u>	<u>3,874,566</u>

1,382,562
235,185
<u>1,617,748</u>

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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 19	Amount Received	Amount Paid	Closing Balance 29-Feb-20
Totals	\$ 13,136	\$ 45,114	\$ 41,877	\$ 16,372
	13,136	45,114	41,877	16,372

The Trust Funds include:

Gym Deposits
Construction Training Fund (BCTIF)
BRB Levy
Council Facility Hire BOND
Artist Payments

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 13: CAPITAL ACQUISITIONS

Account Number	Description	Budget by Asset Class						Budget			Actuals		Comment
		Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
GOVERNANCE													
C040001	Council Chambers Furniture			56,000				56,000	56,000	37,336	-	37,336	
C142101	CEO Vehicle		282,000					282,000	282,000	141,000	-	141,000	
	Total Governance	-	282,000	56,000	-	-	-	338,000	338,000	178,336	-	178,336	
HOUSING													
C091109	Single Persons Quarters (at admin building)	80,000						80,000	80,000	53,336	146	53,190	
													Tender was presented at the Dec 19 OCM - Res 181/19 and included was a budget amendment of \$200k - total budget allocation of \$840k. Tender is to be re presented at the Feb OCM.
C091163	2 New Houses - Trenton Street	640,000						640,000	640,000	426,664	2,448	424,216	
C091185	U5/30 Scotia Street Furniture & Eqpt	20,000						20,000	20,000	13,336	2,229	11,107	
C091200	Staff Housing - 8 Trenton Street	70,000						70,000	70,000	46,664	522	46,142	Tender advertised
C091201	Staff Housing 2 - 10 Trenton Street	70,000						70,000	70,000	46,664	1,137	45,527	Tender advertised
C091203	Staff Housing 3 - 42 Lennon Street	70,000						70,000	70,000	46,664	1,001	45,663	Tender advertised
C091204	Staff Housing 4 - 46 Lennon Street	70,000						70,000	70,000	46,664	745	45,919	Tender advertised
C091205	Staff Housing 5 - 48 Lennon Street	70,000						70,000	70,000	46,664	429	46,235	Tender advertised
C091206	Land Purchases	200,000						200,000	200,000	133,336	43,844	89,492	32 Wall Street Purchase
	Total Housing	1,290,000	-	-	-	-	-	1,290,000	1,290,000	859,992	52,500	807,492	
COMMUNITY AMENITIES													
C107054	Cemetery Improvement						100,000	100,000	100,000	66,664	13,735	52,929	Gazebo works completed. Paths/roads marked.
C107055	Replace Fencing at Lennon St Bore						20,000	20,000	20,000	13,336	10,450	2,886	Completed.
C107060	Sewerage Works - Replacement of Septic Systems						65,000	65,000	65,000	43,336	18,149	25,187	In progress.
	Total Community Amenities	-	-	-	-	-	185,000	185,000	185,000	123,336	42,334	81,002	
RECREATION AND CULTURE													
C111102	Youth Centre Landscape & Other Works						150,000	150,000	150,000	100,000	4,182	95,818	In progress
C111103	Youth Centre Sewerage Upgrade						17,000	17,000	17,000	11,336	-	11,336	
C111104	Youth Centre Upgrade	100,000						100,000	100,000	66,664	7,414	59,250	In progress
C111106	Youth Centre Orchard						15,000	15,000	15,000	10,000	-	10,000	
C112101	Pool Improvements						100,000	100,000	100,000	66,664	51,645	15,019	Perimeter fencing complete.
C113128	Fully Enclosed BBQ Trailer		25,000					25,000	25,000	16,664	-	16,664	To be picked up from Perth in March.
C113131	Replace Basketball Court Lights (with LED)						13,000	13,000	13,000	8,664	-	8,664	Order placed
C113132	Wotton Street Playground Redesign						760,000	760,000	760,000	380,000	157	379,843	
C113133	Gym (Oval Change Room) Improvements	100,000						100,000	100,000	66,664	22,207	44,457	In progress
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						450,000	450,000	450,000	300,000	502	299,498	
C113429	Oval Water Cannons Upgrade						100,000	100,000	100,000	66,664	199	66,465	
C117014	Old Morgue - External Paint	10,000						10,000	10,000	6,664	518	6,146	Materials order.
	Total Recreation and Culture	210,000	25,000	-	-	-	1,605,000	1,840,000	1,840,000	1,099,984	86,824	1,013,160	
TRANSPORT													
	Street and Road Construction:												
C121004	Wiluna North Road - Reconstruct Existing Unsealed Road Formation				165,000			165,000	165,000	110,000	-	110,000	Move budget to Wongawol Rd widening - budget review
C121005	Install Water Bores						140,000	140,000	140,000	93,336	35,500	57,836	
C121006	Wongawol Road - Drains, Verge Clearing, Resheeting				254,754			254,754	254,754	169,840	3,176	166,665	Works commenced.
C121007	Wongawol Road - Widening of Bitumen, Reconstruct Floodways & Culverts				436,125			436,125	436,125	290,752	7,529	283,223	Works commenced.
C121008	Carnegie Road - Drains, Verge Clearing, Resheeting				191,066			191,066	191,066	127,376	1,588	125,788	Works commenced.
C121015	Granite Peak - Vegetation clearance and pull in gravel from vegetation, re-shape and reform				100,000			100,000	100,000	66,664	794	65,870	Works commenced.
C121018	Granite Peak - Lake Violet Road				350,000			350,000	350,000	233,336	3,969	229,367	Works commenced.
C121810	Signs Guide Posts - Flexi Steel - km Sign Marked				100,000			100,000	100,000	66,664	-	66,664	
	Sub Total	-	-	-	1,596,945	-	140,000	1,736,945	1,736,945	1,091,304	52,556	1,038,748	
Road Plant Purchases													
C123100	Dual Cab Truck (Roadworks Crew)		200,000					200,000	200,000	133,336	471	132,865	Tender awarded and order placed
C123101	Ford Ranger Super Cab Ute		45,000					45,000	45,000	30,000	-	30,000	Quotes received
C123102	Second Hand Tandem Tipper		120,000					120,000	120,000	80,000	-	80,000	
C123103	13000 Litre Water Tank		50,000					50,000	50,000	33,336	-	33,336	Order placed
C123105	Van for Art Gallery		43,000					43,000	43,000	28,664	-	28,664	
C123104	8000 Litre Sewerage Pump Out Tank		23,000					23,000	23,000	15,336	-	15,336	Quotes received

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 13: CAPITAL ACQUISITIONS

Account Number	Description	Budget by Asset Class						Budget			Actuals		Comment
		Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
C123178	Refurbishment of Bore Trailer		9,000					9,000	9,000	6,000	-	6,000	
C123197	Concrete Truck		60,000					60,000	60,000	40,000	-	40,000	Order placed
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	66,664	27,473	39,192	Order placed at \$83,250
C123223	Mower and Trailer		40,000					40,000	40,000	26,664	-	26,664	
	<i>Sub Total</i>	-	690,000	-	-	-	-	690,000	690,000	460,000	27,944	432,057	
	<i>Other Infrastructure</i>												
C121023	Depot Shed	53,000						53,000	53,000	35,336	8,518	26,818	Order placed.
C121024	Depot Improvements	200,000					42,000	242,000	242,000	161,336	50,499	110,837	Perimeter fence completed
C121025	Washbay						10,000	10,000	10,000	6,664	-	6,664	
C121026	Workshop Service Pit						25,000	25,000	25,000	16,664	174	16,490	Quotes received
	<i>Sub Total</i>	253,000	-	-	-	-	77,000	330,000	330,000	220,000	59,191	160,809	
	<i>Airport</i>												
C126262	Airport Sealing/Upgrade Repairs					1,094,454		1,094,454	1,094,454	729,640	10,150	719,490	
	<i>Sub Total</i>	-	-	-	-	1,094,454	-	1,094,454	1,094,454	729,640	10,150	719,490	
	Total Transport	253,000	690,000	-	1,596,945	1,094,454	217,000	3,851,399	3,851,399	2,567,608	149,841	2,417,767	
	ECONOMIC SERVICES												
C132159	Main Street Revitalisation (Wotton St)				2,337,000			2,337,000	2,337,000	1,558,000	1,715,679	(157,679)	
C132171	Wiluna Enterprise Building	15,000						15,000	15,000	10,000	136	9,864	
C132343	Caravan Park Project - Design & Construct						100,000	100,000	100,000	66,664	63,078	3,586	
C132351	North Pool - Development of Tourism Area						15,000	15,000	15,000	10,000	-	10,000	
C132352	Lake Violet - Development of Tourism Area						35,000	35,000	35,000	23,336	-	23,336	
C132360	Commercial Property Purchase	203,000						203,000	203,000	135,336	70,104	65,232	Purchased 77 Wotton Street.
C134100	Irrigation, Retic & Bore Works						300,000	300,000	300,000	200,000	3,075	196,925	
C137002	Discovery Centre Displays						107,000	107,000	107,000	71,336	3,695	67,641	
C137003	Discovery Centre Gardens - Furniture, Landscaping & Retic						15,000	15,000	15,000	10,000	1,923	8,077	
C137004	Discovery Centre Sea Container						25,000	25,000	25,000	16,664	-	16,664	
C137005	Discovery Centre Building	35,000						35,000	35,000	23,336	-	23,336	
	Total Economic Services	253,000	-	-	2,337,000	-	597,000	3,187,000	3,187,000	2,124,672	1,857,690	266,982	
	OTHER PROPERTY AND SERVICES												
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	73,336	86,253	(12,917)	In progress
C147183	New Administration Building	450,000						450,000	450,000	300,000	36,364	263,636	
	Total Other Property and Services	450,000	-	-	-	-	110,000	560,000	560,000	373,336	122,617	250,719	
	TOTALS	2,456,000	997,000	56,000	3,933,945	1,094,454	2,714,000	11,251,399	11,251,399	7,327,264	2,311,807	5,015,457	
								Adopted	Amended Annual	YTD Budget	YTD Actual		
	Land & Buildings							4,820,000	4,820,000	3,213,328	197,762	3,015,566	
	Plant & Equipment							997,000	997,000	617,664	27,944	589,721	
	Furniture & Equipment							56,000	56,000	37,336	-	37,336	
	Roads							1,596,945	1,596,945	1,064,632	1,732,735	(668,103)	
	Airport							1,094,454	1,094,454	729,640	10,150	719,490	
	Other Infrastructure							2,687,000	2,687,000	1,664,664	343,215	1,321,449	
	WIP							-	-	-	-	-	
	TOTALS							11,251,399	11,251,399	7,327,264	2,311,807	5,015,457	

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
45	02/02/2020	Commonwealth Bank Of Australia	BANK FEES & CHARGES	269.74
45	07/02/2020	Commonwealth Bank Of Australia	BANK FEES & CHARGES	1.21
45	19/02/2020	Commonwealth Bank Of Australia	BANK FEES & CHARGES	477.97
45	17/02/2020	Clicksuper	Direct Debit Fees	10.45
EFT8662	03/02/2020	Main Roads Western Australia	REFUND - OVERPAID CLAIM 20 FLOOD DAMAGE	1,083,398.75
EFT8663	07/02/2020	ARTIST-Fayanne Jones	ARTSIST SALES - 30 X 30 CANVAS - MAKING CHOICES	93.60
EFT8670	07/02/2020	ARTIST-Roberta May Abbott	ARTIST SALES - 60 X 60 CANVAS - BARDI GRUP	468.00
EFT8671	07/02/2020	Shire of Wiluna -Sales Commission 28%	ARTIST COMMISSION - 19-250 - MARCIA ASHWIN	1,254.40
EFT8672	07/02/2020	Wiluna Traders	AMMENITIES FOR ADMINISTRATION OFFICE	30.84
EFT8673	07/02/2020	Bunnings Group Ltd (Australia)	SPANNER SET AND CLOTHESLINE	670.80
EFT8674	07/02/2020	Moore Stephens	STATUARY COMPLIANCE SERVICES QUATERLY FEE FY 2019-20	22,426.25
EFT8675	07/02/2020	WINC Australia Pty Ltd	SHREDDER FOR ADMINISTRATION OFFICE	2,005.17
EFT8676	07/02/2020	Skippers Aviation Pty Ltd	SKIPPERS RETURN FLIGHT CYNTHIA WRIGHT WUN/PER/WUN 10/2-17/2020 PAYROLL TRAINING	794.00
EFT8677	07/02/2020	Direct Trades Supply Pty Ltd	SHELVING LONGSPAN - WORKSHOP TOOLS FOR DEPOT	2,636.38
EFT8678	07/02/2020	Teakle & Lalor	DESIGN AND DRAFTING FEES FOR PROPOSED PATIOS AND SHEDS	1,556.50
EFT8679	07/02/2020	Fourier Technologies	SYSTEM MAINTENANCE AND ADMINISTRATION JANUARY 2020	2,677.08
EFT8680	07/02/2020	Wiluna Traders	CATERING - CDP ART PROGRAM	276.76
EFT8681	07/02/2020	Landgate	LANDGATE MINING TENEMENT SCHEDULE M2019/12	219.45
EFT8682	07/02/2020	Australia Post	POSTAGE FOR JANUARY 2020	291.63
EFT8683	07/02/2020	BOC Gases Australia Limited	CYLINDER RENTAL JANUARY 2020	87.90
EFT8684	07/02/2020	Marketforce	PUBLISHING OF LOCAL GOVERNMENT TENDER NOTICE 2020-01	427.43

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
EFT8685	07/02/2020	Fourier Technologies	MICROSOFT EXCHANGE ENTERPRISE LICENSES	864.38
EFT8686	07/02/2020	AVDATA AUSTRALIA (refer 227 for Nov2012-Sep2018 data)	WILUNA AIRPORT LANDING FEE MANAGEMENT JANUARY 2020	857.16
EFT8687	07/02/2020	ARTIST-Marcia Vicky Ashwin	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8688	07/02/2020	ARTIST-Vera Anderson	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8689	07/02/2020	ARTIST-Margaret Anderson	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8690	07/02/2020	ARTIST - Trisha Williams	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8691	07/02/2020	ARTIST-Elaine Joy Williams	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8692	07/02/2020	ARTIST-Kendra Farmer	LICENCE FEE PAYMENT FOR USE OF ARTWORK ON 50 POLO SHIRTS	429.39
EFT8693	07/02/2020	ARTIST-Marcia Vicky Ashwin	ARTIST SALES - 109 X 81CM CANVAS - HONEY ANTS	1,800.00
EFT8694	07/02/2020	ARTIST-Vera Anderson	ARTIST SALES - 124 X 60 CANVAS - RABBIT PROOF FENCE	864.00
EFT8695	12/02/2020	Wiluna Traders	FOOD FOR END OF HOLIDAY PROGRAM 2019-/2020 - BBQ WEDNESDAY 29/01/2020	298.26
EFT8696	12/02/2020	Landgate	MINING TENEMENTS CHARGABLE SCHEDULE M2020/1	88.00
EFT8697	12/02/2020	McMahon Burnett Transport	DELIVERY OF COMFORT STYLE ORDER PO 5686 FROM KALGOORLIE TO WORKS DEPOT - CONSIGNMENT NO. 1381268	2,147.11
EFT8698	12/02/2020	Katrina Anne Boylan	MORTEIN DISPENSER SPRAY FOR ADMINISTRATION OFFICE	75.00
EFT8699	12/02/2020	Cabcharge	TAXI FARE - CR PETER GRUNDY 21/11/2019 - MT BARKER	95.88
EFT8700	12/02/2020	Vanguard Press	HANDLING OF BROCHURES AND WAREHOUSE FEES	52.25
EFT8701	12/02/2020	Reece Australia	5 x VANITY BASINS FOR YOUTH CENTRE UPGRADE	925.16
EFT8702	12/02/2020	ARA Manufacture Pty Ltd	2 X SEALECK FLUSH-EDGE "SINGLE DOOR FOR OVAL CHANGE ROOM"	2,431.00
EFT8703	12/02/2020	Wiluna Plumbing Contractors	INSPECTION AND REPAIR OF BURST PIPE IN FRONT OF VERGE OF 44 LENNON ST	1,028.50

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
EFT8704	12/02/2020	Lena Long (councillor)	COUNCILLORS ALLOWANCE - FEBRUARY	909.17
EFT8705	12/02/2020	James Peter Quadrio (shire president)	PRESIDENTS ALLOWANCE	3,551.36
EFT8706	12/02/2020	Peter Grundy (Deputy president)	COUNCILLORS ALLOWANCE - FEBRUARY	1,323.00
EFT8707	12/02/2020	Cr Ane Koroicure	COUNCILLORS ALLOWANCE - FEBRUARY	909.17
EFT8708	12/02/2020	Cr Tim Carmody	COUNCILLORS ALLOWANCE - FEBRUARY	1,483.43
EFT8709	12/02/2020	Cr Brodie Sawyer	COUNCILLORS ALLOWANCE - FEBRUARY	1,146.79
EFT8710	12/02/2020	Norma Ward (councillor)	COUNCILLORS ALLOWANCE - FEBRUARY	1,077.49
EFT8711	13/02/2020	Goodwork Holdings Pty Ltd	PUSH UP RUBBISH TIP AND REFILL OF STOCKPILE WITH MOB/DEMOB AT REFUSE SITE	2,310.00
EFT8712	13/02/2020	Cabcharge	CABCHARGE JAMES QUADRIO 12/02/20 TO ATTEND INVESTIGATION INTERVIEW AT DEPARTMENT OF LOCAL GOVERNMENT	65.00
EFT8713	13/02/2020	Elite Electrical Contracting Pty Ltd	REPLACEMENT OF EXTERNAL LIGHTS FOR SECURITY LIGHTS , LABOUR ONLY, U7/30 SCOTIA ST	632.50
EFT8714	13/02/2020	Direct Trades Supply Pty Ltd	MAINTENANCE TOOLS FOR U5/30 SCOTIA ST AND DISCOVERY CENTRE	1,508.92
EFT8715	13/02/2020	Goodwork Holdings Pty Ltd	EMERGENCY MAINTENANCE GRADING ON SANDSTONE-WILUNA RD WITH GR04	14,343.99
EFT8716	14/02/2020	Goodwork Holdings Pty Ltd	MAINTENANCE GRADING ON WONGAWOL ROAD SHOULDERS WITH GR04	982.47
EFT8717	14/02/2020	Elite Electrical Contracting Pty Ltd	DISCONNECTION OF EVAPORATIVE AIR CON ON ROOF AND DISPOSAL AND INSTALL FUJITSU SPLIT SYSTEM AIRCON INSIDE AT 61/63 SOCITA ST	8,210.40
EFT8718	19/02/2020	Tevita Vonolagi	DIESEL FOR TOYOTA HIACE BUS FOR TRAVEL FOR SERVICE AND SAFETY AWARENESS TEST BY TEVITA VONOLAGI	112.54

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
EFT8719	19/02/2020	Greenfield Technical Services	PREPARATION OF TENDER DOCUMENTATION, TENDER EVALUATION AND REPORT FOR SHIRE'S RURAL ROADS 2019/20; TRAVEL FOR COUNCIL MEETING ATTENDANCE AND PRESENTATION	7,273.75
EFT8720	19/02/2020	WINC Australia Pty Ltd	ADMINISTRATION OFFICE STATIONARY	124.59
EFT8721	19/02/2020	Skippers Aviation Pty Ltd	RETURN FLIGHTS WILUNA - PERTH FOR CR QUADRIO TO ATTEND DEPARTMENT INTERVIEW 10-12 FEB 2020	1,588.00
EFT8722	19/02/2020	Employment Office Australia PTY LTD	JOB 120951 - ROADS INFRASTRUCTURE OFFICER	5,719.45
EFT8723	19/02/2020	Farmer Jacks	FOOD SUPPLY FOR AUSTRALIA DAY	347.87
EFT8724	19/02/2020	Department of Water and Environmental Regulations	WILUNA REFUSE DISPOSAL SITE LICENCE FEE	1,218.00
EFT8725	19/02/2020	Cynthia Wright	DAILY TRAVEL ALLOWANCE FOR FO CYNTHIA WRIGHT FOR PAYROLL TRAINING IN PERTH 10.02.2020 - 16.02.2020	1,411.80
EFT8726	21/02/2020	McMahon Burnett Transport	PICK UP FROM BLACKWOODS, DELIVER TO WILUNA	712.64
EFT8727	21/02/2020	J Blackwood & Son Pty Limited	TOOLS AND MINOR EQUIPMENT FOR DEPOT	3,164.43
EFT8728	21/02/2020	IT Vision Australia Pty Ltd	TRAINING WORKSHOP PAYROLL ESSENTIALIS FOR FO CYNTHIA WRIGHT 11/12 FEB 2020	1,940.40
EFT8729	21/02/2020	Office National Kalgoorlie	MORTEIN FLY SPRAY FOR ADMINISTRATION AND WORKSHOPS	59.00
EFT8730	21/02/2020	Coyles Mower & Chainsaw Centre	CHAINSAW PARTS	1,235.20
EFT8731	21/02/2020	Australian Taxation Office	JANUARY 2020 BAS	20,886.00
EFT8732	21/02/2020	Marketforce	PUBLISHING OF LOCAL GOVERNMENT TENDERS IN WEST AUSTRALIAN ON 30 NOV 2019	658.69
EFT8733	21/02/2020	BrandWorx	STAFF UNIFORM FOR RLC GLENN CUMMINGS	363.72
EFT8734	21/02/2020	A2B Trailers Pty Ltd	MOBILE DISABILITY TOILET	30,219.75
EFT8737	28/02/2020	Rox Resources Limited	RATE REFUND FOR ASSESSMENT A2453 LOT E53/01950 MINING TENEMENT WILUNA WA 6646	717.04

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
EFT8738	28/02/2020	Bowler Enterprises Pty Ltd	RATE REFUND DUE TO AREA REDUCTION 21/11/2019 LANDGATE FILE 2019/12	960.82
EFT8739	28/02/2020	Wiluna Traders	CATERING FOR COUNCIL MEETING	410.95
EFT8740	28/02/2020	Railway Motel Pty Ltd	ACCOMMODATION AND DINNER FOR TEVITA VONOLAGI FOR BUS SERVICE AND TRAINING ATTENDANCE 12/02/2020	205.00
EFT8741	28/02/2020	Moore Stephens	BUDGET WORKSHOP 11 MARCH 2020 FOR ACC KATHERINE CRAWFORD	957.00
EFT8742	28/02/2020	LGIS	REFUND PAID TO SHIRE IN ERROR - REPAY TO LGIS	5,306.98
EFT8743	28/02/2020	AFLO EQUIPMENT PTY LTD	SMARTFILL SINGLE HOSE SYSTEM, INSTALLATION AND COMMISSIONING, INCLUDING TRAVEL AND AIR FREIGHT OF COMPONENTS FOR REFUELING SYSTEM	16,954.58
EFT8744	28/02/2020	Kott Gunning Lawyers	ADVICE ON MAINTENANCE GRADING CONTRACT WITH GOODWORK HOLDINGS RFT 2017-12	15,109.16
EFT8745	28/02/2020	Katrina Anne Boylan	LAND TITLE DOCUMENT LODGEMENT WITH AUSTRALIA POST	49.00
EFT8746	28/02/2020	Environmental Health & Building Services	CONSULTING/ADMINISTRATION 17 AND 18 FEBRUARY 2020/11 HRS EACH AND TRAVEL	3,388.00
EFT8747	28/02/2020	WINC Australia Pty Ltd	ADMINISTRATION STATIONARY - RECEIVED STAMP	17.25
EFT8748	28/02/2020	AMPAC Debt Recovery	DEBT RECOVERY COSTS JANUARY 2020	574.20
EFT8749	28/02/2020	Incite Security Pty Ltd	QUARTERLY SECURITY MONITORING SERVICES FEES FOR WORKS DEPOT	117.00
EFT8750	28/02/2020	Aon Risk Services Australia Limited	ITERIM FEE FOR LIMIT ANALYSIS REFLECTING WORK COMPLETED TO DATE	8,800.00
EFT8751	28/02/2020	Wiluna Plumbing Contractors	REPAIR OF BORE PIPE	374.00
EFT8752	28/02/2020	SafetyQuip Perth North	WORK AT HEIGHTS SAFETY EQUIPMENT	2,508.34
EFT8753	28/02/2020	Shire of Wiluna -Sales Commission 28%	ARTIST COMMISSION0 DIANNE RICHARDS / PATRICA CORLETT	173.60
EFT8754	28/02/2020	ARTIST - Dianne Richards	ARTIST PAYMENT - DIANNE RICHARDS - 30 X 30 CANVAS - FAMILY GOING OUT LOOKING FOR FOOD AROUND ROCKHOLES	86.40

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
EFT8755	28/02/2020	ARTIST-Patricia Corlett	ARTIST PAYMENT - PATRICIA CORLETT - 50 X 49CM ACRYLIC CANVAS - CHAIN OF WATERHOLES MINARA STATION	360.00
EFT8756	28/02/2020	LO-GO Appointments	CONTRACTING SERVICES OF MARGARET ROWE FOR WE 15 JUNE 2019	2,671.02
EFT8757	28/02/2020	BrandWorx	STAFF UNIFORM FOR MCS LINAIRE HODGE	445.73
DD5538.1	14/02/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5538.2	14/02/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	820.45
DD5538.3	14/02/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,521.28
DD5538.4	14/02/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,525.50
DD5538.5	14/02/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	635.56
DD5538.6	14/02/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	975.81
DD5538.7	14/02/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	190.38
DD5545.1	11/02/2020	Western Australian Treasury Corporation	REPAYMENT OF LOAN 2 - CANNING GUNBARREL DISCOVERY CENTRE FEB 2020	103,765.87
DD5555.1	17/02/2020	Western Australian Treasury Corporation	REPAYMENT OF LOAN 4 - NEW STAFF HOUSES FEB 2020	43,079.36
DD5563.1	14/02/2020	3E Advantage Pty Limited	MONTHLY PRINTING COSTS - FEBRUARY 2020	2,125.75
DD5564.1	21/02/2020	Pivotel	FIRE BRIGADE SATELLITE PHONE CHARGES 15/2/2020 - 14/3/2020	15.00
DD5566.1	21/02/2020	Telstra Corporation	ADMINISTRATION TELEPHONE CHARGES - JANUARY 2020	1,066.93
DD5566.2	21/02/2020	Water Corporation	SERVICE CHARGES FOR 32 WALL STREET 1 JAN 2020 - 29 JAN 2020	46.37
DD5566.3	21/02/2020	Horizon Power	ELECTRICITY CHARGES FOR STAFF HOUSING UNITS AT 28 SCOTIA STREET, DISCOVERY CENTRE AND ART GALLERY	6,817.05
DD5566.4	05/02/2020	Horizon Power	STAFF HOUSING ELECTRICITY ACCOUNTS	212.06
DD5566.5	07/02/2020	Horizon Power	STAFF HOUSING ELECTRICITY ACCOUNTS	6,543.11

List of Accounts Paid by Authority
1st February to 29th February 2020

EFT	Date	Name	Description	Amount
DD5572.1	21/02/2020	Horizon Power	ELECTRICITY CHARGES SWIMMING POOL 02/01/2020 - 02/02/2020	3,120.18
DD5574.1	14/02/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	60.58
DD5574.2	14/02/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	15.14
DD5574.3	28/02/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	27.76
DD5577.1	21/02/2020	BP Australia Pty Ltd	BP MONTHLY FUEL - CEO - JANUARY 2020	412.25
DD5588.1	28/02/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	- 204.62
DD5590.1	14/02/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	182.67
DD5594.1	14/02/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	21.95
DD5626.1	28/02/2020	Commonwealth Bank Of Australia	WM, CEO, DCEO CREDIT CARD PAYMENT	10,482.10
DD5628.1	28/02/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5628.2	28/02/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	805.86
DD5628.3	28/02/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,609.63
DD5628.4	28/02/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,740.48
DD5628.5	28/02/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	665.64
DD5628.6	28/02/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	1,256.68
DD5628.7	28/02/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	200.96
DD5640.2	02/02/2020	Horizon Power	L555 / A Scotia Street - Vacan	3,978.65

TOTAL PAYMENTS FOR FEBRUARY = 1,508,381.83

Shire of Wiluna INVESTMENT REGISTER as at 29 February 2020

						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										
38053009	Cash Deposit Acct	CBA	n/a	0.70%	n/a	1,296,104	417,000		1,254,300	458,804
3001771	MM Deposit Account	Bankwest	n/a	0.95%	n/a	873,029	0	708	0	873,737
041886	Fixed Term Deposit	Macquarie	133	1.70%	03-Feb-20	900,000		5,575	905,575	0
042615	Fixed Term Deposit	MyState	90	1.70%	03-Feb-20	1,000,000		4,192	1,004,192	0
043122	Fixed Term Deposit	MyState	63	1.35%	03-Feb-20	500,000		1,165	501,165	0
4875532	Fixed Term Deposit	Bankwest	159	1.55%	03-Mar-20	1,000,000				1,000,000
041964	Fixed Term Deposit	Westpac	190	1.40%	02-Apr-20	1,000,000				1,000,000
044140	Fixed Term Deposit	AMB	60	1.55%	03-Apr-20		1,000,000			1,000,000
50834	Fixed Term Deposit	IMB Bank	213	1.50%	01-May-20	750,000				750,000
043940	Fixed Term Deposit	NAB	100	1.55%	01-May-20	1,000,000				1,000,000
044075	Fixed Term Deposit	NAB	93	1.55%	01-May-20	1,000,000				1,000,000
44141	Fixed Term Deposit	Macquarie	120	1.60%	02-Jun-20		1,000,000			1,000,000
Reserve Account Investments										
38138607	Reserve Cash Deposit Acct	CBA	n/a	0.95%	n/a	123,244	0		72,632	50,612
040969	Fixed Term Deposit	Rural Bank	186	1.75%	03-Feb-20	1,305,724		11,644	1,317,368	0
041523	Fixed Term Deposit	Macquarie	181	1.80%	03-Mar-20	1,100,000				1,100,000
042096	Fixed Term Deposit	ME Bank	177	1.60%	02-Apr-20	906,672				906,672
042612	Fixed Term Deposit	BoQ	210	1.55%	02-Jun-20	500,000				500,000
51130	Fixed Term Deposit	IMB Bank	182	1.55%	02-Jun-20	250,000				250,000
51129	Fixed Term Deposit	IMB Bank	211	1.55%	01-Jul-20	1,000,000				1,000,000
043845	Fixed Term Deposit	ME Bank	166	1.55%	01-Jul-20	200,000				200,000
	Fixed Term Deposit	Rural Bank	150	1.57%	02-Jul-20		1,390,000			1,390,000
043843	Fixed Term Deposit	ING	200	1.60%	04-Aug-20	1,000,000				1,000,000
Total Investments						15,704,773	3,807,000	23,284	5,055,232	14,479,825
Represented By:						Percentage of Total				
L072300	Reserve - Airport			19.44%		1,182,111		2,264		1,184,375
L072100	Reserve - Asset Replacement			48.52%		2,949,939		5,650		2,955,589
L072200	Reserve - Computer			1.81%		109,975		211		110,186
L072400	Reserve - Leave			3.05%		185,451		355		185,807
L072500	Reserve - Wiluna Telecentre			0.28%		17,276		33		17,309
L072505	Reserve - Caravan Park			5.76%		350,107		671		350,777
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.05%		124,377		238		124,615
L072507	Reserve - Unspent Grants			Not Applicable		185,304				185,304
L072508	Reserve - Community Development			7.69%		467,533		895		468,428
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.40%		693,343		1,328		694,671
L072511	Reserve - Retentions			Not Applicable		120,222				120,222
L072512	Reserve - Shop			0.00%		0		0		0
	Sub Total Reserves			100.00%		6,385,640	0	11,644	0	6,397,284
	Muni Fund Term Deposits					7,150,000	2,000,000	10,932	2,410,932	6,750,000
	Muni Fund Call Deposits					2,169,133	417,000	708	1,254,300	1,332,541
	Sub Total Non-Reserves					9,319,133	2,417,000	11,640	3,665,232	8,082,541
	Total Funds Invested					15,704,773	2,417,000	23,284	3,665,232	14,479,825

Transfers in and out of "at call" accounts

	CBA Muni Cash Deposit		Bankwest MM Deposit Acct		CBA Reserve Cash Deposit		
Date	Transfers In	Tansfers Out	Transfers In	Tansfers Out	Transfers In	Tansfers Out	Doc. No.
03-Feb-20						\$72,632.14	23055
03-Feb-20		\$813,000.00					23056
04-Feb-20		\$42,700.00					23166
06-Feb-20		\$6,000.00					23332
06-Feb-20	\$12,000.00						23333
07-Feb-20		\$33,900.00					23406
11-Feb-20	\$50,000.00						23474
11-Feb-20		\$103,000.00					23509
14-Feb-20		\$45,000.00					23633
17-Feb-20		\$36,700.00					23722
18-Feb-20		\$26,000.00					23746
19-Feb-20	\$350,000.00						23915
21-Feb-20		\$88,000.00					24004
24-Feb-20	\$5,000.00						24072
28-Feb-20		\$60,000.00					24268

\$417,000.00	\$1,254,300.00	\$0.00	\$0.00	\$0.00	\$72,632.14
--------------	----------------	--------	--------	--------	-------------

At Call Transactions

		Current Reserve Liabilities
Geraldton Building Services and Cabinets	44,438.11	44,438.11

Environmental Industries

27/09/2019	16,886.57
1/11/2019	51,786.17
27/11/2019	70,857.18
10/01/2020	-63,746.07

<u>\$120,221.96</u>	<u>\$44,438.11</u>
---------------------	--------------------

Retention Reserve

	Current Liabilities	
RAUP	\$169,685.00	\$105,031.00 to be repaid
DFES	\$5,619.35	
Drug Action Plan	\$10,000.00	

	<u>\$185,304.35</u>
--	---------------------

POLICY:	CONTRACT WORKS PUBLIC WORKS OVERHEADS AND PLANT
POLICY NO:	3.5
SECTION:	ENGINEERING
COUNCIL MEETING HELD & ADOPTED:	SEPTEMBER 2019
DATE TO BE REVIEWED:	JUNE 2020

1. POLICY PURPOSE

To recognise accurate costings to deliver Contract Works by calculating a percentage of Public Works Overheads or Direct Costs to each contract as required.

2. POLICY DEFINITIONS

Contract Works – Are typically associated with completing the Shire Capital Works Program that is determined annually through the budget process. Capital Works are defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. This definition focuses on capital projects where construction activity is required in order to create, upgrade, renew or replace an asset. Capital works projects would typically include constructing either buildings, roads and bridges, structures or mechanical installations, upgrading or extending existing buildings, and major road works that upgrade existing roads.

Public Works Overheads – The Shire operates a day labour (own employee) workforce to carry out day to day operational activities as well as implementing the Capital Works Program in line with the current financial year budget. Public Works Overheads are costs to provide support, supervision, training, occupational safety and health costs, sick leave, annual leave, long service leave, public holidays, Employer Indemnity Insurance and administration. These costs are incurred as a result of supplying the day labour and are normally also charged to the job utilising a calculated overhead percentage. This method ensures that all costs relevant to the work are charged to the job and therefore provides accurate costing to carry out the work.

3. POLICY STATEMENT

The Shire Contract Works are to incur overhead, and supervision costs as approved by the Chief Executive Officer and will be determined by the following methodology:

- a) **Street and Road Construction Projects** will incur a 5% overhead charge based upon the total job budget. This percentage will recover the costs of:
 - I. Contract establishment (budgeting, scheduling works and engaging contractors)
 - II. Consultations / Site Meetings with Engineers
 - III. Inspections (plant hire and supervision labour)
 - IV. Administration (cost management, payments, claims, acquittals)
- b) **Building Work Projects** will incur a 2% overhead charge based upon the total job budget. This percentage will recover the costs of:
 - I. Contract establishment (budgeting, scheduling works and engaging contractors)

- II. Consultations with Contractors
 - III. Administration (costs management, payments, claims, acquittals)
- c) **Other Infrastructure Projects** will incur a 2% overhead charge based upon the total job budget. This percentage will recover the costs of:
- I. Contract establishment (budgeting, scheduling works and engaging contractors)
 - II. Consultations with Contractors
 - III. Administration (costs management, payments, claims, acquittals)

Should the Shire Labourers and Plant Operators conduct work for the project, this cost will be directly charged by the hours committed along with the allocated overhead percentage.

Percentages charged to Contract Works will be subject to change should some of the recovered costs specified in a), b), c) be deemed as not a legitimate overhead cost for a Project.

4. AMENDMENTS TO THIS POLICY

Amendments to this policy require a simple majority decision of the council.

History:

Policy adopted:

Policy amended:

Policy reviewed:

Previous Policy:

Unknown/Not Applicable

Related Policies:

Nil

DRAFT

Shire of Wiluna INVESTMENT REGISTER as at 31 March 2020

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
<u>Municipal Account Investments</u>										
38053009	Cash Deposit Acct	CBA	n/a	0.70%	n/a	458,804	2,525,000		1,491,430	1,492,374
3001771	MM Deposit Account	Bankwest	n/a	0.95%	n/a	873,737	0	862	874,599	0
4875532	Fixed Term Deposit	Bankwest	159	1.55%	03-Mar-20	1,000,000		6,752	1,006,752	0
4907720	Fixed Term Deposit	Bankwest	1	0.75%	04-Mar-20		1,006,752	21	1,006,773	0
041964	Fixed Term Deposit	Westpac	190	1.40%	02-Apr-20	1,000,000				1,000,000
044140	Fixed Term Deposit	AMB	60	1.55%	03-Apr-20	1,000,000				1,000,000
50834	Fixed Term Deposit	IMB Bank	213	1.50%	01-May-20	750,000				750,000
043940	Fixed Term Deposit	NAB	100	1.55%	01-May-20	1,000,000				1,000,000
044075	Fixed Term Deposit	NAB	93	1.55%	01-May-20	1,000,000				1,000,000
044777	Fixed Term Deposit	ME Bank	62	1.30%	04-May-20		300,000			300,000
44141	Fixed Term Deposit	Macquarie	120	1.60%	02-Jun-20	1,000,000				1,000,000
045045	Fixed Term Deposit	MyState	120	1.60%	14-Jul-20		1,000,000			1,000,000
<u>Reserve Account Investments</u>										
38138607	Reserve Cash Deposit Acct	CBA	n/a	0.95%	n/a	50,612	109,819		0	160,430
041523	Fixed Term Deposit	Macquarie	181	1.80%	03-Mar-20	1,100,000		9,819	1,109,819	0
042096	Fixed Term Deposit	ME Bank	177	1.60%	02-Apr-20	906,672				906,672
042612	Fixed Term Deposit	BoQ	210	1.55%	02-Jun-20	500,000				500,000
51130	Fixed Term Deposit	IMB Bank	182	1.55%	02-Jun-20	250,000				250,000
51129	Fixed Term Deposit	IMB Bank	211	1.55%	01-Jul-20	1,000,000				1,000,000
043845	Fixed Term Deposit	ME Bank	166	1.55%	01-Jul-20	200,000				200,000
	Fixed Term Deposit	Macquarie	120	1.70%	01-Jul-20		1,000,000			1,000,000
044131	Fixed Term Deposit	Rural Bank	150	1.57%	02-Jul-20	1,390,000				1,390,000
043843	Fixed Term Deposit	ING	200	1.60%	04-Aug-20	1,000,000				1,000,000
Total Investments						14,479,825	5,941,571	17,453	5,489,372	14,949,477
Represented By:						Percentage of Total				
L072300	Reserve - Airport			19.44%		1,184,375		1,909		1,186,284
L072100	Reserve - Asset Replacement			48.52%		2,955,589		4,764		2,960,352
L072200	Reserve - Computer			1.81%		110,186		178		110,363
L072400	Reserve - Leave			3.05%		185,807		299		186,106
L072500	Reserve - Wiluna Telecentre			0.28%		17,309		28		17,337
L072505	Reserve - Caravan Park			5.76%		350,777		565		351,343
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.05%		124,615		201		124,816
L072507	Reserve - Unspent Grants			Not Applicable		185,304				185,304
L072508	Reserve - Community Development			7.69%		468,428		755		469,184
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.40%		694,671		1,120		695,791
L072511	Reserve - Retentions			Not Applicable		120,222				120,222
L072512	Reserve - Shop			0.00%		0		0		0
	Sub Total Reserves			100.00%		6,397,284	0	9,819	0	6,407,103
	Muni Fund Term Deposits					6,750,000	2,306,752	6,773	2,013,525	7,050,000
	Muni Fund Call Deposits					1,332,541	2,525,000	862	2,366,029	1,492,374
	Sub Total Non-Reserves					8,082,541	4,831,752	7,635	4,379,553	8,542,374
	Total Funds Invested					14,479,825	4,831,752	17,453	4,379,553	14,949,477

Transfers in and out of "at call" accounts

	CBA Muni Cash Deposit		Bankwest MM Deposit Acct		CBA Reserve Cash Deposit		
Date	Transfers In	Tansfers Out	Transfers In	Tansfers Out	Transfers In	Tansfers Out	Doc. No.
03-Mar-20					\$109,818.63		24406
03-Mar-20	\$700,000.00						24444
04-Mar-20		\$30,000.00					24506
06-Mar-20		\$112,000.00					24612
12-Mar-20	\$885,000.00						24841
12-Mar-20				\$874,598.69			24856
13-Mar-20	\$834,000.00						24891
16-Mar-20		\$976,000.00					24956
17-Mar-20		\$48,530.00					25031
20-Mar-20		\$173,000.00					25269
25-Mar-20		\$73,000.00					25351
27-Mar-20		\$78,900.00					25412
31-Mar-20	\$106,000.00						25554
	\$2,525,000.00	\$1,491,430.00	\$0.00	\$874,598.69	\$109,818.63	\$0.00	

		Current Reserve Liabilities
Geraldton Building Services and Cabinets	44,438.11	44,438.11

Environmental Industries

27/09/2019	16,886.57	
1/11/2019	51,786.17	
27/11/2019	70,857.18	
10/01/2020	-63,746.07	
	<u>\$120,221.96</u>	<u>\$44,438.11</u>

	Current Liabilities	
RAUP	\$169,685.00	\$105,031.00 to be repaid
DFES	\$5,619.35	
Drug Action Plan	\$10,000.00	

	<u>\$185,304.35</u>
--	---------------------

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
46	02/03/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	479.17
EFT8758	06/03/2020	Goldfields Toyota	SERVICE OF HIACE BUS, REPLACEMENT OF WIPER NOZZLES,	589.64
EFT8759	06/03/2020	Bunnings Group Ltd (Australia)	CLEANING SUPPLIES - DISCOVERY CENTRE	1,201.34
EFT8760	06/03/2020	BOC Gases Australia Limited	CONTAINER SERVICE - GAS BOTTLES 29.01.2020 - 26.02.2020	88.48
EFT8761	06/03/2020	River Blue Holdings	CATERING - LUNCH FOR COUNCIL MEETING 26/2/20 AND COUNCILLOR TRAINING 27/02/2020	472.50
EFT8762	06/03/2020	Direct Trades Supply Pty Ltd	TOOLS FOR RESIDENTIAL HOUSING, ART GALLERY AND YOUTH	395.84
EFT8763	06/03/2020	Incite Security Pty Ltd	QUATERLY MONITORING SERVICE FEES OF RECREATION	117.00
EFT8764	06/03/2020	Kott Gunning Lawyers	GOODWORK HOLDINGS - NOTICE OF DISPUTE	8,935.62
EFT8765	06/03/2020	Levanta	WHEEL BALANCER	4,730.00
EFT8766	06/03/2020	Reece Australia	VANITY FOR U3/30 SCOTIA STREET	641.41
EFT8767	06/03/2020	Wiluna Plumbing Contractors	CHANGE OVER AND CONNECTION OF FEMALE BASINS AT YOUTH CENTRE	2,678.70
EFT8768	06/03/2020	Australia Post	POSTAGE COSTS FOR FEBRUARY 2020	495.32
EFT8769	06/03/2020	Multiple Trades & Maintenance	SUPPLY AND REPLACEMENT (INSTALLATION) OF 4 BASKETBALL/TENNIS LIGHTS AT YOUTH CENTRE INCL. MATERIALS, LABOUR, TRAVEL AND ACCOMMODATION	10,879.00
EFT8770	06/03/2020	Cabcharge	FARES FOR CYNTHIA WRIGHT - PAYROLL TRAINING AND SERVICE FEES	53.08
EFT8771	06/03/2020	Elite Electrical Contracting Pty Ltd	DISCONNECTION OF SAFE MAKING OF EVAP COOLERS AT	4,460.50
EFT8772	06/03/2020	Terpkos Engineering Pty Ltd	DESIGN AND DOCUMENTATION OF NEW STAGE ADDITION AT YOUTH CENTRE	1,870.00
EFT8773	06/03/2020	JIVE MEDIA SOLUTIONS	TECHNICAL SUPPORT: WEBSITE & SYSTEM MAINTENANCE AND WEBSITE DEVELOPMENT: CONTENT MANAGEMENT	285.00
EFT8774	06/03/2020	KBCCI	KALGOORLIE-BOULDER CHAMBER OF COMMERCE AND INDUSTRY MEMBERSHIP - MARCH 2020	355.00
EFT8775	06/03/2020	Polmac Trailers	CUSTOM TANDEM AXLE BBQ TRAILER	27,508.80
EFT8776	06/03/2020	Charla Downs Pty Ltd	EMERGENCY MAINTENANCE GRADING ON WONGAWOL ROAD TO CARNEGIE	4,554.00

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
EFT8777	06/03/2020	Goodwork Holdings Pty Ltd	EMERGENCY MAINTENANCE GRADING ON SYDNEY HEADS WITH GR04	22,203.71
EFT8778	06/03/2020	Wiluna Traders	CATERING FOR KARAOKE NIGHT	460.04
EFT8779	06/03/2020	McLeods Barristers and Solicitors	LEGAL OPINIONS ON OVERDRAFT FACILITY AND WANDRRA CONTRACTS	3,192.58
EFT8780	06/03/2020	Elite Electrical Contracting Pty Ltd	INSPECTION AND REPAIR OF FAULTY RCD IN MAIN SWITCHBOARD	2,475.55
EFT8781	06/03/2020	AMPAC Debt Recovery	DEBT RECOVERY COSTS FOR THE MONTH OF FEBRUARY 2020	3,170.65
EFT8782	06/03/2020	Fourier Technologies	SYSTEM MAINTENANCE AND ADMINISTRATION, MONTHLY SPLA LICENSING AND DESKTOP SUPPORT SERVICES FOR MARCH 2020	3,571.05
EFT8783	06/03/2020	CORSIGN WA PTY LTD	SIGNS ROADS TO RECOVERY" AND PROJECT MANAGED BY""	942.00
EFT8784	06/03/2020	Franco Family Trust t/a Midwest Windscreens	SUPPLY AND FIT NEW REAR WINDSCREEN AND TINT FOR	1,138.50
EFT8785	06/03/2020	Pest A Kill WA	FULL TERMITE TREATMENT AT 32 WALL STREET	1,870.00
EFT8786	06/03/2020	ARTIST-Miranda Long	ARTIST SALES - 144 X 60CM CANVAS - THE SEVEN SISTERS, A DREAMTIME STORY	72.00
EFT8787	06/03/2020	Kumpaya Girgirba	ARTIST SALES - 20 X 25CM ACRYLIC CANVAS - BOWANOO ROCK HOLE	64.80
EFT8789	06/03/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION	61.60
EFT8790	06/03/2020	JIVE MEDIA SOLUTIONS	WEBSITE TECHNICAL SUPPORT AND MAINTENANCE - MONTHLY	285.00
DD5640.1	06/03/2020	Telstra Corporation	MOBILE SATELLITE CHARGES - FEBRUARY 2020	367.21
46	09/03/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	4.87
EFT8791	09/03/2020	Westland Autos Pty Ltd	P111 - TOWING OF VEHICLE	88.00
EFT8792	09/03/2020	BrandWorx	STAFF UNIFORMS - CSO SOPHEAK SOUK	437.10
EFT8793	13/03/2020	Lena Long (councillor)	COUNCILLORS SITTING FEE	909.17
EFT8794	13/03/2020	James Peter Quadrio (shire president)	PRESIDENTS ALLOWANCE	3,947.40
EFT8795	13/03/2020	Norma Ward (councillor)	COUNCILLORS SITTING FEE	1,245.81

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
EFT8796	13/03/2020	Peter Grundy (Deputy president)	COUNCILLORS SITTING FEE	1,323.00
EFT8797	13/03/2020	Cr Ane Koroicure	COUNCILLORS SITTING FEE	909.17
EFT8798	13/03/2020	Cr Tim Carmody	COUNCILLORS SITTING FEE	1,483.43
EFT8799	13/03/2020	Cr Brodie Sawyer	COUNCILLORS SITTING FEE	1,146.79
EFT8800	13/03/2020	Wiluna Traders	DIESEL FOR TOYOTA LANDCRUISER HIRE VEHICLE	528.34
EFT8801	13/03/2020	Railway Motel Pty Ltd	ACCOMODATION - GLEN CUMMINGS - SERVICING OF VEHICLE P116	240.00
EFT8802	13/03/2020	Jim's Mechanical Services	45KG GAS BOTTLE FOR 10 TRENTON STREET	213.50
EFT8803	13/03/2020	Katrina Anne Boylan	MEAT FOR KARAOKE NIGHT NGWG FUNCTION	630.00
EFT8804	13/03/2020	NEW-GEN SOLUTIONS t/a FSN Consulting Services	RETRIEVE PASSWORD ON EX-POOL MANAGERS LAPTOP	525.00
EFT8805	13/03/2020	Fourier Technologies	WINDOWS 10 UPDATE FOR ACER LAPTOPS	586.50
EFT8806	13/03/2020	Lantegy Legal Pty Ltd	ADVICE ON THE EXPANSION OF THE SHIRE'S RUBBISH RESERVE	618.75
EFT8807	13/03/2020	Vanguard Press	BROCHURE HANDLING, TRANSPORT AND WAREHOUSE FEES	125.95
EFT8808	13/03/2020	Toll Ipec Pty Ltd	FREIGHT COSTS - DTS MADDINGTON	699.20
EFT8809	13/03/2020	Bunnings Group Ltd (Australia)	CLEANING SUPPLIES - GYM AND ADMIN OFFICER	1,887.24
EFT8810	13/03/2020	Elite Electrical Contracting Pty Ltd	INSPECT AND REPAIR FAULTY SENSOR LIGHTS	2,906.24
EFT8811	13/03/2020	Goodwork Holdings Pty Ltd	EMERGENCY MAINTENANCE GRADING WILUNA NORTH ROAD	15,049.63
EFT8812	13/03/2020	Kalgoorlie Retravision	REPLACEMENT APPLIANCES FOR STAFF HOUSING	1,243.00
EFT8813	13/03/2020	Comfort Style Kalgoorlie T/A Comfort Style Retail	REPLACEMENT OF SHIRE STAFF FURNITURE - 2 PROPERTIES	4,100.00
EFT8815	13/03/2020	The Australian Local Government Job Directory	2020 ANNUAL SUBSCRIPTION	742.50
EFT8816	13/03/2020	Skippers Aviation Pty Ltd	AIRFARE FOR JEREMY HEARN - PERTH TO WILUNA - TRAINING	397.00
EFT8817	13/03/2020	Employment Office Australia PTY LTD	DISCOVERY CUSTOMER SERVICE OFFICER	2,871.00
EFT8818	13/03/2020	Steve Tweedie	TRAINING OF COUNCILLORS AND STAFF AND TRAVEL COSTS	6,148.65
EFT8819	13/03/2020	EVERETT BUTCHERS	CATERING - HARMONY DAY CELEBRATIONS	1,076.90
EFT8820	13/03/2020	Jeremy Hearn	REIMBURSEMENT OF TRAVEL COSTS - TRAINING	463.06
EFT8821	13/03/2020	A2B Training	PLANT TRAINING - JEREMY HEARN	1,200.00
DD5668.1	13/03/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5668.2	13/03/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	704.90
DD5668.3	13/03/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,609.63

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
DD5668.4	13/03/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,639.18
DD5668.5	13/03/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	492.89
DD5668.6	13/03/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	1,256.68
DD5668.7	13/03/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	200.96
DD5675.1	13/03/2020	Horizon Power	ELECTRICITY CHARGES - VARIOUS SHIRE PROPERTIES	4,424.29
DD5675.2	13/03/2020	Telstra Corporation	ADMINISTRATION TELEPHONE CHARGES	1,380.12
DD5630.1	14/03/2020	3E Advantage Pty Limited	MONTHLY PRINTING COSTS - FEBRUARY 2020	2,521.99
DD5686.3	15/03/2020	Water Corporation	WATER CORPORTATION - WATER AND SERVICES CHARGES - VARIOUS PROPERTIES	1,777.12
46	16/03/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	464.38
DD5686.2	17/03/2020	Water Corporation	WATER CORPORTATION - WATER AND SERVICES CHARGES -	214.59
EFT8822	20/03/2020	Wiluna Traders	CATERING - CDP ART PROGRAM	378.61
EFT8823	20/03/2020	McMahon Burnett Transport	FREIGHT - KALGOOLIE RETRAVISION	342.94
EFT8824	20/03/2020	Goldfields Toyota	REPAIRS TO P116 TOYOTA HILUX	714.86
EFT8825	20/03/2020	Railway Motel Pty Ltd	ACCOMODATION - JEREMY HEARN - P117	214.00
EFT8826	20/03/2020	Jason Signmakers	COMMUNITY STANDPIPE SIGNAGE, RADIO STATION SIGNS	1,861.66
EFT8827	20/03/2020	BOC Gases Australia Limited	REPLENISH WORKSHOP GAS SUPPLIES	244.79
EFT8828	20/03/2020	IT Vision Australia Pty Ltd	ANNUAL LICENCE FEE - SYNERGY SOFT	22,077.00
EFT8829	20/03/2020	Goodwork Holdings Pty Ltd	EMERGENCY GRADING ON CARNEGIE-GLENAYLE ROAD	21,417.73
EFT8830	20/03/2020	Greenfield Technical Services	PROVIDE SITE SUPERVISION ON THE SHIRE RUAL ROADWORKS	65,567.96
EFT8831	20/03/2020	Local Government Professionals Australia WA	FINANCE PROFESSIONALS CONFERENCE 2020	1,460.00
EFT8832	20/03/2020	Essential Labour Solutions Pty Ltd	SERVICE TO RUBBISH TRUCK P086	1,059.38
EFT8833	20/03/2020	AFLO EQUIPMENT PTY LTD	USER FOB KEYS - BLUE - WORKSHOP	436.70
EFT8834	20/03/2020	Glenn Cummings	REIMBURSEMENT FOR CATERING -HARMONY PICNIC &	752.97
EFT8835	20/03/2020	Satellite Television & Radio Australia	ANNUAL FEE - REMOTE MANAGEMENT - FM TRANSMISSION	3,025.00
EFT8836	20/03/2020	Reece Australia	SHIRE HOUSING MAINTENANCE COSTS - SCOTIA STREET,	1,237.00
EFT8837	20/03/2020	Beyond Tools	MAINTENANCE COSTS - SHIRE PROPERTIES	1,745.10
EFT8838	20/03/2020	Midalia Steel	MAINTENANCE AND REPAIRS U3/30 & U5/30 SCOTIA STREET	1,263.25
EFT8839	20/03/2020	Office National Kalgoorlie	PUBLIC CONVENIENCES CLEANING PRODUCTS	2,196.59

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
EFT8840	20/03/2020	WINC Australia Pty Ltd	REFRESHMENT - MEETINGS	260.01
EFT8841	20/03/2020	Katherine Crawford	REIMBURSEMENT - TRAVEL COSTS - PROFESSIONAL	951.18
EFT8842	20/03/2020	Jeremy Hearn	REIMBUREMENT FOR FUEL & TRAVELLING COSTS	148.02
EFT8843	20/03/2020	ORH Truck Solutions	14000L DROP IN STEEL TANK	41,800.00
EFT8844	20/03/2020	Bradley Wright trading as Wiluna Solutions	CATERING FOR COUNCIL MEETING	225.00
DD5657.1	21/03/2020	BP Australia Pty Ltd	CEO - BP MONTHLY FUEL USAGE	133.65
46	23/03/2020	Super Fees - CLICKSUPER DIRECT DEBIT FEES	CLICKSUPER DIRECT DEBIT FEES	5.17
EFT8845	24/03/2020	Fourier Technologies	MICROSOFT WINDOW REMOTE DESKTOP SERVICES 2019 LICENSE	2,108.70
EFT8846	25/03/2020	Aerodrome Management Services Pty Ltd	REVISE WILUNA AERODROME DRAWINGS	4,015.00
EFT8847	25/03/2020	Hart Sport	SPORTING GEAR - AFTER SCHOOL ACTIVITIES	798.09
EFT8848	25/03/2020	Goodwork Holdings Pty Ltd	EMERGENCY MAINTENANCE GRADING ON CARNEGIE RD	30,474.79
EFT8849	25/03/2020	Keith Anderson	PREPARATION OF ANNUAL FINANCIAL STATEMENTS	6,705.00
EFT8850	25/03/2020	Environmental Health & Building Services	HEALTH AND BUILDING CONSULTING - MARCH 2020	3,388.00
EFT8851	25/03/2020	Kalgooravit Pty Ltd T/A Harvey Norman AV/IT Superstore	CDP ART GALLERY CATERING - SMALL APPLIANCES	465.00
EFT8852	25/03/2020	Puzzle Consulting Pty Ltd	WILUNA INVESTMENT PROSPECTUS 30% BILLED	8,745.00
EFT8853	25/03/2020	Fourier Technologies	IT HARDWARE FOR COUNCILORS AND STAFF - COVID 19	29,166.17
EFT8854	25/03/2020	Fitz Gerald Strategies	NEGOTIATION OF SEVERENCE AGREEMENT	4,184.03
EFT8855	27/03/2020	Salt Lake Potash	REFUND DEPOSITS FOR ROOM HIRE	600.00
EFT8856	27/03/2020	Jason Signmakers	MAGNETS - ADMINISTRATION BUILDING	118.80
EFT8857	27/03/2020	Desart	SAM STORIES ART - ANNUAL LICENCE	850.00
EFT8858	27/03/2020	Tevita Vonolagi	REIMBURSEMENT FOR THE PURCHASE OF ULP FUEL	70.76
EFT8859	27/03/2020	Greenfield Technical Services	PROVIDE SUPERVISION FOR RURAL ROADWORKS	26,022.81
EFT8860	27/03/2020	Shire of Leonora	NORTHERN GOLDFIELDS WORKING GROUP CONTRIBUTION	22,000.00
EFT8861	27/03/2020	Elite Electrical Contracting Pty Ltd	INSTALLATION OF CONDENSING UNITS TO DEMOUNTABLES	1,375.00
EFT8862	27/03/2020	WINC Australia Pty Ltd	COUNCILLORS REFRESHMENTS	14.08
EFT8863	27/03/2020	Terpkos Engineering Pty Ltd	PROPOSED DISH ANTENNA - STRUCTURAL ENGINEERING	770.00
EFT8864	27/03/2020	BrandWorx	STAFF UNIFORMS - ACC KATHERINE CRAWFORD	391.67
DD5706.1	27/03/2020	Commonwealth Bank Of Australia	WORKS MANAGER CREDIT CARD - MARCH	2,152.87

List of Accounts Paid by Authority
1st March to 31st March 2020

Chq/EFT	Date	Name	Description	Amount
DD5686.1	27/03/2020	Water Corporation	WATER CORPORTATION - WATER AND SERVICES CHARGES - VARIOUS PROPERTIES	6,377.76
DD5687.1	27/03/2020	Horizon Power	ELECTRICITY CHARGES - VARIOUS SHIRE PROPERTIES	7,876.31
DD5687.2	27/03/2020	Telstra Corporation	TELEPHONE CHARGES - ADMINISTRATION MOBILE PHONES	372.00
DD5691.1	27/03/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	1,215.84
DD5692.1	27/03/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5692.2	27/03/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	704.90
DD5692.3	27/03/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,609.60
DD5692.4	27/03/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,540.42
DD5692.5	27/03/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	492.89
DD5692.6	27/03/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	1,256.68
DD5692.7	27/03/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	200.96
DD5706.1	27/03/2020	Commonwealth Bank Of Australia	CEO's CREDIT CARD - MARCH	631.40
DD5706.1	27/03/2020	Commonwealth Bank Of Australia	DEPUTY CEO's CREDIT CARD - MARCH	13,166.58
		TOTAL		535,291.20



SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	1
Monthly Summary Information	2
Statement of Financial Activity by Program	6
Statement of Financial Activity By Nature or Type	7
Statement of Financial Position	8
Note 1 Significant Accounting Policies	9
Note 2 Explanation of Material Variances	15
Note 3 Net Current Funding Position	17
Note 4 Cash and Investments	18
Note 5 Budget Amendments	19
Note 6 Receivables	23
Note 7 Cash Backed Reserves	24
Note 8 Capital Disposals	25
Note 9 Rating Information	26
Note 10 Information on Borrowings	27
Note 11 Grants and Contributions	28
Note 12 Trust	29
Note 13 Details of Capital Acquisitions	30
Appendix A Detailed Schedules	32

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

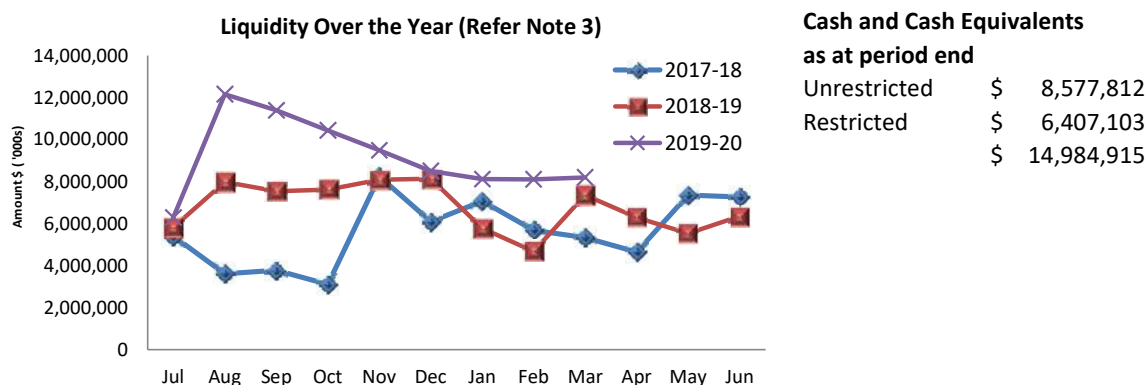
Is presented on page 5 and shows a surplus as at 31 March 2020 of \$8,195,421.

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 2020

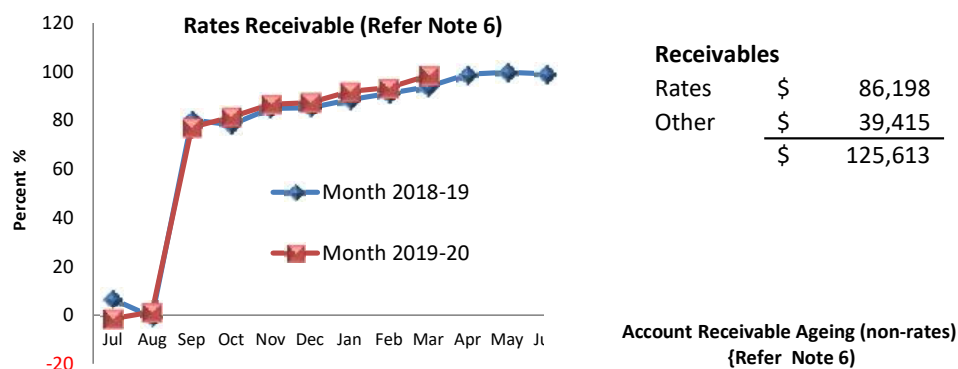
Graph 1



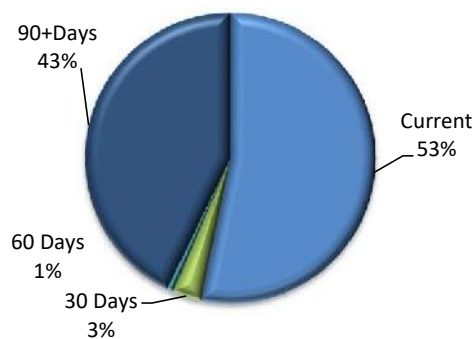
Graph 1 - is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Cash and Cash Equivalents are the values of the Shire assets that are cash or can be converted into cash immediately. Cash equivalents include bank accounts and investments as specified in Note 4.

Graph 2 & 3

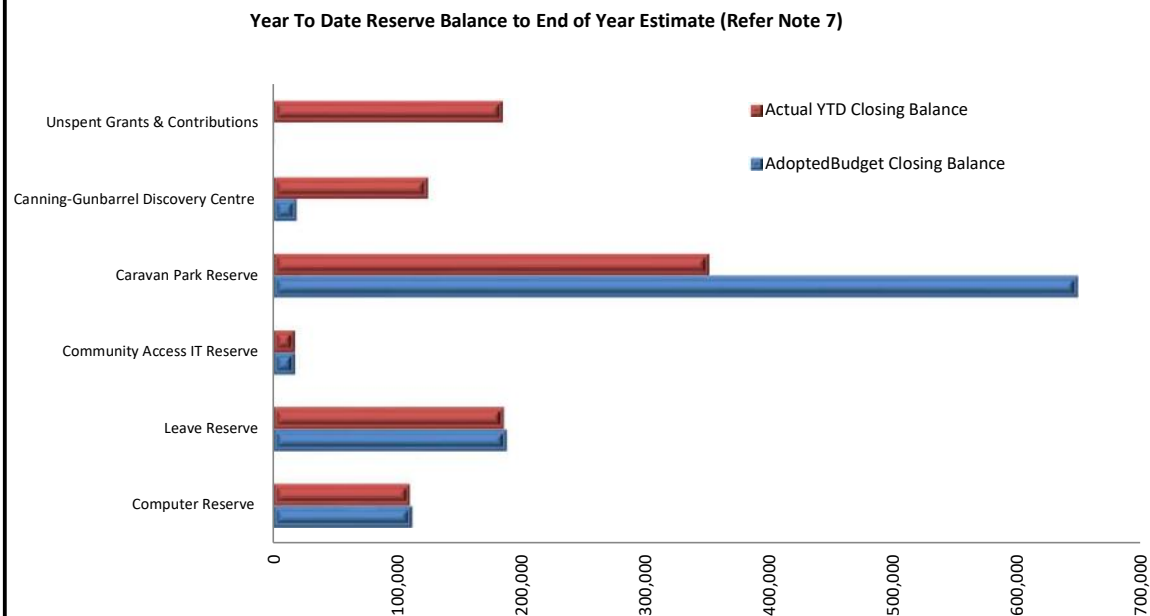


Graph 2 & 3- Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as an asset.



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

Graph 4



Graph 4 - Demonstrates the current balance of each Reserve Fund. A more detailed breakdown is available at Note 7 showing the opening balances, movements for the current year and the ending balance.

Reserves are funds set aside for a specified use which is determined at the Annual Budget. These specified uses are generally for future planned projects, asset upgrades and renewals, unspent grants and retentions.

Reserve funds are restricted from daily operational use and are generally invested in term deposits or held in interest bearing accounts. Interest earnings for reserve funds are deposited into that Reserve Fund.

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 2020

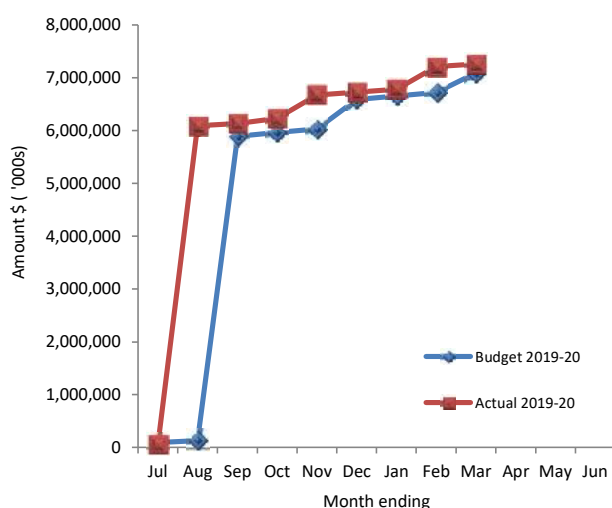
The following graphs represents Operational Revenue & Expenditure and Capital Revenue & Expenditure.

The year to date budget is a benchmark target for the expected position the Shire should currently be at. However there can be timing reasons that the benchmark might not be achieved each month - e.g. issuing rate notices, bulk/large payments (insurance), capital works project and capital funding movements.

Revenues

Graph 5

Budget Operating Revenues -v- Actual (Refer Note 2)

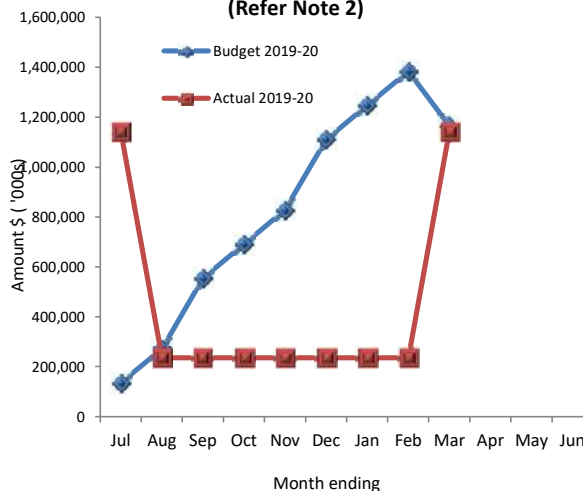


Graph 4 - Represents Operational Revenue.
This demonstrates the year to date budget versus the year to date actual revenue received.

Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.

Graph 6

Budget Capital Revenue -v- Actual (Refer Note 2)



Graph 5 - Represents Capital Revenue.
This demonstrates the year to date budget versus the year to date actual capital revenue received.

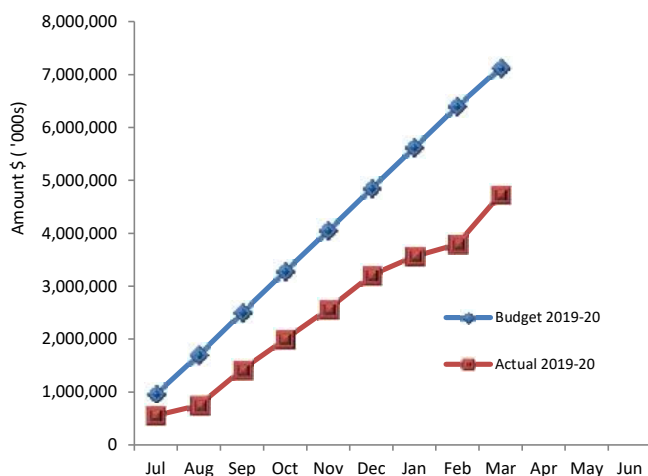
Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

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

Expenditure

Graph 7

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Graph 7 - Represents Operational Expenditure.

This demonstrates the year to date budget versus the year to date actual expenditure.

Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages, general maintenance of the Shire assets.

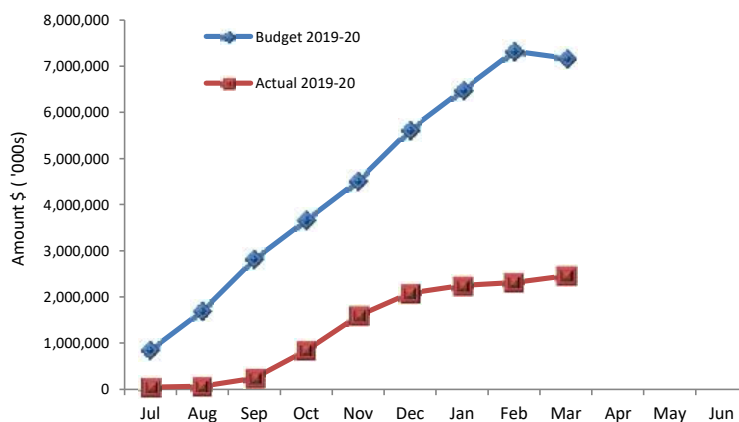
Graph 8 - Represents Capital Expenses.

This demonstrates the year to date budget versus the year to date actual capital expenditure.

Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

Graph 8

Budget Capital Expenses -v- Actual (Refer Note 2)



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 2020

	Note	Adopted Annual Budget	Amended Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	\$	%	
Governance		200	200	153	12,763	12,610	8242%	
General Purpose Funding - Rates	9	5,323,577	5,323,577	5,242,940	5,409,560	166,620	3%	
General Purpose Funding - Other		1,574,964	1,580,829	1,135,794	1,183,912	48,118	4%	
Law, Order and Public Safety		20,880	20,880	15,648	16,219	571	4%	
Health		200	200	144	210	66	46%	
Education and Welfare		0	0	0	0	0		
Housing		30,000	30,000	22,500	23,062	562	2%	
Community Amenities		85,540	83,475	62,595	88,479	25,884	41%	
Recreation and Culture		273,700	294,720	221,025	166,469	(54,556)	-25%	
Transport		353,290	59,522	327,987	314,847	(13,140)	-4%	
Economic Services		8,500	33,137	24,854	30,346	5,492	22%	
Other Property and Services		44,820	44,820	33,606	13,668	(19,938)	-59%	
Total Operating Revenue		7,715,671	7,471,360	7,087,246	7,259,535	172,289		
Operating Expense								
Governance		(2,446,417)	(2,363,116)	(1,773,401)	(1,376,930)	396,471	22%	
General Purpose Funding		(396,771)	(398,671)	(299,007)	(201,577)	97,430	33%	
Law, Order and Public Safety		(207,243)	(199,098)	(149,411)	(97,748)	51,663	35%	
Health		(73,198)	(66,698)	(50,022)	(34,528)	15,494	31%	
Education and Welfare		(62,500)	(62,500)	(46,872)	(62,809)	(15,937)	-34%	
Housing		(300,050)	(129,111)	(101,638)	(158,067)	(56,429)	-56%	
Community Amenities		(740,056)	(822,088)	(616,713)	(257,368)	359,345	58%	
Recreation and Culture		(1,998,444)	(1,936,401)	(1,454,198)	(999,165)	455,033	31%	
Transport		(2,372,781)	(2,750,184)	(1,888,756)	(977,153)	911,603	48%	
Economic Services		(897,485)	(943,533)	(709,676)	(457,261)	252,415	36%	
Other Property and Services		(40,963)	(40,963)	(41,070)	(111,515)	(70,445)	-172%	
Total Operating Expenditure		(9,535,908)	(9,712,363)	(7,130,764)	(4,734,121)	2,396,643		
Funding Balance Adjustments								
Add back Depreciation		1,180,312	1,339,659	1,004,760	942,891	(61,869)	-6%	
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0	0		
Adjust provisions and accruals		0	0	0	0	0		
Net Cash from Operations		(655,960)	(917,379)	945,207	3,468,304	2,523,097		
Capital Revenues								
Grants, Subsidies and Contributions	11	2,221,594	1,554,623	1,165,968	1,144,167	(21,801)	-2%	
Proceeds from Disposal of Assets	8	336,000	66,000	0	0	0		
Total Capital Revenues		2,557,594	1,620,623	1,165,968	1,144,167	(21,801)		
Capital Expenses								
Land and Buildings	13	(4,820,000)	(4,733,679)	(3,550,266)	(212,300)	3,337,966	94%	
Infrastructure - Roads	13	(1,596,945)	(1,496,946)	(1,122,705)	(1,782,337)	(659,632)	-59%	
Infrastructure - Others	13	(2,687,000)	(1,260,450)	(945,333)	(356,299)	589,034	62%	
Infrastructure - Airport	13	(1,094,454)	(1,094,454)	(820,845)	(10,150)	810,695	99%	
Plant and Equipment	13	(997,000)	(693,000)	(519,759)	(94,940)	424,819	82%	
Furniture and Equipment	13	(56,000)	(281,000)	(210,753)	0	210,753	100%	
Work in Progress	13	0	0	0	0	0		
Total Capital Expenditure		(11,251,399)	(9,559,529)	(7,169,661)	(2,456,026)	4,713,635		
Net Cash from Capital Activities		(8,693,805)	(7,938,906)	(6,003,693)	(1,311,859)	4,691,834		
Financing								
Repayment of Debentures	10	(286,725)	(286,725)	(23,894)	(259,451)	(235,558)	-986%	
Proceeds from new debentures	10	800,000	0	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(685,000)	(200,051)	(200,051)	0	0%	
Transfers from cash backed reserves (restricted assets)	7	3,549,617	3,967,839	698,304	698,304	0		
Net Cash from Financing Activities		3,377,892	2,996,114	474,359	238,802	(235,558)		
Net Operations, Capital and Financing		(5,971,873)	(5,860,171)	(4,584,127)	2,395,247	6,979,374		
Opening Funding Surplus(Deficit)	3	5,971,876	5,860,174	5,860,174	5,800,174	(60,000)	-1%	
Closing Funding Surplus(Deficit)	3	0	0	1,276,047	8,195,421	6,919,374		

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 2020

	Note	Adopted Annual Budget	Amended Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	\$	%	
Rates	9	5,323,577	5,390,026	5,242,940	5,409,560	166,620	3%	Operating Revenue by Nature & Type <i>Enables a view of the type of revenue that has been received e.g. rates, interest</i> Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.
Operating Grants, Subsidies and Contributions	11	1,683,472	1,549,732	1,390,398	1,377,000	(13,398)	-1%	
Fees and Charges		380,318	315,810	236,799	257,491	20,692	9%	
Interest Earnings		236,153	120,264	90,207	136,752	46,545	52%	
Other Revenue		115	2,331	13,758	78,731	64,973	472%	
Profit on Disposal of Assets	8	92,035	93,200	69,894	0	(69,894)	-100%	
Total Operating Revenue		7,715,670	7,471,363	7,043,996	7,259,535	215,539		
Operating Expense								
Employee Costs		(2,857,195)	(2,470,209)	(1,852,704)	(1,476,982)	375,722	-20%	Operating Expenditure by Nature & Type <i>Enables a view of the type of expenditure e.g. for employee costs, insurance</i> Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages and general maintenance of the Shire assets.
Materials and Contracts		(4,670,311)	(5,166,884)	(3,656,771)	(1,749,960)	1,906,811	-52%	
Utility Charges		(211,499)	(254,533)	(190,944)	(156,239)	34,705	-18%	
Depreciation on Non-Current Assets		(1,180,312)	(1,339,659)	(1,004,760)	(942,891)	61,869	-6%	
Interest Expenses		(152,864)	(152,864)	(114,654)	(97,368)	17,286	-15%	
Insurance Expense		(242,275)	(188,319)	(162,682)	(174,267)	(11,585)	7%	
Other Expenditure		(221,450)	(138,729)	(104,130)	(136,415)	(32,285)	31%	
Loss on Disposal of Assets	8	0	(1,166)	(873)	0	873	-100%	
Loss on revaluation of non-current assets		0	0	0	0			
Total Operating Expenditure		(9,535,906)	(9,712,363)	(7,087,518)	(4,734,121)	2,353,397		
Funding Balance Adjustments								
Add back Depreciation		1,180,312	1,339,659	1,004,760	942,891	(61,869)	-6%	Depreciation is added back to the Financial Statement as it is not a cash component. Any profit or loss on disposal of assets will also show here.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0			
Adjust provisions and accruals		0	0	0	0			
Net Cash from Operations		(655,959)	(917,376)	945,203	3,468,304	2,523,101		
Capital Revenues								
Grants, Subsidies and Contributions	11	2,221,594	1,554,623	1,165,968	1,144,167	(21,801)	-2%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset. The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Proceeds from Disposal of Assets	8	336,000	66,000	0	0	0		
Total Capital Revenues		2,557,594	1,620,623	1,165,968	1,144,167	(21,800)		
Capital Expenses								
Land and Buildings	13	(4,820,000)	(4,733,679)	(3,550,266)	(212,300)	3,337,966	94%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads. Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Infrastructure - Roads	13	(1,596,945)	(1,496,946)	(1,122,705)	(1,782,337)	(659,632)	-59%	
Infrastructure - Others	13	(2,687,000)	(1,260,450)	(945,333)	(356,299)	589,034	62%	
Infrastructure - Airport	13	(1,094,454)	(1,094,454)	(820,845)	(10,150)	810,695	99%	
Plant and Equipment	13	(997,000)	(693,000)	(519,759)	(94,940)	424,819	82%	
Furniture and Equipment	13	(56,000)	(281,000)	(210,753)	0	210,753	100%	
Work in Progress	13				0			
Total Capital Expenditure		(11,251,399)	(9,559,529)	(7,169,661)	(2,456,026)	4,713,635		
Net Cash from Capital Activities		(8,693,805)	(7,938,906)	(6,003,693)	(1,311,859)	4,691,835		
Financing								
Repayment of Debentures	10	(286,725)	(286,725)	(23,894)	(259,451)	(235,558)		Financing-repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Proceeds from new debentures	10	800,000	0	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(685,000)	(200,051)	(200,051)	0	0%	
Transfers from cash backed reserves (restricted assets)	7	3,549,617	3,967,839	698,304	698,304	0	0%	
Net Cash from Financing Activities		3,377,892	2,996,114	474,359	238,802	(235,558)		
Net Operations, Capital and Financing		(5,971,872)	(5,860,168)	(4,584,131)	2,395,247	6,979,379		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,860,174	5,860,174	5,800,174	(60,000)	-1%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	0	1,276,047	8,195,421	6,919,374		The result of the above plus the 30 June 2019 surplus

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-2020			
	Note	2019/2020	2018/2019
CURRENT ASSETS			
Cash at Bank and On Hand	4	14,984,915	10,673,741
Rates Outstanding		86,198	14,081
Sundry Debtors		-83,663	2,793,623
GST Receivable		231,962	217,859
Accrued Income/Payments In Advance		0	20,727
Stocks on Hand		45,586	39,752
TOTAL CURRENT ASSETS		15,264,998	13,759,783
CURRENT LIABILITIES			
Sundry Creditors		40,700	511,307
Accrued Interest on loans		0	27,432
Accrued Salaries & Wages		0	30,001
GST Payable		11,916	19,848
Accrued Expenses		2,806	0
Other current liabilities		288,031	146,643
Loan Liability (Current)		27,274	286,725
Provision for Legal Dispute		160,000	160,000
Provision For Annual Leave		98,647	98,647
Provision For Long Service Leave (Current)		60,375	60,375
TOTAL CURRENT LIABILITIES		689,748	1,340,978
NET CURRENT ASSETS		14,575,250	12,418,805
NON-CURRENT ASSETS			
Land & Buildings		20,741,448	20,529,148
Accumulated Depreciation Land & Building		(943,170)	(626,802)
Furniture & Equipment		541,848	541,848
Accumulated Depreciation Furniture Equip		(159,399)	(85,734)
Plant & Equipment		1,325,159	1,230,218
Accumulated Depreciation Plant & Equip		(126,220)	(3,994)
Roads		50,811,616	49,029,279
Accumulated Depreciation Roads		(261,694)	(160,021)
Airport		5,676,426	5,666,275
Accumulated Depreciation Airport		(394,628)	(224,863)
Other Infrastructure		3,404,987	3,048,688
Accumulated Depreciation Other Infrastructure		(364,060)	(204,866)
Work in Progress - Buildings		0	0
Work in Progress - Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		80,252,313	78,739,177
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		3,431,398	3,431,398
Provision For Long Service Leave (Non Current)		34,494	34,494
TOTAL NON-CURRENT LIABILITIES		3,465,893	3,465,893
NET ASSETS		91,361,670	87,692,089
EQUITY			
Accumulated Surplus		31,363,392	27,195,558
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		-	-
Revaluation Surplus-Plant & Equipment		736,395	736,395
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		2,960,352	2,931,283
Reserve - Computer	7	110,363	109,279
Reserve - Airport	7	1,186,284	1,174,635
Reserve - Leave	7	186,106	184,278
Reserve - Wiluna Telecentre	7	17,337	17,168
Reserve - Caravan Park	7	351,343	347,384
Reserve - Heritage and Interpretive Centre	7	124,816	123,981
Reserve - Unspent Grants and Contributions	7	185,304	185,304
Reserve - Community Development	7	469,184	464,225
Reserve - Plant Replacement	7	695,791	688,858
Reserve - Community Development	7	120,222	101,034
Reserve - Unspent Loan	7	0	577,927
TOTAL EQUITY		91,361,670	87,692,089

The Balance Sheet "bottom line" discloses the Net Community Equity of Council, which represents it's wealth as measured by a dollar value of its assets less its liabilities.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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 2020

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 2020

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 2020

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 2020

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 furture through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	214,738	3%	Timing	
Governance	12,610	8242%	Timing	Nil revenue collected to date. Majority of revenue budget is gains on asset sales.
Law, Order and Public Safety	571	4%	Timing	
Health	66	46%	Timing	Fees collected for registration of Food Business.
Education and Welfare	0		Timing	
Housing	562	2%	Timing	
Community Amenities	25,884	41%	Timing	Fees billed to rate payers for annual refuse collection.
Recreation and Culture	(54,556)	-25%	Timing	Fees collected for medical waste & liquid waste.
Transport	(13,140)	-4%	Timing	40% of the RRG and the full Direct Grant billed to MRD. The second claim of 40% of the RRG to be claimed in April. Full R2R funding received.
Economic Services	5,492	22%	Permanent	Tourism merchandise sales have exceeded budget by \$11k.
Other Property and Services	(19,938)	-59%	Timing	Refund received for insurance premium.
Operating Expense				
General Purpose Funding	97,430	33%	Timing	Majority of costs being for administration and debt collection costs. Other minimal items includes valuation expenses, bank fees and land search expenses.
Governance	396,471	22%	Timing	Expenditure to date being for wages, administration, community costs, member sitting fees, Council election expenses, catering, insurance, housing costs, FBT, GVROC statutory compliance services quarterly fee for 19/20 and insurance.
Law, Order and Public Safety	51,663	35%	Permanent	Insurance has exceeded budget by \$1,235 due to only the bushfire insurance being budgeted for and not the insurance for the fire truck. Building maintenance costs exceeded budget by \$1,500 - fridge/freezer purchased, truck barrier and electrical works required.
Health	15,494	31%	Timing	Majority of costs being for administration, Environmental Health and Building Services.
Education and Welfare	(15,937)	-34%	Timing	Budget fully expended. Contribution to Wiluna Training Centre paid. Contributions and donations paid to Meekatharra ICPA and School of the Air.
Housing	(158,067)	-56%	Timing	
Community Amenities	359,345	58%	Timing	Costs to date being for refuse collection, bulk refuse collection (old cars) and cemetery services. Other community provisions to be expended as required.
Recreation and Culture	455,033	31%	Timing	Expenditure to date being for various items; pool operations, oval operations, wages, depreciation, administration, water bore maintenance, Youth Centre maintenance.
Transport	911,603	48%	Timing and Permanent	Maintenance grading works on Wiluna Nth, Sandstone Wiluna, Wongawol, Granite Peak-Lake Violet Rd, Carnegie, Gunbarrel, Prenti Downs, Barwidgee-Yandal, Prenti Downs-Warren Bore Rd and the cemetery access. Emergency works has been set up under this which will be included in the budget review.
Economic Services	252,415	36%	Timing	Expenditure to date being for administration, depreciation, building control, wages, picnic site maintenance, consultancy services.
Other Property and Services	(70,445)	-172%	Timing	Program includes Administration, Works, Plant Costs, Community Services and Salaries. These costs are allocated to the Shire general operations.
Capital Revenues				

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

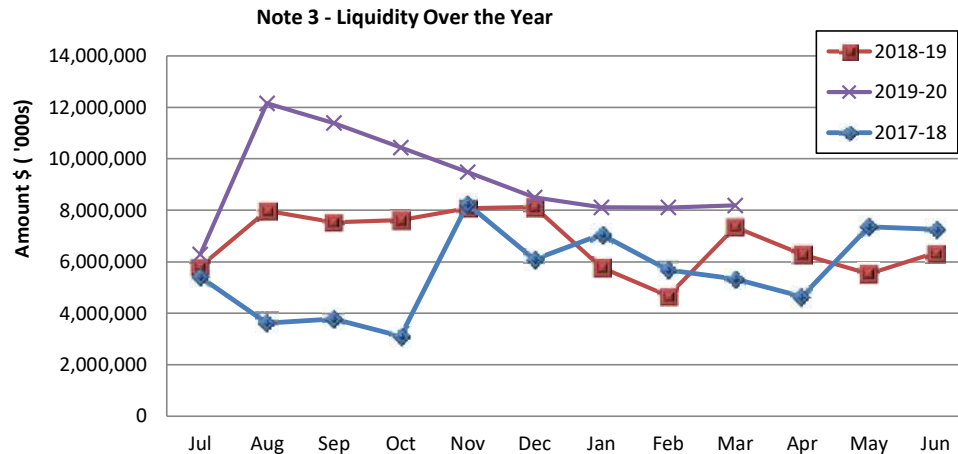
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(21,801)	-2%	Timing	Capital revenue received to date being for Regional Roads Group and MRD Direct Grant. The next 40% claim will be in March 2020. Reported to the Dept to claim the full R2R grant in March 2020.
Proceeds from Disposal of Assets	0			
Capital Expenses				
Land and Buildings	3,337,966	94%	Timing	Tender awarded for the staff housing awarded. Purchased 77 Wotton Street.
Infrastructure - Roads	(659,632)	-59%	Timing	Road Construction Works commenced end of Feb 2020.
Infrastructure - Others	589,034	62%	Permanent	Orders prepared for the Depot shed and workshop pit.
Infrastructure - Airport	810,695	99%	Timing	Tender awarded for perimeter fencing.
Plant and Equipment	424,819	82%	Timing	Quotes issued for various plant items; ute, water tank, sewerage tank, agitator. Tender awarded for the new truck and delivery is expected May 2020.
Furniture and Equipment	210,753	100%	Timing	Nil costs to date.
Financing				
Loan Principal	(235,558)	-986%	Timing	Loans paid as per loan schedule

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Mar 2020	Budget 30 June 2020	Actual 30 June 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	8,577,812	906,648	3,768,385
Cash Restricted - Reserves Equity	4	6,407,103	4,022,872	6,905,356
Receivables - Rates	6	86,198	106,353	14,081
Receivables -Other	6	(83,663)	0	2,793,623
Interest / ATO Receivable/Accrual		231,962	0	238,586
Inventories		45,586	20,000	39,752
		15,264,998	5,055,873	13,759,783
Less: Current Liabilities				
Payables		(370,727)	(1,094,726)	(1,021,957)
Provisions		(319,021)	(225,000)	(319,021)
		(689,748)	(1,319,726)	(1,340,978)
Less: Cash Reserves	7	(6,407,103)	(4,022,872)	(6,905,356)
Secured by floating charge		27,274	286,725	286,725
Net Current Funding Position		8,195,421	0	5,800,174



The graph is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Comments - Net Current Funding Position

The above note shows the Cash and Cash Equivalents as current assets less current liabilities.

The current liabilities are what is payable in this financial year. Payables above are showing the balance due after the current month end - creditors, payroll, GST, PAYG and loan payments.

The provisions are for the current annual leave and long service leave for employees.

Cash and Cash Equivalents are the value of the Shire assets that can be converted into cash immediately.

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

Note 4: CASH AND INVESTMENTS

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	Municipal Account				
A030010	CBA Muni - Cash at Bank		35,238		35,238
A030020	CBA Muni Call Deposit		1,492,374		1,492,374
A030135	Bankwest Money Market Deposit Account (at call)		0		0
A030133	Westpac TD - Muni		1,000,000		1,000,000
A030102	Australian Military Bank		1,000,000		1,000,000
A030145	IMB Bank LTD TD Muni		750,000		750,000
A030123	NAB TD - Muni		2,000,000		2,000,000
A030130	ME Bank TD - Muni		300,000		300,000
A030150	Macquarie Bank TD - Muni		1,000,000		1,000,000
A030080	My State Bank - Muni Investment		1,000,000		1,000,000
(b)	Reserve Account				
A030015	CBA Reserve Call Account			160,430	160,430
A030118	ME Bank TD - Reserve			1,106,672	1,106,672
A030129	Bank of Queensland TD - Reserve			500,000	500,000
A030137	IMB Bank TD - Reserve			1,250,000	1,250,000
A030126	Macquarie Bank TD - Reserve			1,000,000	1,000,000
A030127	Rural Bank TD - Reserve			1,390,000	1,390,000
A030131	ING Bank TD - Reserve			1,000,000	1,000,000
A030101	Cash On Hand - Floats		200		200
	Total		8,577,812	6,407,103	14,984,915

This note breaks down the current assets by Cash and Investments.

The Municipal Account is unrestricted cash - for day to day operations and any capital payments

The Reserve Account is restricted cash and is the balance of the Shire Reserves at Note 7.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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(Deficit)		(111,702)	(111,702)
C142101	CEO Vehicle	037/20	Capital Expenses		282,000		170,298
C091163	2 New Houses - Trenton Street	181/19	Capital Expenses			(200,000)	(29,702)
C107055	Replace Fencing at Lennon St Bore	037/20	Capital Expenses		9,550		(20,152)
C111102	Youth Centre Landscape & Other Works	037/20	Capital Expenses		150,000		129,848
C111103	Youth Centre Sewerage Upgrade	037/20	Capital Expenses		17,000		146,848
C111104	Youth Centre Upgrade	037/20	Capital Expenses		35,000		181,848
C113132	Wotton Street Playground	037/20	Capital Expenses		760,000		941,848
C113183	Gym Equipment	037/20	Capital Expenses			(65,000)	876,848
C113134	New Memorial Park Construction	037/20	Capital Expenses		450,000		1,326,848
C121004	Wiluna North Road - Reconstruct Road Formation	037/20	Capital Expenses		165,000		1,491,848
C121007	Wongawol Road - Widening of Bitumen	037/20	Capital Expenses			(455,821)	1,036,027
C121018	Granite Peak - Lake Violet Road Resheeting	037/20	Capital Expenses		200,500		1,236,527
C121006	Wongawol Road - Resheeting	037/20	Capital Expenses		90,320		1,326,847
C121810	Signs Guide Posts - Flexi Steel	037/20	Capital Expenses		100,000		1,426,847
C123101	Ford Ranger Super Cab Ute	037/20	Capital Expenses			(15,000)	1,411,847
C123105	Van for Art Gallery	037/20	Capital Expenses			(13,000)	1,398,847
C123104	8000 Litre Sewerage Pump Out Tank	037/20	Capital Expenses			(15,000)	1,383,847
C123178	Refurbishment of Bore Trailer	037/20	Capital Expenses		9,000		1,392,847
C123198	Mobile Portable Toilet Block	037/20	Capital Expenses		16,000		1,408,847
C123223	Mower & Trailer	037/20	Capital Expenses		40,000		1,448,847
C121025	Washbay	037/20	Capital Expenses		10,000		1,458,847
C121026	Workshop Service Pit	037/20	Capital Expenses			(15,000)	1,443,847
C132159	Wotton Street Revitalisation	037/20	Capital Expenses		551,321		1,995,168
C132171	Wiluna Enterprise Building	037/20	Capital Expenses		15,000		2,010,168
C132343	Caravan Park Project	037/20	Capital Expenses			(20,000)	1,990,168
C132351	North Pool - Develop Tourism Area	037/20	Capital Expenses		15,000		2,005,168
C132352	Lake Violet - Develop Tourism Area	037/20	Capital Expenses		35,000		2,040,168
C132170	32 Wall Street	037/20	Capital Expenses			(300,000)	1,740,168
C142114	IT Upgrade	037/20	Capital Expenses			(160,000)	1,580,168
E031805	Searches Expense	037/20	Operating Expenses			(1,900)	1,578,268
E040311	Members Travelling Expenses	037/20	Operating Expenses			(2,500)	1,575,768
E040314	Council Election Expenses	037/20	Operating Expenses		2,000		1,577,768
E040315	Local Government Week Expenses	037/20	Operating Expenses		5,000		1,582,768
E040317	Refreshments and Receptions	037/20	Operating Expenses		8,000		1,590,768
E040322	Members - Insurance	037/20	Operating Expenses		2,038		1,592,806
E040337	Motor Vehicle Expenses	037/20	Operating Expenses			(6,820)	1,585,986
E040338	Fringe Benefit Tax	037/20	Operating Expenses		11,000		1,596,986
E040440	Housing Allocated	037/20	Operating Expenses			(5,555)	1,591,431
E040441	Other Allowances	037/20	Operating Expenses			(500)	1,590,931
E040442	Community Services Allocated - Governance	037/20	Operating Expenses		49,153		1,640,084
E040305	Governance Review & Corporate Training	037/20	Operating Expenses		106,000		1,746,084
E041006	Vehicle Allocation	037/20	Operating Expenses			(14,515)	1,731,569
E041010	Consultants for Specific Governance Projects	037/20	Operating Expenses			(50,000)	1,681,569
E041012	Governance Review	037/20	Operating Expenses			(20,000)	1,661,569
E051512	Insurance	037/20	Operating Expenses			(1,236)	1,660,333
E051520	Fire Station Building Maintenance	037/20	Operating Expenses			(1,351)	1,658,982
E052521	Animal Control Work Staff	037/20	Operating Expenses		13,522		1,672,504
E052522	Dog Pound Maintenance	037/20	Operating Expenses		1,124		1,673,628
E052533	Consultants for Animal Control	037/20	Operating Expenses			(13,500)	1,660,128
E053527	Community Services Allocated - Animal Control	037/20	Operating Expenses		9,586		1,669,714
E071713	Health Consultancy Services	037/20	Operating Expenses		6,500		1,676,214
E091901	Operating Costs - 8 Trenton Street	037/20	Operating Expenses		1,000		1,677,214
E091902	Operating Costs - 10 Trenton Street	037/20	Operating Expenses		1,000		1,678,214
E091905	Operating Costs - 48 Lennon Street	037/20	Operating Expenses		1,500		1,679,714
E091910	Depreciation for Staff Housing	037/20	Non Cash Item	(12,265)			1,679,714
E091915	Operating Costs - 21 Lennon Street	037/20	Operating Expenses		45,018		1,724,732
E091916	Operating Costs - 44 Lennon Street	037/20	Operating Expenses			(1,405)	1,723,327
E091917	Operating Costs - 67-69 Scotia Street	037/20	Operating Expenses			(2,918)	1,720,409
E091935	Housing General	037/20	Operating Expenses		41,601		1,762,010
E091941	Operating Costs - 1/2 Jones Street Flat	037/20	Operating Expenses			(1,819)	1,760,191
E091942	Operating Costs - 2/2 Jones Street Flat	037/20	Operating Expenses			(819)	1,759,372
E091943	Operating Costs - 3/2 Jones Street Flat	037/20	Operating Expenses			(819)	1,758,553

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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
E091956	Maintenance Costs - 44 Lennon Street	037/20	Operating Expenses		6,143		1,764,696
E091962	Maintenance Costs - 4/30 Scotia Street	037/20	Operating Expenses			(6,372)	1,758,324
E091969	Maintenance Costs - 60A Scotia Street	037/20	Operating Expenses		5,418		1,763,742
E091970	Maintenance Costs - 60B Scotia Street	037/20	Operating Expenses		5,585		1,769,327
E091971	Maintenance Costs - 60C Scotia Street	037/20	Operating Expenses		5,618		1,774,945
E091973	Maintenance Costs - 8/30 Scotia Street	037/20	Operating Expenses		2,928		1,777,873
E091974	Maintenance Costs - 1/2 Jones Street Flat	037/20	Operating Expenses		2,128		1,780,001
E091975	Maintenance Costs - 2/2 Jones Street Flat	037/20	Operating Expenses		3,418		1,783,419
E091976	Maintenance Costs - 3/2 Jones Street Flat	037/20	Operating Expenses		2,128		1,785,547
E091981	Maintenance Costs - 42 Lennon Street	037/20	Operating Expenses		1,898		1,787,445
E091982	Maintenance Costs - 46 Lennon Street	037/20	Operating Expenses			(1,000)	1,786,445
E091999	Less: Staff Housing Allocated	037/20	Operating Expenses		72,973		1,859,418
E101010	Depreciation - Sanitation	037/20	Non Cash Item	(3,252)			1,859,418
E101011	Refuse Collection (internal costs)	037/20	Operating Expenses			(37,713)	1,821,705
E101024	Litter Control	037/20	Operating Expenses		21,479		1,843,184
E101025	Insurance - Pollution Legal Liability	037/20	Operating Expenses		19,778		1,862,962
E103025	Liquid Waste Disposal Site Maintenance	037/20	Operating Expenses		9,676		1,872,638
E107054	Maintenance - Public Conveniences	037/20	Operating Expenses		8,000		1,880,638
E111129	Moonlight Hall Maintenance	037/20	Operating Expenses		1,000		1,881,638
E112104	Depreciation - Swimming Pool	037/20	Non Cash Item	(8,295)			1,881,638
E112105	Housing Allocated - Pool Manager	037/20	Operating Expenses			(7,000)	1,874,638
E112106	Pool Insurance	037/20	Operating Expenses		1,582		1,876,220
E112114	Swimming Pool Chemicals	037/20	Operating Expenses		500		1,876,720
E111110	Depreciation - Recreation Facilities	037/20	Non Cash Item	(300)			1,876,720
E113104	Depreciation - Sports Grounds & Reserves	037/20	Non Cash Item	(795)			1,876,720
E113105	Administration Allocated Sport & Rec	037/20	Operating Expenses		4,207		1,880,927
E113121	Operational Costs - Recreation Oval Building	037/20	Operating Expenses			(5,000)	1,875,927
E113123	Basketball/Tennis/Netball Court Maintenance	037/20	Operating Expenses		1,388		1,877,315
E114102	Depreciation - Sports and Recreation	037/20	Non Cash Item	3,184			1,877,315
E114103	Sport and Recreation Wages	037/20	Operating Expenses		23,437		1,900,752
E114104	Sport and Recreation Super	037/20	Operating Expenses		3,921		1,904,673
E114106	Sport and Recreation Insurance	037/20	Operating Expenses		16,401		1,921,074
E114115	Sport and Recreation Vehicle Costs	037/20	Operating Expenses		2,000		1,923,074
E115133	Radio Mama	139/19	Operating Expenses			(43,500)	1,879,574
E116147	Administration Allocated - Library	037/20	Operating Expenses		2,596		1,882,170
E118101	Administration Allocated - Art Gallery	037/20	Operating Expenses		6,819		1,888,989
E118102	Art Gallery Insurance	037/20	Operating Expenses		2,456		1,891,445
E118106	Gallery Travel - Exhibitions and Workshops	037/20	Operating Expenses		10,000		1,901,445
E118108	Gallery Payment to Artists	037/20	Operating Expenses			(16,938)	1,884,507
E118111	Art Gallery Operating Costs	037/20	Operating Expenses			(9,922)	1,874,585
E118112	Art Gallery Building Maintenance	037/20	Operating Expenses		4,787		1,879,372
E118124	Community Services Allocated - Art Gallery	037/20	Operating Expenses		36,811		1,916,183
E118127	Staff Housing Allocated - Art Gallery	037/20	Operating Expenses			(4,000)	1,912,183
E119010	Tidy Towns Initiative	037/20	Operating Expenses		13,000		1,925,183
E119193	Community Services Allocated	037/20	Operating Expenses		23,704		1,948,887
E122201	Depreciation - Depot Facilities	037/20	Non Cash Item	(6,150)			1,948,887
E122223	Depot Operational Costs	037/20	Operating Expenses			(3,457)	1,945,430
E122226	Street Lighting	037/20	Operating Expenses		10,000		1,955,430
E122236	Verge Clearing	037/20	Operating Expenses		3,000		1,958,430
E122247	January 2020 Flood Damage (Emergency Works)	037/20	Operating Expenses			(150,000)	1,808,430
E126248	Wiluna Aerodrome Depreciation	037/20	Non Cash Item	(13,907)			1,808,430
E126260	Wiluna Aerodrome Avdata Fees and Charges	037/20	Operating Expenses		4,000		1,812,430
E126270	Wiluna Aerodrome Operational Costs	037/20	Operating Expenses		15,000		1,827,430
E091945	Operating Costs - Caravan Park Site	037/20	Operating Expenses		1,000		1,828,430
E132105	Administration Allocated - Economic Services	037/20	Operating Expenses		17,464		1,845,894
E132106	Community Services Allocated - Economic Services	037/20	Operating Expenses		26,491		1,872,385
E132303	Economic Services Insurance	037/20	Operating Expenses		1,066		1,873,451
E132310	Depreciation - Tourism	037/20	Non Cash Item	(98,615)			1,873,451
E132343	Caravan Park Maintenance	037/20	Operating Expenses		4,846		1,878,297
E133334	Administration Allocated - Building Control	037/20	Operating Expenses		2,000		1,880,297
E134112	24 Woodley Street Maintenance Costs	037/20	Operating Expenses		2,750		1,883,047
E134113	19 Woodley Street Operational Costs	037/20	Operating Expenses		999		1,884,046
E134114	32 Wall Street - Operational Costs	037/20	Operating Expenses			(1,000)	1,883,046
E134115	32 Wall Street - Maintenance Costs	037/20	Operating Expenses			(500)	1,882,546
E134116	32 Wall Street - Grounds Maintenance	037/20	Operating Expenses			(1,000)	1,881,546

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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
E136002	Community Standpipe Installation	037/20	Operating Expenses			(5,000)	1,876,546
E136003	Subsidised Services	037/20	Operating Expenses		20,000		1,896,546
E136004	Standpipe Water Costs	037/20	Operating Expenses		2,472		1,899,018
E137001	Canning-Gunbarrel Discovery Centre - Building Operations	037/20	Operating Expenses			(6,472)	1,892,546
E137005	Canning-Gunbarrel Discovery Centre - Super	037/20	Operating Expenses		2,000		1,894,546
E137006	Canning-Gunbarrel Discovery Centre - Merchandise	037/20	Operating Expenses			(22,000)	1,872,546
E137010	Canning-Gunbarrel Discovery Centre - Community	037/20	Operating Expenses		7,451		1,879,997
E142411	Administration - Salaries and Wages	037/20	Operating Expenses		147,896		2,027,893
E142412	Administration - Super	037/20	Operating Expenses		9,190		2,037,083
E142416	Administration - FBT	037/20	Operating Expenses		15,000		2,052,083
E142431	Administration - Stationery	037/20	Operating Expenses		13,000		2,065,083
E142434	Administration - Advertising	037/20	Operating Expenses		2,500		2,067,583
E142435	Administration - Office Equipment Maintenance	037/20	Operating Expenses			(1,500)	2,066,083
E142437	Administration - Records Management	037/20	Operating Expenses		10,000		2,076,083
E142443	IT System - Hardware Maintenance	037/20	Operating Expenses			(40,500)	2,035,583
E142445	Administration - Subscriptions and Memberships	037/20	Operating Expenses			(4,050)	2,031,533
E142451	Other Office Expenses	037/20	Operating Expenses		4,354		2,035,887
E142459	Administration - Vehicle Costs	037/20	Operating Expenses		20,578		2,056,465
E142462	Annual Airfares for Admin Staff	037/20	Operating Expenses		2,600		2,059,065
E142463	Conferences/Training	037/20	Operating Expenses			(40,000)	2,019,065
E142465	Staff Professional Development	037/20	Operating Expenses		30,000		2,049,065
E142476	Administration - Insurance	037/20	Operating Expenses		6,471		2,055,536
E142478	Legal Expenses	037/20	Operating Expenses			(60,000)	1,995,536
E142480	Housing Allocated - Administration	037/20	Operating Expenses			(43,385)	1,952,151
E142482	Occupational Safety & Health Costs	037/20	Operating Expenses		3,000		1,955,151
E142491	Depreciation - Administration	037/20	Non Cash Item	(30,501)			1,955,151
E142495	Temporary / Relief Staff	037/20	Operating Expenses			(150,000)	1,805,151
E142492	Less: Administration Allocated	037/20	Operating Expenses		105,347		1,910,498
E143051	Depot Office Telephone & Other Costs	037/20	Operating Expenses		4,040		1,914,538
E143091	Superannuation - Works Staff	037/20	Operating Expenses		15,553		1,930,091
E143141	Works Staff Relocation and Recruitment	037/20	Operating Expenses			(10,900)	1,919,191
E143146	Works Manager and Supervisors Vehicle	037/20	Operating Expenses			(15,786)	1,903,405
E143172	Works - Other Insurance	037/20	Operating Expenses		5,400		1,908,805
E143173	Pre-Start Meetings	037/20	Operating Expenses		25,017		1,933,822
E143202	Works Staff Allowances	037/20	Operating Expenses			(9,750)	1,924,072
E143333	Consultants Fees	037/20	Operating Expenses		50,000		1,974,072
E143334	Tools and Equipment	037/20	Operating Expenses			(5,000)	1,969,072
E143999	Less: Public Works Allocated	037/20	Operating Expenses			(58,574)	1,910,498
E144052	Vehicle Registrations/Licences	037/20	Operating Expenses			(1,578)	1,908,920
E144999	Less: Plant Allocated	037/20	Operating Expenses		1,578		1,910,498
E084103	Community Salaries & Wages	037/20	Operating Expenses		125,942		2,036,440
E084105	Other Community Development Costs	037/20	Operating Expenses		1,200		2,037,640
E084150	Less: Community Allocated	037/20	Operating Expenses			(127,142)	1,910,498
E146013	Gross Salaries & Wages	037/20	Operating Expenses		465,654		2,376,152
E146999	Less: Salaries & Wages Allocated	037/20	Operating Expenses			(465,654)	1,910,498
R031020	Interest on Overdue Rates	037/20	Operating Revenue		2,000		1,912,498
R031109	UV Exploration & Prospecting	037/20	Operating Revenue		66,448		1,978,946
R031320	Instalment Charges - Rates & Admin Fees	037/20	Operating Revenue		2,716		1,981,662
R031321	Interest on Instalments	037/20	Operating Revenue		7,861		1,989,523
R031330	ESL Admin Fee - DFES	037/20	Operating Revenue		400		1,989,923
R032000	FAGS - General	037/20	Operating Revenue		39,631		2,029,554
R032005	FAGS - Roads	037/20	Operating Revenue		12,559		2,042,113
R032110	Interest Received - Municipal Term Deposit	037/20	Operating Revenue			(51,000)	1,991,113
R032111	Interest Earned - Muni Cheque	037/20	Operating Revenue		250		1,991,363
R032130	Interest Received - Reserves Term Deposit	037/20	Operating Revenue			(75,000)	1,916,363
R123050	Profit on sale of asset Governance	037/20	Non Cash Item		12,435	0	1,928,798
R123050	Profit on sale of asset Governance	037/20	Non Cash Item	(12,435)			1,928,798
R123070	Proceeds on sale of CEO Vehicle Governance	037/20	Capital Revenue			0	1,928,798
R102001	Medical Waste Fees & Charges	037/20	Operating Revenue		935		1,929,733
R103023	Liquid Waste Disposal Fees and Charges	037/20	Operating Revenue			(3,000)	1,926,733
R111509	Moonlight Hall & Hot Offices Hire Charges	037/20	Operating Revenue		1,000		1,927,733
R113132	Wotton Street Playground Equipment	037/20	Capital Revenue			(360,000)	1,567,733
R118103	Gallery Artist Sales Income	037/20	Operating Revenue		20,320		1,588,053
R119005	Bingo Night Income	037/20	Operating Revenue			(300)	1,587,753
R122002	Main Roads Direct Grant	037/20	Operating Revenue		88,306		1,676,059

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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
R122004	Grant Flood Damage AGRN743	037/20	Operating Revenue		29,897		1,705,956
R123000	Profit on sale of asset	037/20	Operating Revenue		13,600		1,719,556
E123000	Loss on sale of asset	037/20	Operating Expenses			(10,000)	1,709,556
R123001	Proceeds on sale of transport vehicles	037/20	Capital Revenue			(4,000)	1,705,556
	Profit on sale of asset Transport	037/20	Non Cash Item	(4,000)			1,705,556
R126242	Airport Landing Fees	037/20	Operating Revenue			(70,000)	1,635,556
R126245	Airport passenger Service Fees	037/20	Operating Revenue			(35,000)	1,600,556
R126265	Grant - RADS Airport Fencing	037/20	Capital Revenue		57,677		1,658,233
R126264	Grant - RAUP Runway & Fencing Upgrades	037/20	Capital Revenue			(364,648)	1,293,585
R133332	Building - Fees and Charges	037/20	Operating Revenue		3,537		1,297,122
R136332	Economic Development Rental Income	037/20	Operating Revenue		5,100		1,302,222
R136002	Economic Development - Other Revenue	037/20	Operating Revenue		3,000		1,305,222
R137001	Canning-Gunbarrel Discovery Centre - Tourism	037/20	Operating Revenue		13,000		1,318,222
	Loan for Streetscape	037/20	Capital Revenue			(800,000)	518,222
E101013	Bulk refuse collection	037/20	Operating Expenses			(100,000)	418,222
	Transfer to Reserves	037/20				(418,222)	0

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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

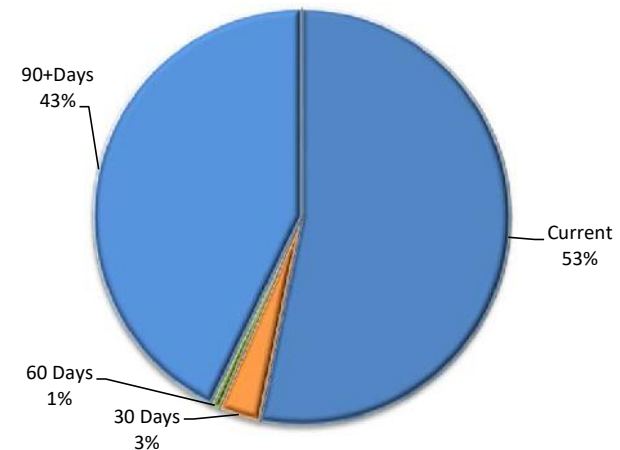
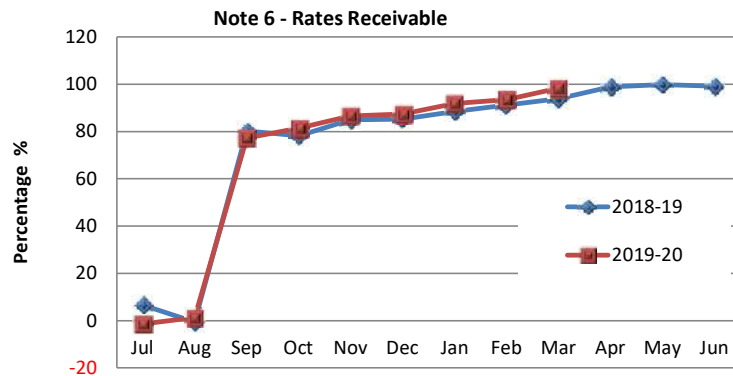
YTD 31 Mar 2020	YTD Previous FY
\$	\$
43,493	103,236
5,409,560	5,001,577
(5,366,856)	(5,061,320)
86,198	43,493
86,198	43,493
98.42%	99.15%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	20,989	1,265	285	16,875
Total Receivables General Outstanding				39,415

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Comments/Notes - Receivables General

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

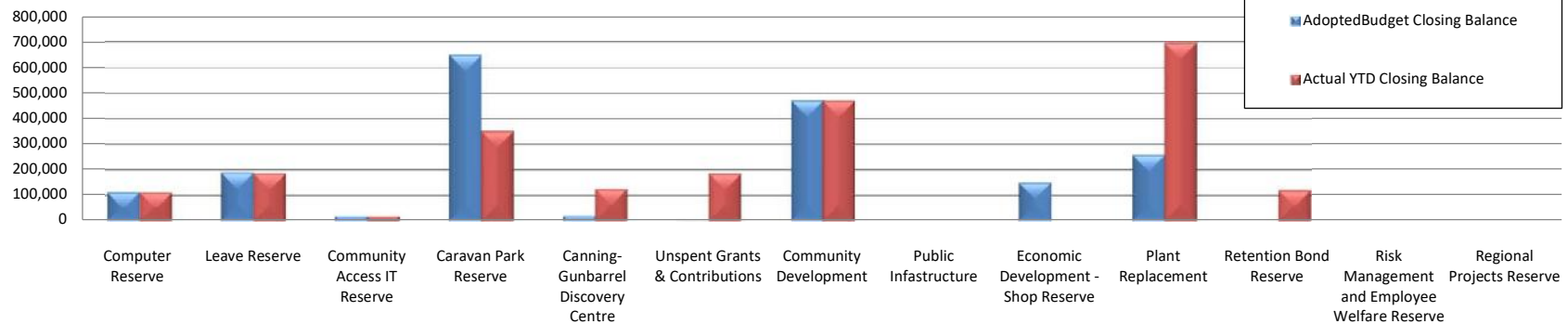
All outstanding rates are now with the debt collection agency.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

Note 7: Cash Backed Reserve

2019-20		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Amended 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										
Airport Reserve	\$ 1,174,635	\$ 25,300	\$ 11,649	\$ 100,000	173,581	\$	\$ (560,120)	\$ -		\$ 739,815	\$ 1,186,284
Asset Development & Replacement Reserve	2,931,283	63,113	29,070		209,111		(1,555,477)			1,438,919	2,960,352
Computer Reserve	109,279	2,350	1,084	-				-		111,629	110,363
Leave Reserve	184,278	3,963	1,828	-				-		188,241	186,106
Community Access IT Reserve	17,168	375	169	-						17,543	17,337
Caravan Park Reserve	347,384	1,025	3,958	300,000						648,409	351,343
Canning-Gunbarrel Discovery Centre	123,981	7,625	835	10,000			(122,891)			18,715	124,816
Unspent Grants & Contributions	185,304	0	-	-			(185,304)			0	185,304
Community Development	464,225	5,538	4,958	0						469,763	469,184
Public Infrastructure	0	0		-						0	0
Economic Development - Shop Reserve	0	0		150,000						150,000	0
Plant Replacement	688,858	13,538	6,933	-			(445,000)			257,396	695,791
Retention Bond Reserve	101,034	2,175	311	-		139,876	(102,898)	(120,377)		0	120,222
Risk Management and Employee Welfare Reserve					10,530						
Regional Projects Reserve					25,000						
	6,905,356	125,002	60,175	560,000	418,222	139,876	(3,549,617)	(698,304)	0	4,040,430	6,407,103

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



Note 8 CAPITAL DISPOSALS

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

Note 9: RATING INFORMATION

RATE TYPE	Budget										
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	10.2268	69	986,368	100,874	0	0	100,874	100,874	85,984		186,858
GRV Mining	20.2213	6	6,380,000	1,290,119	0	0	1,290,119	1,290,119			1,290,119
UV Rural/Pastoral	13.7841	28	1,247,348	171,936	0	0	171,936	154,742			154,742
UV Mining	21.2284	213	14,835,946	3,149,434	0	0	3,149,434	3,149,434			3,149,434
UV Exploration & Prospecting Pastoral	21.2284	218	2,458,534	521,907	0	0	521,907	521,908			521,908
Sub-Totals		534	25,908,196	5,234,270	0	0	5,234,270	5,217,077	85,984	0	5,303,060
Minimum Payment	Minimum \$										
GRV Wiluna Townsite	490.00	18	7,838	8,820	0	0	8,820	8,820			8,820
GRV Mining	370.00	3	60	1,110	0	0	1,110	1,110			1,110
UV Rural/Pastoral	370.00	1	1,598	370	0	0	370	370			370
UV Mining	370.00	189	72,481	69,930	0	0	69,930	69,930			69,930
UV Exploration & Prospecting Pastoral	370.00	71	65,026	26,270	0	0	26,270	26,270			26,270
Sub-Totals		282	147,003	106,500	0	0	106,500	106,500	0	0	106,500
Discount / Concessions							5,340,770				5,409,560
Amount from General Rates							(17,193)				
Ex-Gratia Rates							5,323,577				5,409,560
Totals							0				0
							5,323,577				5,409,560

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 2019/20 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 10 May 2019. Two submissions were received. The Council resolved to proceed with differential rates and minimums as advertised except for the UV Mining and UV Exploration and Prospecting rates that was advertised at 21.4345 and which the Council decreased to 21.2284 after considering the submissions received and changes in the valuation roll that were received after the proposed differential rates were advertised. The rates adopted were as per above table.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$
Recreation & Culture									
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk	1	197,673	0	52,694	52,694	144,979	144,979	5,739	9,165
Housing									
Loan 4 - Staff Housing 5 New Houses	4	1,340,243	0	36,892	49,425	1,303,351	1,290,818	36,666	55,830
Economic Services									
Loan 2 - Canning - Gunbarrel Discovery Centre	2	474,415	0	126,466	126,466	347,949	347,949	13,772	21,997
Loan 5 - Streetscape Project	5	633,262	0	17,048	22,836	616,214	638,893	14,834	25,493
Governance									
Loan 3 - Administration Building	3	957,317	0	26,351	35,304	930,966	922,013	26,358	39,879
		3,602,910	0	259,451	286,725	3,343,459	3,344,652	97,368	152,364

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 2020

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-20 Adopted Budget	2019-20 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	899,962	939,593	0	939,593	0	704,695	234,898	Financial Assistance Grant that is an untied grant which allows the Shire to spend the grants according to local priorities. A component is received for general purpose and a component for roads
Grants Commission - Roads	WALGGC	Y	396,140	408,699	0	408,699	0	306,524	102,175	
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	19,580	19,580	0	19,580	0	15,919	3,661	General operating grant received to assist in the operations of the Bush Fire Brigade.
EDUCATION AND WELFARE										
RECREATION AND CULTURE										
Wotton Street Playground	Lottery West	N	360,000	0	0	0	0	0	0	Pending approval. Various contributions for events in the Shire.
Grants Events, Celebrations & Festivals	Various - refer budget	N	14,000	14,000	0	14,000	0	11,500	2,500	
IVAIS Tjukurba Art Gallery	Department of Communications & the Arts	Y	145,000	145,000	0	145,000	0	72,500	72,500	To assist in the general operations of the Art Gallery To provide Community Development Programme (CDP) services, including placing and managing participants in activities
CDP Program	Wirrpanda	Y	60,000	60,000	0	60,000	0	45,000	15,000	
TRANSPORT										
Regional Road Group 2025 Grant	Regional Road Group - Main Roads	Y	587,964	587,964	0	0	587,964	235,185	352,779	Capital Funding for Roads
Roads to Recovery	Federal Government	Y	908,982	908,982	0	0	908,982	908,982	0	Capital Funding for Roads
Direct Regional Grant	Main Roads	Y	118,290	206,596	0	206,596	0	206,596	0	Untied grant received annually.
WANDRRA	Main Roads	Y	0	(29,897)	0	(29,897)	0	14,267	(44,164)	Capital Funding for Roads
Airport Terminal	Regional Airport Development Scheme	Y	364,648	364,648	0	0	364,648	0	364,648	Capital Funding for Roads
ECONOMIC SERVICES										
OTHER PROPERTY AND SERVICES										
TOTALS			3,874,566	3,625,165	0	1,763,571	1,861,594	2,521,168	1,103,997	
Operating	Operating		1,652,972	1,793,468				1,377,000		
Non-Operating	Non-operating		2,221,594	1,861,594				1,144,167		
			<u>3,874,566</u>	<u>3,655,062</u>				<u>2,521,168</u>		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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 19	Amount Received	Amount Paid	Closing Balance 31-Mar-20
Totals	\$ 13,136	\$ 46,014	\$ 42,697	\$ 16,452
	13,136	46,014	42,697	16,452

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

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	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
GOVERNANCE													
C040001	Council Chambers Furniture			56,000				56,000	56,000	42,003	-	42,003	
C142101	CEO Vehicle		282,000					282,000	-	-	-	-	
	Total Governance	-	282,000	56,000	-	-	-	338,000	56,000	42,003	-	42,003	
HOUSING													
C091109	Single Persons Quarters (at admin building)	80,000						80,000	80,000	60,003	146	59,857	
C091163	2 New Houses - Trenton Street	640,000						640,000	840,000	630,000	3,159	626,841	
C091185	U5/30 Scotia Street Furniture & Eqpt	20,000						20,000	20,000	15,003	2,229	12,774	
C091200	Staff Housing - 8 Trenton Street	70,000						70,000	70,000	52,497	522	51,975	Tender advertised
C091201	Staff Housing 2 - 10 Trenton Street	70,000						70,000	70,000	52,497	1,137	51,360	Tender advertised
C091203	Staff Housing 3 - 42 Lennon Street	70,000						70,000	70,000	52,497	1,001	51,496	Tender advertised
C091204	Staff Housing 4 - 46 Lennon Street	70,000						70,000	70,000	52,497	934	51,563	Tender advertised
C091205	Staff Housing 5 - 48 Lennon Street	70,000						70,000	70,000	52,497	429	52,068	Tender advertised
C091206	Land Purchases	200,000						200,000	200,000	150,003	43,844	106,159	32 Wall Street Purchase
	Total Housing	1,290,000	-	-	-	-	-	1,290,000	1,490,000	1,117,494	53,400	1,064,094	
COMMUNITY AMENITIES													
C107054	Cemetery Improvement						100,000	100,000	100,000	74,997	14,729	60,268	Gazebo works completed. Paths/roads marked.
C107055	Replace Fencing at Lennon St Bore						20,000	20,000	10,450	7,839	10,450	(2,611)	Completed.
C107060	Sewerage Works - Replacement of Septic Systems						65,000	65,000	65,000	48,753	18,149	30,604	In progress.
	Total Community Amenities	-	-	-	-	-	185,000	185,000	175,450	131,589	43,328	88,261	
RECREATION AND CULTURE													
C111102	Youth Centre Landscape & Other Works						150,000	150,000	-	-	6,329	(6,329)	Transfer balance. Budget cancelled.
C111103	Youth Centre Sewerage Upgrade						17,000	17,000	-	-	-	-	
C111104	Youth Centre Upgrade	100,000						100,000	65,000	48,753	10,012	38,741	In progress
C111106	Youth Centre Orchard						15,000	15,000	15,000	11,250	-	11,250	
C112101	Pool Improvements						100,000	100,000	100,000	74,997	51,645	23,352	Perimeter fencing complete.
C113128	Fully Enclosed BBQ Trailer		25,000					25,000	25,000	18,747	25,497	(6,750)	Complete.
C113131	Replace Basketball Court Lights (with LED)						13,000	13,000	13,000	9,747	9,890	(143)	Order placed
C113132	Wotton Street Playground						760,000	760,000	-	-	157	(157)	
C113133	Gym (Oval Change Room) Improvements	100,000						100,000	100,000	74,997	22,915	52,082	In progress
C113183	Gym Equipment			65,000				-	65,000	48,753	-	48,753	
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						450,000	450,000	-	-	502	(502)	
C113429	Oval Water Cannons Upgrade						100,000	100,000	100,000	74,997	199	74,798	
C117014	Old Morgue - External Paint	10,000						10,000	10,000	7,497	518	6,979	Materials order.
	Total Recreation and Culture	210,000	25,000	65,000	-	-	1,605,000	1,840,000	493,000	369,738	127,662	242,076	
TRANSPORT													
Street and Road Construction:													
C121004	Wiluna North Road - Reconstruct Existing Unsealed Road Formation				165,000			165,000	-	-	-	-	Move budget to Wongawol Rd widening - budget review
C121005	Install Water Bores						140,000	140,000	140,000	105,003	35,500	69,503	
C121006	Wongawol Road - Drains, Verge Clearing, Resheeting				254,754			254,754	164,434	123,327	13,210	110,117	Works commenced.
C121007	Wongawol Road - Widening of Bitumen, Reconstruct Floodways & Culverts				436,125			436,125	891,946	668,961	27,313	641,648	Works commenced.
C121008	Carnegie Road - Drains, Verge Clearing, Resheeting				191,066			191,066	191,066	143,298	6,462	136,836	Works commenced.
C121015	Granite Peak - Vegetation clearance and pull in gravel from vegetation, re-shape and reform				100,000			100,000	100,000	74,997	83,517	(8,520)	Works commenced.
C121018	Granite Peak - Lake Violet Road				350,000			350,000	149,500	112,122	-	63,844	Works commenced.
C121810	Signs Guide Posts - Flexi Steel - km Sign Marked				100,000			100,000	-	-	-	-	
	Sub Total	-	-	-	1,596,945	-	140,000	1,736,945	1,636,946	1,227,708	102,158	1,125,550	
Road Plant Purchases													
C123100	Dual Cab Truck (Roadworks Crew)		200,000					200,000	200,000	150,003	471	149,532	Tender awarded and order placed
C123101	Ford Ranger Super Cab Ute		45,000					45,000	60,000	45,000	-	45,000	Quotes received
C123102	Second Hand Tandem Tipper		120,000					120,000	120,000	90,000	-	90,000	Order placed
C123103	13000 Litre Water Tank		50,000					50,000	50,000	37,503	38,000	(497)	Order placed
C123105	Van for Art Gallery		43,000					43,000	56,000	42,003	-	42,003	
C123104	8000 Litre Sewerage Pump Out Tank		23,000					23,000	38,000	28,503	-	28,503	Order placed
C123178	Refurbishment of Bore Trailer		9,000					9,000	-	-	-	-	Budget cancelled
C123197	Concrete Truck		60,000					60,000	60,000	45,000	3,500	41,500	Old garbage truck in Perth getting agitator fitted
C123198	Mobile Portable Toilet Block		100,000					100,000	84,000	63,000	27,473	35,528	Order placed at \$83,250
C123223	Mower and Trailer		40,000					40,000	-	-	-	-	
	Sub Total	-	690,000	-	-	-	-	690,000	668,000	501,012	69,443	431,569	
Other Infrastructure													

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2020

Note 13: CAPITAL ACQUISITIONS

Account Number	Description	Budget by Asset Class						Budget			Actuals		Comment
		Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
C121023	Depot Shed	53,000						53,000	53,000	39,753	8,518	31,235	Order placed.
C121024	Depot Improvements	200,000					42,000	242,000	242,000	181,503	50,499	131,004	Perimeter fence completed
C121025	Washbay						10,000	10,000	-	-	-	-	
C121026	Workshop Service Pit						25,000	25,000	40,000	29,997	174	29,823	Budget amended. Resent quotes
	<i>Sub Total</i>	253,000	-	-	-	-	77,000	330,000	335,000	251,253	59,191	192,062	
	<i>Airport</i>												
C126262	Airport Sealing/Upgrade Repairs					1,094,454		1,094,454	1,094,454	820,845	10,150	810,695	
	<i>Sub Total</i>	-	-	-	-	1,094,454	-	1,094,454	1,094,454	820,845	10,150	810,695	
	Total Transport	253,000	690,000	-	1,596,945	1,094,454	217,000	3,851,399	3,734,400	2,800,818	240,943	2,559,875	
	ECONOMIC SERVICES												
C132159	Main Street Revitalisation (Wotton St)				2,337,000			2,337,000	1,785,679	1,339,263	1,715,679	(376,416)	
C132171	Wiluna Enterprise Building	15,000						15,000	-	-	136	(136)	
C132343	Caravan Park Project - Design & Construct						100,000	100,000	120,000	90,000	63,131	26,869	
C132351	North Pool - Development of Tourism Area						15,000	15,000	-	-	-	-	
C132352	Lake Violet - Development of Tourism Area						35,000	35,000	-	-	-	-	
C132360	Commercial Property Purchase	203,000						203,000	203,000	152,253	78,320	73,933	Purchased 77 Wotton Street.
C134100	Irrigation, Retic & Bore Works						300,000	300,000	300,000	225,000	3,075	221,925	
C137002	Discovery Centre Displays						107,000	107,000	107,000	80,253	3,695	76,558	
C137003	Discovery Centre Gardens - Furniture, Landscaping & Retic						15,000	15,000	15,000	11,250	1,923	9,327	
C137004	Discovery Centre Sea Container						25,000	25,000	25,000	18,747	-	18,747	
C137005	Discovery Centre Building	35000						35,000	35,000	26,253	-	26,253	
C132170	32 Wall Street	300000						-	300,000	225,000	-	225,000	
	Total Economic Services	553,000	-	-	2,337,000	-	597,000	3,187,000	2,890,679	2,168,019	1,865,959	302,060	
	OTHER PROPERTY AND SERVICES												
C142113	Wireless connection to New Admin Building					110,000		110,000	110,000	82,503	86,253	(3,750)	Complete
C147183	New Administration Building	450,000						450,000	450,000	337,500	38,481	299,019	
C142114	IT Software Upgrade			160,000				-	160,000	119,997	-	119,997	
	Total Other Property and Services	450,000	-	160,000	-	-	110,000	560,000	720,000	540,000	124,734	415,266	
	TOTALS	2,756,000	997,000	281,000	3,933,945	1,094,454	2,714,000	11,251,399	9,559,529	7,169,661	2,456,026	4,713,635	
								Adopted	Amended Annual	YTD Budget	YTD Actual		
	Land & Buildings							4,820,000	4,733,679	3,550,266	212,300	3,337,966	
	Plant & Equipment							997,000	693,000	519,759	94,940	424,819	
	Furniture & Equipment							56,000	281,000	210,753	-	210,753	
	Roads							1,596,945	1,496,946	1,122,705	1,782,337	(659,632)	
	Airport							1,094,454	1,094,454	820,845	10,150	810,695	
	Other Infrastructure							2,687,000	1,260,450	945,333	356,299	589,034	
	WIP							-	-	-	-	-	
	TOTALS							11,251,399	9,559,529	7,169,661	2,456,026	4,713,635	

**Shire of Wiluna
Schedules 2019-2020**

Progr	Programme Description	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													
		Rate Revenue												
			E031801	Administration allocated		\$129,298		\$129,298		\$96,975		\$71,313	(\$25,662)	-26%
			E031803	Collection Costs		\$40,000		\$40,000		\$29,997		\$20,639	(\$9,358)	-31%
			E031804	Valuation Expenses		\$2,000		\$2,000		\$1,503		\$569	(\$934)	-62%
			E031805	Searches Expense		\$100		\$2,000		\$1,503		\$1,673	\$170	11%
			E031807	Rates Written-off/Bad Debts Expense		\$30,000		\$30,000		\$22,500		\$252	(\$22,248)	-99%
			R031020	Interest on overdue rates	(\$12,000)		(\$14,000)		(\$10,503)		(\$11,933)		(\$1,430)	14%
			R031101	Mining Rates - UV	(\$3,149,434)		(\$3,149,434)		(\$3,149,434)		(\$3,149,434)		-	0%
			R031102	Rural Rates - UV	(\$154,743)		(\$154,743)		(\$154,743)		(\$154,742)		\$1	0%
			R031103	Mining Rates - GRV	(\$1,290,119)		(\$1,290,119)		(\$1,290,119)		(\$1,290,119)		-	0%
			R031104	Townsite Rates - GRV	(\$100,874)		(\$100,874)		(\$100,874)		(\$186,858)		(\$85,984)	85%
			R031105	Minimum Mining Rates - UV	(\$69,930)		(\$69,930)		(\$69,930)		(\$69,930)		-	0%
			R031106	Minimum Rural Rates - UV	(\$370)		(\$370)		(\$370)		(\$370)		-	0%
			R031107	Minimum Mining Rates - GRV	(\$1,110)		(\$1,110)		(\$1,110)		(\$1,110)		-	0%
			R031108	Minimum Townsites Rates - GRV	(\$8,820)		(\$8,820)		(\$8,820)		(\$8,820)		-	0%
			R031109	UV Exploration and Prospecting	(\$521,908)		(\$588,356)		(\$441,270)		(\$521,908)		(\$80,638)	18%
			R031110	UV Exploration and Prospecting Minimum	(\$26,270)		(\$26,270)		(\$26,270)		(\$26,270)		-	0%
			R031310	Reimbursement	(\$35,000)		(\$35,000)		(\$26,250)		(\$25,131)		\$1,119	-4%
			R031311	Excess Rates Credits / Minor	-		-		-		-		-	

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			R031320	Installment Charges- Rates Administration Fee	(\$3,500)		(\$6,216)		(\$4,662)		(\$6,216)		(\$1,554)	33%
			R031321	Interest on installments	(\$7,653)		(\$15,514)		(\$11,637)		(\$15,595)		(\$3,958)	34%
			R031330	ESL Administration Fee - DFES	(\$4,000)		(\$4,400)		(\$3,303)		(\$4,400)		(\$1,097)	33%
			R031900	Rates Enquiry/Searches	(\$208)		(\$208)		(\$153)		(\$195)		(\$42)	27%
		Rate Revenue Total			(\$5,385,939)	\$201,398	(\$5,465,364)	\$203,298	(\$5,299,448)	\$152,478	(\$5,473,029)	\$94,446	(\$231,614)	
03	General Purpose Funding													
		Other General Purpose Funding												
			E032100	Administration Allocated		\$19,274		\$19,274		\$14,454		\$10,631	(\$3,823)	-26%
			E033100	Interest on overdraft & other		\$500		\$500		\$378		-	(\$378)	-100%
			E033101	Bank fees and charges		\$19,000		\$19,000		\$14,247		\$10,991	(\$3,256)	-23%
			E033102	Administration Allocated		\$155,599		\$155,599		\$116,703		\$85,510	(\$31,193)	-27%
			E033104	Sundry Debtors Write Off		\$1,000		\$1,000		\$747		-	(\$747)	-100%
			R032000	Grants Commission Grant Received - General	(\$899,962)		(\$939,593)		(\$704,694)		(\$704,695)		(\$1)	0%
			R032005	Grants Commission Grant Received- Roads	(\$396,140)		(\$408,699)		(\$306,525)		(\$306,524)		\$1	0%
			R032110	Interest Received - Municipal Term	(\$91,000)		(\$40,000)		(\$29,997)		(\$50,202)		(\$20,205)	67%
			R032111	Interest earned - Muni Cheque	-		(\$250)		(\$189)		(\$127)		\$62	-33%
			R032130	Interest Received -Reserves	(\$125,000)		(\$50,000)		(\$37,503)		(\$58,567)		(\$21,064)	56%
			R032141	Interest on Overdue Debtors	(\$500)		(\$500)		(\$378)		(\$328)		\$50	-13%
		Other General Purpose Funding Total			(\$1,512,602)	\$195,373	(\$1,439,042)	\$195,373	(\$1,079,286)	\$146,529	(\$1,120,443)	\$107,132	(\$80,554)	
	General Purpose Funding Total				(\$6,898,541)	\$396,771	(\$6,904,406)	\$398,671	(\$6,378,734)	\$299,007	(\$6,593,472)	\$201,577	(\$312,168)	

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
04	Governance													
		Members Of Council												
			E040306	Members General Meeting		-		-		-		-	-	
			E040307	Members Meeting Expenses		\$15,000		\$15,000		\$11,250		\$4,345	(\$6,905)	-61%
			E040308	Members Telephone Subsidy		\$14,500		\$14,500		\$10,872		\$7,615	(\$3,257)	-30%
			E040309	Deputy President's Allowance		\$5,016		\$5,016		\$3,762		\$3,311	(\$451)	-12%
			E040310	President's Allowance		\$20,063		\$20,063		\$15,048		\$14,898	(\$150)	-1%
			E040311	Members Travelling Expenses		\$14,500		\$17,000		\$12,753		\$13,239	\$486	4%
			E040312	Members Sitting Fees		\$76,558		\$76,558		\$57,420		\$48,856	(\$8,564)	-15%
			E040313	Members Conference Expenses		\$25,000		\$25,000		\$18,747		\$6,089	(\$12,658)	-68%
			E040314	Council Election Expenses		\$17,000		\$15,000		\$11,250		\$11,514	\$264	2%
			E040315	Local Government Week Expenses		\$10,000		\$5,000		\$3,753		\$3,739	(\$14)	0%
			E040316	Members Professional Development		\$20,000		\$20,000		\$15,003		\$722	(\$14,281)	-95%
			E040317	Refreshments and Receptions		\$20,000		\$12,000		\$9,000		\$10,156	\$1,156	13%
			E040318	Board/Outside Committee Expenses		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E040319	Council Chamber Building Operation Costs		\$3,500		\$3,500		\$2,619		\$845	(\$1,774)	-68%
			E040320	Maintenance - Council Chambers		\$1,522		\$1,522		\$1,143		\$119	(\$1,024)	-90%
			E040322	Members - Insurance		\$11,550		\$9,512		\$7,137		\$9,512	\$2,375	33%
			E040323	Subscriptions/Memberships		\$25,000		\$25,000		\$18,747		\$8,478	(\$10,269)	-55%
			E040324	Members IT Expenses		\$8,000		\$8,000		\$6,003		\$5,980	(\$24)	0%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E040325	Donations		\$30,000		\$30,000		\$22,500		\$13,050	(\$9,450)	-42%
			E040328	Governance Public Relations		\$5,000		\$5,000		\$3,753		\$131	(\$3,622)	-97%
			E040333	Salary & Allowances		\$280,829		\$280,829		\$210,621		\$314,191	\$103,570	49%
			E040334	Superannuation		\$29,333		\$29,333		\$21,996		\$22,538	\$542	2%
			E040335	Professional Development		\$10,000		\$10,000		\$7,497		\$372	(\$7,125)	-95%
			E040336	Administration allocated		\$380,466		\$380,466		\$285,354		\$209,842	(\$75,512)	-26%
			E040337	Motor Vehicle Expenses		\$15,750		\$22,570		\$16,929		\$18,990	\$2,061	12%
			E040338	Fringe Benefit Tax		\$4,000		(\$7,000)		(\$5,256)		(\$11,631)	(\$6,375)	121%
			E040339	Staff Recruitment & Relocation		\$9,500		\$9,500		\$7,128		-	(\$7,128)	-100%
			E040440	Housing Allocated - Governance		\$29,445		\$35,000		\$26,253		\$11,785	(\$14,468)	-55%
			E040441	Other Allowances		\$500		\$1,000		\$747		\$1,000	\$253	34%
			E040442	Community Services Allocated		\$86,711		\$37,558		\$28,170		\$14,526	(\$13,644)	-48%
			R123050	Gain on sale of Assets	(\$12,435)		-		-		-		-	
			R123060	Proceeds on Sale of Assets		(\$270,000)		-		-	-		-	
			R123070	Realisation of Assets		\$270,000		-		-	-		-	
		Members Of Council Total			(\$12,435)	\$1,173,743	-	\$1,111,927	-	\$833,952	-	\$744,210	(\$89,742)	
04	Governance													
		Other Governance												
			E040304	Northern GVROC Group Regional Initiatives		\$90,000		\$90,000		\$67,500		\$69,990	\$2,490	4%
			E040305	Governance Review & Corporate Training		\$206,000		\$100,000		\$74,997		\$28,803	(\$46,194)	-62%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E041001	Administration allocated		\$609,950		\$609,950		\$457,461		\$336,411	(\$121,050)	-26%
			E041002	Salaries		\$161,459		\$161,459		\$121,095		\$120,684	(\$411)	0%
			E041003	Superannuation		\$23,026		\$23,026		\$17,271		\$17,289	\$18	0%
			E041004	Professional Development		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E041006	Vehicle Allocation		\$6,029		\$20,544		\$15,408		\$16,754	\$1,346	9%
			E041007	Fringe Benefit Tax		\$4,000		\$4,000		\$2,997		-	(\$2,997)	-100%
			E041008	Salary Continuance Insurance		\$4,250		\$4,250		\$4,250		\$4,251	\$1	0%
			E041009	Housing Allocated - Other Governance		\$12,960		\$12,960		\$9,720		\$3,725	(\$5,995)	-62%
			E041010	Consultants for specific governance projects		\$150,000		\$200,000		\$149,994		\$25,454	(\$124,540)	-83%
			E041012	Governance Review		-		\$20,000		\$15,003		\$9,358	(\$5,645)	-38%
			R041422	Reimbursements		(\$200)		(\$200)		(\$153)		(\$12,764)	-	8243%
			R041426	Other minor income		-		-		-		\$1	\$1	
		Other Governance Total				(\$200)	\$1,272,674	(\$200)	\$1,251,189	(\$153)	\$939,449	(\$12,763)	\$632,720	(\$306,728)
	Governance Total					(\$12,635)	\$2,446,417	(\$200)	\$2,363,116	(\$153)	\$1,773,401	(\$12,763)	\$1,376,930	(\$396,470)
05	Law, Order & Public Safety													
		Fire Prevention												
			E051512	Insurance		\$1,968		\$3,204		\$2,403		\$3,204	\$801	33%
			E051513	Fire Standpipe		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E051515	Bush Fire-Plant & Equipment maintenance		\$15,000		\$15,000		\$11,250		\$10,576	(\$674)	-6%
			E051517	Administration allocated		\$12,247		\$12,247		\$9,189		\$6,755	(\$2,434)	-26%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E051518	Depreciation - Fire Brigade Shed		\$3,597		\$3,597		\$2,700		\$2,702	\$2	0%
			E051520	Fire Station- Bldg Maint. Wall st Lot1452		\$1,649		\$3,000		\$2,250		\$3,079	\$829	37%
			E051521	Minor Plant & Equipment purchases		\$4,000		\$4,000		\$2,997		\$178	(\$2,819)	-94%
			E051522	Bush Fire Brigade Expenses		\$16,500		\$16,500		\$12,375		\$8,008	(\$4,367)	-35%
			E051524	Fire Station Bldg operation costs		\$3,131		\$3,131		\$2,423		\$2,745	\$322	13%
			E051525	Fire Prevention - Other Expenses		\$1,233		\$1,233		\$927		-	(\$927)	-100%
			R051503	Emergency Services Grant-Operating - BFB	(\$19,580)		(\$19,580)		(\$14,685)		(\$15,919)		(\$1,234)	8%
		Fire Prevention Total			(\$19,580)	\$64,325	(\$19,580)	\$66,912	(\$14,685)	\$50,267	(\$15,919)	\$37,247	(\$14,254)	
05	Law, Order & Public Safety													
		Animal Control												
			E052521	Animal Control Work Staff		\$13,522		-		-		-	-	
			E052522	Dog pound maintenance		\$2,809		\$1,685		\$1,269		\$57	(\$1,212)	-96%
			E052597	Wiluna Vet Visit		\$2,000		\$2,000		\$1,503		-	(\$1,503)	-100%
			E052524	Housing Allocation - Ranger		\$3,000		\$3,000		\$2,250		\$2,000	(\$250)	-11%
			E052526	Other control expenses		\$1,000		\$1,000		\$747		\$116	(\$631)	-84%
			E052527	Administration allocated		\$14,255		\$14,255		\$10,692		\$7,862	(\$2,830)	-26%
			E052528	Ranger - Vehicle Operation Costs		-		-		-		\$2,829	\$2,829	
			E052533	Consultants - Animals		\$75,000		\$88,500		\$66,375		\$40,120	(\$26,255)	-40%
			R052523	Dog Registration Fees	(\$1,000)		(\$1,000)		(\$747)		(\$300)		\$447	-60%
			R052524	Cat Registration Fees	(\$100)		(\$100)		(\$72)		-		\$72	-100%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			R052525	Impounding fees and charges	(\$100)		(\$100)		(\$72)		-		\$72	-100%
			R052526	Other Animal Control and Penalties	(\$100)		(\$100)		(\$72)		-		\$72	-100%
			R052530	Animal Control - other revenue	-		-		-		-		-	
		Animal Control Total			(\$1,300)	\$111,586	(\$1,300)	\$110,440	(\$963)	\$82,836	(\$300)	\$52,984	(\$29,189)	
05	Law, Order & Public Safety													
		Other Law, Order & Public Safety												
			E053523	Local Emergency Management Committee (LEMC) costs		\$10,000		\$10,000		\$7,497		\$859	(\$6,638)	-89%
			E053527	Community Services Allocated		\$13,301		\$3,715		\$2,790		\$2,228	(\$562)	-20%
			E053592	Administration allocated		\$8,031		\$8,031		\$6,021		\$4,429	(\$1,592)	-26%
		Other Law, Order & Public Safety Total			-	\$31,332	-	\$21,746	-	\$16,308	-	\$7,517	(\$8,791)	
	Law, Order & Public Safety Total				(\$20,880)	\$207,243	(\$20,880)	\$199,098	(\$15,648)	\$149,411	(\$16,219)	\$97,748	(\$52,234)	
07	Health													
		Preventative Services - Administration & Inspection												
			E071713	Health consultancy services		\$28,500		\$22,000		\$16,497		\$13,881	(\$2,616)	-16%
			E071715	Administration allocated		\$15,058		\$15,058		\$11,295		\$8,305	(\$2,990)	-26%
			E071716	Other health administration costs		\$1,000		\$1,000		\$747		-	(\$747)	-100%
			E071720	Housing Allocations - Health & Building		\$3,000		\$3,000		\$2,250		\$2,250	-	0%
			R071715	Fees and licences for Health facilities	(\$100)		(\$100)		(\$72)		(\$210)		(\$138)	192%
			R071716	Septic Tanks / Waste Water Treatment	(\$100)		(\$100)		(\$72)		-		\$72	-100%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Preventative Services - Administration & Inspection Total			(\$200)	\$47,558	(\$200)	\$41,058	(\$144)	\$30,789	(\$210)	\$24,436	(\$6,419)	
07	Health													
		Preventative Services - Pest Control												
			E072721	Mosquito control		\$6,476		\$6,476		\$4,851		\$541	(\$4,310)	-89%
			E072722	Other pest control		\$2,000		\$2,000		\$1,503		-	(\$1,503)	-100%
			E072725	Administration allocated		\$10,440		\$10,440		\$7,830		\$5,758	(\$2,072)	-26%
		Preventative Services - Pest Control Total				\$18,916		\$18,916		\$14,184		\$6,300	(\$7,884)	
07	Health													
		Preventative Services - Other												
			E073715	Administration allocated		\$6,224		\$6,224		\$4,671		\$3,433	(\$1,238)	-27%
			E073731	Analytical expenses		\$500		\$500		\$378		\$360	(\$18)	-5%
		Preventative Services - Other Total				\$6,724		\$6,724	-	\$5,049	-	\$3,793	(\$1,256)	
	Health Total				(\$200)	\$73,198	(\$200)	\$66,698	(\$144)	\$50,022	(\$210)	\$34,528	(\$15,560)	
08	Education & Welfare													
		Other Education - Training Centre												
			E086101	Administration allocated		-		-		-		\$309	\$309	
			E086106	Other Education Expenditure		\$7,500		\$7,500		\$5,625		\$7,500	\$1,875	33%
			E086108	Contribution to Wiluna Training Centre		\$55,000		\$55,000		\$41,247		\$55,000	\$13,753	33%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 Education - Training Centre Total			-	\$62,500	-	\$62,500	-	\$46,872	-	\$62,809	\$15,937	
		Education & Welfare Total			-	\$62,500	-	\$62,500	-	\$46,872	-	\$62,809	\$15,937	
09	Housing													
		Staff Housing												
			E091901	Operating costs - 8 Trenton Street		\$6,275		\$5,275		\$4,134		\$3,255	(\$879)	-21%
			E091902	Operating costs - 10 Trenton St Lot959		\$6,275		\$5,275		\$4,134		\$4,347	\$213	5%
			E091903	Operating costs - 42 Lennon st Lot90		\$6,275		\$6,275		\$4,881		\$3,876	(\$1,005)	-21%
			E091904	Operating costs - 46 Lennon Street		\$6,275		\$6,275		\$4,881		\$4,187	(\$694)	-14%
			E091905	Operating costs - 48 Lennon st Lot87		\$6,275		\$4,775		\$3,756		\$1,587	(\$2,169)	-58%
			E091906	Admin Accommodation Units Operational Costs		\$8,970		\$8,970		\$6,976		\$7,748	\$772	11%
			E091910	Depreciation - Staff Housing		\$151,296		\$163,561		\$122,670		\$121,594	(\$1,076)	-1%
			E091911	Loan 4 Interest - Staff Housing 5 New Houses		\$55,830		\$55,830		\$41,877		\$36,666	(\$5,211)	-12%
			E091915	Operating costs-21 Lennon St Lot1478 GEN		\$51,803		\$6,785		\$5,341		\$4,796	(\$545)	-10%
			E091916	Operating costs-44 Lennon St Lot89		\$4,795		\$6,200		\$4,859		\$4,469	(\$390)	-8%
			E091917	Operating costs-67-69 Scotia St Lot116,117,301		\$4,734		\$7,652		\$5,968		\$7,257	\$1,289	22%
			E091918	Operating costs-13 Woodley St Lot1511		-		-		-		\$905	\$905	
			E091919	Operating costs-U1/30 Scotia St Lot1487		\$6,042		\$6,042		\$4,826		\$3,660	(\$1,166)	-24%
			E091920	Operating costs-U2/30 Scotia St Lot1487		\$3,343		\$3,343		\$2,682		\$1,453	(\$1,229)	-46%
			E091921	Operating costs-U3/30 Scotia St Lot1487		\$3,343		\$3,343		\$2,682		\$1,492	(\$1,190)	-44%
			E091922	Operating costs-U4/30 Scotia St		\$3,343		\$3,343		\$2,682		\$1,505	(\$1,177)	-44%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E091923	Operating costs-U5/30 Scotia St (old shire office)		\$3,653		\$3,653		\$2,992		\$2,684	(\$308)	-10%
			E091926	Operating costs-38 Lennon St Lot92		\$5,075		\$5,075		\$4,000		\$3,573	(\$427)	-11%
			E091927	Operating costs-U7/30 Scotia St Lot1487		\$8,291		\$8,291		\$6,475		\$1,858	(\$4,617)	-71%
			E091928	Operating costs-U6/30 Scotia St Lot1487		\$4,793		\$4,793		\$3,757		\$1,256	(\$2,501)	-67%
			E091929	Operating costs-61/63 Scotia St Lot113-114		\$6,869		\$6,869		\$5,383		\$4,442	(\$941)	-17%
			E091930	Operating costs-60A Scotia/Well St Lot555		\$3,997		\$3,997		\$3,130		\$2,519	(\$611)	-20%
			E091931	Operating costs-60B Scotia/Well St Lot 555		\$3,997		\$3,997		\$3,130		\$1,922	(\$1,208)	-39%
			E091932	Operating costs-60C Scotia/Well St Lot555		\$3,997		\$3,997		\$3,130		\$1,925	(\$1,205)	-38%
			E091935	Housing General Upkeep Maint		\$66,601		\$25,000		\$18,756		\$3,009	(\$15,747)	-84%
			E091936	Minor Equip Below Capital Limit		-		-		-		-	-	
			E091940	Operating costs-U8/30 Scotia St Lot1487		\$5,532		\$5,532		\$4,363		\$1,690	(\$2,673)	-61%
			E091941	Operating costs-Unit 1/2 Jones/Trentton St Lot 962		\$3,181		\$5,000		\$3,902		\$7,238	\$3,336	86%
			E091942	Operating costs-Unit 2 /2 Jones/Trentton st, Lot 962		\$3,181		\$4,000		\$3,155		\$2,760	(\$395)	-13%
			E091943	Operating costs-Unit 3/2 Jones/Trenton st Lot 963		\$3,181		\$4,000		\$3,155		\$2,137	(\$1,018)	-32%
			E091955	Maintenance costs -21 Lennon St		\$16,918		\$16,918		\$12,681		\$3,911	(\$8,770)	-69%
			E091956	Maintenance costs-44 Lennon St		\$21,143		\$15,000		\$11,250		\$4,767	(\$6,483)	-58%
			E091957	Maintenance costs-67/69 Scotia St		\$9,585		\$9,585		\$7,182		\$3,085	(\$4,097)	-57%
			E091958	Maintenance costs-13 Woodley St		-		-		-		\$208	\$208	
			E091959	Maintenance costs-U1/30 Scotia St		\$9,585		\$9,585		\$7,182		\$5,918	(\$1,264)	-18%
			E091960	Maintenance costs-U2/30 Scotia St		\$13,585		\$13,585		\$10,188		\$3,859	(\$6,329)	-62%
			E091961	Maintenance costs-U3/30 Scotia St		\$21,228		\$21,228		\$15,930		\$11,523	(\$4,407)	-28%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E091962	Maintenance costs-U4/30 Scotia St Lot1487		\$11,628		\$18,000		\$13,509		\$16,588	\$3,079	23%
			E091963	Maintenance costs-U5/30 Scotia St Lot1487		\$7,461		\$7,461		\$5,598		\$7,251	\$1,653	30%
			E091965	Maintenance costs-38 Lennon St		\$31,043		\$31,043		\$23,274		\$14,034	(\$9,240)	-40%
			E091966	Maintenance costs-U7/30 Scotia St		\$7,461		\$7,461		\$5,598		\$3,977	(\$1,621)	-29%
			E091967	Maintenance costs-U6/30 Scotia St		\$19,461		\$19,461		\$14,598		\$2,384	(\$12,214)	-84%
			E091968	Maintenance costs-61/63 Scotia St		\$24,418		\$24,418		\$18,306		\$7,616	(\$10,690)	-58%
			E091969	Maintenance costs-60A Scotia St		\$8,218		\$2,800		\$2,106		\$698	(\$1,408)	-67%
			E091970	Maintenance costs-60B Scotia St		\$8,385		\$2,800		\$2,097		\$4,618	\$2,521	120%
			E091971	Maintenance costs-60C Scotia St		\$8,418		\$2,800		\$2,106		\$473	(\$1,633)	-78%
			E091973	Maintenance costs-U8/30 Scotia St		\$7,428		\$4,500		\$3,384		\$2,035	(\$1,349)	-40%
			E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$5,928		\$3,800		\$2,862		\$1,543	(\$1,319)	-46%
			E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$7,918		\$4,500		\$3,375		\$1,367	(\$2,008)	-60%
			E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$5,928		\$3,800		\$2,853		\$368	(\$2,485)	-87%
			E091978	Bldg Maint - 8 Trenton st Lot 960		\$5,461		\$5,461		\$4,095		\$1,203	(\$2,892)	-71%
			E091980	Maintenance costs - 10 Trenton Street		\$5,428		\$5,428		\$4,077		\$7,204	\$3,127	77%
			E091981	Maintenance costs - 42 Lennon Street		\$7,418		\$5,520		\$4,140		\$2,073	(\$2,067)	-50%
			E091982	Bldg Maint. - 46 Lennon st Lot88		\$7,585		\$8,585		\$6,426		\$7,060	\$634	10%
			E091983	Maintenance costs - 48 Lennon Street		\$7,418		\$7,418		\$5,553		\$4,904	(\$649)	-12%
			E091984	Admin Accommodation Units Maintenance Costs		\$17,249		\$17,249		\$12,933		\$8,930	(\$4,003)	-31%
			E091999	Less: Housing Allocated to Programs		(\$443,470)		(\$516,443)		(\$387,342)		(\$215,343)	\$171,999	-44%
			R092913	Reimbursement	(\$30,000)		(\$30,000)		(\$22,500)		(\$23,062)		(\$562)	2%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
	Housing Total				(\$30,000)	\$300,050	(\$30,000)	\$129,111	(\$22,500)	\$101,638	(\$23,062)	\$158,067	\$55,867	
10	Community Amenities													
		Sanitation - Household Refuse												
			E101010	Depreciation - Sanitation		\$3,914		\$7,166		\$5,373		\$5,328	(\$45)	-1%
			E101011	Refuse collection (internal costs)		\$57,775		\$95,488		\$71,622		\$62,730	(\$8,892)	-12%
			E101012	Wiluna Waste Site (Dump) Operational Costs		\$273,385		\$273,385		\$205,038		\$86,769	(\$118,269)	-58%
			E101013	Bulk Refuse Collection (Verge)		\$21,114		\$121,114		\$90,837		\$2,133	(\$88,704)	-98%
			E101015	Administration allocated		\$14,054		\$14,054		\$10,539		\$7,751	(\$2,788)	-26%
			E101020	Collection & disposal of vehicles(car bodies)		\$8,921		\$8,921		\$6,696		\$1,630	(\$5,066)	-76%
			E101024	Litter control		\$66,927		\$45,448		\$34,083		\$9,509	(\$24,574)	-72%
			E101025	Insurance - Pollution Legal Liability		\$20,338		\$560		\$423		\$560	\$137	32%
			E101026	Legal Fees Household Santisation		\$6,000		\$6,000		\$4,500		\$2,588	(\$1,913)	-43%
			R101012	Refuse Collection - Household	(\$44,690)		(\$44,690)		(\$33,516)		(\$45,030)		(\$11,514)	34%
			R101013	Refuse Collection - Other	(\$12,000)		(\$12,000)		(\$9,000)		-		\$9,000	-100%
			R102001	Medical Waste Fees & Charges	-		(\$935)		(\$702)		(\$935)		(\$233)	33%
		Sanitation - Household Refuse Total			(\$56,690)	\$472,428	(\$57,625)	\$572,136	(\$43,218)	\$429,111	(\$45,965)	\$178,998	(\$252,860)	
10	Community Amenities													
		Sewerage												
			E103025	Liquid Waste Disposal Site Maintenance		\$18,225		\$8,549		\$6,417		\$1,441	(\$4,976)	-78%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			R103023	Liquid Waste Disposal Fees & Charges	(\$25,000)		(\$22,000)		(\$16,497)		(\$19,500)		(\$3,003)	18%
		Sewerage Total			(\$25,000)	\$18,225	(\$22,000)	\$8,549	(\$16,497)	\$6,417	(\$19,500)	\$1,441	(\$7,979)	
10	Community Amenities													
		Town Planning & Regional Development												
			E106051	Town Planning & Regional Development		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E106054	Administration allocated		\$17,267		\$17,267		\$12,951		\$9,523	(\$3,428)	-26%
			E106059	Town Planning Administration Consultants		\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			E106060	Town Planning Administration Services		\$20,000		\$20,000		\$15,003		-	(\$15,003)	-100%
			R106051	Town planning scheme amendment fees	(\$100)		(\$100)		(\$72)		-		\$72	-100%
			R106053	Planning development application fees	(\$650)		(\$650)		(\$486)		(\$4,896)		(\$4,410)	907%
		Town Planning & Regional Development Total			(\$750)	\$52,267	(\$750)	\$52,267	(\$558)	\$39,204	(\$4,896)	\$9,523	(\$34,019)	
10	Community Amenities													
		Other Community Amenities												
			E107010	Depreciation-Public conveniences		\$3,548		\$3,548		\$2,655		\$2,139	(\$516)	-19%
			E107050	Operation Cost - Public Conveniences		\$6,855		\$6,855		\$5,207		\$4,435	(\$772)	-15%
			E107054	Maintenance - Public Conveniences		\$36,066		\$28,066		\$21,051		\$11,774	(\$9,278)	-44%
			E107060	Wiluna Cemetery Building Maintenance (Gazebo)		\$2,000		\$2,000		\$1,503		\$45	(\$1,458)	-97%
			E107061	Maintenance - Grave Digging		\$55,115		\$55,115		\$41,337		\$31,142	(\$10,195)	-25%
			E107062	Maintenance - Cemetery		\$78,699		\$78,699		\$59,022		\$11,112	(\$47,910)	-81%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E107063	Wiluna Cemetery Operations		\$226		\$226		\$226		\$225	(\$1)	0%
			E122220	Maintanance - Mobile Portable Toliet		\$1,683		\$1,683		\$1,269		-	(\$1,269)	-100%
			E107064	Maintenance - Street furniture		\$1,098		\$1,098		\$828		-	(\$828)	-100%
			E107092	Administration allocated		\$11,846		\$11,846		\$8,883		\$6,533	(\$2,350)	-26%
			R107051	Burial fees - Cemetery	(\$3,000)		(\$3,000)		(\$2,250)		(\$18,118)		(\$15,868)	705%
			R107053	Other fees - Cemetery	(\$100)		(\$100)		(\$72)		-		\$72	-100%
			Other Community Amenities Total		(\$3,100)	\$197,136	(\$3,100)	\$189,136	(\$2,322)	\$141,981	(\$18,118)	\$67,406	(\$90,371)	
			Community Amenities Total		(\$85,540)	\$740,056	(\$83,475)	\$822,088	(\$62,595)	\$616,713	(\$88,479)	\$257,368	(\$385,229)	
11	Recreation & Culture													
		Public Halls & Civic Centres												
			E111129	Moonlight Hall - Building Maintenace Costs		\$4,062		\$3,062		\$2,295		\$350	(\$1,945)	-85%
			E111130	Moonlight Hall - Operational Costs		\$6,059		\$6,059		\$4,545		\$2,965	(\$1,580)	-35%
			R111509	Moonlight Hall & Hot Offices Hire Charges	(\$1,000)		(\$2,000)		(\$1,503)		(\$2,225)		(\$722)	48%
			Public Halls & Civic Centres Total		(\$1,000)	\$10,121	(\$2,000)	\$9,121	(\$1,503)	\$6,840	(\$2,225)	\$3,315	(\$4,248)	
11	Recreation & C	Swimming Areas And Beaches												
			E112100	Administration allocated		\$22,687		\$22,687		\$17,019		\$12,513	(\$4,506)	-26%
			E112101	Swimming pool - Management Fee		\$224,542		\$224,542		\$168,408		\$150,183	(\$18,225)	-11%
			E112103	Community Services Allocated		\$3,148		\$3,148		\$2,358		\$527	(\$1,831)	-78%
			E112104	Depreciation - Swimming area/Beaches GEN		\$164,025		\$172,320		\$129,249		\$128,104	(\$1,145)	-1%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E112105	Housing Allocated - Pool		\$5,000		\$12,000		\$9,000		\$10,542	\$1,542	17%
			E112106	Insurance		\$2,707		\$1,125		\$846		-	(\$846)	-100%
			E112108	Swimming pool building operation		\$29,840		\$29,840		\$22,593		\$19,389	(\$3,204)	-14%
			E112109	Swimming Pool Building Maintenance Costs		\$14,647		\$14,647		\$10,980		\$5,987	(\$4,993)	-45%
			E112111	Swimming pool bowl & pool plant maintenance		\$23,366		\$23,366		\$17,523		\$7,124	(\$10,399)	-59%
			E112114	Swimming pool chemicals and gas		\$1,000		\$500		\$378		\$84	(\$294)	-78%
			E112115	Swimming pool grounds/gardens		\$7,653		\$7,653		\$5,742		\$3,550	(\$2,192)	-38%
			R112103	Swimming pool daily admissions	(\$100)		(\$100)		(\$72)		-		\$72	-100%
		Swimming Areas And Beaches Total			(\$100)	\$498,615	(\$100)	\$511,828	(\$72)	\$384,096	-	\$338,004	(\$46,020)	
11	Recreation & Culture													
		Other Recreation & Sport - Grounds & Reserves												
			E111105	Administration allocated		\$12,849		\$12,849		\$9,639		\$7,186	(\$2,453)	-25%
			E111110	Depreciation - Recreation Facilities		\$28,983		\$29,283		\$21,960		\$21,770	(\$190)	-1%
			E111114	Recreation Centre Bldg operation		\$12,230		\$12,230		\$10,069		\$10,400	\$331	3%
			E111116	Recreation Ctr Bldg Maint. Scotia st. Lot1563		\$30,324		\$30,324		\$22,752		\$11,353	(\$11,399)	-50%
			E111119	Recreation Centre gardens maintenance		\$3,756		\$3,756		\$2,817		\$951	(\$1,866)	-66%
			E113104	Depreciation - Sports Grd & Rsv		\$39,266		\$40,061		\$30,042		\$29,782	(\$260)	-1%
			E113105	Administration allocated		\$34,332		\$30,125		\$22,590		\$18,936	(\$3,654)	-16%
			E113110	Verge & median strips garden maintenance		\$8,932		\$8,932		\$6,696		\$4,736	(\$1,960)	-29%
			E113114	Townsite parks maintenance		\$7,971		\$7,971		\$5,976		\$4,863	(\$1,113)	-19%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E113115	Vacant land & reserves maintenance		\$16,745		\$16,745		\$12,555		\$5,537	(\$7,018)	-56%
			E113120	Loan 1 Interest - Youth Centre - Changerooms, toilets, kiosk		\$9,165		\$9,165		\$6,870		\$5,739	(\$1,131)	-16%
			E113121	Recreation ground (oval) bldg & structures operation		\$1,500		\$6,500		\$4,878		\$3,966	(\$912)	-19%
			E113122	Recreation ground (oval) maintenance		\$61,586		\$61,586		\$46,197		\$40,592	(\$5,605)	-12%
			E113123	Basketball/tennis/netball court maintenance		\$3,388		\$2,000		\$1,503		\$559	(\$944)	-63%
			E113124	Racecourse maintenance		\$521		\$521		\$399		\$297	(\$102)	-25%
			E113125	Basketball/tennis/netball court operation		\$1,000		\$1,000		\$756		\$497	(\$259)	-34%
			E113126	Changeroom(Oval) Operation		\$3,481		\$3,481		\$3,211		\$2,983	(\$228)	-7%
			E113127	Changeroom(Oval) Maintenance		\$6,825		\$6,825		\$5,121		\$1,362	(\$3,759)	-73%
			E113128	Golf course maintenance		\$610		\$610		\$459		-	(\$459)	-100%
			E113130	Town Water Reticulation & Bores Maintenance Lot9909 Bernales St		\$75,873		\$75,873		\$56,916		\$23,153	(\$33,763)	-59%
			R111501	Recreation Centre hire charges	(\$100)		(\$100)		(\$72)		(\$247)		(\$175)	243%
			R111505	Reimbursement - Recreation	(\$50)		(\$50)		(\$36)		-		\$36	-100%
			R113130	Basketball/tennis/netball court & recreation ground fees	(\$100)		(\$100)		(\$72)		(\$100)		(\$28)	39%
			R113131	Hire of Youth Centre & Changerooms	(\$100)		(\$100)		(\$72)		(\$30)		\$42	-58%
			R113132	Wotton Street Playground Equipment	(\$360,000)		-		-		-		-	
			Other Recreation & Sport - Grounds & Reserves Total		(\$360,350)	\$359,337	(\$350)	\$359,837	(\$252)	\$271,406	(\$377)	\$194,660	(\$76,872)	
11	Recreation & Culture													
				Other Recreation & Sport - Sports & Recreation Programmes										
			E114100	Administration Allocated - Sport & Rec		\$32,325		\$32,325		\$24,246		\$17,828	(\$6,418)	-26%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E114101	Community Services Allocated - Sport & Rec		\$13,301		\$13,301		\$9,972		\$2,228	(\$7,744)	-78%
			E114102	Depreciation - Sports and Rec		\$3,454		\$270		\$207		\$172	(\$35)	-17%
			E114103	Sports & Recreation staff salaries & allowances		\$177,668		\$154,231		\$115,677		\$106,324	(\$9,353)	-8%
			E114104	Sports & Recreation staff superannuation		\$21,843		\$17,922		\$13,446		\$12,255	(\$1,192)	-9%
			E114105	Housing Allocated - Sport & Rec		\$26,707		\$26,707		\$20,034		\$5,613	(\$14,421)	-72%
			E114106	Insurance		\$16,401		-		-		-	-	
			E114107	Other employment costs		\$3,476		\$3,476		\$2,610		\$2,553	(\$57)	-2%
			E114108	Occupational Health & safety		\$500		\$500		\$378		-	(\$378)	-100%
			E114109	Training & conference		\$3,000		\$3,000		\$2,250		\$400	(\$1,850)	-82%
			E114110	Recruitment and Relocation Costs		\$9,500		\$9,500		\$7,128		\$2,185	(\$4,944)	-69%
			E114115	Vehicle costs - Toyota Van(Bus)		\$12,000		\$10,000		\$7,506		\$3,443	(\$4,063)	-54%
			E114121	Equipment and Costs for Activities		\$15,000		\$15,000		\$11,250		\$530	(\$10,720)	-95%
			E114122	After school activities		\$4,500		\$4,500		\$3,375		\$1,364	(\$2,011)	-60%
			E114123	ADF Grant - Drug Action Plan		\$25,000		\$25,000		\$18,747		\$4,661	(\$14,086)	-75%
			R114001	Gym fees	(\$2,000)		(\$2,000)		(\$1,503)		(\$1,787)		(\$284)	19%
			R114003	Reimbursement	(\$100)		(\$100)		(\$72)		-		\$72	-100%
			R114005	ADF Grant - Alcohol & Drug Foundation	(\$30,000)		(\$30,000)		(\$22,500)		-		\$22,500	-100%
			Other Recreation & Sport - Sports & Recreation Programmes Total		(\$32,100)	\$364,675	(\$32,100)	\$315,732	(\$24,075)	\$236,826	(\$1,787)	\$159,555	(\$54,982)	
11	Recreation & Culture													
		Television And Rebroadcasting												

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E115131	Television and radio operations		\$10,600		\$10,600		\$7,947		\$3,399	(\$4,548)	-57%
			E115133	Radio Mama		\$5,000		\$48,500		\$36,378		\$20,650	(\$15,728)	-43%
			E115134	Administration allocated		\$12,046		\$12,046		\$9,036		\$6,644	(\$2,392)	-26%
		Television And Rebroadcasting Total			-	\$27,646	-	\$71,146	-	\$53,361	-	\$30,693	(\$22,668)	
11	Recreation & Culture													
		Libraries												
			E116147	Administration Allocated - Library		\$50,796		\$48,200		\$36,153		\$28,016	(\$8,137)	-23%
			E116150	Library book exchanges expense		\$1,000		\$1,000		\$747		\$71	(\$676)	-91%
			E116151	Library lost and damaged books		\$200		\$200		\$153		\$200	\$47	31%
			E116152	Library - other costs		\$200		\$200		\$153		\$25	(\$128)	-84%
			E116153	Library - Minor Furniture & Book Stock		\$2,000		\$2,000		\$1,503		-	(\$1,503)	-100%
			R116501	Lost/damaged book reimbursement		(\$50)		(\$50)		(\$36)		-	-	-100%
		Libraries Total				(\$50)	(\$50)	\$51,600	(\$36)	\$38,709	-	\$28,311	(\$10,398)	
11	Recreation & Culture													
		Heritage												
			E117001	Administration Allocated - Heritage		\$2,209		\$2,209		\$1,656		\$1,843	\$187	11%
			E117002	Community Services Allocated		\$2,030		\$2,030		\$1,521		\$340	(\$1,181)	-78%
			E117012	Heritage Restoration/Preservation		\$2,000		\$2,000		\$1,503		\$751	(\$752)	-50%
			E118126	Outdoor Museum		\$10,360		\$10,360		\$7,857		\$359	(\$7,499)	-95%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Heritage Total			-	\$16,599	-	\$16,599	-	\$12,537	-	\$3,292	(\$9,245)	
11	Recreation & Culture													
		Other Culture - Art Gallery												
			E118101	Administration Allocated - Art Gallery		\$53,406		\$46,587		\$34,938		\$29,688	(\$5,250)	-15%
			E118102	Insurance		\$2,456		-		-		-	-	
			E118106	Gallery travel - exhibitions & workshops		\$10,000		-		-		-	-	
			E118107	Gallery professional development		\$3,500		\$3,500		\$2,628		\$1,429	(\$1,199)	-46%
			E118108	Gallery payment to the artist		-		\$16,938		\$12,699		\$16,938	\$4,239	33%
			E118109	Artwork Postage and Handling		\$3,000		\$3,000		\$2,250		\$185	(\$2,065)	-92%
			E118110	Gallery - marketing activities		\$10,000		\$10,000		\$7,497		\$2,693	(\$4,804)	-64%
			E118111	Gallery - Operating Costs		\$11,918		\$21,840		\$16,380		\$17,162	\$782	5%
			E118112	Gallery - Building Maintenance Costs		\$24,787		\$20,000		\$15,003		\$5,369	(\$9,634)	-64%
			E118119	Gallery - staff salaries & allowances		\$45,349		\$45,349		\$34,011		\$23,946	(\$10,065)	-30%
			E118120	Gallery - staff superannuation		\$6,318		\$6,318		\$4,743		\$2,702	(\$2,041)	-43%
			E118121	Gallery - other employment costs		\$7,626		\$7,626		\$5,724		\$2,253	(\$3,471)	-61%
			E118122	Gallery - occupational safety & health costs		\$1,000		\$1,000		\$747		-	(\$747)	-100%
			E118124	Community Services Allocated		\$63,426		\$26,615		\$19,962		\$10,625	(\$9,337)	-47%
			E118127	Staff Housing Allocated - Art Gallery		\$1,000		\$5,000		\$3,753		\$1,434	(\$2,319)	-62%
			R118102	Art Gallery Other Revenue		(\$100)		(\$100)		(\$72)		(\$1,087)	(\$1,015)	1410%
			R118103	Gallery Artist Sales Income		-		(\$20,320)		(\$15,237)		(\$20,327)	(\$5,090)	33%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			R118104	Art Sale Commissions	(\$20,000)		(\$20,000)		(\$15,003)		(\$11,373)		\$3,630	-24%
		Other Culture - Art Gallery Total			(\$20,100)	\$243,786	(\$40,420)	\$213,773	(\$30,312)	\$160,335	(\$32,787)	\$114,425	(\$48,385)	
11	Recreation & Culture													
		Other Culture- Events, Celebrations & Festivals												
			E119002	Events & Celebrations Shire Funded (with jobs)		\$139,066		\$139,066		\$104,292		\$21,330	(\$82,962)	-80%
			E119010	Tidy Towns Initiative		\$18,000		\$5,000		\$3,753		\$227	(\$3,526)	-94%
			E119192	Administration Allocated - Other Culture		\$10,039		\$10,039		\$7,533		\$5,263	(\$2,270)	-30%
			E119193	Community Services Allocated - Other Culture		\$50,259		\$26,555		\$19,917		\$8,420	(\$11,497)	-58%
			R119001	Contributions & Grants - Festivals & Events	(\$14,000)		(\$14,000)		(\$10,503)		(\$11,500)		(\$997)	9%
			R119005	Bingo Night Income	(\$1,000)		(\$700)		(\$522)		(\$293)		\$229	-44%
		Other Culture- Events, Celebrations & Festivals Total			(\$15,000)	\$217,364	(\$14,700)	\$180,660	(\$11,025)	\$135,495	(\$11,793)	\$35,239	(\$101,023)	
11	Recreation & Culture													
		Other Culture - Art Gallery Ivais												
			E11A001	IVAIS Salary & Allowances		\$111,512		\$111,512		\$83,637		\$68,881	(\$14,756)	-18%
			E11A002	IVAIS Superannuation		\$14,672		\$14,672		\$11,007		\$6,061	(\$4,946)	-45%
			E11A003	IVAIS Marketing Activities		\$7,489		\$7,489		\$5,616		\$867	(\$4,749)	-85%
			E11A004	IVAIS Travel & Exhibition Costs		\$11,000		\$11,000		\$8,253		\$339	(\$7,914)	-96%
			E11A005	IVAIS Audit Costs		\$1,000		\$1,000		\$747		-	(\$747)	-100%
			R11A001	IVAIS Grant	(\$145,000)		(\$145,000)		(\$108,750)		(\$72,500)		\$36,250	-33%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 Culture- Art Gallery IVAIS			(\$145,000)	\$145,673	(\$145,000)	\$145,673	(\$108,750)	\$109,260	(\$72,500)	\$76,148	\$3,138	
11	Recreation & Culture													
		Other Culture - Art Gallery Cdp Program												
			E11B001	CDP Art Program Supplies		\$50,000		\$50,000		\$37,503		\$10,834	(\$26,669)	-71%
			E11B002	CDP Art Gallery Catering		\$10,432		\$10,432		\$7,830		\$4,689	(\$3,141)	-40%
			R11B001	CDP Payments	(\$60,000)		(\$60,000)		(\$45,000)		(\$45,000)		-	0%
		Other Culture - Art Gallery CDP Program			(\$60,000)	\$60,432	(\$60,000)	\$60,432	(\$45,000)	\$45,333	(\$45,000)	\$15,523	(\$29,810)	
	Recreation & Culture Total				(\$633,700)	\$1,998,444	(\$294,720)	\$1,936,401	(\$221,025)	\$1,454,198	(\$166,469)	\$999,165	(\$400,512)	
12	Transport													
		Streets, Roads, Bridges & Depot Construction												
			R121210	MRWA Regional Road Group	(\$587,964)		(\$587,964)		(\$440,973)		(\$235,185)		\$205,788	-47%
			R121213	Roads to Recovery Grant	(\$908,982)		(\$908,982)		(\$681,741)		(\$908,982)		(\$227,241)	33%
		Streets, Roads, Bridges & Depot Construction Total			(\$1,496,946)	-	(\$1,496,946)	-	(\$1,122,714)	-	(\$1,144,167)	-	(\$21,453)	
12	Transport													
		Streets, Roads, Bridges & Depot Maintenance												
			E122201	Depreciation- Depot facilities		\$26,773		\$32,923		\$24,696		\$21,501	(\$3,195)	-13%
			E122202	Depreciation - Infrastructure assets		\$169,122		\$169,122		\$126,846		\$101,896	(\$24,950)	-20%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 - Streets & Roads Mtce		\$38,749		\$38,749		\$29,061		\$21,326	(\$7,735)	-27%
			E122210	Minor Equip Below Capital Limit		\$70,000		\$70,000		\$52,497		\$26,957	(\$25,540)	-49%
			E122222	Depot Maintenance Costs		\$15,000		\$15,000		\$11,250		\$1,420	(\$9,830)	-87%
			E122223	Depot Operational Costs		\$8,543		\$12,000		\$9,397		\$7,914	(\$1,483)	-16%
			E122224	Depot Building Maintenance Costs		\$75,125		\$75,125		\$56,349		\$29,408	(\$26,941)	-48%
			E122225	Footpath Maintenance Costs		\$5,530		\$5,530		\$4,149		\$1,186	(\$2,963)	-71%
			E122226	Street Lighting		\$20,000		\$10,000		\$7,497		\$4,965	(\$2,532)	-34%
			E122227	Street Sweeping and Cleaning		\$34,190		\$34,190		\$25,641		\$8,376	(\$17,265)	-67%
			E122229	Signs - Directional Roads & Streets		\$184,901		\$184,901		\$138,681		\$8,911	(\$129,770)	-94%
			E122230	Drainage Maintenance		\$17,766		\$17,766		\$13,329		\$404	(\$12,925)	-97%
			E122234	Shire Road Maintenance Grading		\$910,301		\$910,301		\$682,731		\$269,751	(\$412,980)	-60%
			E122236	Verge Clearing		\$12,903		\$9,903		\$7,425		\$157	(\$7,268)	-98%
			E122237	Town Street Maintenance		\$100,960		\$100,960		\$75,726		\$36,761	(\$38,965)	-51%
			E122238	Consultants - Transport		\$30,000		\$30,000		\$22,500		\$9,807	(\$12,693)	-56%
			E122239	Gravel Pit		\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			E122247	January 2020 Flood Damage (Emergency Works)		-		\$150,000		\$112,500		\$122,542	\$10,042	9%
			R122002	Main Roads Direct Grant	(\$118,290)		(\$206,596)		(\$154,944)		(\$206,596)		(\$51,652)	33%
			R122004	Grant Flood Damages AGRN743 (WANDRRA)	-		(\$29,897)		(\$22,419)		(\$14,267)		\$8,153	-36%
			Streets, Roads, Bridges & Depot Maintenance Total		(\$118,290)	\$1,729,863	(\$236,493)	\$1,876,470	(\$177,363)	\$1,407,772	(\$220,863)	\$673,283	(\$777,989)	
12	Transport													

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Road Plant Purchases												
			E123001	Loss on sale of asset		-				\$873		-	(\$873)	-100%
			R123001	Gain on Sale of assets	(\$3,600)		\$400		\$315		-		(\$315)	-100%
			OR12310	Gain on Sale of Assets	-		(\$13,600)		(\$10,197)		-		\$10,197	-100%
			R123010	Proceeds on Sale of Plant	(\$66,000)		(\$66,000)		(\$49,500)		-		\$49,500	-100%
			R123020	Realisation of Plant Assets	\$66,000		\$66,000		\$49,509		-		(\$49,509)	-100%
		Road Plant Purchases Total			(\$3,600)	-	(\$13,200)	\$1,166	(\$9,873)	\$873	-	-	\$9,000	
12	Transport													
		Aerodromes												
			E126248	Wiluna Aerodrome Depreciation		\$226,592		\$240,499		\$180,378		\$171,356	(\$9,022)	-5%
			E126249	Administration allocated - Wiluna Aerodrome		\$26,502		\$26,502		\$19,881		\$14,617	(\$5,264)	-26%
			E126250	Wiluna Aerodrome Liability Insurance		\$3,200		\$3,200		\$3,200		\$2,771	(\$429)	-13%
			E126260	Wiluna Aerodrome AVDATA Fees & Charges		\$18,000		\$14,000		\$10,503		\$6,390	(\$4,113)	-39%
			E126269	Wiluna Aerodrome Terminal Maintenance Costs		\$17,062		\$17,062		\$12,853		\$5,424.45	(\$7,429)	-58%
			E126270	Wiluna Aerodrome Operational Costs		\$198,446		\$183,446		\$137,583		\$84,491	(\$53,092)	-39%
			E126271	Aerodrome General Maintenance Costs		\$89,116		\$89,116		\$66,843		\$14,862	(\$51,981)	-78%
			E126272	Wiluna Aerodrome Terminal Operational Costs		\$4,000		\$4,000		\$2,997		\$311	(\$2,686)	-90%
			E126273	Wiluna Airport Master Plan		-		-		-		-	-	
			E126277	Consultants - Aerodrome		\$60,000		\$60,000		\$45,000		\$3,650	(\$41,350)	-92%
			R126242	Landing fees	(\$125,000)		(\$55,000)		(\$41,247)		(\$34,889)		\$6,358	-15%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			R126245	Passenger Service Fee	(\$110,000)		(\$75,000)		(\$56,250)		(\$59,095)		(\$2,845)	5%
			R126265	Grant - RADS Fencing	-		(\$57,677)		(\$43,254)		-		\$43,254	-100%
			R126264	Grant - RAUP Runway & Fencing Upgrades	(\$364,648)		-		-		-		-	
		Aerodromes Total			(\$599,648)	\$642,918	(\$187,677)	\$637,825	(\$140,751)	\$479,238	(\$93,984)	\$303,871	(\$128,600)	
	Transport Total				(\$2,218,484)	\$2,372,781	(\$1,934,316)	\$2,515,461	(\$1,450,701)	\$1,888,756	(\$1,459,014)	\$977,153	(\$919,916)	
13	Economic Services													
		Rural Services												
			E131331	Noxious weeds and pest plants		\$12,604		\$12,604		\$9,450		\$154	(\$9,296)	-98%
			E131333	GNRBA Projects		\$30,000		\$30,000		\$22,500		-	(\$22,500)	-100%
		Rural Services Total			-	\$42,604	-	\$42,604	-	\$31,950	-	\$154	(\$31,796)	
13	Economic Services													
		Tourism & Area Promotion												
			E091945	Operating costs - Caravan Park Site (Wotton St - Lot 1524)		\$2,000		\$1,000		\$747		\$632	(\$115)	-15%
			E132105	Administration allocated		\$79,908		\$62,444		\$46,836		\$44,072	(\$2,764)	-6%
			E132301	Tourist officer salary & allowances		-		-		-		-	-	
			E132302	Tourist officer superannuation		-		-		-		-	-	
			E132106	Community Services Allocated		\$62,275		\$35,784		\$26,838		\$10,432	(\$16,406)	-61%
			E132303	Insurance		\$1,066		-		-		-	-	
			E132304	Occupational Safety and Health Cost		-		-		-		-	-	

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E132307	Other employment costs		-		-		-		-	-	
			E132310	Depreciation - Tourism		\$7,774		\$106,389		\$79,794		\$68,033	(\$11,761)	-15%
			E132330	Tourism promotional activities		\$75,600		\$75,600		\$56,700		\$11,822	(\$44,878)	-79%
			E132331	Training & conference costs		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E132340	Tourist information bay		\$5,598		\$5,598		\$4,194		\$2,892	(\$1,302)	-31%
			E132341	Picnic sites maintenance		\$21,690		\$21,690		\$16,263		\$9,227	(\$7,036)	-43%
			E132343	Caravan Park Maintenance		\$8,346		\$3,500		\$2,628		\$336	(\$2,292)	-87%
			R132503	Sale of maps & tourist items	-		-		-		(\$7)		(\$7)	
			R132506	Tourism - Other Revenue	(\$500)		(\$500)		(\$378)		-		\$378	-100%
			Tourism & Area Promotion Total		(\$500)	\$269,257	(\$500)	\$317,005	(\$378)	\$237,753	(\$7)	\$147,448	(\$89,934)	
13	Economic Services													
		Building Control												
			E133331	Building control consultancy services		\$19,000		\$19,000		\$14,247		\$13,881	(\$366)	-3%
			E133334	Administration allocated		\$12,849		\$10,849		\$8,136		\$7,087	(\$1,049)	-13%
			E133336	Building control - other costs		\$500		\$500		\$378		-	(\$378)	-100%
			R133332	Building - Fees and charges	(\$1,000)		(\$4,537)		(\$3,402)		(\$4,537)		(\$1,135)	33%
			Building Control Total		(\$1,000)	\$32,349	(\$4,537)	\$30,349	(\$3,402)	\$22,761	(\$4,537)	\$20,968	(\$2,928)	
13	Economic Services													
		Economic Development												

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E136004	Standpipe water costs		\$3,472		\$1,000		\$747		\$449	(\$298)	-40%
			E136005	Cost for bottle water (closed acct)		-		-		-		-	-	
			R136001	Community bus hire charges	-		-		-		-		-	
			R136002	Economic Development - Other Revenue	-		(\$3,000)		(\$2,250)		(\$3,000)		(\$750)	33%
			R136004	Sale of Standpipe water	(\$500)		(\$500)		(\$378)		-		\$378	-100%
			R136005	Sale of water bottle	-		-		-		-		-	
		Other Economic Services Total			(\$500)	\$28,472	(\$3,500)	\$11,000	(\$2,628)	\$8,253	(\$3,000)	\$7,370	(\$1,255)	
13	Economic Services													
		Canning-Gunbarrel Discovery Centre												
			E137001	Canning-Gunbarrel Discovery Centre - Building Operation		\$19,750		\$26,222		\$21,446		\$23,705	\$2,259	11%
			E137002	Canning-Gunbarrel Discovery Centre - Building Maintenance		\$41,284		\$41,284		\$30,969		\$25,727	(\$5,242)	-17%
			E137003	Canning-Gunbarrel Discovery Centre - Grounds Maintenance		\$27,325		\$27,325		\$20,502		\$20,784	\$282	1%
			E137004	Canning-Gunbarrel Discovery Centre - Salaries & Allowances		\$105,122		\$105,122		\$78,840		\$62,474	(\$16,366)	-21%
			E137005	Canning-Gunbarrel Discovery Centre - Superannuation		\$15,460		\$13,460		\$10,098		\$4,267	(\$5,831)	-58%
			E137006	Canning-Gunbarrel Discovery Centre - Purchase of Merchandise		\$8,000		\$30,000		\$22,500		\$18,487	(\$4,013)	-18%
			E137007	Canning-Gunbarrel Discovery Centre - Coffee and Tea		\$15,000		\$15,000		\$11,250		\$9,939	(\$1,311)	-12%
			E137008	Canning-Gunbarrel Discovery Centre - Loan 2 Interest		\$21,997		\$21,997		\$16,497		\$13,772	(\$2,725)	-17%
			E137009	Administrated Allocated		\$24,093		\$24,093		\$18,072		\$12,446	(\$5,626)	-31%
			E137010	Community Services Allocated		\$43,999		\$36,548		\$27,414		\$7,371	(\$20,043)	-73%
			R137001	Canning-Gunbarrel Discovery Centre - Tourism Merchandise Sales	(\$6,000)		(\$19,000)		(\$14,247)		(\$17,644)		(\$3,397)	24%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Canning-Gunbarrel Discovery Centre Total			(\$6,000)	\$322,030	(\$19,000)	\$341,051	(\$14,247)	\$257,588	(\$17,644)	\$198,970	(\$62,015)	
	Economic Services Total				(\$8,500)	\$897,485	(\$33,137)	\$943,533	(\$24,858)	\$709,676	(\$30,346)	\$457,261	(\$257,903)	
14	Other Property & Services													
		Private Works												
			E141411	Private works - various		\$35,963		\$35,963		\$27,070		\$7,200	(\$19,870)	-73%
			R141413	Private Works Income	(\$37,000)		(\$37,000)		(\$27,747)		(\$7,322)		\$20,425	-74%
		Private Works Total			(\$37,000)	\$35,963	(\$37,000)	\$35,963	(\$27,747)	\$27,070	(\$7,322)	\$7,200	\$555	
14	Other Property & Services													
		Administration General												
			E142001	New Administration Bldg Operation 70-74 Wotton st		\$46,838		\$46,838		\$38,381		\$39,040	\$659	2%
			E142002	New Admin building maintenance costs 70-74 Wotton St		\$51,791		\$51,791		\$38,853		\$37,850	(\$1,003)	-3%
			E142003	New Admin building Grounds Maint - 70-74 Wotton St		\$15,025		\$15,025		\$11,277		\$4,181	(\$7,096)	-63%
			E142406	Staff Uniform - Admin		\$9,237		\$9,237		\$6,930		\$3,053	(\$3,877)	-56%
			E142408	Recruitment & relocation - Admin		\$28,500		\$28,500		\$21,375		\$24,799	\$3,424	16%
			E142411	Salaries and allowances - Admin		\$541,103		\$393,207		\$294,903		\$268,972	(\$25,931)	-9%
			E142412	Superannuation - Admin		\$56,725		\$47,535		\$35,649		\$32,165	(\$3,484)	-10%
			E142414	Other employment costs- Admin		\$1,000		\$1,000		\$747		\$30	(\$717)	-96%
			E142416	Fringe Benefits Tax - Admin		\$20,000		\$5,000		\$3,753		(\$11,631)	(\$15,384)	-410%
			E142417	Loan 3 Interest - Admin Building		\$39,879		\$39,879		\$29,907		\$26,358	(\$3,549)	-12%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E142431	Printing & Stationery - Admin		\$25,000		\$12,000		\$9,000		\$5,167	(\$3,833)	-43%
			E142432	Telecommunications - Admin		\$25,400		\$25,400		\$19,053		\$13,754	(\$5,299)	-28%
			E142433	Postage		\$3,500		\$3,500		\$2,628		\$2,317	(\$311)	-12%
			E142434	Advertising		\$5,000		\$2,500		\$1,872		-	(\$1,872)	-100%
			E142435	Office Equipment Maintenance - Admin		\$25,500		\$27,000		\$20,250		\$21,408	\$1,158	6%
			E142436	Integrated Planning Framework		\$18,000		\$18,000		\$13,500		-	(\$13,500)	-100%
			E142437	Records Management		\$20,000		\$10,000		\$7,497		\$1,625	(\$5,872)	-78%
			E142438	Office Furniture		\$5,000		\$5,000		\$3,753		\$3,565	(\$188)	-5%
			E142439	Audit Cost		\$45,000		\$45,000		\$33,750		\$1,600	(\$32,150)	-95%
			E142440	Risk Management Expense		-		-		-		-	-	
			E142442	IT system- Software License & Support		\$75,000		\$75,000		\$56,250		\$35,357	(\$20,893)	-37%
			E142443	IT System - Hardware Maintenance		\$44,500		\$85,000		\$63,747		\$54,650	(\$9,097)	-14%
			E142444	Email System		-		-		-		-	-	
			E142445	Subscriptions/Memberships Administration		\$13,950		\$18,000		\$13,500		\$17,844	\$4,344	32%
			E142446	CCTV and Security Maintenance		\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			E142451	Other Office Expenses		\$9,354		\$5,000		\$3,753		\$1,473	(\$2,280)	-61%
			E142459	Administration Vehicle Costs		\$55,578		\$35,000		\$26,253		\$13,390	(\$12,863)	-49%
			E142461	Administration Vehicle Costs- CEO		-		-		-		\$29	\$29	
			E142462	Annual Airfares-Admin		\$2,600		-		-		-	-	
			E142463	Conference/Training- Admin		\$10,000		\$50,000		\$37,503		\$4,900	(\$32,603)	-87%
			E142464	Meeting Attendance		\$5,000		\$5,000		\$3,753		\$561	(\$3,192)	-85%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E142465	Staff Professional Development		\$30,000		-		-		\$14,672	\$14,672	
			E142466	Human Resources Expenses		\$21,000		\$21,000		\$15,750		\$340	(\$15,410)	-98%
			E142467	Staff General Travel Provision		\$5,000		\$5,000		\$3,753		\$4,318	\$565	15%
			E142471	Update Web-Site		\$9,500		\$9,500		\$7,128		-	(\$7,128)	-100%
			E142472	Consultants - Admin		\$120,000		\$120,000		\$90,000		\$65,863	(\$24,138)	-27%
			E142474	Team Building		\$10,000		\$10,000		\$7,497		-	(\$7,497)	-100%
			E142476	Insurance		\$46,182		\$39,711		\$29,781		\$39,711	\$9,930	33%
			E142477	Workers Compensation Premiums- Administration		\$9,066		\$9,066		\$6,804		\$7,776	\$972	14%
			E142478	Legal Expenses Administration		\$100,000		\$160,000		\$119,997		\$70,216	(\$49,781)	-41%
			E142480	Housing allocated - Admin		\$178,126		\$221,511		\$166,131		\$119,844	(\$46,287)	-28%
			E142482	Occupational safety & health costs-Admin		\$15,000		\$12,000		\$9,000		\$6,655	(\$2,345)	-26%
			E142483	Asset Revaluation Cost		\$30,000		\$30,000		\$22,500		-	(\$22,500)	-100%
			E142484	Fibre Optic Internet Services		\$58,800		\$58,800		\$44,100		\$29,400	(\$14,700)	-33%
			E142491	Depreciation - Admin		\$166,580		\$197,081		\$147,807		\$146,121	(\$1,686)	-1%
			E142495	Temporary / Relief Staff		-		\$150,000		\$112,500		-	(\$112,500)	-100%
			E142492	Less: Administration allocated		(\$2,007,734)		(\$2,113,081)		(\$1,584,819)		(\$1,107,344)	\$477,475	-30%
			R142420	Other Revenue	(\$200)		(\$200)		(\$153)		(\$4,654)		(\$4,501)	2942%
			R142450	Photocopying	(\$20)		(\$20)		(\$9)		(\$881)		(\$872)	9684%
			R142470	Hot Office Space Rentals	-		-		-		(\$50)			
		Administration General Total			(\$220)	-	(\$220)	-	(\$162)	\$3,263	(\$5,585)	\$29	(\$8,607)	

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
14	Other Property & Services													
		Public Works Overheads												
			E143011	Salaries-Work's manager,supervisor,office assistant		\$99,150		\$99,150		\$74,367		\$78,377	\$4,010	5%
			E143044	Works/Town Crew Salaries, Wages & Allowances		\$15,012		\$15,012		\$11,259		\$10,755	(\$504)	-4%
			E143051	Depot office telephone & other costs		\$6,540		\$2,500		\$1,872		\$291	(\$1,581)	-84%
			E143081	Fringe Benefits Tax- Works		\$6,000		\$6,000		\$4,500		-	(\$4,500)	-100%
			E143091	Superannuation - Works		\$78,466		\$62,913		\$47,187		\$40,096	(\$7,091)	-15%
			E143101	Leave - SL, Annual, LSL, Public Holidays, Bonus		\$57,257		\$57,257		\$42,939		\$32,019	(\$10,920)	-25%
			E143121	Protective clothing/uniforms		\$6,501		\$6,501		\$4,878		\$892	(\$3,986)	-82%
			E143130	Annual airfares		-		-		-		-	-	
			E143131	Occupational safety & health costs		\$15,000		\$15,000		\$11,250		\$2,795	(\$8,455)	-75%
			E143132	Training & conference costs		\$58,731		\$58,731		\$44,055		\$4,581	(\$39,474)	-90%
			E143141	Relocation & recruitment costs		\$19,100		\$30,000		\$22,500		\$17,096	(\$5,404)	-24%
			E143145	Housing Allocated - Works		\$158,491		\$158,491		\$118,872		\$55,963	(\$62,909)	-53%
			E143146	Work's manager/supervisor vehicles		\$19,214		\$35,000		\$26,253		\$26,466	\$213	1%
			E143171	Employer indemnity insurance-works staff		\$12,806		\$12,806		\$9,603		\$10,985	\$1,382	14%
			E143172	Other insurances		\$6,400		\$1,000		\$747		\$432	(\$315)	-42%
			E143173	Pre-Start Meetings		\$45,603		\$20,586		\$15,444		\$4,579	(\$10,865)	-70%
			E143202	Staff allowances		\$6,210		\$15,960		\$11,970		\$11,760	(\$210)	-2%
			E143333	Consultants' Fee		\$100,000		\$50,000		\$37,503		-	(\$37,503)	-100%
			E143334	Tools & Equipment		-		\$5,000		\$3,753		-	(\$3,753)	-100%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
			E143992	Administration allocated		\$101,391		\$101,391		\$76,041		\$56,023	(\$20,018)	-26%
			E143999	Less: PWOH allocated to projects		(\$811,872)		(\$753,298)		(\$564,984)		(\$341,020)	\$223,964	-40%
			R143430	Reimbursement & contributions	(\$100)		(\$100)		(\$72)		-		\$72	-100%
		Public Works Overheads Total			(\$100)	-	(\$100)	-	(\$72)	\$9	-	\$12,092	\$12,155	
14	Other Property & Services													
		Plant Operation Costs												
			E144012	Depreciation - Plant Ops		\$157,444		\$157,444		\$118,080		\$114,104	(\$3,976)	-3%
			E144022	Fuel & Oils		\$45,000		\$45,000		\$33,750		\$21,462	(\$12,288)	-36%
			E144032	Tyres and Tubes		\$15,000		\$15,000		\$11,250		\$6,521	(\$4,729)	-42%
			E144042	Parts & Repairs		\$132,046		\$132,046		\$99,036		\$77,632	(\$21,404)	-22%
			E144052	Vehicle registration/licenses		\$6,422		\$8,000		\$6,003		\$7,116	\$1,113	19%
			E144062	Insurance		\$27,954		\$27,954		\$27,954		\$26,428	(\$1,526)	-5%
			E144072	Expendable tools		\$12,000		\$12,000		\$9,000		\$2,535	(\$6,465)	-72%
			E144082	Operation/Internal repair wages & overheads		\$97,207		\$97,207		\$72,909		\$25,121	(\$47,788)	-66%
			E144992	Administration allocated		\$24,093		\$24,093		\$18,072		\$14,544	(\$3,528)	-20%
			E144999	Less: POC allocated to projects		(\$517,166)		(\$518,744)		(\$389,070)		(\$208,429)	\$180,641	-46%
			R144430	Diesel Fuel Rebate	(\$2,500)		(\$2,500)		(\$1,872)		(\$762)		\$1,110	-59%
		Plant Operation Costs Total			(\$2,500)	-	(\$2,500)	-	(\$1,872)	\$6,984	(\$762)	\$87,035	\$81,161	
14	Other Property & Services													

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Community Development												
			E084102	Administration allocated		\$45,776		\$45,776		\$34,335		\$25,261	(\$9,074)	-26%
			E084103	Salaries & Allowances		\$222,592		\$96,650		\$72,486		\$25,204	(\$47,282)	-65%
			E084105	Housing Allocated - Community Services		\$26,741		\$26,741		\$20,052		\$2,186	(\$17,866)	-89%
			E084106	Insurance		\$1,500		\$1,500		\$1,125		\$37	(\$1,088)	-97%
			E084110	Training & conference costs		-		-		-		-	-	
			E084111	Other employment costs		\$13,228		\$13,228		\$9,927		\$5,988	(\$3,939)	-40%
			E084114	Other community development costs		\$1,700		\$500		\$378		-	(\$378)	-100%
			E084220	Fringe Benefit Tax Comm Services		-		-		-		-	-	
			E084116	Consultants - Community		-		-		-		-	-	
			E084119	Community Services Superannuation		\$26,911		\$26,911		\$20,187		\$3,180	(\$17,007)	-84%
			E084150	Less Allocated to Programmes		(\$338,448)		(\$211,306)		(\$158,490)		(\$56,697)	\$101,793	-64%
		Community Development Total			-	-	-	-	-	-	-	\$5,160	\$5,160	
14	Other Property & Services													
		Salaries & Wages												
			E146013	Gross Salaries & Wages		\$2,463,872		\$1,998,218		\$1,498,662		\$1,356,346	(\$142,316)	-9%
			E146100	Workers Compensation Payments		\$5,000		\$5,000		\$3,753		-	(\$3,753)	-100%
			E146050	Unallocated Salaries & Wages		-		-		-		-	-	
			E146999	Less Sal & Wages Alloc to Works		(\$2,463,872)		(\$1,998,218)		(\$1,498,671)		(\$1,356,346)	\$142,325	-9%
			R146200	Reimbursement - Workers Compensation	(\$5,000)		(\$5,000)		(\$3,753)		-		\$3,753	-100%

**Shire of Wiluna
Schedules 2019-2020**

Prog	Programme Description	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 (%)
		Salaries & Wages Total			-	\$5,000	-	\$5,000	-	\$3,744	-	\$0	(\$3,744)	
14	Other Property & Services													
		Unclassified												
			E147002	Loss on revaluation of fixed assets		-		-		-		-	-	
			E147102	Loss on Sale of Asset		-		-		-		-	-	
	Other Property & Services Total				(\$44,820)	\$40,963	(\$44,820)	\$40,963	(\$33,606)	\$41,070	(\$13,668)	\$111,515	\$90,433	
	Grand Total				(\$9,953,300)	\$9,535,908	(\$9,346,154)	\$9,477,640	(\$8,209,964)	\$7,130,764	(\$8,403,702)	\$4,734,121	(\$2,577,756)	

POLICY:	COVID-19 Response
POLICY NO:	5.2
SECTION:	HEALTH & SAFETY
COUNCIL MEETING HELD & ADOPTED:	
DATE TO BE REVIEWED:	JUNE 2021

1. All staff are required to action basic health hygiene at work and home by ensuring you wash your hands before eating or touching your face, mouth or eyes.
2. If you have any flu like symptoms either being a cough, runny noses, sneezing, temperature (fever), sore throat or just feeling unwell please stay at home and see your doctor.
3. Effective 1 April 2020 all administration staff and Discovery Centre, Art Gallery and Recreation staff will work in isolation. That generally means working from home.
4. To facilitate the above, the Shire's WiFi network will be activated at the staff residences of all affected staff. The Shire will ensure that affected staff are provided with the means of working from home including a computer with not less than two monitors and a functioning printer/scanner.
5. The CEO will conduct a roll call every morning, to ascertain everybody's state of health and whether there are any technical issues that need to be resolved to keep them working.
6. As soon as practicable the Shire's Zoom licences will be activated so that staff training and staff meetings can resume by webinar.
7. The Shire will provide all staff with 10 paid COVID-19 Days in addition to any existing entitled sick or annual leave days. The COVID-19 Days will be backdated to commence from the 1 of March 2020 and run until the 30 June 2020. Any sick leave taken during this time will automatically be deducted from your 10 COVID-19 Days. You can also access the COVID-19 Days to stay at home to look after your children or family members. As per any normal leave taken you will need to complete a leave form when accessing your COVID-19 Days by ticking the other leave box. This additional leave is provided in good faith as a matter of respect and trust with no doctors' certificates required.
8. If you are required to self-isolate for a period of 14 days, the Shire will provide you with an additional 10 paid Isolation Days in addition to your 10 COVID-19 Days or entitled Sick and Annual Leave. To access your 10 Isolation Days, you will need to provide a Doctors Certificate (or suitable evidence) and complete a leave form by ticking the other leave box. Please note this will not apply if you elect to travel overseas and return to Australia within the next 6 months.
9. The Shire is arranging signage to be placed at the entrance of our Administration Building, Discovery Centre, Youth Centre, Depot and Gyms advising everyone not to enter if you have any flu like symptoms either being a coughs, runny noses, sneezing, temperature, sore throat or just feeling unwell.

10. Hand sanitiser units have been installed at Depot. Please advise everyone entering the Depot area to use the supplied hand sanitiser.
11. Works Staff have been supplied with suitable PPE. Further PPE items will be issued to staff as and when recommended by the Department of Health.
12. All face-to-face meetings with the community, stakeholders or other agencies have now been suspended until further notice. Any meetings will be conducted by telephone conference or video conference/webinar.
13. In any case, all staff must maintain “social distance” from others as recommended by the health authorities.
14. Our respectful ANZAC Day event will not be held this year as a community event as announced by the RSL Australia.
15. The Shire has closed its Library Service until further notice.
16. The Shire of Wiluna has cancelled all existing facility bookings and will be providing a full refund of any bonds or deposits already paid. No new bookings will be taken until further notice.
17. The Shire Gym will be provided with self-cleaning supplies and signage for users to assist in maintaining a clean and hygiene friendly environment.

History:

Policy adopted XXX

Policy reviewed xxx

Policy amended XXXX

Previous Policy:

Not Applicable

Upcoming regulation amendments for local governments

To continue to support local governments during the COVID-19 outbreak, the department is urgently progressing amendments to the following Local Government Regulations.

To continue to support local governments during the COVID-19 outbreak, the department is urgently progressing amendments to the following Local Government Regulations:

- financial management
- functions and general, and
- long service leave.

An overview of the amendments is outlined below:

Local Government (Financial Management) Regulations

The removal of the requirement to give public notice during a state of emergency when

- repurposing financial reserves
- borrowing money
- changing the use of borrowed money

for the purpose of responding to the emergency.

Local Government (Functions and General) Regulations

An increase to the tender threshold to \$250,000.

Removing the requirement to publicly invite tenders during a state of emergency for:

- the supply of goods or services associated with a state of emergency and
- a contract renewal or extension of no more than 12 months when the original contract is to expire within three months.

Local Government (Long Service Leave) Regulations:

- clarifying that long service leave will continue to be accrued during any period of absence from duty due to the employer's response during a state of emergency
- allowing long service leave to be taken in two or more separate periods and
- allowing employees to access long service leave during a state of emergency if they have completed at least seven years of continuous service.

The regulations are due to be gazetted on Thursday 9 April 2020 and take effect on Friday 10 April 2020.

POLICY:	PURCHASE OF GOODS AND SERVICES
POLICY NO:	2.6
SECTION:	CORPORATE
LEGISLATIVE REFERENCE:	Part 4, Local Government (Functions and General) Regulations 1996
COUNCIL MEETING HELD & AMENDED:	
DATE OF NEXT REVIEW:	February 2021

1. POLICY

The Shire of Wiluna (the “**Shire**”) is committed to achieving good practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* (the “**Act**”) and Part 4 of the *Local Government (Functions and General) Regulations 1996*, (the “**Regulations**”) Procurement processes and practices to be complied with are defined within this Policy and the Shire’s prescribed procurement procedures.

2. OBJECTIVES

The objectives of this Policy are to ensure that all purchasing activities:

- demonstrate that best value for money is attained for the Shire;
- are compliant with relevant legislation, including the Act and Regulations;
- are recorded in compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire;
- ensure performance with regard to quality, and timeliness of supply and delivery;
- mitigate risks to the Shire related to late performance and other breaches of contract;
- mitigate probity risk, by establishing consistent and demonstrated processes that promote openness, transparency, fairness and equity to all potential suppliers;
- ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
- are conducted in a consistent and efficient manner across the Shire and that ethical decision making is demonstrated.

3. ETHICS & INTEGRITY

3.1 Code of Conduct

All elected members, officers and employees of the Shire must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire must act in an honest and professional manner at all times which supports the standing of the Shire.

3.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- time and delivery are of the essence of every contract for the supply of goods and services – consequently all quotations, purchase orders, invitations to quote, requests for tenders, requests for proposals, expressions of interests, supply contracts etc must include delivery dates and/or completion dates (as the case requires);
- The ability of tenderers and other potential suppliers to deliver or to complete the contract (as the case requires) within the required time must form part of the assessment of every quotation, tender, expression of interest, etc.
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently (but this does not preclude making adjustments for risk in relation to potential suppliers who have performed poorly in the past);
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

4. VALUE FOR MONEY

4.1 Policy

Value for money is determined when the consideration of price, risk and qualitative factors that are assessed to determine the most advantageous outcome to be achieved for the Shire.

As such, purchasing decisions must be made with greater consideration than obtaining the lowest price, but also to incorporate qualitative and risk factors into the decision.

4.2 Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ability to inspect within reasonable timeframe, terms of after-sales service, commitment to respond to issues within reasonable timeframe.
- the costs and consequences of potential delays in delivery.
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- providing opportunities for businesses within the Shire's boundaries to quote for the provision of goods and services wherever possible.

5. PURCHASING REQUIREMENTS

5.1 *Legislative / Regulatory Requirements*

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed by the Regulations, this Policy and associated purchasing procedures in effect at the Shire.

5.2 *Policy*

Purchasing that is **\$250,000 or below in total value** (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 0 of this Purchasing Policy unless an exemption under section 5.6 of this policy applies.

Purchasing that **exceeds \$250,000 in total value** (excluding GST) must be put to public Tender when it is determined that a regulatory tender exemption, as stated under section 5.7 of this Policy is not deemed to be suitable.

5.3 *Purchasing Value Definition*

Determining the purchasing value is to be based on the following considerations:

1. Exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. Where it is not practical to estimate in anticipation the total value of the Shire's future requirements for a category of goods or services (because purchases are made in a series of one-off transactions as needs arise, or because the Shire's requirements for a particular good or service may be driven by circumstances beyond the Shire's control), then if a purchasing threshold is reached within one year for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.

5.4 *Purchasing from Existing Contracts*

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract requires.

5.5 Purchasing Thresholds

The table below prescribes the purchasing process that the Shire must follow (subject to the exemptions set out in section 5.6 of this policy), based on the purchase value. These requirements are the minima, and officers should endeavour to exceed these minima where risk will be reduced or better outcomes will be achieved by doing so:

Purchase Value Threshold	Purchasing Requirement
Up to \$5,000	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire, or obtain at least one oral or written quotation from a suitable supplier. In the case of verbal quotations, detailed note of the full details of the verbal quotations received must be created and, in the minimum, must include: name of person providing quotation, name of firm, contact details, pricing including GST, brief scope of works/details of item for which quotation is sought.</p> <p>All written quotations and notes of verbal quotations must be registered into the Shire's EDRMS as described in section 6 of this policy.</p> <p>Purchasing Officers must still satisfy themselves that they have obtained a competitive price for the goods, service and/or infrastructure works (e.g. by telephone quotes, internet pricing etc)</p>
Over \$5,000 and up to \$20,000	<p>At least two written quotations from suitable suppliers. Quotations received must be registered into the Shire's EDRMS as described in section 6 of this policy and in the minimum must include: the name of the person providing a quotation, the name of the firm, contact details, pricing including GST, brief scope of works/details of item for which quotations have been sought</p>
Over \$20,000 and up to \$50,000	<p>Obtain at least three written quotations from suppliers following a brief outlining the specified requirement.</p> <p>Quotations received must be registered into the Shire's EDRMS as described in section 6 of this policy.</p>

Purchase Value Threshold	Purchasing Requirement
Over \$50,000 and up to \$250,000	<p>Obtain at least three written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required (including required delivery or completion date). The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance (including delivery/completion date) and value for money considerations in accordance with the definition stated in this Policy.</p> <p>Requests for quotations from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form; however, at least three written quotes are still required to be obtained.</p>
Over \$250,000	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 5.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this policy and the Shire's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance, risk, and value for money considerations in accordance with the definition stated in this Policy.</p>

In each case where quotations are required (taking into account 3.2 Purchasing Principles and 4.0 Value for Money), quotations can be sought from:

- an existing panel of pre-qualified suppliers administered by the Shire; or
- a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or
- on the open market; or
- any combination of the above.

5.6 Exemptions from the requirement to obtain quotations

Notwithstanding the requirements of section 5.5 of this policy, only one quotation will be required in the following cases:

- Where invitations to quote have been issued to the required number (or more) of suppliers, but less than the required number of suppliers have responded by providing a quotation before the deadline for receiving quotations. In this case, documentary evidence of the invitations must be kept and registered into the Shire's Electronic Document Management and Retrieval System (EDRMS).

- (b) For the supply of perishable goods and/or catering services which for practical purposes need to be sourced locally.
- (c) For subscription services and membership fees.
- (d) For the provision of temporary staff.
- (e) For legal services where the law firm being utilised is a *WALGA Preferred Supplier*.
- (f) For civil engineering services where the firm being utilised is a *WALGA Preferred Supplier*.
- (g) For artists, musicians, and celebrities where the uniqueness of the supplier's talent is of the essence of the contract.
- (h) Where the supplier is a department of the state or federal government or is another local government.
- (i) For the provision of utility services such as electricity, water, and telecommunications (including internet services).
- (j) Website maintenance and content management services where the supplier is the builder and/or host of the website.
- (k) For IT Support and Security System Support services where the supplier is the Shire's principal IT Support or Security System supplier.
- (l) For software support where the supplier is the owner or franchised agent for the particular software concerned.
- (m) For advertising.

5.7 Tender Exemptions

An exemption to the requirement to publicly invite tenders will apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the goods or services are to be supplied by or obtained from the governments of the State or the Commonwealth or any of their agencies;
- the goods to be supplied are petrol or oil or any other gas or liquid automotive fuel;
- the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire; or
- any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996 that apply.

When making a decision about whether to conduct a public tender or to utilise a tender-exempt arrangement, the cost and benefits of both processes should be compared.

The compliance requirements, time constraints, costs and risks associated with a public tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a tender-exempt arrangement. Where market testing is warranted to ensure 4.0 Value for Money, a public tender is advisable even when using pre-qualified suppliers.

5.8 *Inviting tenders when not required to do so*

Where considered appropriate and beneficial, the Shire may consider publicly advertising tenders in lieu of undertaking a *Request for Quotation* process for purchases for which a tender is not required by this policy or by the legislation. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the *WALGA Preferred Supply Program* or State Government CUA.

If a decision is made to undertake a public tender for contracts for which a tender is not required by this policy or by the legislation, the Shire's tendering procedures must be followed in full.

5.9 *Sole Source of Supply*

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire has written justification to support that there is only one source of supply for those goods, services or works. The Shire must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the written justification must be endorsed by the Chief Executive Officer or by the Council prior to a contract being entered into.

From time to time, the Shire may publicly invite an expression of interest to effectively determine that one sole source of supply still genuinely exists.

5.10 *Anti-Avoidance*

The Shire shall not enter two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to tenders and to avoid the need to conduct a public tender.

This section of the policy shall not be interpreted as meaning that separate purchase order transactions are prohibited where the supply of goods and/or services are genuinely separate procurements for separate jobs or separate "as required" instances of supply as might occur (by way of example but not by way of limitation) in relation periodic orders for trades for maintenance purposes or for the supply of stationery, provided that the required number of quotes are sought on each occasion in accordance with section 5.5 of this policy.

5.11 Emergency Purchases

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the Local Government Act 1995. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire in advance and to allow sufficient time to obtain quotes and/or tenders wherever this policy so requires.

6. RECORDS MANAGEMENT

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire's Records Management Procedures and associated procurement procedures.

For each procurement activity, such documents may include:

- The Procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- Request for Quotation/Tender documentation;
- Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- Copies of quotes/tenders received;
- Evaluation documentation, including individual evaluator's notes and clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to respondents notifying of the outcome to award a contract;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of purchase orders and/or contract(s) with supplier(s) formed from the procurement process.

Where the documentation is not too extensive, the documents can be scanned for registration as a single document in the Shire's EDRMS. Alternatively, the documents can be separately registered into the Shire's EDRMS and linked within the system by "association" with the purchase orders to which they relate.

In the case of tenders, a separate folder is to be created in the Shire's EDRMS for each tender (or request for applications for appointment to a panel of pre-qualified suppliers) and all documents related to the tender (or request for applications for appointment to a panel of pre-qualified suppliers, as the case may be) shall be registered into the Shire's EDRMS within that folder (and associated sub-folders).

7. BUY LOCAL POLICY

As much as practicable, the Shire must adopt 'buy local first' philosophy:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure (where practicable) that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to potential suppliers.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

A regional price preference may be afforded to locally based businesses for the purposes of assessment. Provisions are detailed within the Shire's Regional Price Preference Policy (Policy 2.7).

8. PURCHASING FROM DISABILITY ENTERPRISES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on www.ade.org.au. This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

9. PURCHASING FROM ABORIGINAL ENTERPRISES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied by a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on www.abdwa.com.au, where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses, or businesses that demonstrate a high level of aboriginal employment.

10. PANELS OF PRE-QUALIFIED SUPPLIERS

10.1 Policy Objectives

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

10.2 Establishing a Panel

Should the Shire determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire must state the expected number of suppliers it intends to put on the panel.

Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

10.3 Distributing Work Amongst Panel Members

To satisfy Regulation 24AD (5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire intends to:

- i. Obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 5.5; or
- ii. Purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or

- iii. Develop a ranking system for selection to the Panel, with work awarded in accordance with the rankings.

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

- a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

10.4 *Purchasing from the Panel*

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

10.5 *Recordkeeping*

Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be registered into the Shire's EDRMS.

For the creation of a Panel, this includes:

- The Procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;

- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the Panel;
- Request for Applications documentation;
- Copy of public advertisement inviting applications;
- Copies of applications received;
- Evaluation documentation, including clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of framework agreements entered into with pre-qualified suppliers.

The Shire is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the Contract.

Information with regards to the Panel offerings, including details of suppliers appointed to the Panel, must be kept up to date, consistent and made available for access by all officers and employees of the Shire.

11. Amendments to this Policy

Amendments to this policy require a simple majority decision of the council.

History:

Policy adopted:	14 December 2015 (Resolution no. 184/12)
Policy amended	26 April 2017 (Resolution no. 066/17)
	26 February 2020 (Resolution no. 017/20)

Policy reviewed	26 February 2020.
-----------------	-------------------

Previous Policy:

Unknown/Not Applicable

Related Policies:

Policy no. 2.7 – Regional Price Preference Policy
 Policy no. 2.16 – Payments
 Policy no. 2.28 – Project Planning and Delivery