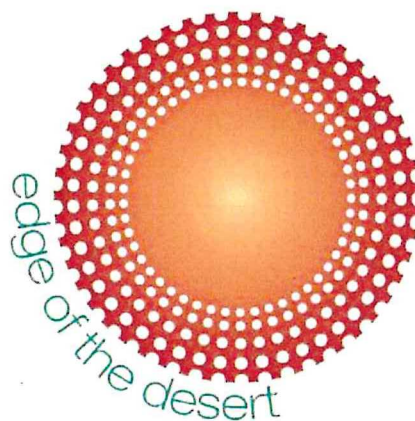


# Shire of Wiluna

## **MINUTES**



**Ordinary Meeting of Council**

**Held**

**Wednesday 22 July 2020**

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### DISCLAIMER READING

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

The Shire President declared the meeting open at 6:18pm.

***Council Decision*****MOVED CR SAWYER****SECONDED CR CARMODY****That the meeting be adjourned at 6:18pm.****CARRIED 6/0****Resolution 104/20*****Council Decision*****MOVED CR WARD****SECONDED CR KOROICURE****That the meeting reconvenes at 6:50pm.****CARRIED 6/0****Resolution 105/20****2. Public Question Time**

The meeting will be open to the public, so any questions for Public Question Time should be presented in person.

**a) Responses to Previous Public Questions taken on Notice**

Nil

**b) New Questions**

Nil

**3. Record of Attendance**

Cr Jim Quadrio	President (Attending in person)
Cr Peter Grundy	Deputy President (Attending via Zoom)
Cr Brodie Sawyer	(Attending in person)
Cr Tim Carmody	(Attending via Zoom)
Cr Norma Ward	(Attending in person)
Cr Ane Koroicure	(Attending in person)

**In Attendance:**

Eddie Piper	Acting Chief Executive Officer
Warren Olsen	Deputy Chief Executive Officer
Robert Wiles	Manager Works & Technical Services
Katherine Crawford	Manager Corporate Services
Linaire Hodge	Manager Cultural & Visitor Services
Tamihana Cummings	Manager Community & Recreation Services

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

Cr Lena Long

**b) Applications for Leave of Absence**

Nil

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

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Cr Peter Grundy	11.5.1	Director of Riloch	Lessee

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Warren Olsen	12.6.1	Applicant for Position	N/A

**ii. Proximity Interest Local Government Act Section 5.60B**

Councillor/Officer	Item	Nature of Interest	Extent of Interest
Cr Peter Grundy	11.5.1	Director of Riloch	Lessee

**iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct**

Nil

**4. Petitions and Deputations**

Nil

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

<b><i>Council Decision</i></b>	<b><i>Item 5.1</i></b>
<b>MOVED CR SAWYER</b>	<b>SECONDED CR KOROICURE</b>
<b>That the Minutes of the Ordinary Meeting held on 24 June 2020 be accepted as a true record of the meeting.</b>	
<b><u>CARRIED 6/0</u></b>	<b>Resolution 106/20</b>

**6. Status Report**

Nil

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

Nil

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

- 12.5.1. Part 8 Inquiry into the Shire of Wiluna
- 12.5.2. Dispute with Good Work Holdings
- 12.6.1. Appointment of a CEO

**9. Reports of Officers and Committees****9.1. Manager Community & Recreation Services****9.1.1. Wiluna Youth Centre Stage 1 Landscaping Proposal**

Reporting Officer:	Manager Community and Recreation Services - Glenn Tamihana Cummings
Date of Report:	14 July 2020
Date of Meeting:	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is for the Council to consider the Greening and Stage 1 landscaping proposal at the Wiluna Youth Centre.

**Background**

This project came about after the back to Wiluna celebrations in 2018.

Colin Bastow had a discussion with me regarding the oval when running certain Community events. Due to the size of the oval, our events get swallowed up by the land space we are in. The discussion was based around building a more intimate space on the land situated between the Youth Centre Building and the basketball court.

The plan is to build a staging area using one of the existing Dongas currently situated at the back of the Administration building. This building would be the base to create a stage to hold community concerts and internally activities as well as providing a permanent outdoor movie screen. The greening aspect of the proposed plan would be to reticulate part of the car park directly in front of our stage area, block this space off from cars and animals, and sow a lawn.

This area when completed will give the locals and visitors to Wiluna a centralised green space for sports and activities, performing arts, and running community events.

**Comment**

In the experience of the present writer, this project will allow us to use the space around the Youth Centre in a productive way. As opposed to what we have now – dead grass and the biggest car park in Wiluna.

The area earmarked for greening will not affect parking as the new proposal comes with two parking spaces – one in front of the main doors into the Centre, and the other in the area directly in front of the basketball court. This space is where the majority of the locals park at this present time when down to use the courts in the evening.

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The green space will give the local children/ community and visitors a grassed area out the front of the hall to utilise.

**Consultation**

Colin Bastow – CEO (former)

Robert Wiles – Manager Works and Technical Services

**Risk Assessment**

All power outlets to stage/ outside area to fit with regulations.

Security lighting installed on stage and Donga

Block up driveway entry to new Community Green Space.

New driveway gates repositioned in existing fence for Emergency and Service access.

**Policy Implications**

Nil.

**Financial Implications**

The Annual Budget will need to provide a capital provision of \$80,000 to complete greening and stage area.

Annual ongoing cost: Lawn and garden care. Once a week in Spring and Summer.

30 weeks @ \$240 per cut- \$7,200

Every second week Autumn and Winter months.

12 Weeks @ \$240 per cut- \$2,880

**Total cost for lawn care per year; \$10,380**

Movie Screen: Repaint once a year.

\$150 materials per year: plus half-day labour costs

Stage: Re-stain every second year.

**\$300 materials every second year plus half-day labour costs**

**Strategic Implications**

This project sits within Strategic objectives 1.2, 2.1 and 4.1 of the Shire of Wiluna Strategic Community Plan 2018-2028.

**Voting Requirements SIMPLE MAJORITY**

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**Officer Recommendation****Item 9.1.1.****That:**

- 1. The Wiluna Youth Centre Landscaping Plan be endorsed; and**
- 2. Consideration of the project be made in the 2020-2021 Annual Budget.**

**Council Decision****Item 9.1.1.****MOVED CR SAWYER****SECONDED CR GRUNDY****That consideration of the project be made in the 2020-2021 Annual Budget.****CARRIED 6/0****Resolution 107/20**

*Council made the decision not to adopt item 1 of the Officer's Recommendation due to the plans not being presented at the meeting.*

**9.2. Manager Cultural & Visitor Services****9.2.1. Tjukurba Art Centre Report**

Reporting Officer: Manager Cultural & Visitor Services – Linaire Hodge  
Date of Report: 12 July 2020  
Date of Meeting: 22 July 2020  
Disclosure of Interest: Nil

**Purpose**

The purpose of this report is to report on Art Centre activities and performance for the 6 months to 30 June 2020 and to advise on the preservation and promotion of the Tjukurba Birriliburu artworks and artefacts for the remainder of the year.

Due to the closing of the Centres in early April due to COVID 19, there has been a significant loss of revenue during the high tourism season from April. This report reflects data from 2009 to the past six months of 2020

**Background**

A statistical report is attached as Appendix 9.2.1.

From January 2020 sales have been on a high for the first time since 2009-2017.

Then in February 2020, COVID 19 pandemic hit the world with force, the Tjukurba Birriliburu artists continued to attend the gallery up until March we sent them home giving them the resources needed to continue painting. Informing all artist to return with their completed artworks staff would meet artists at the gate of the gallery.

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In April we were advised to work from home for social distancing and the safety to ourselves and or others.

With the closing of the galleries, sales of artworks plummeted to an all-time low as expected due to this pandemic. The online sales continued but not at the same rate as expected. Most artists have not shown motivation in completing artworks and returning them to staff.

We gave out 30 canvases and only a hand full of artists had returned their completed product. The Gallery had good productivity before COVID so this wasn't a concern at the time.

All exhibitions and workshops we applied for were cancelled or postponed, and festivals and competitions have been put on hold until 2021 or at the end of the year depending on what's happening around the world.

In June we returned to our normality of the job cleaning and sanitizing the galleries following the COVID work plan of phase 2,3, and 4. continuing to liaise with artists, service providers and external organisations in the hope that artists can return to the art centre.

We have a meeting with Wirrpanda Employment Manager Elaine Stevens on the 21<sup>st</sup> of July in regards to the artists returning to the centre.

We have contacted all service providers that we are opening the centres and have booked in exhibitions, workshops and festivals in what's left of the year to date.

**Comment**

Due to three funerals on the 24 and 31 of July, we may not have any attendees of artists until mid-August.

**Consultation**

I am in consultation with Greg Ahern from Wiluna mines as to when we can hold an Exhibition at Wiluna mines in the next few weeks

Emele is in consultation with all other service providers internal and external to re-start all previous Exhibition, Festivals and workshops.

The RV campsite is re-opened as of last week and we have been receiving tourists, visitors, locals, service providers, and individuals through the centre, closing off the back gate entrance to the art centre, which allows vetting who comes and goes through the centres as we keep the social distancing of 2sqm rule work plan of phase 4 working into phase 5.

**Statutory Environment**

We are compliant with the statutory rules of the COVID 19 work plan

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**Risk Assessment**

- Due to the COVID pandemic, we have followed all the health and safety regulations of the Ministry of Health COVID work plan. keeping social distance, using hand sanitising and washing our hands constantly. Cleaning the centres and allowing the cleaner to clean the spaces that have been used by the tourists or others.
- The closing of the gate entrance to the art centre allows us to control who comes in the door the Gunbarrel-Canning entrance keeping to the COVID work plan of social distance 2sqm rule
- Completed the COVID 19 work plan placed around the centre for individuals to sign and adhere to.
- Informed artist staff and individuals if they are feeling sick or have signs of a fever or cough to attend the local doctors and stay home. Our staff are aware of the 10 COVID sick days they may apply for if they are off on sick leave

**Policy Implications**

We follow all policies of the Statutory Environment and understand the consequences of the Ministry of Health COVID 19 work plan.

**Financial Implications**

This has been a big financial impact for the Birriliburu artists and their families and the Shire since the pandemic hit, we have taken a loss in revenue.as all art centres around the world have been affected. We will recover over time

**Strategic Implications**

Continue to follow the business plan and come up with new ideas to bring in revenue to assist Tjukurba Birriliburu artists in retaining income by bringing up the productivity of artworks, attending exhibitions, festivals and workshops to upskill all artist in their medium.

Placing more advertising signage and online sales effort (search engine optimisation).

Looking at funding to start up the first Murtu Cultural tourism project unique experience into Wiluna region

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.2.1.******MOVED CR CARMODY******SECONDED CR GRUNDY******That the report be received and the information be noted.*****CARRIED 6/0*****Resolution 108/20***

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### 9.3. Manager Corporate Services

**9.3.1. Financial Activity Report (Preliminary) – June 2020**

Reporting Officer:	Katherine Crawford – Manager Corporate Services
Date of Report:	16 July 2020
Date of Meeting:	22 July 2020
Disclosure of Interest:	Nil

The purpose of this report is to present the financial activity report for the period ending 30 June 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 reporting on revenue and expenditure, for the period ended 30 June 2020 is attached to this agenda as Appendix 9.3.1.

**Comment**

This is the monthly financials reports as at 30 June 2020. These are preliminary financials reports as at the date of this report. The financials for the 19/20 financial year are still being finalised which includes adjustments to provisions and assets. The final financials reports will be available in the 19/20 Annual Financial Statements.

Informative comments and explanations throughout the monthly financial report have been added and 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 30 June were \$13,608,900 (down from \$15,040,466 at the end of May due to various capital works projects being paid for in June including the final road construction payment). The Statement of Financial Position (on page 8 of the Appendix) details the composition of this surplus.

Note 6 (on page 22 of the Appendix) shows that:

- outstanding rates debts have decreased from \$81,946 at the end of May to \$76,397 at the end of June due to mainly payment of interim rates.
- Total rates collected to the end of June stands at 98.60%, which is down slightly from the percentage of rates collected at this time last year (99.15%).
- The sundry debtors total has increased from \$82,472 at the end of May to \$123,100 at the end of June.

**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).

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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**

Warren Olsen – Acting CEO

**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 SAWYER****SECONDED CR KOROICURE**

**That the preliminary financial reports (including the Statement of Financial Activity) for the period ended 30 June 2020 be received and noted.**

**CARRIED 6/0****Resolution 109/20****9.3.2. Accounts Paid by Delegated Authority June 2020**

Reporting Officer: Katherine Crawford – Manager Corporate Services  
Date of Report: 16 July 2020  
Date of Meeting: 22 July 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 June 2020.

**Background**

The list of accounts paid during the period 1 June 2020 to 30 June 2020 is attached to this agenda as Appendix 9.3.2.

**DISCLAIMER READING**

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**Comment**

Payments in June were approximately \$1,889,251.38, an increase compared to the payments made during May (\$771,486.27) due to capital works projects final 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.

**Financial Implications**

Nil.

**Strategic Implications**

Nil.

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

**That the list of accounts paid by authority for the period 1 June 2020 to 30 June 2020, totalling \$1,889,251.38, be received and noted.**

**CARRIED 6/0****Resolution 110/20**

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**9.4. Manager Works & Technical Services**

Nil

**9.5. Deputy Chief Executive Officer****9.5.1. Financial Investments – June 2020**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	9 July 2020
Date of Meeting:	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to present to the Council information regarding the financial investments as at 30 June 2020.

**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 account funds and non-reserve municipal funds as at 30 June 2020 are presented as Appendix 9.5.1.

**Comment**

**Reserve Account Funds:** There were two term deposits from the Reserve Account investment pool that matured during June, paying interest totalling approximately \$6,391. The interest was distributed among the reserve accounts (except for the Unspent Grants Reserve and the Retentions Reserve) in proportion to their relative contribution to the pool.

On 26 June we paid out the retention sum of \$44,438.11 to Geraldton Building Services and Cabinets representing the retention sum on the Shire Administration Building project, at the end of the defects liability period. The details are shown on page 6 of Appendix 9.5.1.

On 30 June we made other transfers into and out of reserve accounts as detailed on page 7 of Appendix 9.5.1.

Adjustments to the balance of the reserve account investment pool were made to ensure that the total reserve pool investments equal the total of the reserve account.

The Reserve Account term deposits are all for terms of 90 days or more, enabling us to take advantage of higher yields while still ensuring regular investment maturity dates.

During June the Shire's CBA reserve call deposit did not receive any interest. This account receives interest quarterly – interest for the period 1 April to 30 June 2020 has been paid on 1 July.

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

- 10 fixed-term deposits with various maturity dates through to 1 October 2020; and
- 1 “call deposit” account which yields higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During June our CBA non-reserve call deposit did not receive any interest. This account receives interest quarterly – interest for the period 1 April to 30 June 2020 has been paid on 1 July.

During the month, two non-reserve term deposits matured paying interest totalling about \$5,419.

No new non-reserve term deposits were established during June.

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:

- We will be having flood damage repairs commencing in the not-too-distant future.
- We will be kicking off various capital projects in August with associated cash outflows ramping up in late August-early September.

Total non-reserve municipal fund investments as at the end of June stood at approximately \$7,311,429 (down from \$9,106,154 at the end of May). This does not include the balance of funds held in the “Municipal Account” for day-to-day transactions.

#### **Investment Register Supplementary Pages**

In addition to the investment register summary page, Appendix 9.5.1 includes the following pages:

- The distribution of investments among various deposit-taking institutions (Appendix 9.5.1 – Page 2 of 7). As a risk management strategy, I try to limit the Shire’s exposure to any single deposit-taking institution to about \$2M or 20% (whichever is the lesser).
- The register of “At Call” transactions that tracks the individual transactions in and out of the Shire’s two “at-call” accounts (Appendix 9.5.1 – page 3 of 7)
- The Retention Reserve register page that shows the composition of that reserve and helps in matching our investment terms to our liability dates (Appendix 9.5.1 – page 4 of 7)
- The Unspent Grants Reserve register page, which shows the composition of that reserve (Appendix 9.5.1 – page 5 of 7).
- Copies of memoranda detailing the reserve account movements (Appendix 9.5.1 – pages 6 and 7 of 7).

#### **Consultation**

Nil

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**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 June 2017; and
- Diversification of investments (as shown on page 2 of Appendix 9.5.1).

**Policy Implications**

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

It may be 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 9.5.1.*****MOVED CR WARD****SECONDED CR SAWYER****That the report be received, and the information be noted.****CARRIED 6/0****Resolution 111/20**

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**9.5.2. Policy Review – Policy no. 2.21 – Investments**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	12 July 2020
Date of Meeting:	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to review and, if thought appropriate, to amend the Shire's policy on investments.

**Background**

The Shire's current policy on investments (a copy of which is attached to this agenda as Appendix 9.5.2A) was adopted by the Council on 16 April 2014 and was last reviewed by the Council at its meeting held on 11 October 2017.

So, if it is intended to review all policies at least every two years, this policy is a little overdue for review.

The occasion of the last review was an amendment to Regulation 19C of the Local Government (Financial Management) Regulations 1996 that came into effect in 2017.

**Comment**

I have reviewed the legislation that impacts upon our investment policy and have verified that there have been no changes to that legislation since the policy was last reviewed.

Having established that the policy does not need to be amended due to any legislative changes, the other task is to review the policy to determine whether it is still appropriate or whether it could be improved.

In the section headed "Legislative Compliance", I noted that Regulation 19C of the Local Government (Financial Management) Regulations was not mentioned. This needs to be added into the citation as it is probably the most relevant of the regulations.

**Approved Investments**

The main restrictions on the type of instruments that the Shire may invest in is provided by Regulation 19C of the Local Government (Financial Management) Regulations 1996, so that regulation is reproduced in its entirety under the heading "Statutory Environment", below. Essentially, local governments are restricted to investing with licensed banks and with WA Treasury Corporation.

Investments in government bonds, interest-bearing deposits, bank-accepted bills and bank negotiable certificates of deposit would all appear to comply with Regulation 19C (provided the investment is made through a licensed bank or WA Treasury Corporation).

However, most managed funds are issued by institutions that are not licensed banks and managed funds invest in a variety of assets including shares. Some managed funds are issued by banks, and some of them invest in fixed-interest securities. So

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investing in those particular managed funds would probably be compliant with Regulation 19C, but many managed fund investments would probably not comply with Regulation 19C. So, I am recommending that managed funds be deleted from the list of approved investments.

#### Credit ratings

Credit ratings issued by Standard and Poors, Moody's or Fitch are a common way of assessing the quality of investments from a risk point of view, and it is not inappropriate that our investment policy makes some kind of a reference to such ratings.

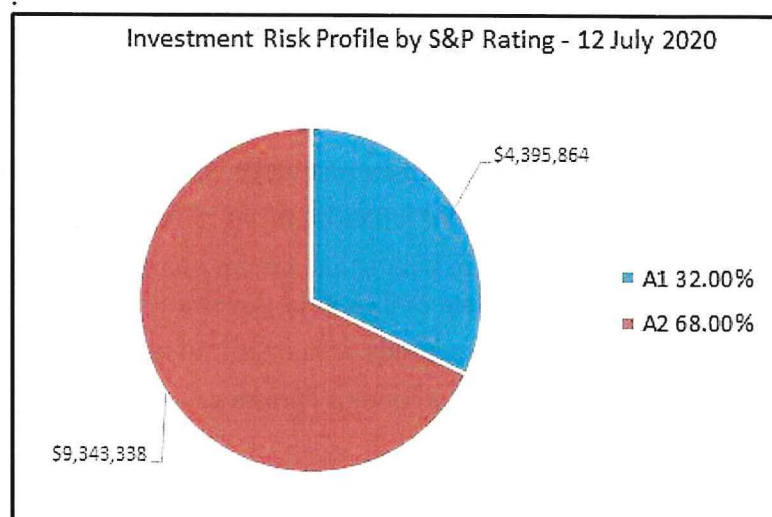
I think our diversification targets are a sound method of managing investment risks; we should not rely too heavily on the credit ratings issued by Standard and Poors or the other agencies – I am mindful of the fact that the CDOs that so many local governments lost money on a few years ago were rated "A1".

However, I am not recommending that reference to credit ratings be removed from the policy. Rather I am recommending that the table be expanded to include ratings from Moody's and from Fitch as well as from Standard and Poors. The reason is that various banks engage different ratings firms to produce their credit ratings, and I have always interpreted our policy to mean that equivalent ratings from other agencies would be acceptable. Appendix 9.5.2B shows comparisons between the ratings of the various agencies as well as descriptions of the various ratings.

I am recommending that the policy be amended to make it clear that equivalent ratings from other rating firms are acceptable. Otherwise, a narrow interpretation of the policy as it is presently written would prevent investments with (for example) IMB Bank (which uses Fitch for its credit ratings) or Citibank (which uses Moody's for its credit ratings).

As a consequence, I am also recommending that the table in the current policy be replaced with a new table showing the equivalent ratings for all three major rating firms. The proportion of investments allocated according to the credit ratings remains unchanged from that in the current policy.

Some banks are experiencing a downgrading of their credit ratings as a consequence of the current international recession, and there may be a need in future to review the allocation of investments on a credit rating basis as, if all our banks' ratings get downgraded, it may become impossible to comply with the policy.



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However, the chart above shows that, as at the date of this report, our investments are still within the parameters set down in the policy.

#### Use of Investment Brokers

The current policy requires not less than three interest rate quotes to be obtained before placing an investment. However, the policy specifies that the quotation should be obtained directly from authorised institutions whereas in practice we use a broker and obtain a lot more than three rates. We also obtain some quotes directly from the deposit-taking institution. I am recommending that the words “(or from an investment broker)” be inserted to make it clear that the quotes can be obtained from brokers and not exclusively from the deposit-taking institutions.

#### Reporting and Review

I recommend that the policy be strengthened by specifying that the monthly report on investments must include investment risk management information.

The recommended policy amendments are shown in red in Appendix 9.5.2C.

#### **Consultation**

Nil

#### **Statutory Environment**

Regulation 19C of the Local Government (Financial Management) Regulations provides for restrictions on the investment of local government funds:

#### **19C. Investment of money, restrictions on (Act s. 6.14(2)(a))**

- (1) In this regulation —

***authorised institution*** means —

- (a) an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or
- (b) the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;

***foreign currency*** means a currency except the currency of Australia.

- (2) When investing money under section 6.14(1), a local government may not do any of the following —
- (a) deposit with an institution except an authorised institution;
  - (b) deposit for a fixed term of more than 3 years;
  - (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
  - (d) invest in bonds with a term to maturity of more than 3 years;
  - (e) invest in a foreign currency.

#### **Risk Assessment**

The purpose of this policy is to mitigate the risks of financial loss associated with financial investments. The recommendations in this report are aimed at strengthening the policy to further mitigate those risks.

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**Policy Implications**

This report recommends amendments to the current policy.

**Financial Implications**

The recommended policy amendments should not have any impact on our ability to earn interest on the investment of the Shire's surplus funds.

**Strategic Implications**

The recommendations are consistent with a strategy number 5.2.1 of the Wiluna Strategic Community Plan 2018-2028:

"Build a culture of continual improve and across the organisation".

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.5.2.*****MOVED CR KOROICURE****SECONDED CR SAWYER****That:**

- 1. Policy no. 2.21 ("Investments") be amended to read as per the document presented as Appendix 9.5.2C; and**
- 2. The policy be reviewed every July.**

**CARRIED 6/0****Resolution 112/20****9.5.3. Policy Review – Policy 2.28 – Project Planning and Delivery**

Reporting Officer: Warren Olsen – Deputy CEO

Date of Report: 12 July 2020

Date of Meeting: 22 July 2020

Disclosure of Interest: Nil

**Purpose**

The purpose of this report is to review and, if thought appropriate, to confirm the Shire's policy on project planning and delivery.

**Background**

The Shire's policy on Project Planning and Delivery was adopted in April 2017 as an integral part of the review of the Shire's procurement framework (which included the purchasing policy which was most recently reviewed by the Council this past February).

It was adopted in the context of the then-new management team inheriting some grant-funded projects that were already behind schedule, largely due to poor project planning and delivery.

The current policy is attached to this agenda as Appendix 9.5.3.

**DISCLAIMER READING**

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**Comment**

The planning and delivery of projects often involves many substantial risks. The level of these risks is generally increased if the projects are subject to grant funding, not because of any increased likelihood of things going wrong but because of potentially worse consequences. For example, in the case of the Shire administration building project, the Department of Regional Development demanded repayment of the grant and the Shire consequently had to borrow \$900,000 that it otherwise would not have needed to borrow.

Project-related risks can be minimised with proper project planning and delivery processes. The purpose of adopting this policy back in April 2017 was to establish a sound process for the planning and delivery of projects to reduce the risk of such situations recurring in the future.

Proper project planning and management techniques ensure high-quality delivery of projects, on time and within budget. Council plans and strategies should inform project planning and development, which needs to be sufficiently detailed and robust to identify costs with reasonable accuracy when applying for internal funding via the budget process and/or when applying for external funding through grant funding applications.

A robust project planning process also facilitates good procurement and project management practices. Procurement is improved because more precise requirements can be communicated to suppliers, and projects can be better managed because critical tasks, important milestones, and firm timelines have been established.

Although this policy was adopted back in 2017, it is probably fair to say that it has never been satisfactorily implemented. Consequently, some of our problems in delivering projects have continued even into recent times. These problems have included:

- Inaccurate budgeting that has resulted in projects not proceeding because there was insufficient provision in the budget to fund the project (eg. KPI Park)
- Projects are being delayed because they were not properly documented to the point of being “shuffle-ready”
- “Slippage” in the delivery of projects because they did not have properly documented timelines (i.e. Gantt charts).

This year (ie. in 2020) we have found ourselves having to “rescue” some projects which then had to be delivered on very tight schedules in order to comply with the funding agreements (even with the time extensions are previously granted). This is the same situation that we were facing back in 2017 when the current policy on project planning and delivery was first adopted.

Having reviewed that policy, the present writer believes that the current policy could have avoided most of our difficulties had it been properly implemented. I am therefore recommending that the current policy be confirmed, and I hope that it will now be implemented with appropriate vigour and determination.

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The only change that I would recommend to the current policy document is a cross-reference to a policy 2.33 (Project Management) which was adopted in May 2019 in response to the recommendations in the report of the Inquiry into the Shire of Wiluna.

### **Risk Assessment**

There are a number of risks commonly associated with every project. These are set out in the table below, together with the factors, actions that will mitigate those risks:

<b>Nature of Risk</b>	<b>Mitigation</b>
There is a real risk of delivering a project which isn't quite what was wanted; or more particularly of expending funds and preliminary costs on something that isn't quite what is wanted.	<ol style="list-style-type: none"><li>1. Undertaking adequate consultation at the outset; depending on the nature and complexity of the project, undertaking further consultation critical stages in a reiterative process.</li><li>2. Concept plan should be submitted to the council for approval, and if necessary revised and resubmitted until we are confident that we have it right.</li></ol>
Inadequate funding being provided in the budget, and/or applying for insufficient ground funding to complete the project.	Detailed plans and costings must be developed before funds are allocated in the budget, and especially before grant funding applications are finalised and submitted.
Delays or "slippage" occur in the delivery, consequently leading to cost blowouts and, in the case of grant-funded projects, breaches of the funding agreement. In the worst case scenario, funding is withdrawn so that the project ends up being entirely at the Shire's cost.	Timelines (i.e. Gantt charts) are prepared during the planning phase of all projects, so that progress can be monitored and timely remedial action can be taken. In the case of grant-funded projects, these are necessarily reviewed and revised once the grant funding has been approved.
Time and money are wasted preparing tender documents or scopes of work for projects that are not ready to proceed.	Tender documents and scopes of work are not prepared until all preliminary plans have been prepared/approved and all the required funding has been approved

### **Policy Implications**

This report recommends that, subject to insertion of a cross-reference to policy number 2.33 (Project Management), the current policy be confirmed.

### **Financial Implications**

There are no direct financial implications. However, it is anticipated the implementation of proper project management processes will result in more effective and efficient project delivery and thereby reduce waste and other leakages.

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Proper project documentation is also expected to give us an edge in a competitive grant-funding environment.

### Strategic Implications

The policy is consistent with the following and outcomes as documented in the Wiluna Strategic Community Plan 2018-2028:

Outcome	Strategies
5.1 Strong leadership and governance.	5.1.3 Provide strategic leadership and governance.
5.2 An efficient and effective organisation	5.2.1 Build a culture of continual improvement across the organisation
	5.2.2 Support individuals and teams to achieve their full potential.

### Voting Requirements SIMPLE MAJORITY

#### **Officer Recommendation & Council Decision**

**Item 9.5.3.**

**MOVED CR GRUNDY**

**SECONDED CR CARMODY**

**That:**

1. Subject to a cross-reference to policy 2.33 as shown in Appendix 9.5.3, Policy no. 2.28 on Project Planning and Delivery be confirmed.
2. The CEO be instructed to implement the policy and to report on the policy's implementation in the monthly progress reports.
3. The next review of this policy be scheduled for September 2021.

**CARRIED 6/0**

**Resolution 113/20**

#### **9.5.4. Road Closures**

Reporting Officer: Warren Olsen – Deputy CEO  
 Date of Report: 14 July 2020  
 Date of Meeting: 22 July 2020  
 Disclosure of Interest: Nil

### Purpose

The purpose of this report is to finalise the closure of certain roads and rights-of-way that were commenced in 2017 and to indemnify the Minister in respect of the closures.

### Background

The present writer has inherited this matter from former staff who are no longer in the Shire's employ.

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It was reported to the Council's November 2017 ordinary meeting that the Shire of Wiluna had received a request from the Department of Planning, Lands & Heritage to close certain access roads (between Thompson and Howard streets), to facilitate the granting of a lease to Contract Power for the expansion of solar panels for the Wiluna Power Station. The Shire was also requested to provide a letter of support to Contract Power for the installation of the solar panels.

This request predates our current document management system, and the present writer is unable to locate the original request. However, the report considered at the November 2007 ordinary Council meeting quotes Michael Hall from Contract Power:

*"we need more room than the available plot next door for the size solar addition we plan, the spare block next door to the current town power supply would be tight for the area required for the amount of solar we want to add and ensure reliable operation without shadows. It will not allow for any expansion in the future if needed and the increasing ability to add battery to achieve diesel off power supplies which we are aiming for. It ensures a security of supply for Wiluna and the ability to add more solar should the town expand."*

The original request was for closure of the following:

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

The Council considered a further report at its April 2018 ordinary meeting (which was held on 2 May 2018). That report stated that the following closures were new closure requests from the CEO (Colin Bastow) for the future development of the Wiluna Caravan Park, and outdoor Museum:

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

Part of the process of the closure of roads involves public advertising inviting comments or objections to the closures. To this end, Greenfield Technical Services produced an information document which is attached to this agenda as Appendix 9.5.4.

Sketches of the proposed closures appear on pages 8, 9, 10, and 11 of Appendix 9.5.4.

A further report on this matter was considered by the Council at its August 2018 ordinary Council meeting. That report records the statutory steps taken up to that date and also records that no public comments were received. The Council formally resolved to make an application to the Minister to permanently close the roads and rights-of-way identified above.

### **Comment**

The outstanding matters in relation to the proposed closures have been:

- consulting with the utilities about the proposed closures; and

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- indemnifying the Minister for Lands and the Department of Planning, Lands and Heritage.

With reference to the three areas shown on page 8 of Appendix 9.5.4:

- Horizon Power has no objection to any of the proposed closures;
- Telstra has no objection to any of the proposed closures;
- Water Corporation has no objection to the closure of the roads/rights-of-way in Area 1 or Area 2, but objects to the closure in Area (ie. The Caravan Park laneway) unless the Shire pays for the relocation of the water main located therein.

It is estimated that relocation of the water main would cost \$60,000 to \$90,000. Consequently, it is recommended that this closure be abandoned.

So far as the indemnification of the Minister and the Department is concerned, this is just standard practice.

### **Consultation**

Linzi Makin – Department of Planning, Lands and Heritage

### **Statutory Environment**

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

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

### **Risk Assessment**

There was a concern earlier on that there may be an adverse public reaction to the closure of these thoroughfares. However, the lack of public submissions on the matter suggests that this is not a significant risk.

### **Policy Implications**

Nil.

### **Financial Implications**

Provided that the Council is willing to forego closure of the Caravan Park Lane, the costs should not be too prohibitive. There was some talk of blocking off some of the roads that are to be closed, which would incur some cost that has not yet been quantified. In

### **Strategic Implications**

Nil.

### **Voting Requirements SIMPLE MAJORITY**

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#### **DISCLAIMER READING**

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**Officer Recommendation & Council Decision****Item 9.5.4.****MOVED CR SAWYER****SECONDED CR CARMODY****That:**

- 1. The proposal to close the “Caravan Park Laneway” (Right of Way (Caravan Park) PIN 11,467,401) be abandoned.**
- 2. The Shire of Wiluna agrees that it will indemnify and keep indemnified the State of Western Australia, the Department of Planning, Lands and Heritage and the Minister for Lands and hold them harmless from and against all liabilities, obligations, costs, expenses or disbursements of any kind including, without limitation, compensation payable to any party under the Native Title Act 1993 (Cth) which may be imposed on, or incurred by, the Indemnified Parties relating to or arising directly or indirectly from the closure of:**
  - a) Road Reserve (Solar Electricity Generation Lease) (partial) PIN 1,194,913**
  - b) Right of Way (Solar Electricity Generation Lease) PIN 11,467,392**
  - c) Right of Way (Solar Electricity Generation Lease) PIN 11,467,391**
  - d) Road Reserve (south of Milton Street) PIN 1,343,803**

**CARRIED 6/0****Resolution 114/20****9.6. Acting Chief Executive Officer****9.6.1. Wiluna Training Centre**

Reporting Officer:	Acting CEO - Mr Eddie Piper
Date of Report:	8 July 2020
Date of Meeting	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to bring Council up to date with negotiations with Goldfields Regional Education Office in relation to the Wiluna Training Centre.

**Background**

At its meeting held on 27 May 2020 Council resolved as follows:

- 1. Council has reviewed the decision of 18/12/19 OCM (offer from Deputy Director General 17/12/19 was unacceptable) and is now prepared to negotiate an agreement with the Department of Education to take over the management of the Wiluna Training Centre facilities and operations.**
- 2. Council instructs the Acting CEO to commence talks and negotiations with the Department of Education Regional executive Director, Mr Saeed Amir, and to also liaise with Training Centre Coordinator, Mr Mac Jensen and Cr Long on the preferred way forward to:**
  - (a) Agree to suitable facility lease arrangements and terms**

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***(b) Identify any potential risks***

***(c) Identify all costs associated with the takeover for consideration in 20/21 budget***

***(d) Any other relevant issues that may arise***

***(e) Report back to Council for June OCM***

### **Comment**

The then Acting CEO, Mr Warren Olsen met with Mr Amir on 11 June 2020 and held discussions with him regarding the Wiluna Training Centre.

It appears from an email submitted by Mr Amir that the Education Department are not interested in the Shire taking over the management of the facilities and the operations.

A summary of relevant points of the discussions was detailed by Mr Amir and is detailed below:

1. Course delivery “experts” at the Training Centre will continue to be managed by the Department of Education
2. Line management of the training centre will remain separate to the line management of the school
3. The Training Centre and the Wiluna RCS will both be operationally line managed by the Regional Executive Director Goldfields DoE WA
4. Current annual funding of the Training Centre is Approx. \$200,000
5. Shire of Wiluna will commit \$100,000 annually for three (3) Starting 1 July 2021 and ending 30 June 2024
6. DoE will fund the remaining \$100,000 through sponsorship or donations
7. Above points will be incorporated into a revised MoU July 2012 – June 2024 including funding partners
8. DoE to draft MoU by November 2020

As can be seen by the above the agreed points by the Acting CEO and the Regional Executive Director Goldfields bear no resemblance to the Council resolution. This being the case one needs to analyse the outcome and it appears to the now Acting CEO to be a very favourable outcome for the Shire of Wiluna as compared to a full take over costing at least \$200,000.

The Acting CEO believes a revocation of the previous resolution is not necessary as the then Acting CEO acted on those instructions in good faith, however the outcome did not fit the points made in the resolution.

There is no Budget implication for 2020/21 as the agreement will take effect on 1 July 2021.

### **Consultation**

Mr Warren Olsen - previous Acting CEO

Mr Saeed Amir - Regional Director

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### **DISCLAIMER READING**

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**Statutory Environment**

Nil

**Risk Assessment**

Nil

**Policy Implications**

Nil

**Financial Implications**

Nil in 2020/21, however commitment starts 1 July 2021

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY*****Officer Recommendation & Council Decision******Item 9.6.1*****MOVED CR CARMODY****SECONDED CR KOROICURE**

**That Council authorise the Acting CEO to cease acting on Council resolution 077/20 (Item 12.3.2) and to continue to negotiate with the Regional Director Goldfields to ensure a successful conclusion to any MoU regarding the management and operations of the Wiluna Training Centre remaining with the Department of Education and restricting the Shire of Wiluna's contribution to no greater than \$100,000 in year one (1) and any increase is limited to an agreed CPI adjustment. Such MoU to be for a three (3) year period commencing 1 July 2021**

**CARRIED 6/0****Resolution 115/20**

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**9.6.2. 2018-19 Financial & Annual Report**

Reporting Officer:	Acting CEO, Mr Eddie Piper
Date of Report:	15 July 2020
Date of Meeting	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to include in the Financial Statements for 30<sup>th</sup> June 2019 and a Note regarding a contingent Liability.

**Background**

The Shire Audit Committee met on Monday 13<sup>th</sup> July (minutes in this agenda for confirmation). The Financial Statements were received and accepted by the Shire Auditors, however, subsequent to the Audit Committee meeting the Auditors wanted a further inclusion in the Financial Statements.

The Council undertook certain actions which have resulted in a legal action by Goodworks Pty Ltd against the Shire of Wiluna.

**Comment**

The legal action referred to above is for loss of profit by Goodworks because of actions by the Council. Any action will be vigorously defended, however there is an accounting requirement to include the contingent liability in the Annual Report of the Shire of Wiluna. The extent of the liability is one million four hundred thousand dollars (\$1,400,000).

**Consultation**

The Shire Auditors are insisting that the Contingent Liability be recognised in the Annual Report for the year ended 30 June 2019.

**Statutory Environment**

Accounting Standards require the recognition of a contingent liability.

**Risk Assessment**

May affect the Shire credit rating until the matter is resolved.

**Policy Implications**

Nil

**Financial Implications**

No immediate implications, however, the result of any action may impact on the Shire's finances.

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY****DISCLAIMER READING**

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**Officer Recommendation & Council Decision****Item 9.6.2****MOVED CR GRUNDY****SECONDED CR CARMODY**

For Council to recognise the contingent liability, being legal action against the Shire of Wiluna, in its Annual Financial report for the Year Ended 30 June 2019.

**CARRIED 6/0****Resolution 116/20****9.7. Committee Reports****9.7.1. Works Committee Minutes****Officer Recommendation & Council Decision****Item 9.7.1****MOVED CR SAWYER****SECONDED CR QUADRIO**

That the Minutes of the Works Committee meeting held on 1 July 2020 (attached as Appendix 9.7.1.) be received.

**CARRIED 6/0****Resolution 117/20****9.7.2. Audit Committee****Officer Recommendation & Council Decision****Item 9.7.2****MOVED CR WARD****SECONDED CR KOROICURE**

That the Minutes of the Audit Committee meeting held on 13 July 2020 (attached as Appendix 9.7.2.) be received.

**CARRIED 6/0****Resolution 118/20****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****DISCLAIMER READING**

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**Council Decision****MOVED CR SAWYER****SECONDED CR CARMODY****That reports 11.5.1, 11.6.1, 11.6.2 be accepted as urgent business.****CARRIED 6/0****Resolution 119/20****11.6.1. Removal of Rubbish at Bondini Emergency Measure**

Reporting Officer: Eddie Piper – Acting CEO

Date of Report: 17 July 2020

Date of Meeting: 22 July 2020

Disclosure of Interest: Nil

**Purpose**

The purpose of this report is to have Council endorse the measures taken by the President in calling an emergency at Bondini.

**Background**

A company volunteered to clean up Bondini and to that end pushed all manner of rubbish into piles at Bondini. That has remained the case .

**Comment**

The President has become aware of the situation and the fact that children are playing on the piles .

Medical advice from the local doctor is that it is having a deleterious effect on the health, particularly the eyes, of the children.

The President has declared it an emergency to have the rubbish piles removed ASAP under the provisions of the Local Government Act 1995 section 6.8 and instructed the Acting CEO to remove the rubbish to the Council rubbish tip.

This being declared an emergency the Council is asked to endorse the actions of the President and the Acting CEO in not seeking quotations as required by the Purchasing Policy. Millrose Contracting were not available to perform the works however, Jim Ford was available and agreed to provide the service to remove the rubbish at Bondini.

**Consultation**

Eddie Piper Acting CEO

**Statutory Environment**

Local Government Act 1995 Section 6.8

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**LOCAL GOVERNMENT ACT 1995 - SECT 6.8***6.8. Expenditure from municipal fund not included in annual budget*

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure -

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution\*; or

(c) is authorised in advance by the mayor or president in an emergency.

\* Absolute majority required.

(1a) In subsection (1)-

**additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.

(2) Where expenditure has been incurred by a local government -

(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

[Section 6.8 amended: No. 1 of 1998 s. 19.]

**Risk Assessment**

Failure to remove the rubbish could have caused health issues

**Policy Implications**

Purchasing Policy has been by-passed

**Financial Implications**

Budget allowance will be made on adoption of the Budget

**Strategic Implications**

Nil

**Voting Requirements ABSOLUTE MAJORITY****Officer Recommendation & Council Decision****Item 11.6.1****MOVED CR CARMODY****SECONDED CR SAWYER**

**For Council to endorse the actions of the President in declaring the removal of 7 -8 piles of rubbish at Bondini and endorse the action of the Acting Chief Executive Officer in not obtaining quotes for the removal of the rubbish.**

**CARRIED 6/0****Resolution 120/20**

---

**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.

**11.6.2. Subject/Applicant: Oval Pavilion / Changerooms**

Reporting Officer:	Eddie Piper - ACEO
Date of Report:	20 <sup>th</sup> July 2020
Date of Meeting:	22 <sup>nd</sup> July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is to seek Council approval to allow an employee of the Wirrpanda Foundation to manage the pavilion / changerooms situated on the Shire oval.

**Background**

There is considerable unrest among parents regarding the availability of the changerooms and lights on the Shire oval. Parents and the Wirrpanda Foundation have indicated that football and cricket are becoming much sought after activities and to effectively arrange and coordinate these activities access to the changerooms and lights is essential.

**Comment**

The Acting Chief Executive Officer (ACEO) meet with a group of local parents / carers who expressed frustration that their children were being deprived of the opportunity to play and train when they organiser wished.

Currently the Shire Manager Community and Recreation Services (MCRS) holds Boxing fitness classes in one of the changerooms and would be looking to continue with that arrangement.

Another issue is the use of the floodlights on the oval and basketball courts. Currently the MCRS has the keys to the lights and turns them on and off as required. The ACEO proposes that the employee of the Wirrpanda Foundation holds a set of keys and is responsible for turning on and off subject to a timer being fitted to both sets of lights. The cut off time for winter and summer needs to be set by discussions between the ACEO, the MCRS and Roy George of the Wirrpanda Foundation.

The Foundation Representative is responsible for the cleaning of the Area allocated to the group including changerooms, toilets (men's and ladies) and the centre area including referees room, kitchen and servery area.

The ACEO is proposing that the arrangement be on a trial basis for six (6) months and if successful then a long term agreement be made giving the area to the Wirrpanda Foundation or some other incorporated body on a lease basis with the lease fee be limited to a peppercorn cost.

**Consultation**

Roy George Wirrpanda Foundation  
Tamihana Cummings MCRS

**DISCLAIMER READING**

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**Statutory Environment**

As this is a temporary arrangement and as no formal agreement is in place the provisions of the Local Government Act 1995 section 3.58 are not applicable

**Risk Assessment**

Minimal risk as the Shire retains ownership

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements SIMPLE MAJORITY****Officer Recommendation & Council Decision****Item 11.6.2****MOVED CR CARMODY****SECONDED CR WARD**

That Council authorise the Acting CEO to;

1. Arrange for the representative of the Wirrpanda Foundation, Mr. Roy George, to be given control of the pavilion / changerooms at the Shire Oval, provided one area of the changerooms is allocated to the Shire of Wiluna to provide boxing fitness training.
2. The Wirrpanda Foundation representative be responsible for cleaning and maintaining the building in a proper state of tidiness and maintenance.
3. The Wirrpanda Foundation representative be allocated the keys to the pavilion / changerooms and the lights at the oval and the basketball courts
4. The lighting be fitted with timers with the shut-off times being negotiated with the ACEO.
5. Advise Mr. George that this arrangement is a trial period of six( 6) months and if successful the Shire of Wiluna and another incorporated body enter into a long term arrangement and make the premises the responsibility of the incorporated body with a lease charge of a peppercorn rent not exceeding one dollar (\$1.00).
6. Advise the MCRS and Mr. George that in the event of both changerooms being required, the Shire will arrange for all boxing / gym equipment to be removed for the duration of the requirement.

**CARRIED 6/0****Resolution 121/20**

*Cr Peter Grundy declared an interest in item 11.5.1 (as the lessee) and left the meeting at 7.46pm.*

---

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**11.5.1. Planning Application – Fuel Depot at 24 Woodley Street**

Reporting Officer:	Dave Hadden – Health/Building Surveyor
Date of Report:	22 July 2020
Date of Meeting:	22 July 2020
Disclosure of Interest:	Nil

**Purpose**

The purpose of this report is for the Council to give preliminary consideration to a planning application that we have received to establish a fuel depot (Kleenheat Gas agency) at 24 Woodley Street.

**Background**

An application has been received from Riloch Pty Ltd seeking approval to develop a caged domestic gas bottle store with step ramp access on Lot 1506 on DP 192681 (24 Woodley Street) Wiluna. The applicant has recently become the Kleenheat gas agent for Wiluna. The gas bottle storage facility falls within the definition of Fuel Depot under the Shire of Wiluna Town Planning Scheme No 2 which is an A use in the Zoning Table against light industrial zoned land in town. An A use means that the use is not permitted unless the local authority has exercised its discretion by giving planning approval after giving notice in accordance with Clause 8.4.

Clause 8.4 requires that the proposal is advertised for 14 days after which any comments should be returned to Council for consideration.

**Comment**

The property is owned by the Shire and leased to the applicant. A Kleenheat agency is one of the proposed uses of the property as nominated in the lease agreement and, consequently, the Acting CEO has signed the planning application. (It is a requirement that all planning applications be signed by the property owner).

The applicant proposes to build an approved gas bottle store with step ramp access on Lot 1506 DP 192681 (24 Woodley Street) Wiluna for storage of domestic and bbq gas cylinders from which to deliver the bottles when orders are received locally.

The gas bottle store being a raised, caged and roofed structure will require a building permit prior to construction commencing if planning approval is issued.

**Consultation**

Deputy CEO – Warren Olsen

**Statutory Environment**

Shire of Wiluna Town Planning Scheme No 2.

**Risk Assessment**

There are no risks associated with the recommendations in this report as it would be more appropriate to assess any risks after submissions on the proposal have closed.

**Policy Implications**

Nil.

**DISCLAIMER READING**

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**Financial Implications**

Nil.

**Strategic Implications**

The proposed development is consistent with strategies documented in section 2.1 of the Wiluna Strategic Community Plan 2018-2028:

Outcomes and Strategies

**Objective: Strong, diverse and sustainable economy**

Outcome	Strategies
2.1 Sustainable and responsible growth and development.	2.1.1 Lead revitalisation and renewal in Wiluna.
2.1 Strengthened tourism and local business.	2.2.1 Boost tourism planning and initiatives to promote Wiluna as a unique tourist destination.
	2.2.2 Support local business initiatives in Wiluna.

**Voting Requirements SIMPLE MAJORITY****Officer Recommendation & Council Decision****Item 11.5.1****MOVED CR SAWYER****SECONDED CR CARMODY**

1. That a gas bottle store with ramp access be determined to be an "A" use under the local Town Planning Scheme Zoning Table: and
2. That the application for development of the gas bottle storage ramp upon Lot 1506 DP 192681 (24 Woodley Street) shall be advertised for public comment in accordance with Clause 8.4 and returned to a future meeting of Council for its consideration of the application and any submissions received.

**CARRIED 5/0****Resolution 122/20**

*Cr Peter Grundy returned to the meeting at 7.50pm.*

**DISCLAIMER READING**

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**12. Matters Behind Closed Doors*****Council Decision*****MOVED CR WARD****SECONDED CR SAWYER**

That the meeting be closed to the public, pursuant to S5.23 (2) subparagraph (b) (c) and (d) to consider items 12.5.1., 12.5.2. and 12.6.1. which deals with matters that concern legal advice obtained, or which may be obtained, by the local government and deals with a matter that concern the personal affairs of any person and a contract to be

**CARRIED 6/0****Resolution 123/20**

*Linaire Hodge, Tamihana Cummings, Katherine Crawford and Robert Wiles left the meeting at 7:51pm and did not return to the meeting.*

**12.5.1. Part 8 Inquiry into the Shire of Wiluna*****Officer Recommendation & Council Decision******Item 12.5.1*****MOVED CR GRUNDY****SECONDED CR SAWYER**

That the report be received, and the information noted.

**CARRIED 6/0****Resolution 124/20****12.5.2. Dispute with Goodwork Holdings*****Officer Recommendation & Council Decision******Item 12.5.2*****MOVED CR GRUNDY****SECONDED CR SAWYER**

That the report be received, and the information noted.

**CARRIED 6/0****Resolution 125/20**

*Warren Olsen left the meeting at 8:21pm and did not return to the meeting.*

---

**DISCLAIMER READING**

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**12.6.1. Appointment of a CEO****Officer Recommendation & Council Decision****Item 12.6.1****MOVED CR SAWYER****SECONDED CR KOROICURE**

1. Believes that Ms. Laura Dwyer is suitably qualified for the position of Chief Executive Officer of the Shire of Wiluna.
2. Offers the position of Chief Executive Officer of the Shire of Wiluna to Ms. Laura Dwyer for a period of three (3) years subject to the successful finalisation of a Contract of Employment.
3. Authorise the President of the Shire of Wiluna to sign the Contract of Employment.

CR CARMODY requested that his vote against the decision be recorded.

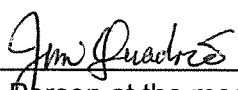
**CARRIED 5/1****Resolution 126/20****Council Decision****MOVED CR WARD****SECONDED CR SAWYER**

That the meeting reconvenes at 8:34pm.

**CARRIED 6/0****Resolution 127/20****13. Closure**

There being no further business the Chairperson closed the meeting at 8.35pm.

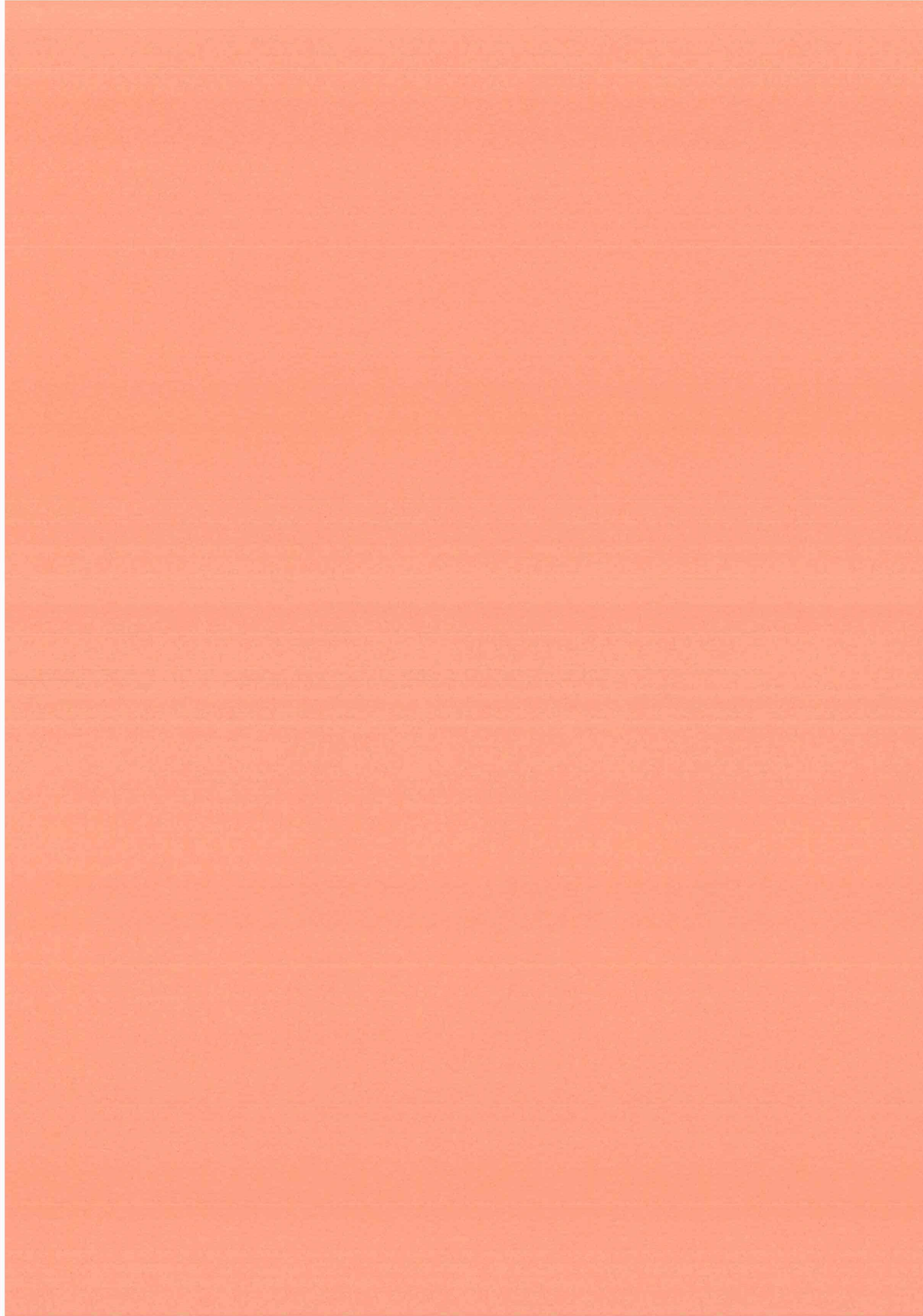
These minutes were confirmed at the Ordinary Meeting of Council on the 26 August 2020.

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

Date: 26/8/20

**DISCLAIMER READING**

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Wesites we are marketing our product are as follows

- Caravanning Australia (State manager Nicky Grimm)
- Art collection magazine Rosie Leak (Deputy Editor Art collector)
- Navigate Australia Liam Millard ( free digital magazine )
- Mid west development commission project manager Adam Murzeewski
- Desart Culture First Administration Officer Gina Smith
- AACHWA Aboriginal Art Centre Hub of Western Australia CEO Chad Criegton
- Global Gypsies Tours
- Outback Spirit Tours
- Diamantina Touring company
- Tjukurba Website Shire of Wiluna Greg Sevastos (Jive media)
- Wiluna Wire Shire of Wiluna Julie Greatbatch

Figure 4

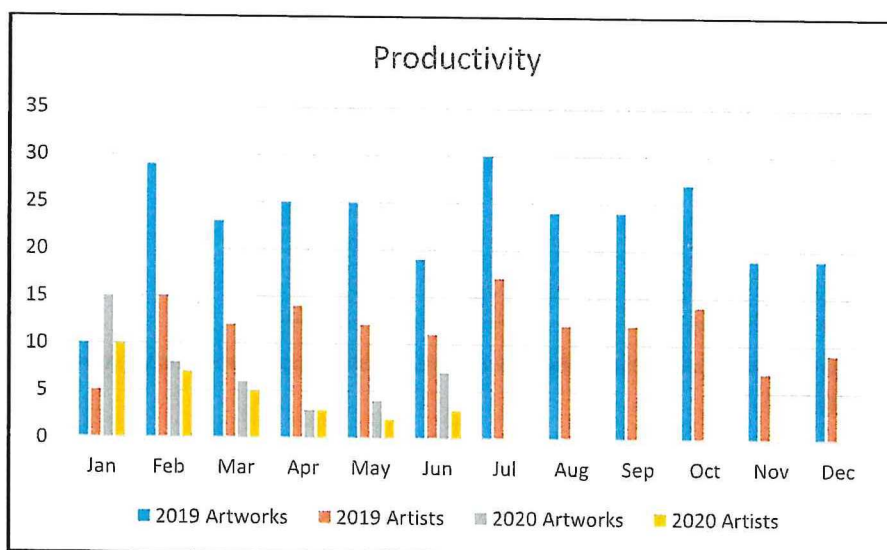


Figure 4 show artworks sold

2019 indicates the productivity of artworks

2020 indicates artworks sold Janaury being the highest of sales made prior to the Covid Pandemic hitting the world and effecting all sales

2020 Artists not many sales online or through the gallery due to the closing of the Tjukurba art centre

2020 artists productivity has been low due to artist working from home and the closing of the art centre.

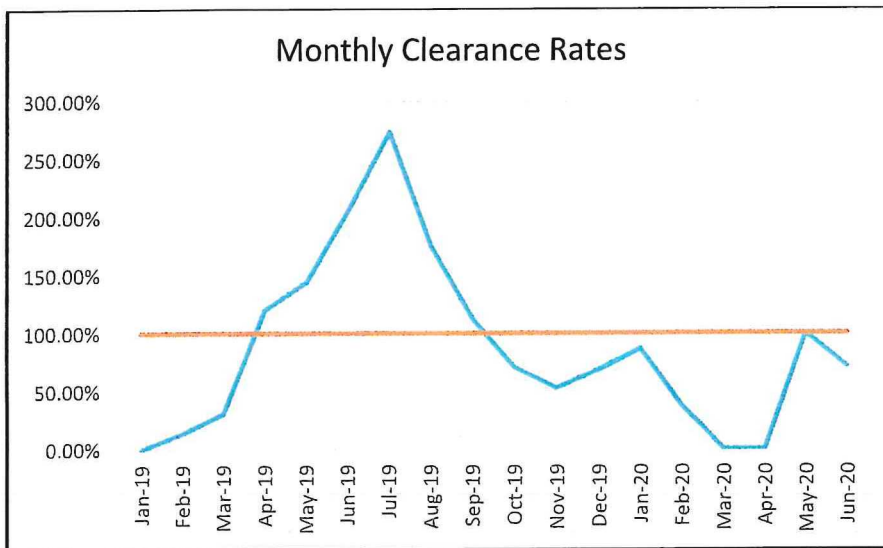
Total payments 6

Total payment amount \$609.88

*The recovery in average prices have been by local factors such as:*

1. A rise in good quality of stock
2. A rise in engagement of artist from 2018 to 2020

Figure 3



***Prior to Covid 19 the monthly clearance rate show the rise in sales over the tourism season starting to rise from January to over 250.00% .***

### Marketing

The marketing activity of Tjukurba Gallery has moved to a all time high due to the change in the quality of work produced by the artists. With internal workshops run on changing their thought pattern in the quality of the work produced in the past as to todays standard my expectations of presentation of their works factors into the amount of sales made from January 19 to June 20

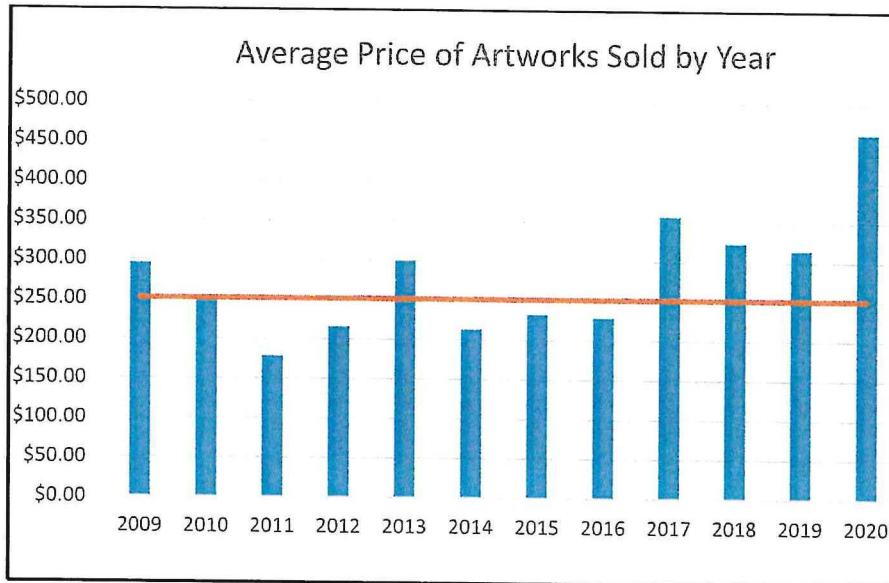
Marketing our new brouchers and online sales fits in the the strategic plan 2019 to 2021 this has helped build sales

Entering artists into the Wiluna Wire on a weekly basis since Covid 19 and the closing of the art centre has slightly ellavated sales in 2020.

The Shire has made significant marketing efforts in 2019 in relation to it new Canning-Gunbarrel Discovery Centre for the 2019 tourist season .

The colocation of both the Tjukurba Art Gallery and the Canning-Gun-barrel Discovery Centre has resulted in excellent gains

Figure 2



**Figure 2 shows the average price of artworks sold**

**Average prices have recovered from 2009 to 2013**

Indicate artworks produced on average **2,471**

Artworks sold indicate **2,020**

Gross artwork sales **\$498,195.02**

Total payments **1.340**

Total payment amount **\$370,276.91**

**From 2014 to 2016 it drops below the red line**

Indicate artworks produced total **639**

Artworks sold **701**

Gross artwork sales **\$156,211.50**

Total payments **492**

Total payment amount **\$108,754.22**

**From 2017 to 2020 we have a raise in sales**

Artworks produced totals **459**

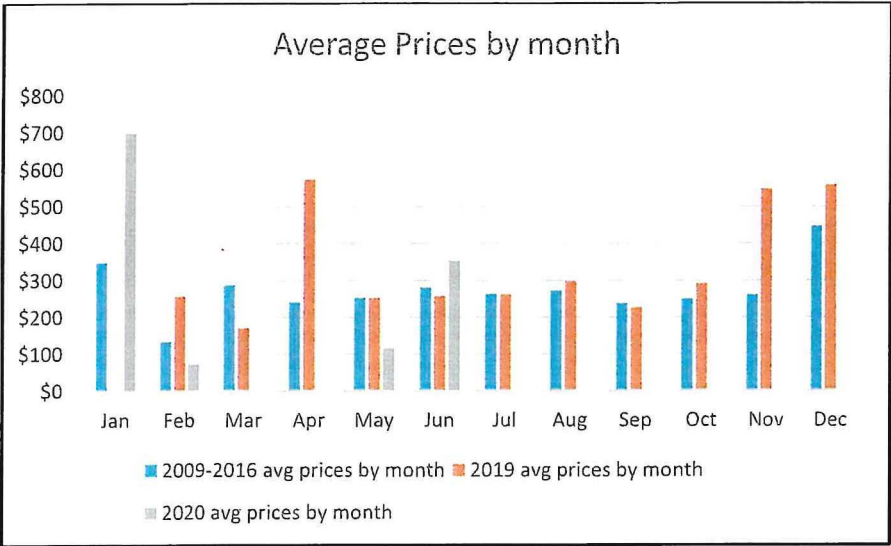
Artworks sold **460**

Gross artwork sales **\$150,498.00**

Appendix 9.2.1 - Tjukurba Gallery Performance

Artworks

Figure 1



Internal situation

Artworks

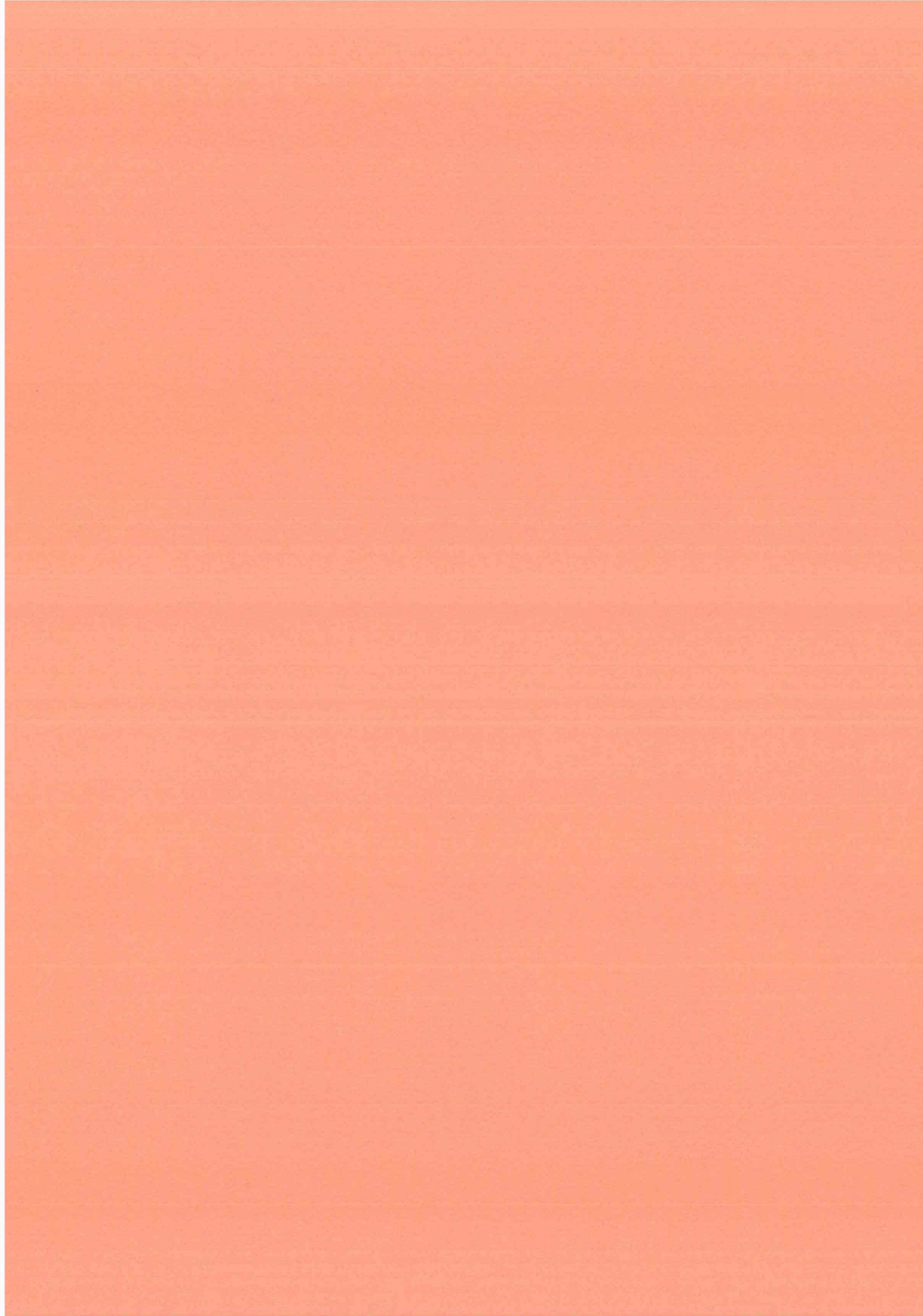
Tjukurba Gallery has continued to see a decline in the volume and the value of artworks produced and sold from out of the art centre and Tjukurba Website

The large decline in 2009-2016

2019 indicates the average price of sales monthly April being on a high start of tourist season

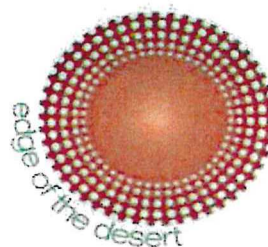
2020 Janauray indicates the high sales of artworks for the first time since 2009 -2016





## Appendix 9.3.1

**Shire OF  
Wiluna**



**SHIRE OF WILUNA**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ended 30 June 2020**

**(Preliminary)**

**LOCAL GOVERNMENT ACT 1995**

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

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## **Report Purpose**

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

## **Overview**

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.  
No matters of significance are noted.

## **Statement of Financial Activity by reporting program**

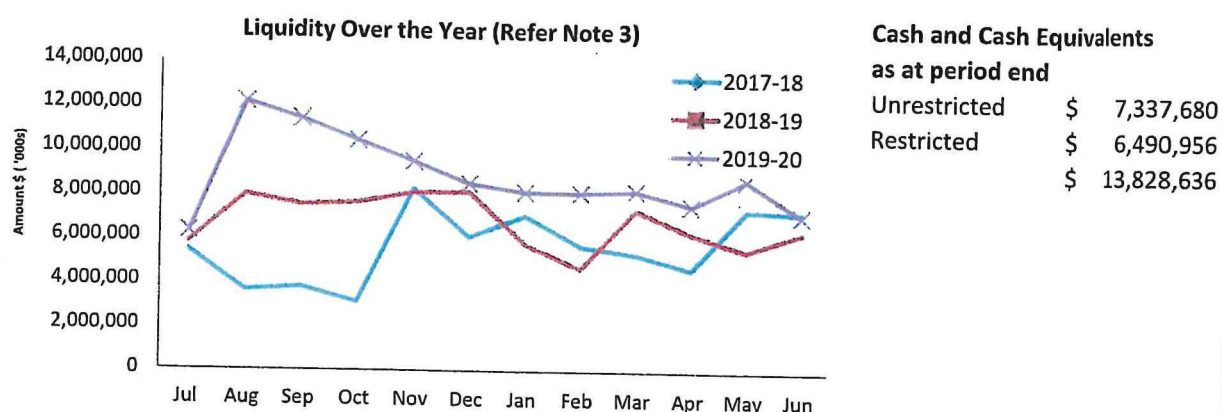
Is presented on page 5 and shows a surplus as at 30 June 2020 of \$7,117,945.

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 30 June 2020

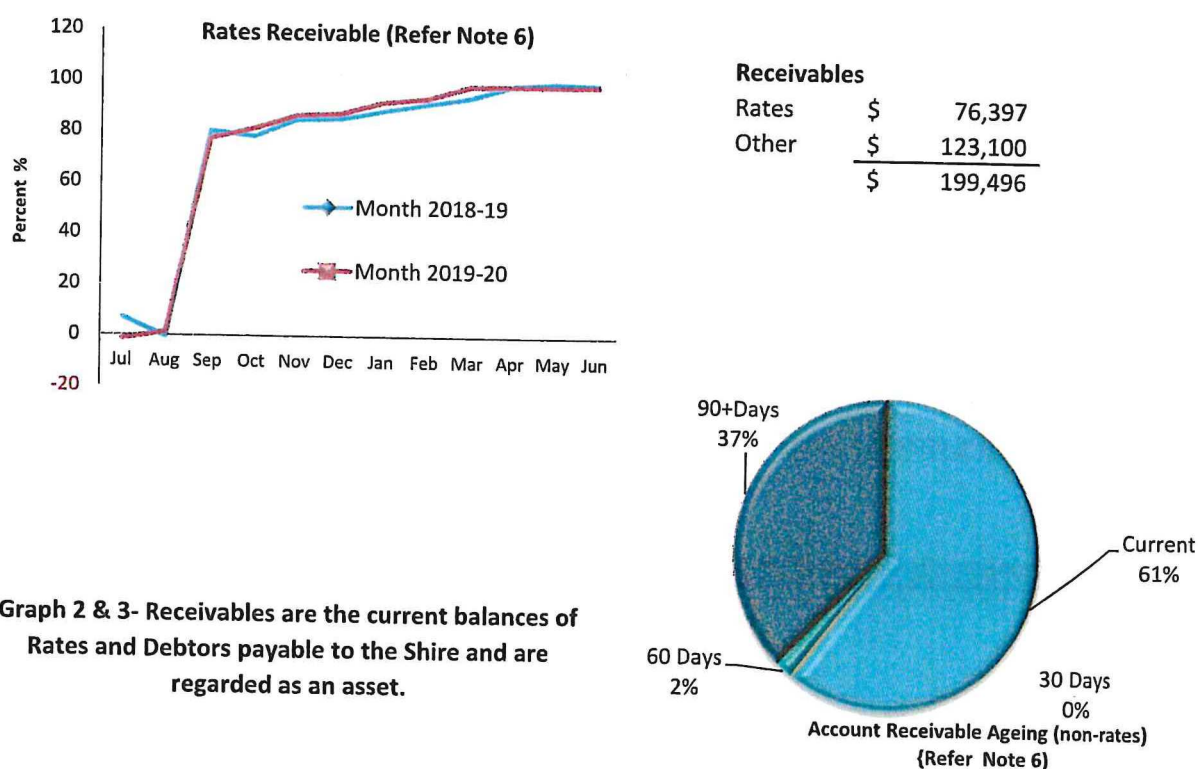
## Graph 1



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



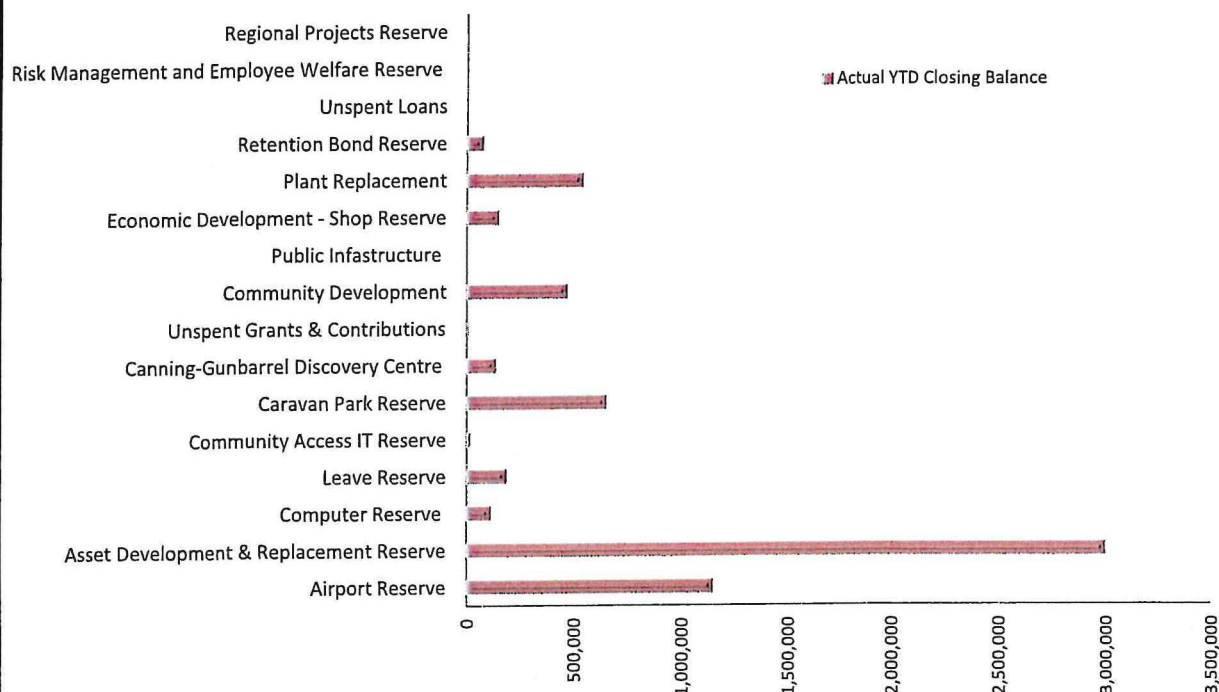
Graph 2 & 3- Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as an asset.

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



## Graph 4

**Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)**



**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 30 June 2020

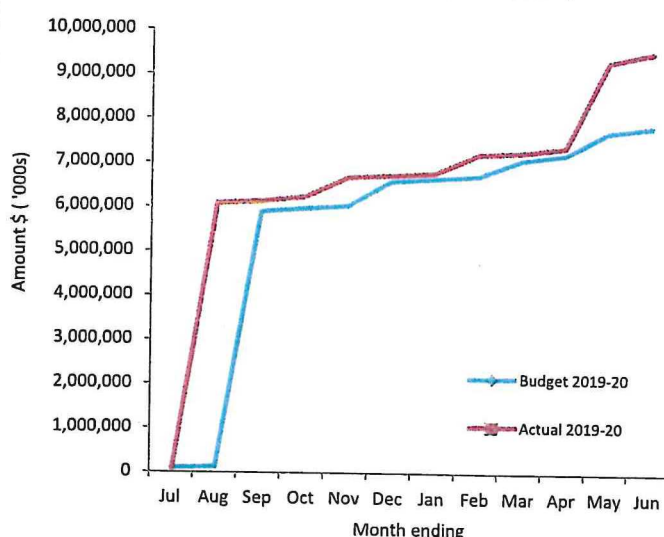
The following graphs represents Operational Revenue & Expenditure and Capital Revenue & Expenditure.

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)

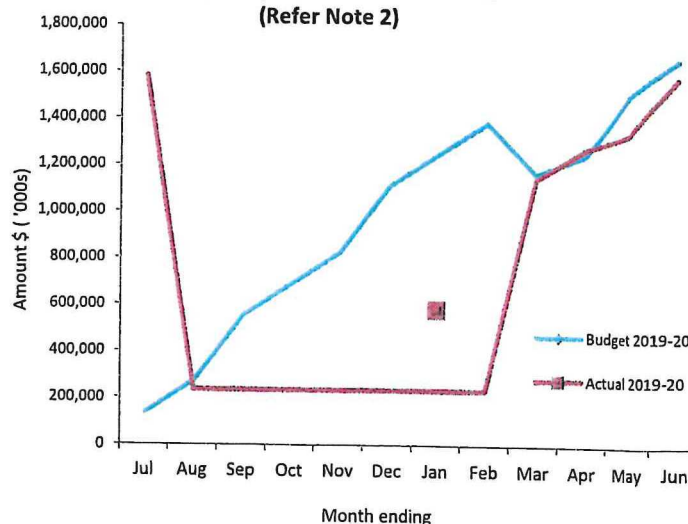


**Graph 4 - Represents Operational Revenue.**  
This demonstrates the year to date budget versus the year to date actual revenue received.

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.

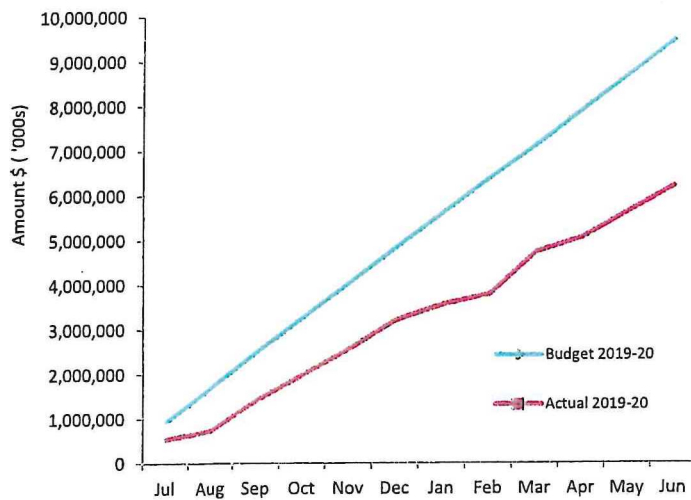
Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings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

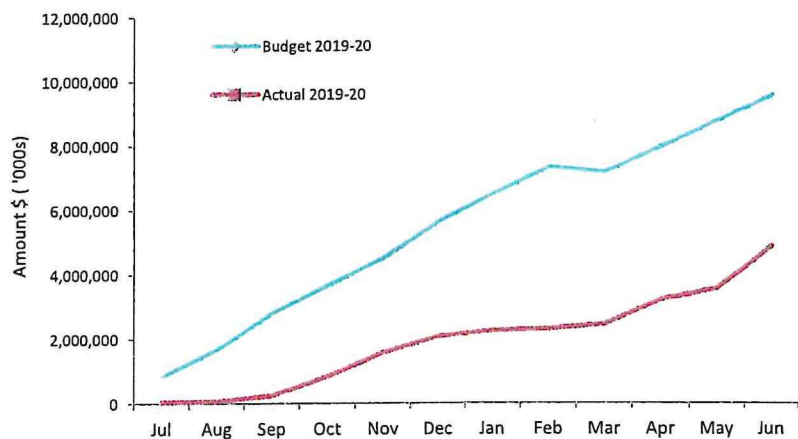
**Graph 8 - Represents Capital Expenses.**

**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 30 June 2020**

	Note	Adopted Annual Budget	Amended Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
<b>Operating Revenues</b>								
Governance		\$ 200	\$ 0	\$ 200	\$ 73,622	\$ 73,422	% 36711%	
General Purpose Funding - Rates	9	5,323,577	5,390,026	5,390,026	5,415,657	25,631	0%	
General Purpose Funding - Other		1,574,964	1,514,380	1,514,380	3,062,502	1,548,122	102%	
Law, Order and Public Safety		20,880	20,880	20,880	26,796	5,916	28%	
Health		200	200	200	435	235	118%	
Education and Welfare		0	0	0	0	0		
Housing		30,000	30,000	30,000	29,143	(857)	-3%	
Community Amenities		85,540	83,475	83,475	100,884	17,409	21%	
Recreation and Culture		273,700	294,720	294,720	305,417	10,697	4%	
Transport		353,290	363,858	437,370	448,646	11,276	3%	
Economic Services		8,500	33,137	33,137	32,279	(858)	-3%	
Other Property and Services		44,820	44,820	44,820	23,382	(21,438)	-48%	
<b>Total Operating Revenue</b>		<b>7,715,671</b>	<b>7,775,496</b>	<b>7,849,208</b>	<b>9,518,761</b>	<b>1,669,553</b>		
<b>Operating Expense</b>								
Governance		(2,446,417)	(2,363,116)	(2,363,116)	(1,719,933)	643,183	27%	
General Purpose Funding		(396,771)	(398,671)	(398,671)	(278,356)	120,315	30%	
Law, Order and Public Safety		(207,243)	(199,098)	(199,098)	(121,726)	77,372	39%	
Health		(73,198)	(66,698)	(66,698)	(59,123)	7,575	11%	
Education and Welfare		(62,500)	(62,500)	(62,500)	(62,991)	(491)	-1%	
Housing		(300,050)	(129,111)	(129,111)	(242,389)	(113,278)	-88%	
Community Amenities		(740,056)	(822,088)	(822,088)	(314,045)	508,043	62%	
Recreation and Culture		(1,998,444)	(1,936,401)	(1,936,401)	(1,335,723)	600,678	31%	
Transport		(2,372,781)	(2,541,490)	(2,515,461)	(1,412,774)	1,102,687	44%	
Economic Services		(897,485)	(943,533)	(943,533)	(553,326)	390,207	41%	
Other Property and Services		(40,963)	(40,963)	(40,963)	(105,766)	(64,803)	-158%	
<b>Total Operating Expenditure</b>		<b>(9,535,908)</b>	<b>(9,503,669)</b>	<b>(9,477,640)</b>	<b>(6,206,152)</b>	<b>3,271,488</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,180,312	1,340,802	1,382,409	1,153,217	(229,192)	-17%	
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	41,579	0	11,821	11,821		
Loss on revaluation of non-current assets		0	0	0	0	0		
Adjust provisions and accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>(655,960)</b>	<b>(345,792)</b>	<b>(246,023)</b>	<b>4,477,648</b>	<b>4,723,671</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	2,221,594	1,554,623	1,554,623	1,475,077	(79,546)	-5%	
Proceeds from Disposal of Assets	8	336,000	332,000	104,364	104,364	0	0%	
<b>Total Capital Revenues</b>		<b>2,557,594</b>	<b>1,886,623</b>	<b>1,658,987</b>	<b>1,579,441</b>	<b>(79,546)</b>		
<b>Capital Expenses</b>								
Land and Buildings	13	(2,483,000)	(2,948,000)	(2,948,000)	(343,468)	2,604,532	88%	
Infrastructure - Roads	13	(3,933,945)	(3,282,625)	(3,282,625)	(3,267,781)	14,844	0%	
Infrastructure - Others	13	(2,687,000)	(1,260,450)	(1,260,450)	(560,023)	700,427	56%	
Infrastructure - Airport	13	(1,094,454)	(1,094,454)	(1,094,454)	(350,627)	743,827	68%	
Plant and Equipment	13	(997,000)	(693,000)	(693,000)	(345,095)	347,905	50%	
Furniture and Equipment	13	(56,000)	(281,000)	(281,000)	0	281,000	100%	
Work in Progress	13	0	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(11,251,399)</b>	<b>(9,559,529)</b>	<b>(9,559,529)</b>	<b>(4,866,993)</b>	<b>4,692,536</b>		
<b>Net Cash from Capital Activities</b>		<b>(8,693,805)</b>	<b>(7,672,906)</b>	<b>(7,900,542)</b>	<b>(3,287,553)</b>	<b>4,612,990</b>		
<b>Financing</b>								
Repayment of Debentures	10	(286,725)	(286,725)	(286,725)	(286,725)	(0)	0%	
Proceeds from new debentures	10	800,000	0	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(1,103,222)	(705,172)	(705,172)	0	0%	
Transfers from cash backed reserves (restricted assets)	7	3,549,617	3,549,617	1,119,571	1,119,571	0		
<b>Net Cash from Financing Activities</b>		<b>3,377,892</b>	<b>2,159,670</b>	<b>127,674</b>	<b>127,674</b>	<b>(0)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(5,971,876)</b>	<b>(5,860,171)</b>	<b>(8,018,891)</b>	<b>1,317,769</b>	<b>9,336,661</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,971,876</b>	<b>5,860,174</b>	<b>5,860,174</b>	<b>5,800,174</b>	<b>(60,000)</b>	<b>-1%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>(2,158,717)</b>	<b>7,117,945</b>	<b>9,276,661</b>		

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

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



**SHIRE OF WILUNA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 June 2020**

	Note	Adopted Annual Budget	Amended Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%	
Rates	9	5,323,577	5,390,026	5,390,026	5,415,657	25,631	0%	<u>Operating Revenue by Nature &amp; 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	1,853,865	1,853,865	3,354,271	1,500,406	81%	
Fees and Charges		380,318	315,810	320,621	307,998	(12,623)	-4%	
Interest Earnings		236,153	120,264	120,264	184,119	63,855	53%	
Other Revenue		115	18,366	18,366	256,716	238,350	1298%	
Profit on Disposal of Assets	8	92,035	77,165	146,066	0	(146,066)	-100%	
<b>Total Operating Revenue</b>		<b>7,715,671</b>	<b>7,775,496</b>	<b>7,849,208</b>	<b>9,518,761</b>	<b>1,669,553</b>		
<b>Operating Expense</b>								
Employee Costs		(2,857,195)	(2,470,209)	(2,470,209)	(1,858,503)	611,706	-25%	<u>Operating Expenditure by Nature &amp; 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)	(4,958,213)	(4,889,411)	(2,489,361)	2,400,050	-49%	
Utility Charges		(211,499)	(254,533)	(254,533)	(201,341)	53,192	-21%	
Depreciation on Non-Current Assets		(1,180,312)	(1,340,802)	(1,382,409)	(1,153,217)	229,192	-17%	
Interest Expenses		(152,864)	(152,864)	(152,864)	(124,698)	28,166	-18%	
Insurance Expense		(242,275)	(188,319)	(188,319)	(174,267)	14,052	-7%	
Other Expenditure		(221,450)	(138,729)	(138,729)	(88,580)	50,149	-36%	
Loss on Disposal of Assets	8	0	0	(1,166)	(116,185)	(115,019)	9864%	
Loss on revaluation of non-current assets		0	0	0	0	0		
<b>Total Operating Expenditure</b>		<b>(9,535,908)</b>	<b>(9,503,669)</b>	<b>(9,477,640)</b>	<b>(6,206,152)</b>	<b>3,271,488</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,180,312	1,340,802	1,382,409	1,153,217	(229,192)	-17%	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)	41,579	0	11,821	11,821		
Loss on revaluation of non-current assets		0	0	0	0	0		
Adjust provisions and accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>(655,960)</b>	<b>(345,792)</b>	<b>(246,023)</b>	<b>4,477,648</b>	<b>4,723,671</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	2,221,594	1,554,623	1,554,623	1,475,077	(79,546)	-5%	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	332,000	104,364	104,364	0	0%	
<b>Total Capital Revenues</b>		<b>2,557,594</b>	<b>1,886,623</b>	<b>1,658,987</b>	<b>1,579,441</b>	<b>(79,546)</b>		
<b>Capital Expenses</b>								
Land and Buildings	13	(2,483,000)	(2,948,000)	(2,948,000)	(343,468)	2,604,532	88%	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	(3,933,945)	(3,282,625)	(3,282,625)	(3,267,781)	14,844	0%	
Infrastructure - Others	13	(2,687,000)	(1,260,450)	(1,260,450)	(560,023)	700,427	56%	
Infrastructure - Airport	13	(1,094,454)	(1,094,454)	(1,094,454)	(350,627)	743,827	68%	
Plant and Equipment	13	(997,000)	(693,000)	(693,000)	(345,095)	347,905	50%	
Furniture and Equipment	13	(56,000)	(281,000)	(281,000)	0	281,000	100%	
Work in Progress	13	0	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(11,251,399)</b>	<b>(9,559,529)</b>	<b>(9,559,529)</b>	<b>(4,866,993)</b>	<b>4,692,536</b>		
<b>Net Cash from Capital Activities</b>		<b>(8,693,805)</b>	<b>(7,672,906)</b>	<b>(7,900,542)</b>	<b>(3,287,553)</b>	<b>4,612,990</b>		
<b>Financing</b>								
Repayment of Debentures	10	(286,725)	(286,725)	(286,725)	(286,725)	(0)		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	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(1,103,222)	(705,172)	(705,172)	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	3,549,617	1,119,570	1,119,570	0	0%	
<b>Net Cash from Financing Activities</b>		<b>3,377,892</b>	<b>2,159,670</b>	<b>127,673</b>	<b>127,673</b>	<b>(0)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(5,971,876)</b>	<b>(5,860,174)</b>	<b>(8,018,891)</b>	<b>1,317,769</b>	<b>9,336,661</b>		This is the result of the above.
<b>Opening Funding Surplus(Deficit)</b>	3	<b>5,971,876</b>	<b>5,860,174</b>	<b>5,860,174</b>	<b>5,800,174</b>	<b>(60,000)</b>	-1%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>(2,158,717)</b>	<b>7,117,945</b>	<b>9,276,661</b>		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**  
**30-June-2020**

	Note	2019/2020	2018/2019
<b>CURRENT ASSETS</b>			
Cash at Bank and On Hand	4	13,828,636	10,673,741
Rates Outstanding		76,397	14,081
Sundry Debtors		22	2,793,623
GST Receivable		162,955	217,859
Accrued Income/Payments In Advance		0	20,727
Stocks on Hand		32,970	39,752
<b>TOTAL CURRENT ASSETS</b>		<b>14,100,981</b>	<b>13,759,783</b>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		29,447	511,307
Accrued Interest on loans		0	27,432
Accrued Salaries & Wages		0	30,001
GST Payable		25,799	19,848
Accrued Expenses		0	0
Other current liabilities		117,812	146,643
Loan Liability (Current)		0	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
<b>TOTAL CURRENT LIABILITIES</b>		<b>492,080</b>	<b>1,340,978</b>
<b>NET CURRENT ASSETS</b>		<b>13,608,900</b>	<b>12,418,805</b>
<b>NON-CURRENT ASSETS</b>			
Land & Buildings		20,943,303	20,599,836
Accumulated Depreciation Land & Building		(1,013,603)	(626,802)
Furniture & Equipment		548,247	548,247
Accumulated Depreciation Furniture Equip		(175,505)	(85,734)
Plant & Equipment		1,445,727	1,235,632
Accumulated Depreciation Plant & Equip		(135,814)	(3,994)
Roads		52,297,061	49,029,279
Accumulated Depreciation Roads		(283,838)	(160,021)
Airport		6,016,902	5,666,275
Accumulated Depreciation Airport		(432,422)	(224,863)
Other Infrastructure		3,608,711	3,048,688
Accumulated Depreciation Other Infrastructure		(399,501)	(204,866)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>82,419,269</b>	<b>78,821,678</b>
<b>NON-CURRENT LIABILITIES</b>			
Loan Liability (Non Current)		3,431,398	3,431,398
Provision For Long Service Leave (Non Current)		34,494	34,494
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,465,893</b>	<b>3,465,893</b>
<b>NET ASSETS</b>		<b>92,562,277</b>	<b>87,774,590</b>
<b>EQUITY</b>			
Accumulated Surplus		32,480,146	27,278,059
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		2,998,472	2,931,283
Reserve - Computer	7	110,609	109,279
Reserve - Airport	7	1,147,412	1,174,635
Reserve - Leave	7	186,521	184,278
Reserve - Wiluna Telecentre	7	17,376	17,168
Reserve - Caravan Park	7	652,126	347,384
Reserve - Heritage and Interpretive Centre	7	135,094	123,981
Reserve - Unspent Grants and Contributions	7	6,074	185,304
Reserve - Community Development	7	470,229	464,225
Reserve - Plant Replacement	7	541,260	688,858
Reserve - Community Development	7	75,784	101,034
Reserve - Unspent Loan	7	150,000	577,927
<b>TOTAL EQUITY</b>		<b>92,562,277</b>	<b>87,774,590</b>

*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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 2020**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%		
General Purpose Funding	1,573,753	0%		
Governance	73,422	36711%	Permanent	Claim received for salary continuance.
Law, Order and Public Safety	5,916	28%		
Health	235	118%	Permanent	Fees collected for registration of Food Business.
Education and Welfare	0			
Housing	(857)	-3%		
Community Amenities	17,409	21%	Permanent	Fees billed to rate payers for annual refuse collection. Fees collected for medical waste & liquid waste. Fees collected for burials have exceeded budget by \$18k.
Recreation and Culture	10,697	4%		
Transport	11,276	3%		
Economic Services	(858)	-3%	Permanent	Tourism merchandise sales have exceeded budget by \$11k.
Other Property and Services	(21,438)	-48%	Permanent	Refund received for insurance premium.
<b>Operating Expense</b>				
General Purpose Funding	120,315	30%	Permanent	Majority of costs being for administration and debt collection costs. Other minimal items includes valuation expenses, bank fees and land search expenses.
Governance	643,183	27%	Permanent	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	77,372	39%	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	7,575	11%	Permanent	Majority of costs being for administration, Environmental Health and Building Services. Mosquito fogging has exceeded budget due to having to engage adequately trained personnel to complete the fogging.
Education and Welfare	(491)	-1%		
Housing	(242,389)	-88%	Permanent	Not all budgeted maintenance works have been completed. Some house repairs will be deferred until it is determined what the houses will be utilised for (either sold etc).
Community Amenities	508,043	62%	Permanent	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	600,678	31%	Permanent	Expenditure to date being for various items; pool operations, oval operations, wages, depreciation, administration, water bore maintenance, Youth Centre maintenance.
Transport	1,102,687	44%	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 completed for the 2020 flood damage.
Economic Services	390,207	41%	Permanent	Expenditure to date being for administration, depreciation, building control, wages, picnic site maintenance, consultancy services.
Other Property and Services	(64,803)	-158%	Permanent	Costs to repair plant have exceeded the recoveries. Plant hire rates have been increased, although due to the significant repair works, it is likely the full cost of plant operations will not be recovered throughout the operational and capital budgets.
<b>Capital Revenues</b>				

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

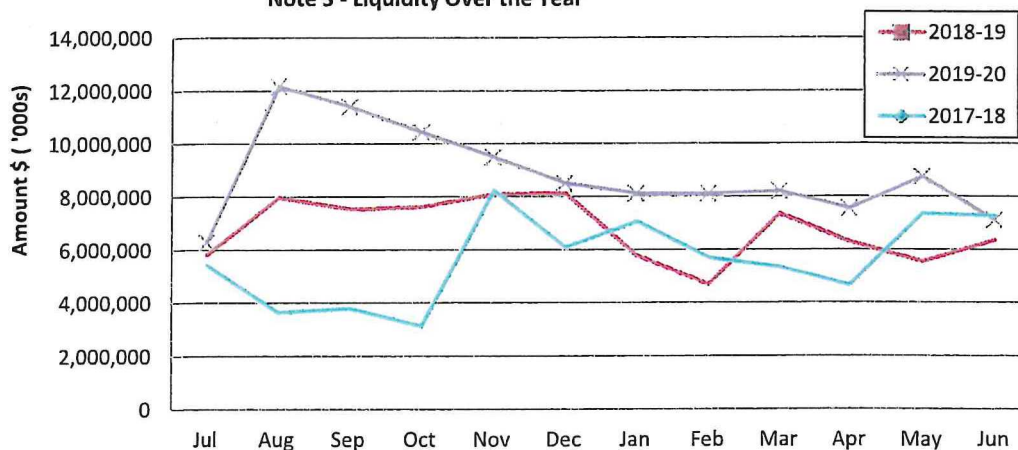
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(79,546)	-5%		
Proceeds from Disposal of Assets	0	0%		
Capital Expenses				
Land and Buildings	2,604,532	88%	Permanent	Some of the major projects being the 2 new houses and sheds and patios at 5 staff houses has been carried over to next financial year. Purchased 77 Wotton Street.
Infrastructure - Roads	14,844	0%		
Infrastructure - Others	700,427	56%	Permanent	The Depot shed should be completed this financial year pending contractors and the workshop pit will be completed. Quotes for the Depot Offices refurb have been accepted and these works will be carried over next financial year as they will be completed in conjunction with the staff houses new sheds and patios.
Infrastructure - Airport	743,827	68%	Permanent	The perimeter fencing has been completed. All other works will be carried over to next financial year.
Plant and Equipment	347,905	50%	Permanent	Tender awarded for the new truck and delivery is expected August 2020 so this will be carried over.
Furniture and Equipment	281,000	100%	Permanent	Nil costs to date.
Financing Loan Principal	(0)	0%		Loans paid as per loan schedule

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Jun 2020	Budget 30 June 2020	Actual 30 June 2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	7,337,680	906,648	3,768,385
Cash Restricted - Reserves Equity	4	6,490,956	4,022,872	6,905,356
Receivables - Rates	6	76,397	106,353	14,081
Receivables -Other	6	22	0	2,793,623
Interest / ATO Receivable/Accrual		162,955	0	238,586
Inventories		32,970	20,000	39,752
		14,100,981	5,055,873	13,759,783
<b>Less: Current Liabilities</b>				
Payables		(173,059)	(1,094,726)	(1,021,957)
Provisions		(319,021)	(225,000)	(319,021)
		(492,080)	(1,319,726)	(1,340,978)
Less: Cash Reserves	7	(6,490,956)	(4,022,872)	(6,905,356)
Secured by floating charge		0	286,725	286,725
<b>Net Current Funding Position</b>		<b>7,117,945</b>	<b>0</b>	<b>5,800,174</b>

**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 30 June 2020

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	<b>Municipal Account</b>				
A030010	CBA Muni - Cash at Bank		26,051		26,051
A030020	CBA Muni Call Deposit		1,260,767		1,260,767
A030123	NAB TD - Muni		1,000,000		1,000,000
A030113	Bank of Queensland TD - Non-reserve		1,500,000		1,500,000
A030130	ME Bank TD - Muni		800,662		800,662
A030150	Macquarie Bank TD - Muni		0		0
A030145	IMB Bank LTD TD Muni		750,000		750,000
A030080	My State Bank - Muni Investment		2,000,000		2,000,000
(b)	<b>Reserve Account</b>				
A030015	CBA Reserve Call Account			337,249	337,249
A030129	Bank of Queensland TD - Reserve			400,000	400,000
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
A030118	ME Bank TD - Reserve			1,113,707	1,113,707
A030131	ING Bank TD - Reserve			1,000,000	1,000,000
A030101	<b>Cash On Hand - Floats</b>		200		200
	<b>Total</b>		<b>7,337,680</b>	<b>6,490,956</b>	<b>13,828,636</b>

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 30 June 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	Wolton 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	Wolton 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			(1,235)	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
E091956	Maintenance Costs - 44 Lennon Street	037/20	Operating Expenses		6,143		1,764,696
E091962	Maintenance Costs - 60C 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



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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
E101011	Refuse Collection (internal costs)	037/20	Operating Expenses				1,821,705
E101024	Litter Control	037/20	Operating Expenses			(37,713)	1,843,184
E101025	Insurance - Pollution Legal Liability	037/20	Operating Expenses		21,479		1,862,962
E103025	Liquid Waste Disposal Site Maintenance	037/20	Operating Expenses		19,778		1,872,638
E107054	Maintenance - Public Conveniences	037/20	Operating Expenses		9,676		1,880,638
E111129	Moonlight Hall Maintenance	037/20	Operating Expenses		8,000		1,881,638
E112104	Depreciation - Swimming Pool	037/20	Non Cash Item	(8,295)	1,000		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)	4,000		1,812,430
E126260	Wiluna Aerodrome Avdala Fees and Charges	037/20	Operating Expenses		15,000		1,827,430
E126270	Wiluna Aerodrome Operational Costs	037/20	Operating Expenses		1,000		1,828,430
E091945	Operating Costs - Caravan Park Site	037/20	Operating Expenses		17,464		1,845,894
E132105	Administration Allocated - Economic Services	037/20	Operating Expenses		26,491		1,872,385
E132106	Community Services Allocated - Economic Services	037/20	Operating Expenses		1,066		1,873,451
E132303	Economic Services Insurance	037/20	Operating Expenses				1,873,451
E132310	Depreciation - Tourism	037/20	Non Cash Item	(98,615)			1,878,297
E132343	Caravan Park Maintenance	037/20	Operating Expenses		4,846		1,880,297
E133334	Administration Allocated - Building Control	037/20	Operating Expenses		2,000		1,883,047
E134112	24 Woodley Street Maintenance Costs	037/20	Operating Expenses		2,750		1,884,046
E134113	19 Woodley Street Operational Costs	037/20	Operating Expenses		999		1,883,046
E134114	32 Wall Street - Operational Costs	037/20	Operating Expenses			(1,000)	1,882,546
E134115	32 Wall Street - Maintenance Costs	037/20	Operating Expenses			(500)	1,881,546
E134116	32 Wall Street - Grounds Maintenance	037/20	Operating Expenses			(1,000)	1,876,546
E136002	Community Standpipe Installation	037/20	Operating Expenses			(5,000)	1,896,546
E136003	Subsidised Services	037/20	Operating Expenses		20,000		1,899,018
E136004	Standpipe Water Costs	037/20	Operating Expenses		2,472		1,892,546
E137001	Canning-Gunbarrel Discovery Centre - Building Operations	037/20	Operating Expenses			(6,472)	1,894,546
E137005	Canning-Gunbarrel Discovery Centre - Super	037/20	Operating Expenses		2,000		1,872,546
E137006	Canning-Gunbarrel Discovery Centre - Merchandise	037/20	Operating Expenses			(22,000)	1,879,997
E137010	Canning-Gunbarrel Discovery Centre - Community	037/20	Operating Expenses		7,451		2,027,893
E142411	Administration - Salaries and Wages	037/20	Operating Expenses		147,896		2,037,083
E142412	Administration - Super	037/20	Operating Expenses		9,190		2,052,083
E142416	Administration - FBT	037/20	Operating Expenses		15,000		2,065,083
E142431	Administration - Stationery	037/20	Operating Expenses		13,000		2,067,583
E142434	Administration - Advertising	037/20	Operating Expenses		2,500		2,066,083
E142435	Administration - Office Equipment Maintenance	037/20	Operating Expenses			(1,500)	2,076,083
E142437	Administration - Records Management	037/20	Operating Expenses		10,000		2,035,583
E142443	IT System - Hardware Maintenance	037/20	Operating Expenses			(40,500)	2,031,533
E142445	Administration - Subscriptions and Memberships	037/20	Operating Expenses			(4,050)	2,035,887
E142451	Other Office Expenses	037/20	Operating Expenses		4,354		2,056,465
E142459	Administration - Vehicle Costs	037/20	Operating Expenses		20,578		2,059,065
E142462	Annual Airfares for Admin Staff	037/20	Operating Expenses		2,600		2,019,065
E142463	Conferences/Training	037/20	Operating Expenses			(40,000)	2,049,065
E142465	Staff Professional Development	037/20	Operating Expenses		30,000		2,055,536
E142476	Administration - Insurance	037/20	Operating Expenses		6,471		1,995,536
E142478	Legal Expenses	037/20	Operating Expenses			(60,000)	1,952,151
E142480	Housing Allocated - Administration	037/20	Operating Expenses			(43,385)	1,955,151
E142482	Occupational Safety & Health Costs	037/20	Operating Expenses		3,000		



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 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
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
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 30 June 2020**

**Note 6: RECEIVABLES**

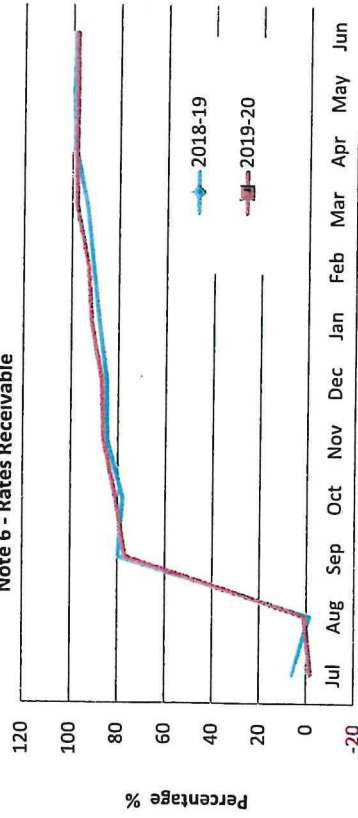
**Receivables - Rates Receivable**

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

YTD 30 Jun 2020	YTD Previous FY
\$ 43,493	\$ 103,236
5,415,657	5,001,577
(5,382,753)	(5,061,320)
<b>76,397</b>	<b>43,493</b>
<b>76,397</b>	<b>43,493</b>
<b>98.60%</b>	<b>99.15%</b>

**Net Rates Collectable**  
**% Collected**

**Note 6 - Rates Receivable**



**Comments/Notes - Receivables Rates**

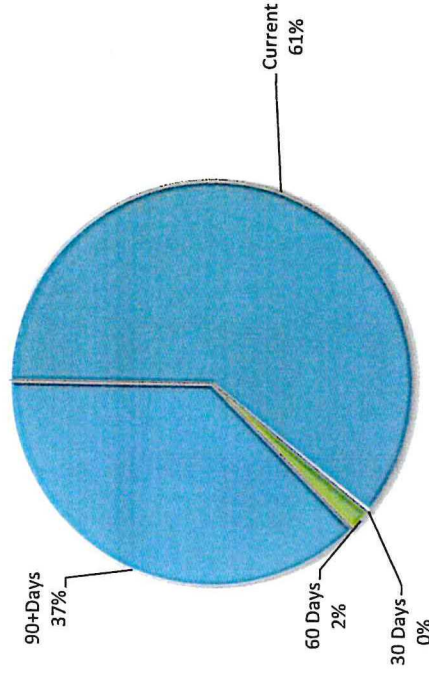
Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

All outstanding rates are now with the debt collection agency.

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 74,540	\$ 190	\$ 2,187	\$ 46,183
<b>Total Receivables General Outstanding</b>				<b>123,100</b>

Amounts shown above include GST (where applicable)

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



**Comments/Notes - Receivables General**

## SHIRE OF WILUNA

### Note 7: C

2019-20

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
30,000	1,606	10,909	(17,485)	P095 Ford Ranger Super Cab	
30,000	4,589	22,727	(2,684)	P096 Ford Ranger Dual Cab	
75,000	12,620	70,727	8,347	P100B Toyota Wagon Landcruiser	
<b>135,000</b>	<b>18,815</b>	<b>104,364</b>	<b>(11,821)</b>		

Comments - Capital Disposal/Replacements



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2020**

**Note 9: RATING INFORMATION**

Note 9: RATING INFORMATION											
RATE TYPE	Budget						Actual				
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	10.2268	69	986,368	100,874	0	0	100,874	100,874	92,080		192,954
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	Minimum \$	534	25,908,196	5,234,270	0	0	5,234,270	5,217,077	92,080	0	5,309,157
Minimum Payment											
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				5,415,657
							(17,193)				
Amount from General Rates							5,323,577				5,415,657
Ex-Gratia Rates							0				0
Totals							5,323,577				5,415,657

**Comments - Rating Information**

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townships 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 30 June 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 \$
<b>Recreation &amp; Culture</b>									
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk	1	197,673	0	52,694	52,694	144,979	144,979	5,739	9,165
<b>Housing</b>									
Loan 4 - Staff Housing 5 New Houses	4	1,340,243	0	49,425	49,425	1,290,818	1,290,818	49,262	55,830
<b>Economic Services</b>									
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	22,836	22,836	610,426	638,893	20,570	25,493
<b>Governance</b>									
Loan 3 - Administration Building	3	957,317	0	35,303	35,304	922,014	922,013	35,355	39,879
		3,602,910	0	286,725	286,725	3,316,185	3,344,652	124,698	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 30 June 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	Recover Status Received	Not Received	Comment
<b>GENERAL PURPOSE FUNDING</b>		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	899,962	939,593	0	939,593	0	1,924,092	(984,499)	Financial Assistance Grant that is an untied grant which allows the Shire to spend the grants according to local priorities.
Grants Commission - Roads LAW, ORDER, PUBLIC SAFETY	WALGGC	Y	396,140	408,699	0	408,699	0	915,540	(506,841)	A component is received for general purpose and a component for roads
FESA Grant - Operating Bush Fire Brigade EDUCATION AND WELFARE	Dept. of Fire & Emergency Serv.	Y	19,580	19,580	0	19,580	0	26,496	(6,916)	General operating grant received to assist in the operations of the Bush Fire Brigade.
<b>RECREATION AND CULTURE</b>										
Wotton Street Playground	Lottery West	N	360,000	0	0	0	0	0	0	Pending approval.
Grants Events, Celebrations & Festivals	Various - refer budget	N	14,000	14,000	0	14,000	0	13,500	500	Various contributions for events in the Shire.
IVALS Tjukurba Art Gallery	Department of Communications & the Arts	Y	145,000	145,000	0	145,000	0	190,000	(45,000)	To assist in the general operations of the Art Gallery to provide Community Development Programme (CDP) services, including placing and managing participants in activities
<b>TRANSPORT</b>										
CDP Program	Wirrpanda	Y	60,000	60,000	0	60,000	0	60,000	0	
Regional Road Group 2025 Grant	Regional Road Group - Main Roads	Y	587,964	587,964	0	0	587,964	607,694	(19,730)	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.
WANDORRA	Main Roads	Y	0	(29,897)	0	(29,897)	0	18,047	(47,944)	Capital Funding for Roads
Airport Terminal	Regional Airport Development Scheme	Y	364,648	364,648	0	0	364,648	(41,599)	406,247	Capital Funding for Roads
<b>ECONOMIC SERVICES</b>										
<b>OTHER PROPERTY AND SERVICES</b>										
<b>TOTALS</b>			<b>3,874,566</b>	<b>3,625,165</b>	<b>0</b>	<b>1,763,571</b>	<b>1,861,594</b>	<b>4,829,348</b>	<b>(1,204,183)</b>	
Operating	Operating		1,652,972	1,763,571				3,354,271		
Non-Operating	Non-Operating		2,221,594	1,861,594				1,475,077		
			<b>3,874,566</b>	<b>3,625,165</b>				<b>4,829,348</b>		

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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 30-Jun-20
Totals	\$ 13,136	\$ 51,149	\$ 48,364	\$ 15,920
	13,136	51,149	48,364	15,920



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2020

**Note 13: CAPITAL ACQUISITIONS**

Account Number	Description	Budget			Actuals		Commitment
		Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
GOVERNANCE							
C040001	Council Chambers	56,000	56,000	56,000	-	56,000	
C142101	CEO Vehicle	282,000	-	-	-	-	
	Total Governance	338,000	56,000	56,000	-	56,000	
HOUSING							
C091109	Accommodation Unit Renovations	80,000	80,000	80,000	1,423	78,577	
C091163	New House - 12 Trenton St	640,000	840,000	840,000	5,607	834,393	Carry over to next FY. Complete in August
C091185	US/30 Scotia Street Renovations	20,000	20,000	20,000	2,457	17,543	
C091200	8 Trenton Street - Shed & Patio	70,000	70,000	70,000	946	69,054	
C091201	10 Trenton Street - Shed & Patio	70,000	70,000	70,000	1,435	68,565	
C091203	42 Lennon Street - Shed & Patio	70,000	70,000	70,000	1,299	68,701	
C091204	46 Lennon Street - Shed & Patio	70,000	70,000	70,000	1,229	68,771	
C091205	48 Lennon Street - Shed & Patio	70,000	70,000	70,000	716	69,284	
C091206	Staff Housing Land Purchases	200,000	200,000	200,000	43,844	156,156	32 Wall Street Purchase
	Total Housing	1,290,000	1,490,000	1,490,000	58,955	1,431,045	
COMMUNITY AMENITIES							
C107054	Cemetery Improvement	100,000	100,000	100,000	17,102	82,898	Gazebo works completed. Paths/roads marked.
C107055	Replace Fencing at Lennon St Bore	20,000	10,450	10,450	10,450	-	Completed.
C107060	Sewerage Works - Replacement of Septic Systems	65,000	65,000	65,000	18,149	46,851	
	Total Community Amenities	185,000	175,450	175,450	45,702	129,748	
RECREATION AND CULTURE							
C111102	Youth Centre Landscape & Other Works	150,000	-	-	7,636	(7,636)	Transfer balance. Budget cancelled.
C111103	Youth Centre Landscaping	17,000	-	-	-	-	
C111104	Youth Centre Upgrade	100,000	65,000	65,000	10,797	54,203	
C111106	Youth Centre Orchard	15,000	15,000	15,000	-	15,000	
C112101	Pool Improvements	100,000	100,000	100,000	51,645	48,355	Perimeter fencing complete.
C113128	Fully Enclosed BBQ Trailer	25,000	25,000	25,000	25,497	(497)	Complete.
C113131	Replace Basketball Court Lights (with LED)	13,000	13,000	13,000	9,890	3,110	
C113132	Wotton Street Playground	760,000	-	-	157	(157)	Budget cancelled.
C113133	Gym Relocation to Oval Change Room	100,000	100,000	100,000	44,763	55,237	In progress
C113183	Gym Equipment	-	65,000	65,000	-	65,000	
C113134	New Memorial Park	450,000	-	-	502	(502)	
C113429	Oval Water Cannons Upgrade	100,000	100,000	100,000	199	99,801	
C117014	Old Morgue Renovations	10,000	10,000	10,000	518	9,482	
	Total Recreation and Culture	1,840,000	493,000	493,000	151,603	341,397	
TRANSPORT							
Street and Road Construction:							
C121004	Wiluna North Road Sealing	165,000	-	-	-	-	
C121005	Install Water Bores	140,000	140,000	140,000	35,500	104,500	
C121006	Wongawool Road - Drains, Verge Clearing, Resheeting	254,754	164,434	164,434	373,653	(209,219)	Completed

**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2020

**Note 13: CAPITAL ACQUISITIONS**

Account Number	Description	Budget			Actuals		Comment
		Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
C121007	Wongawall Road - Widening of Bitumen, Reconstruct Floodways & Culverts	436,125	891,946	891,946	640,978	250,968	Completed
C121008	Carnegie Road - Drains, Verge Clearing, Resheeting	191,066	191,066	191,066	200,739	(9,673)	Completed
C121015	Granite Peak - Vegetation clearance and pull in gravel from vegetation, re-shape and reform	100,000	100,000	100,000	100,198	(198)	Completed
C121018	Granite Peak - Lake Violet Road	350,000	149,500	149,500	149,734	(234)	Completed
C121810	Rural Roads - Signs and Guide Posts	100,000	-	-	-	-	Completed
	<b>Sub Total</b>	<b>1,736,945</b>	<b>1,636,946</b>	<b>1,636,946</b>	<b>1,500,802</b>	<b>136,144</b>	
<b>Road Plant Purchases</b>							
C123100	Dual Cab Truck (Roadworks Crew)	200,000	200,000	200,000	471	199,529	Tender awarded and order placed. Due to COVID, truck will not be ready until next FY. Carry over.
C123101	Work Ute	45,000	60,000	60,000	55,299	4,701	Completed
C123102	Second Hand Tandem Tipper	120,000	120,000	120,000	93,260	26,740	Paid. Truck in Perth for service and modifications.
C123103	13000 Litre Water Tank	50,000	50,000	50,000	49,898	102	Being fitted to Tandem Tipper.
C123105	Van for Art Gallery	43,000	56,000	56,000	55,663	337	Completed
C123104	8000 Litre Sewerage Pump Out Tank	23,000	38,000	38,000	-	38,000	Purchased.
C123178	Refurbishment of Bore Trailer	9,000	-	-	-	-	Budget cancelled
C123197	Concrete Truck	60,000	60,000	60,000	37,535	22,465	Old garbage truck in Perth getting agitator fitted
C123198	Mobile Portable Toilet Block	100,000	84,000	84,000	27,473	56,528	Order placed at \$83,250. Will not receive until next FY.
C123223	Mower and Trailer	40,000	-	-	-	-	Budget cancelled. Purchased last financial year.
	<b>Sub Total</b>	<b>690,000</b>	<b>668,000</b>	<b>668,000</b>	<b>319,598</b>	<b>348,402</b>	
<b>Other Infrastructure</b>							
C121023	Depot Shed	53,000	53,000	53,000	46,636	6,364	Completed.
C121024	Depot Fence	242,000	242,000	242,000	53,323	188,677	Perimeter fence completed
C121025	Washbay	10,000	-	-	848	(848)	
C121026	Workshop Service Pit	25,000	40,000	40,000	40,154	(154)	Completed.
	<b>Sub Total</b>	<b>330,000</b>	<b>335,000</b>	<b>335,000</b>	<b>140,961</b>	<b>194,039</b>	
<b>Airport</b>							
C126262	Airport Upgrade	1,094,454	1,094,454	1,094,454	350,627	743,827	
	<b>Sub Total</b>	<b>1,094,454</b>	<b>1,094,454</b>	<b>1,094,454</b>	<b>350,627</b>	<b>743,827</b>	
	<b>Total Transport</b>	<b>3,851,399</b>	<b>3,734,400</b>	<b>3,734,400</b>	<b>2,311,988</b>	<b>1,422,412</b>	
<b>ECONOMIC SERVICES</b>							
C132159	Wotton Street Revitalisation Stage 2	2,337,000	1,785,679	1,785,679	1,802,479	(16,800)	
C132171	Wiluna Enterprise Building	15,000	-	-	136	(136)	
C132343	Caravan Park Development	100,000	120,000	120,000	63,865	56,135	Budget cancelled.
C132351	North Pool - Development of Tourism Area	15,000	-	-	-	-	Budget cancelled.
C132352	Lake Violet - Development of Tourism Area	35,000	-	-	-	-	Budget cancelled.
C132360	Commercial Property Purchase	203,000	203,000	203,000	136,102	66,898	Purchased 77 Wotton Street.
C134100	Irrigation, Retic & Bore Works	300,000	300,000	300,000	3,075	296,925	
C137002	Discovery Centre Displays	107,000	107,000	107,000	3,695	103,305	



**SHIRE OF WILUNA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2020

**Note 13: CAPITAL ACQUISITIONS**

Account Number	Description	Budget			Actuals			Variance (Under)/Over	Comment
		Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual				
C137003	Discovery Centre Landscaping	15,000	15,000	15,000	1,973			13,027	
C137004	Discovery Centre Fencing, Grids & Entrances	25,000	25,000	25,000				25,000	
C137005	Discovery Centre Building	35,000	35,000	35,000				35,000	
C132170	32 Wall Street	-	300,000	300,000				300,000	
	<b>Total Economic Services</b>	<b>3,187,000</b>	<b>2,890,679</b>	<b>2,890,679</b>	<b>2,011,274</b>			<b>879,405</b>	
<b>OTHER PROPERTY AND SERVICES</b>									
C142113	Wireless connection to New Admin Building	110,000	110,000	110,000	86,253			23,747	Complete
C147183	New Administration Building	450,000	450,000	450,000	45,560			404,440	
C142114	IT Software Upgrade	-	160,000	160,000	155,658			4,342	Contract signed and process of implementation commenced.
	<b>Total Other Property and Services</b>	<b>560,000</b>	<b>720,000</b>	<b>720,000</b>	<b>287,471</b>			<b>432,529</b>	
	<b>TOTALS</b>	<b>11,251,399</b>	<b>9,559,529</b>	<b>9,559,529</b>	<b>4,866,993</b>			<b>4,692,536</b>	
	<b>Adopted</b>	<b>2,483,000</b>	<b>2,948,000</b>	<b>2,948,000</b>	<b>343,468</b>			<b>2,604,532</b>	
		<b>997,000</b>	<b>693,000</b>	<b>693,000</b>	<b>345,095</b>			<b>347,905</b>	
		<b>56,000</b>	<b>281,000</b>	<b>281,000</b>	<b>-</b>			<b>281,000</b>	
		<b>3,933,945</b>	<b>3,282,625</b>	<b>3,282,625</b>	<b>3,267,781</b>			<b>14,844</b>	
		<b>1,094,454</b>	<b>1,094,454</b>	<b>1,094,454</b>	<b>350,627</b>			<b>743,827</b>	
		<b>2,687,000</b>	<b>1,260,450</b>	<b>1,260,450</b>	<b>560,023</b>			<b>700,427</b>	
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
		<b>11,251,399</b>	<b>9,559,529</b>	<b>9,559,529</b>	<b>4,866,993</b>			<b>4,692,536</b>	

Shire of Wiluna  
Schedules 2019-2020[illegible]



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 (%)
D4	Governance	Members Of Council												
			E040306	Members General Meeting										
			E040307	Members Meeting Expenses		\$15,000		\$15,000		\$15,000		\$4,550	(\$10,450)	-70%
			E040308	Members Telephone Subsidy		\$14,500		\$14,500		\$14,500		\$10,175	(\$4,325)	-30%
			E040309	Deputy President's Allowance		\$5,016		\$5,016		\$5,016		\$4,552	(\$464)	-9%
			E040310	President's Allowance		\$20,063		\$20,063		\$20,063		\$19,864	(\$199)	-1%
			E040311	Members Travelling Expenses		\$14,500		\$17,000		\$17,000		\$31,058	\$14,058	83%
			E040312	Members Sitting Fees		\$76,558		\$76,558		\$76,558		\$66,971	(\$9,587)	-13%
			E040313	Members Conference Expenses		\$25,000		\$25,000		\$25,000		\$6,089	(\$18,911)	-76%
			E040314	Council Election Expenses		\$17,000		\$15,000		\$15,000		\$11,514	(\$3,486)	-23%
			E040315	Local Government Week Expenses		\$10,000		\$5,000		\$5,000		\$3,739	(\$1,261)	-25%
			E040316	Members Professional Development		\$20,000		\$20,000		\$20,000		\$722	(\$19,278)	-96%
			E040317	Refreshments and Receptions		\$20,000		\$12,000		\$12,000		\$10,474	(\$1,526)	-13%
			E040318	Board/Outside Committee Expenses		\$5,000		\$5,000		\$5,000		-	(\$5,000)	-100%
			E040319	Council Chamber Building Operation Costs		\$3,500		\$3,500		\$3,500		\$1,138	(\$2,362)	-67%
			E040320	Maintenance - Council Chambers		\$1,522		\$1,522		\$1,522		\$9,512	(\$1,403)	-92%
			E040322	Members - Insurance		\$11,550		\$9,512		\$9,512		\$9,512	-	0%
			E040323	Subscriptions/Memberships		\$25,000		\$25,000		\$25,000		\$8,478	(\$16,522)	-66%
			E040324	Members IT Expenses		\$8,000		\$8,000		\$8,000		\$5,980	(\$2,021)	-25%
			E040325	Donations		\$30,000		\$30,000		\$30,000		\$13,050	(\$16,950)	-57%
			E040328	Governance Public Relations		\$5,000		\$5,000		\$5,000		\$131	(\$4,869)	-97%
			E040333	Governance Employment Expenses		\$280,829		\$280,829		\$280,829		\$314,966	\$34,137	12%
			E040334	Superannuation		\$29,333		\$29,333		\$29,333		\$25,265	(\$4,068)	-14%
			E040335	Professional Development		\$10,000		\$10,000		\$10,000		\$372	(\$9,628)	-96%
			E040336	Administration allocated		\$380,466		\$380,466		\$380,466		\$286,392	(\$94,074)	-25%
			E040337	Motor Vehicle Expenses		\$15,750		\$22,570		\$22,570		\$23,476	\$906	4%
			E040338	Fringe Benefit Tax		\$4,000		(\$7,000)		(\$7,000)		(\$7,000)	-	0%
			E040339	Staff Recruitment & Relocation		\$9,500		\$9,500		\$9,500		-	(\$9,500)	-100%
			E040440	Housing Allocated - Governance		\$29,445		\$35,000		\$35,000		\$13,029	(\$21,971)	-63%
			E040441	Other Allowances		\$500		\$1,000		\$1,000		\$1,000	-	0%
			E040442	Community Services Allocated		\$86,711		\$37,558		\$37,558		\$23,565	(\$13,993)	-37%
			R123050	Gain on sale of Assets		(\$12,435)		-		-		-	-	-
			R123060	Proceeds on Sale of Assets				-		-		-	-	-
			R123070	Realisation of Assets		(\$12,435)		\$1,111,927		\$1,111,927		\$889,180	(\$222,747)	
		Members Of Council Total				\$1,173,743								
D4	Governance	Other Governance												
			E040304	Northern GVRCC Group Regional Initiatives		\$90,000		\$90,000		\$90,000		\$86,577	(\$3,423)	-4%
			E040305	Governance Review & Corporate Training		\$206,000		\$100,000		\$100,000		\$28,803	(\$71,197)	-71%

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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		\$609,950		\$459,134	(\$150,816)	-25%	
			E041002	Other Governance Employment Expenses		\$161,459		\$161,459		\$161,459		\$168,730	\$7,271	5%	
			E041003	Superannuation		\$23,026		\$23,026		\$23,026		\$24,347	\$1,321	6%	
			E041004	Professional Development		\$5,000		\$5,000		\$5,000		-	(\$5,000)	-100%	
			E041006	Vehicle Allocation		\$6,029		\$20,544		\$20,544		\$18,360	(\$2,184)	-11%	
			E041007	Fringe Benefit Tax		\$4,000		\$4,000		\$4,000		-	(\$4,000)	-100%	
			E041008	Salary Continuance Insurance		\$4,250		\$4,250		\$4,250		\$4,251	\$1	0%	
			E041009	Housing Allocated - Other Governance		\$12,960		\$12,960		\$12,960		\$3,987	(\$8,973)	-69%	
			E041010	Consultants for specific governance projects		\$150,000		\$200,000		\$200,000		\$27,204	(\$172,796)	-86%	
			E041012	Governance Review		-		\$20,000		\$20,000		\$9,358	(\$10,642)	-53%	
			R041422	Other Governance Revenue	(\$200)		(\$200)		(\$200)		(\$73,624)		-	36712%	
			R041426	Other minor income							\$2		\$2		
			Other Governance Total		(\$200)	\$1,272,674	(\$200)	\$1,251,189	(\$200)	\$1,251,189	(\$73,622)	\$830,753	(\$420,434)		
			Governance Total		(\$12,635)	\$2,446,417	(\$200)	\$2,363,116	(\$200)	\$2,363,116	(\$73,622)	\$1,719,933	(\$643,181)		
05	Law, Order & Public Safety														
		Fire Prevention													
			E051512	Insurance		\$1,968		\$3,204		\$3,204		\$3,204	(\$0)	0%	
			E051513	Fire Standpipe		\$5,000		\$5,000		\$5,000		-	(\$5,000)	-100%	
			E051515	Bush Fire Plant & Equipment Costs		\$15,000		\$15,000		\$15,000		\$12,330	(\$2,670)	-18%	
			E051517	Administration allocated		\$12,247		\$12,247		\$12,247		\$9,219	(\$3,028)	-25%	
			E051518	Depreciation - Fire Brigade Shed		\$3,597		\$3,597		\$3,597		\$3,304	(\$293)	-8%	
			E051520	Fire Station Building Maintenance		\$1,649		\$3,000		\$3,000		\$3,167	\$167	6%	
			E051521	Minor Plant & Equipment purchases		\$4,000		\$4,000		\$4,000		\$178	(\$3,822)	-96%	
			E051522	Bush Fire Brigade Costs		\$16,500		\$16,500		\$16,500		\$8,008	(\$8,492)	-51%	
			E051524	Fire Station Building Operational Costs		\$3,131		\$3,131		\$3,131		\$3,127	(\$4)	0%	
			E051525	Fire Prevention - Other Expenses		\$1,233		\$1,233		\$1,233		-	(\$1,233)	-100%	
			R051503	Emergency Services Grant-Operating - BFB	(\$19,580)		(\$19,580)		(\$19,580)		(\$26,496)		(\$6,916)	35%	
			Fire Prevention Total		(\$19,580)	\$64,325	(\$19,580)	\$66,912	(\$19,580)	\$66,912	(\$26,496)	\$42,536	(\$31,292)		
05	Law, Order & Public Safety														
		Animal Control													
			E052521	Animal Control Work Staff		\$13,522		-		-		-	-		
			E052522	Dog pound maintenance		\$2,809		\$1,685		\$1,685		\$57	(\$1,628)	-97%	
			E052597	Wiluna Vet Visit		\$2,000		\$2,000		\$2,000		-	(\$2,000)	-100%	
			E052524	Housing Allocation - Ranger		\$3,000		\$3,000		\$3,000		\$2,250	(\$750)	-25%	
			E052526	Other control expenses		\$1,000		\$1,000		\$1,000		\$116	(\$884)	-88%	
			E052527	Administration allocated		\$14,255		\$14,255		\$14,255		\$10,730	(\$3,525)	-25%	
			E052528	Ranger - Vehicle Operation Costs		-		-		-		\$3,540	\$3,540		
			E052533	Consultants - Animals		\$75,000		\$88,500		\$88,500		\$51,978	(\$36,523)	-41%	
			R052523	Dog Registration Fees	(\$1,000)		(\$1,000)		(\$1,000)		(\$300)		\$700	(\$700)	-70%
			R052524	Cat Registration Fees	(\$100)		(\$100)		(\$100)		-		\$100	(\$100)	-100%



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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 (%)
				Impounding fees and charges	(\$100)		(\$100)		(\$100)				\$100	-100%
				Other Animal Control and Penalties	(\$100)		(\$100)		(\$100)				\$100	-100%
				Animal Control - other revenue	-		-		-				-	
				Animal Control Total	(\$1,300)	\$111,586	(\$1,300)	\$110,440	(\$1,300)	\$110,440	(\$300)	\$68,670	(\$40,770)	
05	Law, Order & Public Safety													
				Other Law, Order & Public Safety										
				costs		\$10,000		\$10,000		\$10,000		\$859	(\$9,141)	-91%
				Community Services Allocated		\$13,301		\$3,715		\$3,715		\$3,615	(\$100)	-3%
				Administration allocated		\$8,031		\$8,031		\$8,031		\$6,045	(\$1,986)	-25%
				Other Law, Order & Public Safety Total	-	\$31,332	-	\$21,746	-	\$21,746	-	\$10,519	(\$11,227)	
				Law, Order & Public Safety Total	(\$20,880)	\$207,243	(\$20,880)	\$199,098	(\$20,880)	\$199,098	(\$26,796)	\$121,726	(\$83,288)	
07	Health													
				Preventative Services - Administration & Inspection										
				Health Administration & Consultancy		\$28,500		\$22,000		\$22,000		\$17,786	(\$4,214)	-19%
				Administration allocated		\$15,058		\$15,058		\$15,058		\$11,335	(\$3,723)	-25%
				Other health administration costs		\$1,000		\$1,000		\$1,000		-	(\$1,000)	-100%
				Housing Allocations - Health		\$3,000		\$3,000		\$3,000		\$2,500	(\$500)	-17%
				Fees and licences for Health facilities	(\$100)		(\$100)		(\$100)		(\$435)		(\$335)	335%
				Septic Tanks / Waste Water Treatment	(\$100)		(\$100)		(\$100)		-	\$100	\$100	-100%
				Preventative Services - Administration & Inspection Total	(\$200)	\$47,558	(\$200)	\$41,058	(\$200)	\$41,058	(\$435)	\$31,621	(\$9,672)	
07	Health													
				Preventative Services - Pest Control										
				Mosquito Control		\$6,476		\$6,476		\$6,476		\$14,599	\$8,123	125%
				Other pest control		\$2,000		\$2,000		\$2,000		-	(\$2,000)	-100%
				Administration allocated		\$10,440		\$10,440		\$10,440		\$7,859	(\$2,581)	-25%
				Preventative Services - Pest Control Total		\$18,916		\$18,916		\$18,916		\$22,457	\$3,541	
07	Health													
				Preventative Services - Other										
				Administration allocated		\$6,224		\$6,224		\$6,224		\$4,685	(\$1,539)	-25%
				Analytical expenses		\$500		\$500		\$500		\$360	(\$140)	-28%
				Preventative Services - Other Total		\$6,724		\$6,724		\$6,724		\$5,045	(\$1,679)	
				Health Total	(\$200)	\$73,198	(\$200)	\$66,698	(\$200)	\$66,698	(\$435)	\$59,123	(\$7,810)	
08	Education & Welfare													
				Other Education - Training Centre										
				Administration allocated		-		-		-		\$491	\$491	0%
				Education & Welfare Costs		\$7,500		\$7,500		\$7,500		\$7,500	-	0%
				Contribution to Wiluna Training Centre		\$55,000		\$55,000		\$55,000		\$55,000	-	0%

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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 (%)
				<b>Other Education - Training Centre Total</b>										
				<b>Education &amp; Welfare Total</b>										
					-	\$62,500	-	\$62,500	-	\$62,500	-	\$62,991	\$491	
					-	\$62,500	-	\$62,500	-	\$62,500	-	\$62,991	\$491	
09	Housing													
		Staff Housing												
			E091901	Operating costs - 8 Trenton Street		\$6,275		\$5,275		\$5,275		\$4,221	(\$1,054)	-20%
			E091902	Operating costs - 10 Trenton St Lot959		\$6,275		\$5,275		\$5,275		\$4,665	(\$610)	-12%
			E091903	Operating costs - 42 Lennon st Lot90		\$6,275		\$6,275		\$6,275		\$4,770	(\$1,505)	-24%
			E091904	Operating costs - 46 Lennon Street		\$6,275		\$6,275		\$6,275		\$4,812	(\$1,463)	-23%
			E091905	Operating costs - 48 Lennon st Lot87		\$6,275		\$4,775		\$4,775		\$2,214	(\$2,561)	-54%
			E091906	Admin Accommodation Units Operational Costs		\$8,970		\$8,970		\$8,970		\$9,789	\$819	9%
			E091910	Depreciation - Staff Housing		\$151,296		\$163,561		\$163,561		\$148,664	(\$14,897)	-9%
			E091911	Loan 4 Interest - Staff Housing 5 New Houses		\$55,830		\$55,830		\$55,830		\$49,262	(\$6,568)	-12%
			E091915	Operating costs-21 Lennon St Lot1478 GEN		\$1,803		\$6,785		\$6,785		\$6,152	(\$633)	-9%
			E091916	Operating costs-44 Lennon St Lot89		\$4,795		\$6,200		\$6,200		\$5,233	(\$967)	-16%
			E091917	Operating costs-67-69 Scotia St Lot116,117,301		\$4,734		\$7,652		\$7,652		\$11,601	\$3,949	52%
			E091918	Operating costs-13 Woodley St Lot1511		-		-		-		\$1,194	\$1,194	
			E091919	Operating costs-U1/30 Scotia St Lot1487		\$6,042		\$6,042		\$6,042		\$4,333	(\$1,709)	-28%
			E091920	Operating costs-U2/30 Scotia St Lot1487		\$3,343		\$3,343		\$3,343		\$1,604	(\$1,739)	-52%
			E091921	Operating costs-U3/30 Scotia St Lot1487		\$3,343		\$3,343		\$3,343		\$1,817	(\$1,526)	-46%
			E091922	Operating costs-U4/30 Scotia St		\$3,343		\$3,343		\$3,343		\$3,257	(\$86)	-3%
			E091923	Unit 5/28 Scotia Street Operational Costs		\$3,653		\$3,653		\$3,653		\$2,852	(\$801)	-22%
			E091926	Operating costs-38 Lennon St Lot92		\$5,075		\$5,075		\$5,075		\$4,258	(\$817)	-16%
			E091927	Operating costs-U7/30 Scotia St Lot1487		\$8,291		\$8,291		\$8,291		\$2,028	(\$6,263)	-76%
			E091928	Operating costs-U6/30 Scotia St Lot1487		\$4,793		\$4,793		\$4,793		\$1,361	(\$3,432)	-72%
			E091929	Operating costs-61/63 Scotia St Lot113-114		\$6,869		\$6,869		\$6,869		\$5,425	(\$1,444)	-21%
			E091930	Operating costs-60A Scotia/Well St Lot555		\$3,997		\$3,997		\$3,997		\$2,782	(\$1,215)	-30%
			E091931	Operating costs-60B Scotia/Well St Lot 555		\$3,997		\$3,997		\$3,997		\$2,186	(\$1,811)	-45%
			E091932	Operating costs-60C Scotia/Well St Lot555		\$3,997		\$3,997		\$3,997		\$2,229	(\$1,768)	-44%
			E091935	Housing General Upkeep Maint		\$56,601		\$25,000		\$25,000		\$3,009	(\$21,991)	-88%
			E091936	Minor Equip Below Capital Limit		-		-		-		-	-	
			E091940	Operating costs-U8/30 Scotia St Lot1487		\$5,532		\$5,532		\$5,532		\$1,952	(\$3,580)	-65%
			E091941	Unit 1/2 Trenton Street Operational Costs		\$3,181		\$5,000		\$5,000		\$8,858	\$3,858	77%
			E091942	Unit 2/2 Trenton Street Operational Costs		\$3,181		\$4,000		\$4,000		\$3,334	(\$666)	-17%
			E091943	Unit 3/2 Trenton Street Operational Costs		\$3,181		\$4,000		\$4,000		\$2,553	(\$1,447)	-36%
			E091955	Maintenance costs- 21 Lennon St		\$16,918		\$16,918		\$16,918		\$6,917	(\$10,001)	-59%
			E091956	Maintenance costs-44 Lennon St		\$21,143		\$15,000		\$15,000		\$5,434	(\$9,566)	-64%
			E091957	Maintenance costs-67/69 Scotia St		\$9,585		\$9,585		\$9,585		\$7,518	(\$2,067)	-22%
			E091958	Maintenance costs-13 Woodley St		-		-		-		\$957	\$957	
			E091959	Maintenance costs-U1/30 Scotia St		\$9,585		\$9,585		\$9,585		\$17,463	\$7,878	82%
			E091960	Maintenance costs-U2/30 Scotia St		\$13,585		\$13,585		\$13,585		\$14,371	\$786	6%
			E091961	Maintenance costs-U3/30 Scotia St		\$21,228		\$21,228		\$21,228		\$12,818	(\$8,410)	-40%



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			E091962	Maintenance costs-U4/30 Scotia St Lot1487		\$11,628		\$18,000		\$18,000		\$24,596	\$6,596	37%
			E091963	Maintenance costs-U5/30 Scotia St Lot1487		\$7,461		\$7,461		\$7,461		\$9,795	\$2,334	31%
			E091965	Maintenance costs-38 Lennon St		\$31,043		\$31,043		\$31,043		\$15,644	(\$15,399)	-50%
			E091966	Maintenance costs-U7/30 Scotia St		\$7,461		\$7,461		\$7,461		\$4,943	(\$2,518)	-34%
			E091967	Maintenance costs-U6/30 Scotia St		\$19,461		\$19,461		\$19,461		\$4,875	(\$14,586)	-75%
			E091968	Maintenance costs-61/63 Scotia St		\$24,418		\$24,418		\$24,418		\$9,629	(\$14,789)	-61%
			E091969	Maintenance costs-60A Scotia St		\$8,218		\$2,800		\$2,800		\$1,993	(\$807)	-29%
			E091970	Maintenance costs-60B Scotia St		\$8,385		\$2,800		\$2,800		\$7,151	\$4,351	155%
			E091971	Maintenance costs-60C Scotia St		\$8,418		\$2,800		\$2,800		\$567	(\$2,233)	-80%
			E091973	Maintenance costs-U8/30 Scotia St		\$7,428		\$4,500		\$4,500		\$2,035	(\$2,465)	-55%
			E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$5,928		\$3,800		\$3,800		\$9,515	\$5,715	150%
			E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$7,918		\$4,500		\$4,500		\$4,939	\$439	10%
			E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$5,928		\$3,800		\$3,800		\$850	(\$2,950)	-78%
			E091978	Bldg Maint - 8 Trenton st Lot 960		\$5,461		\$5,461		\$5,461		\$1,870	(\$3,591)	-66%
			E091980	Maintenance costs - 10 Trenton Street		\$5,428		\$5,428		\$5,428		\$7,849	\$2,421	45%
			E091981	Maintenance costs - 42 Lennon Street		\$7,418		\$5,520		\$5,520		\$3,028	(\$2,492)	-45%
			E091982	Bldg Maint. - 46 Lennon st Lot88		\$7,585		\$8,585		\$8,585		\$7,748	(\$837)	-10%
			E091983	Maintenance costs - 48 Lennon Street		\$7,418		\$7,418		\$7,418		\$5,955	(\$1,463)	-20%
			E091984	Admin Accommodation Units Maintenance Costs		\$17,249		\$17,249		\$17,249		\$10,096	(\$7,153)	-41%
			E091999	Less: Housing Allocated to Programs		(\$443,470)		(\$516,443)		(\$516,443)		(\$262,580)	\$253,863	-49%
			R092913	Housing and Accommodation Revenue									\$857	-3%
		Housing Total				\$300,050	(\$30,000)	\$129,111	(\$30,000)	\$129,111	(\$29,143)	\$242,389	\$114,135	
10	Community Amenities													
		Sanitation - Household Refuse												
			E101010	Depreciation - Sanitation		\$3,914		\$7,166		\$7,166		\$6,514	(\$652)	-9%
			E101011	Refuse Collection		\$57,775		\$95,488		\$95,488		\$74,193	(\$21,295)	-22%
			E101012	Waste Site (Dump) Operational Costs		\$273,385		\$273,385		\$273,385		\$113,452	(\$159,933)	-59%
			E101013	Bulk Refuse Collection		\$21,114		\$121,114		\$121,114		\$2,133	(\$118,981)	-98%
			E101015	Administration allocated		\$14,054		\$14,054		\$14,054		\$10,579	(\$3,475)	-25%
			E101020	Collection & disposal of vehicles(car bodies)		\$8,921		\$8,921		\$8,921		\$1,630	(\$7,291)	-82%
			E101024	Litter control		\$66,927		\$45,448		\$45,448		\$9,668	(\$35,780)	-79%
			E101025	Insurance - Pollution Legal Liability		\$20,338		\$560		\$560		\$560	-	0%
			E101026	Legal Fees Household Sanitation		\$6,000		\$6,000		\$6,000		\$4,500	(\$1,500)	-25%
			R101012	Refuse Collection - Household		(\$44,690)	(\$44,690)		(\$44,690)		(\$45,180)		(\$490)	1%
			R101013	Refuse Collection - Other		(\$12,000)	(\$12,000)		(\$12,000)		-		\$12,000	-100%
			R102001	Medical Waste Fees & Charges		-	(\$935)		(\$935)		(\$935)		-	0%
		Sanitation - Household Refuse Total				\$472,428	(\$57,625)	\$572,136	(\$57,625)	\$572,136	(\$46,115)	\$223,229	(\$337,397)	
10	Community Amenities													
		Sewerage												

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			E103025	Liquid Waste Disposal Site Costs		\$18,225		\$8,549		\$8,549		\$2,362	(\$6,187)	-72%
			R103023	Liquid Waste Disposal Fees & Charges	(\$25,000)		(\$22,000)		(\$22,000)		(\$28,000)		(\$6,000)	27%
		Sewerage Total			(\$25,000)	\$18,225	(\$22,000)	\$8,549	(\$22,000)	\$8,549	(\$28,000)	\$2,362	(\$12,187)	
10	Community Amenities													
		Town Planning & Regional Development												
			E106051	Town Planning & Regional Development										
			E106054	Administration allocated		\$5,000		\$5,000		\$5,000		-	(\$5,000)	-100%
			E106059	Town Planning Administration Consultants		\$17,267		\$17,267		\$17,267		\$12,997	(\$4,270)	-25%
			E106060	Town Planning Administration Services		\$10,000		\$10,000		\$10,000		-	(\$10,000)	-100%
			E106060	Town Planning Administration Services		\$20,000		\$20,000		\$20,000		-	(\$20,000)	-100%
			R106051	Town planning scheme amendment fees	(\$100)		(\$100)		(\$100)		-		\$100	-100%
			R106053	Planning development application fees	(\$650)		(\$650)		(\$650)		(\$5,851)		(\$5,201)	800%
			Town Planning & Regional Development Total			(\$750)	\$52,267	(\$750)	\$52,267	(\$750)	\$52,267	(\$5,851)	\$12,997	(\$44,371)
10	Community Amenities													
		Other Community Amenities												
			E107010	Depreciation-Public conveniences		\$3,548		\$3,548		\$3,548		\$2,616	(\$932)	-26%
			E107050	Operation Cost - Public Conveniences		\$6,855		\$6,855		\$6,855		\$4,435	(\$2,420)	-35%
			E107054	Maintenance - Public Conveniences		\$36,066		\$28,066		\$28,066		\$12,005	(\$16,061)	-57%
			E107060	Cemetery Building Maintenance Costs (Gazebo)		\$2,000		\$2,000		\$2,000		\$45	(\$1,955)	-98%
			E107061	Grave Digging		\$55,115		\$55,115		\$55,115		\$35,446	(\$19,669)	-36%
			E107062	Cemetery Maintenance Costs		\$78,699		\$78,699		\$78,699		\$11,767	(\$66,932)	-85%
			E107063	Cemetery Operational Costs		\$226		\$226		\$226		\$225	(\$1)	0%
			E122220	Portable Toilet Costs		\$1,683		\$1,683		\$1,683		-	(\$1,683)	-100%
			E107064	Water Supply - Water Tanks, Bore, Costs		\$1,098		\$1,098		\$1,098		-	(\$1,098)	-100%
			E107092	Administration allocated		\$11,846		\$11,846		\$11,846		\$8,917	(\$2,929)	-25%
			R107051	Burial fees - Cemetery	(\$3,000)		(\$3,000)		(\$3,000)		(\$20,918)		\$100	597%
			R107053	Other fees - Cemetery	(\$100)		(\$100)		(\$100)		-		\$17,918	597%
			Other Community Amenities Total			(\$3,100)	\$197,136	(\$3,100)	\$189,136	(\$3,100)	\$189,136	(\$20,918)	\$75,456	(\$131,498)
	Community Amenities Total				(\$85,540)	\$740,056	(\$83,475)	\$822,088	(\$83,475)	\$822,088	(\$100,884)	\$314,045	(\$525,452)	
11	Recreation & Culture													
		Public Halls & Civic Centres												
			E111129	Moonlight Hall Maintenance Costs		\$4,062		\$3,062		\$3,062		\$445	(\$2,617)	-85%
			E111130	Moonlight Hall Operational Costs		\$6,059		\$6,059		\$6,059		\$3,231	(\$2,828)	-47%
			R111509	Moonlight Hall & Hot Offices Hire Charges	(\$1,000)		(\$2,000)		(\$2,000)		(\$2,275)		(\$275)	14%
			Public Halls & Civic Centres Total			(\$1,000)	\$10,121	(\$2,000)	\$9,121	(\$2,000)	(\$2,275)	\$3,676	(\$5,720)	
11	Recreation & C													
		Swimming Areas And Beaches												
			E112100	Pool - Administration Allocated		\$22,687		\$22,687		\$22,687		\$17,078	(\$5,609)	-25%
			E112101	Pool General Operational Costs		\$224,542		\$224,542		\$224,542		\$226,567	\$2,025	1%
			E112103	Community Services Allocated		\$3,148		\$3,148		\$3,148		\$855	(\$2,293)	-73%



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				Pool Depreciation		\$164,025		\$172,320		\$172,320		\$156,623	(\$15,697)	-9%
			E112104	Pool - Housing Allocated		\$5,000		\$12,000		\$12,000		\$16,466	\$4,466	37%
			E112105	Insurance		\$2,707		\$1,125		\$1,125		-	(\$1,125)	-100%
			E112106	Pool Buildings Operational Costs		\$29,840		\$29,840		\$29,840		\$22,794	(\$7,046)	-24%
			E112108	Pool Buildings Maintenance Costs		\$14,647		\$14,647		\$14,647		\$6,840	(\$7,807)	-53%
			E112109	Pool Bowl and Plant Maintenance Costs		\$23,366		\$23,366		\$23,366		\$9,442	(\$13,924)	-60%
			E112111	Swimming pool chemicals and gas		\$1,000		\$500		\$500		\$84	(\$416)	-83%
			E112114	Pool Ground Maintenance Costs		\$7,653		\$7,653		\$7,653		\$3,644	(\$4,009)	-52%
			E112115	Swimming Pool Revenue	(\$100)		(\$100)		(\$100)				\$100	-100%
			R112103	Swimming Areas And Beaches Total	(\$100)	\$498,615	(\$100)	\$511,828	(\$100)	\$511,828	-	\$460,393	(\$51,335)	
11	Recreation & Culture													
				Other Recreation & Sport - Grounds & Reserves										
			E111105	Administration allocated		\$12,849		\$12,849		\$12,849		\$9,772	(\$3,077)	-24%
			E111110	Depreciation - Recreation Facilities		\$28,983		\$29,283		\$29,283		\$26,616	(\$2,667)	-9%
			E111114	Youth Centre Building Operational Costs		\$12,230		\$12,230		\$12,230		\$12,467	\$237	2%
			E111116	Youth Centre Building Maintenance Costs		\$30,324		\$30,324		\$30,324		\$15,226	(\$15,098)	-50%
			E111119	Youth Centre Grounds Maintenance Costs		\$3,756		\$3,756		\$3,756		\$1,533	(\$2,223)	-59%
			E113104	Depreciation - Sports Grounds		\$39,266		\$40,061		\$40,061		\$36,412	(\$3,649)	-9%
			E113105	Administration allocated		\$34,332		\$30,125		\$30,125		\$25,843	(\$4,282)	-14%
			E113110	Verge & median strips garden maintenance		\$8,932		\$8,932		\$8,932		\$4,755	(\$4,177)	-47%
			E113114	Parks, Reserves & Vacant Land Maintenance		\$7,971		\$7,971		\$7,971		\$4,943	(\$3,028)	-38%
			E113115	Vacant land & reserves maintenance		\$16,745		\$16,745		\$16,745		\$6,788	(\$9,957)	-59%
			E113120	kiosk		\$9,165		\$9,165		\$9,165		\$5,739	(\$3,426)	-37%
			E113121	Oval Buildings & Grounds Operational Costs		\$1,500		\$6,500		\$6,500		\$5,615	(\$885)	-14%
			E113122	Oval Buildings & Grounds Maintenance Costs		\$61,586		\$61,586		\$61,586		\$56,024	(\$5,562)	-9%
			E113123	Basketball & Tennis Courts Maintenance Costs		\$3,388		\$2,000		\$2,000		\$800	(\$1,200)	-60%
			E113124	Racecourse maintenance		\$521		\$521		\$521		\$297	(\$224)	-43%
			E113125	Basketball & Tennis Courts Operational Costs		\$1,000		\$1,000		\$1,000		\$497	(\$503)	-50%
			E113126	Changeroom(Oval) Operation		\$3,481		\$3,481		\$3,481		\$3,570	\$89	3%
			E113127	Changeroom(Oval) Maintenance		\$6,825		\$6,825		\$6,825		\$5,641	(\$1,184)	-17%
			E113128	Golf course maintenance		\$610		\$610		\$610		-	(\$610)	-100%
			E113130	Maintenance		\$75,873		\$75,873		\$75,873		\$34,931	(\$40,942)	-54%
			R111501	Sport & Recreation Facilities/Equipment Hire	(\$100)		(\$100)		(\$100)		(\$247)		(\$147)	147%
			R111505	Reimbursement - Recreation	(\$50)		(\$50)		(\$50)		-		\$50	-100%
			R113130	fees	(\$100)		(\$100)		(\$100)		(\$100)		-	0%
			R113131	Hire of Youth Centre & Changerooms	(\$100)		(\$100)		(\$100)		(\$30)		\$70	-70%
			R113132	Wotton Street Playground Equipment	(\$360,000)						-		-	
				Other Recreation & Sport - Grounds & Reserves Total	(\$360,350)	\$359,337	(\$350)	\$359,837	(\$350)	\$359,837	(\$377)	\$257,469	(\$102,395)	
11	Recreation & Culture													
				Other Recreation & Sport - Sports & Recreation Programmes										

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			E114100	Sport & Recreation - Administration Allocated		\$32,325		\$32,325		\$32,325				
			E114101	Community Services Allocated - Sport & Rec		\$13,301		\$13,301		\$13,301		\$24,332	(\$7,993)	-25%
			E114102	Sport & Recreation Depreciation		\$3,454		\$270		\$270		\$3,615	(\$9,686)	-73%
			E114103	Sports & Recreation Employment Costs		\$177,668		\$154,231		\$154,231		\$210	(\$60)	-22%
			E114104	Sports & Recreation staff superannuation		\$21,843		\$17,922		\$17,922		\$138,830	(\$15,401)	-10%
			E114105	Housing Allocation - Sport & Recreation		\$26,707		\$26,707		\$17,922		\$16,133	(\$1,789)	-10%
			E114106	Insurance		\$16,401		-		\$26,707		\$6,883	(\$19,824)	-74%
			E114107	Other employment costs		\$3,476		\$3,476		-		-	-	
			E114108	Occupational Health & safety		\$500		\$500		\$3,476		\$2,553	(\$923)	-27%
			E114109	Training/Conferences/Meetings		\$3,000		\$3,000		\$500		-	(\$500)	-100%
			E114110	Sport & Recreation Recruitment Costs		\$9,500		\$9,500		\$3,000		\$400	(\$2,600)	-87%
			E114115	Sport & Recreation Vehicle Costs		\$12,000		\$10,000		\$9,500		\$2,185	(\$7,316)	-77%
			E114121	Sport & Recreation Activities and Equipment Costs		\$15,000		\$15,000		\$10,000		\$4,081	(\$5,919)	-59%
			E114122	After school activities		\$4,500		\$4,500		\$15,000		\$6,194	(\$8,806)	-59%
			E114123	Sport & Rec Funded Programs		\$25,000		\$25,000		\$4,500		\$3,861	(\$639)	-14%
			R114001	Gym fees	(\$2,000)		(\$2,000)		(\$2,000)	\$25,000	(\$1,974)	\$4,661	(\$20,339)	-81%
			R114003	Reimbursement	(\$100)		(\$100)		(\$100)		-		\$26	-1%
			R114005	Sport & Recreation Funding/Grants/Contributions	(\$30,000)		(\$30,000)		(\$30,000)				\$100	-100%
			Other Recreation & Sport - Sports & Recreation Programmes Total		(\$32,100)	\$364,675	(\$32,100)	\$315,732	(\$32,100)	\$315,732	(\$1,974)	\$213,936	\$30,000	-100%
11	Recreation & Culture													
	Television And Rebroadcasting													
			E115131	Television and radio operations		\$10,600		\$10,600		\$10,600		\$3,845	(\$6,755)	-64%
			E115133	Radio Mama		\$5,000		\$48,500		\$48,500		\$20,650	(\$27,850)	-57%
			E115134	Administration allocated		\$12,046		\$12,046		\$12,046		\$9,068	(\$2,978)	-25%
	Television And Rebroadcasting Total				-	\$27,646		\$71,146	-	\$71,146	-	\$33,562	(\$37,584)	
11	Recreation & Culture													
	Libraries													
			E116147	Library - Administration Allocated		\$50,796		\$48,200		\$48,200		\$38,236	(\$9,964)	-21%
			E116150	Library Operational Costs		\$1,000		\$1,000		\$1,000		\$71	(\$929)	-93%
			E116151	Library lost and damaged books		\$200		\$200		\$200		\$200	-	0%
			E116152	Library - other costs		\$200		\$200		\$200		\$25	(\$175)	-88%
			E116153	Library - Minor Furniture & Book Stock		\$2,000		\$2,000		\$200		-	(\$2,000)	-100%
			R116501	Library Operating Revenue	(\$50)		(\$50)		(\$50)	\$2,000	-			-100%
	Libraries Total				(\$50)	\$54,196	(\$50)	\$51,600	(\$50)	\$51,600	-	\$38,532	(\$13,068)	-100%
11	Recreation & Culture													
	Heritage													
			E117001	Heritage - Administration Allocated		\$2,209		\$2,209		\$2,209		\$2,655	\$446	20%
			E117002	Community Services Allocated		\$2,030		\$2,030		\$2,030		\$552	(\$1,478)	-73%
			E117012	Heritage & Outdoor Museum Costs		\$2,000		\$2,000		\$2,000		\$751	(\$1,249)	-62%



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			E118126	Outdoor Museum		\$10,360		\$10,360		\$10,360		\$359	(\$10,002)	-97%
		Heritage Total			-	\$16,599	-	\$16,599	-	\$16,599	-	\$4,316	(\$12,283)	
11	Recreation & Culture													
		Other Culture - Art Gallery												
			E118101	Art Gallery - Administration Allocated		\$53,406		\$46,587		\$46,587		\$40,434	(\$6,153)	-13%
			E118102	Insurance		\$2,456		-		-		-	-	
			E118106	Gallery travel - exhibitions & workshops		\$10,000		-		-		-	-	
			E118107	Art Gallery Staff Training/Conferences/Meetings		\$3,500		\$3,500		\$3,500		\$1,429	(\$2,071)	-59%
			E118108	Gallery payment to the artist		-		\$16,938		\$16,938		\$17,309	\$371	2%
			E118109	Artwork Postage and Handling		\$3,000		\$3,000		\$3,000		\$185	(\$2,815)	-94%
			E118110	Art Gallery Marketing		\$10,000		\$10,000		\$10,000		\$6,096	(\$3,904)	-39%
			E118111	Art Gallery Building Operational Costs		\$11,918		\$21,840		\$21,840		\$21,890	\$50	0%
			E118112	Art Gallery Building Maintenance Costs		\$24,787		\$20,000		\$20,000		\$8,507	(\$11,493)	-57%
			E118119	Art Gallery Employment Costs		\$45,349		\$45,349		\$45,349		\$28,318	(\$17,031)	-38%
			E118120	Gallery - staff superannuation		\$6,318		\$6,318		\$6,318		\$3,172	(\$3,146)	-50%
			E118121	Art Gallery Recruitment Costs		\$7,626		\$7,626		\$7,626		\$2,253	(\$5,373)	-70%
			E118122	Gallery - occupational safety & health costs		\$1,000		\$1,000		\$1,000		-	(\$1,000)	-100%
			E118124	Community Services Allocated		\$63,426		\$26,615		\$26,615		\$17,237	(\$9,378)	-35%
			E118127	Art Gallery Staff Housing		\$1,000		\$5,000		\$5,000		\$1,434	(\$3,566)	-71%
			R118102	Art Gallery Other Revenue		(\$100)		(\$20,320)		(\$20,320)		(\$1,087)	(\$987)	987%
			R118103	Gallery Artist Sales Income		-		(\$20,320)		(\$20,320)		(\$20,327)	(\$7)	0%
			R118104	Art Sale Commissions		(\$20,000)		(\$20,000)		(\$20,000)		(\$15,584)	\$4,417	-22%
		Other Culture - Art Gallery Total			(\$20,100)	\$243,786	(\$40,420)	\$213,773	(\$40,420)	\$213,773	(\$36,998)	\$148,264	(\$62,087)	
11	Recreation & Culture													
		Other Culture- Events, Celebrations & Festivals												
			E119002	Festivals & Events Costs (has jobs)		\$139,066		\$139,066		\$139,066		\$22,420	(\$116,646)	-84%
			E119010	Tidy Towns Initiative		\$18,000		\$5,000		\$5,000		\$227	(\$4,773)	-95%
			E119192	Festivals & Events - Administration Allocated		\$10,039		\$10,039		\$10,039		\$7,122	(\$2,917)	-29%
			E119193	Community Services Allocated - Other Culture		\$50,259		\$26,555		\$26,555		\$13,659	(\$12,896)	-49%
			R119001	Festivals & Events Contributions/Grants/Funding		(\$14,000)		(\$14,000)		(\$14,000)		(\$13,500)	\$500	-4%
			R119005	Other Event Revenue		(\$1,000)		(\$700)		(\$700)		(\$293)	\$407	-58%
		Other Culture- Events, Celebrations & Festivals Total			(\$15,000)	\$217,364	(\$14,700)	\$180,660	(\$14,700)	\$180,660	(\$13,793)	\$43,427	(\$136,326)	
11	Recreation & Culture													
		Other Culture - Art Gallery Ivais												
			E11A001	IvAIS Employee Costs		\$111,512		\$111,512		\$111,512		\$82,796	(\$28,716)	-26%
			E11A002	IvAIS Superannuation		\$14,672		\$14,672		\$14,672		\$7,288	(\$7,384)	-50%
			E11A003	IvAIS Marketing Activities		\$7,489		\$7,489		\$7,489		\$867	(\$6,622)	-88%
			E11A004	IvAIS Travel & Exhibition Costs		\$11,000		\$11,000		\$11,000		\$339	(\$10,661)	-97%
			E11A005	IvAIS Audit Costs		\$1,000		\$1,000		\$1,000		-	(\$1,000)	-100%

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				IVAIS Grant	(\$145,000)		(\$145,000)		(\$145,000)		(\$190,000)		(\$45,000)	31%
				Other Culture - Art Gallery IVAIS	(\$145,000)	\$145,673	(\$145,000)	\$145,673	(\$145,000)	\$145,673	(\$190,000)	\$91,291	(\$99,382)	
11	Recreation & Culture													
				Other Culture - Art Gallery Cdp Program										
			E118001	CDP Art Program Supplies		\$50,000		\$50,000		\$50,000		\$34,783	(\$15,217)	-30%
			E118002	CDP Art Gallery Catering		\$10,432		\$10,432		\$10,432		\$6,075	(\$4,357)	-42%
			R118001	CDP Payments	(\$60,000)		(\$60,000)		(\$60,000)		(\$60,000)		-	0%
				Other Culture - Art Gallery CDP Program	(\$60,000)	\$60,432	(\$60,000)	\$60,432	(\$60,000)	\$60,432	(\$60,000)	\$40,858	(\$19,574)	
	Recreation & Culture Total				(\$633,700)	\$1,998,444	(\$294,720)	\$1,936,401	(\$294,720)	\$1,936,401	(\$305,417)	\$1,335,723	(\$611,424)	
12	Transport													
				Streets, Roads, Bridges & Depot Construction										
			R121210	MRWA Regional Road Group	(\$587,964)		(\$587,964)		(\$587,964)		(\$607,694)		(\$19,730)	3%
			R121214	MRWA Black Spot	-		-		-		-		-	
			R121215	MRWA CRSF	-		-		-		-		-	
			R121213	Roads to Recovery Grant	(\$908,982)		(\$908,982)		(\$908,982)		(\$908,982)		-	0%
			R121220	Local Roads & Community Infrastructure Program	-		-		-		-		-	
			R121221	Remote Communities Grant - MainRoads	-		-		-		-		-	
			R121222	Remote Access Grant - Sandstone Wiluna	-		-		-		-		-	
				Streets, Roads, Bridges & Depot Construction Total	(\$1,496,946)	-	(\$1,496,946)	-	(\$1,496,946)	-	(\$1,516,676)	-	(\$19,730)	
12	Transport													
				Streets, Roads, Bridges & Depot Maintenance										
			E122201	Works Depot - Depreciation		\$26,773		\$32,923		\$32,923		\$26,288	(\$6,635)	-20%
			E122202	Roads - Depreciation		\$169,122		\$169,122		\$169,122		\$124,091	(\$45,031)	-27%
			E122205	Works - Administration Allocated		\$38,749		\$38,749		\$38,749		\$28,652	(\$10,097)	-26%
			E122210	Small Plant & Equipment		\$70,000		\$70,000		\$70,000		\$43,527	(\$26,473)	-38%
			E122222	Depot Works & Yard Maintenance		\$15,000		\$15,000		\$15,000		\$10,160	(\$4,840)	-32%
			E122223	Depot Buildings Operational Costs		\$8,543		\$12,000		\$12,000		\$40,882	\$28,882	241%
			E122224	Depot Buildings Maintenance Costs		\$75,125		\$75,125		\$75,125		\$43,525	(\$31,600)	-42%
			E122225	Footpath Maintenance Costs		\$5,530		\$5,530		\$5,530		\$1,461	(\$4,069)	-74%
			E122226	Street Lighting		\$20,000		\$10,000		\$10,000		\$6,752	(\$3,248)	-32%
			E122227	Street Sweeping and Cleaning		\$34,190		\$34,190		\$34,190		\$8,376	(\$25,814)	-76%
			E122229	Signs - Directional Roads & Streets		\$184,901		\$184,901		\$184,901		\$9,644	(\$175,257)	-95%
			E122230	Drainage Maintenance		\$17,766		\$17,766		\$17,766		\$449	(\$17,317)	-97%
			E122233	Wells Street Standpipe		-		-		-		\$3,328	\$3,328	
			E122234	Rural Road Maintenance		\$910,301		\$910,301		\$910,301		\$298,690	(\$611,611)	-67%
			E122236	Verge Clearing		\$12,903		\$9,903		\$9,903		\$157	(\$9,746)	-98%
			E122237	Town Street Maintenance		\$100,960		\$100,960		\$100,960		\$65,293	(\$35,667)	-35%
			E122238	Consultants - Transport		\$30,000		\$30,000		\$30,000		\$14,836	(\$15,164)	-51%



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			E122239	Gravel Pit		\$10,000		\$10,000		\$10,000		-	(\$10,000)	-100%	
			E122247	January 2020 Flood Damage (Emergency Works)		-		\$150,000		\$150,000		\$168,446	\$18,446	12%	
			R122002	Main Roads Direct Grant	(\$118,290)		(\$206,596)		(\$206,596)		(\$206,596)			-	0%
			R122004	Grant Flood Damages AGRN743 (WANDRBA)	-		(\$29,897)		(\$29,897)		(\$29,897)			\$11,850	-40%
		Streets, Roads, Bridges & Depot Maintenance Total			(\$118,290)	\$1,729,863	(\$236,493)	\$1,876,470	(\$236,493)	\$1,876,470	(\$224,643)	\$894,557	(\$970,063)		
		Transport													
			Road Plant Purchases												
			E123001	Profit/Loss on sale of asset							\$1,166		\$116,185	\$115,019	9864%
			E123010	Purchase of minor plant/equipment		-	-	-	-		-		-	-	
		E123020	Auction Expense		-	-	-	-		-		-	-		
		R123001	Gain on Sale of assets		(\$3,600)	\$400	\$400		\$400		-		(\$400)	-100%	
		OR12310	Gain on Sale of Assets		-	(\$13,600)	(\$13,600)		(\$13,600)		-		\$13,600	-100%	
		R123010	Proceeds on Sale of Plant		(\$66,000)	(\$66,000)	(\$66,000)		(\$66,000)		(\$104,364)		(\$38,364)	58%	
		R123020	Realisation of Plant Assets		\$66,000	\$66,000	\$66,000		\$66,000		-		(\$66,000)	-100%	
		Road Plant Purchases Total			(\$3,600)	-	(\$13,200)	-	(\$13,200)	\$1,166	(\$104,364)	\$116,185	\$23,855		
12	Transport														
		Aerodromes													
		E126248	Aerodrome - Depreciation			\$226,592		\$240,499		\$240,499		\$209,505	(\$30,994)	-13%	
		E126249	Aerodrome - Administration Allocated			\$26,502		\$26,502		\$26,502		\$19,949	(\$6,553)	-25%	
		E126250	Willuna Aerodrome Liability Insurance			\$3,200		\$3,200		\$3,200		\$2,771	(\$429)	-13%	
		E126260	Willuna Aerodrome AVDATA Fees & Charges			\$18,000		\$14,000		\$14,000		\$9,884	(\$4,116)	-29%	
		E126269	Aerodrome Terminal Maintenance Costs			\$17,062		\$17,062		\$17,062		\$7,795.86	(\$9,266)	-54%	
		E126270	Aerodrome Operational Costs			\$198,446		\$183,446		\$183,446		\$116,549	(\$66,897)	-36%	
		E126271	Aerodrome Maintenance Costs			\$89,116		\$89,116		\$89,116		\$31,616	(\$57,500)	-65%	
		E126272	Aerodrome Terminal Operational Costs			\$4,000		\$4,000		\$4,000		\$311	(\$3,689)	-92%	
		E126277	Consultants - Aerodrome			\$60,000		\$60,000		\$60,000		\$3,650	(\$56,350)	-94%	
		R126242	Landing fees		(\$125,000)		(\$55,000)		(\$55,000)		(\$45,748)				
		R126245	Passenger Service Fee		(\$110,000)		(\$75,000)		(\$75,000)		(\$73,891)		\$1,109	-1%	
		R126265	Aerodrome Grant - RAD5		-		(\$57,677)		(\$57,677)		-		\$57,677	-100%	
		R126264	Aerodrome Grant - RAUP		(\$364,648)						\$41,599		\$11,599		
		Aerodromes Total				\$642,918		\$637,825		\$637,825		\$402,031	(\$126,157)		
		Transport Total				\$2,372,781		\$2,514,295		\$1,934,316		\$1,412,774	(\$1,092,094)		
13	Economic Services														
		Rural Services													
		E131331	Noxious Weeds & Pest Plant Control			\$12,604		\$12,604		\$12,604		\$184	(\$12,420)	-95%	
		E131333	GNRBA Projects			\$30,000		\$30,000		\$30,000		-	(\$30,000)	-100%	
		Rural Services Total				\$42,604		\$42,604		\$42,604		\$184	(\$42,420)		

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13	Economic Services															
		Tourism & Area Promotion														
				E091945	Caravan Park Operational Costs		\$2,000		\$1,000							
				E132105	Economic Services - Administration Allocated		\$79,908		\$62,444		\$1,000		\$759	(\$241)	-24%	
				E132301	Tourist officer salary & allowances		-		-		\$62,444		\$60,150	(\$2,294)	-4%	
				E132302	Tourist officer superannuation		-		-		-		-	-		
				E132106	Community Services Allocated		\$62,275		\$35,784		-					
				E132303	Insurance		\$1,066		-		\$35,784		\$16,924	(\$18,860)	-53%	
				E132304	Occupational Safety and Health Cost		-		-		-		-	-		
				E132307	Other employment costs		-		-		-		-	-		
				E132310	Tourism Buildings & Other Infrastructure Depreciation		\$7,774		\$106,389		-					
				E132330	Tourism Promotional Activities		\$75,600		\$75,600		\$106,389		\$83,179	(\$23,210)	-22%	
				E132331	Tourism Staff Conferences/Training/Meetings		\$5,000		\$5,000		\$75,600		\$17,315	(\$58,285)	-77%	
				E132340	Tourist Information Bay Costs		\$5,598		\$5,598		\$5,000		-	(\$5,000)	-100%	
				E132341	Picnic & RV Camping Site Costs		\$21,690		\$21,690		\$5,598		\$3,519	(\$2,079)	-37%	
				E132343	Caravan Park Maintenance		\$8,346		\$3,500		\$21,690		\$10,626	(\$11,064)	-51%	
				R132503	Sale of maps & tourist items		-		-		\$3,500		\$366	(\$3,134)	-90%	
				R132506	Tourism - Other Revenue	(\$500)		(\$500)		(\$500)		(\$7)		(\$7)		
				Tourism & Area Promotion Total				(\$500)	\$269,257	(\$500)	\$317,005	(\$7)	\$192,838	(\$123,674)	-100%	
	13	Economic Services														
Building Control																
				E133331	Planning & Development Costs		\$19,000		\$19,000				\$17,786	(\$1,214)	-6%	
				E133334	Planning & Development - Administration Allocated		\$12,849		\$10,849		\$19,000		\$9,672	(\$1,177)	-11%	
				E133336	Building control - other costs		\$500		\$500		\$10,849		-	(\$500)	-100%	
				R133332	Planning & Development Fees	(\$1,000)		(\$4,537)		(\$4,537)		(\$4,537)		(\$0)	0%	
				Building Control Total				(\$1,000)	\$32,349	(\$4,537)	\$30,349	(\$4,537)	\$27,458	(\$2,891)		
Economic Services																
		Economic Development														
					E132315	Loan 5 Interest - Streetscape		\$25,493		\$25,493				\$20,570	(\$4,923)	-19%
				E134104	Economic Buildings - Depreciation		\$7,195		\$7,195		\$25,493		\$6,724	(\$471)	-7%	
				E134105	Economic Development - Administration Allocated		\$19,676		\$19,676		\$7,195		\$14,800	(\$4,876)	-25%	
				E134106	Enterprise Centre 47-49 Wotton St Operational Costs		\$5,077		\$5,077		\$19,676		\$4,941	(\$136)	-3%	
				E134107	Enterprise Centre 47-49 Wotton St Maintenance Costs		\$9,083		\$9,083		\$5,077		\$1,558	(\$7,525)	-83%	
				E134108	19 Woodley Street Maintenance Costs		\$30,000		\$30,000		\$9,083		-	(\$30,000)	-100%	
			E134109	Economic Development Costs		\$100,000		\$100,000		\$100,000		\$43,526	(\$56,474)	-56%		
			E134110	Minor Work Below Capital Limit (closed acct)		-		-		-		-	-			
			E134112	24 Woodley Street - Maintenance Costs		\$4,750		\$2,000		\$2,000		\$33	(\$1,967)	-98%		
			E134113	19 Woodley Street Operational Costs		\$1,499		\$500		\$500		-	(\$500)	-100%		
			E134114	32 Wall Street - Operational Costs		-		\$1,000		\$1,000		\$88	(\$912)	-91%		



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			E134115	32 Wall Street - Maintenance Costs				\$500		\$500		\$2,564	\$2,064	413%
			E134116	32 Wall Street - Grounds Maintenance Costs				\$1,000		\$1,000		\$255	(\$745)	-74%
			R136006	Caravan Hire Charges										
			R136332	Economic Development Revenue	(\$500)		(\$5,600)		(\$5,600)				(\$550)	10%
				<b>Economic Development Total</b>	(\$500)	\$202,773	(\$5,600)	\$201,524	(\$5,600)	\$201,524	(\$6,150)	\$95,058	(\$107,015)	
13	Economic Services													
				Other Economic Services										
			E136002	Community Standpipe Installation		\$5,000		\$10,000		\$10,000		\$6,922	(\$3,078)	-31%
			E136003	Subsidised Services		\$20,000								
			E136004	Standpipe Water Costs		\$3,472		\$1,000		\$1,000		\$571	(\$429)	-43%
			R136002	Economic Development - Other Revenue			(\$3,000)		(\$3,000)					0%
			R136004	Sale of Standpipe Water	(\$500)		(\$500)		(\$500)				\$500	-100%
				<b>Other Economic Services Total</b>	(\$500)	\$28,472	(\$3,500)	\$11,000	(\$3,500)	\$11,000	(\$3,000)	\$7,492	(\$3,008)	
13	Economic Services													
				Canning-Gunbarrel Discovery Centre										
			E137001	Discovery Centre Building Operational Costs		\$19,750		\$26,222		\$26,222		\$29,426	\$3,204	12%
			E137002	Discovery Centre Building Maintenance Costs		\$41,284		\$41,284		\$41,284		\$28,508	(\$12,776)	-31%
			E137003	Discovery Centre Grounds Maintenance Costs		\$27,325		\$27,325		\$27,325		\$24,544	(\$2,781)	-10%
			E137004	Discovery Centre Employment Costs		\$105,122		\$105,122		\$105,122		\$71,200	(\$33,922)	-32%
			E137005	Discovery Centre - Superannuation		\$15,460		\$13,460		\$13,460		\$5,364	(\$8,096)	-60%
			E137006	Discovery Centre Purchase of Merchandise		\$8,000		\$30,000		\$30,000		\$18,707	(\$11,293)	-38%
			E137007	Discovery Centre Coffee and Tea		\$15,000		\$15,000		\$15,000		\$10,021	(\$4,979)	-33%
			E137008	Loan 2 Interest - Discovery Centre		\$21,997		\$21,997		\$21,997		\$13,772	(\$8,225)	-37%
			E137009	Discovery Centre - Adminstrated Allocated		\$24,093		\$24,093		\$24,093		\$16,798	(\$7,295)	-30%
			E137010	Community Services Allocated		\$43,999		\$36,548		\$36,548		\$11,957	(\$24,591)	-67%
			R137001	Merchandise Sales	(\$6,000)		(\$19,000)		(\$19,000)		(\$18,585)		\$415	-2%
				<b>Canning-Gunbarrel Discovery Centre Total</b>	(\$6,000)	\$322,030	(\$19,000)	\$341,051	(\$19,000)	\$341,051	(\$18,585)	\$230,296	(\$110,340)	
				<b>Economic Services Total</b>	(\$8,500)	\$897,485	(\$33,137)	\$943,533	(\$33,137)	\$943,533	(\$32,279)	\$553,326	(\$389,349)	
14	Other Property & Services													
				Private Works										
			E141411	Private Works Costs		\$35,963		\$35,963		\$35,963		\$16,199	(\$19,764)	-55%
			R141413	Private Works Income	(\$37,000)		(\$37,000)		(\$37,000)		(\$17,032)		\$19,968	-54%
				<b>Private Works Total</b>	(\$37,000)	\$35,963	(\$37,000)	\$35,963	(\$37,000)	\$35,963	(\$17,032)	\$16,199	\$204	
14	Other Property & Services													
				Administration General										
			E142001	Admin - Administration Center Operational Costs		\$46,838		\$46,838		\$46,838		\$45,013	(\$1,825)	-4%
			E142002	Admin - Administration Centre Maintenance Costs		\$51,791		\$51,791		\$51,791		\$36,764	(\$15,027)	-29%



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 (%)	
			E142003	Admin - Administration Centre Grounds Maintenance		\$15,025		\$15,025		\$15,025		\$5,102	(\$9,923)	-66%	
			E142406	Admin - Staff Uniforms		\$9,237		\$9,237		\$9,237		\$4,662	(\$4,575)	-50%	
			E142408	Admin - Recruitment costs		\$28,500		\$28,500		\$28,500		\$34,392	\$5,892	21%	
			E142411	Admin - Employment Costs		\$541,103		\$393,207		\$393,207		\$356,553	(\$36,654)	-9%	
			E142412	Superannuation - Admin		\$56,725		\$47,535		\$47,535		\$41,549	(\$5,986)	-13%	
			E142414	Other employment costs- Admin		\$1,000		\$1,000		\$1,000		\$147	(\$853)	-85%	
			E142416	Admin - Fringe Benefits Tax		\$20,000		\$5,000		\$5,000		\$9,353	\$4,353	87%	
			E142417	Admin - Loan 3 Interest - Admin Building		\$39,879		\$39,879		\$39,879		\$35,355	(\$4,524)	-11%	
			E142431	Admin - Printing & Stationery		\$25,000		\$12,000		\$12,000		\$7,418	(\$4,582)	-38%	
			E142432	Admin - Telecommunications		\$25,400		\$25,400		\$25,400		\$18,900	(\$6,500)	-26%	
			E142433	Admin - Postage		\$3,500		\$3,500		\$3,500		\$2,480	(\$1,020)	-29%	
			E142434	Admin - Advertising		\$5,000		\$2,500		\$2,500		-	(\$2,500)	-100%	
			E142435	Admin - Office Equipment Maintenance		\$25,500		\$27,000		\$27,000		\$28,190	\$1,190	4%	
			E142436	Integrated Planning Framework		\$18,000		\$18,000		\$18,000		-	(\$18,000)	-100%	
			E142437	Records Management		\$20,000		\$10,000		\$10,000		\$2,349	(\$7,651)	-77%	
			E142438	Admin - Office Furniture		\$5,000		\$5,000		\$5,000		\$4,562	(\$438)	-9%	
			E142439	Admin - Audit Costs		\$45,000		\$45,000		\$45,000		\$2,501	(\$42,499)	-94%	
			E142440	Risk Management Expense		-		-		-		-	-	-	-
			E142442	Admin - IT Software License & Support		\$75,000		\$75,000		\$75,000		\$50,950	(\$24,050)	-32%	
			E142443	Admin - IT Hardware Maintenance		\$44,500		\$85,000		\$85,000		\$71,663	(\$13,337)	-16%	
			E142444	Email System		-		-		-		-	-	-	-
			E142445	Admin - Subscriptions & Memberships		\$13,950		\$18,000		\$18,000		\$17,844	(\$156)	-1%	
			E142446	Admin - CCTV and Security Maintenance		\$10,000		\$10,000		\$10,000		-	(\$10,000)	-100%	
			E142451	Admin - Other Office Expenses		\$9,354		\$5,000		\$5,000		\$3,631	(\$1,369)	-27%	
			E142459	Admin - Motor Vehicle Costs		\$55,578		\$35,000		\$35,000		\$16,818	(\$18,182)	-52%	
			E142461	Administration Vehicle Costs- CEO		-		-		-		-	-	-	-
			E142462	Annual Airfares-Admin		\$2,600		-		-		-	-	-	-
			E142463	Admin - Training/Conferences/Meetings		\$10,000		\$50,000		\$50,000		\$4,900	(\$45,100)	-90%	
			E142464	Meeting Attendance		\$5,000		\$5,000		\$5,000		\$511	(\$4,489)	-90%	
			E142465	Staff Professional Development		\$30,000		-		-		\$15,177	\$15,177	-	
			E142466	Admin - Human Resources Expenses		\$21,000		\$21,000		\$21,000		\$19,187	(\$1,813)	-9%	
			E142467	Staff General Travel Provision		\$5,000		\$5,000		\$5,000		\$4,318	(\$682)	-14%	
			E142471	Update Web-Site		\$9,500		\$9,500		\$9,500		-	(\$9,500)	-100%	
			E142472	Admin - Consultants		\$120,000		\$120,000		\$120,000		\$130,374	\$10,374	9%	
			E142474	Team Building		\$10,000		\$10,000		\$10,000		-	(\$10,000)	-100%	
			E142476	Admin - Insurances		\$46,182		\$39,711		\$39,711		\$39,711	\$0	0%	
			E142477	Workers Compensation Premiums- Administration		\$9,066		\$9,066		\$9,066		\$7,776	(\$1,290)	-14%	
			E142478	Admin - Legal Costs		\$100,000		\$160,000		\$160,000		\$111,501	(\$48,499)	-30%	
			E142480	Admin - Housing Allocated		\$178,126		\$221,511		\$221,511		\$144,861	(\$76,650)	-35%	
			E142482	Admin - OSH		\$15,000		\$12,000		\$12,000		\$7,020	(\$4,980)	-41%	
			E142483	Admin - Asset Revaluation Costs		\$30,000		\$30,000		\$30,000		\$4,000	(\$26,000)	-87%	

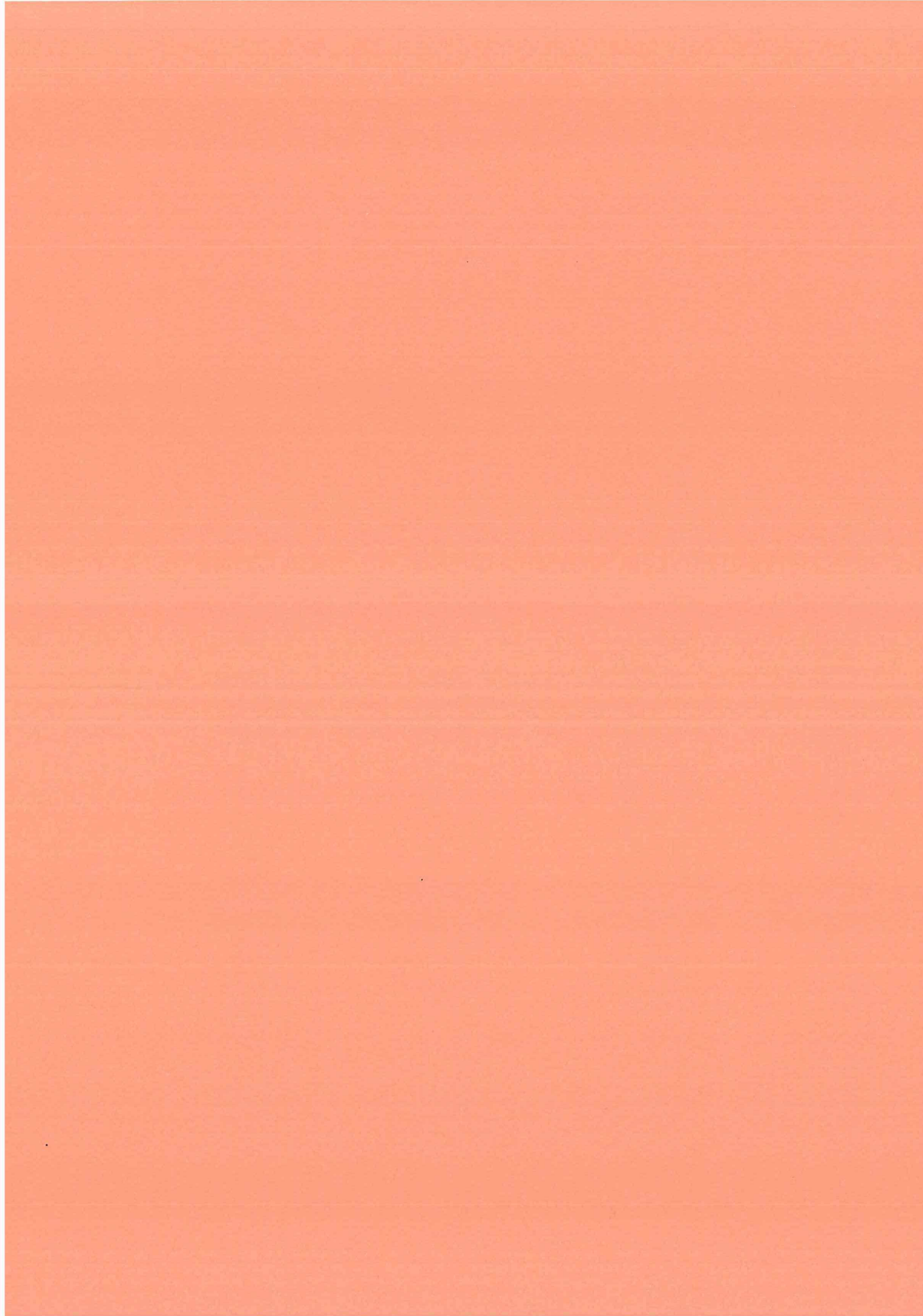
Shire of Wiluna  
Schedules 2019-2020

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 (%)
				Admin - Fibre Optic Internet Services		\$58,800		\$58,800		\$58,800		\$49,000	(\$9,800)	-17%
			E142484	Admin - Depreciation		\$166,580		\$197,081		\$197,081		\$178,309	(\$18,772)	-10%
			E142495	Temporary / Relief Staff		-		\$150,000		\$150,000		-	(\$150,000)	-100%
			E142492	Less: Administration allocated		(\$2,007,734)		(\$2,113,081)		(\$2,113,081)		(\$1,511,303)	\$601,778	-28%
			R142420	Administration Revenue			(\$200)		(\$200)		(\$4,654)		(\$4,454)	2227%
			R142450	Photocopying		(\$20)	(\$20)		(\$20)		(\$883)		(\$863)	4317%
			R142470	Hot Office Space Rentals		-	-		-		(\$50)			
				Administration General Total		(\$220)	(\$220)	-	(\$220)	-	(\$5,588)	\$1,539	(\$3,778)	
14	Other Property & Services													
				Public Works Overheads										
			E143011	PWO - Employment Costs		\$99,150		\$99,150		\$99,150		\$100,909	\$1,759	2%
			E143044	Works/Town Crew Salaries, Wages & Allowances		\$15,012		\$15,012		\$15,012		\$12,891	(\$2,121)	-14%
			E143051	Depot office telephone & other costs		\$6,540		\$2,500		\$2,500		\$375	(\$2,125)	-85%
			E143081	Fringe Benefits Tax- Works		\$6,000		\$6,000		\$6,000		-	(\$6,000)	-100%
			E143091	Superannuation - Works		\$78,466		\$62,913		\$62,913		\$51,257	(\$11,656)	-19%
			E143101	PWO - Leave - AL, Sick, LSL, PH, RDOs		\$57,257		\$57,257		\$57,257		\$36,291	(\$20,966)	-37%
			E143121	PWO - Protective Clothing		\$6,501		\$6,501		\$6,501		\$2,630	(\$3,871)	-60%
			E143130	Annual airfares		-		-		-		-		
			E143131	Occupational safety & health costs		\$15,000		\$15,000		\$15,000		\$8,186	(\$6,814)	-45%
			E143132	PWO - Training/Conferences/Meetings		\$58,731		\$58,731		\$58,731		\$5,135	(\$53,596)	-91%
			E143141	PWO - Recruitment Costs		\$19,100		\$30,000		\$30,000		\$20,101	(\$9,899)	-33%
			E143145	PWO - Housing Allocated		\$158,491		\$158,491		\$158,491		\$68,896	(\$89,595)	-57%
			E143146	PWO - Motor Vehicle Costs		\$19,214		\$35,000		\$35,000		\$31,665	(\$3,335)	-10%
			E143171	PWO - Insurances		\$12,806		\$12,806		\$12,806		\$10,985	(\$1,821)	-14%
			E143172	Other insurances		\$6,400		\$1,000		\$1,000		\$432	(\$568)	-57%
			E143173	PWO - OSH & Toolbox Meetings		\$45,603		\$20,586		\$20,586		\$5,948	(\$14,638)	-71%
			E143202	Staff allowances		\$6,210		\$15,960		\$15,960		\$15,360	(\$600)	-4%
			E143333	Consultants' Fee		\$100,000		\$50,000		\$50,000		\$51,996	\$1,996	4%
			E143334	Tools & Equipment		-		\$5,000		\$5,000		-	(\$5,000)	-100%
			E143992	PWO - Administration Allocated		\$101,391		\$101,391		\$101,391		\$76,440	(\$24,951)	-25%
			E143999	Less: PWOH allocated to projects		(\$811,872)		(\$753,298)		(\$753,298)		(\$506,647)	\$246,651	-33%
			R143430	PWO - Revenue		(\$100)	(\$100)		(\$100)		-	\$100	(\$7,050)	-100%
				Public Works Overheads Total		(\$100)	(\$100)	-	(\$100)	-	(\$7,150)			
14	Other Property & Services													
				Plant Operation Costs										
			E144012	POC - Depreciation		\$157,444		\$157,444		\$157,444		\$140,624	(\$16,820)	-11%
			E144022	POC - Fuel and Oils		\$45,000		\$45,000		\$45,000		\$37,296	(\$7,704)	-17%
			E144032	POC - Tyres and Tubes		\$15,000		\$15,000		\$15,000		\$10,184	(\$4,816)	-32%
			E144042	POC - Parts and Repairs		\$132,046		\$132,046		\$132,046		\$114,470	(\$17,576)	-13%
			E144052	POC - Registration/licenses		\$6,422		\$8,000		\$8,000		\$7,834	(\$166)	-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 (%)
				POC - Insurance		\$27,954		\$27,954		\$27,954		\$26,428	(\$1,526)	-5%
			E144062	POC - Expendable Tools and Consumables		\$12,000		\$12,000		\$12,000		\$3,532	(\$8,468)	-71%
			E144072	POC - Internal Plant Repairs - Wages & O/Heads		\$97,207		\$97,207		\$97,207		\$35,448	(\$61,759)	-64%
			E144082	POC - Administration Allocated		\$24,093		\$24,093		\$24,093		\$20,131	(\$3,962)	-16%
			E144992	Less: POC allocated to projects										
			E144999	POC - Diesel Fuel Rebate										
			R144430											
				Plant Operation Costs Total	(\$2,500)	(\$517,166)	(\$2,500)	(\$518,744)	(\$2,500)	(\$518,744)	(\$762)	(\$303,444)	\$215,300	-42%
					(\$2,500)		(\$2,500)		(\$2,500)		(\$762)	\$92,504	\$1,738	-70%
14	Other Property & Services													
				Community Development										
				Administration allocated		\$45,776		\$45,776		\$45,776		\$34,480	(\$11,296)	-25%
			E084102	Salaries & Allowances		\$222,592		\$96,650		\$96,650		\$45,666	(\$50,984)	-53%
			E084103	Housing Allocated - Community Services		\$26,741		\$26,741		\$26,741		\$2,275	(\$24,466)	-91%
			E084105	Insurance		\$1,500		\$1,500		\$1,500		\$37	(\$1,463)	-98%
			E084106	Training & conference costs										
			E084110	Other employment costs		\$13,228		\$13,228		\$13,228		\$5,988	(\$7,240)	-55%
			E084111	Other community development costs		\$1,700		\$500		\$500			(\$500)	-100%
			E084114	Fringe Benefit Tax Comm Services										
			E084220	Consultants - Community										
			E084116	Community Services Superannuation		\$26,911		\$26,911		\$26,911		\$6,208	(\$20,703)	-77%
			E084119	Less Allocated to Programmes		(\$338,448)		(\$211,306)		(\$211,306)		(\$91,979)	\$119,327	-56%
			E084150									\$2,674	\$2,674	
				Community Development Total										
14	Other Property & Services													
				Salaries & Wages										
				Gross Salaries & Wages		\$2,463,872		\$1,998,218		\$1,998,218		\$1,698,102	(\$300,116)	-15%
			E146013	Workers Compensation Payments		\$5,000		\$5,000		\$5,000			(\$5,000)	-100%
			E146100	Unallocated Salaries & Wages										
			E146050	Less Salaries & Wages Allocated		(\$2,463,872)		(\$1,998,218)		(\$1,998,218)		(\$1,698,102)	\$300,116	-15%
			E146999	Reimbursement - Workers Compensation									\$5,000	-100%
			R146200										(\$5,000)	
				Salaries & Wages Total		\$5,000		\$5,000		\$5,000			(\$5,000)	
14	Other Property & Services													
				Unclassified										
				Loss on revaluation of fixed assets										
			E147002	Loss on Sale of Asset										
			E147102											
				Other Property & Services Total		\$40,963		\$40,963		\$40,963		\$105,766	\$86,292	
				Grand Total		\$9,535,908		\$9,476,474		\$9,476,474		\$6,206,152	(\$4,845,749)	



## Appendix 9.3.2

### List of Accounts Due submitted to Committee

1st June to 30 June 2020

Chq/EFT	Date	Name	Description	Amount
50	02/06/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	106.06
50	02/06/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	52.03
50	02/06/2020	Super Fees - CLICKSUPER DIRECT DEBIT FEES	CLICKSUPER DIRECT DEBIT FEES	6.60
50	08/06/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	1.35
50	15/06/2020	Bank Fee - BANK FEES & CHARGES	BANK FEES & CHARGES	476.39
50	26/06/2020	Super Fees - CLICKSUPER DIRECT DEBIT FEES	CLICKSUPER DIRECT DEBIT FEES	4.07
EFT9008	05/06/2020	Goldfields Locksmiths	COMMON PADLOCKS FOR SHIRE PROPERTIES	4,477.69
EFT9009	05/06/2020	Marketforce	CEO RECRUITMENT	2,028.73
EFT9010	05/06/2020	Incite Security Pty Ltd	ADMIN OFFICE QUARTERLEY MONITORING FEE	645.50
EFT9011	05/06/2020	Fourier Technologies	IT SECURITY SYSTEM RENEWAL	7,094.40
EFT9012	05/06/2020	Kott Gunning Lawyers	GOODWORK HOLDING - NOTICE OF DISPUTE	14,011.14
EFT9013	05/06/2020	Aerodrome Management Services Pty Ltd	AERODROME COMPLIANCE OFFICER - MAY 2020	5,073.75
EFT9014	05/06/2020	Australian Taxation Office	APRIL 2020 BAS	2,461.00
EFT9015	05/06/2020	Shire of Mount Magnet	MURCHISON GEO TOURISM PROJECT	1,467.15
EFT9016	05/06/2020	JIVE MEDIA SOLUTIONS	ART GALLERY WEBSITE SUPPORT AND MAINTENANCE	285.00
EFT9017	05/06/2020	Tamihana Glenn Cummings	REIMBURSEMENT OF RECREATION & LEISURE PURCHASES	1,051.19
EFT9018	05/06/2020	AVDATA AUSTRALIA (refer 227 for Nov2012-Sep2018 data)	WILUNA AIRPORT SERVICE FEES - MAY 2020	822.13
EFT9019	05/06/2020	Wiluna Plumbing Contractors	SHIRE PROPERTIES - PLUMBING REPAIRS	341.00
EFT9020	05/06/2020	Yoweragabbie Contracting - Jorgen Jensen	CONSTRUCTION OF AERODROME FENCING	138,710.00
EFT9021	05/06/2020	Airport Consultancy Group - Engineering P/L	WILUNA AERODROME DESIGN	13,014.71
EFT9022	05/06/2020	Wiluna Traders	ART CENTRE CATERING	738.89
EFT9023	05/06/2020	Toll Ipec	FREIGHT - BEYOND TOOLS	512.50
EFT9024	05/06/2020	Bunnings Group Ltd (Australia)	CHANGROOM CLEANING ITEMS	410.72
EFT9025	05/06/2020	Australia Post	POSTAGE COSTS - MAY 2020	34.83
EFT9026	05/06/2020	eFire & Safety	6 MONTHLY FIRE EQUIPMENT SERVICING FEE	1,987.70
EFT9027	05/06/2020	Building Commission	MAY 2020 BSL LIABILITY	67.61
EFT9028	05/06/2020	Elite Electrical Contracting Pty Ltd	REPAIRS TO SHIRE ADMIN WI-FI	288.75
EFT9029	05/06/2020	WINC Australia Pty Ltd	HAND SANITISER FOR ART CENTRE	15.82
EFT9030	05/06/2020	Transport Spares & Equipment Pty Ltd	NEW LICENCE PLATES FOR P100B	200.00
EFT9031	05/06/2020	Bunnings Group Ltd (Australia)	WORKSHOP SUPPLIES	134.45
EFT9032	05/06/2020	Kott Gunning Lawyers	ADVICE ON MAINTENANCE CONTRACT ISSUES	2,240.04



## Appendix 9.3.2

### List of Accounts Due submitted to Committee 1st June to 30 June 2020

EFT9033	05/06/2020	Marcia Vicky Ashwin	ARTIST SALES - 45 X 37CM FRAMED CANVAS - HONEY ANT DREAMING	144.00
EFT9034	05/06/2020	ARTIST-Marjorie Wongawol	ARTIST PAYMENT - SANDLEWOOD NECKLACE	25.20
EFT9035	05/06/2020	ARTIST-Debbie Wongawol	ARTIST PAYMENT - EARRINGS	21.60
EFT9036	05/06/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION FROM ARTIST DIANNE RAICHARDS	298.20
EFT9037	05/06/2020	ARTIST - Dianne Richards	ARTIST PAYMENT - 60 X 117 CM CANVAS - LADIES HUNTING FOR SERPENTS AROUND ROCKHOLE	576.00
EFT9040	12/06/2020	LO-GO Appointments	CONTRACTOR - MICHAEL CORDINGLEY WEEK ENDING 23.05.2020	7,497.60
EFT9041	12/06/2020	BOC Gases Australia Limited	CONTAINER HIRE - MAY 2020	213.23
EFT9042	12/06/2020	WINC Australia Pty Ltd	LOGITECH C270 WEBCAM	2,034.02
EFT9043	12/06/2020	AMPAC Debt Recovery	AMPAC DEBT RECOVERY	1,155.32
EFT9044	12/06/2020	Dean Contracting Pty Ltd	WILUNA ROAD WIDENING - WONGAWOL RD - PACKAGE A	805,366.30
EFT9045	12/06/2020	RPM Project Management	CONSULTANT - WEEK ENDING 31.05.2020	10,510.50
EFT9046	12/06/2020	Construction Training Fund	BCITF LEVY - 13 WOODLEY STREET	97.75
EFT9047	12/06/2020	Greenfield Technical Services	RURAL ROADS CONSTRUCTION MANAGEMENT	8,921.00
EFT9048	12/06/2020	Direct Trades Supply Pty Ltd	GARDENING TOOLS	609.44
EFT9049	12/06/2020	Essential Labour Solutions Pty Ltd	REPAIRS TO TIPPER TRUCK P085	3,301.65
EFT9050	12/06/2020	WA Contract Ranger Services Pty Ltd	CONTRACT RANGER - MAY 2020	6,638.50
EFT9051	12/06/2020	BrandWorx	100 X HAND SANITISER	361.90
EFT9052	12/06/2020	JIVE MEDIA SOLUTIONS	SSL CERTIFICATES - RAPID SSL 25.06.2020 TO 24.06.2021	25.00
EFT9053	12/06/2020	Transport Spares & Equipment Pty Ltd	FILTERS FOR PLANT P086A - RUBBISH TRUCK	586.85
EFT9054	12/06/2020	Beacon Equipment	REPAIRS TO P122 LAWNMOWER	346.35
EFT9055	12/06/2020	Eagle Petroleum (WA) Pty Ltd	OILS FOR VARIOUS SHIRE PLANT	1,936.00
EFT9056	12/06/2020	Rema Tip Top	GRINDER AIR TOOLS	1,111.10
EFT9057	12/06/2020	Granite Peak Station	LOADER HIRE SYDNEY HEADS EMERGENCY WORKS	7,183.00
EFT9058	12/06/2020	Total Tools Canning Vale	MINOR SMALL PLANT EQUIPMENT	9,760.15
EFT9059	12/06/2020	Remote Area Mechanical Services	REPAIRS TO SHIRE VEHICLES AND SMALL PLANT	4,318.60
EFT9060	12/06/2020	Wiluna Traders	FUEL FOR SMALL PLANT	70.76
EFT9061	12/06/2020	Aerodrome Management Services Pty Ltd	AERODROME COMPLIANCE - MAY 2020	4,675.00
EFT9062	12/06/2020	McMahon Burnett Transport	FREIGHT - DIRECT TRADES SUPPLY	1,793.03
EFT9063	12/06/2020	Building Commission	JUNE BSL - KOSTERS BUILDING PERMIT	445.55
EFT9064	12/06/2020	Griffin Valuation Advisory	LAND & BUILDINGS ASSET RECONCILIATION FEE	880.00

## Appendix 9.3.2

### List of Accounts Due submitted to Committee

1st June to 30 June 2020

EFT9065	12/06/2020	Comfort Style Kalgoorlie T/A Comfort Style Retail Holdings No.1 P/L	U6/30 SCOTIA STREET - FURNITURE REPLACEMENT	1,298.00
EFT9066	12/06/2020	Elite Electrical Contracting Pty Ltd	FIT OUT NEW GYMNASIUMS, AIRCONDITIONER	36,801.16
EFT9067	12/06/2020	RSEA Pty Ltd	INSTALLATIONS, HOUSING SENSOR LIGHTS STAFF UNIFORMS	488.57
EFT9068	12/06/2020	Wiluna Plumbing Contractors	U2/2 JONES STREET - HOUSING REPAIRS	2,090.00
EFT9069	12/06/2020	Kalgoorlie - Boulder Urban Landcare Group	52 LARGE BUCKETS OF KURRAJONG TREES	1,560.00
EFT9070	12/06/2020	Lena Long (councillor)	SITTING FEE	909.17
EFT9071	12/06/2020	James Peter Quadrio (shire president)	PRESIDENTS ALLOWANCE	3,155.32
EFT9072	12/06/2020	Norma Ward (councillor)	SITTING FEE	909.17
EFT9073	12/06/2020	Peter Grundy (Deputy president)	SITTING FEE	1,323.00
EFT9074	12/06/2020	Cr Ane Koroicure	SITTING FEE	909.17
EFT9075	12/06/2020	Cr Tim Carmody	SITTING FEE	909.17
EFT9076	12/06/2020	Cr Brodie Sawyer	SITTING FEE	909.17
EFT9077	12/06/2020	Marcia Vicky Ashwin	ARTIST PAYMENT - BUSH FIELD 2019 REVELED FREMANTLE ARTS CENTRE	1,944.00
EFT9078	12/06/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION - 19-261-1 MARCIA ASHWIN	644.00
EFT9079	12/06/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION - MARCIA ASHWIN 19-246	112.00
EFT9080	18/06/2020	Goldfields Toyota	TOYOTA HILUX 2020 1GYW121	64,722.93
EFT9081	18/06/2020	Wiluna Traders	ART CENTRE CATERING	233.40
EFT9082	18/06/2020	Australian Taxation Office	1 APRIL 2019 TO 31.MARCH 2020 FBT PAYABLE	25,615.47
EFT9083	18/06/2020	Environmental Health & Building Services	CONSULTING / AMINISTRATION	3,388.00
EFT9084	18/06/2020	Elite Electrical Contracting Pty Ltd	SUPPLY AND INSTALL AIRCONDITIONER 1/30 SCOTIA STREET	2,438.43
EFT9085	18/06/2020	WINC Australia Pty Ltd	ART CENTRE FLY NETS	241.78
EFT9086	18/06/2020	Employment Office Australia PTY LTD	5 X RECRUITMENT CAMPAGINS	7,484.95
EFT9087	18/06/2020	Conway Highbury	TRAINING REPORT PREPERATION	880.00
EFT9088	18/06/2020	Belgravia Health & Leisure Group Pty Ltd	SWIMMING POOL MANAGEMENT - FEBRUARY 2020	81,423.01
EFT9089	18/06/2020	Meekatharra Corner Store	VARIOUS PLANT - BATTERIES AND TYRES	4,280.00
EFT9090	18/06/2020	Steve Webster Construction Services	SERVICE PIT TO SHIRE DEPOT	32,042.56
EFT9091	19/06/2020	Jacksons Drawing Supplies Pty Ltd	FREIGHT FOR ART SUPPLY PURCHASES	547.44
EFT9092	19/06/2020	LO-GO Appointments	CONTRACTOR WE 13.06.2020	2,624.16
EFT9093	19/06/2020	Moore Stephens	NGCG JOINT POLICY	1,045.00
EFT9094	19/06/2020	Greenfield Technical Services	AGRN888 - FLOOD DAMAGE SUBMISSION	3,443.00
EFT9095	19/06/2020	Hille, Thompson & Delfos	WILUNA AERODROME - GROUND SURVEY EXTENSION	7,920.00

## Appendix 9.3.2

### List of Accounts Due submitted to Committee

1st June to 30 June 2020

EFT9097	19/06/2020	Titanium Services Pty Ltd	PAYMENT TO RELEASE SHIRE SHED	41,930.00
EFT9098	19/06/2020	Wiluna Plumbing Contractors	YOUTH CENTRE SIDE TAP RELOCATION	385.00
EFT9100	19/06/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION FROM ARTIST - DEBBIE WONGAWOL	271.60
EFT9101	19/06/2020	ARTIST - Sheray Elsie Harris	ARTIST PAYMENT - 30 X 30 ACRYLIC CANVAS - SANDHILLS	108.00
EFT9102	19/06/2020	ARTIST-Debbie Wongawol	ARTIST PAYMENT - 50.8 X 60.5 CANVAS - BUNGAROO BIRDS	504.00
EFT9103	19/06/2020	ARTIST-Chantelle Marie Tressidder	ARTIST PAYMENT - 30 X 30CM CANVAS - ROCK HOLE AMONG THE WILD FLOWERS	86.40
EFT9104	23/06/2020	Midland Toyota	PURCHASE OF NEW TOYOTA HIACE FOR ART CENTRE	61,228.99
EFT9105	26/06/2020	Bunnings Group Ltd (Australia)	EXPANDABLE TOOLS AND ACCESSORIES	1,097.21
EFT9106	26/06/2020	LO-GO Appointments	CONTRACTING SERVICES - WEEK ENDING 20.06.2020	1,686.96
EFT9107	26/06/2020	Australia's Golden Outback	ADVERTISING - GOLDEN OUTBACK HOLIDAY PLANNER	2,670.00
EFT9108	26/06/2020	WINC Australia Pty Ltd	DEPOT CLEANING AMENITIES	15.61
EFT9109	26/06/2020	Hille, Thompson & Delfos	SURVEY LOT 956 & 958 TRENTON STREET	1,870.00
EFT9110	26/06/2020	Double R Equipment Repairs	REPAIRS TO CAT 938C P093	6,921.59
EFT9111	26/06/2020	Geraldton Building Services & Cabinets Pty Ltd	RETENTION FOR REFURBISHMENT OF WILUNA CLUB HOUSE	44,438.11
EFT9112	26/06/2020	Incite Security Pty Ltd	REPAIR HYDRAULIC ARM BRACKET TO ADMIN GATE	437.25
EFT9113	26/06/2020	WA Contract Ranger Services Pty Ltd	RANGER SERVICES - JUNE 2020	6,404.75
EFT9114	26/06/2020	Kott Gunning Lawyers	ROAD ACCESS & MAINTENANCE DEED - BARWIDGEE/WONGAWOL ROAD	7,045.28
EFT9115	26/06/2020	Transport Spares & Equipment Pty Ltd	FABRICATION TO TIPPER TRUCK	33,173.80
EFT9116	26/06/2020	Reece Australia	TOWN WATER RETICULATION SUPPLIES	135.52
EFT9117	26/06/2020	Wiluna Plumbing Contractors	RETICULATION REPAIRS - SHIRE ASSETS	935.00
EFT9118	26/06/2020	Airport Consultancy Group - Engineering P/L	ENGINEERING DESIGN FOR WILUNA AERODROME	27,262.40
EFT9119	26/06/2020	RPM Project Management	CONSULTANT WEEK ENDING 21.06.2020	10,230.00
EFT9120	26/06/2020	CMW Geosciences PTY Ltd	GEOTECHNICAL SERVICES - WILUNA AERODROME	49,753.00
EFT9125	30/06/2020	Mixers Australia	SUPPLY MINI MIXER	35,035.00
EFT9126	30/06/2020	Aerodrome Management Services Pty Ltd	AERODROME COMPLIANCE OFFICER - JUNE 2020	1,402.50
EFT9127	30/06/2020	McMahon Burnett Transport	FREIGHT - BUNNINGS KALGOOLIE	161.33
EFT9128	30/06/2020	Tradelink Industrial Supplies	OVAL AND GROUNDS MAINTENANCE	4,011.36
EFT9129	30/06/2020	McLeods Barristers and Solicitors	ANNUAL AUDIT - 2019	198.00
EFT9130	30/06/2020	Keith Anderson	ACCOUNTING SUPPORT	3,690.00
EFT9131	30/06/2020	Greenfield Technical Services	AGR888 SWU FLOOD DAMAGE FUNDING SUBMISSION	45,868.37

## Appendix 9.3.2

### List of Accounts Due submitted to Committee 1st June to 30 June 2020

EFT9132	30/06/2020	Millrose Contracting	CLEARING AND MAINTENANCE AROUND WILUNA AIRPORT	2,695.00
EFT9133	30/06/2020	River Blue Holdings	COUNCIL MEETING CATERING	225.00
EFT9134	30/06/2020	Teakle & Lalor	TRAVEL TO WILUNA - FINAL INSPECTIONS AND BUILDING CONSULTATION	2,419.98
EFT9135	30/06/2020	Department of Planning, Lands and Heritage	BALANCE OF PURCHASE OF LAND	58,800.00
EFT9136	30/06/2020	Belgravia Health & Leisure Group Pty Ltd	DEFICIT FOR APRIL 2020	2,599.22
EFT9137	30/06/2020	Reece Australia	TOWN WATER RETICULATION SUPPLIED	658.32
EFT9138	30/06/2020	Employee	REIMBURSEMENT OF FUEL TO PICK UP CAR FROM KALGOORLIE	133.87
EFT9139	30/06/2020	PKF Fabrication and Maintenance	CONCRETE TRUCK MODIFICATIONS	2,272.32
EFT9140	30/06/2020	Employee	MILAGE REIMBURSEMENT - PERTH TO WILUNA	1,114.85
EFT9141	30/06/2020	LO-GO Appointments	CONTRACTING SERVICES WEEK ENDING 27.06.2020	2,024.35
EFT9142	30/06/2020	BOC Gases Australia Limited	CONTAINER RENTAL JUNE 2020	160.68
EFT9143	30/06/2020	Lantegy Legal Pty Ltd	RUBBISH RESERVE EXPANSION - HERITAGE SURVEYS	1,567.50
DD5824.1	05/06/2020	LGIA Super	Payroll deductions	1,406.25
DD5824.2	05/06/2020	Sunsuper Fund	Payroll deductions	492.89
DD5824.3	05/06/2020	Australian Super	Superannuation contributions	894.75
DD5824.4	05/06/2020	Colonial First State-First Choice Superannuation Trust	Superannuation contributions	1,831.74
DD5824.5	05/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	2,113.19
DD5824.6	05/06/2020	BT Super for Life	Superannuation contributions	1,256.68
DD5824.7	05/06/2020	Cbus	Superannuation contributions	200.96
DD5824.8	05/06/2020	Government Employees Superannuation Board	Superannuation contributions	288.78
DD5830.1	14/06/2020	3E Advantage Pty Limited	MONTHLY PRINTING COSTS - MAY 2020	2,463.95
DD5839.1	12/06/2020	Telstra Corporation	TELSTRA - ADMINISTRATION PHONE	1,270.52
DD5840.1	12/06/2020	Horizon Power	Various Shire Properties	5,218.45
DD5842.1	12/06/2020	Water Corporation	Various Shire Properties	9,370.29
DD5844.1	05/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	61.61
DD5853.1	12/06/2020	Water Corporation	REVERSAL OF INVOICE	3,392.83
DD5856.1	19/06/2020	Pivotel	SATILITE PHONE MONTHLY COSTS - MAY 2020	15.00
DD5875.1	19/06/2020	LGIA Super	Payroll deductions	1,649.98
DD5875.2	19/06/2020	Colonial First State-First Choice Superannuation Trust	Superannuation contributions	1,831.74
DD5875.3	19/06/2020	BT Super for Life	Superannuation contributions	1,447.89
DD5875.4	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	2,366.37



## Appendix 9.3.2

### List of Accounts Due submitted to Committee

1st June to 30 June 2020

DD5875.5	19/06/2020	Sunsuper Fund	Superannuation contributions	492.89
DD5875.6	19/06/2020	Cbus	Superannuation contributions	529.96
DD5875.7	19/06/2020	Government Employees Superannuation Board	Superannuation contributions	104.58
DD5875.8	19/06/2020	Australian Super	Superannuation contributions	211.16
DD5882.1	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	139.43
DD5883.1	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	303.28
DD5884.1	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	-
DD5885.1	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	-
DD5885.2	19/06/2020	BT Super for Life	Payroll deductions	91.35
DD5888.1	19/06/2020	WA Local Government Superannuation Plan	Superannuation contributions	48.08
DD5920.1	19/06/2020	Horizon Power	Various Shire Properties	139.43
DD5920.2	30/06/2020	Telstra Corporation	SHIRE SATELLITE PHONE PLAN - JUNE 2020	4,717.13
DD5923.1	27/06/2020	Commonwealth Bank Of Australia	CREDIT CARD ACCOUNT JUNE 2020	360.00
DD5923.2	26/06/2020	Commonwealth Bank Of Australia	CREDIT CARD ACCOUNT JUNE 2020	12,694.65
DD5931.1	29/06/2020	Commonwealth Bank Of Australia	CREDIT CARD ACCOUNT JUNE 2020	210.55
				3,417.87
				\$ 1,889,251.38

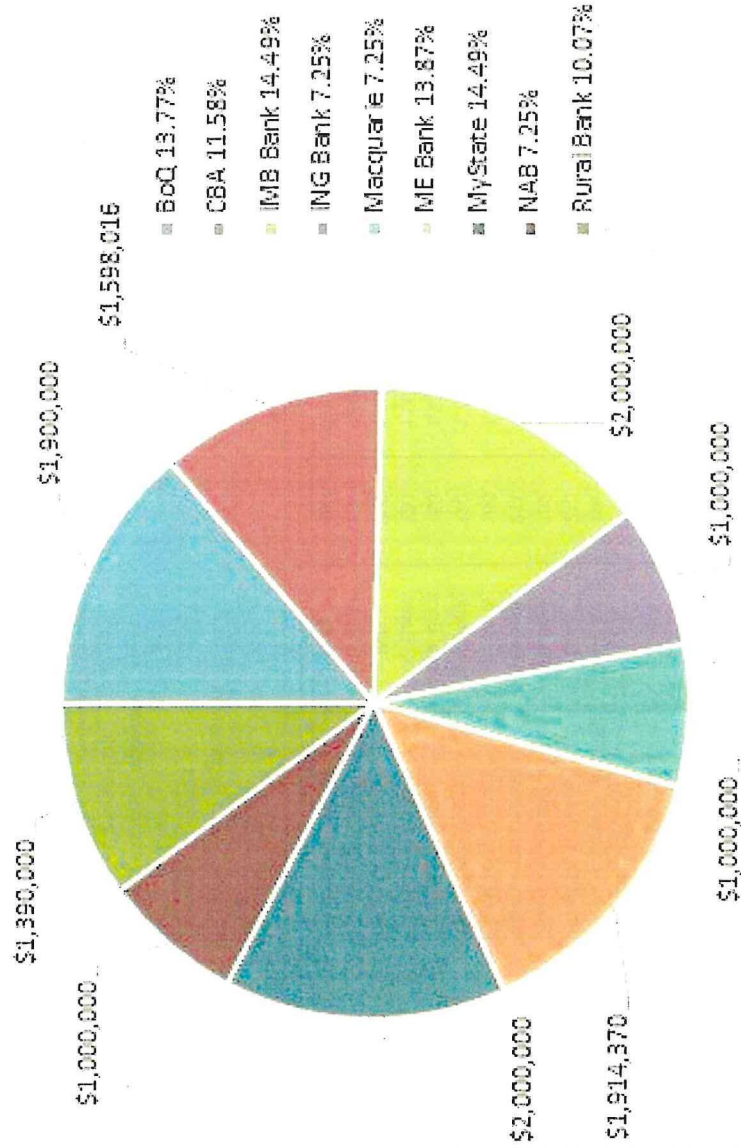


# Appendix 9.5.1

Shire of Wiluna INVESTMENT REGISTER as at 30 June 2020

Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Investments Movement				
						Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
Municipal Account Investments										
38053009	Cash Deposit Acct	CBA	n/a	0.20%	n/a	1,555,492	1,468,200		1,762,925	1,260,767
044141	Fixed Term Deposit	Macquarie	120	1.60%	02-Jun-20	1,000,000		5,260	1,005,260	0
046632	Fixed Term Deposit	NAB	29	0.40%	26-Jun-20	500,000		159	500,159	0
045415	Fixed Term Deposit	MyState	91	1.60%	02-Jul-20	1,000,000				1,000,000
045045	Fixed Term Deposit	MyState	120	1.60%	14-Jul-20	1,000,000				1,000,000
045439	Fixed Term Deposit	ME Bank	122	1.60%	03-Aug-20	500,000				500,000
046034	Fixed Term Deposit	BoQ	94	1.25%	03-Aug-20	1,000,000				1,000,000
046035	Fixed Term Deposit	BoQ	123	1.35%	01-Sep-20	500,000				500,000
51864	Fixed Term Deposit	IMB Bank	123	1.15%	01-Sep-20	750,000				750,000
046060	Fixed Term Deposit	ME Bank	150	1.30%	01-Oct-20	300,662				300,662
046631	Fixed Term Deposit	NAB	126	0.87%	01-Oct-20	1,000,000				1,000,000
Reserve Account Investments										
38138607	Reserve Cash Deposit Acct	CBA	n/a	0.20%	n/a	55,572	326,115		44,438	337,249
042612	Fixed Term Deposit	BoQ	210	1.55%	02-Jun-20	500,000		4,459	504,459	0
51130	Fixed Term Deposit	IMB Bank	182	1.55%	02-Jun-20	250,000		1,932	251,932	0
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
044756	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
045397	Fixed Term Deposit	ME Bank	120	1.60%	31-Jul-20	913,707				913,707
043843	Fixed Term Deposit	ING	200	1.60%	04-Aug-20	1,000,000				1,000,000
52050	Fixed Term Deposit	IMB Bank	91	0.90%	01-Sep-20		250,000			250,000
046767	Fixed Term Deposit	BoQ	92	0.85%	02-Sep-20		400,000			400,000
Total Investments						15,415,433	2,444,315	11,810	4,069,173	13,802,386
Represented By:										
L072300	Reserve - Airport			19.44%	Percentage of Total	1,187,685		1,243	41,516	1,147,412
L072100	Reserve - Asset Replacement			48.52%		2,963,849	31,522	3,101		2,998,472
L072200	Reserve - Computer			1.81%		110,494		116		110,609
L072400	Reserve - Leave			3.05%		186,326		195		186,521
L072500	Reserve - Wiluna Telecentre			0.28%		17,358		18		17,376
L072505	Reserve - Caravan Park			5.76%		351,758	300,000	368		652,126
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.05%		124,963	10,000	131		135,094
L072507	Reserve - Unspent Grants			Not Applicable		80,273			74,200	6,074
L072508	Reserve - Community Development			7.69%		469,738		491		470,229
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.40%		696,613		729	156,082	541,260
L072511	Reserve - Retentions			Not Applicable		120,222			44,438	75,784
L072512	Reserve - Shop			0.00%		0	150,000	0		150,000
Sub Total Reserves						6,309,279	491,522	6,391	316,236	6,490,956
Muni Fund Term Deposits						7,550,662	0	5,419	1,505,419	6,050,662
Muni Fund Call Deposits						1,555,492	1,468,200	0	1,762,925	1,260,767
Sub Total Non-Reserves						9,106,154	1,468,200	5,419	3,268,344	7,311,429
Total Funds Invested						15,415,433	1,959,722	11,810	3,584,580	13,802,386

Distribution of Investments as at 30 June 2020





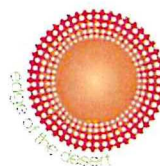
Transfers in and out of "at call" accounts

Date	CBA Muni Cash Deposit		CBA Reserve Cash Deposit		Doc. No.
	Transfers In	Transfers Out	Transfers In	Transfers Out	
02-Jun-20			\$106,391.09		30720
02-Jun-20	\$1,013,000.00				30724
05-Jun-20		\$140,000.00			30879
09-Jun-20		\$49,000.00			31121
12-Jun-20		\$983,200.00			31122
19-Jun-20		\$121,000.00			31486
23-Jun-20		\$92,000.00			31579
23-Jun-20		\$5,000.00			31580
25-Jun-20				\$44,438.11	31672
25-Jun-20	\$93,200.00				31673
26-Jun-20	\$362,000.00				31752
30-Jun-20			\$219,724.29		31816
30-Jun-20		\$372,725.00			31817
	\$1,468,200.00	\$1,762,925.00	\$326,115.38	\$44,438.11	

		Current Reserve
		Liabilities
Geraldton Building Services and Cabinets		44,438.11
	Paid 26 June 2020	-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

\$75,783.85	\$0.00
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	Current Liabilities
RAUP	\$169,685.00
RAUP Refund (April 2020)	<del>-\$105,031.00</del>
15-Jun-20 RAUP acquitted June 2020 (Document 31292)	<del>-\$64,654.00</del>
DFES	\$5,619.35
	<del>-\$5,619.35</del>
Drug Action Plan	\$10,000.00
05-Dec-19 Disco Sound & Lighting Equipment (Document 17843)	<del>-\$3,662.73</del>
13-Mar-20 Sausages for Disco (Document no. 24059)	<del>-\$263.64</del>
	<u>\$6,073.63</u>



# Memo

**To:** Warren Olsen – ACEO  
**From:** Katherine Crawford – MCS  
**Date:** 25/06/20  
**Re:** TRANSFER RETENTION FROM RESERVES

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Please transfer the following funds from the Reserve Account to the Municipal Account:

**Amount:** \$44,438.11

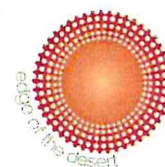
**Being for:** Transfer from the Retentions Reserve (GL Account L072511) for payment to Geraldton Building Services and Cabinets, invoice number 60380K being for completion of the retention period of the admin building works.

Transfer processed from the reserve account on Journal 1069

Regards

Katherine Crawford  
**Manager Corporate Services**





# Memo

**To:** Warren Olsen – DCEO  
**From:** Katherine Crawford – MCS  
**Date:** 30/06/20  
**Re:** **TRANSFER FUNDS TO RESERVES**

Please transfer the following funds from the Municipal Account to the Reserve Account:

**Amount:** \$219,725

**Being for:** 2019/2020 Budget transfers as follows:

	In	Out	Transfer out	Transfer in
Airport Reserve	309,111.00	350,627.00	41,516.00	
Asset Reserve	209,111.00	177,589.00		31,522.00
Caravan Park Reserve	300,000.00	-		300,000.00
Discovery Centre Reserve	10,000.00	-		10,000.00
Unspent Grants Reserve	-	74,199.00	74,199.00	
P&E Reserve	-	156,082.00	156,082.00	
Shop Reserve	150,000.00	-		150,000.00
	<b>978,222.00</b>	<b>758,497.00</b>	<b>\$ 271,797.00</b>	<b>\$ 491,522.00</b>

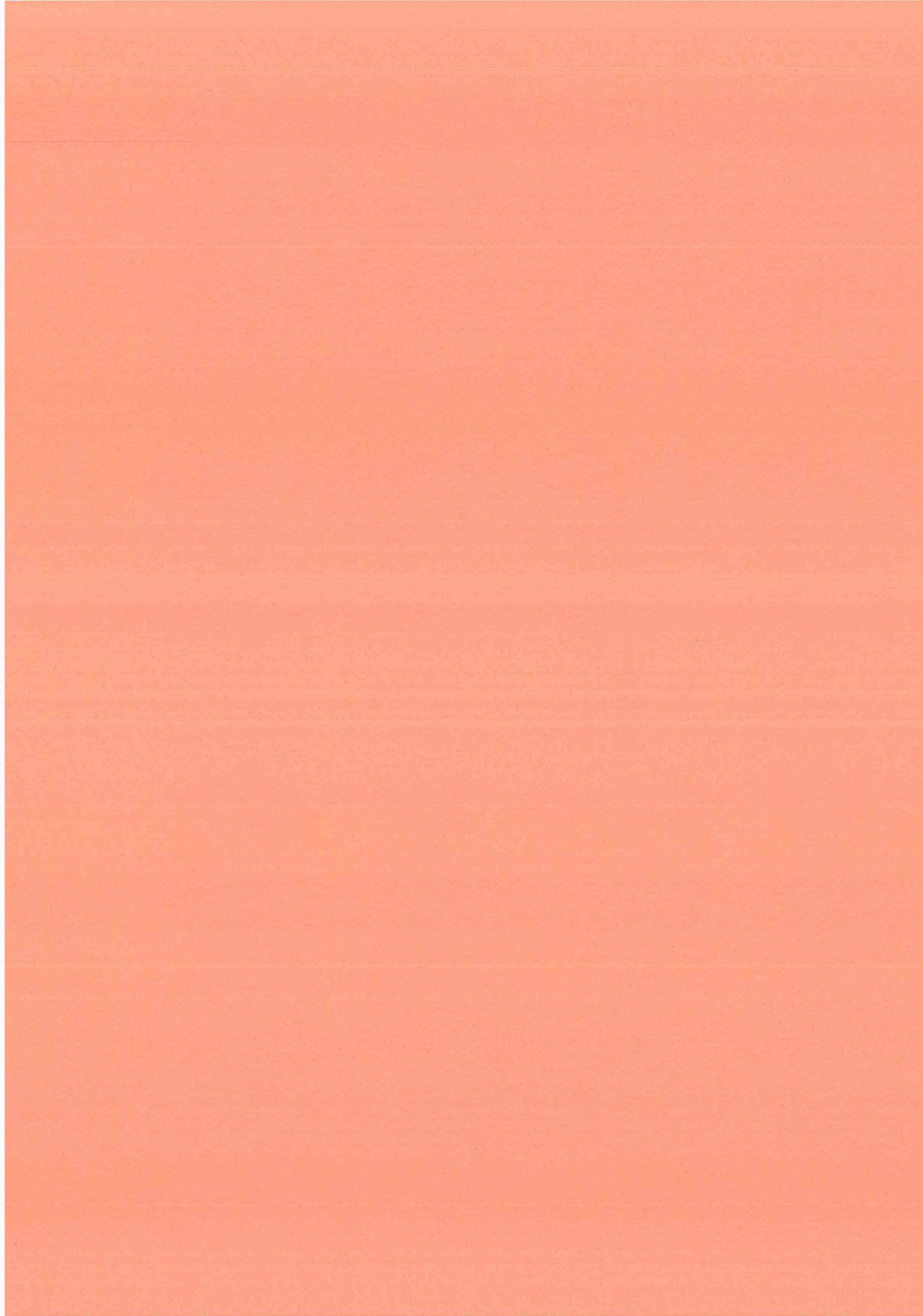
The “transfers in” are based on the 2019/2020 adopted budget and the 2019/2020 amended budget.

The “transfers out” are based on the 2019/2020 adopted budget and the capital expenditure to date that the reserves are funding.

Transfer processed from the reserve account on Journal 1087

Regards

Katherine Crawford  
Manager Corporate Services



## Shire of Wiluna Policy Manual

### INVESTMENTS

#### Policy 2.21

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##### **Purpose**

This policy is to provide guidance for financial investment activities by the Shire of Wiluna, which includes the scope of authority, compliance, process and reporting.

##### **Objectives**

To invest the Shire of Wiluna's surplus funds, with due consideration of legislative requirements and risk at the most favourable rate of interest available to it at the time, for that investment type, while ensuring that Shire's liquidity requirements are met.

To maximise earnings from authorised investments and ensure the security of Shire funds

##### **Legislative Compliance**

At all times investments are to comply with the minimum requirements set out in the:

- Local Government Act 1995 Section 6.14;
- Sections 17 to 20 of the Trustees Act 1962;
- Local Government Financial Management Regulations – Regulations 19, Regulation 28, and Regulation 49;
- Australian Accounting Standards.

##### **Delegation of Authority**

Authority for implementation of the Investment Policy is delegated by Council to the CEO in accordance with the Local Government Act 1995. The CEO may in turn delegate the day-to-day management of Shire's investment to senior staff subject to regular reviews.

##### **Prudent Person Standard**

The investment will be managed with care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolios in accordance with the spirit of this Investment Policy, and not for speculative purposes.

##### **Ethics and Conflict of Interest**

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio and requires officers to disclose any conflict of interest to the CEO.

##### **Approved Investments**

Without approval from the Council, investments shall be limited to:

- State/Commonwealth Government bonds
- Interest bearing deposits
- Bank accepted/endorsed bank bills
- Bank negotiable certificate of deposits; and
- Managed funds



## Shire of Wiluna Policy Manual

### Diversification/Credit Risk

Investment shall be made with institutions that meet diversification and credit risk ratings as defined by Standard and Poor ratings. To control the credit quality of the investment funds, the following credit framework limits the percentage of the funds exposed to any particular rating category:

S & P Long Term Rating	S & P Short Term Rating	Direct Investment Maximum %	Managed Funds Maximum %
AAA	A1	100%	100%
AA	A1	100%	100%
A	A2	80%	80%

Should the credit rating be downgraded then investment will be divested as soon as practicable.

Not less than 3 quotations or comparative interest shall be obtained from authorised institutions whenever an investment is proposed. Authorised officer to determine the best quote on the day after considering the administration and banking cost and having regard to the limitations set in this policy.

### Prohibited Investments

In accordance with 19C of the Local Government (Financial Management) Regulations 1996 when investing money, the Shire of Wiluna will not do any of the following:

- Deposit with an institution except an authorised institution. *An authorised institution means an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or the Western Australian Treasury Corporation.*
- Deposit for a fixed term of more than 3 years;
- Invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory Government;
- Invest in bonds with a term to maturity of more than 3 years;
- Invest in foreign currency.

This policy also prohibits any investment carried out for speculative purposes including: Derivative based instruments

- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind
- The use of leveraging (borrowing to invest).

### Reporting and Review

A monthly report will be provided to Council detailing the performance of all investments. Each year or as required in the event of legislative changes, a review on the appropriateness of the investment policy shall occur.

Documentary evidence must be held for each investment and details thereof maintained in an investment register.



## Shire of Wiluna Policy Manual

### Policy Variation

The CEO or any Officer with delegated authority by the CEO is authorised to approve variations to this policy if the investment is to Shire's advantage and or legislative requirement.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Corporate
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	16 April 2014 149/14
Amendments, Date & Resolution #	11 Oct 2017 148/17
Review Dates & Resolution #	
Next Review Date	

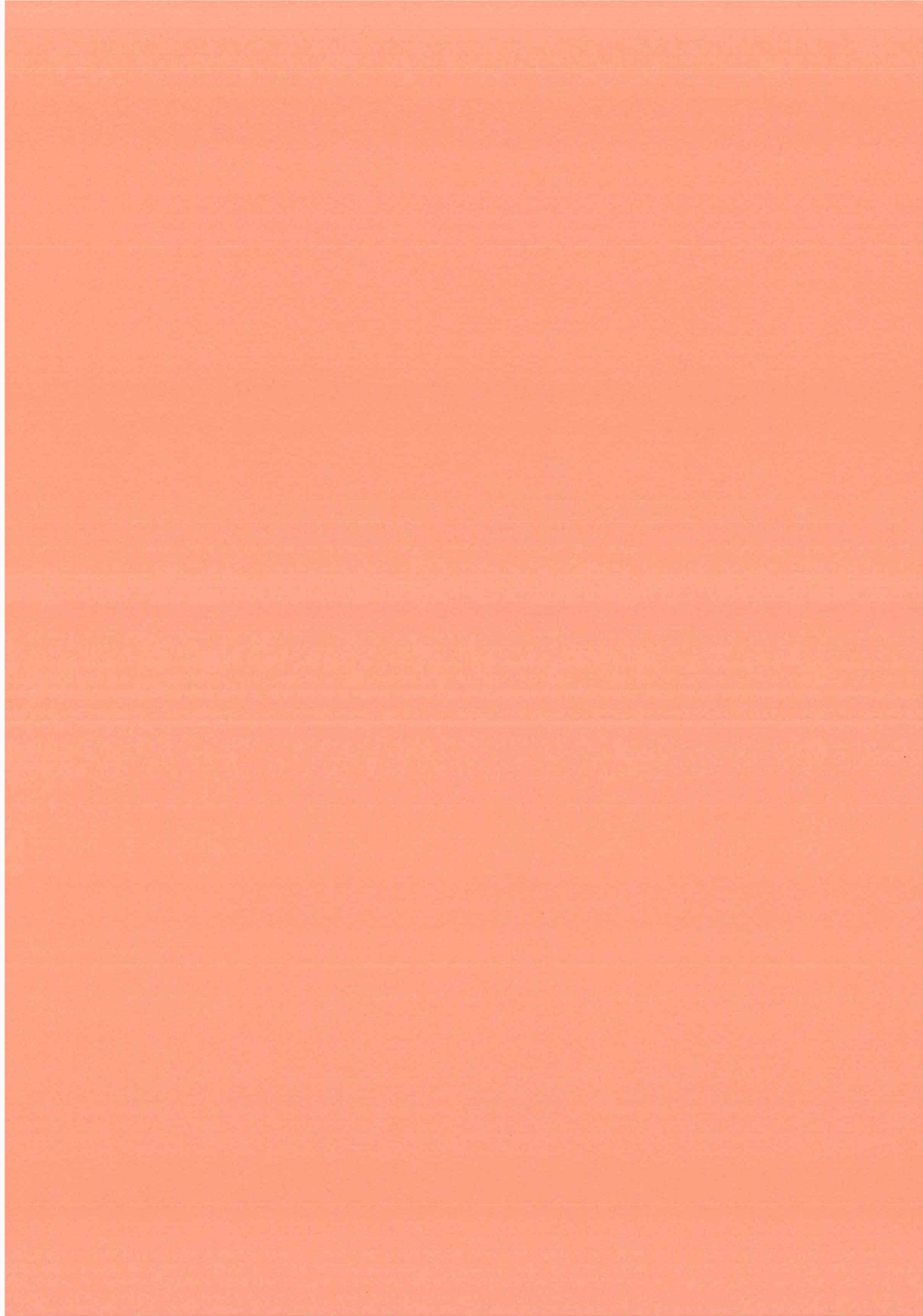


## Appendix 9.5.2B – Credit Ratings Comparison



Rating description				EU Credit Quality Step <sup>[1a]</sup> [1a][2a]	Long run benchmark default rates (mid value) <sup>[2a]</sup>	Short run benchmark default rates (trigger level) <sup>[2a]</sup>
Long-term	Short-term	Long-term	Short-term			
Aaa	P-1	Aaa	A-1+	1	0.1%	1.2%
Aa1		Aa+				
Aa2		Aa				
Aa3		Aa-				
A1	P-2	A+	A-1	2	0.25%	1.3%
A2		A				
A3		A-				
Baa1		BBB+				
Baa2	P-3	BBB	A-2	3	1.0%	3.0%
Baa3		BBB-				
Ba1		BB+				
Ba2		BB				
Ba3	Not Prime	BB-	B	4	7.5%	12.4%
B1		B+				
B2		B				
B3		B-				
Caa1	Not Prime	CCC+	C	5	20%	35%
Caa2		CCC				
Caa3		CCC-				
Ca		CC				
C	Not Prime	C	D	6	34%	not applicable
/		RD				
/		D				
/		/				







## Shire of Wiluna Policy Manual

### INVESTMENTS

#### Policy 2.21

---

##### **Purpose**

This policy is to provide guidance for financial investment activities by the Shire of Wiluna, which includes the scope of authority, compliance, process and reporting.

##### **Objectives**

To invest the Shire of Wiluna's surplus funds, with due consideration of legislative requirements and risk at the most favourable rate of interest available to it at the time, for that investment type, while ensuring that Shire's liquidity requirements are met.

To maximise earnings from authorised investments and ensure the security of Shire funds

##### **Legislative Compliance**

At all times investments are to comply with the minimum requirements set out in the:

- Local Government Act 1995 Section 6.14;
- Sections 17 to 20 of the Trustees Act 1962;
- Local Government (Financial Management) Regulations – Regulation 19, Regulation 19C, Regulation 28, and Regulation 49;
- Australian Accounting Standards.

##### **Delegation of Authority**

Authority for implementation of the Investment Policy is delegated by Council to the CEO in accordance with the Local Government Act 1995. The CEO may in turn delegate the day-to-day management of Shire's investment to senior staff subject to regular reviews.

##### **Prudent Person Standard**

The investment will be managed with care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolios in accordance with the spirit of this Investment Policy, and not for speculative purposes.

##### **Ethics and Conflict of Interest**

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio and requires officers to disclose any conflict of interest to the CEO.

##### **Approved Investments**

Without approval from the Council, investments shall be limited to:

- State/Commonwealth Government bonds
- Interest bearing deposits
- Bank accepted/endorsed bank bills
- Bank negotiable certificate of deposits; and
- ~~Managed funds~~ (to be deleted)

## Shire of Wiluna Policy Manual

### Diversification/Credit Risk

Investment shall be made with institutions that meet diversification and credit risk ratings as defined by Standard and Poor ratings (or equivalent ratings from other rating firms). To control the credit quality of the investment funds, the following credit framework limits the percentage of the funds exposed to any particular rating category:

Long Term Ratings			Short Term Ratings			Investment
Moody's	S & P	Fitch	Moody's	S & P	Fitch	Maximum %
Aaa	AAA	AAA	P1	A1+	F1+	100%
Aa1	AA+	AA+	P1	A1+	F1+	
Aa2	AA	AA	P1	A1+	F1+	
Aa3	AA-	AA-	P1	A1+	F1+	
A1	A+	A+	P1	A1	F3	100%
A2	A	A	P1	A1	F3	
A3	A-	A-	P2	A2	F3	
Baa1	BBB+	BBB+	P2	A2	F3	80%
Baa2	BBB	BBB	P3	A2	F3	

Should the credit rating be downgraded then investment will be divested as soon as practicable.

Not less than 3 quotations or comparative interest shall be obtained from authorised institutions (or from an investment broker) whenever an investment is proposed. Authorised officer to determine the best quote on the day after considering the administration and banking cost and having regard to the limitations set in this policy.

### Prohibited Investments

In accordance with 19C of the Local Government (Financial Management) Regulations 1996 when investing money, the Shire of Wiluna will not do any of the following:

- Deposit with an institution except an authorised institution. *An authorised institution means an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or the Western Australian Treasury Corporation.*
- Deposit for a fixed term of more than 3 years;
- Invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory Government;
- Invest in bonds with a term to maturity of more than 3 years;
- Invest in foreign currency.

This policy also prohibits any investment carried out for speculative purposes including: Derivative based instruments

- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind
- The use of leveraging (borrowing to invest).

### Reporting and Review

A monthly report will be provided to Council detailing the performance of all investments. Such reports will include a section on investment risk management, the diversification of investments and the risk profile (using Standard and Poors ratings) of the investment portfolio as a whole.



## Shire of Wiluna Policy Manual

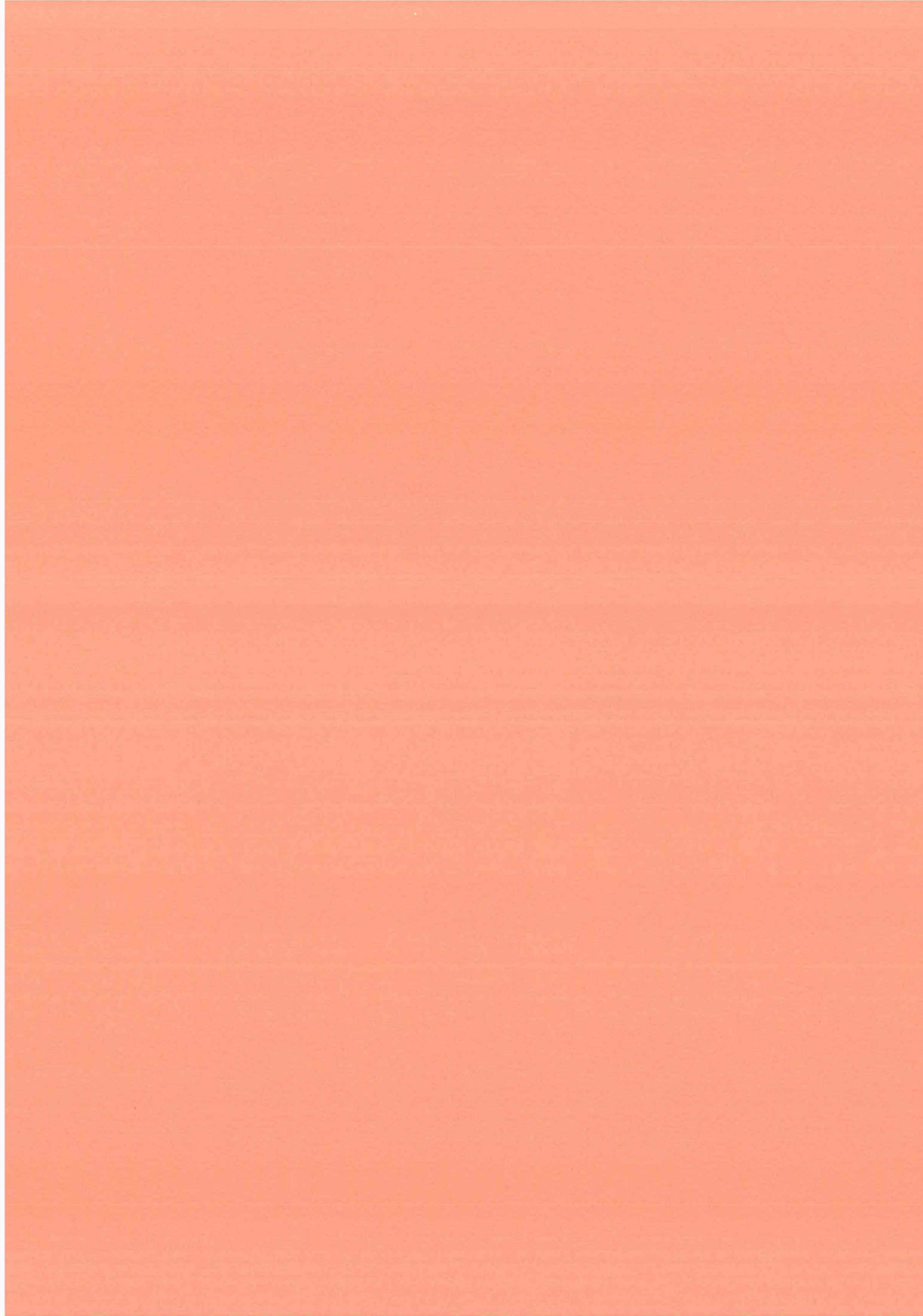
Each year or as required in the event of legislative changes, a review on the appropriateness of the investment policy shall occur.

Documentary evidence must be held for each investment and details thereof maintained in an investment register.

### Policy Variation

The CEO or any Officer with delegated authority by the CEO is authorised to approve variations to this policy if the investment is to Shire's advantage and or legislative requirement.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Corporate
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	16 April 2014 149/14
Amendments, Date & Resolution #	11 Oct 2017 148/17
Review Dates & Resolution #	
Next Review Date	



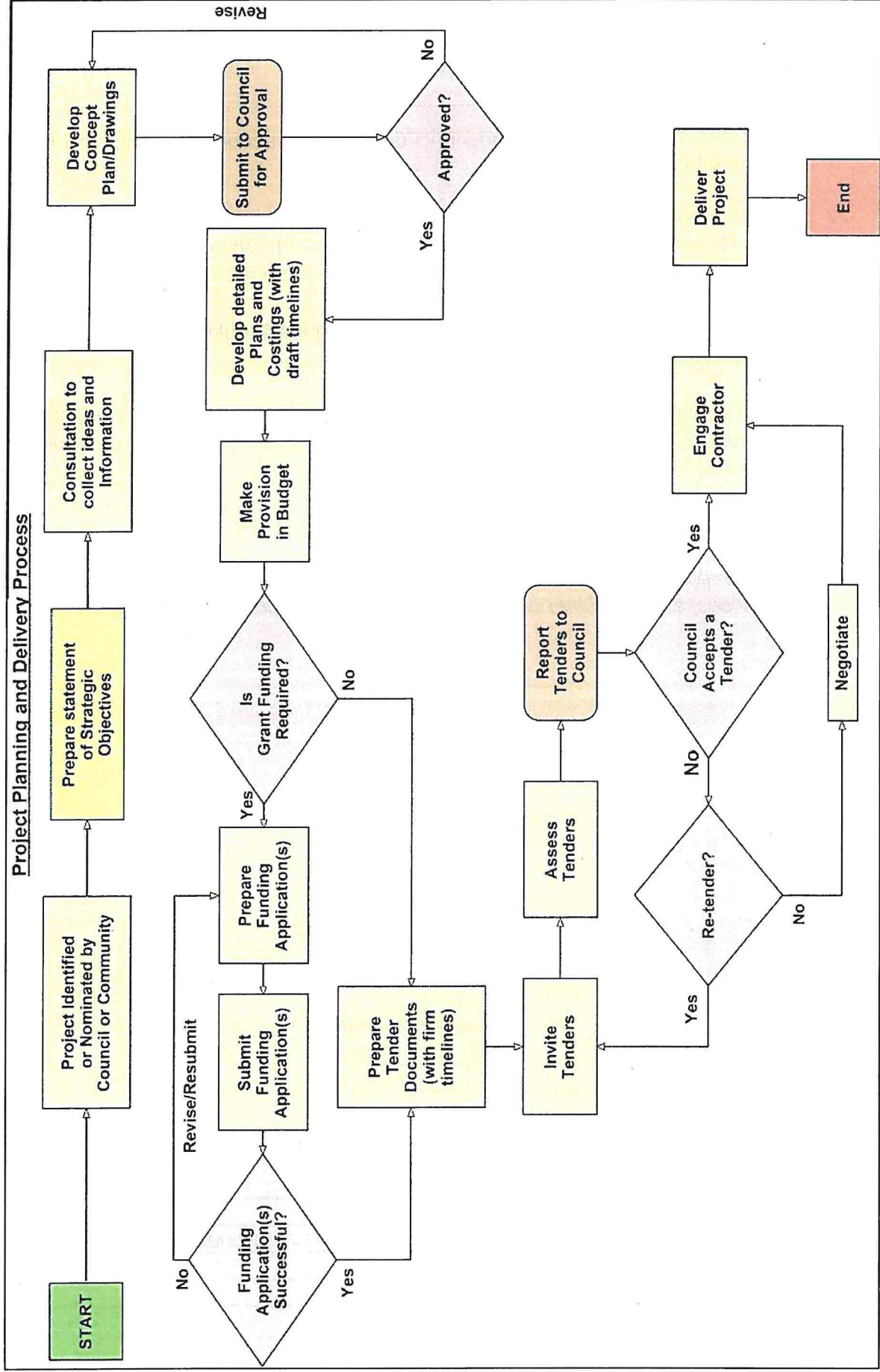


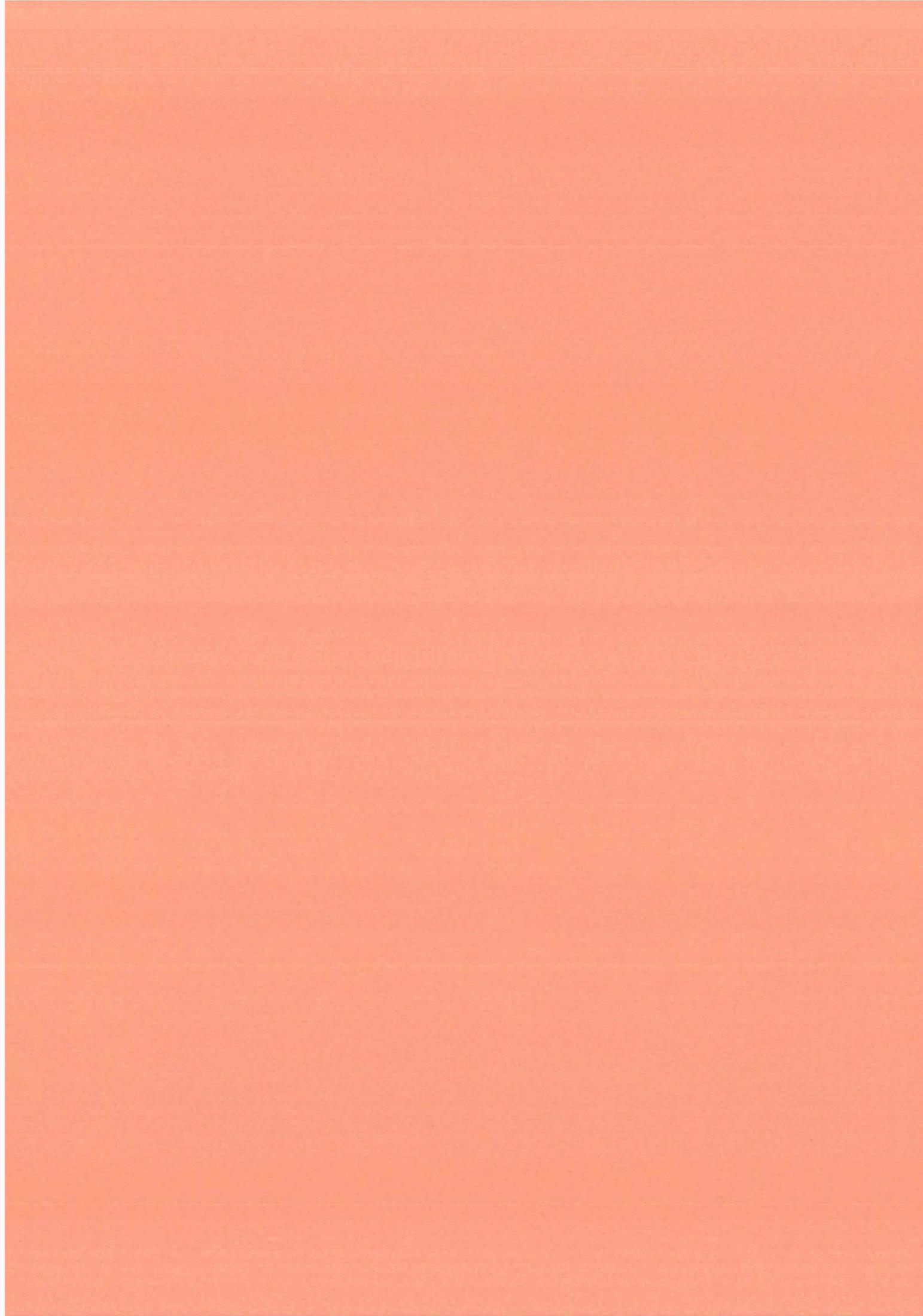
**PROJECT PLANNING AND DELIVERY****Policy 2.28**

1. All projects are to be planned and delivered in accordance with the process depicted in the diagram below.
2. Where considered appropriate, additional steps may be added to this process to allow for additional consultation and/or approvals; however, the process depicted in the diagram is the minimum and must not be truncated.
3. For every project, a process diagram and timelines should form part of the budget submission.
4. Process diagrams and timelines should also be included in funding applications, so that the funding agencies can see how and when it is intended to deliver the projects.
5. Purchasing and procurement in relation to projects must comply with the *Local Government Act 1995*, the *Local Government (Functions and General) Regulations 1996*, *Shire of Wiluna Policy no. 2.6 – Purchase of Goods and Services*, and the *Shire of Wiluna Procurement Procedures Manual*.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Corporate
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	26 Apr 2017 065/17
Amendments, Date & Resolution #	
Review Dates & Resolution #	
Related Policies	Policy 2.33 - Project Management
Next Review Date	

## Shire of Wiluna Policy Manual







## Appendix 9.5.4



### SHIRE OF WILUNA

## PROPOSED ROAD CLOSURES INFORMATION FOR STAKEHOLDERS

REVISION	A	0
PURPOSE	Issued for Review	Issued for Use
PREPARED	J KIRK	J KIRK
APPROVED	A HOY	W OLSEN
DATE	07/04/18	11/05/18

#### GERALDTON

1/81 Forrest Street, PO Box 2840, Geraldton, WA 6531  
P 08 9921 5547

#### PERTH

3 Shakespeare Avenue, Yokine, WA 6060  
M 0498 999 484



## **TABLE OF CONTENTS**

1.0 BACKGROUND .....	1
2.0 TENURES PROPOSED FOR CLOSURE .....	2
2.1 REASONS FOR CLOSURE .....	2
3.0 REGULATORY BACKGROUND .....	3
3.1 ROAD CLOSURE PROCESS .....	3
4.0 COMMENTS OR OBJECTIONS .....	4
APPENDIX A – SKETCHES OF PROPOSED CLOSURES.....	5

## **1.0 BACKGROUND**

The Shire of Wiluna (Shire) proposes to resolve to make a request to the Minister under Section 58(3) of the Lands Administration Act 1997 (*Act*) to permanently close the following Right of Ways and Road Reserves:

- 1) Road Reserve PIN: 1,194,913
- 2) Road Reserve PIN: 1,343,803
- 3) Right of Way PIN: 11,467,392
- 4) Right of Way PIN: 11,467,391
- 5) Right of Way PIN: 11,467,401

These closures are necessary to allow the opportunity for stakeholders to pursue various proposed projects within the Wiluna township.

## 2.0 TENURES PROPOSED FOR CLOSURE

The following tenures have been identified as requiring closure.

Tenure	PIN
Road Reserve (Solar Electricity Generation Lease) (partial)	1,194,913
Right of Way (Solar Electricity Generation Lease)	11,467,392
Right of Way (Solar Electricity Generation Lease)	11,467,391
Right of Way (Caravan Park)	11,467,401
Road Reserve (south of Milton Street)	1,343,803

**Table 1: Tenures identified for closure**

Refer Appendix A for sketches of the tenures proposed for closure.

### 2.1 REASONS FOR CLOSURE

The Department of Planning, Lands and Heritage have received a proposal to grant a new lease for the purpose of 'Solar Electricity Generation' which will require the closure of the following tenures:

- PIN 1,194,913
- PIN 11,467,391
- PIN 11,467,392

The Right of Way PIN 11,467,401 requires closure to allow possible future developments at the Wiluna Caravan Park.

The Road Reserve PIN 1,343,803 (south of Milton Street) requires closure to allow possible future developments of a museum facility.

### 3.0 REGULATORY BACKGROUND

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

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

#### 3.1 ROAD CLOSURE PROCESS

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

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

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

This document in conjunction with the Public Notice advertised in the **West Australian** on 30 May 2018 and in the **Wiluna Wire** on 7 June 2018 addresses the second requirement above; that is to provide public notice of the Council's intention to resolve as above.



## 4.0 COMMENTS OR OBJECTIONS

Any party or parties having comments or objections to the Shire of Wiluna's proposed resolution should be put in writing and submitted to the Shire of Wiluna in one of the two following ways:

1. Placed in a sealed envelope clearly labelled "**Shire of Wiluna Road Closures Resolution**" and delivered by hand to the Shire Office, 30 Scotia Street Wiluna WA 6646, or
2. Emailed to [emts@wiluna.wa.gov.au](mailto:emts@wiluna.wa.gov.au) with the subject heading "**Shire of Wiluna Road Closures**".

All comments or objections should clearly outline the nature and justification for the objection and the contact details of the party or parties submitting the objection.

All objections received by the Shire regarding this proposed resolution will be considered pursuant to the *Act*.

The deadline for submission of any comments or objections is **2 PM Thursday 12 July**. It is the responsibility of the party or parties submitting comments or objections to ensure they are received by the Shire before this deadline.

### Attachments

Appendix A     SKETCHES OF PROPOSED CLOSURES

## **APPENDIX A – SKETCHES OF PROPOSED CLOSURES**

# SHIRE OF WILUNA

## ROAD AND RIGHT OF WAY PROPOSED CLOSURE SKETCHES

### DRAWING No.

- WIL-GEN-000
- WIL-GEN-001
- WIL-GEN-002
- WIL-GEN-003

### DESCRIPTION

- LOCALITY PLAN AND INDEX
- AREA 1 ROAD CLOSURES
- AREA 2 ROAD CLOSURES
- AREA 3 ROAD CLOSURES

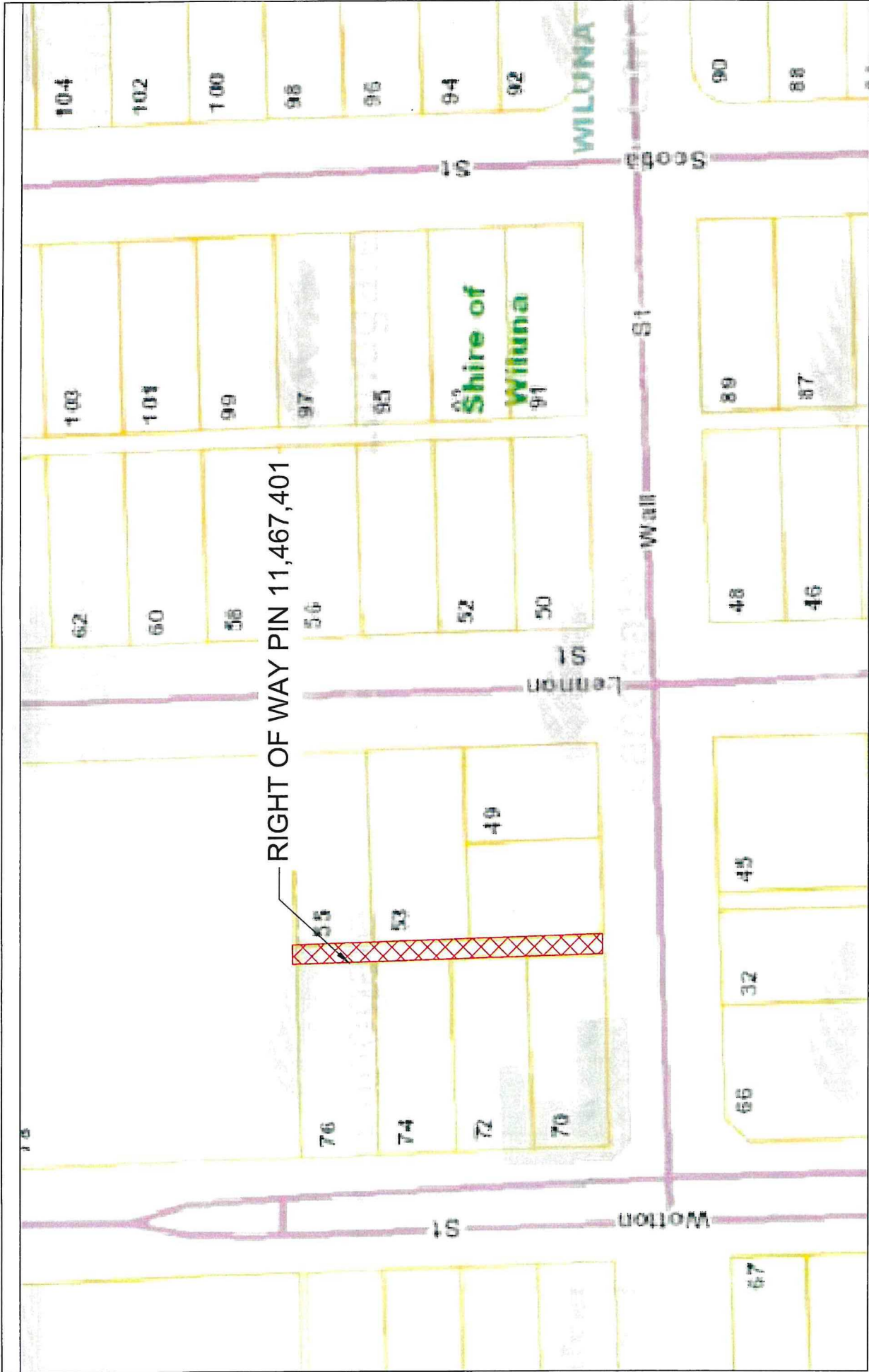


METADATA		 SHIRE OF WILUNA		 SHIRE OF WILUNA		PROPOSED ROAD CLOSURES LOCALITY PLAN		FILE NUMBER	WILUNA	DRAWING NUMBER	WIL-GEN-000-00	AMENDMENT	0			
GROUND SURVEY STANDARD:		DATE OF CAPTURE:		MAPPING SURVEY STANDARD:		DATE OF CAPTURE:		MAIN ROADS PROJECT ZONE:						HEIGHT DATUM:		
APPROVED & DATE		APPROVED & DATE		APPROVED & DATE		APPROVED & DATE		APPROVED & DATE		APPROVED & DATE				APPROVED & DATE		
DESCRIPTION		DESCRIPTION		DESCRIPTION		DESCRIPTION		DESCRIPTION		DESCRIPTION				DESCRIPTION		
AMENDMENTS		AMENDMENTS		AMENDMENTS		AMENDMENTS		AMENDMENTS		AMENDMENTS				AMENDMENTS		

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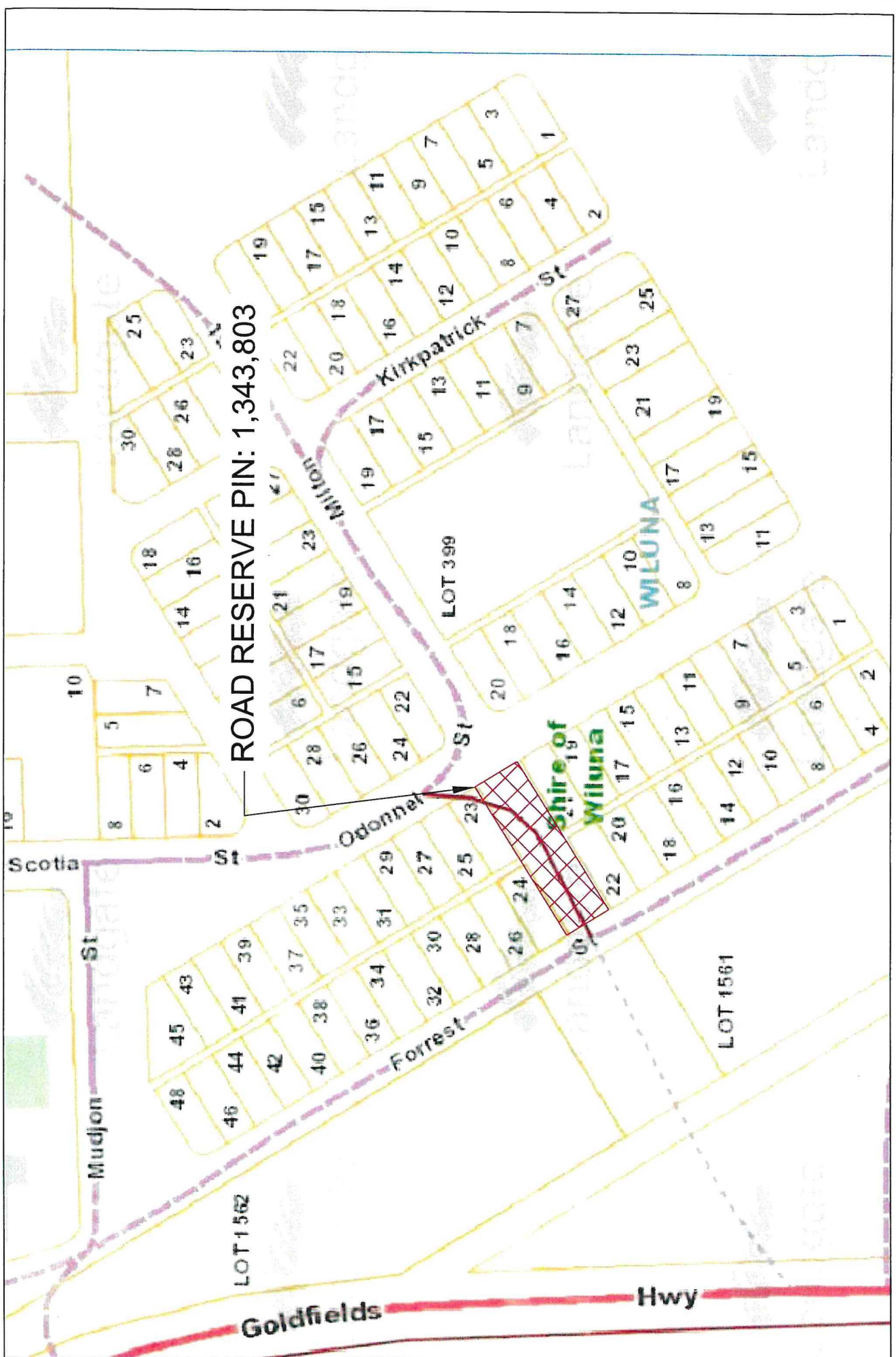






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				<div>Shire of Wiluna</div> <div>Shire of Wiluna</div>		<div>GREENFIELD</div> <div>TECHNICAL SERVICES</div>		<div>SHIRE OF WILUNA</div>		<div>AREA 2</div> <div>ROAD CLOSURES</div>		<div>FILE NUMBER</div> <div>WILUNA</div>		<div>DRAWING NUMBER</div> <div>WIL-GEN-000-02</div>		<div>ADDITIONAL</div> <div>0</div>	
METADATA																	
GROUND SURVEY STANDARD:								DATE OF CAPTURE:									
MAPPING SURVEY STANDARD:								DATE OF CAPTURE:									
MAIN ROADS PROJECT ZONE:								HEIGHT DATUM:									



SHIR FLAIDR A 1

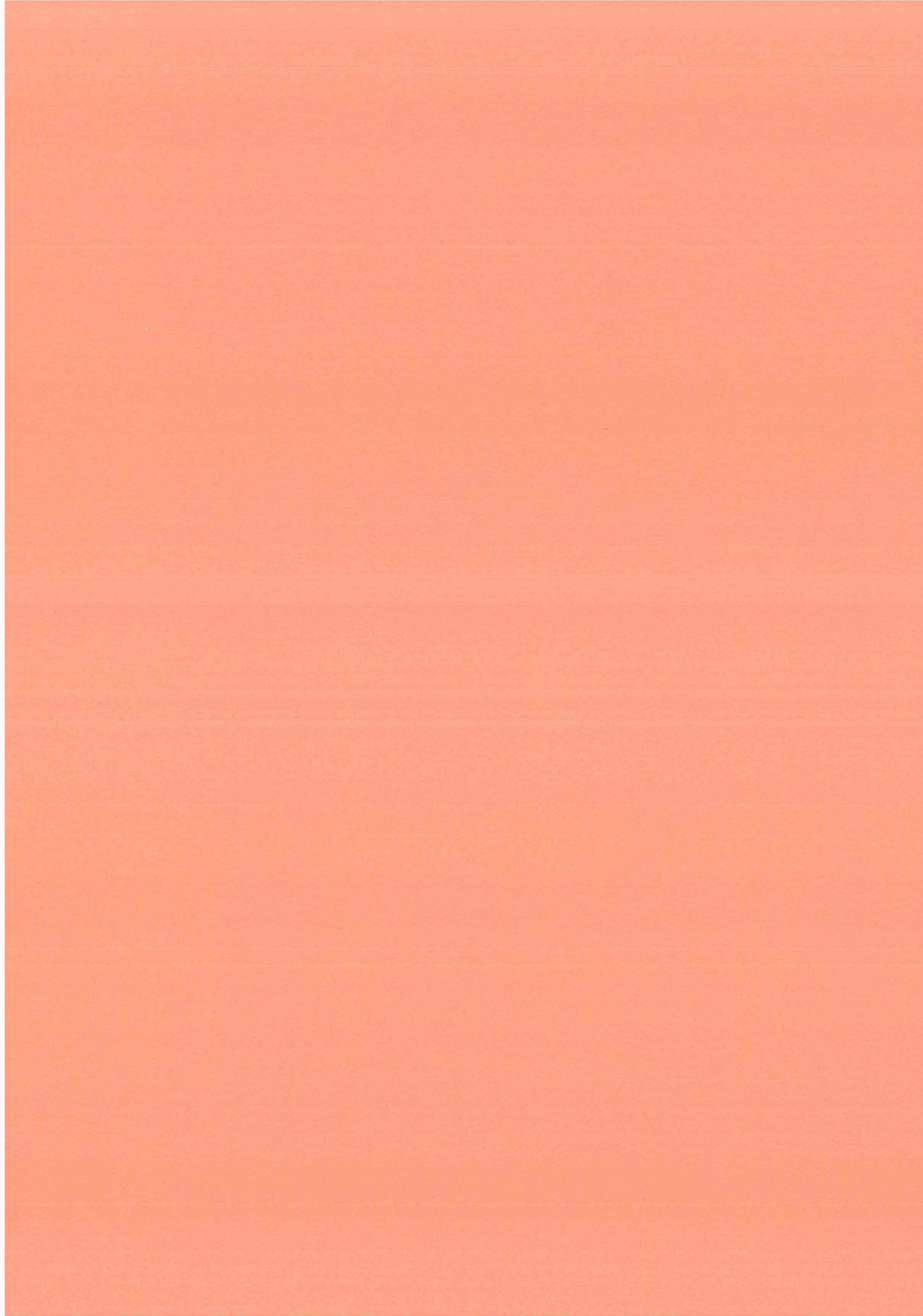
FILE NUMBER	WILUNA
OWNING NUMBER	WIL-GEN-000-03
ADJUDICATION	0



METADATA	
GROUND SURVEY STANDARD:	
DATE OF CAPTURE:	
MAPPING SURVEY STANDARD:	
DATE OF CAPTURE:	
MAIN ROADS PROJECT ZONE:	
HEIGHT DATUM:	

APPROVED & DATE	07-04-18
DESCRIPTION	
AMENDMENTS	





# Shire of Wiluna

## MINUTES



## **Works Committee Meeting**

**Held On**

**Wednesday 1 July 2020 at 6.00pm  
Via Zoom**



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2. Declarations of Interest.....	3
3. Election of Chairperson .....	3
4. Reports of Officers:.....	3
4.1 Disaster Recovery Floodworks.....	3
4.2 Road Hierarchy .....	4
4.3 Carey and Centrals Joint Venture .....	4

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**MINUTES**

**Minutes for the meeting held on Wednesday 1 July 2020 at 6.03pm via Zoom**

**1. Attendance**

Cr Jim Quadrio	Committee Member
Cr Brodie Sawyer	Committee Member
Cr Ane Koroicure	Committee Member
Cr Tim Carmody	Attendee

**In Attendance:**

Eddie Piper	Acting Chief Executive Officer
Robert Wiles	Manager of Works & Technical Services
Katherine Crawford	Minute Taker

**Apologies: Nil****2. Declarations of Interest**

Nil

**3. Election of Chairperson**

*Note: Nomination for Chairperson must be made in writing to the A/CEO at any time prior to the meeting and during the meeting up until the close of nominations. The Councillor nominated must accept the nomination either orally or in writing.*

Due to the meeting being conducted via Zoom, verbal nominations were accepted by the Acting Chief Executive Officer.

Cr Jim Quadrio was nominated as Chairperson. Councillor Quadrio accepted the nomination and he was elected.

**4. Reports of Officers:****4.1 Disaster Recovery Floodworks**

The Acting CEO explained that he had met with an organisation regarding the works required and that it is a requirement of the *Local Government Act 1995 (Functions and General Regs)* that any expenditure over \$200K must go to tender with some exceptions which are not application in this case.

***Committee Decision***

**That the Acting CEO to present to the next Ordinary Council Meeting a schedule of tenders required.**

**MOVED CR SAWYER**

**SECONDED CR QUADRIO**

**3/0**

#### 4.2 Road Hierarchy

The Manager of Works and Technical Services presented the hierarchy schedule and requested the committee members to analyse the document and report back to him with any variations to the presented schedule.

**Committee Decision**

**That the amended schedule of Hierarchy of Roads be presented to the next Ordinary Council Meeting.**

**MOVED CR SAWYER**

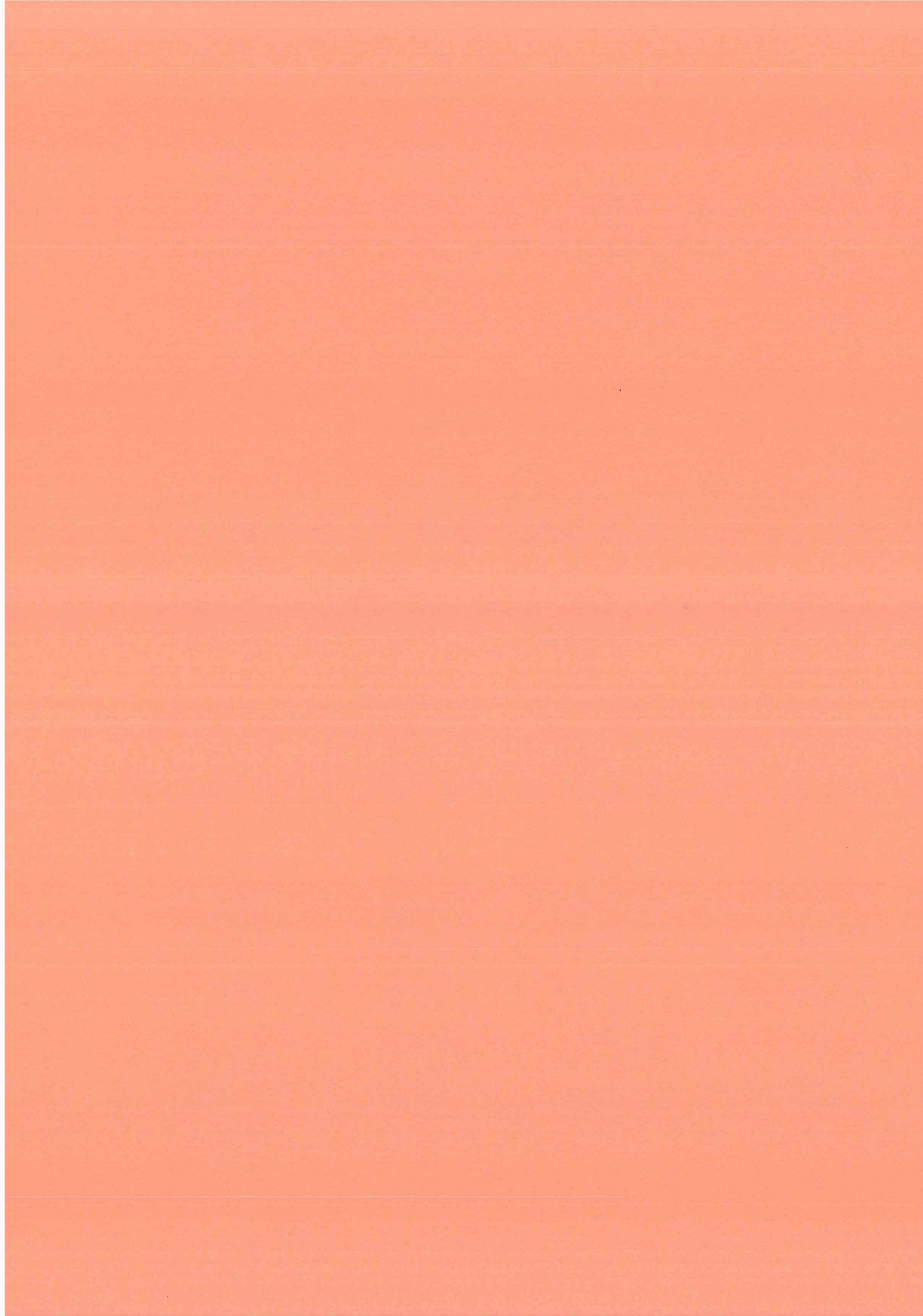
**SECONDED CR KOROICURE**

**3/0**

#### 4.3 Carey and Centrals Joint Venture

Refer Item 4.1

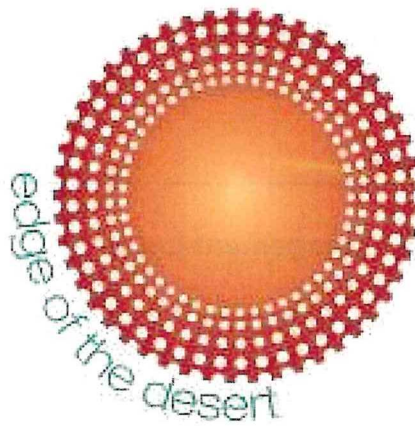
There being no further business the chairperson declared the meeting closed at 6.49pm.





# Shire of Wiluna

## **MINUTES**



## **Audit Committee Meeting**

**Held On**

**Monday 13 July 2020 at 5pm  
Via Zoom and in Person**

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1. Attendance .....	2
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3. Confirmation of Minutes – 27 March 2019 .....	2
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4.2. Draft Audit Report .....	3
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<b>APPENDIX 4.1.</b>	<b>Draft Management Letter</b>
<b>APPENDIX 4.2.</b>	<b>Draft Audit Report</b>
<b>APPENDIX 4.3.</b>	<b>Audit Completion Document</b>
<b>APPENDIX 4.4.</b>	<b>Financial Statements</b>
<b>APPENDIX 4.5.</b>	<b>Management Representation Letter</b>

**MINUTES**

For the meeting to be held on Monday 13 July 2020, in the O'Shaughnessy Council Chambers and by Zoom <https://zoom.us/j/93281494244>

The meeting was declared open at 5.13pm.

**1. Attendance**

Cr Peter Grundy (Chairperson)

Cr Jim Quadrio

Cr Tim Carmody

Cr Norma Ward

Cr Ane Koroicure (in person)

Cr Lena Long (in person)

**In Attendance:**

Eddie Piper Acting Chief Executive Officer (in person)

Warren Olsen Deputy Chief Executive Officer (in person)

Katherine Crawford Manager Corporate Services (in person)

Marius van der Merwe Auditors (Butler Settineri)

Partrick Arulsingham OAG (via Zoom)

Steven Hoar OAG (via Zoom)

**Apologies:**

Cr Brodie Sawyer

**2. Declarations of Interest**

Nil

**3. Confirmation of Minutes – 27 March 2019*****Officer Recommendation***

That the Minutes of the meeting held on 27 March 2019 be confirmed as a true and correct record of proceedings.

**MOVED CR QUADRIO**

**SECONDED CR WARD**

**CARRIED 6/0**

---

#### 4. Reports

##### 4.1. Draft Management Letter

***Officer Recommendation***

That the committee accept the Draft Management Letter and refer it to the Council.

MOVED CR QUADRIO

SECONDED CR CARMODY

##### 4.2. Draft Audit Report

***Officer Recommendation***

That the committee accept the Draft Audit Report and refer it to the Council.

MOVED CR KOROICURE

SECONDED CR CARMODY

##### 4.3. Financial Statements

***Officer Recommendation***

1. That the committee accept the Financial Statements for the year ended 30 June 2019 and refer the Statement to the Council.

MOVED CR QUADRIO

SECONDED CR CARMODY

##### 4.4. Management Representation Letter

***Officer Recommendation***

That Council authorise the ACEO and DCEO to sign the Management Representation Letter on behalf of the Council.

MOVED CR QUADRIO

SECONDED CR PETTERSON

CARRIED 5/0

The meeting closed at 6.48pm.



## INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Wiluna

### Report on the Audit of the Financial Report

#### **Qualified Opinion**

I have audited the annual financial report of the Shire of Wiluna which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the annual financial report of the Shire of Wiluna:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### **Basis for Qualified Opinion**

The Shire has reported a total balance at 30 June 2019 of \$1,399,945 for two bank accounts held with a financial institution. We inspected the bank statements to confirm the amounts held in the bank accounts, however it was not possible to confirm whether there were any other bank accounts held by the financial institution in the Shire's name, as management did not pay the required fee in order for the financial institution to provide the audit certificate.

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

#### **Emphasis of Matter – Basis of Accounting**

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

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

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

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

***Auditor's Responsibility for the Audit of the Financial Report***

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

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

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

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

**Report on Other Legal and Regulatory Requirements**

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

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

- a. For one purchase sampled there were insufficient procedures in the tender evaluation process to assess the ability of the supplier to be able to perform the contract.
- b. For four employees sampled there were no signed employment contracts or letters of employment in the Shire's records.
- c. For 10% of purchases sampled, there was inadequate or no evidence that a sufficient number of quotations was obtained, to test the market, and no documentation to explain why other quotes were not sought in accordance with the Shire's procurement policy.
- d. For four purchases sampled the purchase orders were prepared after an invoice was issued by the supplier, and therefore not in compliance with the Shire's delegation of authority and procurement process.
- e. For one bank account, the bank reconciliation was not prepared accurately or on a timely basis for a significant portion of the year. The reconciliation was also not reviewed on a timely basis.
- f. There were several instances where incorrect pay rates were found to have been used and inconsistent documentation of pay rates between the accounting system and employment agreement.
- g. Two motor vehicles were sold during the year with no public notice, which is required under section 3.58 of the *Local Government Act 1995*.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

#### **Other Matter**

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 28 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

#### **Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Wiluna for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.

CAROLINE SPENCER  
AUDITOR GENERAL  
FOR WESTERN AUSTRALIA  
Perth, Western Australia  
July 2020

## SHIRE OF WILUNA

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019

## FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Tender evaluation process			
2. AMP bank confirmation			
3. Financial accounts and records			
4. Employment contracts for employees			
5. Breach of lending agreement			
6. Quotations obtained not according to shire policy			
7. Purchase orders dated after supplier invoices			
8. Disposal of assets			
9. ANZ bank reconciliations			
10. Payroll not prepared accurately			
11. Property, plant and equipment and infrastructure asset register			
12. Signatories on the bank account			
13. Review of journal entries			
14. Related party declarations			

## KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.



**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**1. Tender Evaluation process**

**Finding:**

Tender No. RFT 2017-6 – Supply of Plant with Operators for Flood Damage Repairs was awarded to Goodwork Holdings Pty Ltd (the company) on 28 March 2018. The company is a related party of the Shire as a former councillor that resigned on 27 May 2019, is a Director of the company. The value of the contract was approximately \$10m.

On 22 August 2018 a decision was made to cancel the contract with the company and prepare and advertise a new tender to complete the work. The new tender RFT 2018-3 was awarded to another contractor.

We reviewed all the documentation relating to the appointment of Goodwork Holdings Pty Ltd in terms of the tender RFT 2017-6. We noted the following matters that provide evidence that Council did not adequately evaluate the company's proposal which ultimately led to the cancellation of the contract:

River Engineering Pty Ltd was appointed to assess the documentation provided in the tenders and recommend a successful tenderer.

Their assessment of Goodwork Holdings Pty Ltd was that the project is three times larger than the company's turnover from the prior year and the company will have a significant pricing advantage due to their reduced mobilisation costs.

The company was ranked fourth best out of seven tenderers in terms of tender qualitative criteria and ranked as number one for pricing.

River Engineering's recommendation was to award the contract to Goodwork Holdings Pty Ltd based on price. They did identify that the negative was whether the company could handle a project of this size within the timeframe. However, they stated that the company will be supported by local subcontractors which may allay fears. They also advised that the conflict of interest will have to be managed and provided suggestions to manage the conflict of interest.

The extent of River Engineering's assessment indicates that no assessment was made on the company's financial capability and ability to perform the contract.

Based on the Council minutes, Council took seven minutes to deliberate on their decision to appoint the company. This was the time period that the conflicted councillors were not part of the meeting. We were not provided with any other information that the decision was deliberated in another forum and the report provided by the Executive Manager Technical Services to Council, relating to the tender assessment did not provide any financial and performance assessment of the company.

Goodwork Holdings Pty Ltd also subsequently separately tendered for RFT 2018-3. Goodwork Holdings was not successful and was ranked 4<sup>th</sup> out of the 5 tenders. The evaluation notes that there is a risk that the company cannot deliver due concerns over other financial and operational commitments and the financial capacity to do so. This evaluation was performed less than 12 months after RFT 2017-6 and the results are very different which further implies that the consideration of financial capacity and the ability to perform under the contract was not adequately considered in RFT 2017-6.

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Rating: Significant**

**Implication:**

The tender evaluation processes of a significant project failed to detect the appointed company's inability to perform the contract. This indicates that there were significant shortcomings in the process undertaken to determine a suitable supplier for a tender.

**Recommendation:**

When evaluating tenderers the information provided by the tenderers must be verified and the financial position of tenderers robustly questioned to ensure that the tenderers have the ability to perform in terms of the contract.

**Management comment:**

It is now part of our standard procedures to obtain independent advice as to the financial capacity of tenderers to undertake contracts of the size they are bidding on.

**Responsible Person: CEO**

**Completion Date: November 2018**

**2. AMP Bank Confirmation**

**Finding:**

The Shire's financial records include two open bank accounts held with AMP Bank one balance at 30 June 2019 was \$1,399,945 and the other nil. While we have inspected the bank statements to confirm the amounts held in the bank accounts we were unable to confirm whether there were any other bank accounts in the Shire's name as management was not able to pay the required fee for the bank to provide the audit certificate.

**Rating: Significant**

**Implication:**

We were unable to obtain evidence to conclude that all bank accounts held with AMP Bank were included in the financial records.

**Recommendation:**

Management should ensure that they are in a position to get the bank to provide audit certificates

**Management's Comments:**

We would have thought this was not particularly high-risk because all bank statements were provided. Nevertheless, we found that the inability/refusal/failure of AMP Bank to provide an audit confirmation unacceptable and consequently all AMP Bank accounts have subsequently been closed.

**Responsible Person: DCEO**

**Completion Date: 22 October 2019**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**3. Financial Accounts and records**

**Finding:**

When we attended the Shire's offices to perform the interim and final audit we found that the financial accounts and supporting documents were not up to date and ready for inspection. This resulted in significant delays in completing the audit as information was provided after the scheduled visits. We also experienced that when information was provided the information was not complete which caused additional time being spent on reviewing incomplete information and additional communication to obtain the correct information.

**Rating: Significant**

**Implication:**

The above finding demonstrates that the Shire is not keeping their financial records regularly up to date. This indicates that there may be issues with management and council acting on incomplete or incorrect information and greater risk of errors or fraudulent activities not being prevented or detected.

Additionally the audit could not be completed in the agreed timeframe.

**Recommendation:**

Management should ensure that the financial accounts and records are kept up-to-date and ready for inspection at any time by a persons authorised to do so under the Local Government Act or another written law.

**Management's Comments:**

The supporting documents were all present but were a bit of a mess due to the untimely implementation of the Magiq Electronic Document Management and Retrieval System which was supposed to be implemented by 1 July 2018 but implementation was delayed by the suppliers and it was not implemented until November 2018 (not long before the Christmas-New Year shut-down).

Consequently, the documents relating to the second half of the year were mainly ready but there was a substantial back-log on scanning and registration of documents relating to the first half of the year.

This will not be a problem for 2019-2020 FY. All accounting documents back to 1 July 2017 have now been scanned and registered in to the Magiq Electronic Document Management and Retrieval System and are therefore readily available to Auditors and others.

**Responsible Person: DCEO, Manager Corporate Services and Finance/Administration Staff**

**Completion Date: Completed**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**4. Employment Contracts**

**Finding:**

During our audit we found that there were no employment contracts or agreements for four employees out of the 23 tested.

**Rating: Significant**

**Implication:**

Without a properly signed contract or letter of employment, there is an increased risk that the employees may not be legally bound and there could be disputes regarding the correct terms of employment, including pay rates.

**Recommendation:**

Management should ensure that employment contracts are prepared for all employees, signed and retained in an appropriate records management system.

**Management comment:**

The four employees involved are all long-serving employees whose (undocumented) contracts of employment predate the CEO and management team. There are no employees engaged during the period of the current management team whose contracts of employment have not been documented.

Since the audit, one of the employees concerned has been redeployed and consequently now has a documented employment contract. We will negotiate new employment contracts to be documented for the remaining three.

**Responsible person: CEO**

**Completion date: 30 June 2020**



**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**5. Breach of lending agreement**

**Finding:**

The Shire has breached clauses 31.5 and 31.8 of the Master Lending Agreement with Western Australian Treasury Corporation ("WATC") by establishing a bank overdraft facility of \$2.5 million with Commonwealth Bank during the financial year and creating a charge over the Shire's general funds in favour of the Commonwealth Bank as security for the facility. Management notified WATC of the breach on 27 September 2019.

**Rating: Significant**

**Implication:**

By not getting approval from WATC, the Shire is in breach of the Master Lending Agreement with WATC. Additionally, it is noted that the Department of Local Government, Sport and Cultural Industries are undertaking an Authorised Inquiry into this issue.

**Recommendation:**

Management should ensure that appropriate approvals from existing lenders are obtained prior to seeking further borrowings.

**Management comment:**

The management was unaware of this requirement (and was unable to find a copy of the Master Lending Agreement, which had been executed by a previous CEO, in the Shire's records).

Upon coming aware of the requirement, the CEO self-reported the breach to WA Treasury Corporation.

The Shire has implemented a much-improved document management system and has obtained and registered copies of all lending agreements which can be easily obtained for review to ensure compliance with agreements.

**Responsible person:** Deputy CEO

**Completion date:** 19 November 2019

**SHIRE OF WILUNA****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE AUDIT****6. Quotations – minimum number not obtained****Finding:**

During our audit we selected a sample of 188 payments and identified that for 19 purchases above \$5,000 and up to \$20,000 did not obtain at least two verbal or written quotations from suppliers and that for one purchase between \$20,000 and \$50,000 at least three quotations were not obtained as required by the Shires procurement policy.

Shire's Procurement Policy para 5.5 states the following:

<i>Purchase Value Threshold</i>	<i>Purchasing Requirements</i>
Over \$5,000 and up to \$20,000	At least two verbal or written quotations from suitable suppliers. In the case of verbal quotations, detailed note of the full details of the verbal quotations received must be attached to the office copy of the purchase order 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 sought.
Over \$20,000 and to \$50,000	Obtain at least three written quotations from suppliers following a brief outlining the specified requirement.

**Rating: Significant****Implication:**

If purchases are made without obtaining sufficient quotes, there is a risk of favoritism of suppliers and not obtaining value for money.

**Recommendation:**

Management should ensure that quotes are obtained and documented in accordance with the policy. If instances arise where it is impractical to obtain the requisite number of quotes, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

**Management's Comments**

This has highlighted the need for a policy amendment to exempt certain transactions from the requirement to obtain quotes where getting quotes would not be sensible. The policy has been amended in February 2020.

**Responsible Person: DCEO**

**Completion Date: February 2020**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**7. Purchase Orders dated after invoices**

**Finding:**

During our audit we found that four purchase orders out of a sample of 188 were dated after the invoice was supplied.

The purchases therefore were not approved in accordance with the Shire's delegation of authority and procurement process.

**Rating: Significant**

**Implication:**

The purchases were not approved in accordance with the Shire's delegation of authority and procurement process. This could result in potential for the Shire not gaining the best value for money for the services or goods provided.

**Recommendation:**

Management should ensure that all employees adhere to the Shire's procurement policy.

**Management comment:**

Staff have been trained regularly at morning training/staff briefings on purchasing compliance and the correct procedure for purchasing on behalf of the Shire.

We are currently in the process of updating our procedure for purchasing to make it a more suitable process for when staff need to raise a purchase order so they can get on with their daily duties. This new procedure will include manual purchase orders and the implementation of new accounting software that will allow purchase orders to be produced on an application on staff mobile phones/tablets.

**Responsible person: CEO and Manager Corporate Services**

**Completion date: 30 June 2020**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**8. Disposal of Assets**

**Finding:**

During our audit we found that two motor vehicles, a Toyota LC 2000 and Toyota Land Cruiser, both with market values exceeding \$20,000 and proceeds exceeding \$75,000 were disposed of but no public notice was given as required by Local Government Act 1995 Section 3.58.

**Rating: Significant**

**Implication:**

The Shire did not give public notice via a public auction or provide a public tender when trading in the old vehicle and purchasing a new one, which results in non-compliance as stated above. Additionally this could result in the Shire not getting the best outcome in terms of sales proceeds.

**Recommendation:**

We recommend that management include the requirement in their asset management policy and communicate this to employees to ensure compliance with the Act.

**Management comment:**

This is a breach and current Management was not aware of this until it was highlighted by the Auditors.

It is now our practice to dispose of motor vehicles by auction or public tender.

**Responsible person: CEO**

**Completion date: 30 April 2020**



**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**9. ANZ Municipal Bank Reconciliations**

**Finding**

When inspecting the bank reconciliations of the ANZ Municipal bank account we found the following:

Reconciliations were not performed accurately for the months of October 2018 to June 2019.

The reconciliations were not being performed on a regular basis close to the month end.

We also found that the bank reconciliations for April to June 2019 were only reviewed by the DCEO in September 2019.

**Rating: Significant**

**Implication**

The regular reconciliations of bank accounts is a key control to ensure that all transactions recorded are complete and accurate. The risk of errors and omissions being undetected increases when bank reconciliations are not performed regularly and independently reviewed.

**Recommendation**

Banks reconciliations should be prepared and reviewed by a senior person to the preparer that has not been involved in the preparation and the documents should be signed and dated as evidence that this has taken place. Bank reconciliations should be performed on a regular basis in a timeframe that is reasonably close to the month being reconciled.

**Management's comments**

The bank reconciliations were reviewed as soon as they were properly balanced and available for review.

The previous officer in charge of performing the bank reconciliations did not perform the reconciliations correctly and when senior management became aware of this we engaged a consultant to go back to the last reconciliation that was satisfactorily completed and then work forward, fixing each month's reconciliation as he went. This was a significant body of work which was not completed until after year-end. The DCEO reviewed the work in September 2019 because that was when it was completed.

**Responsible person: Manager Corporate Services**

**Completion date: Completed**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**10. Payroll Rate discrepancies**

**Finding**

During our audit we performed sample testing to determine if the pay rates used to pay employees have been approved and are accurate. We found the following discrepancies:

One employee's pay rate did not agree to the contract and a new contract or agreement was not in place to support the rate.

One employee was overpaid due to the incorrect rate being used. The employee has been subsequently notified of the overpayment.

For three employees the rates used for paying workers on public holidays were not correct. While this did not effect the gross pay it did affect the normal hours worked and overtime rate of pay.

The effect of the abovementioned errors were not considered to be material in relation to our audit therefore no adjustments to the financial statements were proposed.

**Rating: Significant**

**Implication**

Employees in the instances above were not paid the correct wage and the Shire has insufficient internal controls in place to detect errors or omissions. There is additionally a lack of documentation of agreed pay rates.

**Recommendation**

Management should also review their payroll process, internal controls and documentation to ensure that all employees are paid at the approved rates and based on the hours actually worked.

**Management's comments**

We are currently implementing a new accounting and rates system called Councilwise which integrates with Xero.

We will be completing payroll reconciliations for classifications, super and leave types so that all the correct information will be transferred over. These reconciliations will include cross referencing to HR documentation and then noting the document ID numbers into the employee records in Xero. Notes will be added to Xero payroll files each time there is a change to the record.

We are anticipating that Councilwise will be implemented by 1 July 2020.

Xero will produce reports so that internal audits can be conducted by Senior Management on a fortnightly basis. These audits will check classifications, changes to records including records added and deleted.

Since October 2019, we have been completing a report each month called "Classification Movements". This report includes the change to the classification, which employee it relates to and the Magiq document ID number that supports the change.

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**Responsible person: Manager Corporate Services**

**Completion date: 01 July 2020**

**11. Plant Property and Equipment and Infrastructure Asset Register**

**Finding**

During our audit we noted that the asset register was only updated and reconciled to the accounting records at year end.

**Rating: Significant**

**Implication:**

The asset register is not complete and accurate throughout the year and the depreciation expense reporting in the monthly financial reports is not correct. This is considered to be particularly important to be regularly reconciled, reviewed and reported given that infrastructure and property, plant and equipment collectively represent 85% of the total assets of the Shire.

**Recommendation:**

Management should ensure that the fixed asset register is updated, accurately maintained and reconciled to the accounting records on a regular basis.

**Management comment:**

It is agreed that monthly reconciliations were not completed for the asset register, however depreciation was processed monthly and any disposal or acquisitions were brought to account when they occurred.

Asset reconciliations have been completed monthly since November 2019.

**Responsible Person: Manager Corporate Services**

**Completion Date: November 2019.**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**12. Bank Signatories**

**Finding**

We reviewed a bank confirmation at 30 June 2019 and found that two employees that resigned during the year were still included as bank signatories at year-end.

**Rating: Moderate**

**Implication**

Out of date signatories increase the risk of the bank account being accessed and payments being made without authorisation.

**Recommendation**

Management should immediately remove the employees as signatories and implement control procedures to ensure that employees that have resigned are removed as bank signatories prior to their last day of work.

**Management's Comments**

Our current policy and practice is to remove the bank authorisations as employees resign. We were not aware that one of the employees included was a bank signatory as this does not comply with the separation of duties which we consider an important control measure in relation to the operation of bank accounts. We are confident that this employee's access did not result in any unauthorised transactions as two authorisations are required for payments.

During the year, the Shire moved its main banking business from ANZ to Commonwealth Bank.

We progressively closed our ANZ accounts as follows:

- ANZ Trust Account was closed on 29 January 2019
- ANZ Reserve Call Account was closed on 7 February 2019
- ANZ Municipal Call Account was closed on 14 February 2019
- ANZ Municipal Account was closed on 8 August 2019

Cancelling the second employees access to operate the account did not seem like a priority because we were closing those accounts and the employee left in May 2019.

**Responsible Person: DCEO**

**Completion Date: 8 August 2019**



**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**13. Review of Journal Entries**

**Finding**

During our audit we found that 1 of the 24 general journal entries we selected for testing was not reviewed by a senior staff member independent of preparation.

**Rating: Moderate**

**Implication**

General journals can represent significant adjustments to previously approved accounting transactions, and should therefore be appropriately reviewed and approved. If journals are not independently reviewed there is an increased risk that unauthorised journals or fraudulent activity can be processed.

**Recommendation**

To help maintain the integrity of the accounting information a person more senior than the preparer should authorise all journal entries to be processed in the system and review the correctness of posting after being processed. The authoriser/reviewer should sign and date on the journals as evidence of approval and review.

**Management's Comments**

All journals are currently being signed by the preparer and being authorised by a staff member that is senior to the preparer.

**Responsible Person: DCEO/Manager Corporate Services**

**Completion Date: May 2019**

**SHIRE OF WILUNA**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019**

**FINDINGS IDENTIFIED DURING THE AUDIT**

**14. Related Party Declarations**

**Finding**

One Councillor did not complete the related party declaration as required by Shire's policy. Although management was able to identify the related party transactions with the Councillor, the Councillor did not provide the required declaration.

**Rating: Moderate**

**Implication**

Without declarations from all key management personnel, there is a risk that related party disclosures are omitted from the financial statements, and a risk that the Shire may not be aware of related entities when awarding work as part of the procurement process.

**Recommendation**

We recommend that the Councillors be reminded of their duty to submit a related party declaration in accordance with the policy.

**Management's Comments**

Agreed.

**Responsible Person: CEO**

**Completion Date: May 2020**



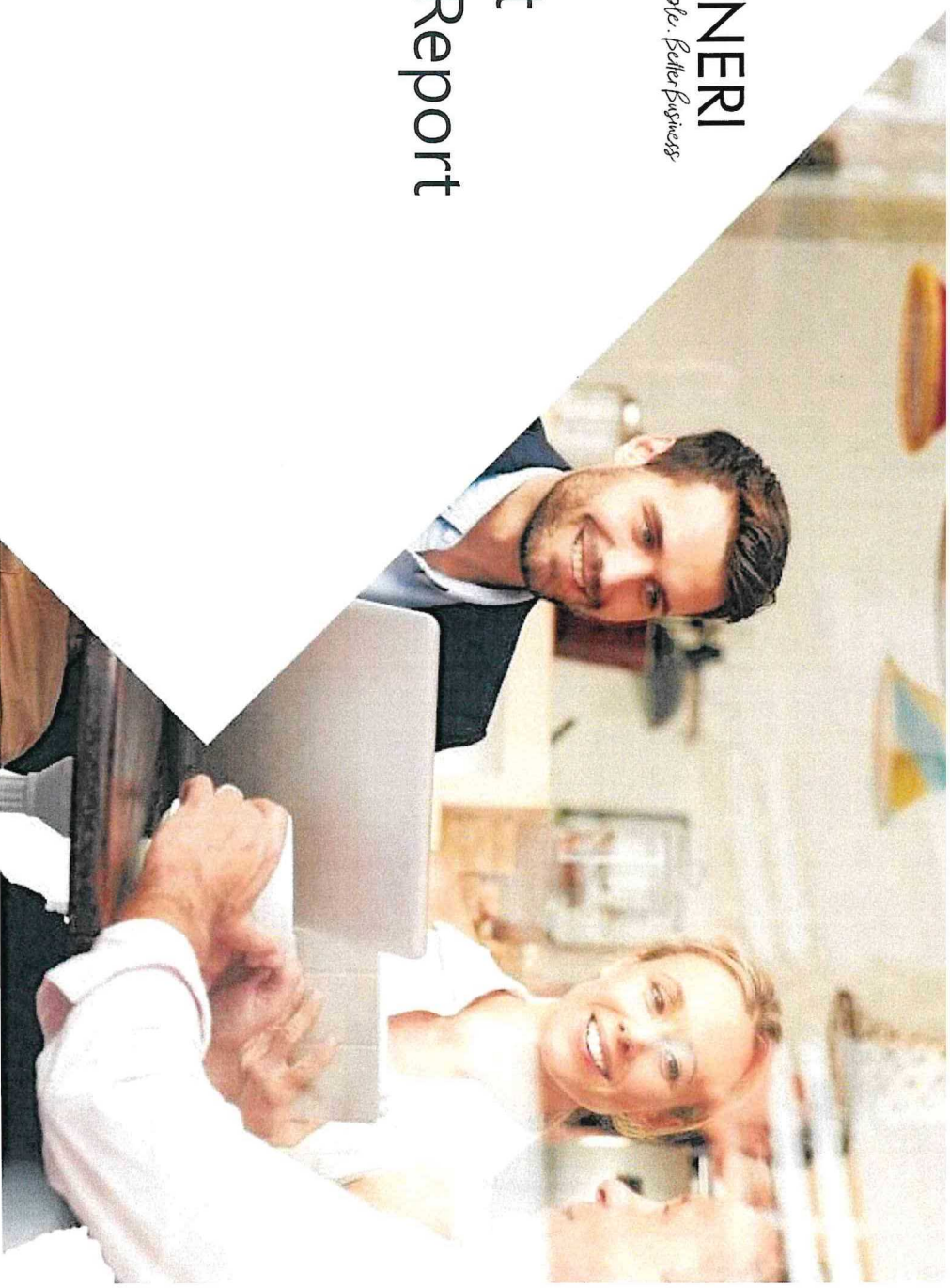
Office of the Auditor General  
Serving the Public Interest

**BUTLER**  **SETTINERI**  
*Real People. Better Business*

# Annual Audit Completion Report

SHIRE OF WILUNA

[butlersettineri.com.au](http://butlersettineri.com.au)



# Introduction



## From our Partner

We have set out in this report the significant matters arising from our audit of The Shire of Wiluna for the year ended 30 June 2019.

We would like to take this opportunity to thank the management team for their assistance during the audit process. If you have any queries on the report, please feel free to contact Marcia Johnson or myself.



**MARIUS VAN DER MERWE**

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**Acting Asst. Auditor General**

(OAG Representative)  
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# EXECUTIVE SUMMARY

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■ Butler Settineri (Audit) Pty Ltd were appointed as the contract auditor by the Office of the Auditor General for the year ended 30 June 2019;

■ Butler Settineri (Audit) Pty Ltd have completed the external statutory audit for the year ended 30 June 2019 as contract auditor on behalf of the Office of the Auditor General;

■ No unresolved issues;

■ We will be recommending to the Auditor General to issue a qualified audit opinion;

■ No outstanding matters apart from the sign off of the financial report and management representation letter.

# INDEPENDENCE

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We are independent of the Shire in accordance with the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants.

Threats to independence include the following:



SELF INTEREST THREATS



SELF REVIEW THREATS



ADVOCACY

THREATS



FAMILIARITY THREATS



INTIMIDATION THREATS

What we do to remain independent:

- All team members sign an independence declaration at the commencement of the audit;
- Monitor our individual independence throughout the audit;
- All team members sign off an independence declaration at the completion of the audit.



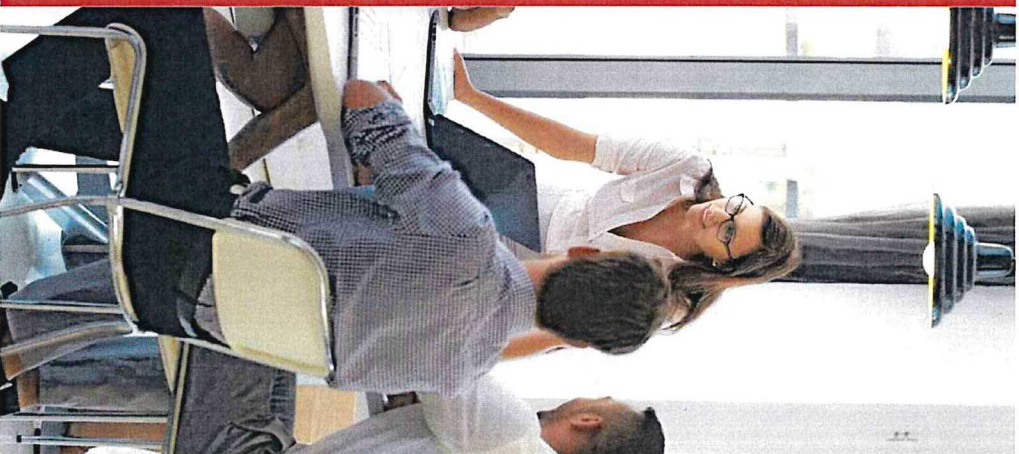
# NON COMPLIANCE WITH LAWS & REGULATIONS AND FRAUD

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Laws and Regulations applicable to the Shire include the following:

- ▶ Local Government Act 1995;
  - ▶ Local Government (Financial Management Regulations 1996);
  - ▶ Local Government (Audit) Regulations 1996
  - ▶ Australian Tax Office (GST/FBT/PAYG Compliance);
  - ▶ Compliance with conditions of program funding arrangements.
- During the audit process we noted:
- ▶ Issues of non compliance have been reported in the auditor's report and management letter.
  - ▶ No findings or indications of suspected fraud.

# Audit Outcomes



During the planning phase of the audit, we identified the following issues and key areas of audit risk.



# AUDIT OUTCOMES

Details of Risk / Issue		Audit Approach
Audit findings reported in the previous audit		<p>We followed up on last year's audit issues during the audit.</p> <p>All issues were resolved.</p> <p>The prior year financial statements reported a significant decrease in Infrastructure from the prior year due to the valuation performed at 30 June 2018. We did not rely on the audit work performed by the previous auditor with regards to this valuation and performed our own audit procedures.</p> <p>All issues were resolved.</p>
<p>Changes to <i>Local Government (Financial Management) Regulations</i> that have been made by the Department of Local Government, Sport and Cultural Industries (DLGSCI):</p> <ul style="list-style-type: none"> <li>Introduction of a \$5,000 asset capitalisation threshold – if mandated, local governments would need to expense existing assets below \$5,000. Associated with this, DLGSCI proposes that those assets below \$5,000 that are portable and attractive be included in a separate register.</li> <li>Replacement of specific valuation dates for classes of assets with a requirement for assets to be at fair value and revalued every 3 to 5 years.</li> </ul>		<p>We assessed management's implementation of the changes to regulations and the effect on the financial report.</p>
<p>We have identified the following areas that we consider require additional focus during our 2018-19 local government audits:</p> <ul style="list-style-type: none"> <li>Related party disclosures</li> <li>Revenue recognition</li> <li>Revaluation of Plant &amp; Equipment</li> <li>Unauthorised expenditure</li> <li>Unrecorded liabilities and expenses</li> <li>Fictitious employees</li> <li>Valuation of Infrastructure and Plant &amp; Equipment</li> <li>Impairment of assets</li> </ul>		<p>We reviewed the related audit evidence as part of our audit testing and confirmed that appropriate disclosures have been made in the financial statements.</p> <p>We have reported non compliance matters in relation to some of these areas in the audit report as detailed in this document under the heading Report on Other Legal and Regulatory Requirements in the Auditor's Report</p>
<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> <li>Provision for annual and long service leave</li> <li>Provision for legal Costs</li> <li>Fair value of Plant and Equipment and Infrastructure</li> </ul>		<p>We reviewed the methodology and underlying data that management used when determining critical accounting estimates. We confirmed the reasonableness of the assumptions and corroborating representations.</p>
Important changes in management of the control environment		<p>During the financial year the Executive Manager Technical Services and the Financial Manager left the employment of the Shire. As a result there were gaps in controls which have been reported in our findings.</p>

A presentation by Butler Settneri.



# AUDIT FINDINGS

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## **Significant Audit Focus:**

- 1) The fair value of Infrastructure and the valuation performed at 30 June 2018.
- 2) The tender awarded to Goodwork Holdings Pty Ltd for repair of the road infrastructure due to the flood damage that occurred in 2017.
- 3) A revaluation of plant and equipment was undertaken by management in the current year.
- 4) Related Party transactions and disclosure.



# AUDIT FINDINGS

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*Per the Final Management Letter:*

1. Tender Evaluation process
2. AMP Bank Confirmation
3. Financial accounts and records
4. Employment contracts for employees
5. Breach of lending agreement
6. Quotations obtained not according to Shire policy
7. Purchase orders dated after the supplier invoice
8. Disposal of assets
9. ANZ Bank Reconciliations
10. Payroll not prepared accurately
11. Property, plant and equipment and infrastructure register
12. Signatories on the bank account
13. Review of journal entries
14. Related party declarations



# AUDIT FINDINGS

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## **Audit Qualification:**

### **Basis for Qualified Opinion**

The Shire has reported a total balance at 30 June 2019 of \$1,399,945 for two bank accounts held with a financial institution. We inspected the bank statements to confirm the amounts held in the bank accounts, however it was not possible to confirm whether there were any other bank accounts held by the financial institution in the Shire's name, as management did not pay the required fee in order for the financial institution to provide the audit certificate.





# AUDIT FINDINGS

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## **Report on Other Legal and Regulatory Requirements in the Auditor's Report:**

The following material matters indicating non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

- a. For one purchase sampled there were insufficient procedures in the tender evaluation process to assess the ability of the supplier to be able to perform the contract.
- b. For four employees sampled there were no signed employment contracts or letters of employment in the Shire's records.
- c. For 10% of purchases sampled, there was inadequate or no evidence that a sufficient number of quotations was obtained, to test the market, and no documentation to explain why other quotes were not sought in accordance with the Shire's procurement policy.
- d. For four purchases sampled the purchase orders were prepared after an invoice was issued by the supplier, and therefore not in compliance with the Shire's delegation of authority and procurement process.
- e. For one bank account, the bank reconciliation was not prepared accurately or on a timely basis for a significant portion of the year. The reconciliation was also not reviewed on a timely basis.
- f. There were several instances where the incorrect pay rates were found to have been used and inconsistent documentation of pay rates between the accounting system and employment agreement.
- g. Two motor vehicles were sold during the year with no public notice, which is required under section 3.58 of the Local Government Act 1995.

A presentation by Butler Settineri.



# CHANGES IN ACCOUNTING & AUDIT STANDARDS

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## Accounting Issues for 2019

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### ▶ AASB 9 implemented

Minimal impact of adopting AASB 9

## Accounting Issues for 2020

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▶ Take time to consider and read AASB 15: Revenue from Contracts with Customers and AASB 1058, Income for not for profit entities.

▶ Revenue to be recognised when performance obligations have been complied with;

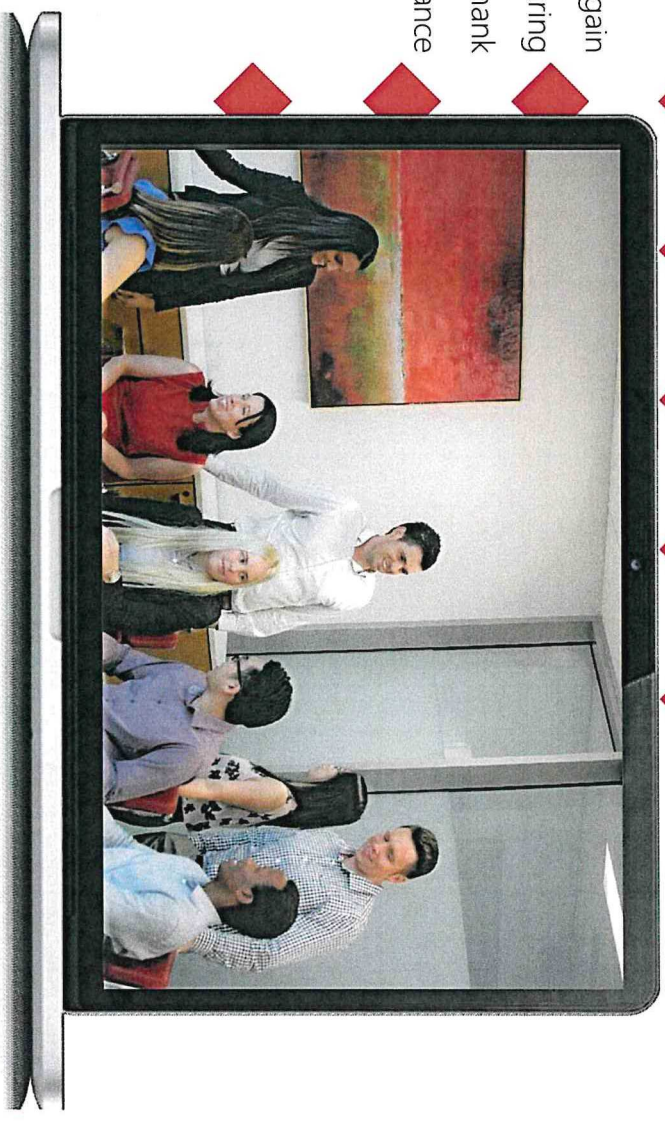
▶ Take time to consider and read AASB 16: Leases;

▶ Understand your existing leases practices and policies, including reviewing existing agreements with landlords;

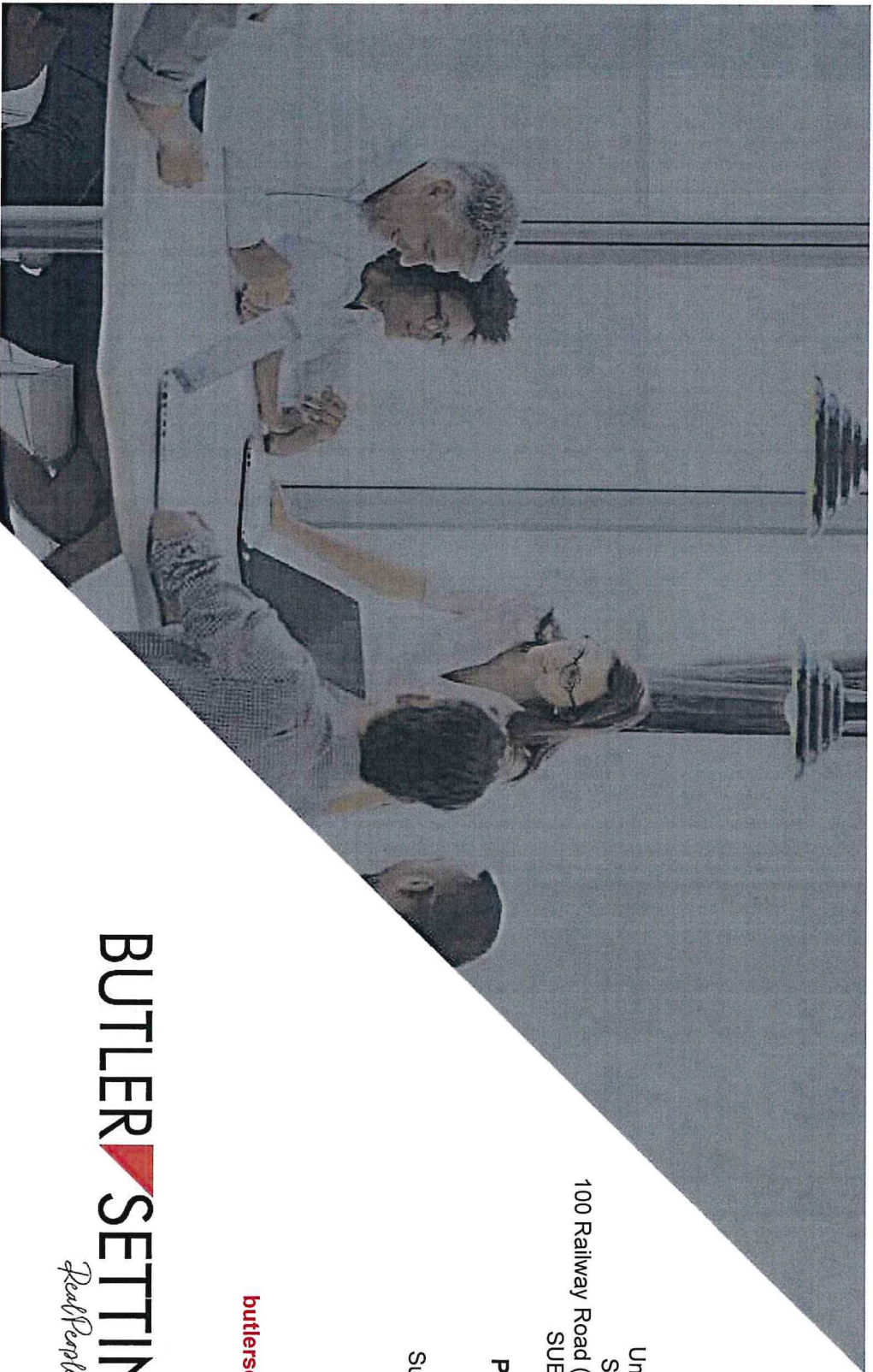
▶ Apply the requirements of AASB 16 to your existing agreements and understand the impact of any changes

# THANK YOU

We would like to take this opportunity to once again thank the management team for their assistance during the audit process, in particular we would like to thank Warren Olsen and Katherine Crawford and the finance team for their support.







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*Real People. Better Business*



SHIRE OF WILUNA  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

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Principal place of business:  
70 Wotton Street, Wiluna WA 6646

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

SHIRE OF WILUNA  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
AS AT 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Rates	21(a)	5,001,576	4,731,751	4,246,103
Operating grants, subsidies and contributions	2(a)	12,417,555	11,443,698	2,959,146
Fees and charges	2(a)	383,984	606,280	524,125
Interest earnings	2(a)	298,617	245,850	279,062
Other revenue	2(a)	166,590	30,200	90,842
		18,268,322	17,057,779	8,099,278
<b>Expenses</b>				
Employee costs		(1,942,762)	(2,744,173)	(1,588,574)
Materials and contracts		(11,955,908)	(14,408,801)	(3,736,066)
Utility charges		(205,562)	(297,850)	(200,462)
Depreciation on non-current assets	10(b)	(1,264,344)	(2,792,300)	(2,749,847)
Interest expenses	2(b)	(166,021)	(158,905)	(35,597)
Insurance expenses		(239,790)	(228,644)	(257,751)
Other expenditure		(327,349)	(397,180)	(162,961)
		(16,101,736)	(21,027,853)	(8,731,258)
		2,166,586	(3,970,074)	(631,980)
Non-operating grants, subsidies and contributions	2(a)	2,211,353	2,350,882	1,748,933
Profit on asset disposals	10(a)	3,200	20,571	27,219
(Loss) on asset disposals	10(a)	(101,272)	(78,517)	(516,620)
Fair value adjustments to financial assets at fair value through profit or loss	7(b)	17,517	0	0
(Loss) on revaluation of furniture and equipment	8(a)	(75,999)	0	0
		2,054,799	2,292,936	1,259,532
<b>Net result for the period</b>		4,221,385	(1,677,138)	627,552
<b>Other comprehensive income / (losses)</b>				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	11	(8,059)	0	(114,239,173)
<b>Total other comprehensive income / (losses) for the period</b>		(8,059)	0	(114,239,173)
<b>Total comprehensive income / (losses) for the period</b>		4,213,326	(1,677,138)	(113,611,621)

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

SHIRE OF WILUNA  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
AS AT 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>	2(a)			
Governance		177	20,971	101
General purpose funding		8,020,690	6,161,339	6,999,423
Law, order, public safety		19,417	16,120	16,452
Health		0	200	127
Housing		30,377	4,500	49,399
Community amenities		85,196	80,260	81,493
Recreation and culture		299,324	197,950	188,643
Transport		9,709,543	10,495,718	749,396
Economic services		20,443	45,500	14,694
Other property and services		83,155	35,220	(450)
		18,268,322	17,057,778	8,099,278
<b>Expenses</b>				
Governance		(1,652,800)	(2,144,522)	(228,957)
General purpose funding		(424,291)	(315,231)	(1,195,523)
Law, order, public safety		(108,649)	(195,753)	(117,283)
Health		(48,248)	(82,111)	(56,708)
Education and welfare		(52,250)	(59,476)	(39,990)
Housing		(244,672)	(470,644)	2,956
Community amenities		(495,319)	(598,157)	(328,764)
Recreation and culture		(1,619,484)	(1,973,133)	(1,074,427)
Transport		(10,845,055)	(14,549,172)	(3,923,169)
Economic services		(305,713)	(491,740)	(215,955)
Other property and services		(139,234)	10,992	(1,517,841)
		(15,935,715)	(20,868,947)	(8,695,661)
<b>Finance Costs</b>				
Governance		0	(1,000)	2,153
Housing		(61,275)	(59,192)	(7,619)
Recreation and culture		(11,817)	(11,371)	(6,145)
Economic services		(49,161)	(45,026)	(18,544)
Other property and services		(43,768)	(42,316)	(5,442)
		(166,021)	(158,905)	(35,597)
		2,166,586	(3,970,074)	(631,980)



SHIRE OF WILUNA  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
AS AT 30TH JUNE 2019

Non-operating grants, subsidies and contributions	2(a)	2,211,353	2,350,882	1,748,933
Profit on disposal of assets	10(a)	3,200	20,571	27,219
(Loss) on disposal of assets	10(a)	(101,272)	(78,517)	(516,620)
Fair value adjustments to financial assets at fair value through profit or loss	7(b)	17,517	0	0
(Loss) on revaluation of furniture and equipment	8(a)	(75,999)	0	0
		<u>2,054,799</u>	<u>2,292,936</u>	<u>1,259,532</u>
Net result for the period		4,221,385	(1,677,138)	627,552
Other comprehensive income / (losses)				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	11	(8,059)	0	(114,239,173)
Total other comprehensive income / (losses) for the period		<u>(8,059)</u>	<u>0</u>	<u>(114,239,173)</u>
Total comprehensive income / (losses) for the period		<u>4,213,326</u>	<u>(1,677,138)</u>	<u>(113,611,621)</u>

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

SHIRE OF WILUNA  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019	2018 Restated
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	9,241,326	9,319,963
Trade receivables	5	3,051,840	426,710
Other financial assets	7(a)	1,440,000	3,225,827
Inventories	6	22,235	15,846
<b>TOTAL CURRENT ASSETS</b>		<b>13,755,401</b>	<b>12,988,346</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	7(b)	17,517	0
Property, plant and equipment	8	21,664,210	20,381,172
Infrastructure	9	57,154,492	55,071,668
<b>TOTAL NON-CURRENT ASSETS</b>		<b>78,836,219</b>	<b>75,452,840</b>
<b>TOTAL ASSETS</b>	<b>16</b>	<b>92,591,620</b>	<b>88,441,186</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	748,365	1,343,617
Borrowings	13(a)	286,725	253,831
Provisions	14	319,022	170,002
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,354,112</b>	<b>1,767,450</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13(a)	3,431,399	3,079,231
Provisions	14	34,494	36,216
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,465,893</b>	<b>3,115,447</b>
<b>TOTAL LIABILITIES</b>		<b>4,820,005</b>	<b>4,882,897</b>
<b>NET ASSETS</b>		<b>87,771,615</b>	<b>83,558,289</b>
<b>EQUITY</b>			
Retained surplus		27,275,084	24,163,957
Reserves - cash backed	4	6,905,356	5,795,098
Revaluation surplus	11	53,591,175	53,599,234
<b>TOTAL EQUITY</b>		<b>87,771,615</b>	<b>83,558,289</b>

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

SHIRE OF WILUNA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Restated Balance as at 1 July 2017		22,765,590	6,565,913	167,838,407	197,169,910
Comprehensive income					
Net result for the period		627,552	0	0	627,552
Other comprehensive income / (losses)	11	0	0	(114,239,173)	(114,239,173)
Total comprehensive income / (losses)		627,552	0	(114,239,173)	(113,611,621)
Transfers from/(to) reserves		770,815	(770,815)	0	0
Restated Balance as at 30 June 2018	26	24,163,957	5,795,098	53,599,234	83,558,289
Comprehensive income					
Net result for the period		4,221,385	0	0	4,221,385
Other comprehensive income / (losses)	11	0	0	(8,059)	(8,059)
Total comprehensive income / (losses)		4,221,385	0	(8,059)	4,213,326
Transfers from/(to) reserves		(1,110,258)	1,110,258	0	0
Balance as at 30 June 2019		27,275,084	6,905,356	53,591,175	87,771,615

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

SHIRE OF WILUNA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,987,841	4,731,751	4,288,597
Operating grants, subsidies and contributions		9,785,504	11,443,698	3,149,024
Fees and charges		383,984	606,280	524,125
Interest received		298,617	245,850	279,062
Goods and services tax received		1,572,684	0	56,399
Other revenue		166,590	30,200	90,842
		17,195,220	17,057,779	8,388,049
<b>Payments</b>				
Employee costs		(1,952,948)	(2,744,173)	(1,516,483)
Materials and contracts		(12,402,647)	(14,408,801)	(3,071,326)
Utility charges		(205,562)	(297,850)	(200,462)
Interest expenses		(163,563)	(158,905)	(52,509)
Insurance paid		(239,790)	(228,644)	(257,751)
Goods and services tax paid		(1,551,905)	(397,180)	(199,886)
Other expenditure		(327,347)	0	0
		(16,843,762)	(18,235,553)	(5,298,417)
Net cash provided by (used in) operating activities	15	351,458	(1,177,774)	3,089,632
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(2,343,883)	(3,598,326)	(6,215,049)
Payments for construction of infrastructure		(2,672,454)	(5,456,222)	(1,977,751)
Non-operating grants, subsidies and contributions		2,211,353	2,350,882	1,748,933
Proceeds from sale of property, plant & equipment		204,000	320,000	751,002
Net cash provided by (used in) investment activities		(2,600,984)	(6,383,666)	(5,692,865)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Term Deposits		1,785,827	0	(3,225,827)
Repayment of borrowings		(264,938)	(264,746)	(165,647)
Proceeds from new borrowings		650,000	650,000	2,400,000
Net cash provided by (used in) financing activities		2,170,889	385,254	(991,474)
Net increase (decrease) in cash held		(78,637)	(7,176,186)	(3,594,707)
Cash at beginning of year		9,319,963	12,914,670	12,914,670
Cash and cash equivalents at the end of the year	15	9,241,326	5,738,484	9,319,963

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



SHIRE OF WILUNA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	5,679,628	5,725,652	6,247,867
		5,679,628	5,725,652	6,247,867
<b>Revenue from operating activities (excluding rates)</b>				
Governance		20,894	20,971	101
General purpose funding		3,019,114	1,452,964	2,753,320
Law, order, public safety		19,417	16,120	16,452
Health		0	200	127
Housing		30,377	4,500	49,399
Community amenities		85,196	80,260	81,493
Recreation and culture		299,324	197,950	188,643
Transport		9,709,543	10,516,289	776,615
Economic services		20,443	45,500	14,694
Other property and services		83,155	35,220	(450)
		13,287,463	12,369,974	3,880,394
<b>Expenditure from operating activities</b>				
Governance		(1,658,103)	(2,144,522)	(228,957)
General purpose funding		(424,291)	(316,231)	(1,193,370)
Law, order, public safety		(108,649)	(195,753)	(117,283)
Health		(48,248)	(82,111)	(56,708)
Education and welfare		(52,250)	(59,476)	(39,990)
Housing		(305,947)	(529,836)	(4,663)
Community amenities		(495,319)	(598,157)	(328,764)
Recreation and culture		(1,631,301)	(1,984,504)	(1,080,572)
Transport		(10,929,048)	(14,627,689)	(4,123,374)
Economic services		(354,874)	(536,766)	(234,499)
Other property and services		(270,976)	(31,324)	(1,839,698)
		(16,279,006)	(21,106,369)	(9,247,878)
Non-cash amounts excluded from operating activities	22(a)	1,419,176	2,850,246	3,240,838
Amount attributable to operating activities		4,107,261	(160,497)	4,121,221
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		2,211,353	2,350,882	1,748,933
Proceeds from disposal of assets	10(a)	204,000	320,000	751,002
Purchase of property, plant and equipment	8(a)	(2,343,883)	(3,598,326)	(6,215,049)
Purchase and construction of infrastructure	9(a)	(2,672,454)	(5,456,222)	(1,977,751)
Amount attributable to investing activities		(2,600,984)	(6,383,666)	(5,692,865)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	13(b)	(264,938)	(264,746)	(165,647)
Proceeds from borrowings	13(c)	650,000	650,000	2,400,000
Transfers to reserves (restricted assets)	4	(1,591,495)	(860,551)	(1,032,908)
Transfers from reserves (restricted assets)	4	481,237	2,287,709	1,803,723
Amount attributable to financing activities		(725,196)	1,812,412	3,005,168
Surplus/(deficit) before imposition of general rates		781,081	(4,731,751)	1,433,524
Total amount raised from general rates	21	5,001,576	4,731,751	4,246,103
Surplus/(deficit) after imposition of general rates	22(b)	5,782,657	0	5,679,628

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

## 1. BASIS OF PREPARATION

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SHIRE OF WILUNA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	2,696,395	1,163,588	2,439,760
Law, order, public safety	18,527	14,820	15,389
Recreation and culture	211,416	145,000	145,000
Transport	9,491,217	10,120,288	358,997
	12,417,555	11,443,696	2,959,146
Non-operating grants, subsidies and contributions			
Transport	2,211,353	2,350,882	1,748,933
	2,211,353	2,350,882	1,748,933
Total grants, subsidies and contributions	14,628,908	13,794,578	4,708,079

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

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

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

Grants, donations and other contributions (Continued)  
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20.  
That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

SHIRE OF WILUNA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
<b>Other revenue</b>			
Reimbursements and recoveries	150,307	30,200	90,842
Sale of inventory	16,283	0	0
	166,590	30,200	90,842
<b>Fees and Charges</b>			
Governance	0	100	101
General purpose funding	210	4,150	17,423
Law, order, public safety	890	1,300	1,062
Health	0	200	127
Housing	1,273	1,500	4,560
Community amenities	85,196	80,260	81,493
Recreation and culture	50,049	45,250	24,245
Transport	217,764	398,000	383,302
Economic services	20,443	45,500	11,812
Other property and services	8,159	30,020	0
	383,984	606,280	524,125
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
<b>Interest earnings</b>			
Reserve accounts interest	162,125	140,000	145,853
Rates instalment and penalty interest (refer Note 21(b))	20,158	24,800	25,200
Other interest earnings	116,334	81,050	108,009
	298,617	245,850	279,062



SHIRE OF WILUNA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	37,000	0	37,755
	37,000	0	37,755
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 13(b))	166,021	158,905	35,597
	166,021	158,905	35,597

### 3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		1,428,653	4,807,831
Term deposits		7,812,673	4,512,132
		<u>9,241,326</u>	<u>9,319,963</u>
Comprises:			
- Unrestricted cash and cash equivalents		2,159,689	2,772,465
- Restricted cash and cash equivalents		7,081,637	6,547,498
		<u>9,241,326</u>	<u>9,319,963</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Reserve - Asset Replacement	4	2,931,283	2,848,947
Reserve - Computer	4	109,279	106,210
Reserve - Airport	4	1,174,635	1,141,641
Reserve - Leave	4	184,277	179,102
Reserve - Wiluna Telecentre	4	17,168	16,685
Reserve - Caravan Park	4	347,385	46,053
Reserve - Canning Gunbarrel Discovery Centre	4	123,981	344,308
Reserve - Unspent Grant	4	185,304	250,959
Reserve - Community Development	4	464,225	250,000
Reserve - Plant Replacement	4	688,858	611,193
Reserve - Retention Bond	4	101,034	0
Reserve - Unspent Streetscape Loan	4	577,927	0
		<u>6,905,356</u>	<u>5,795,098</u>
Other restricted cash and cash equivalents			
Unspent grants/contributions	20	72,000	752,400
Bonds and Deposits Held	12	104,281	0
Total restricted cash and cash equivalents		<u>7,081,637</u>	<u>6,547,498</u>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, on demand with banks and other short term investments with original maturities of three months or less that are readily convertible to known amounts of cash

##### Cash and cash equivalents (Continued) Cash and

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts highly liquid are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF WILUNA  
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4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual (from)	2018 Actual Closing Balance
(a) Reserve - Asset Replacement	2,848,947	82,336	0	2,931,283	2,848,947	220,180	(1,379,932)	1,689,195	4,238,322	110,625	(1,500,000)	2,848,947
(b) Reserve - Computer	106,210	3,069	0	109,279	106,210	3,080	0	109,290	103,769	2,441	0	106,210
(c) Reserve - Airport	1,141,641	32,994	0	1,174,635	1,141,641	44,582	(567,777)	618,446	1,115,415	26,226	0	1,141,641
(d) Reserve - Leave	179,102	5,175	0	184,277	179,102	5,194	0	184,296	174,987	4,115	0	179,102
(e) Reserve - Wiluna Telecentre	16,685	483	0	17,168	16,685	490	0	17,175	16,301	384	0	16,685
(f) Reserve - Caravan Park	46,053	301,332	0	347,385	46,053	301,330	0	347,383	45,000	1,053	0	46,053
(g) Reserve - Canning Gunbarrel Discovery C	344,308	9,951	(230,278)	123,981	344,308	12,880	0	357,188	570,752	11,986	(238,430)	344,308
(h) Reserve - Unspent Grant	250,959	185,304	(250,959)	185,304	250,959	0	0	250,959	301,367	14,885	(65,293)	250,959
(i) Reserve - Community Development	250,000	214,225	0	464,225	250,000	210,500	0	460,500	0	250,000	0	250,000
(j) Reserve - Plant Replacement	611,193	77,665	0	688,858	611,193	62,315	(340,000)	333,508	0	611,193	0	611,193
(k) Reserve - Retention Bond	0	101,034	0	101,034	0	0	0	0	0	0	0	0
(l) Reserve - Unspent Streetscape Loan	0	577,927	0	577,927	0	0	0	0	0	0	0	0
	5,795,098	1,591,495	(481,237)	6,905,356	5,795,098	860,551	(2,287,709)	4,367,940	6,565,913	1,032,908	(1,803,723)	5,795,098

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserve - Asset Replacement	2020 Forward	To be used for the purchase and replacement of equipment, furniture, plant, buildings, infrastructure inc. roads, footpaths and recreation facilities.
(b) Reserve - Computer	2020 Forward	To be used for administration computer system maintenance.
(c) Reserve - Airport	2020 Forward	To be used for funding of long term maintenance and upgrading of the Wiluna airstrip.
(d) Reserve - Leave	N/A	To be used for funding of annual and long service leave requirement.
(e) Reserve - Wiluna Telecentre	2020 Forward	To be used to fund the replacement and upgrading of the IT equipment provided for the use of community.
(f) Reserve - Caravan Park	2020 Forward	To be used to fund the expenses for construction and renovating a caravan park.
Reserve - Canning Gunbarrel Discovery Centre	2020 Forward	To be used to fund the remaining work at the Canning Gunbarrel Discovery Centre.
(h) Reserve - Unspent Grant	2020 Forward	To be expended as stipulated by the grant agreement.
(i) Reserve - Community Development	2020 Forward	To be used to fund community projects.
(j) Reserve - Plant Replacement	2020 Forward	To be used to fund plant replacement.
(k) Reserve - Retention Bond	2020 Forward	To be used to hold any retentions for capital projects.
(l) Reserve - Unspent Streetscape Loan	2020 Forward	To be used to fund the Streetscape Project.

## 5. TRADE RECEIVABLES

### Current

Rates receivable
Sundry receivables
GST receivable
Accrued Interest
Sundry receivables loss allowance
Rates receivables loss allowance

2019	2018
\$	\$
91,003	77,268
2,916,700	110,927
217,859	238,515
26,278	0
(123,077)	0
(76,923)	0
3,051,840	426,710

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

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

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

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

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

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



## 6. INVENTORIES

	2019	2018
	\$	\$
<b>Current</b>		
Fuel Oil and Materials on hand	22,235	15,189
Cement Stock on hand	0	657
	<u>22,235</u>	<u>15,846</u>

The following movements in inventories occurred during the year:

Carrying amount at 1 July	15,846	10,860
Inventories expensed during the year	(36,327)	(26,875)
Additions to inventory	42,716	31,861
Carrying amount at 30 June	<u>22,235</u>	<u>15,846</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

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7. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
(a) Current assets		
Other financial assets at amortised cost	1,440,000	3,225,827
	<u>1,440,000</u>	<u>3,225,827</u>
Other financial assets at amortised cost		
- Financial assets at amortised cost - term deposits	1,440,000	3,225,827
	<u>1,440,000</u>	<u>3,225,827</u>
(b) Non-current assets		
Financial assets at fair value through profit and loss	17,517	0
	<u>17,517</u>	<u>0</u>
Financial assets at fair value through profit and loss		
- Unlisted equity investments		
Local Government House Trust - Unit Trust	17,517	0
	<u>17,517</u>	<u>0</u>
During the year, the following gains/(losses) were recognised in profit and loss:		
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services	17,517	0
	<u>17,517</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets  
Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 25 for explanations regarding the change in accounting policy.

## 8. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Carrying Amounts

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

Note	Land - freehold land	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Restated Balance at 1 July 2017	0	0	0	13,317,805	13,652,805	147,254	2,013,849	15,813,908
Additions	0	0	5,649,614	5,649,614	5,649,614	298,118	267,317	6,215,049
(Disposals)	0	0	(109,546)	(109,546)	(109,546)	(41,100)	(926,405)	(1,077,051)
Depreciation (expense)	0	0	(258,124)	(258,124)	(258,124)	(41,595)	(271,015)	(570,734)
Restated Carrying amount at 30 June 2018	335,000	335,000	18,599,749	18,599,749	18,934,749	362,677	1,083,746	20,381,172
Comprises:								
Gross carrying amount at 30 June 2018	335,000	335,000	18,832,622	18,832,622	19,167,622	413,069	1,371,212	20,951,903
Accumulated depreciation at 30 June 2018	0	0	(232,873)	(232,873)	(232,873)	(50,392)	(287,466)	(570,731)
Restated Carrying amount at 30 June 2018	335,000	335,000	18,599,749	18,599,749	18,934,749	362,677	1,083,746	20,381,172
Additions	0	0	1,432,214	1,432,214	1,432,214	371,234	540,435	2,343,883
(Disposals)	0	0	0	0	0	(11,977)	(290,096)	(302,073)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	(103,228)	95,169	(8,059)
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	(75,999)	0	(75,999)
Depreciation (expense)	0	0	(395,017)	(395,017)	(395,017)	(80,780)	(198,917)	(674,714)
Carrying amount at 30 June 2019	335,000	335,000	19,636,946	19,636,946	19,971,946	461,927	1,230,337	21,664,210
Comprises:								
Gross carrying amount at 30 June 2019	335,000	335,000	20,264,836	20,264,836	20,599,836	548,247	1,235,632	22,383,715
Accumulated depreciation at 30 June 2019	0	0	(627,890)	(627,890)	(627,890)	(86,320)	(5,295)	(719,505)
Carrying amount at 30 June 2019	335,000	335,000	19,636,946	19,636,946	19,971,946	461,927	1,230,337	21,664,210

## 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings	Level 2/3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2017	Market Sales evidence available at the date of valuation
Furniture and equipment	Level 3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2019	Market Sales evidence available at the date of valuation
Plant and equipment	Level 3	Sales Comparison - Cost Approach	Independent Valuation	30/06/2019	Market Sales evidence available at the date of valuation

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

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



## 9. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Airport	Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2017	164,819,705	3,649,472	1,206,378	169,675,555
Additions	1,832,672	20,094	124,985	1,977,751
(Disposals)	0	(31,688)	(131,664)	(163,352)
Revaluation increments / (decrements) transferred to revaluation surplus	(118,077,556)	2,126,240	1,712,143	(114,239,173)
Depreciation (expense)	(1,973,596)	(151,524)	(53,993)	(2,179,113)
Carrying amount at 30 June 2018	46,601,225	5,612,594	2,857,849	55,071,668
Comprises:				
Gross carrying amount at 30 June 2018	46,601,225	5,612,594	2,857,969	55,071,788
Accumulated depreciation at 30 June 2018	0	0	(120)	(120)
Carrying amount at 30 June 2018	46,601,225	5,612,594	2,857,849	55,071,668
Additions	2,428,054	53,681	190,719	2,672,454
Depreciation (expense)	(160,021)	(224,863)	(204,746)	(589,630)
Carrying amount at 30 June 2019	48,869,258	5,441,412	2,843,822	57,154,492
Comprises:				
Gross carrying amount at 30 June 2019	49,029,279	5,666,275	3,048,688	57,744,242
Accumulated depreciation at 30 June 2019	(160,021)	(224,863)	(204,866)	(589,750)
Carrying amount at 30 June 2019	48,869,258	5,441,412	2,843,822	57,154,492

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9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost Approach (Gross Revaluation Method)	Management Valuation	30 June 2018	Condition Based Valuation utilising Ramm (RoMan) modules
Infrastructure - Airport	Level 3	Cost Approach (Net Valuation Method)	Independent Valuation	30 June 2018	Market Sales Evidence available at the date of valuation.
Infrastructure - Other	Level 3	Cost Approach (Net Valuation Method)	Independent Valuation	30 June 2018	Market Sales Evidence available at the date of valuation.

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

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

## 9 PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Items of property, plant, furniture and equipment when acquired are only capitalised if the purchase cost or value of the item equals or exceeds the following:

Buildings & Infrastructure 20,000

Plant & Equipment 10,000

Furniture & Equipment 5,000

Any items acquired that are below the above values are included as an operational cost and included in an asset register.

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

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

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

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

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

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

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

#### Land under roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

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10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	11,977	0	0	(11,976)	0	0	0	0	0	0	0	0
Plant and equipment	290,096	204,000	3,200	(89,296)	377,946	320,000	20,571	(78,517)	1,240,403	751,002	27,219	(516,620)
	302,073	204,000	3,200	(101,272)	377,946	320,000	20,571	(78,517)	1,240,403	751,002	27,219	(516,620)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
<b>Governance</b>				
A6011D CEO Toyota	79,982	83,182	3,200	0
A6011E CEO Toyota	87,121	81,818	0	(5,303)
<b>Transport</b>				
A6005 Hako Sweeper	42,121	39,000	0	(3,121)
A14-004 Silva Slasher	4,180	0	0	(4,180)
A6035 JD trailer	6,149	0	0	(6,149)
A6009 Pick Up Broom	11,789	0	0	(11,789)
A6029 Batco Trailer	13,570	0	0	(13,570)
A17001 GenSet	13,009	0	0	(13,009)
A14-002 Ride ON Mower	9,127	0	0	(9,127)
A20006 Road Counters	23,048	0	0	(23,048)
<b>Other property and services</b>				
A200 Gym Equipment	3,360	0	0	(3,360)
A500B - CCTV Camera	4,638	0	0	(4,638)
A910 - Swimming Pool Covers	3,979	0	0	(3,978)
	302,073	204,000	3,200	(101,272)
	302,073	204,000	3,200	(101,272)



## 10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	395,017	367,425	258,124
Furniture and equipment	80,780	65,925	41,595
Plant and equipment	198,917	132,050	271,015
Infrastructure - Roads	160,021	2,000,000	1,973,596
Infrastructure - Airport	224,863	167,000	151,524
Infrastructure - Other	204,746	59,900	53,993
	1,264,344	2,792,300	2,749,847

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

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

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

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

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

#### Depreciation rates

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

Asset Class	Useful
life Buildings	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
Footpaths - slab	20
years Sewerage piping	100
years Water supply piping and drainage	
systems	75 years

#### Depreciation (Continued)

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

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

## SHIRE OF WILUNA

Revaluation surplus - Land - freehold land  
Revaluation surplus - Furniture and equipment  
Revaluation surplus - Plant and equipment  
Revaluation surplus - Infrastructure - Roads  
Revaluation surplus - Infrastructure - Airport  
Revaluation surplus - Infrastructure - Other

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40, 1.

## 12. TRADE AND OTHER PAYABLES

### Current

Sundry creditors	
Bonds & Deposits Held	
Rates paid in advance	
Accrued interest on long term borrowings	
Accrued salaries and wages	
ATO liabilities	
Payroll Creditors	
Accrued Expenses	

2019	2018
\$	\$
502,018	817,343
104,281	0
25,061	0
27,432	24,974
30,001	27,485
19,848	19,725
39,724	30,660
0	423,430
748,365	1,343,617

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other payables

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

#### Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

## SHIRE OF WILUNA

### 13. INFORMATION ON BORROWINGS

	2019	2018
(a) Borrowings	\$	\$
Current	286,725	253,831
Non-current	3,431,399	3,079,231
	<u>3,718,124</u>	<u>3,333,062</u>

(b) Repayments - Borrowings

Loan Number	Institution	Interest Rate	30 June 2019			30 June 2019			30 June 2019			30 June 2019			30 June 2019			30 June 2018			30 June 2018			30 June 2018		
			Actual Principal	Actual New Loans	Actual repayments	Actual Interest	Actual Principal	Actual New Loans	Actual repayments	Actual Interest	Budget Principal	Budget New Loans	Budget repayments	Budget Interest	Budget Principal	Budget New Loans	Budget repayments	Budget Interest	Actual Principal	Actual New Loans	Actual repayments	Actual Interest	Actual Principal	Actual New Loans	Actual repayments	Actual Interest
Particulars			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Housing																										
WATC Loan 4 - Staff Housing	4		1,400,000	0	48,036	52,865	1,351,964	0	47,576	59,192	1,352,424	0	1,400,000	0	47,576	59,192	1,352,424	0	1,400,000	0	7,619	1,400,000	0	7,619		
WATC Loan 5 - Staff Housing	5		0	0	0	8,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Recreation and culture																										
WATC Loan 1 - Youth Centre			274,429	0	50,668	11,817	223,761	0	50,668	11,371	198,676	0	249,344	0	50,668	11,371	198,676	0	323,149	0	6,145	274,429	0	6,145		
Economic services																										
WATC Loan 2 - Gumbared Discovery Centre			658,633	0	121,603	28,362	537,030	0	121,603	32,566	476,823	0	598,426	0	121,603	32,566	476,823	0	775,560	0	18,544	658,633	0	18,544		
WATC Loan 5 - Streetscape			0	650,000	11,107	20,800	638,893	0	10,915	13,460	639,085	0	650,000	0	10,915	13,460	639,085	0	0	0	0	0	0	0		
Other property and services																										
WATCH Loan 3 - New Admin Building			1,000,000	0	33,324	43,768	966,476	0	33,984	42,316	966,016	0	1,000,000	0	33,984	42,316	966,016	0	1,000,000	0	3,289	1,000,000	0	3,289		
			3,333,062	650,000	264,938	166,021	3,718,124		264,746	158,905	3,633,024		3,247,770	650,000	264,746	158,905	3,633,024		1,098,709	2,400,000	35,597	3,333,062		35,597		
			3,333,062	650,000	264,938	166,021	3,718,124		264,746	158,905	3,633,024		3,247,770	650,000	264,746	158,905	3,633,024		1,098,709	2,400,000	35,597	3,333,062		35,597		

All loan repayments were financed by general purpose revenue.



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13. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
				%	\$	\$	\$	\$	\$	\$
Loan 5 - Streetscaping	WATC	Fixed Term	20	3.69%	650,000	650,000	(72,073)	0	11,942	722,073
					650,000	650,000	(72,073)	0	11,942	722,073

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance	Borrowed During Year	Expended During Year	Unspent Balance
		1 July 2018			30 June 2019
		\$	\$	\$	\$
Streetscaping project	16 Oct 18	0	650,000	(72,073)	577,927
		0	650,000	(72,073)	577,927

	2019	2018
(e) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	2,500,000	0
Credit card limit	70,000	50,000
Credit card balance at balance date	0	(27,649)
Total amount of credit unused	2,570,000	22,351
Loan facilities		
Loan facilities - current	286,725	253,831
Loan facilities - non-current	3,431,399	3,079,231
Total facilities in use at balance date	3,718,124	3,333,062

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

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

SHIRE OF WILUNA  
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14. PROVISIONS

Employee Related Provisions	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	123,716	46,286	170,002
Non-current provisions	0	36,216	36,216
	123,716	82,502	206,218
Additional provision	90,790	24,734	115,524
Amounts used	(115,859)	(12,367)	(128,226)
Balance at 30 June 2019	98,647	94,869	193,516
Comprises			
Current	98,647	60,375	159,022
Non-current	0	34,494	34,494
	98,647	94,869	193,516
	2019	2018	
	\$	\$	
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date	159,022	143,131	
More than 12 months from reporting date	34,494	63,087	
	193,516	206,218	

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

Other Provisions	Provision for Legal Fees
	\$
Opening balance at 1 July 2018	
Current provisions	0
Non-current provisions	<u>0</u>
	0
Additional provision	<u>160,000</u>
Balance at 30 June 2019	160,000
Comprises	
Current	160,000
Non-current	<u>0</u>
	160,000
	<u>2019</u>
	2018
	\$
Amounts are expected to be settled on the following basis:	\$
Less than 12 months after the reporting date	160,000
More than 12 months from reporting date	<u>0</u>
	0
	<u>160,000</u>
	2019
	2018
	\$
	\$
Provision for legal fees	160,000
Employee related provisions	
170,002 Total Current	<u>159,022</u>
170,002 Total Non Current	<u>319,022</u>
36,216	<u>34,494</u>

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Other long-term employee benefits (Continued) Provision rates determined by reference to market yields at the end employee of the reporting period on government bonds that have benefits (other maturity dates that approximate the terms of the obligations) to be settled. Any remeasurements for changes in assumptions of

obligations for other long-term employee benefits are recognised in profit or loss in the periods in which changes occur.

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

Provisions

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

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

## 15. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	9,241,326	5,738,484	9,319,963
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	4,221,385	(1,677,138)	627,552
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(17,517)		
Depreciation	1,264,344	2,792,300	2,749,847
(Profit)/loss on sale of asset	98,072	57,946	489,401
Loss on revaluation of fixed assets	75,999	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(2,625,130)		88,885
(Increase)/decrease in inventories	(6,389)	2,500	(4,984)
Increase/(decrease) in payables	(595,252)	(42,000)	826,920
Increase/(decrease) in provisions	147,299	45,500	60,944
Grants contributions for the development of assets	(2,211,353)	(2,350,882)	(1,748,933)
Net cash provided by / (used in) operating activities	351,458	(1,171,774)	3,089,632

## 16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	17,517	0
General purpose funding	13,812,692	13,055,001
Law, order, public safety	137,549	138,791
Housing	6,791,906	6,396,081
Community amenities	152,167	148,325
Recreation and culture	4,589,467	4,741,715
Transport	55,129,513	52,924,283
Economic services	3,541,732	3,352,114
Other property and services	8,419,077	7,684,876
	<u>92,591,620</u>	<u>88,441,186</u>



17. LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years

2019	2018
\$	\$
16,863	12,647
36,537	54,805
53,400	67,452

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments allocated between the reduction of the lease and the lease interest expense for the

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a liability straight line basis over the life of the lease term. period.

## 18. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
The following fees, expenses and allowances were paid to council members and/or the President.			
Meeting Fees	71,678	72,460	68,140
President's Allowance	19,864	19,864	19,864
Deputy President's Allowance	4,966	4,966	4,966
Travelling Expenses	10,809	19,500	8,003
Telecommunications Allowance	9,970	11,000	10,250
	117,287	127,790	111,223

### Key Management Personnel (KMP) Compensation Disclosure

	2019 Actual	2018 Actual
	\$	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	484,088	596,251
Post-employment benefits	58,173	58,077
Other long-term benefits	25,370	16,150
Termination benefits	17,359	35,865
	584,990	706,343

#### Short-term employee benefits

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

#### Post-employment benefits

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

#### Other long-term benefits

These amounts represent long service benefits accruing during the year.

#### Termination benefits

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

## 18. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2019 Actual	2018 Actual
	\$	\$
The following transactions occurred with related parties:		
<b>Purchase of goods and services:</b>		
Wiluna Traders	35,062	17,285
Goodwork Holdings Pty Ltd	5,926,931	713,592
Gunbarrel Lager	8,802	4,452
<b>Amounts payable to related parties:</b>		
Goodwork Holdings	155,548	42,831
Wiluna Traders	1,790	116
Gunbarrel Lager	0	0

### Related Parties

The Shire's main related parties are as follows:

#### i. Key management personnel

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

#### ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

#### iii. Entities subject to significant influence by the Shire

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

#### iv. Entities controlled by Councillors

The Shire has transacted with the following companies that are controlled by Councillors during the financial year:

Goodwork Holdings Pty Ltd

Wiluna Traders

Gunbarrel Lager



19. JOINT ARRANGEMENTS

	2019	2018
	\$	\$
Buildings	69,600	70,688
Plant and equipment	4,828	5,414
Furniture and equipment	5,098	6,399
	79,526	82,501

The Shire together with the Council's in the Goldfields Voluntary Regional Organisation of Councils have a joint venture arrangement with regards to the provision of a Regional Records Storage Facility located within the City of Kalgoorlie Boulder

The joint venture commenced on the 1 February 2013. The Shire has a 1/10th share in the joint venture.

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.



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20. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup>	Received <sup>(2)</sup>	Expended <sup>(3)</sup>	Closing Balance <sup>(1)</sup>	Received <sup>(2)</sup>	Expended <sup>(3)</sup>	Closing Balance
	1/07/17	2017/18	2017/18	30/06/18	2018/19	2018/19	30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>							
FAGS - General Purpose	0	0	0	0	1,822,285	(1,822,285)	0
FAGS - Roads	0	0	0	0	874,110	(874,110)	0
Law, order, public safety							
Emergency Services - Operational Grant	0	0	0	0	24,146	(18,527)	5,619
Recreation and culture							
Dept. Of Arts - Gallery Operational	79,902	145,000	(224,902)	0	139,530	(139,530)	0
ADF Grant (Alcohol & Drugs)	0	0	0	0	10,000	0	10,000
CDP Funding	0	0	0	0	60,000	(60,000)	0
State Library - Art Funding	0	0	0	0	1,887	(1,887)	0
<b>Transport</b>							
MRWA - Regional Roads	42,874	530,211	(573,085)	0	293,563	(293,563)	0
Roads To Recovery	156,289	1,000,516	(1,027,815)	128,990	1,343,433	(1,472,423)	0
FAGS _ Remote Communities	18,604	36,000	(18,604)	36,000	20,000	0	56,000
MRWA - Renmote Communities	3,698	0	(3,698)	0	26,000	(26,000)	0
RADS - Airport	0	0	0	0	15,000	(15,000)	0
RAAP - Airport	0	16,000	0	16,000			16,000
Airport Sealing	0	658	0	658		(658)	0
MRWA _ BlackSpot	0	0	0	0	93,672	(93,672)	0
MRWA - CRSF	0	0	0	0	250,000	(250,000)	0
RAUP - Airport Fencing	0	0	0	0	169,685		169,685
MRWA - Direct Grant	0	0	0	0	192,254	(192,254)	0
WANDRRA - Flood Damage	0	0	0	0	9,298,962	(9,298,962)	0
<b>Economic services</b>							
CLGF - Local Government	570,752	0	0	570,752	0	(570,752)	0
<b>Total</b>	<b>872,119</b>	<b>1,728,385</b>	<b>(1,848,104)</b>	<b>752,400</b>	<b>14,634,527</b>	<b>(15,129,623)</b>	<b>257,304</b>
					Less Amounts included in reserves		(185,304)
					Restricted Cash Note 3		\$72,000

Notes:

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

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

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

(4) - The closing balance of \$257,304 for 30/06/19 differs from Note 3 of \$72,000 due to \$185,304 being placed in the unspent grants reserves (restricted cash).



## 21. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19		2018/19		2018/19		2018/19		2018/19		2017/18	
			Actual Rateable Value	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Total Revenue	Budget Rate Revenue	Budget Total Revenue	Actual Total Revenue			
Differential general rate / general rate														
\$														
\$														
Gross rental valuations														
GRV Wiluna Townsite	9.8335	68	980,128	96,381	562	96,943	96,381	96,381	96,381	96,381	92,278			
GRV Wiluna Mining	19.4436	6	6,380,000	1,240,502	0	1,240,502	1,240,502	1,240,502	1,240,502	1,240,502	1,166,171			
Unimproved valuations														
UV Rural Pastoral	13.2539	28	1,247,492	165,322	0	165,322	165,322	165,322	165,322	165,322	155,740			
UV Mining	19.9288	210	13,133,285	2,617,306	146,128	2,763,434	2,617,306	2,617,306	2,617,306	2,617,306	2,271,737			
UV Exploration and Prospecting	24.9689	209	2,052,734	512,545	123,135	635,680	512,545	512,545	512,545	512,545	465,157			
Sub-Total		521	23,793,639	4,632,056	269,825	4,901,881	4,632,056	4,632,056	4,632,056	4,632,056	4,151,083			
Minimum payment														
\$														
Gross rental valuations														
GRV Wiluna Townsite	470	18	7,838	8,460	0	8,460	8,460	8,460	8,460	8,460	7,920			
GRV Wiluna Mining	355	3	60	1,065	0	1,065	1,065	1,065	1,065	1,065	1,005			
Unimproved valuations														
UV Rural Pastoral	355	1	1,598	355	0	355	355	355	355	355	670			
UV Mining	355	194	76,524	68,870	0	68,870	68,870	68,870	68,870	68,870	64,990			
UV Exploration and Prospecting	355	59	49,564	20,945	0	20,945	20,945	20,945	20,945	20,945	20,435			
Sub-Total		275	135,584	99,695	0	99,695	99,695	99,695	99,695	99,695	95,020			
Total amount raised from general rate														
			796	23,929,223	4,731,751	269,825	5,001,576	4,731,751	4,731,751	4,731,751	4,246,103			
											4,246,103			

### SIGNIFICANT ACCOUNTING POLICIES

#### Rates

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

## 21 RATING INFORMATION (Continued)

### (b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Single Paymwt	19/09/2018	0.00	5.50%	11.00%
First Installment	19/09/2018	10.00	5.50%	11.00%
Second Installment	21/11/2018	0.00	5.50%	11.00%
Third Installment	23/01/2019	0.00	5.50%	11.00%
Fourt Installment	27/03/2019	0.00	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	10,669	17,000	17,390
Interest on instalment plan	9,489	7,800	7,810
	20,158	24,800	25,200

Charges on instalment plan	3,883	3,500	3,690
	24,041	28,300	28,890



## 22. RATE SETTING STATEMENT INFORMATION

Note	2018/19 June 2019 Carried Forward)	2018/19 Budget June 2019 (30 June 2019 Carried Forward)	2018/19 (30 July 2018 Brought Forward)
	\$	\$	\$

### (a) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting

Statement in accordance with Financial Management Regulation 32.

#### Adjustments to operating activities

Less: Profit on asset disposals	10(a)	(3,200)	(20,571)	(27,219)
Less: Fair value adjustments to financial assets at Profit or Loss		(17,517)	0	0
Movement in employee benefit provisions (non-current)		(1,722)	0	1,590
Add: Loss on disposal of assets	10(a)	101,272	78,517	516,620
Add: Loss on revaluation of fixed assets	9(a)	75,999	0	0
Add: Depreciation on assets	10(b)	1,264,344	2,792,300	2,749,847
<b>Non cash amounts excluded from operating activities</b>		<b>1,419,176</b>	<b>2,850,246</b>	<b>3,240,838</b>

### (b) Surplus/(deficit) after imposition of general rates

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.

#### Adjustments to net current assets

Less: Reserves - restricted cash	3	(6,905,356)	(4,367,940)	(5,795,098)
Add: Borrowings	13(a)	286,725	286,725	253,831
<b>Total adjustments to net current assets</b>		<b>(6,618,631)</b>	<b>(4,081,215)</b>	<b>(5,541,267)</b>

#### Net current assets used in the Rate Setting Statement

Total current assets		13,755,401	6,024,717	12,988,346
Less: Total current liabilities		(1,354,112)	(1,943,502)	(1,767,450)
Less: Total adjustments to net current assets		(6,618,631)	(4,081,215)	(5,541,268)
<b>Net current assets used in the Rate Setting Statement</b>		<b>5,782,657</b>	<b>0</b>	<b>5,679,628</b>

## 23. FINANCIAL RISK MANAGEMENT

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

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

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

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	2.50%	9,241,326	7,802,674	1,438,652	0
Financial assets at amortised cost - term deposits	2.80%	1,440,000	1,440,000	0	0
2018					
Cash and cash equivalents	2.50%	9,319,963	7,319,963	2,000,000	0
Financial assets at amortised cost - term deposits	2.50%	3,225,827	3,225,827	0	0

#### Sensitivity

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

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	14,387	20,000

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

## 23. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 30 June 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. The loss allowance at 1 July 2018 has not been recognised at 30 June 2018 as AASB9 has been adopted prospectively and therefore comparatives have not been restated, additionally there has been no adjustment made to opening balances due to this not being deemed as material.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>					
Rates receivable					
Gross carrying amount	52,099	9,949	9,734	24,936	96,719
Loss allowance	35,642	7,782	9,250	24,249	76,923

#### 01 July 2018

Rates receivable					
Gross carrying amount	1,373	43,733	24,913	58,066	128,085
Loss allowance	1,138	18,860	15,244	38,567	73,810

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2019</b>					
Sundry Receivables					
Gross carrying amount	2,889,411	6,244	5,668	15,378	2,916,700
Loss allowance	121,011	0	0	2,066	123,077
<b>01 July 2018</b>					
Sundry Receivables					
Gross carrying amount	70,962	26,864	105,745	18,315	221,886
Loss allowance	0	0	0	0	0



## 23. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(e).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2019</b>					
Payables	748,365	0	0	748,365	748,365
Borrowings	286,725	1,196,788	2,268,925	3,752,438	3,718,124
	1,035,090	1,196,788	2,268,925	4,500,803	4,466,489
<b>2018</b>					
Payables	1,343,617	0	0	1,343,617	1,343,617
Borrowings	379,849	1,519,397	2,584,762	4,484,008	3,333,062
	1,723,466	1,519,397	2,584,762	5,827,625	4,676,679



24. Trust Funds

There are no funds held at the reporting date which are required to be held in the trust fund.

In previous years Bonds and Deposits were held as Trust Monies. They are now included as restricted cash at Note 3 and shown as a current liability at Note 12.

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted Cash	30 June 2019
	\$	\$	\$		\$
Gym Deposits	11,914	1,010	(400)	(12,524)	0
Hire of Facilities Bond	0	900	0	(900)	0
	11,914	1,910	(400)	(13,424)	0

## 25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 Financial Instruments.

### AASB 9 Financial instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018.

The adoption of AASB 9 has resulted in changes in accounting policies but no adjustments to the amounts recognised in considering the nature of the assets and the risk profile.

In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139.

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

## 25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.
- The Shire did not designate any financial assets as at fair value through profit and loss.

### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire assessed the expected credit losses refer to Note 23.b.

## 25 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

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

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities. These standards are applicable to future reporting periods and have not yet been adopted.

The Shire will adopt AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not for Profit Entities (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. The Shire is in the process of assessing the impact on the financial statements for the year ended 30 June 2020.

### (a) Revenue from Contracts with Customers

AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict transfer of goods or services to a customer in amounts that reflect the consideration (that is payment) to which the entity expects to be entitled in exchange for those goods or services as performance obligations have been met as specified in the contracts with customers. The impact of the standard may cause the Shire to defer some revenue until all performance obligations have been met.

### (b) Leases

The Shire will adopt AASB 16 retrospectively from 1 July 2019 which will result in changes in accounting policies.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.



25 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS  
(Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies.

The impact of the standard may cause the Shire to defer some revenue currently being recognised.

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

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

## 26. CORRECTION OF ERROR

The Shire together with the Council's in the Goldfields Voluntary Regional Organisation of Councils have a joint venture arrangement with regards to the provision of a Regional Records Storage Facility located within the City of Kalgoorlie Boulder. The joint venture commenced on the 1 February 2013. The Shire has a 1/10th share in the joint venture.

The Shire has not previously recognised its portion of the associated assets in its statement of financial position.

The error has been corrected by restating each of the affected financial statement line items for the prior periods as follows:

Statement of Financial Position (Extract)	30 June 2018	Increase/ (Decrease)	30 June 2018 (Restated)
	\$	\$	\$
Property, plant and equipment	20,298,671	82,501	20,381,172
Retained earnings	24,081,456	82,501	24,163,957
Total equity	83,475,788	82,501	83,558,289

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**27. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model (such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116 31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

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27 ACTIVITIES/PROGRAMS

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

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



## 28. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	4.38	2.01	10.08
Asset consumption ratio	0.98	0.99	0.73
Asset renewal funding ratio	2.16	1.55	1.92
Asset sustainability ratio	2.67	0.45	1.35
Debt service cover ratio	7.98	8.27	21.60
Operating surplus ratio	0.34	(0.22)	0.31
Own source revenue coverage ratio	0.36	0.56	0.63

The above ratios are calculated as follows:

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

Our Ref:  
Your Ref:

Ms Caroline Spencer  
Auditor General  
Office of the Auditor General  
7<sup>th</sup> Floor, Albert Facey House  
469 Wellington Street  
PERTH WA 6000

Dear Ms Spencer

**REPRESENTATION LETTER IN RESPECT OF THE SHIRE OF DARDANUPWILUNA'S  
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 20202019**

This representation letter is provided in connection with your audit of the Shire of DardanupWiluna's annual financial report for the year ended 30 June 202019 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 202019 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

**1. GENERAL**

- (a) We have fulfilled our responsibilities for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report, except as disclosed in Note 25 to the financial report.
- (d) The prior period comparative information in the financial report has been restated to conform with current year classifications as reflected in notes 3 and 7 to the financial report as well as a correction of error at reflect in note 26.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.

- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with
  - (i) Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters.
  - (ii) Additional information that your auditors have requested for the purpose of the audit.
  - (iii) Unrestricted access to staff and councillors of the Shire from whom your auditors determined it necessary to obtain audit evidence.
- (h) All transactions have been recorded in the accounting and other records and are reflected in the financial report.
- (i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the financial report including, where relevant, minutes of meetings, have been brought to your auditors' attention and made available to them.
- (j) We have advised your auditors of all known instances of non-compliance or suspected non-compliance with laws and regulations, and all known data or security breaches whose effects should be considered when preparing the financial report.
- (k) We have provided to your auditors the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (l) No frauds or suspected frauds affecting the Shire involving:
  - (i) Management;
  - (ii) Employees who have significant roles in internal control; or
  - (iii) Others

have occurred to the knowledge of management of the Shire.

- (m) To our knowledge no allegations of fraud or suspected fraud affecting the Shire's financial report has been communicated to us by employees, former employees, analysts, regulators or others.
- (n) We have disclosed to our auditors all known actual or possible litigation and claims whose effects should be considered when preparing the financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

## **2. FAIR VALUE MEASUREMENTS AND DISCLOSURES**

We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.

We confirm that the carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We confirm the measurement methods, including related assumptions, used by management in determining fair values are appropriate and have been consistently applied.

We confirm that the fair value disclosures in the financial report are complete and appropriate.

## **3. GOING CONCERN**

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

## **4. CONTINGENT LIABILITIES**

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

## **5. COMMITMENTS FOR CAPITAL AND OTHER EXPENDITURE**

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital or other expenditure contracts carrying over at year end.

## **6. FINANCIAL LIABILITY FOR CONTAMINATED SITES**

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Shire that is known to be, or is suspected of being, contaminated. All actual liabilities or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

## **7. RELATED ENTITIES**

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the *Local Government Act 1995*) to give written notice to the Auditor General if any of the Shire's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 20202019.



## **8. RELATED PARTIES**

We have disclosed to your auditors the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the Shire's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

## **9. KEY MANAGEMENT PERSONNEL COMPENSATION**

We confirm the Shire's key management personnel (KMP) have not received any other money, consideration or benefit (except amounts being reimbursements for out of pocket expenses) which has not been included in the compensation disclosed in the Notes to the financial report.

## **10. SUBSEQUENT EVENTS**

No matters or occurrences have come to our attention between the date of the financial report and the date of this letter which would materially affect the financial report or disclosures therein, or which are likely to materially affect the future results or operations of the Shire.

## **11. INTERNAL CONTROL**

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

## **12. INSURANCE**

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

## **13. RISK MANAGEMENT**

We confirm that we have established and maintained a risk management framework that is appropriate to the Shire.

## **14. FINANCIAL RATIOS**

We confirm that the financial ratios included in the annual financial report have been prepared and fairly presented in accordance with the *Local Government (Financial Management) Regulations 1996*.

We confirm that the asset consumption ratio and the asset renewal funding ratio are supported by verifiable information and reliable assumptions.

## 15. ACCOUNTING MISSTATEMENTS

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report taken as a whole. A summary of these uncorrected misstatements is listed below.

Account	Reported balance	Actual balance	Variance
PPE	21,664,210	21,584,684	(79,526)
Impairment Loss	0	79,526	79,526
<i>Recoverability of the JV assets are in dispute</i>			
Opening retained earnings	24,163,957	24,090,147	73,810
Other expenditure	327,349	253,539	(73,810)
<i>Loss allowance disclosed at 1 July 2018 but not adjusted in the accounting records</i>			

## 16. ELECTRONIC PRESENTATION OF THE AUDITED ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

- (a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- (b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the Shire's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- (c) We have clearly differentiated between audited and unaudited information in the construction of Shire's website and understand the risk of potential misrepresentation in the absence of appropriate controls.
- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

## 17. OTHER (UNAUDITED) INFORMATION IN THE ANNUAL REPORT

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.

\_\_\_\_\_  
**Acting Chief Executive Officer**

\_\_\_\_\_  
**Date**

**NAME: Edwin Piper**

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***DCEO***

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**Date**

**NAME: Warren Olsen**