



AGENDA

ORDINARY MEETING OF COUNCIL

23 FEBRUARY 2021



SHIRE OF WAGIN

NOTICE OF MEETING

Dear President and Councillors,

The next Ordinary Meeting of Council will be held

ON: Tuesday 23 February 2021

WHERE: Council Chambers, Shire Office

AT: 7:00pm

Bill Atkinson
CHIEF EXECUTIVE OFFICER

Note: That, under section 5.65 of the Local Government Act 1995, care should be exercised by all councillors to ensure that a 'financial interest' is declared and that they refrain from voting on any matters which are considered that may come within the ambit of the Act.



DISCLAIMER

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

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In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

Bill Atkinson
CHIEF EXECUTIVE OFFICER



SHIRE OF WAGIN

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers, Wagin on
Tuesday 23 February 2021 commencing at 7pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at _____pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight
Cr Greg Ball
Cr Bryan Kilpatrick
Cr Sheryll Chilcott
Cr Wade Longmuir
Cr Lyn Lucas
Cr Jason Reed
Cr David Atkins
Cr Geoff West
Cr Bronwyn Hegarty
Bill Atkinson
Brian Roderick
Allen Hicks
Emily Edwards

Shire President
Deputy Shire President

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works
Executive Assistant

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

2.4 VISITORS

Donna George
Gen Harvey

Community Liaison Officer
NRM Officer

3. RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

Council conducts open Council Meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the purpose of their address as precisely as possible. A minimum of 15 minutes is allocated for public forum. The length of time an individual can speak will be determined at the President's discretion.

5. APPLICATION FOR LEAVE OF ABSENCE



6. PUBLIC FORUM

7. PETITIONS/DEPUTATIONS – PRESENTATIONS

8. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

8.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

8.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

8.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL HELD 15 DECEMBER 2020

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Ordinary Meeting of Council held on Tuesday 15 December 2020 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 0/0

9.2 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 15 FEBRUARY 2021

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Audit Committee Meeting held on 15 February 2021 as attached, be received.

Carried 0/0



MINUTES

AUDIT COMMITTEE

15 FEBRUARY 2021

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Bill Atkinson
CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12 month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.

SHIRE OF WAGIN

Minutes for the Audit Committee meeting held in the Council Chambers, Wagin on
Monday 15 February 2021 commencing at 2:08pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 2:08pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Bronwyn Hegarty	
Cr Bryan Kilpatrick	
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Tegan Hall	Manager of Finance
Emily Edwards	Executive Assistant

2.2 APOLOGIES

Cr Greg Ball	Deputy Shire President
Cr Jason Reed	

2.3 VISITORS

Marcia Johnson	Butler Settineri – Director
Aram Madnack	Butler Settineri – OAG Director

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

5. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 28 JULY 2020

COUNCIL DECISION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That the minutes of the Audit Committee meeting held on Tuesday 28 July 2020 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 3/0

6. CORRESPONDENCE AND REPORTS

6.1 SHIRE OF WAGIN 2020 COMPLIANCE AUDIT RETURN

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	28 January 2021
PREVIOUS REPORT(S):	March 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.1
ATTACHMENTS:	<ul style="list-style-type: none">2020 Compliance Audit Return

OFFICER RECOMMENDATION/ COMMITTEE DECISION

Moved Cr B S Hegarty

Seconded Cr B L Kilpatrick

That the Audit Committee receives and adopts the 2020 Compliance Audit Return for the period 1 January 2020 to 31 December 2020.

Carried 3/0

BRIEF SUMMARY

The local government's audit committee is required to review the completed 2020 Compliance Audit Return and report the results to council prior to its adoption by council. It must then be submitted to the Department of Local Government by 31 March 2021.

BACKGROUND/COMMENT

In accordance with Regulation 13 of the Local Government (Audit) Regulations 1996, each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the Compliance Audit Return (CAR).

The CAR contains 89 questions (plus 10 optional questions) and provides the tool for the Council to monitor legislative compliance by examining a range of prescribed subjects under Regulation 13 of the Local Government (Audit) Regulations 1996 in detail.

The Audit Return has been completed by the CEO, Deputy CEO and Manager of Finance. A copy of the completed document is included in the Agenda for the Committee to review. No matters of concern are brought to the Committee's notice.

After the CAR has been reviewed by the Audit Committee and presented to Council, a copy certified by the President and CEO, along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March.

CONSULTATION/COMMUNICATION

- Deputy Chief Executive Officer
- Manager of Finance

STATUTORY/LEGAL IMPLICATIONS

- Regulation 13 of the Local Government Audit Regulations

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



Wagin - Compliance Audit Return 2020

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Bill Atkinson
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Bill Atkinson
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Bill Atkinson
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Bill Atkinson
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Bill Atkinson



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Bill Atkinson
2	s5.16	Were all delegations to committees in writing?	N/A		Bill Atkinson
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Bill Atkinson
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Bill Atkinson
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Bill Atkinson
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	No		Bill Atkinson
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Bill Atkinson
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Brian Roderick
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	N/A		Bill Atkinson
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	N/A		Bill Atkinson
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Brian Roderick
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	No	Due to Changeover of Senior staff	Brian Roderick
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	No	Management has compiled a written record register to take effect 1st January 2021	Brian Roderick

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Bill Atkinson
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Bill Atkinson
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Bill Atkinson
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Bill Atkinson
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Bill Atkinson
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Bill Atkinson
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Bill Atkinson
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Brian Roderick
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Bill Atkinson
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Brian Roderick
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Bill Atkinson
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Bill Atkinson
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	N/A		Bill Atkinson
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	N/A		Bill Atkinson
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Bill Atkinson
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Bill Atkinson
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Bill Atkinson
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Bill Atkinson
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Bill Atkinson

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Bill Atkinson
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Bill Atkinson



Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Bill Atkinson
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Bill Atkinson
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A	No notification of election gifts	Brian Roderick

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Brian Roderick
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Brian Roderick
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	Auditor General	Brian Roderick
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A		Brian Roderick
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No	To be presented at the Feb 21 Council Meeting	Brian Roderick
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	18/19 Audit report	Brian Roderick



No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	Yes	18/19 Audit report	Brian Roderick
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes		Brian Roderick
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Brian Roderick
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Brian Roderick
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Brian Roderick

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28th July 2020	Brian Roderick
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28th July 2020	Brian Roderick
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Brian Roderick



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes		Bill Atkinson
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Bill Atkinson
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes		Bill Atkinson
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes		Bill Atkinson
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Bill Atkinson
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Bill Atkinson

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Bill Atkinson
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	N/A		Brian Roderick
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Brian Roderick
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Brian Roderick

Optional Questions					



No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes		Bill Atkinson
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes		Bill Atkinson
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A		Bill Atkinson
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A		Bill Atkinson
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes		Brian Roderick
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Brian Roderick
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Brian Roderick
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	In the process of being addressed	Brian Roderick
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Bill Atkinson
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Bill Atkinson



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Bill Atkinson
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Bill Atkinson
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Bill Atkinson
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Bill Atkinson
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Bill Atkinson
6	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Bill Atkinson
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Bill Atkinson
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Bill Atkinson
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Bill Atkinson



No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Bill Atkinson
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Bill Atkinson
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Bill Atkinson
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Bill Atkinson
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Bill Atkinson
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Bill Atkinson
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Bill Atkinson
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Bill Atkinson
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Bill Atkinson
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Bill Atkinson
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Bill Atkinson



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

No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Bill Atkinson
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Bill Atkinson
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Bill Atkinson
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Bill Atkinson

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Wagin

Signed CEO, Wagin

6.2 2019/2020 DRAFT INDEPENDENT AUDITOR'S REPORT

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 February 2021
PREVIOUS REPORT(S):	06 February 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none">• Annual Audit Completion Report 2019/2020• Annual Financial Report 2019/2020

MOTION/COMMITTEE DECISION

Moved Cr B L Kilpatrick Seconded Cr B S Hegarty

That the Audit Committee receives and accept the 2019/2020 Draft Audit Findings.

Carried 3/0

Reason for difference – committee wanted to clarify their actions on what they were receiving in draft format and what will be presented to full council.

OFFICER RECOMMENDATION

Moved Cr Seconded Cr

That the Audit Committee receives and adopts the 2019/2020 Audit Report.

Carried 0/0

BRIEF SUMMARY

The Annual Audit Completion Report for the 2019/2020 financial year is attached for discussion with Council's auditors and for adoption.

BACKGROUND/COMMENT

In accordance with the Local Government Act 1995, Council's external auditor – The Office of the Auditor General (OAG) have conducted an audit of the Shire of Wagin's finances for the 2019/2020 financial year. The OAG engaged Butler Settineri to carry out the audit on their behalf.

The Annual Financial Report 2019/2020 is enclosed under separate cover and the Annual Audit Completion Report is attached for the Committee and Council to receive and adopt.

The Auditors opinion is as below:

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

- i. *In our opinion, the following material matters indicate significant adverse trends in the financial position or the financial management practices of the Shire:*
 - a) *The Operating Surplus Ratio has declined over the past three years and is below the Department of Local Government, Sport and Cultural Industries basic standard for the financial years 2019-20 and 2018-19. The financial ratios are reported at Note 26 to the financial report.*
- ii. *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 identified during the course of our audit:*
 - a) *The Shire issued two credit cards to volunteer staff in the State of Emergency Service (SES), which does not comply with the Local Government Act 1995 Section 5.44, as the volunteers are not employees of the Shire.*
 - b) *The Shire has only implemented internal controls towards the end of the financial year relating to the review of supplier master file changes by management to confirm that all the changes were made were valid and accurate. As such the controls were not in place through out the year. There is an increased risk that unauthorised changes may be made resulting in errors or funds being inappropriately transferred, however our audit testing did not identify any such instances.*

As per previous financial year the Operating Surplus Ratio.

Also noted in the responses to the Draft Audit Management Letter, the SES credit cards will be cancelled effective immediately. The internal controls relating to the review of supplier master file changes were implemented once the results of the Financial Management Review were received. There were adequate documentation authorising changes to supplier master files. In addition to this we were required to physically print and sign off on the Audit Trail Report confirming the details were entered correctly instead of the previous process of management viewing these results in the system without printing.

CONSULTATION/COMMUNICATION

- Deputy Chief Executive Officer
- Manager of Finance

STATUTORY/LEGAL IMPLICATIONS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



**ANNUAL AUDIT
COMPLETION REPORT**

SHIRE OF WAGIN

Real People.
Better **Business**

Introduction

From our Partner

The Shire of Wagin for the year ended 30 June 2020.

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

Partner

B.Com (Hons) CA
mvd@m@butlersettineri.com.au



MARCIA JOHNSON

Director

B.Com (Hons) CA
mjohnson@butlersettineri.com.au

ARAM MADNACK

OAG Director

Aram.Madnack@audit.wa.gpv.au

EXECUTIVE SUMMARY

- Butler Settineri (Audit) Pty Ltd were appointed as the contract auditor by the Office of the Auditor General for the year ended 30 June 2020.
- Butler Settineri (Audit) Pty Ltd have completed the external statutory audit for the year ended 30 June 2020 as contract auditor on behalf of the Office of the Auditor General.
- No unresolved issues or outstanding matters.
- We intend to recommend to the Auditor General to issue an unqualified audit opinion in relation to the financial statements. The qualification in relation to the financial year ended 30 June 2019 does not have any relevance to the current year audit.
- In relation to reporting on other legal and regulatory requirement we intend to recommend the following:
 - Significant adverse trend in relation to the operating surplus ratio
 - Material matters relating to non compliance with local government laws and regulations.
- Our findings are included in this report.



INDEPENDENCE

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:

- ① SELF INTEREST THREATS
- ① SELF REVIEW THREATS
- ① ADVOCACY THREATS
- ① FAMILIARITY THREATS
- ① INTIMIDATION THREATS

What we do to remain independent:

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

COMPLIANCE WITH LAWS & REGULATIONS & FRAUD

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 have identified:

- ✔ Non-compliance issues that have been reported in the audit report where applicable and detailed on page 10 of this document.
- ✔ No findings or indications of suspected fraud.

As far as the external audit relates to the matters noted above.

Key Audit Matters and Audit Outcomes



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

Details of Risk / Issue	Audit Approach
Audit findings reported in the previous audit	We followed up on last year's audit issues during the audit. All issues were resolved.
Changes to accounting standards: AASB 15 Revenue from Contracts with Customers AASB 16 Leases AASB 1058 Income of Not-for Profit Entities	We reviewed management's assessment of the impact of these new accounting standards on the financial statements and found it to be in accordance with the new accounting standards. The adoption had the following impact on the financial statements: <ul style="list-style-type: none"> • 1 July 2019 – adjustment to retained surplus of \$156,315 from adoption of AASB 15 • 30 June 2020 – recognition of contract liabilities of \$107,308 <p>The Shire has adopted the new accounting standards at the effective date of 1 July 2019. The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.</p>
Changes to <i>Local Government (Financial Management) Regulations</i> that have been signalled by the Department of Local Government, Sport and Cultural Industries (DLGSCI): <ul style="list-style-type: none"> • Regulation 16 deleted • Regulation 17A amended 	We assessed management's implementation of the changes to the Regulations and the effect on the financial report and found it to be in accordance with the Regulations. The adoption had the following impact on the financial statements: <ul style="list-style-type: none"> • 1 July 2019 – removal of land under golf course of \$18,000 <p>The Shire has applied the change in regulations as a change in accounting policy at the effective date of 1 July 2019. -The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.</p>
Impact of COVID-19	Our procedures performed did not reveal any exceptions in terms of internal controls gaps in key financial reporting areas including but not limited to procurement and journals.
We have identified the following areas that we consider require additional focus during our 2019-20 local government audits: <ul style="list-style-type: none"> • Related party disclosures • Revenue recognition • Revaluation of Plant & Equipment • Unauthorised expenditure • Unrecorded liabilities and expenses • Fictitious employees 	We reviewed the related audit evidence as part of our audit testing and confirmed that appropriate recognition and measurement and disclosures have been made in the financial statements in relation to the risks identified.

<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"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets 	<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>
<p>Important changes in management or the control environment</p>	<p>During the financial year, Bill Atkinson was appointed as Acting CEO when the previous CEO, Peter Webster, was on annual leave and following his resignation. We did not identify any gaps in controls with the change in management.</p>

SIGNIFICANT AUDIT FOCUS

- ▀ New AASB 15 & 1058 Revenue from Contracts with Customers and Income for Not-For-Profit Entities

Policy updated and implemented

- ▀ New AASB 16 Leases

Policy updated and implemented

- ▀ Amended Local Government (Financial Management) Regulations 1996

Policies updated and implemented in the 2019-20 year to comply with:

- *Amended Regulation 17A – plant & equipment measured under the cost model*
- *Regulation 16 deleted as covered by AASB 16 Leases*

AUDIT MISSTATEMENTS

- There were no uncorrected misstatements.

AUDIT FINDINGS

- Per the Interim Management Letter:
 - Purchase orders dated on or after invoice dates
 - Opening trial balance does not agree to audited financial statements
 - Information and Communications Technology Plan
- Per the Final Management Letter:
 - Authority for use of corporate credit cards
 - Changes to supplier master file
 - Records of assets that are attractive for personal use or resale

PRIOR YEAR AUDIT QUALIFICATION

The qualification in the auditor's report for the year ended 30 June 2019 related to infrastructure assets balances not being comparable to the balances at 30 June 2018 as drainage assets were not valued at 30 June 2018 but only at 30 June 2019.

The qualification does not have any relevance on the current year audit as the infrastructure assets balances are comparable for the year ended 30 June 2020.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS IN THE AUDITOR'S REPORT

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

- (i) In our opinion, the following material matters indicate significant adverse trends in the financial position or the financial management practices of the Shire:
 - a. The Operating Surplus Ratio has declined over the past three years and is below the Department of Local Government, Sport and Cultural Industries basic standard for the financial years 2019-20 and 2018-19. The financial ratios are reported at Note 26 to the financial report.
- (ii) 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 identified during the course of our audit:
 - a. The Shire issued two credit cards to volunteer staff in the State of Emergency Service, which does not comply with the *Local Government Act 1995* Section 5.44, as the volunteers are not employees of the Shire.
 - b. The Shire has only implemented internal controls towards the end of the financial year relating to the review of supplier master file changes by management to confirm that all the changes were made were valid and accurate. As such the controls were not in place through out the year. There is an increased risk that unauthorised changes may be made resulting in errors or funds being inappropriately transferred, however our audit testing did not identify any such instances.

Key Changes for next year

Changes in regulations

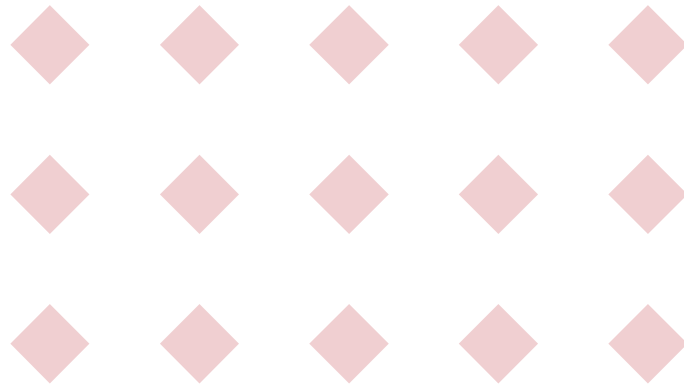
- None anticipated.

Accounting Issues for 2021

- AASB 1059 – Service Concession Arrangements: Grantors
Management should assess impact of the standard on the financial statements for the year ending 30 June 2021.

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 Tegan Hall and the finance team for their support.





Address

Unit 16, First Floor
Spectrum Offices
100 Railway Road (Cnr Hay Street)
SUBIACO WA 6008

Postal Address

Locked Bag 18
Subiaco WA 6904

Phone

[\(08\) 6389 5222](tel:(08)63895222)

www.butlersettineri.com.au

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Real People. Better Business

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

To have a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring Wagin is a place people like to live in and visit.

Principal place of business:
2 Arthur Road
WAGIN WA 6315

**SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wagin for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Wagin at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the *15th* day of *February* 2021



Chief Executive Officer

William Thomas Atkinson

Name of Chief Executive Officer

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	19(a)	2,349,891	2,356,259	2,304,819
Operating grants, subsidies and contributions	2(a)	1,998,216	1,333,086	2,102,877
Fees and charges	2(a)	683,973	726,990	680,126
Interest earnings	2(a)	50,150	58,247	51,884
Other revenue	2(a)	242,585	212,066	470,117
		5,324,815	4,686,648	5,609,823
Expenses				
Employee costs		(2,390,267)	(2,419,203)	(2,373,751)
Materials and contracts		(1,065,049)	(1,240,790)	(1,239,509)
Utility charges		(357,007)	(326,824)	(342,469)
Depreciation on non-current assets	10(c)	(2,557,489)	(2,464,660)	(2,513,294)
Interest expenses	2(b)	(34,438)	(34,694)	(37,572)
Insurance expenses		(190,012)	(194,263)	(187,634)
Other expenditure		(152,257)	(166,790)	(209,686)
		(6,746,519)	(6,847,224)	(6,903,915)
		(1,421,704)	(2,160,576)	(1,294,092)
Non-operating grants, subsidies and contributions	2(a)	1,152,172	1,143,257	2,340,432
Profit on asset disposals	10(a)	5,744	6,000	74,205
(Loss) on asset disposals	10(a)	(13,368)	(5,800)	(7,470)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	70,068
(Loss) on revaluation of furniture and equipment	8(a)	0	0	(75,314)
		1,145,701	1,143,457	2,401,921
Net result for the period		(276,003)	(1,017,119)	1,107,829
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	3,513,095
Total other comprehensive income for the period		0	0	3,513,095
Total comprehensive income for the period		(276,003)	(1,017,119)	4,620,924

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

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Governance	2(a)	17,540	6,000	7,387
General purpose funding		3,846,243	3,261,891	3,923,568
Law, order, public safety		162,654	139,604	264,138
Health		66,305	56,054	63,346
Education and welfare		406,080	363,444	402,676
Community amenities		356,311	364,300	349,977
Recreation and culture		76,591	95,045	114,654
Transport		174,279	176,533	175,846
Economic services		129,943	114,700	194,383
Other property and services		88,869	109,077	113,848
		5,324,815	4,686,648	5,609,823
Expenses				
Governance	2(b)	(364,498)	(424,096)	(378,860)
General purpose funding		(281,048)	(387,650)	(389,000)
Law, order, public safety		(293,692)	(272,457)	(414,703)
Health		(274,490)	(250,661)	(243,420)
Education and welfare		(427,702)	(469,405)	(438,407)
Community amenities		(548,767)	(583,384)	(570,264)
Recreation and culture		(1,222,981)	(1,287,821)	(1,293,978)
Transport		(2,652,798)	(2,492,023)	(2,431,220)
Economic services		(311,618)	(269,054)	(334,346)
Other property and services		(334,487)	(375,980)	(372,146)
		(6,712,081)	(6,812,531)	(6,866,344)
Finance Costs				
Recreation and culture	2(b)	(19,437)	(19,599)	(32,477)
Other property and services		(15,001)	(15,094)	(5,094)
		(34,438)	(34,693)	(37,571)
		(1,421,704)	(2,160,576)	(1,294,092)
Non-operating grants, subsidies and contributions	2(a)	1,152,172	1,143,257	2,340,432
Profit on disposal of assets	10(a)	5,744	6,000	74,205
(Loss) on disposal of assets	10(a)	(13,368)	(5,800)	(7,470)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	70,068
(Loss) on revaluation of furniture and equipment	8(a)	0	0	(75,314)
		1,145,701	1,143,457	2,401,921
Net result for the period		(276,003)	(1,017,119)	1,107,829
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	3,513,095
Total other comprehensive income for the period		0	0	3,513,095
Total comprehensive income for the period		(276,003)	(1,017,119)	4,620,924

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

SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020	2019
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,927,268	421,338
Trade and other receivables	6	200,211	1,119,721
Other financial assets	5(a)	19,333	1,398,796
Inventories	7	38,574	46,978
Contract assets	2(a)	29,241	0
TOTAL CURRENT ASSETS		3,214,627	2,986,833
NON-CURRENT ASSETS			
Trade and other receivables	6	57,223	53,941
Other financial assets	5(b)	188,637	206,817
Property, plant and equipment	8	19,740,522	20,091,865
Infrastructure	9	103,961,677	104,207,534
TOTAL NON-CURRENT ASSETS		123,948,059	124,560,157
TOTAL ASSETS		127,162,686	127,546,990
CURRENT LIABILITIES			
Trade and other payables	12	299,176	291,873
Contract liabilities	13	107,308	0
Borrowings	14(a)	67,403	64,099
Employee related provisions	15	308,905	307,144
TOTAL CURRENT LIABILITIES		782,792	663,116
NON-CURRENT LIABILITIES			
Borrowings	14(a)	566,230	633,632
Employee related provisions	15	64,300	50,560
TOTAL NON-CURRENT LIABILITIES		630,530	684,192
TOTAL LIABILITIES		1,413,322	1,347,308
NET ASSETS		125,749,364	126,199,682
EQUITY			
Retained surplus		34,512,141	35,220,731
Reserves - cash/financial asset backed	4	1,656,310	1,380,038
Revaluation surplus	11	89,580,913	89,598,913
TOTAL EQUITY		125,749,364	126,199,682

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

SHIRE OF WAGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		RESERVES CASH/FINANCIAL			
	NOTE	RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS	
		\$	\$	\$	
				TOTAL EQUITY	
				\$	
Balance as at 1 July 2018		34,315,563	1,177,376	86,085,818	121,578,758
Comprehensive income					
Net result for the period		1,107,829	0	0	1,107,829
Other comprehensive income	11	0	0	3,513,095	3,513,095
Total comprehensive income		1,107,829	0	3,513,095	4,620,924
Transfers from reserves	4	224,250	(224,250)	0	0
Transfers to reserves	4	(426,913)	426,913	0	0
Balance as at 30 June 2019		35,220,731	1,380,038	89,598,913	126,199,682
Change in accounting policies	22(e)	(156,315)	0	(18,000)	(174,315)
Restated total equity at 1 July 2019		35,064,416	1,380,038	89,580,913	126,025,367
Comprehensive income					
Net result for the period		(276,003)	0	0	(276,003)
Total comprehensive income		(276,003)	0	0	(276,003)
Transfers from reserves	4	69,858	(69,858)	0	0
Transfers to reserves	4	(346,130)	346,130	0	0
Balance as at 30 June 2020		34,512,141	1,656,310	89,580,913	125,749,364

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

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,331,616	2,356,259	2,298,541
Operating grants, subsidies and contributions		2,856,745	2,133,086	2,204,305
Fees and charges		683,973	788,220	680,126
Interest received		50,150	58,247	51,884
Other revenue		242,585	212,066	470,117
		6,165,069	5,547,878	5,704,973
Payments				
Employee costs		(2,370,529)	(2,419,203)	(2,388,106)
Materials and contracts		(1,082,817)	(1,095,453)	(1,367,824)
Utility charges		(357,007)	(316,824)	(342,469)
Interest expenses		(34,438)	(34,694)	(37,824)
Insurance paid		(190,012)	(194,263)	(187,634)
Goods and services tax paid		26,967	0	0
Other expenditure		(152,257)	(166,790)	(176,325)
		(4,160,093)	(4,227,227)	(4,500,182)
Net cash provided by (used in) operating activities	16	2,004,976	1,320,651	1,204,790
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		0	0	(1,380,038)
Payments for purchase of property, plant & equipment	8(a)	(410,383)	(535,700)	(677,272)
Payments for construction of infrastructure	9(a)	(1,667,318)	(2,207,917)	(2,961,714)
Non-operating grants, subsidies and contributions	2(a)	1,152,172	1,143,257	2,340,432
Proceeds from financial assets at amortised cost - term deposits		1,380,038	0	0
Proceeds from financial assets at amortised cost - self supporting loans		18,755	18,758	18,202
Proceeds from sale of property, plant & equipment	10(a)	91,788	77,000	265,405
Net cash provided by (used in) investment activities		565,052	(1,504,602)	(2,394,986)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(64,098)	(64,099)	(60,969)
Net cash provided by (used in) financing activities		(64,098)	(64,099)	(60,969)
Net increase (decrease) in cash held		2,505,930	(248,050)	(1,251,165)
Cash at beginning of year		421,338	1,762,635	1,672,502
Cash and cash equivalents at the end of the year	16	2,927,268	1,514,585	421,338

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

SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	20 (b)	1,145,795	1,279,164	1,364,143
		1,145,795	1,279,164	1,364,143
Revenue from operating activities (excluding rates)				
Governance		20,337	9,000	88,078
General purpose funding		1,508,746	905,632	1,618,749
Law, order, public safety		162,654	139,604	264,138
Health		66,305	56,054	63,346
Education and welfare		406,080	363,444	402,676
Community amenities		356,311	364,300	349,977
Recreation and culture		76,591	95,045	114,654
Transport		178,379	179,533	239,428
Economic services		129,943	114,700	194,383
Other property and services		88,869	109,077	113,848
		2,994,215	2,336,389	3,449,277
Expenditure from operating activities				
Governance		(364,498)	(424,096)	(378,860)
General purpose funding		(281,048)	(387,650)	(389,000)
Law, order, public safety		(293,692)	(272,457)	(414,703)
Health		(274,490)	(255,461)	(250,890)
Education and welfare		(429,045)	(469,405)	(438,407)
Community amenities		(548,767)	(583,384)	(570,264)
Recreation and culture		(1,242,418)	(1,307,420)	(1,326,455)
Transport		(2,664,823)	(2,493,023)	(2,431,220)
Economic services		(311,618)	(269,054)	(334,346)
Other property and services		(349,488)	(391,074)	(452,554)
		(6,759,887)	(6,853,024)	(6,986,699)
Non-cash amounts excluded from operating activities	20(a)	2,574,418	2,464,460	2,449,150
Amount attributable to operating activities		(45,459)	(773,011)	275,871
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,152,172	1,143,257	2,340,432
Proceeds from disposal of assets	10(a)	91,788	77,000	265,405
Proceeds from financial assets at amortised cost - self supporting loans		18,755	18,758	18,202
Purchase of property, plant and equipment	8(a)	(410,383)	(535,700)	(677,272)
Purchase and construction of infrastructure	9(a)	(1,667,318)	(2,207,917)	(2,961,714)
Amount attributable to investing activities		(814,986)	(1,504,602)	(1,014,947)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(64,098)	(64,099)	(60,969)
Transfers to reserves (restricted assets)	4	(346,130)	(244,547)	(426,913)
Transfers from reserves (restricted assets)	4	69,858	230,000	224,250
Amount attributable to financing activities		(340,370)	(78,646)	(263,632)
Surplus/(deficit) before imposition of general rates		(1,200,815)	(2,356,259)	(1,002,708)
Total amount raised from general rates	19(a)	2,349,891	2,356,259	2,304,819
Surplus/(deficit) after imposition of general rates	20(b)	1,149,077	0	1,302,111

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

SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2020

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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.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. 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 pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 23 to these financial statements.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licenses/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by Council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by Council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licensing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions			
Governance	0	6,000	689
General purpose funding	1,422,294	681,318	1,403,013
Law, order, public safety	122,501	108,910	219,771
Health	0	47,898	0
Education and welfare	318,614	300,885	343,377
Community amenities	0	19,500	0
Recreation and culture	12,801	22,355	11,517
Transport	122,006	123,223	124,509
Economic services	0	1,700	0
Other property and services	0	21,297	0
	1,998,216	1,333,086	2,102,877
Non-operating grants, subsidies and contributions			
Community amenities	0	8,000	0
Recreation and culture	63,100	83,200	1,000
Transport	1,089,072	1,052,057	2,339,432
	1,152,172	1,143,257	2,340,432
	3,150,388	2,476,343	4,443,309
Total grants, subsidies and contributions			
Fees and charges			
General purpose funding	25,767	57,000	51,710
Law, order, public safety	15,104	20,300	17,971
Health	7,410	8,156	7,486
Education and welfare	73,602	62,559	50,086
Community amenities	339,633	344,800	335,367
Recreation and culture	56,660	72,585	65,547
Transport	8,684	8,310	8,204
Economic services	125,341	113,000	107,548
Other property and services	31,772	40,280	36,208
	683,973	726,990	680,126

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

Non-operating grants, subsidies and contributions

	2020 Actual \$	2020 Budget \$	2019 Actual \$
	1,152,172	1,143,257	2,340,432
	<u>1,152,172</u>	<u>1,143,257</u>	<u>2,340,432</u>

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Non-operating grants, subsidies and contributions included as a contract liability at the start of the period

Other revenue from performance obligations satisfied during the year

	136,068	0	0
	1,016,104	1,143,257	2,340,432
	<u>1,152,172</u>	<u>1,143,257</u>	<u>2,340,432</u>

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers

Contract assets

Contract liabilities from operating grants, subsidies and contributions

Contract liabilities from non-operating grants, subsidies and contributions

	138,901	0	0
	29,241	0	0
	(33,057)	0	0
	<u>(74,251)</u>	<u>0</u>	<u>0</u>

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2020.

Assets associated with contracts with customers were not subject to an impairment charge.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Other revenue

Reimbursements and recoveries
 Other

Interest earnings

Interest on reserve funds
 Rates instalment and penalty interest (refer Note 19(c))
 Other interest earnings

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	2,349,891	2,356,259	2,304,819
	2,349,891	2,356,259	2,304,819
Other revenue			
Reimbursements and recoveries	141,007	0	232,471
Other	101,578	212,066	237,646
	242,585	212,066	470,117
Interest earnings			
Interest on reserve funds	25,019	34,247	27,026
Rates instalment and penalty interest (refer Note 19(c))	15,154	12,000	11,503
Other interest earnings	9,977	12,000	13,355
	50,150	58,247	51,884

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	20,000	22,000	20,000
	20,000	22,000	20,000
14(b)	34,438	34,693	37,572
	34,438	34,693	37,572

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

NOTE	2020	2019
	\$	\$
Cash at bank and on hand	1,270,958	421,338
Term deposits	1,656,310	0
Total cash and cash equivalents	2,927,268	421,338

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	1,787,750	234,450
- Financial assets at amortised cost	0	1,380,038
	1,787,750	1,614,488

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	1,656,310	1,380,038
Contract liabilities	13	107,308	
Bonds and Deposits Held		24,132	38,741
Unspent grants, subsidies and contributions		0	195,709
Total restricted assets		1,787,750	1,614,488

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

4. RESERVES - CASH/FINANCIAL ASSET

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	297,855	7,040		304,895	297,855	7,446	(30,000)	275,301	152,499	145,357		297,856
(b) Plant Replacement Reserve	233,074	69,596		302,669	233,074	45,827		278,901	273,537	49,537	(90,000)	233,074
(c) Recreation Centre Equipment Reserve	14,078	2,055	(4,654)	11,479	14,078	2,152	(4,500)	11,730	13,389	4,688	(4,000)	14,077
(d) Aerodrome Maintenance & Development Reserve	3,387	7,243		10,630	3,387	5,285		8,672	7,988	5,399	(10,000)	3,387
(e) Municipal Buildings Reserve	119,105	2,159		121,264	119,105	2,978	(70,000)	52,083	116,210	2,895		119,105
(f) Admin Centre Furniture, Equipment & IT Reserve	506	5,009		5,516	506	5,013		5,519	494	12		506
(g) Land Development Reserve	50,296	912	(40,499)	10,709	50,296	1,257	(40,000)	11,553	49,515	40,782	(40,000)	50,297
(h) Community Bus Reserve	15,592	1,382		16,974	15,592	2,390		17,982	14,075	1,518		15,593
(i) Homecare Reserve	88,031	34,758		122,789	88,031	2,201	(10,000)	80,232	81,013	7,018		88,031
(j) Recreation Development Reserve	226,283	64,102	(19,705)	270,680	226,283	65,657	(50,000)	241,940	187,019	74,264	(35,000)	226,283
(k) Refuse Site / Waste Management Reserve	96,144	40,803		136,947	96,144	42,204		138,348	112,034	14,110	(30,000)	96,144
(l) Refuse Site Rehabilitation Reserve	76,750	21,391		98,142	81,772	2,044	(5,000)	78,816	79,696	2,054	(5,000)	76,750
(m) Water Management Reserve	81,772	1,482	(5,000)	78,255	76,750	1,919		78,669	79,907	1,865		81,772
(n) Electronic Sign Reserve	20,249	45,367		65,616	20,249	251	(20,500)	0	10,000	20,499	(10,250)	20,249
(o) Community Gym Reserve	6,914	5,423		12,337	6,914	5,673		12,587	0	6,914		6,914
(p) Sportsground Precinct Redevelopment Reserve	50,000	30,908		80,908	50,000	31,250		81,250	0	50,000		50,000
(q) Emergency/Bushfire Control Reserve	0	6,500		6,500		21,000		21,000	0			0
	1,380,038	346,130	(69,858)	1,656,310	1,380,038	244,547	(230,000)	1,394,585	1,177,376	426,913	(224,250)	1,380,038

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget 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) Leave Reserve	Ongoing	Provide provisions to meet Councils' Long Service and Accrued Annual Leave liabilities to minimise effect on Councils' budget annually.
(b) Plant Replacement Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Councils' core functions.
(c) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(d) Aerodrome Maintenance & Development Reserve	Ongoing	Provide funds for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(e) Municipal Buildings Reserve	Ongoing	Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment & IT Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet Homecare staff leave provisions, replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's recreation and sporting facilities.
(k) Refuse Site / Waste Management Reserve	Ongoing	Provide funds for a new waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the future.
(o) Community Gym Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Gym equipment as required.
(p) Sportsground Precinct Redevelopment Reserve	Ongoing	Provide funds for the future Sportsground Precinct Redevelopment.
(q) Emergency/Bushfire Control Reserve	Ongoing	Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

5. OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
(a) Current assets		
Financial assets at amortised cost	19,333	1,398,796
	<u>19,333</u>	<u>1,398,796</u>
Other financial assets at amortised cost		
Term deposits	0	1,380,038
Self supporting loans	19,333	18,758
	<u>19,333</u>	<u>1,398,796</u>
(b) Non-current assets		
Financial assets at amortised cost	117,416	136,749
Financial assets at fair value through profit and loss	71,221	70,068
	<u>188,637</u>	<u>206,817</u>
Financial assets at amortised cost		
Self supporting loans	117,416	136,749
	<u>117,416</u>	<u>136,749</u>
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	71,221	70,068
	<u>71,221</u>	<u>70,068</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14(b) as self supporting loans.

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 21.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	84,535	69,542
Trade and other receivables	138,901	1,038,103
GST receivable	0	26,967
Allowance for impairment of trade receivables	(2,500)	(2,240)
Allowance for impairment of rates receivables	(20,725)	(12,651)

Non-current

Pensioner's rates and ESL deferred	57,223	53,941
------------------------------------	--------	--------

2020	2019
\$	\$
84,535	69,542
138,901	1,038,103
0	26,967
(2,500)	(2,240)
(20,725)	(12,651)
200,211	1,119,721
57,223	53,941
57,223	53,941

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 21.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

7. INVENTORIES

Current

Fuel and materials

	2020	2019
	\$	\$
	38,574	46,978
	<u>38,574</u>	<u>46,978</u>
	46,978	40,543
	(135,684)	(128,506)
	127,280	134,941
	<u>38,574</u>	<u>46,978</u>

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

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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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.

	Land	Total land	Buildings	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	3,262,000	3,262,000	14,958,174	14,958,174	18,220,174	372,619	1,706,419	20,299,212
Additions	0	0	52,790	52,790	52,790	13,817	610,665	677,272
(Disposals)	0	0	0	0	0	0	(198,671)	(198,671)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	(2,680)	(2,680)	(2,680)	0	106,181	103,501
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	(75,314)	0	(75,314)
Impairment (losses) / reversals	0	0	(12,492)	(12,492)	(12,492)	(19,375)	(1,659)	(33,526)
Depreciation (expense)	0	0	(373,637)	(373,637)	(373,637)	(56,660)	(250,312)	(680,609)
Carrying amount at 30 June 2019	3,262,000	3,262,000	14,622,155	14,622,155	17,884,155	235,087	1,972,623	20,091,865
Comprises:								
Gross carrying amount at 30 June 2019	3,262,000	3,262,000	15,351,929	15,351,929	18,613,929	235,087	1,972,623	20,821,639
Accumulated depreciation at 30 June 2019	0	0	(729,774)	(729,774)	(729,774)	0	0	(729,774)
Carrying amount at 30 June 2019	3,262,000	3,262,000	14,622,155	14,622,155	17,884,155	235,087	1,972,623	20,091,865
Change in accounting policy	(18,000)	(18,000)	0	0	0	0	0	(18,000)
Carrying amount at 1 July 2019	3,244,000	3,244,000	14,622,155	14,622,155	17,884,155	235,087	1,972,623	20,073,865
Additions	40,499	40,499	18,145	18,145	58,644	26,164	325,575	410,383
(Disposals)	0	0	0	0	0	0	(99,412)	(99,412)
Depreciation (expense)	0	0	(374,826)	(374,826)	(374,826)	(26,796)	(242,692)	(644,314)
Carrying amount at 30 June 2020	3,284,499	3,284,499	14,265,474	14,265,474	17,567,973	234,455	1,956,094	19,740,522
Comprises:								
Gross carrying amount at 30 June 2020	3,284,499	3,284,499	15,370,074	15,370,074	18,654,573	261,251	2,190,198	21,106,022
Accumulated depreciation at 30 June 2020	0	0	(1,104,599)	(1,104,599)	(1,104,599)	(26,796)	(234,105)	(1,365,500)
Carrying amount at 30 June 2020	3,284,499	3,284,499	14,265,474	14,265,474	17,549,973	234,455	1,956,094	19,740,522

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					
Land	2	Market Approach using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per hectare / market borrowing rate
Buildings	2	Market Approach using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per hectare / market borrowing rate
Furniture and equipment	3	Market Approach	Independent Registered Valuers	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Independent valuation 2019	3	Market Approach	Independent Registered Valuers	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

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 - Other	Infrastructure - Drainage	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2018	88,111,085	11,557,661	0	99,668,746
Additions	2,720,926	240,788	0	2,961,714
Revaluation increments / (decrements) transferred to revaluation surplus	0	(7,000)	3,416,594	3,409,594
Impairment (losses) / reversals	0	376	0	376
Depreciation (expense)	(1,468,226)	(364,670)	0	(1,832,896)
Carrying amount at 30 June 2019	89,363,785	11,427,155	3,416,594	104,207,534
Comprises:				
Gross carrying amount at 30 June 2019	90,832,011	11,791,449	3,416,594	106,040,054
Accumulated depreciation at 30 June 2019	(1,468,226)	(364,294)	0	(1,832,520)
Carrying amount at 30 June 2019	89,363,785	11,427,155	3,416,594	104,207,534
Additions	1,411,055	256,263	0	1,667,318
Depreciation (expense)	(1,470,545)	(374,298)	(68,332)	(1,913,175)
Carrying amount at 30 June 2020	89,304,296	11,309,119	3,348,262	103,961,677
Comprises:				
Gross carrying amount at 30 June 2020	92,243,067	12,047,711	3,416,594	107,707,372
Accumulated depreciation at 30 June 2020	(2,938,771)	(738,591)	(68,332)	(3,745,694)
Carrying amount at 30 June 2020	89,304,296	11,309,119	3,348,262	103,961,677

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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	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2019	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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.

10. FIXED ASSETS

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

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)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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 zero cost or otherwise significantly less than fair value, 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 that are land, buildings and infrastructure 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 land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

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 land, buildings, infrastructure, investment properties and vested improvements 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 prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested 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.

Land under roads prior to 1 July 2019

In Western Australia, most 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 then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited 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 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost. The Shire does not have any vested improvements.

Refer to Note 24 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF WAGIN
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10. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Plant and equipment	\$ 99,412	\$ 91,788	\$ 5,744	\$ (13,368)	\$ 76,800	\$ 77,000	\$ 6,000	\$ (5,800)	\$ 198,671	\$ 265,405	\$ 74,205	\$ (7,471)
	99,412	91,788	5,744	(13,368)	76,800	77,000	6,000	(5,800)	198,671	265,405	74,205	(7,471)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and Equipment				
Governance				
CEO Vehicle	30,589	32,233	1,644	0
Education and welfare				
HACC Co-ordinator Vehicle	21,343	20,000	0	(1,343)
Transport				
Isuzu 13t Truck P14	47,479	35,455	0	(12,024)
Toro Ride on Mower	0	2,273	2,273	0
ATV Cattleman Motorbike	0	1,373	1,373	0
Post Hole Digger	0	455	455	0
	99,411	91,789	5,745	(13,367)
	99,411	91,789	5,745	(13,367)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2020	2019
	\$	\$
Furniture and equipment	524,806	634,343
Plant and equipment	14,500	5,866
	539,306	640,209

10. FIXED ASSETS

(c) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings	374,826	371,190	373,637
Furniture and equipment	26,796	55,650	56,660
Plant and equipment	242,692	165,520	250,312
Infrastructure - roads	1,470,545	1,511,500	1,469,586
Infrastructure - Other	374,298	360,800	363,100
Infrastructure - Drainage	68,332	0	0
	2,557,489	2,464,660	2,513,294

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.

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

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

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	5 to 15 years
Sealed roads and streets formation pavement seal	not depreciated
- bituminous seals	50 years
- asphalt surfaces	20 years
Gravel roads formation pavement	25 years
Footpaths - slab	not depreciated
Sewerage piping	50 years
Water supply piping and drainage systems	20 years
Right of use (buildings)	100 years
Right of use (plant and equipment)	75 years
Intangible assets - computer software licence	Based on the remaining lease
	Based on the remaining lease
	5 years

Depreciation on revaluation

When an item of land, building and infrastructure 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.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

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11. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance
	\$		\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,938,241	(18,000)	2,920,241	2,938,241	0	0	0	2,938,241
Revaluation surplus - Buildings	8,319,066	0	8,319,066	8,321,746	0	(2,680)	(2,680)	8,319,066
Revaluation surplus - Plant and equipment	106,181	0	106,181	0	106,181	0	106,181	106,181
Revaluation surplus - Infrastructure - roads	65,074,533	0	65,074,533	65,074,533	0	0	0	65,074,533
Revaluation surplus - Infrastructure - Other	9,744,298	0	9,744,298	9,751,298	0	(7,000)	(7,000)	9,744,298
Revaluation surplus - Infrastructure - Drainage	3,416,594	0	3,416,594	0	3,416,594	0	3,416,594	3,416,594
	89,598,913	(18,000)	89,580,913	86,085,818	3,522,775	(9,680)	3,513,095	89,598,913

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 payables	
Accrued salaries and wages	
Bonds and deposits held	
Regional Refuse Group Accrued Funds	
Accrued interest on loans	

2020	2019
\$	\$
221,477	203,672
13,578	9,344
24,132	38,612
37,071	37,071
2,918	3,174
299,176	291,873

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 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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

13. CONTRACT LIABILITIES

Current

Operating grants, subsidies and contributions
 Non-operating grants, subsidies and contributions

	2020	2019
	\$	\$
	33,057	0
	74,251	0
	107,308	0

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF WAGIN
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14. INFORMATION ON BORROWINGS

(a) Borrowings

	2020	2019
	\$	\$
Current	67,403	64,099
Non-current	566,230	633,632
	633,633	697,731

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019
				Principal 1 July 2019	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Principal 1 July 2019	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Principal 1 July 2018	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture															
Recreation Centre	131	NAB	6.39%	59,244	9,305	3,639	49,939	59,244	9,305	3,639	49,939	67,983	8,739	4,207	59,244
Swimming Pool Redevelopment	139	WATC	5.11%	227,284	12,662	11,333	214,622	227,284	12,662	11,374	214,622	239,319	12,035	11,905	227,284
Other property and services															
5 Arnott Street	137	WATC	6.02%	168,538	13,106	9,775	155,432	168,538	13,106	9,788	155,432	180,880	12,342	10,565	168,538
Doctors Residence	138	WATC	6.27%	87,159	10,268	5,157	76,891	87,159	10,268	5,306	76,891	96,812	9,653	5,800	87,159
				542,225	45,341	29,904	496,884	542,225	45,341	30,107	496,884	584,994	42,769	32,477	542,225
Self Supporting Loans															
Recreation and culture															
Wagin Ag Society	141	WATC	3.04%	155,507	18,758	4,534	136,749	155,507	18,758	4,586	136,749	173,708	18,201	5,094	155,507
				155,507	18,758	4,534	136,749	155,507	18,758	4,586	136,749	173,708	18,201	5,094	155,507
				697,731	64,098	34,438	633,633	697,732	64,099	34,693	633,633	758,702	60,969	37,571	697,731

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

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14. INFORMATION ON BORROWINGS (Continued)

	2020	2019
(c) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Credit card limit	22,000	22,000
Total amount of credit unused	22,000	22,000
Loan facilities		
Loan facilities - current	67,403	64,099
Loan facilities - non-current	566,230	633,632
Total facilities in use at balance date	633,633	697,731
Unused loan facilities at balance date		

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 21.

15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2019

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Current provisions	103,574	203,570	307,144
Non-current provisions	0	50,560	50,560
	103,574	254,130	357,704

Additional provision
 Amounts used

	182,635	47,529	230,164
	(161,678)	(52,982)	(214,660)
	124,531	248,677	373,208

Balance at 30 June 2020

Comprises

Current	124,531	184,374	308,905
Non-current	0	64,303	64,303
	124,531	248,677	373,208

Amounts are expected to be settled on the following basis:

	2020	2019
	\$	\$
Less than 12 months after the reporting date	310,483	307,144
More than 12 months from reporting date	61,936	35,334
Expected reimbursements from other WA local governments	789	15,226
	373,208	357,704

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.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Other long-term employee benefits (Continued)

Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

16. 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:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	2,927,268	1,514,585	421,338
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(276,003)	(1,017,119)	1,107,829
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,153)	0	33,360
Adjustments to fair value of investment property	0	0	(70,068)
Depreciation on non-current assets	2,557,489	2,464,660	2,513,294
(Profit)/loss on sale of asset	7,624	(200)	(66,735)
Reversal of loss on revaluation of fixed assets	0	0	75,314
Changes in assets and liabilities:			
(Increase)/decrease in receivables	916,228	861,230	95,150
(Increase)/decrease in inventories	8,404	7,378	(6,435)
(Increase)/decrease in contract assets	(29,241)	0	0
Increase/(decrease) in payables	7,303	147,959	(122,823)
Increase/(decrease) in provisions	15,504	0	(13,664)
Increase/(decrease) in contract liabilities	(49,007)	0	0
Non-operating grants, subsidies and contributions	(1,152,172)	(1,143,257)	(2,340,432)
Net cash from operating activities	2,004,976	1,320,651	1,204,790

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	4,371,676	4,495,582
General purpose funding	1,214,832	358,577
Law, order, public safety	535,682	503,716
Health	849,438	856,270
Education and welfare	485,410	495,224
Community amenities	1,048,765	887,535
Recreation and culture	14,579,195	14,899,906
Transport	102,098,566	103,218,656
Economic services	442,630	403,879
Other property and services	1,536,492	1,420,757
Unallocated	0	6,889
	127,162,686	127,546,990

18. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	24,188	18,000	17,500
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Travelling expenses	650	1,000	479
Telecommunications allowance	5,000	5,000	4,595
	<u>44,838</u>	<u>39,000</u>	<u>37,574</u>

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	594,156	697,079
Post-employment benefits	50,680	65,588
Other long-term benefits	8,687	13,441
	<u>653,523</u>	<u>776,108</u>

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.

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.

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	4,931	1,380
Purchase of goods and services	70,137	26,676
Amounts payable to related parties:		
Trade and other payables	19,304	17,400

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.

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19. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations	0.11016	744	7,953,721	876,206	(442)	142	875,906	876,206	2,000	1,000	879,206	860,290
Unimproved valuations	0.00724	321	197,041,500	1,426,384	(324)	0	1,426,060	1,426,383	2,000	0	1,428,383	1,404,497
Sub-Total		1,065	204,995,221	2,302,590	(766)	142	2,301,966	2,302,589	4,000	1,000	2,307,589	2,264,787
Minimum payment	Minimum \$											
Gross rental valuations	580	148	280,029	85,840	0	0	85,840	85,840	0	0	85,840	82,880
Unimproved valuations	580	63	3,270,037	36,540	0	0	36,540	36,540	0	0	36,540	29,680
Sub-Total		211	3,550,066	122,380	0	0	122,380	122,380	0	0	122,380	112,560
		1,276	208,545,287	2,424,970	(766)	142	2,424,346	2,424,969	4,000	1,000	2,429,969	2,377,347
Discounts (Note 19(b))							(86,849)				(86,105)	(84,678)
Total amount raised from general rate							2,337,497				2,343,864	2,292,669
Ex-gratia rates							12,394				12,394	12,150
Totals							2,349,891				2,356,258	2,304,819

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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19. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2020 Actual	2020 Budget	2019 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
Early Payment	5.00%		86,849	86,105	84,678	Rates paid in full by 25 September 2019
Total discounts/concessions (Note 19(a))			86,849	86,105	84,678	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount	Discount	2020 Actual	2020 Budget	2019 Actual
		%	\$	\$	\$	\$
Betty Terry Theatre	Rates	50.00%		379	440	372
Betty Terry Theatre	Rubbish	50.00%		163	163	160
St John Ambulance	Rubbish	100.00%		325	325	320
Wagin Care & Share	Rubbish	100.00%		325	325	320
Wagin CWA	Rates	100.00%		968	1,020	950
Wagin CWA	Rubbish	100.00%		325	325	320
Waratah Lodge	Rubbish	100.00%		325	325	320
				2,810	2,923	2,762

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Betty Terry Theatre		Rates Payable	
Betty Terry Theatre	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	
St John Ambulance	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	
Wagin Care & Share	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	
Wagin CWA		Rates Payable	
Wagin CWA	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	
Waratah Lodge	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	

19. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	25/09/2019			11.00%
Option Two				
First instalment	25/09/2019	5.00	5.50%	11.00%
Second instalment	24/01/2020	5.00	5.50%	11.00%
Option Three				
First instalment	25/09/2019	5.00	5.50%	11.00%
Second instalment	25/11/2019	5.00	5.50%	11.00%
Third instalment	24/01/2020	5.00	5.50%	11.00%
Fourth instalment	24/03/2020	5.00	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	11,709	12,000	11,503
Interest on instalment plan	3,445	0	0
Charges on instalment plan	3,173	8,000	5,435
	18,327	20,000	16,938

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20. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward) \$	2019/20 Budget (30 June 2020 Carried Forward) \$	2019/20 (1 July 2019 Brought Forward) \$	2018/19 (30 June 2019 Carried 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 <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	10(a)	(5,744)	(6,000)	(74,205)	(74,205)
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,153)	0	(70,068)	(70,068)
	Movement in pensioner deferred rates (non-current)		(3,282)	0	(10,961)	(10,961)
	Movement in employee benefit provisions (non-current)		13,740	0	8,306	8,306
	Add: Loss on disposal of assets	10(a)	13,368	5,800	7,470	7,470
	Add: Loss on revaluation of fixed assets	9(a)	0	0	75,314	75,314
	Add: Depreciation on non-current assets	10(c)	2,557,489	2,464,660	2,513,294	2,513,294
	Non cash amounts excluded from operating activities		2,574,418	2,464,460	2,449,150	2,449,150
(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 <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
	Less: Reserves - cash/financial asset backed	4	(1,656,310)	(1,394,585)	(1,380,036)	(1,380,036)
	Less: Financial assets at amortised cost - self supporting loans	5(a)	(19,333)	0	(18,758)	(18,758)
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	14(a)	67,403	67,406	64,099	64,099
	- Employee benefit provisions		325,485	307,296	313,087	313,087
	Total adjustments to net current assets		(1,282,755)	(1,019,883)	(1,021,608)	(1,021,608)
Net current assets used in the Rate Setting Statement						
	Total current assets		3,214,627	1,783,185	2,986,833	2,986,833
	Less: Total current liabilities		(782,792)	(763,302)	(819,431)	(663,116)
	Less: Total adjustments to net current assets		(1,282,755)	(1,019,883)	(1,021,608)	(1,021,608)
	Net current assets used in the Rate Setting Statement		1,149,080	0	1,145,795	1,302,110
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards						
	Total current assets at 30 June 2019					2,986,833
	- Contract assets	22(a)				0
	Total current assets at 1 July 2019					2,986,833
	Total current liabilities at 30 June 2019					(663,116)
	- Contract liabilities from operating grants, subsidies and contributions	22(a)				(20,247)
	- Contract liabilities from non-operating grants, subsidies and contributions	22(a)				(136,068)
	Total current liabilities at 1 July 2019					(819,431)

21. 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 debt investments	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
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.32%	2,927,268	1,656,310	1,156,887	114,071
2019					
Cash and cash equivalents	0.44%	421,338	0	153,327	268,011
Financial assets at amortised cost	2.40%	1,380,038	1,380,038		

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	11,569	1,533

* 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 14(b).

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other 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 on 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 2019 or 1 July 2020 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. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss					
Gross carrying amount	1,020	36,709	30,308	16,498	84,535
Loss allowance	8,072	5,470	2,473	4,709	20,724

30 June 2019

Rates receivable					
Expected credit loss					
Gross carrying amount	420	38,231	22,158	8,733	69,542
Loss allowance	5,470	2,473	974	3,735	12,651

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	12.04%	
Gross carrying amount	112,583	5,550	0	20,769	138,901
Loss allowance	0	0	0	2,500	2,500

30 June 2019

Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	8.30%	
Gross carrying amount	1,004,829	5,391	891	26,992	1,038,103
Loss allowance	0	0	0	2,240	2,240

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected credit loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

21. 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.

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
	\$	\$	\$	\$	\$
2020					
Payables	299,176	0	0	299,176	299,176
Borrowings	98,794	388,702	304,699	792,195	633,633
Contract liabilities	107,308	0	0	107,308	107,308
	505,278	388,702	304,699	1,198,679	1,040,117
2019					
Payables	291,873	0	0	291,873	291,873
Borrowings	64,099	290,546	343,087	697,731	697,731
	355,972	290,546	343,087	989,604	989,604

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. 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.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current				
Operating grants, subsidies and contributions	13	0	(20,247)	(20,247)
Non-operating grants, subsidies and contributions	13	0	(136,068)	(136,068)
Adjustment to retained surplus from adoption of AASB 15	22(e)	0	(156,315)	(156,315)

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which has resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

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 gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were 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 occurred, the financial liability was extinguished and the Shire recognised 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.

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

	Note	2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$
		As reported under AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004	
Statement of Comprehensive Income				
Revenue				
Rates	19(a)	2,349,891	0	2,349,891
Operating grants, subsidies and contributions	2(a)	1,998,216	3,816	2,002,032
Fees and charges	2(a)	683,973	0	683,973
Non-operating grants, subsidies and contributions	2(a)	1,152,172	74,251	1,226,423
Net result		(276,003)	78,067	(197,936)

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

Statement of Financial Position

Contract assets	2(a)	29,241	(29,241)	0
Trade and other payables	12	299,176	0	299,176
Contract liabilities	13	107,308	(107,308)	0
Net assets		125,749,364	78,067	125,827,431

Statement of Changes in Equity

Net result		(276,003)	78,067	(197,936)
Retained surplus		34,512,141	78,067	34,590,208

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

No adjustments were made as a result of the adoption of the standard.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. CHANGE IN ACCOUNTING POLICIES

(d) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, Local Government (Financial Management) Regulation 16 was deleted and Local Government (Financial Management) Regulation 17A was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16.

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	8	20,091,865	(18,000)	20,073,865
Revaluation surplus	11	89,598,913	(18,000)	89,580,913

Also, following changes to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(e) Changes in equity due to change in accounting policies

The impact on the Shire's retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			35,220,731
Adjustment to retained surplus from first time adoption of AASB 15	22(a)	(156,315)	
Retained surplus - 1 July 2019			35,064,416

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			89,598,913
Adjustment to revaluation surplus from deletion of Local Government (Financial Management) Regulation 16	22(d)	(18,000)	
Revaluation surplus - 1 July 2019			89,580,913

23. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
In Lieu of Public Open Space	8,200	0	0	8,200
	8,200	0	0	8,200

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

24. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

Right of use assets are measured at cost.

This means that all right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (ie. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value. Refer to Note 1 that details the significant accounting policies applying to vested improvements.

Leases (continued)

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right of use assets are secured over the asset being leased.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of resources.</p>	<p>Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services and facilities for the community.</p>	<p>Includes rate revenue and associated costs, general purpose government grants, costs associated with the repayment of Council loans, including reimbursement from government bodies and community organisations, as well as interest earned on Council investments.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling, and the running of the Regional Health Scheme together with the Shire of Williams and Shire of Dumbleyung.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services and facilities to the elderly, disadvantaged, children and youth of the community.</p>	<p>Includes costs associated with providing a building for daycare, administering and running of the Wagin Homecare Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide required essential services for the community.</p>	<p>Includes provision for the collection and disposal of residential, commercial and industrial refuse, provide an effective waste recycling service, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.</p>	<p>Includes costs associated with public halls, the Wagin Memorial Swimming Centre, Wagin Recreation Centre, sportsground maintenance and sportsground buildings / facilities maintenance, the provision of recreational services and programs, library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Includes construction and maintenance of Council's infrastructure assets including roads, bridges, footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p>	<p>Includes area promotion, tourism, economic and community development, control of declared flora and fauna, the Rural Town's programme, Landcare, LCDC projects, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Council's overhead operating accounts and other miscellaneous items.</p>	<p>Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.</p>

26. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	3.85	3.76	2.73
Asset consumption ratio	0.96	0.98	0.99
Asset renewal funding ratio	1.51	3.63	1.16
Asset sustainability ratio	0.77	1.32	4.94
Debt service cover ratio	11.81	13.38	11.30
Operating surplus ratio	(0.44)	(0.32)	0.03
Own source revenue coverage ratio	0.48	0.53	0.66

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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

6.3 2019/2020 DRAFT AUDIT MANAGEMENT LETTER

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 February 2021
PREVIOUS REPORT(S):	06 February 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none">2019/2020 Draft Audit Management Letter with Management Responses

MOTION/COMMITTEE DECISION

Moved Cr B S Hegarty Seconded Cr B L Kilpatrick

That the 2019/2020 Draft Audit Management Letter and management responses to the findings be received, as amended.

Carried 3/0

Reason for difference – amendments were made to the Draft Audit Management Letter responses.

OFFICER RECOMMENDATION

Moved Cr Seconded Cr

That the 2019/2020 Draft Audit Management Letter and management responses to the findings be received.

Carried 0/0

BRIEF SUMMARY

The 2019/2020 Draft Audit Management Letter with Management's response is attached for discussion and to be received by the Audit Committee.

BACKGROUND/COMMENT

Accounting firm Butler Settineri, on behalf of Council's Auditors – the Office of The Auditor General, completed the audit of the 2019/2020 financial year in late 2020.

As part of the audit process the auditors have issued a Draft Audit Management Letter on their findings from the audit, the auditor's have also requested management to respond on each finding. The responses are attached for the Committee's information, these responses have already been sent back to Butler Settineri.

The Draft Audit Management Letter and management responses are attached for the Committee and Council to receive.

CONSULTATION/COMMUNICATION

- Deputy Chief Executive Officer
- Manager of Finance

STATUTORY/LLEGAL IMPLICATIONS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Authority for use of corporate credit cards	✓		
2. Changes to supplier master file	✓		
3. Records of assets that are attractive for personal use or resale		✓	

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.

1. Authority for use of corporate credit cards

Finding

The Shire has issued two credit cards with a monthly transaction limit of \$1,000 each to volunteer staff in the State of Emergency Service, which gives the volunteers authority to procure and pay for goods and services on behalf of the Shire.

Local Government Act 1995 Section 5.44 allows the Chief Executive Officer to delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of duties of the CEO and this delegation must be in writing.

The Shire's Delegation Register does not include the delegation of authority to the volunteers and this delegation would not be allowed in accordance with the Local Government Act 1995 Section 5.44 as the volunteers are not employees of the Shire.

Rating: Significant

Implication

Non-compliance with Section 5.44 of the Local Government Act 1995.

Recommendation

Management should remove the volunteers' access to the credit cards and implement a different system to reimburse the State of Emergency Service volunteers for costs incidental to the services they provide on behalf of the Shire.

SHIRE OF WAGIN MANAGEMENT COMMENTS

These credit cards have been issued for a number of years now. This issue was raised as part of the Financial Management Review that was carried out in May 2020. As such we will be cancelling these credit cards.

Responsible Person: Manager of Finance

Completion Date: February 2021

2. Changes to supplier master file

Finding

We noted that the Shire has only implemented internal controls towards the end of the financial year relating to the independent review of supplier master file changes by management to confirm that all changes made were valid and accurate. As such the controls were not in place throughout the financial year.

Rating: Significant

Implication

There is an increased risk that unauthorised changes may be made resulting in errors or funds being inappropriately transferred.

Recommendation

Management should independently review changes to the supplier master file throughout the year to confirm that they were valid. If not, appropriate action should be taken.

SHIRE OF WAGIN MANAGEMENT COMMENTS

Audit trails are performed by a Manager every payment run which are checked to the corresponding forms then authorised. This procedure has been in place since it was brought to our attention from the Financial Management Review that was carried out in May 2020. The controls will be in place for the full 2020/21 financial year.

Responsible Person: Manager of Finance
Completion Date: July 2020

3. Records of assets that are attractive for personal use or resale

Finding

In accordance with Local Government (Financial Management) Regulations 1996 17B, a Chief Executive Officer must take all reasonable steps to prevent the theft and loss of:

- a. a non-consumable asset that is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale; and
- b. an asset referred to in regulation 17A(5).

We noted that the Shire has not updated the portable and attractive asset list after assets under \$5,000 were removed from the fixed asset register. The Shire has not implemented other processes to ensure that these assets are identified and secured against theft and loss.

Rating: Moderate

Implication

Incomplete and inaccurate records do not support effective monitoring and management of portable and attractive items, and there is a risk of theft and loss passing undetected.

Recommendation

We recommend that the portable and attractive asset register be maintained and updated regularly.

SHIRE OF WAGIN MANAGEMENT COMMENTS

A more suitable portable and attractive assets register has since been created and will be maintained accordingly. All Managers will be provided with a copy of the register and process to ensure these assets are secured against theft and loss.

Responsible Person: Manager of Finance
Completion Date: February 2021

7. GENERAL BUSINESS

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 3:06pm

I certify that this copy of the Minutes is a true and correct record of the meeting held on 15 February 2021

Signed:

.....

Presiding Elected Member

Date:

.....



9.3 MINUTES FROM THE FINANCE AND GENERAL PURPOSE COMMITTEE MEETING HELD 15 FEBRUARY 2021

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Finance and General Purpose Committee Meeting held on 15 February 2021 as attached, be received and the recommendations be adopted as decisions of Council.

Carried 0/0



COMPLIANCE



MINUTES

FINANCE AND GENERAL PURPOSE COMMITTEE

15 FEBRUARY 2021

DISCLAIMER

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

Bill Atkinson
CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12 month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.

SHIRE OF WAGIN

Minutes for the Finance and General Purpose Committee Meeting held in the Council Chambers, Wagin on Monday 15 February 2021 commencing at 3:16pm

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1. OFFICIAL OPENING

The Chairperson, Cr Phil Blight opened the meeting at 3:16pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Phillip Blight	Shire President (Chairperson)
Cr Bronwyn Hegarty	
Cr Bryan Kilpatrick	
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Tegan Hall	Manager of Finance
Emily Edwards	Executive Assistant

2.2 APOLOGIES

Cr Greg Ball	Deputy Shire President
Cr Jason Reed	

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

5. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE FINANCE AND GENERAL PURPOSE COMMITTEE MEETING HELD 08 SEPTEMBER 2020

COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That the minutes of the Finance and General Purpose Committee meeting held on 08 September 2020 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 3/0

6. CORRESPONDENCE AND REPORTS

6.1 REVIEW OF DELEGATIONS TO THE CHIEF EXECUTIVE OFFICER

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 January 2021
PREVIOUS REPORT(S):	June 2018
DISCLOSURE OF INTEREST:	The CEO will declare an impartiality interest as the delegations have a direct bearing of the extent of his authority to act on behalf of Council.
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	<ul style="list-style-type: none">• Copy of current delegations <i>with highlighted recommended changes.</i>

MOTION/COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That the Committee recommend to Council that Council confirm the delegations encompassed in the attached Register of Delegations and endorse the following changes:

- Delegation No 4 – Annual Report (Delete)
- Delegation No 19 – Media Authorisation (Delete)
- Delegation No 30 – Tendering for Goods and Services (Note changes to bring into consistency with Finance Policy 15 – Purchasing and Tender Guide)

Carried 3/0

Reason for difference – the committee chose not to remove the delegation regarding firewood and therefore removed the deletion of Delegation No. 16 – Firewood Collection on Road Reserve from the decision.

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Committee recommend to Council that Council confirm the delegations encompassed in the attached Register of Delegations and endorse the following changes:

- Delegation No 4 – Annual Report (Delete)
- Delegation No 16 – Firewood Collection on Road Reserves (Delete)
- Delegation No 19 – Media Authorisation (Delete)
- Delegation No 30 – Tendering for Goods and Services (Note changes to bring into consistency with Finance Policy 15 – Purchasing and Tender Guide)

Carried 0/0

BRIEF SUMMARY

Council is required to review delegations to the Chief Executive Officer at least once every financial year.

BACKGROUND/COMMENT

Council last reviewed its delegation to the Chief Executive Officer in June 2018. Whilst Council may delegate functions to the CEO (with some exceptions) the CEO, in turn, is empowered to delegate some functions to other staff.

References made in the Register to “*On Delegations*” have the status of guidance as to whom the CEO may in turn delegate some functions.

CONSULTATION/COMMUNICATION

The functions previously delegated to the CEO remain largely current. Some recommended changes highlighted in the attachment are recommended by way of an update to the delegations.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
 - (a) this Act other than those referred to in section 5.43; or
 - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

5.43. Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government;
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- (c) appointing an auditor;

- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- (e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- (f) borrowing money on behalf of the local government;
- (g) hearing or determining an objection of a kind referred to in section 9.5;
- (ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

[Section 5.43 amended by No. 49 of 2004 s. 16(3) and 47; No. 17 of 2009 s. 23.]

5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- (3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under section 5.42, but in the case of such a power or duty —
 - (a) the CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
 - (b) the exercise of that power or the discharge of that duty by the CEO's delegate,

are subject to any conditions imposed by the local government on its delegation to the CEO.

- (4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.
- (5) In subsections (3) and (4) —
conditions includes qualifications, limitations or exceptions.

[Section 5.44 amended by No. 1 of 1998 s. 14(1).]

5.45. Other matters relevant to delegations under this Division

- (1) Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —
 - (a) a delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
 - (b) any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.

- (2) Nothing in this Division is to be read as preventing —
 - (a) a local government from performing any of its functions by acting through a person other than the CEO; or
 - (b) a CEO from performing any of his or her functions by acting through another person.

5.46. Register of, and records relevant to, delegations to CEO and employees

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- (3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

POLICY IMPLICATIONS

If recommendations to this Report are adopted, the following policy will be impacted:

Works Policy 10 – Firewood Collection on Road Reserves – This would need to be revoked or amended.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority



DELEGATIONS REGISTER

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INTRODUCTION

Purpose of Delegating Authority

The aim of delegated authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation. This is consistent with the Shire of Wagin's commitment to a strong customer service focus.

The Delegated Authority Register details the head of power for each delegation, including legislation and Council policies, to enable easier cross-referencing. The Register will be reviewed on an annual basis in accordance with the requirements of s. 5.46 of the *Local Government Act 1995*, with the coordination of the review to be performed by the Chief Executive Officer.

Legislation

The *Local Government Act 1995* allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the *Local Government Act 1995*, except for those listed in s. 5.43.

All delegations made by the Council must be by Absolute Majority [s. 5.42(1)].

Apart from the *Local Government Act 1995*, its regulations and the Shire of Wagin local laws created under the Act, a number of other pieces of legislation.

DELEGATED AUTHORITY REGISTER

Delegation by the Chief Executive Officer

Many of the pieces of legislation (including the *Local Government Act 1995*) which provide for delegation of authority by Council to the Chief Executive Officer also allow the Chief Executive Officer to further delegate a particular power or powers to another employee.

It should be noted that the "On Delegations" referred to in this register may only have the status as guidelines for the CEO.

Usually this delegation must be made in writing, and must include any conditions or limitations placed by Council on the original delegation. The Chief Executive Officer may usually also place additional conditions or limitations on the delegation as he or she considers necessary.

The Chief Executive Officer may also delegate the exercise of any power or the discharge of any duty granted under the *Local Government Act 1995* by right of his or her position as Chief Executive Officer, other than the power of delegation itself [s. 5.44].

Under s. 5.46(1) and s. 5.46(2) of the *Local Government Act 1995*, a Register of Delegations relevant to the Chief Executive Officer and other Shire employees is to be kept and reviewed at least once in every financial year. Officers are also required to keep certain records whenever they exercise a power or duty which has been delegated to them [s. 5.46(3)].

This record must contain the following information [Reg. 19 – *Local Government (Administration) Regulations 1996*]:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and
- The persons or classes of persons, other than Council or committee members or employees of the local government, directly affected by the exercise of the power or discharge of the duty.

Officers with delegated powers are responsible for ensuring that the requirements of Reg. 19 are complied with.

A person to whom a power is delegated is considered to be a 'designated employee' under s. 5.74(b) of the *Local Government Act 1995* and is required to complete a Primary Return when commencing in the position and an Annual Return for each financial year thereafter.

Delegation No:1 Abandoned Vehicles

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 3.39 3.40 and 3.40A
 "An employee authorised by a Local Government for the purpose may remove and impound and goods that are involved in a contravention that can lead to impounding"

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to remove and impound vehicle wrecks and to declare a vehicle as an abandoned wreck.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Manager of Works

Delegation No:2

Blank

<i>Date Adopted:</i>	
<i>Date Last Reviewed:</i>	
<i>Policy Reference:</i>	

Delegate:	
<i>On-Delegated:</i>	
<i>Chief Executive Instruction:</i>	

Legal (Parent):

Legal (Subsidiary):

Other Comments

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act s 6.49
"A Local Government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person."

Legal (Subsidiary):

Other Comments

Council delegates to the Chief Executive Officer the authority and power to accept payment of a rate service charge due and payable by a person in accordance with an agreement made with the person. Special payment agreements may be entered into for cases of special hardship for payment of rates, service charges, and domestic rubbish removal charges.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

**Manager of Finance
Deputy Chief Executive Officer**

Delegation No:4

Annual Report

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	No
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act s5.53(1)
"The Local Government is to prepare an annual report for each financial year."

Legal (Subsidiary):

Other Comments

Council delegates its authority and power to the Chief Executive Officer to prepare an annual report for each financial year.

Authorised Officer :-

Chief Executive Officer

Comment : This is a Statutory requirement for which the CEO is responsible. Delegation superfluous.

Recommended that this delegation be deleted.

Delegation No:5

Approval/Refusal Building Applications

Date Adopted:	May 2002
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Health/Building/Planning Policy # 4

Delegate:	EHO/BS
On-Delegated:	No
Chief Executive Instruction:	N/A

Legal (Parent): Building Act 2011

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authorisation and power to discharge of any of its duties to approve or refuse applications.

Authorised Officers :-

Environmental Health Officer/Building Surveyor

Date Adopted:	22 June 2010
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Finance Policy # 9

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 S 3.24 and 9.10
 “the powers given to a local government by this Subdivision can only be exercised on behalf of the local government by a person expressly authorised by it to exercise those powers”

Legal (Subsidiary):
 1. Local Government (Financial Management) Regulations 1996

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer for the purpose of the Shire of Wagin’s accounts for certifying officers, and its authorisation policy is to clearly define which staff can authorise accounts to be paid and the extent of their authority with regards to authorisation limits.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

**Manager of Finance
 Deputy Chief Executive Officer
 Manager of Works**

Delegation No:7

Authorised Officer Caravan Park & Camping Ground

Date Adopted:	22 June 2010
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): CARAVAN PARKS AND CAMPING GROUNDS ACT 1995
"An Act to provide for the regulation of caravanning and camping, to control and license caravan parks and camping grounds, to provide for standards in respect of caravans, to amend certain Acts and for related purposes."

Legal (Subsidiary):

1. Schedule 4 of Regulations
2. Regulation 10 Illegal Camping

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to Authorise the Officers to enforce and control Caravan and Camping Grounds Local Government Act 1995.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Appointed as Authorised Officers under the Regulations as follows :-

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer/Building Surveyor

WA Contract Ranger Services

Issue Infringement Notices Schedule 4 of Regulations:-

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer/Building Surveyor

Manager of Works

WA Contract Ranger Services

Issue Infringement Notices Regulation 10 Illegal Camping :-

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer/Building Surveyor

Manager of Works

WA Contract Ranger Services

Authority to Withdraw or Extend Infringement Notices :-

Deputy of Chief Executive Officer

Manager of Finance

Authority to Receive Payment of Modified Penalties under schedule 4 :-

Manager of Finance

Executive Assistant

Finance Officers

Clerical and Administration Officers

Date Adopted:	22 June 2010
Date Last Reviewed:	19 June 2018 Minute #3761 26 February 2019 Minute #3956 22 October 2019 # 4139
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	No

Legal (Parent): Authorised Officers Dog Act 1976
 “under the powers conferred by the Dog Act 1976 and under all powers enabling it, the Council of the Shire of Wagin resolved on 20th November 2001, to make the following laws”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power for officers to enforce the Dog Act of 1976.

Authorised Officers :-

Chief Executive Officer

On-Delegated :-

**Deputy Chief Executive Officer
 Manager of Finance
 Environmental Health Officer/Building Surveyor**

**Manager of Works
 Rangers – Mr Larry Stanbridge and Mr Robert McNamara
 WA Contract Ranger Services – Mr Morne Pfister**

Delegation No:9

Authorisation of Officers to exercise certain provisions about Land

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	No
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act s3.24 & 3.25
“the powers given to a Local Government by this Subdivision can only be exercised on behalf of the Local Government by a person expressly authorised by it to exercise those powers”

Legal (Subsidiary):

Other Comments

Council Delegates its authority and power to the Chief Executive Officer in respect to the issue of notices pursuant to section 3.25 to owners and occupiers of land requiring certain things to be done by the owner or occupier of that land pursuant to Schedule 3.1 of the Local Government Act 1995. Also to take what action is deemed necessary to recover the costs incurred in achieving the purpose for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995 from the persons who failed to comply with the said Notice, and also to do anything necessary, so far as practicable, to achieve the purposes for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995.

Authorised Officer :-

Chief Executive Officer

Delegation No:10

Bushfire Polices 2 Suspend Prohibited & Restricted Burning Period, 3 Use of Council Equipment 6 Issuing Infringements

Date Adopted:	April 1997
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Bushfire Policies # 2, 3, & 6

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Bush Fires Act 1954
“notifiable authority in relation to land upon which, or upon part of which, burning is intended to be carried out, means any government department which has land under its care, control and management adjoining the subject land which has requested the local government in whose district the subject land is situated to notify it of all variations made by the local government from time to time under section 17 or 18 of the Act”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

- (a) Council delegates its power and authority to Suspend Prohibited and Restricted Burning Period – authority to suspend or amend prohibited burning and restricted burning periods.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

In Conjunction with CBFCO

- (b) Council delegates its power and authority use of council equipment to control bushfires within or bordering Wagin district.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Manager of Works

- (c) Council delegates its power and authority to the issuing of infringements

Authorised Officer :-

Chief Executive Officer

Delegation No:11

Clearing of Rural Road Intersections & Fence lines on Road Reserves

Date Adopted:	Sept 2002
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Works Policy # 4

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to deal with requests to clear roadside vegetation along fence lines to the Chief Executive Officer in consultation with Councillors. Also for authority for Council maintenance works on Road Reserves in consultation with fence line clearing.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Manager of Works

Date Adopted:	Dec 2008
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Works Policy # 17

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 Section 3.50

“a local government may close any thoroughfare that it manages to the passage of vehicles, wholly or partially for a period not exceeding 4 weeks” Despite 3.50 a Local Government may partially and temporarily close a thoroughfare, without giving local public notice if the closure a) is for the purpose of carrying out repairs or maintenance; and b) is unlikely to have a significant adverse effect on users on the thoroughfare.

Legal (Subsidiary): Road Traffic Act 1974

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer to undertake the necessary consultation and action for closure of the thoroughfares to vehicles in cases of emergency or in connection with Council works, and to ensure that when works are carried out associated with fixing or altering the level of or alignment of a public thoroughfare that access by vehicles on or to land adjoining the thoroughfare can be reasonably provided.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Manager of Works

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 s3.54
 "If land reserved under the Land Administration Act 1997 is vested or placed under the control and management of a Local Government, it may do anything for the purpose of controlling and managing that land"

Legal (Subsidiary): Land Administration Act 1997 Section 5, Parks and Gardens Reserves Act 1995

Other Comments

Council delegates its authority and power to the Chief Executive Officer to order the control of noxious weeds on Council managed land, as identified by the appropriate Government Agency.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Manager of Works

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	*Policy Required*

Delegate:	CEO
On-Delegated:	No
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
Section 5.4.4

Legal (Subsidiary):

Other Comments

Council delegates its authority and power to the Chief Executive Officer to decide on donation requests up to the value of \$300.00.

Authorised Officer :-

Chief Executive Officer

Delegation No:15

Dumping of Grain

Date Adopted:	May 2005
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Health/Building/Planning Policy # 5

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Not Applicable

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to accept small quantities of grain in response to applications for dumping of wasted grain if in accordance with Council Health Policy # 5.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Environmental Health Officer/Building Surveyor

Delegation No:16

Firewood Collection on Road Reserves

Date Adopted:	Sept 1996
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Works and Services Policy # 10

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Not Applicable

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to approve firewood permits with applications to be made in writing to the shire in accordance with Council Works and Services Policy 10.

Authorised Officer:-

Chief Executive Officer

On-Delegated

Deputy Chief Executive Officer

Manager of Works

Manager of Finance

Discussion Point: - Should the Shire be authorising the removal of wood from road reserves? This seems contrary to intention of biodiversity protocols and protection of fauna. This matter is related to a separate agenda item on Council Works Policy 10 – Firewood Collection – Road Reserves.

Delegation No:17

Investments

Date Adopted:	22 June 2010
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Finance Policy # 6

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 Section 6.14 – invested in accordance with Part III of the Trustees Act 1962

“Power to Invest – subject to the regulations, money held in the municipal or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested in accordance with Part III of the Trustees Act 1962”

Legal (Subsidiary): Regulation 19, 28 and 49 Local Government (Financial Management) Regulations 1996

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to invest surplus funds in accordance with Council Policy (Finance Policy # 6).

Authorised Officers :-

Chief Executive Officer

On-Delegated :-

**Manager of Finance
Deputy Chief Executive Officer**

Delegation No:18

Legal Representation – Costs Indemnification

Date Adopted:	Nov 2000
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	Finance Policy # 16

Delegate:	CEO
On-Delegated:	No
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Authority to organise urgent Legal Representation, up to \$5000.00 where there is a need for urgent legal services prior to an application being able to be considered by Council.

Authorised Officers :-

Chief Executive Officer

Date Adopted:	22 June 2010
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act Division 2 Part 8
 "Provides leadership and guidance to the community in the district, speaks on behalf of the local government"

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer and Shire President who are authorised spokespersons on behalf of Council.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Shire President

And CEO may delegate other Councillors as spokespersons

Discussion Point:

Section 2.8 (d) Of the Local Government Act provided that the President speaks on behalf of the local government.

Section 5.41 (f) of the Act provides that the CEO may speak on behalf of the local government if the President agrees.

Recommended that this delegation be deleted.

Delegation No:20

Payment of Accounts

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	25 June 2019 Minute # 4040
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government (Financial Management) Regulation 12

“A payment may only be made from the municipal or trust fund – (a) if the Local Government has delegated to the CEO the exercise of its powers to make payments from those funds by the CEO; or (b) otherwise, if the payment is authorised in advance by a resolution of council.”

Legal (Subsidiary):

Other Comments

Council Delegates its authority and power to the Chief Executive Officer to make payments from the Municipal or Trust Fund provided:

1. A list of payments made is presented to Council, in accordance with Financial Management Regulation 13.
2. All cheques signed are to be by two authorised signatories. The Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manager of Works or the Shire President.
3. The following procedure is to be implemented for the authorisation of payments made by Electronic Funds Transfer (EFT):
 - (i) A list of payments to be made by EFT is checked and authorised by the Chief Executive Officer or the Deputy Chief Executive Officer or the Manager of Finance
 - (ii) Online authorisation for the funds transfer is made by any two of the Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manger of Works or Shire President.
 - (iii) Council is given a list of payments made by EFT each month as part of the financial statement sent out with the agendas.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

**Manager of Finance
Deputy Chief Executive Officer
Manager of Woks
Shire President**

Delegation No:21 Planning Applications

<i>Date Adopted:</i>	16 March 1999
<i>Date Last Reviewed:</i>	19 June 2018 Minute #3761
<i>Policy Reference:</i>	Health/Building/Planning Policy # 21

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Town Planning Scheme No. 2
“the scheme applies to the municipal district of the Shire of Wagin. The scheme applies to the entire Shire, including Rural areas and town sites”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

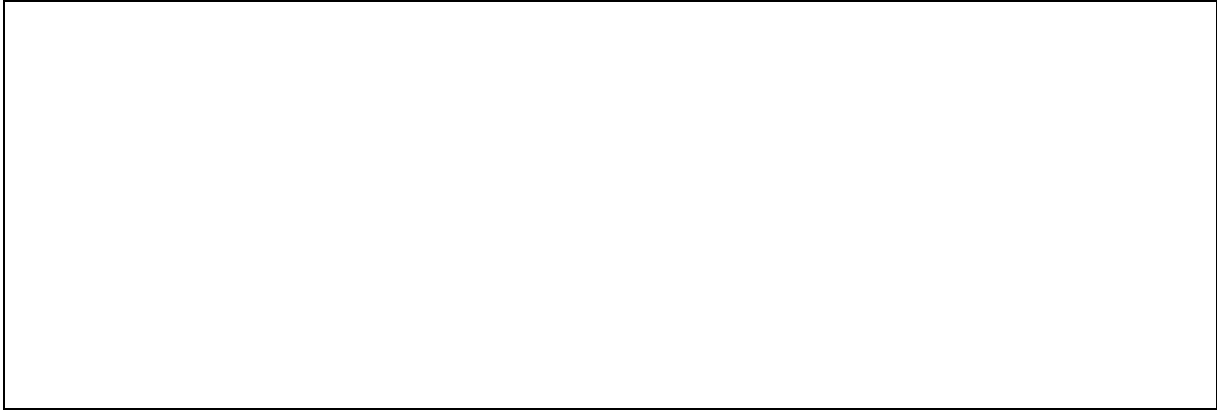
Council delegates authority to grant approval to Planning Applications for permitted uses which comply with all requirements of the Town Planning Scheme No. 2.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

**Environmental Health Officer/Building Surveyor
Shire Planner (Contract)**



Delegation No:22 Power and Duties - Food Act 2008

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Food Act 2008
“An Act providing for the safety and suitability of food for human consumption, and for related purposes.”

Legal (Subsidiary): Section 122 126 (2) 126 (6) 126 (7) of the Food Act 2008

Other Comments

Council delegates its authority and powers to the Chief Executive Officer the capacity to exercise and discharge all or any of the powers and functions of the enforcement agency in regard to the following sections of the Food Act 2008:

- Appoint authorised officers in accordance with section 122.
- Appoint designated officers to issue infringement notices in accordance with section 126 (2).
- Appoint designated officers to extend payment period for infringement notices or withdraw infringement notices in accordance with sections 126 (6) and 126 (7).

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Environmental Health Officer/Building Surveyor

Delegation No:23

Registration Officers Dog Act

<i>Date Adopted:</i>	22 June 2010
<i>Date Last Reviewed:</i>	19 June 2018 Minute #3761
<i>Policy Reference:</i>	None

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	No

Legal (Parent): Authorised Officers Dog Act 1976

“the Act to amend and consolidate the law relating to the control and registration of dogs and the obligations and rights in persons in relations thereto, and for incidental and other purposes”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to enable the officers authorised to deal with matters pertaining to the Dog Act of 1976.

Authorised Officer :-

Chief Executive Officer

On Delegated :-

**Deputy Chief Executive Officer
 Manager of Finance
 Environmental Health Officer/Building Surveyor
 Customer Services Officer
 Executive Assistant
 Finance Officer - Payroll
 Finance Officer - Rates
 Administration Officers
 WA Contract Ranger Services**

Delegation No:24 Road Train Permits

<i>Date Adopted:</i>	Feb 2000
<i>Date Last Reviewed:</i>	19 June 2018 Minute #3761
<i>Policy Reference:</i>	Works Policy # 5

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Road Traffic Act 1974
 Permits are required to operate Restricted Access Vehicles (RAVs) in WA and are an instrument issued by the Commissioner of Main Roads Western Australia to grant access to these vehicles to certain parts of the road network under specific operating conditions. All RAVs require a permit, unless they are exempted under an exemption notice issued by either the Commissioner of Main Roads or the Director General, Transport.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council has delegated authority and power to endorse permits and for approved roads in conjunction with the Shire President and the Chief Executive Officer.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

**Shire President
Manager of Works**

Delegation No:25 Septic Tanks Approval

<i>Date Adopted:</i>	August 2006
<i>Date Last Reviewed:</i>	19 June 2018 Minute #3761
<i>Policy Reference:</i>	

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Health Act 1911
Treatment of Sewage and Disposal of Effluent
and Liquid Waste Regulations

Legal (Subsidiary):
1. Health (Treatment of Sewerage and Disposal of
Liquid Waste) Regs 1974 Reg 4 and Reg 10 (2)

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and powers to Environmental Health Officer of the Shire of Wagin to exercise and discharge powers conferred on the Local Government for the purpose of Regulation # 4 of the Health Regulations.

Authorised Officers :-

Chief Executive Officer

On-Delegated :-

Environmental Health Officer/Building Surveyor

Delegation No:26 Swimming Pool Inspections

<i>Date Adopted:</i>	May 2002
<i>Date Last Reviewed:</i>	19 June 2018 Minute #3761
<i>Policy Reference:</i>	Health/Building/Planning Policy # 1

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Building Act 2011

Legal (Subsidiary):
1. Building Regulations 2012
As 1926.1 – 1993 Incorporation amendment 1 only

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to conduct private swimming pool inspections.

Authorised Officers :-

Chief Executive Officer

On-Delegated :-

Environmental Health Officer/Building Surveyor

Delegation No:27

Townscape Painting Subsidies

Date Adopted:	Dec 2008
Date Last Reviewed :	19 June 2018 Minute #3761
Policy Reference:	Finance Policy # 7

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to approve subsidies for 1/3 cost up to \$2,000.00 subject to policy guidelines.

Authorised Officers :-

Chief Executive Officer

On-Delegated :-

Townscape Committee

Delegation No:28

Use of Common Seal

Date Adopted:	Nov 2008
Date Last Reviewed:	19 June Minute #37612018
Policy Reference:	Council Policy # 3

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 2.5(2)

“The Local Government is a body corporate with perpetual succession and a common seal”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to apply seal to any legal document requiring the Shire President and the Chief Executive Officer’s signatures without resolution of Council.

Authorised Officer :-

Chief Executive Officer

On-Delegated : -

Shire President

Date Adopted:	Nov 2012
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
2.5(2)

“The Local Government is a body corporate with perpetual succession and a common seal”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to decide to grant permission to town residents to house more than two dogs at any one property.

Authorised Officer :-

Chief Executive Officer

On-Delegated :-

Deputy Chief Executive Officer

Delegation No:30 Tendering for Goods and Services

Date Adopted:	24 June 2014
Date Last Reviewed:	19 June 2018 Minute #3761
Policy Reference:	

Delegate:	CEO
On-Delegated:	Not Applicable
Chief Executive Instruction:	

Legal (Parent):

1. Local Government Act 1995, Section 3.57.
2. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):

1. Local Government (Financial Management) Regulations 1996, as amended

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer to -

- 1.0 Call tenders for works or services prior to entering in to contract with others in respect to supply of goods or services exceeding ~~\$150,000;~~ \$250,000
- 2.0 Call tenders for the provision of works or services not exceeding a value of ~~\$150,000~~ \$250,000 and to accept what is to be deemed the most advantageous tender;
- 3.0 ~~(Delete) Determine that the Shire has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$100,000;~~
- 4.0 **(Renumber to 3.0)** Determine in writing the criteria for deciding which tender should be accepted, subject to Regulation 14(2a) of the Local Government (Functions and General) Regulations 1996;

Subject to-

- (i) Tenders called subject to (1) and (2) above, are to comply with Council's Purchasing/**Tender Guide** Policy.
- (ii) The goods or services being listed in the Shires Adopted Annual Budget;
- (iii) The criteria, once determined in ~~(4)~~ **(3)** above, it is to be incorporated in the tender documentation.

Discussion Point: - Changes as indicated recommended to bring into consistency with Councils Policy 15 PURCHASING TENDER GUIDE

- Deputy Chief Executive Officer left the room at 3:46pm and returned at 3:47pm

6.2 POLICY ITEM REVIEW – FIREWOOD COLLECTION ROAD RESERVES

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	18 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	<ul style="list-style-type: none"> • Works Policy 10 – Firewood Collection on Road Reserves

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Committee recommend to Council;

1. That Works Policy 10 – Firewood Collection Road Reserves be revoked.

OR

2. That Works Policy 10 – Firewood Collection Road Reserve be amended to:

10. FIREWOOD COLLECTION ON ROAD RESERVES

That Council allow firewood to be harvested on Public Road Reserves as policy with the following conditions:

Firewood is salvaged from activities where clearing has been undertaken lawfully either under a native veg clearing exemption or via a native veg clearing permit and that the firewood is not being used for commercial purposes.

1. the wood is for personal use only, and is not sold; and
2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and,
3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and,
4. the salvage wood is removed in sections no longer than 45 cm.
5. the applicant s responsible for obtaining any other approvals that may be necessary from State Government agencies or Departments.

Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate

licence issued by the DBCA who issue flora licences, and DWER who issue clearing permits.

Council to include the following conditions:

- i. That for the taking of firewood from road reserves no trees are to be felled at any time.
 - ii. Timber is only to be taken off the ground
 - iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site.
 - iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users.
 - v. Council may revoke its approval at any time by notification.
 - vi. Maximum period to be 12 months from date of issue.
6. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.

Note: the committee wish to keep the policy as is and chose not to consider this item and nor endorse either recommendation.

BRIEF SUMMARY

Council is being requested to consider the future of allowing firewood collection on road reserves under its care control and management. This report offers alternative recommendations in order of preference.

This review was initiated when reviewing Council policies and the key strategies in the Shires Community Plan 2020 -2030. Strategy 4.1 under Town and Natural Environment requires:

Continued monitoring and response to environmental issues facing the Shire.

BACKGROUND/COMMENT

Council Works Policy 10 – *Firewood Collection Roads Reserves* governs the conditions under which approval may be given for firewood to be removed from Shire road reserves.

This policy states:

10. FIREWOOD COLLECTION ON ROAD RESERVES

That Council adopt the Department of Environment and Conservation’s Firewood on Public Road Reserves as policy with the following additions:

“DEC will not enforce the requirement that persons collecting salvage wood for use as firewood from road reserves hold a flora license for that purpose provided:

1. the wood is for personal use only, and is not sold; and
2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and,

3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and,
4. the salvage wood is removed in sections no longer than 45 cm.

Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate licence issued by DEC”.

Council includes also the following conditions:

- i. That for the taking of firewood from road reserves no trees are to be felled at any time.
 - ii. Timber is only to be taken off the ground
 - iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site.
 - iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users.
 - v. Council may revoke its approval at any time by notification.
 - vi. Maximum licence period to be 12 months from date of issue.
5. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.

As the Department of Conservation has been superseded, an enquiry was made with the regional office of the Department of Biodiversity, Conservation and Attractions (DBCA) to ascertain if the policy now reflected the current position of the Department.

Advice was given that when the change was made from the Department of Environment and Conservation to DBCA the section of the department that dealt with clearing regulations moved to the Department of Water and Environmental Regulations, DWER now deals with all of the native vegetation clearing. DBCA manage the CALM Act which relates to managing the reserve system and the new Biodiversity Act.

Mr Peter Lacy, Conservation Coordinator (Fauna) DBCA Wheatbelt, in conjunction with Wildlife Officers has suggested some modifications to the Shires existing policy which are reflected in *Recommendation 2* to this report.

It should be noted that this departs from the Shires existing policy in that it limits firewood collection to wood that would otherwise be removed (salvaged wood) as a result of Shire roadwork clearing operations.

A further suggestion from DBCA is that the Shire implement a similar process to DBCA by maintaining a register of permits issued approving of the taking of firewood from Shire reserves and to provide a map in order that the permit holders limit their collection of firewood to approved areas.

Realistically, given the very limited amount of wood that would be available for firewood purposes, very few permits would be likely be issued.

The fundamental question for Council to consider is really whether it should be permissible for firewood to be taken from any of the reserves under its care control and management.

On one hand, people wish to access wood for heating. On the other hand, there is an environmental consequence in removing habitat and corridors for fauna, some species of

which are threatened such as the *Red-Tailed Phascogale*. The range of this species has significantly diminished, and Wagin is one of its few remaining habitats of note.

The Wagin Woodanilling Landcare Zone has a program of supplementing natural habitat with nesting boxes and is currently providing water points at some reserves within the Shire for native fauna. Allowing firewood to be taken from reserves thereby reducing habitat, appears to be in direct conflict with efforts being taken to conserve native fauna.

Most people requiring firewood would have made arrangements to source wood from private property or from contractors. An enquiry with the Principal of *Great Southern Waste* which manages the Wagin refuse site has advised that he has no objection to people taking waste wood from the refuse site (providing it is not sawn up on site). This offers a good alternative for people want free wood, to taking native timber off reserves. It has the added advantage of reducing the amount of waste going into landfill.

Should Council wish to retain a policy of the removal of firewood from local road reserves, it should be with some caveats to the effect that permit holders are to take responsibility for adhering to any State Government legislative or regulatory requirements. Councils position on the taking of firewood from other reserves under its management does not appear to have been previously formalised and may need to also be addressed, logically along the same criteria that applies to roadside reserves.

CONSULTATION/COMMUNICATION

- CEO's – 4WDL Group
- Mr Peter Lacy - Conservation Coordinator (Wheatbelt) Department of Biodiversity, Conservation and Attractions

STATUTORY/LEGAL IMPLICATIONS

Still being ascertained

POLICY IMPLICATIONS

Works Policy 10 – *Firewood Collection Road Reserves* (Revocation or amendment)

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Wagin Community Strategic Plan 2020-2030: Continued monitoring and response to environmental issues facing the Shire.

VOTING REQUIREMENTS

Simple Majority

Policy Type:	Works
Date Adopted:	

Policy No:	10
Date Last Reviewed:	Minute # 1938 – June 2012

Legal (Parent):
<ol style="list-style-type: none"> 1. Local Government Act 1995 (As Amended) – Section 6.10. 2. Australian Accounting Standards

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	10. FIREWOOD COLLECTION ON ROAD RESERVES
Objective:	<p>That Council adopt the Department of Environment and Conservation’s Firewood on Public Road Reserves as policy with the following additions:</p> <p>“DEC will not enforce the requirement that persons collecting salvage wood for use as firewood from road reserves hold a flora license for that purpose provided:</p> <ol style="list-style-type: none"> 1. the wood is for personal use only, and is not sold; and 2. the salvage wood taken is sourced only from wood that would, in any case be removed from the road reserve as part of legitimate road management operations by the road management authority or their agents and, 3. the person collecting salvage wood carries the written authorisation of the appropriate road reserve managing authority; and, 4. the salvage wood is removed in sections no longer than 45 cm. <p>Note that any other wood product taken for sale or other commercial purposes (for example wood kilns) from road reserves will still need to be taken under an appropriate licence issued by DEC”.</p> <p>Council includes also the following conditions:</p> <ol style="list-style-type: none"> i. That for the taking of firewood from road reserves no trees are to be felled at any time. ii. Timber is only to be taken off the ground iii. All sites are to be left in a safe, clean and tidy state prior to leaving a site. iv. The wood collection activities are not to in any way cause a hindrance or hazard to road users. v. Council may revoke its approval at any time by notification. vi. Maximum licence period to be 12 months from date of issue.

	<p>2. That Council delegate authority to the Chief Executive Officer to grant approval for firewood taking from road reserves subject to the above conditions and that all such approvals be made in writing.</p>
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- Manager of Finance left the room 3:49pm and returned to the room 3:50pm

6.3 POLICY REVIEW - VARIOUS

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PO.1
ATTACHMENTS:	<ol style="list-style-type: none"> 1. Admin Policy 24 – Internal control 2. Admin Policy 25 – Legislative Compliance 3. Council Policy 2 – Councillors Out of Pocket Expenses 4. Admin Policy 10 – Grievance 5. Admin Policy 18 – Asset Management 6. Finance Policy 6 – Issuing of Council Purchase Orders 7. Finance Policy 11 Corporate Credit Card 8. Finance Policy 20 – Risk Management 9. Finance policy 16 – Significant Accounting

OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That the Committee recommend that Council adopt:

1. New

- Admin Policy 24 – Internal Control
- Admin Policy 25 – Legislative Compliance

2. Amendments to

- Council Policy 2 – Councillor Out of Pocket Expenses
- Admin Policy 10 – Grievance
- Admin Policy 18 – Asset Management
- Finance Policy 6 - Issuing of Council Purchase Orders
- Finance Policy 11 – Corporate Credit Card
- Finance Policy 20 – Risk Management

3. Rescinding of Finance Policy 16 – Significant Accounting

Carried 3/0

BRIEF SUMMARY

For the Committee to recommend to Council to adopt two new policies, amend five existing polices and rescind one policy.

BACKGROUND/COMMENT

In a recent CEO Audit Regulation 17 Review and Financial Management Review the consultants undertaking the review detailed issues with a number of existing policies, and highlighted policies we did not have. Management is recommending the following:

Admin Policy 24 – Internal Control

This is a new policy that formalises Council’s commitment and approach to internal controls.

Admin Policy 25 – Legislative Compliance

This is a new policy that formalises Council’s commitment and approach to legislative compliance

Council Policy 2 – Councillors - Out of Pocket Expenses

The policy has been amended to correctly reference travel and other expenses reimbursement in accordance with the Salaries and Allowances Tribunal (WA)

Admin Policy 10 – Grievance

The policy has been amended to include a process when a grievance pertains to the CEO and also to highlight that Council designated Grievance Officer is the CEO.

Admin Policy 18 – Asset Management

The policy has been amended and now relates to all assets greater than \$5,000 instead of the old amount of \$3,000.

Finance Policy 6 – Issuing of Council Purchase Orders

The policy has been amended to delete officer’s names associated with the applicable job titles that have the authorisation to sign Council purchase orders.

Finance Policy 11 –Corporate Credit Card

The policy has been amended to reflect the correct credit card limits per officer, the CEO’s credit card expenditure statement will be signed off by the Deputy CEO and not the Shire President. The cards held by the SES have been recalled and will be cancelled in line with Financial Management Regulations and this policy.

Finance Policy 20 – Risk Management

The policy has been amended to reference to the updated standard AS/NZS ISO 31000:2018. Also, we have extended the coverage of this policy to include contractors and volunteers that are engaged by Council.

Finance Policy 16 – Significant Accounting

The policy has been rescinded as there is no requirement to have this policy as the information is contained in the Shire’s Annual Financial report as dictated by the Australian Accounting Standards and Local Government financial Regulations.

The new policies and amended policy documents are enclosed for review and for recommendation to Council for adoption.

CONSULTATION/COMMUNICATION

Shire Management Staff

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

New policies and policy amendments

FINANCIAL IMPLICATIONS

Local Government Act 1995

Local Government Regulations – Admin, Financial Management, Audit and Functions and General

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

Policy Type:	Administration
Date Adopted:	New

Policy No:	24
Date Last Reviewed:	

Legal (Parent):
<ol style="list-style-type: none"> Local Government Act 1995 Local Government (Audit) regulations 1996

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	24. INTERNAL CONTROL
Objective:	<p><i>The Internal Controls Policy serves as evidence of Council's commitment to proper and effective internal controls and their significance to the organisation.</i></p> <p><i>This policy provides a basis for establishing documented internal controls that are implemented based on risk management policies and standards. The policy ensures that Council meets its obligations under the Local Government Act 1995, related Regulations and other legislation.</i></p> <p><i>The policy will aid the organisation to address the risks as outlined under the objectives.</i></p>
Policy Statement	<ol style="list-style-type: none"> The purpose of this policy is to assist the Shire to carry out its activities in an efficient and effective manner in order to achieve its strategic objectives, to ensure adherence to policies, to safeguard the Shire's assets, and to secure (as far as possible) the accuracy and reliability of Shire financial records. This policy applies to all aspects of the Shire of Wagin. This policy documents Council's commitment to appropriate and effective internal controls and their importance to the organisation. This policy provides a framework for the establishment of documented internal controls that are implemented based on risk management policies and principles. The policy will assist the organisation in addressing the risk of; material misstatement of financial information, fraud and corruption, misappropriation of funds and loss of physical assets and ensure that Council meets its obligation under the Local Government Act 1995, associated Regulations and other legislation. Internal Control Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and

	<p>reporting but also include communication and organisational processes both internally and externally, staff management and error handling.</p> <p>7.Principles –a) A risk based approach to address and reduce the risk of loss caused by fraud, error or misstatement. b)Protection of the Shire of Wagin assets –people, property, reputation, financial sustainability and information. c)On-going audit and identification of system gaps and improvement of internal controls at the Shire of Wagin.</p> <p>8.Roles and Responsibilities–a) An appropriate and effective internal control framework is the responsibility of all employees. b) All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees. c)The Audit Committee and Council are responsible for mandating that a strong internal control framework is implemented to ensure the good governance of the organisation. d)The Chief Executive Officer will report at least once yearly to the Audit Committee and Council on the review and improvement to Council’s internal control framework.</p> <p>9.Monitoring, Reviewing and Reporting –A monitoring and reporting process/system will be implemented which will provide a yearly report to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the Shire and which will identify the need for specific areas for review.</p> <p>In accordance with Regulation 17 of the Local Government (Audit) Regulations 1996, the Chief Executive Officer is required to report on a review of the above three areas every three years. This is in addition to the three-yearly review required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 which also includes a review of the Shire’s financial internal controls</p>

Policy Type:	Administration
Date Adopted:	New

Policy No:	25
Date Last Reviewed:	

Legal (Parent):
<ol style="list-style-type: none"> 1. Local Government Act 1995 2. Local Government (Audit) regulations 1996

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	25. LEGISLATIVE COMPLIANCE
Objective:	<p>A fundamental principle of good public administration is that public officials comply with both the letter and the spirit of the law.</p> <p>The Shire of Wagin 's obligation and objective is to ensure that legislative requirements are complied with. The community and those working at the Shire have an expectation that the Council will comply with applicable legislation and the Council should take all appropriate measures to ensure that that expectation is met</p>
Background	<p>Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January to 31 December in each year. The compliance audit is structured by the Department of Local Government and Communities and relates to key provisions of the Local Government Act 1995.</p> <p>Regulation 17 of the Local Government (Audit) Regulations 1996 also requires a review of the appropriateness and effectiveness of systems and procedures in relation to legislative compliance at least once every two calendar years and a report to the Audit Committee on the results of that review.</p>
Policy Statement	<p>The Council will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the Council. These processes and structures will aim to:-</p> <ol style="list-style-type: none"> a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities. b) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them. c) Provide people with the resources to identify and remain up-to-date with new legislation. d) Establish a mechanism for reporting non-compliance.

e) Review accidents, incidents and other situations where there may have been noncompliance.

f) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

Roles and Responsibilities

a) Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation. Employees shall report through their supervisors to Senior Management any areas of noncompliance that they become aware of.

Implementation of Legislation

The Council will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

LEGISLATIVE COMPLIANCE PROCEDURES

1. Identifying Current Legislation

The Council accesses electronic up to date versions of legislation through the Western Australian State Law Publisher website at www.slp.wa.gov.au. Direct access to this site is provided from the Council's networked computers.

2. Identifying New or Amended Legislation

a) Western Australian Government Gazette

The Council has access to the WA Government Gazette which publishes all new or amended legislation applicable to Western Australia. Copies of gazetted changes are distributed to Senior Staff and other designated staff. It is incumbent on the CEO and Senior Staff to determine whether any gazetted changes to legislation need to be incorporated into processes.

b) Department of Local Government

The Council receives regular circulars from the Department of Local Government on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the CEO and relevant Council officers for implementation.

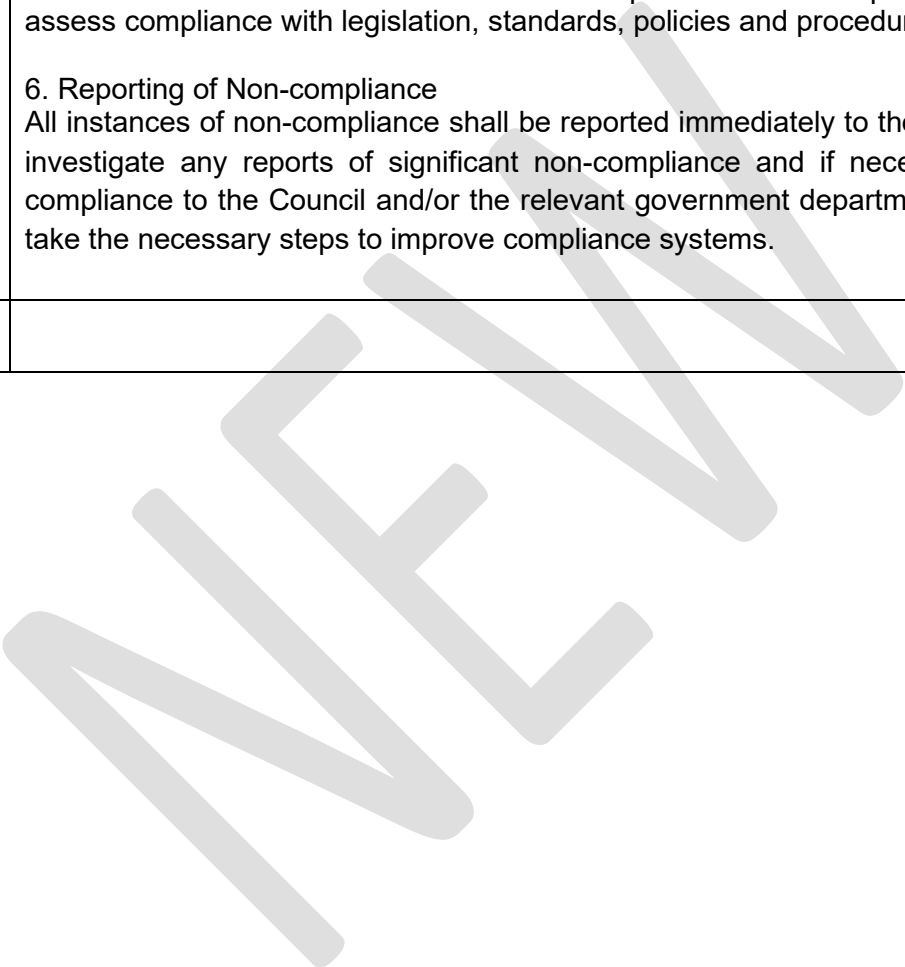
c) Department of Planning

The Council receives Planning Bulletins from the Department of Planning on any new or amended legislation. Such advice is received through the Council's Records section and distributed to the relevant Council officers for implementation.

d) Western Australian Local Government Association (WALGA)

The Council receives regular circulars from WALGA and these circulars highlight changes in legislation applicable to local governments.

	<p>3. Obtaining advice on Legislative Provisions The Council will obtain advice on matters of legislation and compliance where this is necessary. Contact can be made with the Department of Local Government, WALGA or the relevant initiating government department for advice.</p> <p>4. Informing Council of Legislative Change If appropriate the CEO will, on receipt of advice of legislative amendments, advise the Council on new or amended legislation. The Council's format for all its reports to Council meetings provides that all reports shall have a section headed 'Statutory Environment' which shall detail the sections of any Act, Regulation or other legislation that is relevant.</p> <p>5. Review of Incidents and Complaints of Non-compliance The Council shall review all incidents and complaints of non-compliance. Such reviews will assess compliance with legislation, standards, policies and procedures that are applicable.</p> <p>6. Reporting of Non-compliance All instances of non-compliance shall be reported immediately to the CEO. The CEO may investigate any reports of significant non-compliance and if necessary report the non-compliance to the Council and/or the relevant government department. The CEO will also take the necessary steps to improve compliance systems.</p>



Policy Type:	Council
Date Adopted:	

Policy No:	2
Date Last Reviewed:	December 1999 – Minute #9112

Legal (Parent):
<ol style="list-style-type: none"> 1. Local Government Act 1995 (As Amended) – Section 6.10. 2. Australian Accounting Standards

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	2. COUNCILLORS – OUT OF POCKET EXPENSES
	<p>Councillors shall be entitled to reimbursement of expenses incurred whilst engaged in the performance of their duties.</p> <p>Expenses to be reimbursed are governed by the provisions of the <i>Salaries and Allowances Tribunal (WA)</i> as they relate to elected members.</p> <p>Reimbursement is subject to completion of a written quarterly claim and copies of the accounts paid being submitted.</p> <p>Travel costs are to be paid in accordance with the provisions of the most recent determination of the <i>Salaries and Allowances Tribunal</i>. This is currently in accordance with the rate contained in Section 30.6 of the <i>Local Government Officers (Western Australia) Interim Award 2011</i>.</p>

Policy Type:	Administration
Date Adopted:	21 December 2012

Policy No:	10
Date Last Reviewed:	20 Nov 2018 - Minute #3910

Legal (Parent):
1. Local Government Act 1995

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	10. GRIEVANCE
Objective:	<p>The Shire of Wagin must effectively manage employee grievances, to ensure that if established and maintains a harmonious, secure and productive workplace. In doing so it must comply with relevant Government legislation and guidelines that govern the conduct of employees in the workplace.</p> <p>The purpose of this policy is to provide a framework that ensures appropriate processes are undertaken by the Shire of Wagin to investigate all reported grievances and comply with the Standard as specified in the Public Sector Standards in Human Resource Management.</p> <p>This policy applies to all employees of the Shire of Wagin.</p> <p>This policy relates to the process used by the Shire of Wagin to manage an employee's grievance.</p> <p>A grievance is an issue raised by an employee that concerns another person or persons or an action or inaction that has negatively effected their employment. It is a matter that affects the complainant for which they are seeking a resolution.</p> <p>When a grievance is brought to the attention of the Shire of Wagin, a genuine attempt will be made to resolve or redress it. The grievance process will be managed in a manner that is fair and will take into consideration the material facts and circumstances that prevailed at the time of the grievance.</p> <p>All grievance processes and decisions will be undertaken in a manner that is fair and equitable and complies with the Grievance Resolution Standard. Processes and will be subject to the provision of the <i>Public Sector Management (Breaches of Public Sector Standards) Regulations 2005</i>.</p>

<p>Policy Statement</p>	<p>The procedures and methodologies for undertaking grievance processes are outlined in the Shire of Wagin’s Grievance Management Procedures.</p> <p>Authority <i>This policy is issued by the Chief Executive Officer upon endorsement by Council.</i></p> <p>References This policy operates in accordance with the following legislation framework.</p> <p>Legislation</p> <table border="1" data-bbox="344 555 1465 808"> <tr> <td colspan="2" style="text-align: right;">Available at:</td> </tr> <tr> <td>Public Sector Management Act 1994</td> <td>www.slp.wa.gov.au</td> </tr> <tr> <td>WA Public Sector Standards in Human Resource Management</td> <td>http://intranet/hr/employee_services.htm</td> </tr> <tr> <td>Equal Opportunity Act 1984</td> <td>www.slp.wa.gov.au</td> </tr> <tr> <td>WA Public Sector Code of Ethics</td> <td>http://intranet/hr/employee_services.htm</td> </tr> </table> <p>The term used in this policy “Grievance Officer” refers to the Shire Chief Executive Officer</p>		Available at:		Public Sector Management Act 1994	www.slp.wa.gov.au	WA Public Sector Standards in Human Resource Management	http://intranet/hr/employee_services.htm	Equal Opportunity Act 1984	www.slp.wa.gov.au	WA Public Sector Code of Ethics	http://intranet/hr/employee_services.htm
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WA Public Sector Standards in Human Resource Management	http://intranet/hr/employee_services.htm											
Equal Opportunity Act 1984	www.slp.wa.gov.au											
WA Public Sector Code of Ethics	http://intranet/hr/employee_services.htm											
	<p>Appendix A The grievance management checklist contains some of the key actions associated with managing an employee grievance.</p> <p>The checklist is applicable throughout all stages of the grievance resolution process and should be regularly referred to including prior to commencement, during and the completion of the grievance resolution process.</p> <p>Documentation Good documentation of the grievance issues is central to the grievance resolution process to provide a comprehensive perspective of the complaint and how it was dealt with, should the matter be subject to further review or litigation.</p>											
	Describe how information will be kept confidential and how long it will be stored in accordance with the Shire’s Record Keeping Plan.	<input type="checkbox"/>										
	Provide clear guidance on the extent of the documentation that will be recorded in the process	<input type="checkbox"/>										
	How parties were informed of their rights and responsibilities?	<input type="checkbox"/>										
	How issues were identified and examined?	<input type="checkbox"/>										
	Pathways used to resolve issues i.e. what issues were referred to and resolved under other processes, such as an industrial process?	<input type="checkbox"/>										
	Key actions undertaken during the process, including discussions with parties.	<input type="checkbox"/>										
	Decisions made as part of the process.	<input type="checkbox"/>										
	The basis on which the final decision is made>	<input type="checkbox"/>										
	<p>The parties have been informed of their rights and responsibilities in the grievance resolution process.</p>											

Both the parties (complainant and respondent) have been provided with copies of the Shire's grievance policy and procedure.	<input type="checkbox"/>
The parties have been advised that they may request the presence of a support person for any meetings.	<input type="checkbox"/>
The parties have had the opportunity to have the Shire's policy and procedures explained to them by a Grievance Officer.	<input type="checkbox"/>
The parties have had a opportunity to ask questions and clarify any issues relevant to the grievance with a Grievance Officer.	<input type="checkbox"/>
The Grievance Officer has clarified the grievance issues with the person who made the grievance.	<input type="checkbox"/>
Where the grievance relates to the alleged actions/behaviour of an individual or individuals, those people have been informed of the full details of the grievance and given an opportunity to respond.	<input type="checkbox"/>
The Shire informed the parties' of the timelines it intends to follow to keep the parties informed of their rights and responsibilities.	<input type="checkbox"/>
Delays in the process have been /will be explained to the parties.	<input type="checkbox"/>
The Shire has recorded and retained documentation in the appropriate confidential file.	<input type="checkbox"/>
The Shire has informed the parties of the actions being undertaken to address the issues raised in the grievance.	<input type="checkbox"/>
Further action required by the parties has been/will be identified and conveyed to the parties.	<input type="checkbox"/>
Strategies are in place to ensure appropriate confidentiality will be maintained.	<input type="checkbox"/>
The process is based on a proper consideration of the facts and circumstances prevailing at the time of the grievance.	
The grievance issues have been clarified with the person who lodged the grievance and ideally agreement reached in the issues to be covered.	<input type="checkbox"/>
If using external consultants ensure they have copies of all relevant documents, including the Shire's policies and procedures, the grievance resolution standard and the scope of the grievance.	<input type="checkbox"/>
The Shire's has considered and identified if a grievance could be linked to a suspected breach of discipline prior to commencing a review of the prevailing facts and circumstances of a grievance.	<input type="checkbox"/>
If a suspected breach of discipline has been identified by the Shire the two processes of grievance and discipline have been kept separate.	<input type="checkbox"/>
The Shire's Grievance Officer records main issues raised in the employee grievance management processes.	<input type="checkbox"/>
All the grievance issues have been documented. For example, in memorandums, letters to the parties, the final report.	<input type="checkbox"/>
The person who conducts the consideration of the facts and circumstances is: <ul style="list-style-type: none"> • Impartial • Is not a party to the grievance • Does not have a conflict of interest with any of the parties 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
The decision takes into account all of the facts and circumstances, i.e. covers all issues raised.	<input type="checkbox"/>
The Shire has communicated to the parties the independent process for considering all the issues raised in the grievance.	<input type="checkbox"/>
Prior to making any conclusions, findings or recommended actions the Shire has given the parties the opportunity to comment on the process for identifying and	<input type="checkbox"/>

<p>considering all of the issues raised in the grievance and the opportunity to respond to the conclusion, findings and recommended actions.</p>	
<p>Decisions are impartial, transparent and capable of review.</p>	
<p>The investigation report has been quality checked to ensure that all areas of the grievance have been properly considered and addressed before a final decision is made.</p>	<input type="checkbox"/>
<p>The person who makes the decision on behalf of the agency is:</p> <ul style="list-style-type: none"> • Impartial • Is not a party to the grievance • Dose not have a conflict of interest with any of the parties 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>The process used to address the grievance has been adequately documented and it:</p> <ul style="list-style-type: none"> • Clearly and concisely described the grounds upon which the final decision was made. 	<input type="checkbox"/>
<p>The investigation report has been quality checked to ensure that all areas of the grievance have been properly considered and addressed.</p>	<input type="checkbox"/>
<p>The Shire has provided enough information to the parties to enable them to understand how the decision was made.</p>	<input type="checkbox"/>
<p>The parties have been notified in writing of their right to lodge a breach of standard claim against the Grievance Resolution Standard, once a final decision has been made and the grievance process is complete.</p>	<input type="checkbox"/>
<p>Additional considerations</p>	
<p>The importance of maintaining confidentially and the implications of not doing so has been conveyed to the parties.</p>	<input type="checkbox"/>
<p>The parties have been provided with the opportunity and support to resolve the employee grievance informally, prior to escalating the issue to a formal grievance.</p>	<input type="checkbox"/>
<p>Mediation and/or conciliation have been considered as a means of resolving the workplace issue.</p>	<input type="checkbox"/>
<p>If using external consultants to mediate/conciliate/investigate a grievance, their experience and approach to grievance management has been checked to ensure they are consistent with the Shire if Wagin’s philosophy and approach.</p>	<input type="checkbox"/>
<p>Grievance Officers and/or staff dealing with grievances are able to provide information to the parties about alternative avenues to raise issues (e.g. industrial Relations Commission, Equal Opportunity Commission, Corruption and Crime Commission and Public Interest Disclosures).</p>	<input type="checkbox"/>
<p>Appendix B</p> <p style="text-align: center;">GRIEVANCE MANAGEMENT PROCEDURE</p> <p>1. Definitions</p> <p>Grievance A grievance is an issue raised by an employee that concerns another person or persons or an action or inaction that has negatively affected their employment or wellbeing. It is a matter that affects the complainant for which they are seeking resolution.</p> <p>An issue raised could be any real perceived ground for complaint including received bullying; racial or sexual harassment; discrimination on the grounds of disability, race, religious belief, political viewpoint, sex, marital status or pregnancy sexual orientation, gender identity, age; or any other unfair or improper treatment.</p>	

Procedural Fairness

Procedural fairness is concerned with the procedures used by a decision maker, rather than the actual outcome reached. Procedural fairness requires a fair and proper procedure to be used in making the decision. The requirements of procedural fairness include opportunity to be heard, absence of bias and expeditious handling of complaints.

Mediation

Mediation is a process of negotiation which aims to resolve conflicts or complaints through the use of a third party that will bring the parties to the grievance together, and assist them to reach an agreement.

Conciliation

Conciliation is a process whereby a third party negotiated with each party individually to facilitate and acceptable outcome.

2. Informal Procedures

1. The complainant should first consider addressing the issue with the person(s) considered responsible with the aim to resolve or redress the matter at that level, before informing the Shire of Wagin about a grievance. A line manager may assist with this process.
2. If the matter is unable to be resolved at that level, then an informal grievance may be lodged with the Shire of Wagin Grievance Officer. The Grievance Officer will document the grievance and/or support the complainant to do so, including the process of resolution thus far undertaken.
3. Collaboratively, a course of action to resolve the matter may be developed. Usually a conciliatory approach will be applied where information is taken between the relevant parties until a reasonable resolution can be agreed. Depending upon the circumstances, mediation may be the preferred option in order to reach a resolution.

3. Formal Procedures

1. If the more informal approach is deemed inappropriate or has proven unsuccessful, a formal grievance management process may be enacted. A formal grievance requires the matter to be reported to the Grievance Officer. If it is not reported in written form, the Grievance Officer will be required to make a record of the grievance and have the complainant agree and sign the document, before the matter can proceed further.
2. The respondent(s) will be provided with the written grievance and will be required to respond to the matter to the Grievance Officer. The Grievance Officer responsible for the process will consider the matter and conduct an appropriate investigation to determine the material facts and circumstances of the matter. A report, including findings and conclusions will be provided to the Chief Executive Officer, who will review the findings, conclusions and recommendations contained in the report.

Note: An employee involved in a grievance management process shall have the right to a support person at any stage of that process. This includes the complainant, respondent(s) and witnesses. A support person could be, but is not limited to, an employee association representative, colleague or friend.

3. At the conclusion of a formal grievance management process, parties will be advised about any decision/outcomes relevant to them and informed of their right to appeal within the framework of the Public Sector Standards.

4. Confidentiality

At all times the highest confidentiality must be maintained in resolving a grievance or dispute.

Any documentation concerning the grievance or dispute shall be held on a "Grievance/Dispute Resolution" confidential file maintained by the Chief Executive Officer.

5. Retention and Disposal of Documentation

Records of grievance lodged by employees, including those related to discrimination and harassment will be retained for seven (7) years after action completed.

6. Roles and Responsibilities

Complainant

Complainants are effectively the person who bears the grievance.

Complainants are responsible for:

- Ensuring they are aware the Grievance Management Policy and Procedures.
- Using this procedure with probity. Grievances, which are found to be knowingly vexatious, frivolous or malicious, may be subject to disciplinary action.
- Seeking to resolve the grievance informally in the first instance.
- Making the Shire of Wagin clearly aware of their grievance and providing sufficient information to enable assessment if the matter cannot be resolved informally.
- Maintaining appropriate confidentiality throughout the grievance management process.

Grievance Officer

A suitably trained and appointed staff member whose role is to provide information and support to either the complainant or the respondent in a grievance.

The Grievance Officer is responsible for:

- Providing support and advice to a person or persons who have identified an issue of concern in the workplace.
- Ensuring that the complainant is aware of the Grievance Management Policy and Procedures.
- Providing support to line managers.
- If required, acting as a support person for a complainant or a respondent, if the matter progresses through the grievance process. Handling informal grievances sensitively and confidentially, ensuring standards of fairness, objectivity and consistency in treatment of all staff in all cases.
- Recording appropriate and relevant information.
- Facilitating a resolution to a grievance where possible.
- Conciliation and/or mediation to achieve a resolution of an informal grievance.

- Providing support to line managers.
- Handling informal grievances sensitively and confidentially, ensuring standards of fairness, objectivity and consistency in treatment of all staff in all cases.
- Recording appropriate and relevant information.
-

Any grievances lodged against the CEO are to be dealt with by the Shire President under this policy.

Respondent

The person who the complainant cites as the person responsible for their grievance.

The Respondent is responsible for:

- Ensuring that they involve themselves in the process in a timely and appropriate manner.
- Maintaining appropriate confidentiality throughout the process.

Support Person

A person of the Complainant or Respondent's choice that they have asked to provide support throughout the process.

The Support Person is responsible for:

- At request, providing support to either the Complainant or Respondent throughout the grievance process.
- The support person may assist by taking notes and by discussing the issues with the employee outside of the meetings.
- The support person cannot advocate on behalf of the employee, or offer their views or opinions during any mediation meetings.
- Maintaining appropriate confidentiality throughout the process.

Witness to matters raised in a grievance

A person that has witnessed matters raised in the grievance process.

- If required, participating in the investigation process conducted by or on behalf of the Shire of Wagin.
- Maintaining appropriate confidentiality throughout the process.
- Reviewing the findings, conclusions and recommendations of a formal grievance presented by the Grievance Officer.
- Maintaining appropriate confidentiality throughout the process.

References

The Grievance Management Procedures have been aligned with the following legislation framework.

Available at:

Public Sector Management Act 1994 www.slp.wa.gov.au

WA Public Sector Standards in Human

Resource Management

http://intranet/hr/employee_services.htm

Equal Opportunity Act 1984

www.slp.wa.gov.au

WA Public Sector Code of Ethics

http://intranet/hr/employee_services.htm

Policy Type:	Administration
Date Adopted:	26 May 2015

Policy No:	18
Date Last Reviewed:	20 Nov 2018 - Minute #3910

Legal (Parent):
<ol style="list-style-type: none"> 1. Local Government Act 1995 2. Local Government Financial Management Regulations 1996 3. Department of Local Government Integrated Planning and Reporting Framework and Guidelines

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	18. ASSET MANAGEMENT
Objective:	The Policy provides clear direction in the provision and management of all Council's assets. It seeks to ensure that assets support Council's strategic vision and objectives, deliver sustainable service outcomes and are provided at appropriate levels of service for present and future stakeholders
Policy Statement:	<p>POLICY</p> <p>The Shire will provide and manage assets that support the delivery of services in line with its Strategic Vision (Strategic Community Plan). Through a commitment to continuous improvement in its organisational asset management, the Shire will develop and implement a Vision, a Strategy and Management Plans.</p>
Scope:	<p>The Shire will manage its assets in a whole-of-life and economically, environmentally, culturally and socially sustainable manner. Asset management decisions will consider other key Shire policies and priority will be given to existing assets and services over new ones.</p> <p>SCOPE</p> <p>The Shire considers assets (such as infrastructure, land, plant and equipment) to be any that support the delivery of one or more of the following services:</p>
Framework:	<p>Property Recreation Transport Plant, Vehicles and Equipment Information Technology Waste</p> <p>This Policy applies to all assets which are required to be managed by the Shire, where their components have a useful life of more than one year and a replacement cost is greater than \$5,000.</p>

FRAMEWORK

The Shire’s Asset Management Vision shall be achieved through the implementation of an integrated planning and reporting framework. As a minimum:

The Asset Management Strategy shall define the Shire’s asset management Vision, Objectives, Outcomes, Enablers, Performance Monitoring and Implementation Plan.

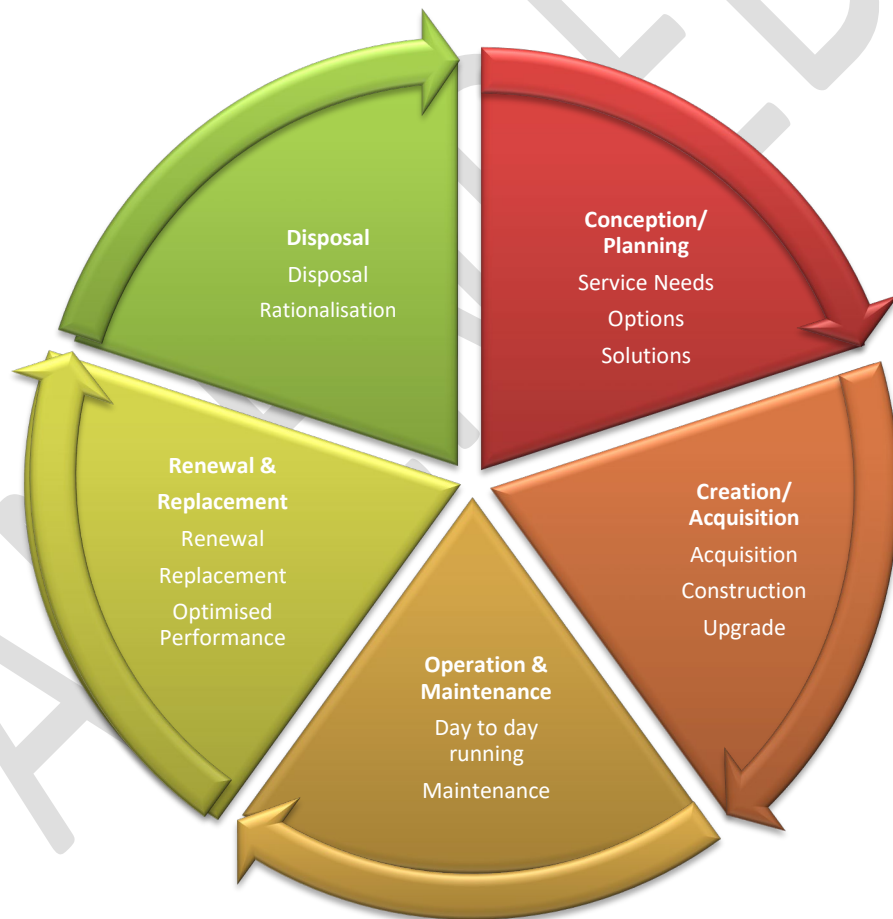
The Asset Management Plans shall be driven by community informed service levels, future demand, long term sustainability and risk management.

DEFINITIONS

The Asset Life Cycle (Whole of Life)

For clarity, the following describes the Shire’s definition of its Assets’ Lifecycles.

Lifecycle asset management involves the decisions made at each stage of an asset’s life, from conception to disposal. The decisions made at one stage may affect the asset’s performance and cost in others.



Levels of Service (Service Levels)

The Shire defines Levels of Service to be statements describing the outputs of objectives an organisation or activity intends to deliver to customers (stakeholders).

In order to implement this Policy, the Shire commits to the following principles:

- systematic and appropriate asset management practices be implemented including a continuous improvement approach to asset management;

- impacts on the Strategic Community Plan's social, economic, environmental and civic leadership objectives be considered in asset management and asset operational processes;
- asset management plans be informed by community consultation, financial planning and workforce planning;
- asset renewals included in adopted asset management plans and long term financial plans be considered in forming the annual budget estimates;
- service levels be identified for all major asset classes in consultation with the community;
- asset renewal plans be prioritised based on level of service and ability of the current assets to provide the desired level of service;
- an asset inspection program be developed to ensure agreed service levels are maintained and to ensure assets are managed, valued and depreciated in accordance with appropriate asset management practices and applicable Australian Accounting Standards;
- life cycle costs be considered in decisions relating to new services and assets as well as upgrading of existing services and assets;
- major assets be regularly reviewed to assess their ongoing relevance and contribution to community need;
- assets may be rationalised where the level of service requirement falls to a sufficiently low level; and
- training in asset and financial management be offered for elected members and relevant staff.

REVIEW DATE

This Policy will be next reviewed on or before June 2020.

Policy Type:	Finance
Date Adopted:	22 June 2010 – Minute #1395

Policy No:	6
Date Last Reviewed:	25 Nov 2014 – Minute #2602 20 Nov 2018 – Minute #3910

Legal (Parent):
1. Local Government Act 1995

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	6. ISSUING OF COUNCIL PURCHASE ORDERS															
Objective:	<i>The purpose of the Shire of Wagin's Issuing of Council Purchase Orders Policy is to clearly define which staff can issue and sign Council Purchase Orders and the extent of their authority with regards to issuing and signing limits.</i>															
Policy Statement	<p>That the Chief Executive Officer, Deputy CEO, Manager of Finance, Manager of Works, and Building Maintenance Officer be delegated authority to issue and sign Council Purchase Orders.</p> <p>The following limits will apply to each position and the incumbent officer.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Title</th> <th style="text-align: center;">Proposed Delegation Limit</th> </tr> </thead> <tbody> <tr> <td>CEO</td> <td>Unlimited</td> </tr> <tr> <td>Deputy CEO</td> <td>Up to \$39,999</td> </tr> <tr> <td>Manager of Finance</td> <td>Up to \$39,999</td> </tr> <tr> <td>Manager of Works</td> <td>Up to \$39,999</td> </tr> <tr> <td>Building Maintenance Officer</td> <td>Up to \$1,000</td> </tr> <tr> <td>Shire Mechanic</td> <td>Up to \$1,000</td> </tr> </tbody> </table> <p>Legislation Legislation covering this policy includes:</p> <ul style="list-style-type: none"> Local Government Act 1995 Section Local Government (Financial Management) Regulations 1996 		Title	Proposed Delegation Limit	CEO	Unlimited	Deputy CEO	Up to \$39,999	Manager of Finance	Up to \$39,999	Manager of Works	Up to \$39,999	Building Maintenance Officer	Up to \$1,000	Shire Mechanic	Up to \$1,000
Title	Proposed Delegation Limit															
CEO	Unlimited															
Deputy CEO	Up to \$39,999															
Manager of Finance	Up to \$39,999															
Manager of Works	Up to \$39,999															
Building Maintenance Officer	Up to \$1,000															
Shire Mechanic	Up to \$1,000															

Deletion of officer's names from associated job titles

Policy Type:	Finance
Date Adopted:	22 May 2010 – Minute #1394

Policy No:	11
Date Last Reviewed:	18 Dec 2012 – Minute #2078 20 Nov 2018 – Minute #3910

Legal (Parent):
1. Local Government Act 1995

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	11. CORPORATE CREDIT CARD								
Objective:	<p><i>The purpose of the Shire of Wagin's Corporate Credit Card Policy is to establish rules for their use and the responsibilities of cardholders using the Shire's corporate credit cards.</i></p> <p><i>The policy ensures that operational and administrative costs and the risks associated with credit card use are minimised while providing cardholders with a convenient method of purchasing goods and services on behalf of the Shire.</i></p>								
Policy Statement	<p>Authority for Use of Corporate Credit Cards Shire of Wagin Corporate Credit Cards may be issued to the Chief Executive Officer, Deputy CEO, Manager of Finance, and Manager of Works where it is inappropriate or inconvenient to use the Shire's normal payment systems.</p> <p>Authority for Approval of Corporate Credit Cards The Council must approve the issue of a credit card to the Chief Executive Officer, Deputy CEO, Manager of Finance, and Manager of Works and any change to the credit card limit. The following Limits to apply –</p> <table style="margin-left: 40px;"> <tr> <td>\$8,000</td> <td>Chief Executive Officer</td> </tr> <tr> <td>\$4,000</td> <td>Deputy CEO</td> </tr> <tr> <td>\$2,000</td> <td>Manager of Finance</td> </tr> <tr> <td>\$2,000</td> <td>Manager of Works</td> </tr> </table> <p>The Local Government Act 1995 does not allow for the issue of Credit Cards to elected members of Local Governments. Councillors are entitled to allowances or the reimbursement of expenses incurred on Council business.</p> <p>Legislation</p>	\$8,000	Chief Executive Officer	\$4,000	Deputy CEO	\$2,000	Manager of Finance	\$2,000	Manager of Works
\$8,000	Chief Executive Officer								
\$4,000	Deputy CEO								
\$2,000	Manager of Finance								
\$2,000	Manager of Works								

The Local Government Act 1995 does not specifically mention the use of Corporate Credit Cards by officers in a Local Government. However, Section 6.5(a) of the Act requires the CEO to ensure that proper accounts and records of the transactions and affairs of the Local Government are kept in accordance with regulations. In addition, the Local Government (Financial Management) Regulation 11(1)(a) requires Local Government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security and appropriate authorisation in place for the use of credit cards.

Purchases and Use of Corporate Credit Cards

The Shire's Corporate Credit Cards shall only be used for purchases of goods and services in the performance of official duties for which there is a budget provision. Under no circumstances are they to be used for personal or private purposes or for the withdrawal of cash through a bank branch or any automatic teller machine.

Most internet transactions provide this ability and any telephone or facsimile communications provide the opportunity to make such a request. If no invoice or receipt is available, as much detail about the transaction should be recorded and used to support the payment when required. (Date, Company, Address, ABN, amount, any GST included).

Where a payment is made for entertainment, it is important to note on the invoice/receipt the number of persons entertained and the names of any Shire of Wagin employees in that number. This is required to ensure the Shire pays the correct amount of Fringe Benefits Tax.

Accounts and Settlement

The provider of the credit card will supply the Shire with a statement on each card each month. This statement will be forwarded to each cardholder for certification and the supply of receipts and tax invoices to support the Shire's claim for the GST component of purchases and services obtained. The Chief Executive Officer will approve the expenses by signing the statement and in the case of the Chief Executive Officer, the statement must be signed by **the Deputy Chief Executive Officer.**

The credit shall be linked to Council's Municipal bank account and a recoup of expenditure be made, on a monthly basis, via funds transferred from the Shire of Wagin Municipal Account.

Card Lost or Stolen

Cards that are lost or stolen must be reported immediately by the cardholder to the issuing banker by telephone. At the earliest opportunity, written notification must also be given to the Manager of Finance so that the cancellation of the card may be confirmed and a reconciliation of the card account from the date the card was lost or stolen may be performed.

Misuse of Corporate Credit Cards

Cards which show unreasonable, excessive or unauthorised expenditure will be subject to audit and may result in the withdrawal of the card from the cardholder.

Recovery of Unauthorised Expenditure

Unauthorised expenditure or expenditure of a private nature that is proved to be inappropriate will be recovered by deductions from the officer's salary.

Internal Audit of the Corporate Credit Card System

The Chief Executive Officer will monitor the use of all credit cards and the adherence to the policy and procedures.

Reward/Bonus Points

Where the Corporate Cards carry rewards or bonus points, usually to encourage the use of the card by the issuing institution, these rewards or points will be accumulated in the name of the Shire of Wagin. The Chief Executive Officer will decide how these points are to be utilised and may include a charitable, social or sporting distribution. Under no circumstances are rewards or bonus points to be redeemed for an officer's private benefit.

Return of Cards

When the Chief Executive Officer or other Managers cease to occupy a position that is authorised to be issued with a corporate credit card they must return the card to the Manager of Finance at least one week prior to vacating the position so that the card may be cancelled and the account settled.

Manager of Finance Responsibilities

The Manager of Finance is responsible for arranging the issue of the Corporate Credit Card on advice from the CEO.

The Finance and Corporate services section responsibilities in relation to the Shire's Corporate Credit Cards include:-

1. Maintain a Card Register of all cardholders.
2. Arrange the issue/cancellation of the Corporate Cards.
3. Arrange for all cardholders to sign the Card User Instruction Agreement (see Appendix A) on receipt of the new card and ensure the signed agreement is filed with the Card Register.
4. Verify payment of card expenditure on receipt of the card statement from the Bank after certification from the cardholder. Ensure that all receipts and tax invoices are in place prior to authorisation for payment.
5. To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.

Cardholders Responsibilities

Officers who are issued with Corporate Cards must -

- (i) Ensure the care and safe keeping of the card.
- (ii) Adhere to the policy and procedures in relation to use of the card and its financial limits.
- (iii) Ensure receipts and tax invoices are received when the card is used and to produce them as evidence for settlement with the Bank.

(iv) Ensure the monthly card statement is certified correct and approved for payment when received from the Finance and Corporate Services section and return to the Finance and Corporate Services section together with the receipts and tax invoices

(vi) To provide an early response to enquiries that may be made by the bank, creditors or related parties, as the case may be.

Appendix A

To: _____

Title: _____

From: Manager of Finance

Date: _____

CORPORATE CARD USER INSTRUCTIONS

You have been provided with a Shire of Wagin sponsored Corporate Card in line with your official duties. The limit of this card is \$_____.

The following guidelines are provided for your information.

1. The card is issued in your name. It is a corporate card and all transactions made with it are the responsibility of the Shire of Wagin.
2. The card is to be used for official expenditure in the performance of official duties for which there is Budget provision. Under no circumstances is it to be used for personal or private purposes.
3. Being in your name, you are responsible for the care and safe keeping of the card and therefore held accountable to the Shire for its proper use.
4. The card is not to be used to withdraw cash even for official functions.
5. Any unauthorised, excessive or unreasonable use of the card will result in an enquiry and appropriate disciplinary action.
6. When using the card, the holder is required to obtain Tax Invoices to support all purchases. A credit card statement or credit card transaction slip is not acceptable as support for purchases. (Only a Tax Invoice allows the Shire to reclaim the GST component of purchases from the Australian Taxation Office). A Tax Invoice should provide a description of the goods or services supplied, the suppliers Australian Business Number and identifies any GST component of the amount paid.
7. When a Statement of Account is provided, you are required to certify the correctness of the expenditure and return the Statement to the Finance section together with all supporting Tax Invoices.
8. If the card is lost or stolen, you must immediately notify the NAB by phone on 1800 033 103. The Manager Finance should be notified on the next working day.

9. The card must be returned to the Shire via the Manager of Finance if you vacate the position. This must be done one week prior to your last working day so the card can be cancelled and accounts settled.

10. Please acknowledge the above by signing and returning the duplicate copy of this statement to the Manager Finance.

Name

Title

Policy Type:	Finance
Date Adopted:	26 July 2016

Policy No:	20
Date Last Reviewed:	21 July 2016 – Minute #3060 20 Nov 2018 - Minute #3910

Legal (Parent):
1. Local Government Act 1995

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

ADOPTED POLICY

Title:	20. RISK MANAGEMENT
Objective:	<i>The Shire of Wagin is committed to organisation wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision making and operational processes.</i>
Policy Statement	<p>Definition of “Risk”: AS/NZS ISO 31000:2018 defines risk as “<i>the effect of uncertainty on objectives.</i>”</p> <p>A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative, or a deviation from the expected. An objective may be financial, related to health and safety, or defined in other terms.</p> <p>Definition of Risk Management: The application of coordinated activities to direct and control an organisation with regard to risk.</p> <p>Principles – Framework – Process The Shire of Wagin considers risk management to be an essential management function in its operations. It recognises that the risk management responsibility for managing specific risks lies with the person who has the responsibility for the function, service or activity that gives rise to that risk.</p> <p>Council is committed to the principles, framework and process of managing risk as outlined in AS/NZS ISO 31000:2018.</p> <p>The Shire of Wagin will manage risks continuously using a process involving the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity.</p>

In particular it will be applied to:

- Strategic planning
- Expenditure of large amounts of money
- New strategies and procedures
- Management of projects, tenders and proposals
- **Contractors engaged by the Shire**
- **Volunteers providing volunteer work for the Shire**
- Introducing significant change, and
- The management of sensitive issues.

Risk Management Objectives

- The achievement of organisational goals and objectives
- The ongoing health and safety of all employees at the workplace
- Ensuring public safety within the Council's jurisdiction is not compromised
- Limited loss or damage to property and other assets
- Limited interruption to business continuity
- Positive public perception of Council and the Shire
- Application of equal opportunity principles in the workforce and the community.

Responsibilities

- Executives, managers and supervisors have the responsibility and accountability for ensuring that all staff manage risks within their own work areas. Risks should be anticipated and reasonable protective measures taken.
- All managers will encourage openness and honesty in the reporting and escalation of risks.
- All staff will be encouraged to alert management to the risks that exist within their area, without fear of recrimination.
- All staff will, after appropriate training, adopt the principles of risk management and comply with all policies, procedures and practices relating to risk management.
- All staff and employees will, as required, conduct risk assessments during the performance of their daily duties.
- The level of sophistication of the risk assessment will be commensurate with the scope of the task and the associated level of risk identified.
- Failure by staff to observe reasonable directions from supervisors regarding the management of risks and/or failure of staff to take reasonable care in identifying and treating risks in the workplace may result in disciplinary action.
- It is the responsibility of every department to observe and implement this policy in accordance with procedures and initiatives that are developed by management.
- Council is committed morally and financially to the concept and resourcing of risk management.

Monitor and Review

The Organisation will implement a robust reporting and recording system that will be regularly monitored to ensure closeout of risks and identification of ongoing issues and trends.

Risk management key performance indicators, relating to both organisational and personal performance will be developed implemented and monitored, by the Shire of Wagin.

Policy Type:	Finance
Date Adopted:	

Policy No:	16
Date Last Reviewed:	18 Dec 2012 – Minute #2078 20 Nov 2018 - Minute #3910 17 Dec 2019 – Minutes #4167

Legal (Parent):
1. Local Government Act 1995

Legal (Subsidiary):

Delegation of Authority Applicable
No

Delegation No.

PROPOSED POLICY

Title:	12. SIGNIFICANT ACCOUNTING
Objective:	<p>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 to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statements of those monies appears at Note 22 to these financial statements.

AUSTRALIAN ACCOUNTING STANDARDS – INCONSISTENCY

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 under 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.

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

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.

Interest

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-

impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance.

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 the net trade receivables is equivalent to fair value as is due for settlement within 30 days.

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 uncollectable 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

General

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

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

Financial Assets

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both 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.

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.

Fixed Assets

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

Acquisition of Assets of \$5,000 or more will be capitalised as a fixed asset, all assets purchased under \$5,000 will be treated as an operating expense.

Between Mandatory Revaluation Dates

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

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

The Shire has determined that the cost and fair value of culverts, pipes and headwalls are not considered to be material and therefore these assets are not recognised by the Shire.

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

Revaluation

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

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

Land Under Control

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

Depreciation

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

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

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

Depreciation Rates

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
<i>Sealed roads and streets</i>	
Formation	not depreciated
Pavement	50 years
Seal	
- Bituminous seals	20 years
- Asphalt surfaces	25 years
Gravel roads	
Formation	not depreciated
Pavement	50 years
Formed roads (unsealed)	
Formation	not depreciated
Pavement	50 years
Footpaths – slab	20 years
Sewerage piping	100 years
Infrastructure Other	2 to 10 years

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

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

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

Trade and Other Payables

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

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.

Employee Benefit

Short-term Employee Benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as 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 rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

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 are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease 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 their lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

Rates

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

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.

Current and Non-current Classification

The asset or liability is classified as current if it is expected to be settled with 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 intention to release for sale.

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.

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.

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.

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.

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 (ie 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 (ie 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 (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

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 replacements costs 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 and 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.

Impairment of Assets

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

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

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

6.4 CEO REG 17 AND FINANCIAL MANAGEMENT REVIEW COMPLIANCE ACTION TIMELINE

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none">• Compliance Action Timeline – Workflow Responses to Review

OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That the Committee recommend to Council that the progress of the Regulation 17 and Financial Management Review Compliance Action Timeline, be accepted.

Carried 3/0

BRIEF SUMMARY

For the Committee to review, and accept the progress made in addressing the matters of the Regulation 17 and Financial Management Review Compliance Action Timeline.

BACKGROUND/COMMENT

Accounting and audit firm Moore Stephens were engaged to undertake both the Regulation 17 - Risk Management, Legislative Compliance and Internal Controls Review and the Financial Management Review. The reviews have been undertaken simultaneously and the results are contained in a single report which was presented to the Audit Committee in June.

There was a significant number of matters identified and raised requiring attention and improvement. Some of these matters are of non-compliance and some of the matters relate to procedure and process.

In June 2020 Staff put together a comprehensive compliance improvement report. The document has been reviewed by senior staff, with each compliance improvement task assigned to an officer with an appropriate and achievable due date.

The report was endorsed by the Endorsed by the Audit Committee and by Council, progress was last reported to this Committee and Council back in September last year.

There has been a substantial amount of work carried out to address each issue raised, with a significant percentage of the items addressed and rectified.

All items completed are highlighted in green, three items in progress that are highlighted in blue, there are four polices, highlighted in pink, that will be updated when the yearly Shire

policy review is undertaken and four plans, highlighted in yellow, that need either developing or updating when staff resources are available.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

- Local Government Act 1995
- Local Government Audit, Admin and Financial Management Regulations

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

**Regulation 17 and Financial Management Review June 2020
Compliance Action Timeline**

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
6. FRAMEWORK DESIGN						
6.2	COUNCIL POLICIES					
Finance Policy No. 6 - Issuing of Council Purchase Orders	The policy contains a table with individual employee names and limits of delegated authority. The table is not current with current employee names, and we did not observe an official delegation to support the policy.	Review and update the policy, or alternatively include sufficient provision of information to support delegations within the procurement policy and rescind finance policy no. 6.	Review Policy Manual	MF	COMPLETED	Feb-21
Finance Policy No. 10 - Rates Concession Incentives Commercial Properties	Concessions for new businesses to the district are provided for within the policy, however some exclusions are included which may require review to ensure equitable competitiveness is maintained within the policy.	Review the policy and consider seeking professional advice where required relating to equitable competitiveness		MF	To be completed when all Policies are reviewed	Jun-21
Finance Policy No. 11 - Corporate Credit Card	The policy requires the Shire President to approve and sign the CEO's credit card statement. Under the Local Government Act 1995 the Shire President has no administrative authority and as such no authority to approve the CEO's credit card statement. The list of credit cards approved to be held by the Shire by the policy does not include a credit card currently held and in use by the local SES.	Review the policy/procedure to amend the authorisation process of the CEO's credit card. Periodic reports to Council should be undertaken acknowledging transactions as having been made and authorised by the CEO. The practice of separately highlighting transactions made on the CEO's credit card for presentation to Council should continue. This is in line with the Western Australian Auditor General's Report dated 7 May 2018 relating to Controls Over Corporate Credit Cards. Review and update the policy and credit cards currently held by the Shire.		MF	COMPLETED	Feb-21
Finance Policy No. 15 - Purchasing Tender Guide	The policy provides limited direction regarding contract variations and extensions awarded or against a written specification not awarded by tender. Extension of contracts and associated price changes are also not covered by the policy. For contracts awarded by tender, legislation provides minimum requirements.	Amend the Policy to provide the following: <ul style="list-style-type: none"> Prohibit price variations to existing contracts awarded by tender other than those provided within the original contract, as required by Local Government (Functions and General) Regulations 1996 Regulation 11(2)(j)(iv). Purchasing requirements of the issuing of contract variations and extensions for contracts not awarded by public tender. Consideration should be given to circumstances where the contract value increase over a policy threshold level, due to the variation or extension. Inset purchasing requirements for procurement of goods or services made under the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2). 		DCEO	COMPLETED	Aug-20
	Purchasing requirements for procurement of goods or services in accordance with the exemptions under Local Government (Functions and General) Regulations 1996 Regulation 11(2), regardless of the value of expenditure are not included within the policy. The CEO is required to ensure controls exist for all purchases including those made using these exemptions. It is noted the practice of testing the market through sourcing multiple quotations when using the exemptions is sometimes occurring, and the policy should be updated to reflect the expectation and requirement.					
Finance Policy No. 16 - Significant Accounting Policies	Formalisation of accounting policies may result in a conflict with information prepared in annual financial reports, required to be prepared in accordance with AAS and the <i>Local Government Financial Management Regulations 1996</i> .	Ideally, to avoid conflict with the standards and legislation the policy should not include legislative and standards requirements and should enhance these requirements or provide a policy decision where an accounting standard allows a policy choice. Consider rescinding the policy or reviewing and amending the policy accordingly.		MF	COMPLETED	Feb-21
Finance Policy No. 20 - Risk Management, Governance Framework & Policy	The current policy is based on a superseded risk management standard AS/ NZ ISO 31000:2009.	Develop and adopt a risk management policy to align to Risk Management Standard ISO 31000:2018. Ensure risk management policy and strategy adequately considers and addresses risks relating to contractors and volunteers periodically or sporadically engaged by Council.		DCEO	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements		Resp. Officer	Status to Date	Due Date for Completion
Admin Policy No. 10 - Grievance	The policy does not provide for the handling of complaints against the CEO. A number of documents are required to be maintained within the policy, however limited supporting documentation was available for our inspection.	Review and amend the policy to provide a process for the handling and resolution of complaints regarding the CEO. Review systems and processes to align with the policy, or alternatively amend the policy to refer to operational processes.	Review Policy Manual	DCEO	COMPLETED	Feb-21
Admin Policy No. 18 - Asset Management	The current policy scope refers to all assets with a replacement value higher than \$3,000. Regulation 17A paragraph 5 of the <i>Local Government (Financial Management) Regulations 1996</i> requires that assets less than \$5,000 are not to be capitalised	Review and amend the policy to update the asset value, or alternatively remove the specific amount referred to in the policy and refer to the <i>Local Government (Financial Management) Regulations 1996</i> .		MF	COMPLETED	Feb-21
Council Policy No. 2 - Councillors Out of Pocket Expenses	The policy sets out the rate for travel reimbursements for elected members in performing their duties is to be calculated at the same rate as Clause 42 of the <i>Local Government Officers (Western Australia) Award 1988</i> . This Award is no longer current, and the policy does not align with the provisions of the most recent determination published by the Salaries and Allowances Tribunal (SAT) which sets out the reimbursement rate where elected members are discharging their duties.	Review and amend the policy to correctly reflect mileage reimbursements permitted under the current SAT determination.		CEO	COMPLETED	Feb-21
Policy Reference to Legislation and External Information	We noted several policies contain specific detail relating to legislation and other external references, including: <ul style="list-style-type: none">• Finance Policy No. 8;• Health Policy No. 7,8,12,16 and 23;• Bushfire Policy No. 7; and• Works Policy No. 8 and 11. We noted the references within these policies may be outdated or superseded by changes to the legislation, Australian Standards, the Town Planning Scheme or other external references.	Update policies to remove specific and / or detailed references to legislation and other external references to assist with appropriate alignment and consistency in Council policies is maintained.		relevant manager	To be completed when all Policies are reviewed	Jun-21
Policy Reference to Fees and Charges	Several Council policies include statements defining fees and charges for services, including: <ul style="list-style-type: none">• Health Building and Planning Policy No. 1,9 and 27; and• Works Policy No. 11. We noted the fees and charges stated within the above policies do not align with the current schedule of fees and charges.	Update policies to reflect the schedule of fees and charges.		relevant manager	To be completed when all Policies are reviewed	Jun-21
General Policy Actions	Legislation provides for policies to be determined by Council, and for the CEO to manage the day to day operations of the local government. We noted a number of Council policies which provide for elected members to become involved in operational activities and decision making. Examples included: <ul style="list-style-type: none">• Works Policy No. 3;• Administration Policy No. 1 & 21;• Council Policy No. 2, 10; and• Finance Policy No. 11. Policies are not necessarily intended to provide direction on how different functions are to be executed, except where legislation requires it.	Review and update policies to ensure they provide guidance to articulate the strategic direction of Council and set out a high level position to follow at an operational level (e.g. we shall, we shall not), particularly where legislation does not provide such guidance.		relevant manager	To be completed when all Policies are reviewed	Jun-21
Internal Control Policy	Currently, no policy on internal controls has been adopted by Council.	We suggest an internal control policy be formulated and adopted to formalise Council's commitment and approach to internal controls, based on a risk management process.		<ul style="list-style-type: none"> • Assess need for internal control policy • Develop Policy 	DCEO	COMPLETED
Legislative Compliance Policy	Currently, no policy on internal legislative compliance has been adopted by Council.	Development and adoption of a legislative compliance policy may help formalise Council's commitment and approach to legislative compliance.	<ul style="list-style-type: none"> • Assess need for internal control policy • Develop Policy 	DCEO	COMPLETED	Feb-21
Policy Review	Policies are reviewed annually by Council to help ensure they remain current. There is no 'history' (adoption / review) to indicate where policies have been reviewed and amended	Following review of policies by Council, update the latest 'history' date on the policy to provide evidence and an accurate record of when the policy was reviewed, amended and adopted.	<ul style="list-style-type: none"> • Correct as part of Policy Review Process • Ensure delegation details are correct • Put Review date on Policies 	EA	To be completed when all Policies are reviewed	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
7. FRAMEWORK IMPLEMENTATION						
7.1	STRATEGIC AND OPERATIONAL PLANS					
	<p>Strategic Community Plan Stage 1</p> <p>The Strategic Community Plan underwent a major review within four years as required in June 2018 and was adopted unanimously. The voting requirement in agenda papers noted a simple majority decision of Council was required to adopt the plan, rather than an absolute majority as required by Local Government (Administration) Regulations 1996 19C (4).</p> <p>The Strategic Community Plan lists results of community engagement but does not clearly set out the engagement mechanisms and processes utilised for community engagement, the consideration of demographics/trends or resource capacity as required by Department Local Government, Sport and Cultural Industries (DLGSCI) Integrated Planning and Reporting Advisory Standard (September 2016)..</p> <p>The Annual Report contains a section which describes activities and strategies included within the Strategic Community Plan and Corporate Business Plan (plan for the future). It does not highlight the activities from the plans which have commenced during the reporting period or are continuing as required by DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016)..</p>	<p>To help ensure compliance and provide sound planning direction to the Shire, agenda papers should include correct legislative references and requirements when being considered by Council.</p> <p>Document information within the Strategic Community Plan to include all required data and information as published within the Department Local Government, Sport and Cultural Industries Integrated Planning and Reporting Advisory Standard (September 2016).</p> <p>Include within the Shire's Annual Report information relating to the Plan for the Future as required by section 5.53(2)(e) of the Local Government Act 1995.</p>	<ul style="list-style-type: none"> • Hold Integrated Planning Day <ul style="list-style-type: none"> • Prepare Plan • Issue Local Public Notice • Publish Plan on Website 	DCEO	<ul style="list-style-type: none"> • Integrated Planning Day 16/07/2020 COMPLETED 	Jul-20
	<p>Corporate Business Plan Stage 1</p> <p>The Corporate Business Plan was last reviewed in June 2018 has not been reviewed annually as required by section 6.2(2) of the Local Government Act 1995 and Local Government (Administration) Regulations 1996 19DA (4).</p> <p>The Corporate Business Plan was adopted by Council in June 2018 with the voting requirement in agenda papers noting a simple majority decision of Council required to adopt the plan, rather than an absolute majority as required by Local Government (Administration) Regulations 1996 19C (4).</p> <p>Linkages between capital projects and key activities within the plan are not clearly identified.</p>	<p>Ensure the Corporate Business Plan is reviewed annually prior to the adoption of the annual budget, in accordance with the requirements of section 6.2(2) of the Local Government Act 1995 and Local Government (Administration) Regulations 1996 19DA (4).</p> <p>Document information within the plan to include all required data and information as published within the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016).</p>				
	<p>Business Continuity Plan Stage 2</p> <p>A Business Continuity Plan was not available for inspection.</p>	<p>Develop a Business Continuity Plan and test it to ensure validity. Identify and document key business continuity risks along with the treatments, to reduce the risk to an acceptable level.</p>	<ul style="list-style-type: none"> • Develop Business Continuity Plan 	CLO	Deferred until staff resources are available	Jun-21
	<p>Workforce Plan Stage 2</p> <p>The Workforce Plan 2013-2017 has not been reviewed since it was developed and is now out of date. Although there is no statutory obligation to adopt the plan, it is required by the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016), and to be aligned to the Corporate Business Plan and annual budget.</p>	<p>Review and update the Workforce Plan to maintain effective alignment with IPR documents, and to include all required data and information as published within the DLGSCI Integrated Planning and Reporting Advisory Standard (September 2016).</p>	<ul style="list-style-type: none"> • Review and Update Workforce Plan 	DCEO	Deferred until staff resources are available	Jun-21
	<p>ICT Strategic Plan</p> <p>A four year ICT Replacement Plan was prepared in 2016 summarising ICT infrastructure and future considerations for improvements. The plan had limited overview of ICT risks and how they are to be addressed, and has not been reviewed since it was prepared in 2016. .</p> <p>Presently a single consultant is engaged to provide IT support services and advice regarding security etc. A high level of risk could be assumed by engaging a single entity to provide all IT services.</p>	<p>Develop an ICT Strategic Plan identifying and documenting key ICT risks along with the treatments to reduce the risk to an acceptable level. Consider independent review of identified ICT risks.</p> <p>Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers</p> <p>Careful development of a strategy will assist in considering the risks of utilising a single IT provider, and may assist in developing a scope to articulate service level agreements for a range of IT services to be potentially issued to different providers.</p>	<ul style="list-style-type: none"> • Develop ICT Strategic Plan in conjunction with Consultant IT Firm 	DCEO/EA	Deferred until staff resources are available	Jun-21
	<p>ICT Disaster Recovery Plan</p> <p>An ICT Disaster Recovery Plan was not available for inspection.</p>	<p>Develop an ICT Disaster Recovery Plan. Identify and document key ICT risks, along with the treatments to reduce the risk to an acceptable level. Maintain, review and test the plan to ensure validity.</p>	<ul style="list-style-type: none"> • Develop ICT Disaster Recovery Plan in conjunction with Consultant IT Firm 	DCEO/EA	Deferred until staff resources are available	Jun-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion	
	Code of Conduct	Section 2.3 Disclosure of Interest is not consistent with current legislative requirements and refers only to employees. Section 3.4 Gifts refers only to employees. Elected members have obligations in relation to disclosure of gifts in accordance with legislation. In its current form there is no clarity for elected members and employees as to their disclosure obligations.	Review the section of the Code of Conduct relating to interest disclosure requirements and disclosure requirements for gifts to highlight these need to be made in accordance with legislation. Given the complexities involved in amending the Code of Conduct when changes are made to legislation, consider amending the Code of Conduct so legislative requirements are not restated. Where legislative requirements are unclear or there is a desire for greater requirements, suggest this be covered by relevant policies	• Review and Update Code of Conduct where necessary	CEO	COMPLETED	Nov-20
		Contractors and volunteers are not bound by a Code of Conduct when performing functions on behalf of the Shire. Elected members, committees, contractors and volunteers are not required to sign the Code of Conduct acknowledging they have read and understand the requirements within.	Expand the scope of the Code of Conduct to include actions by volunteers and contractors. Alternatively, a separate Code of Conduct be developed for volunteers and contractors. Update the Code of Conduct as well as induction procedures to ensure all persons subject to the Code of Conduct sign and acknowledge they understand the content.				
7.2	OPERATIONAL AND FINANCIAL PROCEDURES						
	Checklists	Checklists of key functions are maintained for selected functions. Checklists were not maintained and evidenced for all standard routine functions such as end of month reconciliations and reporting across the organisation. It was noted some staff have commenced with the creation of checklists and procedures	Creation and maintenance of standard checklists may assist in evidencing key points of control. Checklists assist in ensuring compliance with repetitive legislative compliance tasks. Staff are encouraged to continue with the development of checklists and procedures for routine functions, including evidencing independent review.	• Implement further checklist items to address	MF	COMPLETED	
	Workflow Diagrams	Workflow diagrams have not been compiled for undocumented / documented procedures.	In conjunction with, or as an alternative to, the development of documented procedures and checklists, development of workflow process diagrams may assist in clearly identifying controls and processes to be followed.	• Not Mandatory - If Capacity • Staff believe checklists will suffice			Not Required to Undertake
	Access to Shire Facilities	We noted limited physical access security measures to some Shire facilities.	Ensure adequate physical access security measures exist to prevent unauthorised individuals from accessing facilities.	• Part of staff daily procedures and will be monitored	ALL	COMPLETED	
	Procedure Changes	Process for amending or changing procedures are not formalised. This creates opportunities for unilateral unauthorised changes to procedures and a breakdown in key controls.	Establish a process for the development, review, amendment and authorisation of procedures, checklists and other internal control documentation, throughout the Shire to assist with managing changes to procedures.	• Not Mandatory - If Capacity			Not Required to Undertake
	Overhead & Admin Allocations	No process is currently in place to determine the allocation of indirect costs. From staff representations, current allocation rates are based on historical estimates and reviewed informally during budget preparations each year. No calculation method to support overhead allocations was available.	Undertake a review of activity based costings to support calculation of overhead and administration allocations	• Undertaken extensively at budget time	MF	COMPLETED	
	End of Month Processes	Evidence of end of month procedures being followed or reviewed by an authorised officer independent of preparing/collating the documentation is not routinely applied prior to preparation of monthly financial reports.	Develop checklists and procedures to demonstrate appropriate controls and reviews are in place when preparing monthly financial reports as a key control.	• Liase with Auditor as to checklist format • Make adjustments to current checklists	MF	COMPLETED	
	Asset Disposals	Our limited testing noted instances where assets have not been disposed of in accordance with section 3.58 of the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996. Several instances noted were the result of plant items being traded at the same time of purchasing a new plant item. Although the purchasing policy and legislative requirements allowed for the new plant item to be purchased without going to tender, the disposition of the traded plant item is not captured by these same exclusions. Examples included a grader and a tip truck.	Ensure future asset disposals are in accordance with the requirements of section 3.58 of the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996.	• Staff to ensure disposals adhere to requirements	MF	COMPLETED	
	Rates	Debt recovery agents are authorised to enter into payment arrangement agreements with debtors on the Shire's behalf. Payment arrangements are not required to finalise debts by the end of financial year. Evidence of routine reviews of rate exempt properties as defined by section 6.26(2)(g) of the <i>Local Government Act 1995</i> was not available for our inspection.	Review agreement with debt recovery agent to require payment arrangements to be cleared within an appropriate agreed period. Develop and maintain systems and processes whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for charitable purposes as defined by <i>Charitable Uses Act 1601</i> .	• Staff to monitor as part of monthly reconciliations	Rates/MF	COMPLETED	

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
ICT Security	Limited controls for access to IT systems including physical access to hardware exist. Some levels of permissions have been established to network access to data, however this is largely undocumented.	Undertake a comprehensive IT security review, document current policies and practices, and implement findings of the review.	<ul style="list-style-type: none"> • May be formalised when staff have availability • Not mandatory 	DCEO		Not Required to Undertake
General Journal Entries	There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting has not been consistently maintained.	Document internal controls to ensure journals requests initiated are reviewed and approved/authorised prior to posting by an appropriate officer, the current practice of independent review is maintained, and evidence of review is consistently applied.	<ul style="list-style-type: none"> • May be formalised when staff have availability • Not mandatory 	MF		Not Required to Undertake
Risk Management Procedures	Risk management activities currently undertaken are largely undocumented, with existing procedures based on risk management standard ISO 31000:2009, which is superseded by ISO 31000:2018. The risk management profiles / reporting tool has not been reviewed since its initial development in December 2016.	<p>Risk management procedures be updated, and a process developed in accordance with any update to the risk management policy.</p> <p>Implement and maintain risk management procedures and processes throughout the Shire.</p>	<ul style="list-style-type: none"> • May be formalised when staff have availability • Not mandatory 	CLO/DCEO		Not Required to Undertake
Procurement Assessment	We did not observe any documented formal requirements when undertaking assessments of responses to requests for quotations. Documented procedures are not in place to require declarations of interest and confidentiality to be signed prior to assessments being undertaken for high value purchases.	<p>To help ensure probity and fairness when assessing high value procurement, at least three persons should assess the procurement responses independently of each other.</p> <p>Documented processes should require a higher level of probity and due diligence, for higher value or higher risk purchases.</p> <p>Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence. Procedures for the declaration of interests prior to procurement assessments being undertaken should also be documented for high value purchases and tenders.</p>	<ul style="list-style-type: none"> • To be assessed as part of Policy Review 	DCEO	COMPLETED	Aug-20
Tender Assessment	No procedures were available for the assessment of tenders against the selection criteria. No procedures or correspondence were available to ensure the independence of persons in assessing tenders.	<p>To help ensure probity and fairness when assessing tenders, procedures for the process to be undertaken in assessing tenders should be followed and documented with at least three persons assessing the tender independently of each other. Persons assessing any significant procurement should be required to declare any matters which may impact or be perceived to impact on their independence.</p> <p>For tenders already awarded, ensure dual reviews of invoices submitted continues to occur by appropriately authorised officers. Consider a review of existing tenders which are still open to determine any systems, processes or controls required to maintain probity and fairness.</p>	<ul style="list-style-type: none"> • To be assessed as part of Policy Review 	DCEO	COMPLETED	Aug-20
Creditors Audit Trails	Limited review of changes made to creditor master file details is currently undertaken when each payment run is processed.	Procedures to minimise risk of unauthorised changes to creditor details should be implemented. Independent regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where employees responsible for processing creditors transactions are unable to make changes to creditor master file details.	<ul style="list-style-type: none"> • Currently done as part of eom processes • Implement change to do review at every payment run 	MF	COMPLETED	Jun-20
Credit Cards	<p>Agreements signed by credit card holders setting out cardholder responsibilities and legal obligations when using Shire credit cards were not available for our inspection or maintained on employee files.</p> <p>A credit card is held by a volunteer group for incidental expenditure with the Shire being responsible for managing grant funds for the group. Limited documented procedures are in place to ensure appropriate controls are applied and there is no evidence of volunteers having been briefed through the Shire's standard code of conduct, or other inductions required when operating a local government service function and incurring expense on behalf of the Shire.</p> <p>An instance of unauthorised expenditure was noted by the Shire's external auditors. This had not been detected by staff prior to being raised by the auditors.</p>	<p>Update procedures to require cardholders to review and certify expenses incurred on their credit cards each month.</p> <p>Volunteers should not be involved in credit card transactions on behalf of the Shire. Systems and processes should be established to account for reimbursement and allocation of grant funds with sufficient authorisation processes in place. Appropriate inductions for volunteers, including the Code of Conduct when performing functions on behalf of the Shire should be undertaken as required.</p> <p>Update systems and processes relating to credit cards and implement accordingly. Maintain and regularly review these controls and ensure staff responsible for processing of credit card transactions are appropriately educated with approved systems and processes.</p>	<ul style="list-style-type: none"> • Create Credit Card Agreements • Investigate SES CC Issue 	MF	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
Security controls for Cash Handling	Security controls for cash held at Shire facilities are considered inadequate. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff.	Ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff. Processes should also include reference to insured amounts relating to cash, to ensure adequate insurance levels are maintained relating to cash.	<ul style="list-style-type: none"> Offsite Facilities, no real practical solution Assessment of potential mismanagement - not material in nature 	MF	COMPLETED	
Contracts/Agreements and Contracts Register	Our testing noted no formal contract / agreement was in place for a long term service currently in place with a third party for waste management services. Tender documentation was utilised to form the agreement, however this does not sufficiently address contract obligations etc. A contracts register was not available for our inspection detailing the status of contracts held by the Shire.	Review systems and procedures for all services with third parties currently in place to ensure appropriate contracts / agreements have been dually executed to assist in ensuring contract obligations are met by both parties. Maintain a register to record details of contracts and their status to assist with ensuring contracts are monitored and actioned as required.	<ul style="list-style-type: none"> Contract Register to be established Gather information in regards to contracts <ul style="list-style-type: none"> Prepare Register 	DCEO / MF	In Progress	Jun-20
Asset Revaluations	The Shire's 2017-18 audit report contained a qualification, due to some drainage infrastructure assets having not undergone a revaluation within statutory timeframes. Limited documented processes were available to monitor the required timing of revaluations against asset classes.	Review systems and procedures to ensure all asset revaluations are undertaken as required by regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996.	<ul style="list-style-type: none"> Establish a revaluation timeline 	MF	COMPLETED	
Local Laws	We noted a number of local laws exist. Evidence of any recent reviews of the local laws were not available for our inspection. Local Laws are not published on Shire's website.	Review local laws within an eight year period as required by section 3.16 of the Local Government Act 1995, or alternatively consider repealing inoperative (if applicable) local laws as detailed in section 3.12 of the Local Government Act 1995. Publish local laws on the official local government website as required by section 5.96A(a) of the Local Government Act 1995.	<ul style="list-style-type: none"> Review currently underway Update local laws where necessary <ul style="list-style-type: none"> Upload to website 	CSO/CEO		Sep-21
Information Required on Website	We noted the following information (in addition to other matters noted throughout this report) has not been published on the Shire's official website as required by legislation: <ul style="list-style-type: none"> Confirmed minutes of all committee meetings; and Notice papers, agenda, reports and other documents presented at Council and committee meetings. 	Ensure information is published on the Shire's official website as required by section 5.96A of the Local Government Act 1995.	<ul style="list-style-type: none"> EA to ensure all Council & Committee agendas, reports & other papers are published on Shire's website 	EA	COMPLETED	Sep-20
Bank Account Authorisations	Two elected members are listed as authorising parties on the Shire's bank accounts as at the time of our review. Bank authority listings should be reviewed regularly to ensure they are current.	Elected members have no administrative authority and therefore should not be listed as an authorising party on Shire bank accounts. The authority for elected members should be removed immediately.	<ul style="list-style-type: none"> Confirm account authorities with bank Remove any persons not required 	MF		Feb-21
Changes to Banking Details	Currently no independent review of changes to employee and creditor banking details is performed. Formal procedures relating to changes to banking details for employees and creditors should be developed to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system.	Update procedures to ensure the following matters are appropriately considered and controls are adequate to: <ul style="list-style-type: none"> Validate the change request and its origin; Authority exists for the change request; and Validate and control the changes once completed. 	<ul style="list-style-type: none"> All requests are currently validated Create method to document validation <ul style="list-style-type: none"> Audit Trails to be conducted 	MF	COMPLETED	Aug-20
7.3	HUMAN RESOURCE MANAGEMENT AND PRACTICES					
Staff Contracts	Different forms of contract exist, with some employees having a signed conditional offer of employment. Our testing highlighted some instances where some incumbents have not signed their offer of employment, and several instances where employees were issued with official offers of employment after their start date.	Ensure contracts of employment, defining roles, responsibilities and remuneration, are signed by both parties prior to employment commencing for all staff. Undertake a review of all personnel and establish contracts of employment for employees who do not have one, documenting their conditions of employment, roles and responsibilities.	<ul style="list-style-type: none"> Review to be undertaken 	CEO / DCEO	In Progress	Jun-20
Employee Termination Procedures	No formal process or procedure is currently in place to ensure the appropriate termination of employees. Departmental managers have the responsibility of ensuring Shire assets are recovered, however there is no formal policy, procedure or practice in place to ensure IT permissions are restricted, or for Shire property (phones, vehicles, keys) to be returned prior to the employee finishing with the Shire.	Establish policies, procedures or checklists to manage and document the termination of employees, ensuring access to IT systems, etc. is appropriately restricted and all allocated Shire assets are recovered.	<ul style="list-style-type: none"> Create Staff Termination Checklist 	DCEO	COMPLETED	Nov-20
Staff Training	Planned and required staff training needs for employees are not currently identified and recorded in a central training matrix.	Develop and maintain a staff training matrix to identify staff training needs relevant to their role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.	<ul style="list-style-type: none"> Sufficient Controls are in place 	DCEO	COMPLETED	Oct-20

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion	
7.4	Payroll Audit Trail	Limited review of changes made to employee master file and parameters is currently undertaken when each payroll is processed. No independent review is undertaken to ensure bank account details have not been altered or manipulated without prior verification and authorisation.	Procedures to minimise risk of erroneous or unauthorised changes to employee details should be implemented. Regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where those responsible for processing payroll transactions are unable to make changes to employee master file.	• Audit Trails are being carried out for all payroll runs	FO/MF	COMPLETED	
	Payroll Exception Reporting	The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Staff have advised more formal documentation / checklists have been created to assist with payroll processing, review and authorisation and are being implemented.	Review procedures and controls for the accurate processing of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.	• Audit Trails are being carried out for all payroll runs	FO/MF	COMPLETED	
	Employee Identity and Credentials	Practices and procedures for verifying employee identity, right to work in Australia, verification of employment history and qualifications are considered inadequate.	Develop, implement and maintain appropriate policies and procedures to reduce the risk of unqualified or unsuitable staff being employed by the Shire, in line with the Western Australian Auditor General's Report in June 2019 relating to Verifying Employee Identity and Credentials.	N/A	Records/DCEO	COMPLETED	Aug-20
	INSURANCE						
	Contractor Insurance	Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurances are provided.	To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurances are obtained and held on file prior to award of contracts.	• Look at options to automate • Develop procedure	CLO/DCEO	In Progress	Jun-21
8. FRAMEWORK EVALUATION							
8.1	COUNCIL AND AUDIT AND RISK COMMITTEE						
	Council and Audit Risk Committee	Identified risks are not included within agenda items for elected member consideration or recorded in an appropriate risk register.	Identified risks relating to a Council decision should be communicated within the agenda item, to enable elected members to be fully informed of the identified risks when making decisions. Risks should also be appropriately recorded in a risk register.	• Not Mandatory • Audit Committee not in favour	EA/CEO	COMPLETED	
	Annual Electors Meeting	Decisions made at the annual meeting of electors' meetings in 2019 was not considered by Council as required by legislation.	Ensure decisions made at electors' meetings are considered by Council in accordance with section 5.33 of the Local Government Act 1995.		EA/CEO	COMPLETED	
	Council and Committee Minutes	Not all attachments are published in the minutes on the official local government website.	Ensure all documents supporting Council / Committee decisions are included in the official minutes, and the minutes are also published on the official local government website as required.		EA/CEO	COMPLETED	
8.2	STRATEGIC AND OPERATIONAL REGISTERS						
	Risk Register	A risk register was not available for our inspection to reflect identified risks, and if they have been adequately treated.	Maintaining risk registers for all identified key risks is important to help ensure appropriate identification, recording and communication of high rated risks, along with providing a record to enable the verification of whether treatment plans have appropriately mitigated to within accepted risk appetite. Routine (at least quarterly) review of the risk register is required for sound risk management.	• Not Mandatory	DCEO		Not Required to Undertake
	Register of Hazardous Materials	A register of hazardous materials was not available for our inspection, to reflect properties under the control of the Shire which may contain hazardous materials such as asbestos, and if associated risks have been adequately treated.	Develop and maintain a register to record details of hazardous materials, such as asbestos, for properties under the control of the Shire.	• Register in Place	EHO	COMPLETED	
	Investment Register	An investment register was not available for our inspection detailing the nature and location of all investments and all related transactions.	Recording the nature and location of all investments and related transactions is required by Regulation 19 (2) of the Local Government (Financial Management) Regulations 1996. Tracing of funds on maturity of investments is essential and record of where funds are transferred and who authorised the transfer should be maintained within the register. Maintaining printed copies of the investment register, reviewed and authorised by a senior manager, independent of the control of the investments, prevents subsequent amendment to the register.	• Prepare Register	MF/CEO	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion
Delegations Register	<p>A review/amendment history is not currently recorded within the delegations register.</p> <p>Delegations have not undergone a review within twelve months as required by legislation.</p> <p>A number of items recorded in the delegations register as delegations to the CEO are responsibilities of the CEO, and not decisions of Council delegated to the CEO.</p> <p>Limits within Delegation No. 30 do not align to the current procurement policy.</p> <p>Delegation No. 20 includes an authorisation to the Shire President for the payment of accounts. Under the Local Government Act 1995 the Shire President has no administrative authority and as such no authority to authorise payment of accounts as an individual elected member.</p>	<p>Following review of Delegations by Council, update the latest 'history' date on each delegation to provide an accurate record of when the delegation was reviewed, amended and adopted.</p> <p>Review the register of delegations as soon as possible. Review systems and processes to ensure all delegations are reviewed at least once every twelve months as required by section 5.46 of the Local Government Act 1995</p> <p>Review Council delegations to the CEO to ensure they relate to decisions of Council delegated to the CEO and update the register accordingly</p> <p>Review and update the procurement policy or Delegation No. 30 to ensure any exercise of the delegation in compliant with the adopted procurement policy of Council.</p> <p>Review and update Delegation No. 20 to ensure any exercise of the delegation in compliant with legislation.</p>	<ul style="list-style-type: none"> Inspect Delegations Register to identify errors Correct at time of Policy Review Reformat Presentation of Register to include summary and timeline pages (as per NGN) 	EA/CEO/DCEO	COMPLETED	Feb 2021
Financial Interest Register	<p>We noted primary returns were completed for two relevant persons. In both instances these primary returns have been completed more than three months after the documented start date.</p> <p>Acknowledgements of annual returns for several relevant persons, as well as acknowledgement of a primary return for a relevant person, were not compliant with section 5.77 of the Local Government Act 1995.</p> <p>A primary return for a relevant person was not available for inspection upon examination of the Financial Interest Register.</p> <p>The register interests of current relevant persons are maintained in two separate files, with returns for individual relevant persons split across both files.</p> <p>Returns for an individual who has ceased to be a relevant person have not been removed to the folder for individuals who have ceased to be a relevant person.</p> <p>Annual returns for two relevant persons were noted to have incomplete information, in that the relevant persons had omitted to sign the forms. These returns were still acknowledged and filed.</p>	<p>Ensure systems and procedures are in place to obtain all returns required under the Local Government Act 1995. Undertake necessary actions to rectify and report this matter as required.</p> <p>Review systems and procedures place to ensure the acknowledgement of receipt of all returns occurs as required under the Local Government Act 1995.</p> <p>Update the folders of current relevant persons' financial interests to collate individual relevant persons' returns in an effort to reduce the risk of returns being misplaced.</p> <p>Undertake a thorough examination of files to locate the primary returns and file within the register as required within the provisions of section 5.88 of the Local Government Act 1995, or take action to rectify and report this matter as required.</p> <p>Review filing of returns and disclosures individuals who have ceased to be relevant persons of the organisation, to ensure records are maintained as required under the provisions of the Local Government Act 1995.</p> <p>Establish procedures to ensure all primary and annual returns are properly completed at the time of providing acknowledgement of receipt of the returns.</p>	<ul style="list-style-type: none"> Review to be undertaken 	EA/CEO	COMPLETED • Financial Interest Register created	Feb-21
Tender Register	<p>Inspection of the register noted the inclusion of several procurements which were not tenders, but rather purchases made under exemptions allowed by regulation 11(2) of the Local Government (Functions and General) Regulations 1996 or requests for quotations and expressions of interest called. Procurement processes which are not tenders should be maintained separate to the tender register.</p> <p>We noted the tender register contained documentation which could identify the value of the consideration being sought by tenderers if it were inspected by the public. Recording such information within the register is contrary to Regulation 16(3)(c) of the Local Government (Functions and General) Regulations 1996.</p>	<p>Ensure the tender register contains only the information required to comply with Regulation 16 & 17 of the Local Government (Functions and General) Regulations 1996 for future tenders called.</p>	<ul style="list-style-type: none"> Review Tender Register Requirements Remove items which are not tenders from register Ensure details not required are removed from public tender register as per legislation 	DCEO/EA	COMPLETED	Feb-21
Swimming Pool Inspection Register	<p>A register of inspections of private swimming pools within the district was available for our inspection which was last updated in 2017. Several entries had not been correctly updated to record the required date of next inspections.</p>	<p>Update the register to accurately present the current status of private swimming pool inspections. Routine monitoring and review of the register will assist to ensure inspections are undertaken within required timeframes.</p>	<ul style="list-style-type: none"> Review and Update Register 	EHO	COMPLETED	Feb-21
Credit Card Register	<p>A register of current credit card holders detailing card number, expiry date, credit limits and details of goods and services the cardholder is authorised to purchase was not available for our inspection.</p>	<p>Develop and maintain a register to comply with Finance Policy No. 11 Corporate Credit Card.</p>	<ul style="list-style-type: none"> Create Register 	MF	COMPLETED	Feb-21

Item	Matters Identified	Suggested Improvements	Action Plan	Resp. Officer	Status to Date	Due Date for Completion	
8.3	Notifiable Gifts Register	A notifiable gifts register was not available for our inspection or published on the Shire's website as required by regulation 34B(5) of the Local Government (Administration) Regulations 1996.	Maintain a register to record details of notifications given in relation to gifts as required by regulation 34B(5) of the Local Government (Administration) Regulations 1996, and publish on the Shire's official website as required.	<ul style="list-style-type: none"> Develop procedure for gift notification Create gift form Prepare flyer for Councillors and Staff 	EA/CEO	<ul style="list-style-type: none"> Register Updated and uploaded online Draft Form prepared COMPLETED 	Aug-20
	Gifts Register	We noted the register of gifts contains record of disclosures made under the former provision of the Local Government Act 1995 (sections 5.82 & 5.83) and are published on the Shire's website as required. We did not observe a register of gifts in the prescribed form as required.	Establish a register of gifts in the prescribed form and publish on the Shire's official website as required.	See above	EA/CEO	COMPLETED	Aug-20
	ANNUAL COMPLIANCE AUDIT RETURNS (CAR)	The CARs for 2017, 2018 and 2019 were not reviewed by the Audit Committee as required, prior to adoption by Council. Matters of non compliance were listed in the CARs for 2017, 2018 and 2019, however the officer report accompanying the CAR did not highlight these matters, or actions to correct them. Some responses in the CAR were inconsistent with documents examined during our overall review.	Ensure future CARs are reviewed and reported by the Audit Committee to Council for adoption as required by regulation 14 of the Local Government (Audit) Regulations 1996. Review procedures and controls for the accurate completion of CARs including independent review of responses by an appropriate officer.	<ul style="list-style-type: none"> Ensure future CARs are presented to Audit Committee Ensure CAR is prepared and reviewed by appropriate officers 	DCEO	DCEO has diarised to take the 2020 CAR to an Audit committee meeting in Feb 2021 COMPLETED	fouplan require updateing
8.4	COMPLAINT HANDLING Community Complaints Procedures	A community complaints register is not currently maintained to follow up and ensure all complaints are adequately addressed.	To help ensure all complaints are adequately resolved, a register of customer complaints received should be maintained.	<ul style="list-style-type: none"> Ensure format of Complaints register is correct Develop procedure in regards to complaints handling 	Records	COMPLETED - A community complaints register is currently being managed in the Shire's Synergy Soft System. The register is updated and followed up by the Shire's Records Officer	Jul-20
8.5	AUDIT PRACTICES Internal Audit	Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.	We suggest as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities.	N/A	DCEO/CEO	No Action Required	
8.6	REVIEW REQUIRED TO BE UNDERTAKEN BY CEO Audit Regulation 17 Review	A review was last undertaken in December 2016. Regulation 17 of Local Government (Audit) Regulations 1996 requires reviews to be undertaken every three years. Previous review undertaken contained no recommendations in relation to the appropriateness and effectiveness of risk management, internal control and legislative compliance.	Ensure the next review is undertaken within the next three years as required by legislation. Ensure future reviews identifies operational and financial risk, control weaknesses and compliance weaknesses.	N/A	DCEO/CEO	Review has been completed - next due 2023	COMPLETED
	Financial Management Review	A financial management review was last undertaken in April 2014 and not within the time period as required by Regulation 5(2) of Local Government (Financial Management) Regulations 1996.	Ensure the next review is undertaken within the next three years as required by legislation.	N/A	MF/CEO	Review has been completed - next due 2023	COMPLETED

- Chief Executive Officer left the room at 4:28pm and returned at 4:30pm

6.5 BUDGET REVIEW

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 February 2021
PREVIOUS REPORT(S):	March 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	<ul style="list-style-type: none"> • Budget Review 20/21 – under separate cover

MOTION/COMMITTEE DECISION

Moved Cr B S Hegarty

Seconded Cr B L Kilpatrick

That the Committee recommend that Council;

1. Adopt the budget review for the Shire of Wagin from 1 July 2020 to 31 January 2021 note the potential budget variances in the review and forward a copy of the review to the Department of Local Government.
2. Noting the projected surplus, that an additional \$10,000 be allocated for the purpose of progressing the solar panels on the Shire administration building.

Carried 3/0

Reason for difference – the committee wished to allocation additional funds for the purpose of progressing the solar panels on the administration building in the 2020/2021 budget year.

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Committee recommend that Council adopt the budget review for the Shire of Wagin from 1 July 2020 to 31 January 2021, note the potential budget variances in the review and forward a copy of the review to the Department of Local Government.

Carried 0/0

BRIEF SUMMARY

A budget review has been developed for consideration by the Finance & General Purpose Committee.

BACKGROUND/COMMENT

The Local Government (Financial Management) Regulations 1996 require that each Local Authority conducts a budget review between the 1st of January and 31st of March each year.

Within 30 days after a review is performed it is to be presented to Council for adoption. This includes considering any recommendation made in the review. After Council has adopted the review it must send a copy of the review to the Department of Local Government within a 30 day period.

The budget review is for the period 1 July 2020 to 31 January 2021 and there does not appear to be anything out of the ordinary.

The following is a summary of the predicted variances:

Carried Forward Surplus	22,961	22,961
Operating Budget	28,635	28,635
Non-operating Grants, Subsidies & Contributions	88,845	88,845
Proceeds from Disposal of Assets	(27,272)	(27,272)
Capital Acquisitions <i>(including additional \$10,000 allocated to the Solar Panel Project)</i>	(75,354)	(85,354)
Transfer from Reserves	18,600	18,600
Transfer to Reserves	(15,832)	(15,832)
Total Surplus (Deficit)	40,583	30,583

The \$22,961 Carried Forward Surplus is due to an actual higher surplus position than the estimated Council surplus position at the 30th June 2020, this only gets confirmed when the Author completes the audited Annual Financial Statements in September.

The Plant Replacement Program savings will be transferred to the reserve. The additional Roads to Recovery income is offset by the increase in Capital Expenditure. The Town Square Project and other Infrastructure projects overspend will be counterbalanced by the savings in the Townscape and Works Program Capital expenditure, and also other expected savings.

Council need to be mindful that the estimated surplus calculation of \$30,583 is a prediction only, this will change depending on events and decisions that affect Council's finances over the following months to 30 June 2021.

CONSULTATION/COMMUNICATION

- Chief Executive Officer
- Deputy Chief Executive Officer
- Manager of Works

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulation 33A

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

2020/2021 Budget

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF WAGIN

20
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21

BUDGET REVIEW



**STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021**

STATUTORY REPORTING PROGRAMS

	Budget vs Actual			Projected	
	Annual Budget	YTD Budget	YTD Actual	Annual Variance	Annual Actual
Opening Funding Surplus(Deficit)	\$ 1,126,116	\$ 1,126,116	\$ 1,122,347	\$ 22,961	\$ 1,149,077
Revenue from operating activities					
Governance	6,000	3,919	375	(4,000)	2,000
General Purpose Funding - Rates	2,380,727	2,378,645	2,369,403	(3,750)	2,376,977
General Purpose Funding - Other	899,685	520,108	510,421	(19,180)	880,505
Law, Order and Public Safety	180,991	155,319	89,709	2,200	183,191
Health	60,132	33,740	32,636	0	60,132
Education and Welfare	404,715	279,060	295,224	8,330	413,045
Community Amenities	364,325	339,825	341,970	3,000	367,325
Recreation and Culture	95,113	52,498	59,702	26,039	121,152
Transport	227,480	185,345	165,865	(7,009)	220,471
Economic Services	226,700	122,237	107,243	(17,000)	209,700
Other Property and Services	110,900	64,907	45,994	4,000	114,900
	4,956,768	4,135,603	4,018,542	(7,370)	4,949,398
Expenditure from operating activities					
Governance	(448,060)	(317,813)	(197,602)	79,889	(368,171)
General Purpose Funding	(386,202)	(200,326)	(222,416)	(11,032)	(397,234)
Law, Order and Public Safety	(298,841)	(209,663)	(154,637)	3,900	(294,941)
Health	(244,376)	(140,500)	(140,754)	(5,200)	(249,576)
Education and Welfare	(455,086)	(273,324)	(270,959)	(8,330)	(463,416)
Community Amenities	(564,900)	(327,478)	(309,878)	10,000	(554,900)
Recreation and Culture	(1,330,731)	(768,876)	(756,846)	(18,091)	(1,348,822)
Transport	(2,677,076)	(1,585,845)	(1,652,590)	(53,858)	(2,730,934)
Economic Services	(388,758)	(239,078)	(182,269)	17,500	(371,258)
Other Property and Services	(354,213)	(233,524)	(189,870)	(8,000)	(362,213)
	(7,148,243)	(4,296,427)	(4,077,821)	6,778	(7,141,465)
Operating activities excluded from budget					
Add Back Depreciation	2,566,921	1,497,388	1,536,239	0	2,566,921
Adjust (Profit)/Loss on Asset Disposal	(17,992)	(17,992)	11,236	29,227	11,235
Adjust Provisions and Accruals	0	0	2,293	0	0
Amount attributable to operating activities	357,454	1,318,572	1,490,489	28,635	386,089
Investing Activities					
Non-operating Grants, Subsidies and Contributions	919,823	582,807	286,103	88,845	1,008,668
Proceeds from Disposal of Assets	195,000	195,000	167,728	(27,272)	167,728
Capital Acquisitions	(2,631,513)	(2,049,049)	(1,257,698)	(75,354)	(2,706,867)
Amount attributable to investing activities	(1,516,690)	(1,271,242)	(803,867)	(13,781)	(1,530,471)
Financing Activities					
Self-Supporting Loan Principal	19,333	0	9,594	0	19,333
Transfer from Reserves	267,278	0	0	18,600	285,878
Repayment of Debentures	(67,403)	(1,128)	(34,440)	0	(67,403)
Transfer to Reserves	(186,088)	0	(4,635)	(15,832)	(201,920)
Amount attributable to financing activities	33,120	(1,128)	(29,481)	2,768	35,888
Closing Funding Surplus(Deficit)	0	1,172,318	1,779,487	40,583	40,583

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Last Years Closing 30 June 2020	This Time Last Year 31 Jan 2020	Year to Date Actual 31 Jan 2021
Adjusted Net Current Assets	\$	\$	\$
Current Assets			
Cash Unrestricted	1,246,490	1,640,688	1,838,351
Cash Restricted	1,680,778	1,394,222	1,660,945
Receivables - Rates	63,810	258,859	218,920
Receivables - Other	136,401	241,711	75,752
Loans receivable	19,333	9,450	9,739
Interest / ATO Receivable	0	0	0
Accrued Income / Expenses In Advance	29,241	0	62,136
Inventories	38,574	46,978	38,574
	3,214,627	3,591,908	3,904,417
Less: Current Liabilities			
Payables	(247,789)	(218,265)	(143,639)
Accrued Expenses / Income In Advance	(107,308)	0	(273,536)
Regional Refuse Group Accrued Funds	(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave	(376,307)	(338,500)	(341,867)
	(768,476)	(593,837)	(796,114)
Unadjusted Net Current Assets	2,446,151	2,998,071	3,108,303
Adjustments and exclusions permitted by FM Reg 32			
Less: Cash reserves	(1,680,778)	(1,394,222)	(1,660,945)
Less: Loans receivable	(19,333)	(9,450)	(9,739)
Add: Provisions - Loans, Annual & Long Service Leave	376,307	338,500	341,867
Adjusted Net Current Assets	1,122,347	1,932,900	1,779,487

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

This Year YTD

Surplus(Deficit)

\$1.78 M

Last Year YTD

Surplus(Deficit)

\$1.93 M

Shire of Wagin
STATEMENT OF OPERATING INCOME AND EXPENDITURE SUMMARY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

GENERAL PURPOSE FUNDING	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	3,280,412	2,879,823	(400,588)	3,257,482	(22,930)
Expenditure	(386,202)	(222,416)	163,785	(397,234)	(11,032)

General Purpose Funding relates to the collection of rate revenue and the provision of the General and Road Grants from the WA Local Government Grants Commission.

The Grants Commission funding for General is lower than budgeted for and Roads is higher than budgeted for. Interest earned will be heavily reduced due to the current economic climate.

GOVERNANCE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	6,000	375	(5,625)	2,000	(4,000)
Expenditure	(448,060)	(197,602)	250,454	(368,171)	79,889

Governance covers the provision of expenditure for Elected Members and Council's Administration staff, including the provision of the Administration Centre.

Administration salaries savings due to CPO position for part of financial year when budgeted for full financial year and no trainee. Savings in training and conference expenses due to the pandemic.

LAW ORDER & PUBLIC SAFETY	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	180,991	89,709	(91,282)	183,191	2,200
Expenditure	(298,841)	(154,637)	144,205	(294,941)	3,900

Law Order & Public Safety covers the provision of fire prevention, emergency services, crime prevention and animal control.

Increase in bush fire infringements. Mosquito control expenses budgeted for when nil will be carried out this financial year.

HEALTH	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	60,132	32,636	(27,496)	60,132	0
Expenditure	(244,376)	(140,754)	103,622	(249,576)	(5,200)

Health relates to the Maternal & Infant Health, Administration & Inspections by the Principal Environmental Health Officer, and Preventative Services.

Air conditioner replacement in the Medical Centre not budgeted for.

EDUCATION & WELFARE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	404,715	295,224	(109,491)	413,045	8,330
Expenditure	(455,086)	(270,959)	184,125	(463,416)	(8,330)

Education & Welfare relates to the provision of services for Pre-Schools, Home and Community Care program, and other welfare such as Community Aged Care Packages and Wagin Frail Aged.

HACC is self funded so all income will be offset by expenditure and any profit or loss will be transferred to or from the HACC Reserve.

COMMUNITY AMENITIES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	372,325	341,970	(30,353)	375,325	3,000
Expenditure	(564,900)	(309,878)	255,021	(554,900)	10,000

Community Amenities relates to the provision of services for Refuse Collection, Sewerage, Town Planning and Cemetery.

Town Planning Expenses projected to be lower and cemetery fees higher than anticipated. Any waste savings or additional expenses will be offset by reserve transfer at year end.

RECREATION & CULTURE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	128,313	64,702	(63,611)	153,052	24,739
Expenditure	(1,330,731)	(756,846)	573,882	(1,348,822)	(18,091)

Recreation relates to the Public Halls, Swimming Pool, Sportsground Oval and Buildings, Library and other culture.

Decreased hire and usage of facilities due to pandemic. Increase in grant income for community events. Sportsground oval vertimow to be carried out next financial year.

TRANSPORT	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	1,106,103	446,968	(659,135)	1,189,239	83,136
Expenditure	(2,677,076)	(1,652,590)	1,024,487	(2,730,934)	(53,858)

Transport relates to Roadworks and Aerodromes. This section is significantly relied on external grant funding as a major source of income.

Additional R2R funding not budgeted for which will be offset by the additional capital expenditure. Increased townscape operating expenditure due to the town flower planting and watering program.

ECONOMIC SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	226,700	107,243	(119,458)	209,700	(17,000)
Expenditure	(388,758)	(182,269)	206,489	(371,258)	17,500

Economic services relates to the various Landcare projects, tourism initiatives such as the caravan park, and building control.

Brown dam repairs will be offset by a reserve transfer. Building licenses income higher than budgeted for. Decreased water sales is offset by decreased standpipe costs.

OTHER PROPERTY & SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	110,900	46,274	(64,627)	114,900	4,000
Expenditure	(354,213)	(190,150)	164,064	(362,213)	(8,000)

Other Property & Services relates to Private Works, Public Works Overheads, Plant Operation Costs, and Unclassified items such as staff housing, contingencies and building maintenance.

Additional private works carried out which the income and expenditure offset each other. Vehicle licensing commission lower than budgeted for due to the pandemic.

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE DETAIL - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
General Purpose Funding										
Rate Revenue										
I031005	GRV	Inc	888,174	888,174	888,174	0	0	888,174	0	
I031010	GRV Minimums	Inc	83,520	83,520	83,520	0	0	83,520	0	
I031015	UV	Inc	1,432,960	1,432,960	1,432,960	0	0	1,432,960	0	
I031020	UV Minimums	Inc	44,660	44,660	44,660	0	0	44,660	0	
I031025	GRV Interim Rates	Inc	2,000	1,169	(1,100)	(2,269)	(3,100)	2,000	0	
I031030	UV Interim Rates	Inc	2,000	1,169	(1,172)	(2,341)	(3,172)	2,000	0	
I031035	Back Rates	Inc	1,000	581	(301)	(882)	(1,301)	1,000	0	
I031040	Ex-Gratia Rates (CBH)	Inc	12,517	12,517	12,517	0	0	12,517	0	
I031045	Discount Allowed	Inc	(86,105)	(86,105)	(89,855)	(3,750)	(3,750)	(89,855)	(3,750)	
I031050	Instalment Admin Charge	Inc	8,000	8,000	4,259	(3,741)	(3,741)	8,000	0	
I031055	Account Enquiry Fee	Inc	2,500	1,456	2,530	1,074	30	3,000	500	
I031060	(Rate Write Offs)	Inc	(5,000)	0	(10)	(10)	4,990	(5,000)	0	
I031065	Penalty Interest	Inc	12,000	7,000	5,813	(1,187)	(6,187)	12,000	0	
I031070	Emergency Services Levy	Inc	113,467	113,467	112,963	(504)	(504)	112,963	(504)	
I031075	ESL Penalty Interest	Inc	700	406	349	(57)	(351)	700	0	
I031080	Instalment Interest	Inc	3,500	2,044	3,879	1,835	379	4,000	500	
I031090	Rate Legal Charges	Inc	10,000	5,831	17,389	11,558	7,389	20,000	10,000	Offset by increased expenditure
			2,525,893	2,516,849	2,516,575	(274)	(9,318)	2,532,639	6,746	
E031005	Valuation Expenses	Exp	(10,000)	(1,750)	(673)	1,077	9,327	(10,000)	0	
E031010	Legal Costs/Expenses	Exp	(1,000)	(581)	(1,009)	(428)	(9)	(1,500)	(500)	
E031015	Title Searches	Exp	(600)	(350)	0	350	600	(600)	0	
E031020	Rate Recovery Expenses	Exp	(10,000)	(5,831)	(18,425)	(12,594)	(8,425)	(20,000)	(10,000)	Offset by increased income
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,530)	(530)	(530)	(3,000)	(1,000)	
E031030	Emergency Services Levy	Exp	(113,467)	(56,734)	(67,626)	(10,893)	45,841	(112,963)	504	
E031040	Rate Refunds	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,810)	(2,810)	(2,846)	(36)	(36)	(2,846)	(36)	
E031100	Administration Allocated	Exp	(91,322)	(53,270)	(53,270)	0	38,052	(91,322)	0	
			(232,199)	(123,326)	(146,379)	(23,054)	85,820	(243,231)	(11,032)	
Other General Purpose Funding										
I032005	Grants Commission General	Inc	455,916	227,958	220,985	(6,973)	(234,931)	441,970	(13,946)	Final figure provided post budget preparation
I032010	Grants Commission Roads	Inc	219,016	109,508	112,425	2,917	(106,591)	224,849	5,833	Final figure provided post budget preparation
I032020	Administration Rental	Inc	36,000	21,000	21,000	0	(15,000)	36,000	0	
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	875	157	(718)	(1,343)	1,500	0	
I032030	Reimbursements	Inc	100	56	0	(56)	(100)	100	0	
I032035	SS Loans Interest & GFee Reimb.	Inc	4,924	2,556	2,555	(1)	(2,369)	4,924	0	
I032040	Bank Interest	Inc	20,000	11,669	1,492	(10,177)	(18,508)	5,000	(15,000)	Current economic climate has dismal interest rates
I032045	Reserves Interest	Inc	16,563	8,282	4,635	(3,647)	(11,928)	10,000	(6,563)	Current economic climate has dismal interest rates
I032055	Commissions & Recoups	Inc	500	0	0	0	(500)	500	0	
			754,519	381,904	363,249	(18,655)	(391,270)	724,843	(29,676)	
E032005	Bank Fees and Charges	Exp	(12,000)	(7,000)	(7,485)	(485)	4,515	(12,000)	0	
E032015	Interest on Loans	Exp	(31,391)	(18,312)	(16,865)	1,447	14,526	(31,391)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E032030	Audit Fees & Other Services	Exp	(22,000)	0	0	0	22,000	(22,000)	0	
E032035	Administration Allocated	Exp	(88,612)	(51,688)	(51,688)	0	36,924	(88,612)	0	
			(154,003)	(77,000)	(76,038)	962	77,965	(154,003)	0	
	Total General Purpose Income		3,280,412	2,898,753	2,879,823	(18,929)	(400,588)	3,257,482	(22,930)	
	Total General Purpose Expenditure		(386,202)	(200,326)	(222,416)	(22,092)	163,785	(397,234)	(11,032)	
	Governance									
	Members of Council									
I041020	Other Income Relating to Members	Inc	1,000	1,000	0	(1,000)	(1,000)	1,000	0	
			1,000	1,000	0	(1,000)	(1,000)	1,000	0	
E041005	Sitting Fees	Exp	(18,000)	(9,000)	(13,000)	(4,000)	5,000	(18,000)	0	
E041010	Training	Exp	(8,000)	(4,669)	0	4,669	8,000	(8,000)	0	
E041015	Members Travelling	Exp	(1,000)	(500)	(410)	90	590	(1,000)	0	
E041030	Other Expenses	Exp	(5,000)	(2,500)	(2,552)	(52)	2,448	(5,000)	0	
E041035	Conference Expenses	Exp	(10,475)	(6,111)	(64)	6,047	10,411	(1,000)	9,475	LG Week cancelled in 2020 due to pandemic
E041040	Presidents Allowance	Exp	(12,000)	(6,000)	(6,000)	0	6,000	(12,000)	0	
E041045	Deputy Presidents Allowance	Exp	(3,000)	(1,500)	(1,500)	0	1,500	(3,000)	0	
E041055	Refreshments and Receptions	Exp	(10,000)	(5,831)	(8,467)	(2,636)	1,533	(10,000)	0	
E041060	Presentations	Exp	(2,500)	(1,456)	(1,201)	255	1,299	(2,500)	0	
E041065	Insurance	Exp	(9,298)	(9,298)	(10,473)	(1,175)	(1,175)	(10,473)	(1,175)	
E041070	Public Relations	Exp	(3,000)	(1,750)	(121)	1,629	2,879	(3,000)	0	
E041075	Subscriptions	Exp	(32,000)	(32,000)	(24,486)	7,514	7,514	(32,000)	0	
E041100	Administration Allocated	Exp	(106,833)	(62,321)	(62,321)	0	44,512	(106,833)	0	
			(221,106)	(142,936)	(130,595)	12,341	90,511	(212,806)	8,300	
	Other Governance									
I042045	Admin Reimbursements	Inc	5,000	2,919	375	(2,544)	(4,625)	1,000	(4,000)	
			5,000	2,919	375	(2,544)	(4,625)	1,000	(4,000)	
E042005	Administration Salaries	Exp	(679,782)	(396,543)	(337,092)	59,451	342,690	(650,000)	29,782	Savings from CPO position not being in place all year and no trainee
E042010	Administration Superannuation	Exp	(75,307)	(43,932)	(40,761)	3,171	34,546	(65,000)	10,307	Savings from CPO position not being in place all year and no trainee
E042011	Loyalty Allowance	Exp	(5,400)	(3,150)	(2,968)	182	2,432	(5,400)	0	
E042012	Housing Allowance Admin	Exp	(9,590)	(8,171)	(9,186)	(1,015)	404	(9,590)	0	
E042015	Insurance	Exp	(21,996)	(21,996)	(21,996)	0	0	(21,996)	0	
E042020	Staff Training	Exp	(14,000)	(8,169)	(1,290)	6,879	12,710	(5,000)	9,000	Pandemic making it difficult to attend training
E042025	Removal Expenses	Exp	(8,000)	(8,000)	0	8,000	8,000	0	8,000	Appointed CEO not requiring relocation
E042030	Printing & Stationery	Exp	(30,000)	(17,500)	(19,457)	(1,957)	10,543	(30,000)	0	
E042035	Phone, Fax & Modem	Exp	(10,000)	(5,831)	803	6,634	10,803	(2,000)	8,000	Credit from previous financial year finally received
E042040	Office Maintenance	Exp	(56,015)	(33,000)	(39,222)	(6,222)	16,793	(56,015)	0	
E042045	Advertising	Exp	(8,000)	(4,669)	(5,816)	(1,147)	2,184	(8,000)	0	
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,750)	(2,282)	(532)	718	(3,000)	0	
E042055	Postage & Freight	Exp	(4,000)	(2,331)	(1,764)	567	2,236	(4,000)	0	
E042060	Vehicle Running Expenses	Exp	(8,000)	(4,669)	(5,020)	(351)	2,980	(8,000)	0	
E042065	Legal Expenses	Exp	(3,000)	(1,750)	(1,970)	(220)	1,030	(3,000)	0	
E042070	Garden Expenses	Exp	(10,000)	(5,838)	(6,416)	(578)	3,584	(10,000)	0	
E042075	Conference & Training	Exp	(11,000)	(6,419)	(1,080)	5,339	9,920	(2,000)	9,000	Pandemic making it difficult to attend training
E042080	Computer Support	Exp	(90,000)	(77,500)	(43,102)	34,398	46,898	(90,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E042085	Other Expenses	Exp	(1,500)	(875)	(1,082)	(207)	418	(1,500)	0	
E042090	Administration Allocated	Exp	(226,954)	(132,391)	(132,391)	0	94,563	(226,954)	0	
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	(9,552)	(2,052)	5,448	(15,000)	0	
E042100	Staff Uniforms	Exp	(4,000)	(2,331)	(2,759)	(428)	1,241	(4,000)	0	
E042120	Depreciation - Other Governance	Exp	(51,071)	(29,792)	(30,501)	(709)	20,570	(51,071)	0	
E042125	Less Administration Allocated	Exp	1,129,161	658,686	658,686	0	(470,475)	1,129,161	0	
E042155	Lease of Photocopier	Exp	(2,500)	(1,456)	(404)	1,052	2,096	(2,500)	0	
E042160	CEO Recruitment	Exp	(8,000)	(8,000)	(10,389)	(2,389)	(2,389)	(10,500)	(2,500)	
			(226,954)	(174,877)	(67,011)	107,866	159,943	(155,365)	71,589	
	Total Governance Income		6,000	3,919	375	(3,544)	(5,625)	2,000	(4,000)	
	Total Governance Expenditure		(448,060)	(317,813)	(197,602)	120,207	250,454	(368,171)	79,889	
	Law, Order & Public Safety									
	Fire Prevention									
I051010	BFB Operating Grant	Inc	56,550	42,413	36,793	(5,620)	(19,757)	56,550	0	
I051015	Sale of Fire Maps	Inc	300	175	68	(107)	(232)	300	0	
I051025	Reimbursements	Inc	3,000	1,750	0	(1,750)	(3,000)	3,000	0	
I051030	Bush Fire Infringements	Inc	1,500	1,500	3,182	1,682	1,682	3,200	1,700	
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	0	0	4,000	0	
I051050	SES Call-out Income	Inc	0	0	167	167	167	500	500	Offset by increased expenditure
I051070	Other Bushfire Grants Income	Inc	55,250	55,250	3,500	(51,750)	(51,750)	55,250	0	
I051075	SES Operating Grant	Inc	29,140	21,855	17,187	(4,668)	(11,953)	29,140	0	
			149,740	126,943	64,897	(62,046)	(84,843)	151,940	2,200	
E051005	BFB Operation Expenditure	Exp	(56,550)	(42,395)	(36,793)	5,602	19,757	(56,550)	0	
E051010	Communication Mtce	Exp	(3,000)	(2,250)	(2,835)	(585)	165	(3,000)	0	
E051015	Advertising & Other Expenses	Exp	(2,000)	(2,000)	(2,065)	(65)	(65)	(2,100)	(100)	
E051020	Fire Fighting/Emergency Services Expenses	Exp	(2,000)	(1,162)	(3,404)	(2,242)	(1,404)	(3,500)	(1,500)	
E051025	Town Block Burn Off	Exp	(5,000)	(2,912)	(4,336)	(1,424)	664	(5,000)	0	
E051040	Other Bushfire Grants Expenditure	Exp	(55,250)	(55,250)	(3,500)	51,750	51,750	(55,250)	0	
E051060	SES Operation Expenditure	Exp	(29,140)	(18,246)	(17,187)	1,059	11,953	(29,640)	(500)	Offset by increased income
E051100	Administration Allocated	Exp	(55,413)	(32,326)	(32,326)	0	23,087	(55,413)	0	
E051190	Depreciation - Fire Prevention	Exp	(15,936)	(9,296)	(9,517)	(221)	6,419	(15,936)	0	
			(224,289)	(165,837)	(111,963)	53,874	112,326	(226,389)	(2,100)	
	Animal Control									
I052005	Dog Fines and Fees	Inc	6,000	3,500	4,500	1,000	(1,500)	6,000	0	
I052006	Cat Fines and Fees	Inc	300	175	0	(175)	(300)	300	0	
I052010	Hire of Animal Traps	Inc	100	100	0	(100)	(100)	100	0	
I052015	Dog Registration	Inc	7,500	7,500	3,624	(3,876)	(3,876)	7,500	0	
I052016	Cat Registration	Inc	600	600	486	(114)	(114)	600	0	
I052020	Reimbursements	Inc	500	250	0	(250)	(500)	500	0	
			15,000	12,125	8,610	(3,515)	(6,390)	15,000	0	
E052005	Ranger Salary	Exp	(13,000)	(7,588)	(7,637)	(49)	5,363	(13,000)	0	
E052007	Ranger Telephone	Exp	(1,000)	(581)	(573)	8	427	(700)	300	
E052010	Pound Maintenance	Exp	(1,045)	(626)	(1,241)	(615)	(196)	(1,345)	(300)	
E052015	Dog Control Insurance	Exp	(231)	(231)	(230)	1	1	(231)	0	
E052020	Legal Fees	Exp	(500)	(500)	(1,438)	(938)	(938)	(1,450)	(950)	
E052025	Training & Conference	Exp	(1,500)	(875)	(2,545)	(1,670)	(1,045)	(2,550)	(1,050)	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E052030	Ranger Services Other	Exp	(25,000)	(14,588)	(13,995)	593	11,005	(23,000)	2,000	
E052035	Administration Allocated	Exp	(24,285)	(14,168)	(14,168)	0	10,117	(24,285)	0	
E052190	Depreciation - Animal Control	Exp	(991)	(581)	(591)	(10)	400	(991)	0	
			(67,552)	(39,738)	(42,418)	(2,680)	25,134	(67,552)	0	
Other Law, Order & Public Safety										
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	(50)	(50)	50	0	
I053040	Safer Wagin Income	Inc	16,201	16,201	16,202	1	1	16,201	0	
			16,251	16,251	16,202	(49)	(49)	16,251	0	
E053005	Abandoned Vehicles	Exp	(500)	(294)	0	294	500	(500)	0	
E053040	Safer Wagin Expenditure	Exp	(500)	(294)	(255)	39	245	(500)	0	
E053055	Mosquito Control	Exp	(6,000)	(3,500)	0	3,500	6,000	0	6,000	
			(7,000)	(4,088)	(255)	3,833	6,745	(1,000)	6,000	
Total Law, Order & Public Safety Income			180,991	155,319	89,709	(65,610)	(91,282)	183,191	2,200	
Total Law, Order & Public Safety Expenditure			(298,841)	(209,663)	(154,637)	55,027	144,205	(294,941)	3,900	
Health										
Maternal & Infant Health										
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,432)	(4,205)	(4,039)	166	3,393	(7,432)	0	
			(7,432)	(4,205)	(4,039)	166	3,393	(7,432)	0	
Preventative Services - Admin & Inspections										
I074005	Food Licences & Fees	Inc	800	0	170	170	(630)	800	0	
I074015	Contrib. Regional Health Scheme	Inc	50,000	29,169	28,524	(645)	(21,476)	50,000	0	
			50,800	29,169	28,694	(475)	(22,106)	50,800	0	
E074005	EHO Salary	Exp	(99,000)	(57,750)	(51,971)	5,779	47,029	(99,000)	0	
E074010	EHO Superannuation	Exp	(9,660)	(5,635)	(5,573)	62	4,087	(9,660)	0	
E074015	Other Control Expenses	Exp	(8,000)	(5,493)	(5,477)	16	2,523	(8,000)	0	
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(3,087)	(3,052)	35	1,948	(5,000)	0	
E074030	Conferences & Training	Exp	(3,000)	(1,750)	(368)	1,382	2,632	(3,000)	0	
E074100	Administration Allocated	Exp	(23,727)	(13,839)	(13,839)	0	9,888	(23,727)	0	
E074190	Depreciation - Prevent Services	Exp	(7,784)	(4,543)	(4,649)	(106)	3,135	(7,784)	0	
			(156,171)	(92,097)	(84,929)	7,168	71,242	(156,171)	0	
Other Health										
I076010	Rent - Medical Centre-Dentist	Inc	4,332	2,527	2,297	(230)	(2,035)	4,332	0	
I076015	Reimbursements - IPN Medical	Inc	1,000	0	0	0	(1,000)	1,000	0	
I076020	Meeting Room Fees	Inc	3,500	2,044	1,645	(399)	(1,855)	3,500	0	
I076040	Reimbursements - Dr Norris	Inc	500	0	0	0	(500)	500	0	
			9,332	4,571	3,942	(629)	(5,390)	9,332	0	
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(10,097)	(6,456)	(13,237)	(6,781)	(3,140)	(15,097)	(5,000)	Air con replacement not budgeted for
E076025	Depreciation - Other Health	Exp	(21,511)	(12,551)	(12,847)	(296)	8,664	(21,511)	0	
E076030	Doctors Vehicle Mtce	Exp	(2,000)	(1,359)	(2,116)	(757)	(116)	(2,200)	(200)	
E076040	IPN Medical Services	Exp	(46,665)	(23,332)	(23,333)	(1)	23,332	(46,665)	0	
			(80,273)	(43,698)	(51,533)	(7,835)	28,740	(85,473)	(5,200)	
Health - Preventative Services										

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E077010	Analytical Expenses	Exp	(500)	(500)	(253)	247	247	(500)	0	
			(500)	(500)	(253)	247	247	(500)	0	
	Total Health Income		60,132	33,740	32,636	(1,104)	(27,496)	60,132	0	
	Total Health Expenditure		(244,376)	(140,500)	(140,754)	(254)	103,622	(249,576)	(5,200)	
	Education & Welfare									
	Pre Schools									
I083035	Day Care Lease	Inc	8,472	4,942	5,135	193	(3,337)	8,472	0	
I083036	Day Care Reimbursements	Inc	3,000	1,500	3,018	1,518	18	4,000	1,000	
			11,472	6,442	8,153	1,711	(3,319)	12,472	1,000	
E080010	Kindergarten Maintenance (Daycare)	Exp	(9,774)	(5,667)	(7,545)	(1,878)	2,229	(10,774)	(1,000)	
E080190	Depreciation - Pre-Schools	Exp	(4,049)	(2,359)	(2,418)	(59)	1,631	(4,049)	0	
			(13,823)	(8,026)	(9,963)	(1,937)	3,860	(14,823)	(1,000)	
	Other Education									
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
			(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
	HACC Program									
I082010	HACC Recurrent Grant	Inc	317,000	224,919	225,491	572	(91,509)	317,000	0	Homecare program final profit or loss will be offset
I082015	Meals on Wheels	Inc	10,000	5,831	3,216	(2,615)	(6,784)	10,000	0	by transfer from reserve
I082020	HACC Fee for Service	Inc	58,000	33,831	43,291	9,460	(14,709)	58,000	0	
I082030	Reimbursements	Inc	500	294	5,280	4,986	4,780	5,780	5,280	
			385,500	264,875	277,278	12,403	(108,222)	390,780	5,280	
E082010	Co-ordinator Salary	Exp	(62,000)	(36,169)	(36,583)	(414)	25,417	(62,000)	0	
E082013	HACC Wages/Contract Liability	Exp	0	0	7,205	7,205	7,205	0	0	
E082015	Home Mtce Salary	Exp	(28,000)	(16,331)	(14,851)	1,480	13,149	(28,000)	0	
E082020	Respite Salaries	Exp	(500)	(294)	0	294	500	(500)	0	
E082025	Home Help Salaries	Exp	(163,000)	(95,081)	(99,366)	(4,285)	63,634	(163,000)	0	
E082030	Superannuation	Exp	(22,000)	(12,831)	(13,649)	(818)	8,351	(22,000)	0	
E082035	Other Expenses	Exp	(3,000)	(1,750)	(1,295)	455	1,705	(3,000)	0	
E082040	Travelling - Mileage	Exp	(26,000)	(15,169)	(15,666)	(497)	10,334	(26,000)	0	
E082045	Staff Training	Exp	(1,000)	(581)	(125)	456	875	(1,000)	0	
E082050	Staff Training Salaries	Exp	(2,000)	(1,169)	(229)	940	1,771	(2,000)	0	
E082055	Subscriptions	Exp	(4,000)	(2,956)	(4,111)	(1,155)	(111)	(4,000)	0	
E082060	Telephone & Postage	Exp	(2,500)	(1,456)	(192)	1,264	2,308	(2,500)	0	
E082065	Advertising & Stationery	Exp	(500)	(294)	(185)	109	315	(500)	0	
E082070	Insurance	Exp	(5,000)	(5,000)	(4,641)	359	359	(5,000)	0	
E082075	Office Accommodation	Exp	(36,000)	(21,000)	(21,000)	0	15,000	(36,000)	0	
E082080	Plant & Equipment Mtce	Exp	(9,000)	(6,129)	(5,848)	281	3,152	(9,000)	0	
E082085	Consumable Supplies	Exp	(6,000)	(3,500)	(2,333)	1,167	3,667	(6,000)	0	
E082090	Expenditure from Donations	Exp	(3,000)	(1,750)	(1,533)	217	1,467	(3,000)	0	
E082100	Administration Allocated	Exp	(26,852)	(15,666)	(15,666)	0	11,186	(26,852)	0	
E082110	Meals on Wheels Expenditure	Exp	(12,000)	(7,000)	(3,997)	3,003	8,003	(12,000)	0	
E082130	Homecare COVID Funding Expenditure	Exp	0	0	(5,280)	(5,280)	(5,280)	(5,280)	(5,280)	
E082190	Depreciation - HACC	Exp	(18,568)	(10,829)	(11,089)	(260)	7,479	(18,568)	0	
			(430,920)	(254,955)	(250,434)	4,521	180,486	(436,200)	(5,280)	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Other Welfare										
I083010	Wagin Frail Aged Reimb	Inc	7,743	7,743	7,743	0	0	7,743	0	
I083040	Other Welfare Income	Inc	0	0	2,050	2,050	2,050	2,050	2,050	
			7,743	7,743	9,793	2,050	2,050	9,793	2,050	
E083010	Wagin Frail Aged Exp	Exp	(7,743)	(7,743)	(7,743)	0	0	(7,743)	0	
E083020	Comm. Aged Care Expenses	Exp	0	0	(1,239)	(1,239)	(1,239)	0	0	
E083050	Other Welfare Exp	Exp	0	0	(1,582)	(1,582)	(1,582)	(2,050)	(2,050)	
			(7,743)	(7,743)	(10,564)	(2,821)	(2,821)	(9,793)	(2,050)	
Total Education & Welfare Income			404,715	279,060	295,224	16,164	(109,491)	413,045	8,330	
Total Education & Welfare Expenditure			(455,086)	(273,324)	(270,959)	2,363	184,125	(463,416)	(8,330)	
Community Amenities										
Sanitation - Household Refuse										
I101005	Domestic Collection	Inc	242,450	242,450	242,355	(95)	(95)	242,450	0	
I102020	Refuse Site Fees	Inc	20,000	11,669	10,655	(1,014)	(9,345)	20,000	0	
			262,450	254,119	253,010	(1,109)	(9,440)	262,450	0	
E101005	Domestic Refuse Collection	Exp	(66,000)	(38,500)	(37,725)	775	28,275	(66,000)	0	
E101010	Recycling Pick-Up	Exp	(72,000)	(42,000)	(48,020)	(6,020)	23,980	(72,000)	0	
E101015	Refuse Site Mtce	Exp	(134,000)	(78,195)	(67,710)	10,485	66,290	(134,000)	0	
			(272,000)	(158,695)	(153,455)	5,240	118,545	(272,000)	0	
Sanitation - Other										
I102002	Commercial Collection Charges	Inc	63,375	63,375	63,988	613	613	63,375	0	
I102005	Reimbursement Drummuster	Inc	4,000	2,000	0	(2,000)	(4,000)	4,000	0	
I102010	Charges Bulk Rubbish	Inc	15,500	9,044	9,589	545	(5,911)	15,500	0	
			82,875	74,419	73,577	(842)	(9,298)	82,875	0	
E102005	Commercial Collection	Exp	(13,000)	(7,581)	(7,691)	(110)	5,309	(13,000)	0	
E102010	Bulk Rubbish Collection	Exp	(15,500)	(9,044)	(9,935)	(891)	5,565	(15,500)	0	
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0	0	5,000	(5,000)	0	
E102190	Depreciation - Sanitation	Exp	(15,729)	(9,177)	(9,394)	(217)	6,335	(15,729)	0	
			(49,229)	(25,802)	(27,020)	(1,218)	22,209	(49,229)	0	
Sewerage										
I104005	Septic Tank Fees	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E104005	Sewerage Treatment Plant	Exp	(500)	(311)	(31)	280	469	(500)	0	
			(500)	(311)	(31)	280	469	(500)	0	
Town Planning										
I106005	Planning Fees	Inc	2,500	1,456	2,209	753	(291)	2,500	0	
			2,500	1,456	2,209	753	(291)	2,500	0	
E106005	Town Planning Expenses	Exp	(30,000)	(17,500)	(6,596)	10,904	23,404	(20,000)	10,000	
E106100	Administration Allocated	Exp	(30,151)	(17,591)	(17,591)	0	12,560	(30,151)	0	
			(60,151)	(35,091)	(24,187)	10,904	35,964	(50,151)	10,000	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Other Community Amenities										
I107005	Cemetery Fees	Inc	12,000	7,000	12,341	5,341	341	15,000	3,000	
I107010	Community Bus Income	Inc	4,000	2,331	835	(1,496)	(3,165)	4,000	0	
I107025	Other Community Amenities Contributions	Inc	8,000	8,000	0	(8,000)	(8,000)	8,000	0	
			24,000	17,331	13,176	(4,155)	(10,824)	27,000	3,000	
E107005	Cemetery Mtce	Exp	(26,844)	(15,719)	(16,786)	(1,067)	10,058	(26,844)	0	
E107010	Public Convenience Mtce	Exp	(61,609)	(36,151)	(32,739)	3,412	28,870	(61,609)	0	
E107015	Community Bus Operating	Exp	(4,000)	(2,873)	(2,439)	434	1,561	(4,000)	0	
E107100	Administration Allocated	Exp	(62,646)	(36,547)	(36,547)	0	26,099	(62,646)	0	
E107190	Depreciation - Other Comm Amenities	Exp	(27,921)	(16,289)	(16,675)	(386)	11,246	(27,921)	0	
			(183,020)	(107,579)	(105,186)	2,393	77,834	(183,020)	0	
Total Community Amenities Income			372,325	347,825	341,970	(5,853)	(30,353)	375,325	3,000	
Total Community Amenities Expenditure			(564,900)	(327,478)	(309,878)	17,599	255,021	(554,900)	10,000	
Recreation & Culture										
Public Halls & Civic Centres										
I111005	Town Hall Hire	Inc	1,200	700	2,447	1,747	1,247	2,500	1,300	
I111010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
I111015	Town Hall Lease -L Piesse	Inc	4,788	2,793	2,539	(254)	(2,249)	4,788	0	
			6,088	3,593	4,986	1,393	(1,102)	7,388	1,300	
E111005	Town Hall Mtce	Exp	(22,508)	(14,353)	(12,644)	1,709	9,864	(22,508)	0	
E111010	Other Halls Mtce	Exp	(7,119)	(4,268)	(2,245)	2,023	4,874	(7,119)	0	
E111190	Depreciation - Public Halls	Exp	(55,567)	(32,417)	(33,186)	(769)	22,381	(55,567)	0	
			(85,194)	(51,038)	(48,075)	2,963	37,119	(85,194)	0	
Swimming Pool										
I112010	Swimming Pool Admission	Inc	35,000	22,750	22,537	(213)	(12,463)	30,000	(5,000)	
I112015	Swimming Pool Miscellaneous Income	Inc	105	105	0	(105)	(105)	105	0	
I112020	Reimbursements	Inc	600	600	0	(600)	(600)	600	0	
			35,705	23,455	22,537	(918)	(13,168)	30,705	(5,000)	
E112005	Pool Staff Salary	Exp	(71,000)	(42,600)	(35,262)	7,338	35,738	(71,000)	0	
E112010	Superannuation	Exp	(6,800)	(4,080)	(2,089)	1,991	4,711	(6,800)	0	
E112015	Swimming Pool Maintenance	Exp	(116,855)	(69,798)	(79,584)	(9,786)	37,271	(116,855)	0	
E112020	Swimming Pool Other Expenses	Exp	(4,000)	(4,000)	(2,679)	1,321	1,321	(4,000)	0	
E112190	Depreciation - Swimming Pools	Exp	(183,948)	(107,303)	(109,858)	(2,555)	74,090	(183,948)	0	
			(382,603)	(227,781)	(229,472)	(1,691)	153,131	(382,603)	0	
Other Recreation & Sport										
I113005	Sportsground Rental	Inc	7,820	2,500	1,303	(1,197)	(6,517)	6,668	(1,152)	Cricket Club refund of ground fees
I113015	Power Reimbursements	Inc	6,000	3,500	1,278	(2,222)	(4,722)	4,000	(2,000)	
I113020	Recreation Centre Hire	Inc	10,000	5,831	2,493	(3,338)	(7,507)	6,000	(4,000)	
I113025	Reimbursements Other	Inc	5,500	5,500	1,367	(4,133)	(4,133)	5,500	0	
I113030	Rec Centre Equipment Contributions	Inc	1,800	0	0	0	(1,800)	1,800	0	
I113035	Sporting Club Leases	Inc	50	50	232	182	182	50	0	
I113040	Other Recreation & Sport Contributions	Inc	33,200	0	0	0	(33,200)	31,900	(1,300)	Cricket pitch grant less than budgeted
I113055	Eric Farrow Pavillion Hire	Inc	5,000	2,919	1,970	(949)	(3,030)	5,000	0	
I113065	Community Gym Membership	Inc	7,500	4,000	8,932	4,932	1,432	11,000	3,500	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
			76,870	24,300	17,575	(6,725)	(59,295)	71,918	(4,952)	
E113005	Sportsground Mtce	Exp	(106,716)	(59,937)	(43,363)	16,574	63,353	(86,716)	20,000	Vertimow next financial year
E113010	Sportsground Building Mtce	Exp	(19,837)	(14,247)	(16,418)	(2,171)	3,419	(19,837)	0	
E113015	Wetlands Park Mtce	Exp	(56,449)	(32,323)	(42,902)	(10,579)	13,547	(64,449)	(8,000)	
E113020	Parks & Gardens Mtce	Exp	(55,287)	(31,756)	(26,204)	5,552	29,083	(55,287)	0	
E113025	Puntapin Rock Mtce	Exp	(2,303)	(1,364)	(1,648)	(284)	655	(2,303)	0	
E113030	Recreation Centre Mtce	Exp	(59,362)	(37,986)	(33,408)	4,578	25,954	(55,362)	4,000	
E113035	Rec Staff Salaries	Exp	(18,000)	(10,500)	(9,883)	617	8,117	(18,000)	0	
E113040	Superannuation	Exp	(1,800)	(1,050)	(3,521)	(2,471)	(1,721)	(1,800)	0	Portion of super to be re-allocated to pool super
E113045	Other Expenses	Exp	(1,200)	(700)	(636)	64	564	(1,200)	0	
E113050	Norrington Lake Mtce	Exp	(2,080)	(1,218)	(933)	285	1,147	(2,080)	0	
E113065	Eric Farrow Pavilion Mtce	Exp	(23,680)	(14,501)	(10,902)	3,599	12,778	(23,680)	0	
E113070	Rec Centre Sports Equipment	Exp	(3,000)	(1,750)	(938)	812	2,062	(3,000)	0	
E113095	Community Gym Expenditure	Exp	(9,300)	(5,380)	(10,025)	(4,645)	(725)	(14,000)	(4,700)	Offset by reserve transfer
E113100	Administration Allocated	Exp	(100,969)	(58,898)	(58,898)	0	42,071	(100,969)	0	
E113190	Depreciation - Other Rec & Sport	Exp	(234,569)	(136,836)	(139,728)	(2,892)	94,841	(234,569)	0	
			(694,552)	(408,446)	(399,407)	9,039	295,145	(683,252)	11,300	
	Library									
I115005	Lost Books	Inc	50	50	0	(50)	(50)	50	0	
I115010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
			150	150	0	(150)	(150)	150	0	
E115005	Library Staff Salaries	Exp	(49,500)	(28,875)	(26,576)	2,299	22,924	(49,500)	0	
E115015	Library Building Mtce	Exp	(7,368)	(4,323)	(7,529)	(3,206)	(161)	(10,368)	(3,000)	
E115020	Library Other Expenses	Exp	(10,792)	(6,661)	(2,401)	4,260	8,391	(7,792)	3,000	
E115190	Depreciation - Libraries	Exp	(1,381)	(805)	(825)	(20)	556	(1,381)	0	
			(69,041)	(40,664)	(37,331)	3,333	31,710	(69,041)	0	
	Other Culture									
I119015	Contribution to Woolorama	Inc	1,000	0	0	0	(1,000)	1,000	0	
I119020	Reimbursements	Inc	7,500	0	6,364	6,364	(1,136)	7,500	0	
I119030	Community Events Income	Inc	1,000	1,000	0	(1,000)	(1,000)	0	(1,000)	
I119031	Other Culture Grant Funds	Inc	0	0	13,240	13,240	13,240	34,391	34,391	Australia Day & Street Carnival Grants
			9,500	1,000	19,604	18,604	10,104	42,891	33,391	
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	0	0	(500)	0	
E116010	Woolorama Costs & Maintenance	Exp	(63,291)	(19,002)	(6,914)	12,088	56,377	(63,291)	0	
E116015	Community Centre Mtce	Exp	(11,664)	(6,986)	(5,450)	1,536	6,214	(11,664)	0	
E116020	Historical Village	Exp	(1,838)	(1,588)	(1,525)	63	313	(1,838)	0	
E116045	Community Development Events	Exp	(18,300)	(10,682)	(12,995)	(2,313)	5,305	(13,300)	5,000	\$4000 difference transferred to Reserve
E116046	Community Development Equipment Maintenance	Exp	(500)	(294)	0	294	500	(500)	0	
E116055	Other Culture Grant Funds Exp	Exp	0	0	(13,240)	(13,240)	(13,240)	(34,391)	(34,391)	Australia Day & Street Carnival Expenditure
E116190	Depreciation - Other Culture	Exp	(3,248)	(1,895)	(1,940)	(45)	1,308	(3,248)	0	
			(99,341)	(40,947)	(42,564)	(1,617)	56,777	(128,732)	(29,391)	
	Total Recreation & Culture Income		128,313	52,498	64,702	12,204	(63,611)	153,052	24,739	
	Total Recreation & Culture Expenditure		(1,330,731)	(768,876)	(756,846)	12,027	573,882	(1,348,822)	(18,091)	

Transport

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Streets Roads Bridges & Depot Construction										
I121005	Direct Road Grants	Inc	121,340	121,340	121,340	0	0	121,340	0	
I121010	Road Project Grants	Inc	307,605	199,943	18,980	(180,963)	(288,625)	307,605	0	
I121015	Roads to Recovery Grant	Inc	222,056	148,038	114,931	(33,107)	(107,125)	312,201	90,145	Offset by capital expenditure
I121020	Reimbursements	Inc	1,000	0	173	173	(827)	1,000	0	
I121025	Contribution - St Lighting	Inc	3,435	0	0	0	(3,435)	3,435	0	
I121076	LRCIP Funding	Inc	348,962	226,826	147,192	(79,634)	(201,770)	348,962	0	
			1,004,398	696,147	402,616	(293,531)	(601,782)	1,094,543	90,145	
Streets Roads Bridges & Depot Maintenance										
I122055	Diesel Fuel Rebate Income	Inc	45,000	26,250	25,954	(296)	(19,046)	45,000	0	
			45,000	26,250	25,954	(296)	(19,046)	45,000	0	
E122005	Road Maintenance	Exp	(120,000)	(69,993)	(54,470)	15,523	65,530	(115,000)	5,000	
E122006	Maintenance Grading	Exp	(220,000)	(150,000)	(131,332)	18,668	88,668	(220,000)	0	
E122007	Rural Tree Pruning	Exp	(95,000)	(55,426)	(83,686)	(28,260)	11,314	(95,000)	0	
E122008	Rural Spraying	Exp	(12,000)	(7,000)	(9,846)	(2,846)	2,154	(12,000)	0	
E122009	Town Site Spraying	Exp	(20,000)	(11,676)	(9,383)	2,293	10,617	(20,000)	0	
E122010	Depot Mtce	Exp	(27,813)	(15,815)	(13,927)	1,888	13,886	(27,813)	0	
E122011	Town Reserve & Verg Mtce	Exp	(3,000)	(1,743)	(479)	1,264	2,521	(3,000)	0	
E122012	Bridge & Drainage Mtce	Exp	(27,500)	(16,051)	(7,121)	8,930	20,379	(26,500)	1,000	
E122015	Rural Numbering	Exp	(100)	(100)	(381)	(281)	(281)	(500)	(400)	
E122020	Footpath Mtce	Exp	(5,000)	(2,926)	(2,484)	442	2,516	(4,600)	400	
E122025	Street Cleaning	Exp	(35,000)	(20,426)	(22,564)	(2,138)	12,436	(35,000)	0	
E122030	Street Trees	Exp	(85,000)	(49,588)	(46,401)	3,187	38,599	(85,000)	0	
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,331)	(1,086)	1,245	2,914	(4,000)	0	
E122045	Townscape	Exp	(20,000)	(11,699)	(32,022)	(20,323)	(12,022)	(40,000)	(20,000)	Town flower planting and watering program
E122050	Crossovers	Exp	(500)	(294)	(1,258)	(964)	(758)	(1,500)	(1,000)	
E122055	RoMan Data Collection	Exp	(6,500)	(6,500)	(6,300)	200	200	(6,500)	0	
E122060	Street Lighting	Exp	(60,000)	(35,000)	(43,439)	(8,439)	16,561	(70,000)	(10,000)	Additional month from 19/20
E122090	Graffiti Removal	Exp	(100)	(100)	(113)	(13)	(13)	(600)	(500)	
E122105	Loss on Sale of Asset	Exp	0	0	(19,204)	(19,204)	(19,204)	(19,204)	(19,204)	Non cash item
E122100	Administration Allocated	Exp	(47,387)	(27,643)	(27,643)	0	19,744	(47,387)	0	
E122190	Depreciation - Roads	Exp	(1,843,670)	(1,075,473)	(1,105,445)	(29,972)	738,225	(1,843,670)	0	
E147120	Storm Damage - Not Claimable	Exp	0	0	(2,210)	(2,210)	(2,210)	(5,000)	(5,000)	
			(2,632,570)	(1,559,784)	(1,620,794)	(61,010)	1,011,776	(2,682,274)	(49,704)	
Road Plant Purchases										
I122100	Profit on Sale of Asset	Inc	17,992	17,992	7,969	(10,023)	(10,023)	7,696	(10,296)	
			17,992	17,992	7,969	(10,023)	(10,023)	7,696	(10,296)	
Aerodrome										
I126015	Aerodrome Reimbursements	Inc	30,000	15,000	0	(15,000)	(30,000)	30,000	0	
I126020	Aerodrome Hangar Lease	Inc	8,713	4,763	10,429	5,666	1,716	12,000	3,287	Interest charges on overdue lease
			38,713	19,763	10,429	(9,334)	(28,284)	42,000	3,287	
E126005	Aerodrome Maintenance	Exp	(8,346)	(4,966)	(10,433)	(5,467)	(2,087)	(12,500)	(4,154)	
E126190	Depreciation - Aerodromes	Exp	(36,160)	(21,095)	(21,362)	(267)	14,798	(36,160)	0	
			(44,506)	(26,061)	(31,795)	(5,734)	12,711	(48,660)	(4,154)	
Total Transport Income			1,106,103	760,152	446,968	(313,184)	(659,135)	1,189,239	83,136	
Total Transport Expenditure			(2,677,076)	(1,585,845)	(1,652,590)	(66,744)	1,024,487	(2,730,934)	(53,858)	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Economic Services										
Rural Services										
I131020	Landcare Reimbursements	Inc	75,700	44,156	41,759	(2,397)	(33,941)	75,700	0	
			75,700	44,156	41,759	(2,397)	(33,941)	75,700	0	
E131020	Landcare	Exp	(100,700)	(69,156)	(41,759)	27,397	58,941	(100,700)	0	
E131030	Rural Towns Program	Exp	(18,000)	(10,530)	(10,086)	444	7,914	(18,000)	0	
E131100	Administration Allocated	Exp	(14,823)	(8,645)	(8,645)	0	6,178	(14,823)	0	
E131140	Water Management Plan / Harvesting	Exp	(5,000)	(3,044)	(6,016)	(2,972)	(1,016)	(7,500)	(2,500)	Brown dam repairs - transfer from reserve
			(138,523)	(91,375)	(66,506)	24,869	72,017	(141,023)	(2,500)	
Tourism & Area Promotion										
I132005	Caravan Park Fees	Inc	85,000	39,581	38,131	(1,450)	(46,869)	85,000	0	
I132010	Reimbursements	Inc	1,000	581	75	(506)	(925)	1,000	0	
I132015	RV Area Fees	Inc	10,000	5,831	4,718	(1,113)	(5,282)	10,000	0	
			96,000	45,993	42,924	(3,069)	(53,076)	96,000	0	
E132015	Caravan Park Manager Salary	Exp	(30,000)	(17,706)	(15,319)	2,387	14,681	(30,000)	0	
E132020	Caravan Park Mtce	Exp	(57,553)	(31,565)	(36,863)	(5,298)	20,690	(57,553)	0	
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	0	8,460	8,460	(8,460)	0	
E132035	RV Area Maintenance	Exp	(5,000)	(2,912)	(2,528)	384	2,472	(5,000)	0	
E132040	Tourism Promotion & Subscripts	Exp	(22,000)	(12,838)	(4,248)	8,590	17,752	(22,000)	0	
E132050	Administration Allocated	Exp	(58,042)	(33,859)	(33,859)	0	24,183	(58,042)	0	
E132190	Depreciation - Tourism	Exp	(12,156)	(7,094)	(6,708)	386	5,448	(12,156)	0	
			(193,211)	(114,434)	(99,525)	14,909	93,686	(193,211)	0	
Building Control										
I133005	Building Licenses	Inc	5,000	2,919	6,098	3,179	1,098	8,000	3,000	
			5,000	2,919	6,098	3,179	1,098	8,000	3,000	
Other Economic Services										
I134005	Water Sales	Inc	50,000	29,169	16,461	(12,708)	(33,539)	30,000	(20,000)	
			50,000	29,169	16,461	(12,708)	(33,539)	30,000	(20,000)	
E134005	Water Supply - Standpipes	Exp	(55,000)	(32,088)	(15,029)	17,059	39,971	(35,000)	20,000	
E134190	Depreciation - Other Economic Services	Exp	(2,024)	(1,181)	(1,209)	(28)	815	(2,024)	0	
			(57,024)	(33,269)	(16,238)	17,031	40,786	(37,024)	20,000	
Total Economic Services Income			226,700	122,237	107,243	(14,995)	(119,458)	209,700	(17,000)	
Total Economic Services Expenditure			(388,758)	(239,078)	(182,269)	56,809	206,489	(371,258)	17,500	
Other Property & Services										
Private Works										
I141005	Private Works Income	Inc	20,000	11,669	5,125	(6,544)	(14,875)	30,000	10,000	
			20,000	11,669	5,125	(6,544)	(14,875)	30,000	10,000	
E141005	Private Works	Exp	(10,000)	(5,831)	(12,094)	(6,263)	(2,094)	(20,000)	(10,000)	Additional private works
E141100	Administration Allocated	Exp	(2,726)	(1,589)	(1,589)	0	1,137	(2,726)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
			(12,726)	(7,420)	(13,683)	(6,263)	(957)	(22,726)	(10,000)	
	Public Works Overheads									
I143020	Reimbursements	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E143005	Engineering Salaries	Exp	(98,510)	(57,463)	(52,519)	4,944	45,991	(98,510)	0	
E143007	Engineering Administration Salaries	Exp	(46,000)	(26,831)	(33,262)	(6,431)	12,738	(46,000)	0	
E143009	Housing Allowance Works	Exp	(16,500)	(14,000)	(14,982)	(982)	1,518	(16,500)	0	
E143015	CEO's Salary Allocation	Exp	(57,005)	(33,250)	(33,186)	64	23,819	(57,005)	0	
E143020	Engineering Superannuation	Exp	(98,599)	(57,519)	(55,047)	2,472	43,552	(98,599)	0	
E143025	Engineering - Other Expenses	Exp	(5,000)	(2,919)	(1,498)	1,421	3,502	(5,000)	0	
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(115,000)	(74,918)	40,082	105,082	(140,000)	40,000	Minimal leave taken
E143045	Insurance on Works	Exp	(32,141)	(32,141)	(32,141)	0	0	(32,141)	0	
E143050	Protective Clothing	Exp	(8,000)	(4,669)	(2,500)	2,169	5,500	(8,000)	0	
E143055	Fringe Benefits	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(581)	(158)	423	842	(1,000)	0	
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(4,088)	(3,290)	798	3,710	(7,000)	0	
E143075	Telephone Expenses	Exp	(1,500)	(875)	(149)	726	1,351	(1,500)	0	
E143080	Staff Licenses	Exp	(500)	(294)	(132)	162	368	(500)	0	
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,331)	(680)	1,651	3,320	(4,000)	0	
E143090	Conferences & Courses	Exp	(1,500)	(875)	0	875	1,500	(1,500)	0	
E143095	Staff Training	Exp	(16,000)	(9,338)	(946)	8,392	15,054	(10,000)	6,000	
E143105	Administration Allocated	Exp	(1,016)	(595)	(595)	0	421	(1,016)	0	
E143200	LESS PWOH ALLOCATED	Exp	575,271	335,580	291,992	(43,588)	(283,279)	529,271	(46,000)	
			0	(27,189)	(14,011)	13,178	(14,011)	0	0	
	Plant Operation Costs									
I144005	Sale of Scrap	Inc	1,500	875	0	(875)	(1,500)	1,500	0	
I144010	Reimbursements	Inc	8,000	4,669	4,042	(627)	(3,958)	8,000	0	
			9,500	5,544	4,042	(1,502)	(5,458)	9,500	0	
E144010	Fuel & Oils	Exp	(140,000)	(81,662)	(61,278)	20,384	78,722	(140,000)	0	
E144020	Tyres & Tubes	Exp	(20,000)	(11,669)	(1,588)	10,081	18,412	(20,000)	0	
E144030	Parts & Repairs	Exp	(50,000)	(29,169)	(19,079)	10,090	30,921	(50,000)	0	
E144040	Plant Repair - Wages	Exp	(40,000)	(23,331)	(18,558)	4,773	21,442	(40,000)	0	
E144050	Insurance and Licences	Exp	(30,000)	(30,000)	(29,870)	130	130	(30,000)	0	
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(5,831)	(6,230)	(399)	3,770	(10,000)	0	
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(581)	0	581	1,000	(1,000)	0	
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(4,669)	(4,503)	166	3,497	(8,000)	0	
E144200	LESS POC ALLOCATED-PROJECTS	Exp	299,000	174,426	141,878	(32,548)	(157,122)	299,000	0	
			0	(12,486)	772	13,258	772	0	0	
	Salaries & Wages									
E146010	Gross Salaries, Allowances & Super	Exp	(2,350,000)	(1,370,831)	(1,352,070)	18,761	997,930	(2,350,000)	0	
E146200	Less Sal , Allow, Super Allocated	Exp	2,350,000	1,370,838	1,352,156	(18,682)	(997,844)	2,350,000	0	
			0	7	86	79	86	0	0	
	Unclassified									
I147005	Commission - Vehicle Licensing	Inc	46,000	26,831	21,922	(4,909)	(24,078)	40,000	(6,000)	
I147006	Commission - TransWA	Inc	500	294	50	(244)	(450)	500	0	
I147035	Banking errors	Inc	0	0	389	389	389	0	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I147050	Council Staff Housing Rental	Inc	20,280	11,830	11,700	(130)	(8,580)	20,280	0	
I147065	Insurance Reimbursement	Inc	5,000	2,919	0	(2,919)	(5,000)	5,000	0	
I147070	Council Housing Reimbursements	Inc	6,000	3,500	1,245	(2,255)	(4,755)	6,000	0	
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	1,820	1,800	(20)	(1,320)	3,120	0	
			80,900	47,194	37,106	(10,088)	(43,794)	74,900	(6,000)	
E147015	Community Requests & Events - CEO Allocation	Exp	(6,000)	(3,500)	(982)	2,518	5,018	(4,000)	2,000	
E147035	Banking Errors	Exp	0	0	(50)	(50)	(50)	0	0	
E147050	Council Housing Maintenance	Exp	(70,446)	(41,127)	(32,913)	8,214	37,533	(70,446)	0	
E147055	Consultants	Exp	(25,000)	0	(3,199)	(3,199)	21,801	(25,000)	0	
E147070	4WD Resource Sharing Group	Exp	(1,000)	(581)	0	581	1,000	(500)	500	
E147090	Building Maintenance	Exp	(8,000)	(5,000)	(3,340)	1,660	4,660	(8,000)	0	
E147100	Administration Allocated	Exp	(167,403)	(97,650)	(97,650)	0	69,753	(167,403)	0	
E147115	Occupational Health & Safety (OHS)	Exp	(1,500)	(875)	(1,544)	(669)	(44)	(2,000)	(500)	
E147130	Depreciation - Unclassified	Exp	(30,638)	(17,872)	(18,298)	(426)	12,340	(30,638)	0	
E147150	Community Requests Budget	Exp	(28,000)	(16,331)	(5,337)	10,994	22,663	(28,000)	0	
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	0	3,500	3,500	(3,500)	0	
			(341,487)	(186,436)	(163,313)	23,123	178,174	(339,487)	2,000	
	Total Other Property & Services Income		110,900	64,907	46,274	(18,634)	(64,627)	114,900	4,000	
	Total Other Property & Services Expenditure		(354,213)	(233,524)	(190,150)	43,375	164,064	(362,213)	(8,000)	
	Total Income		5,876,591	4,718,410	4,304,924	(413,485)	(1,571,666)	5,958,066	81,475	
	Total Expenditure		(7,148,243)	(4,296,427)	(4,078,101)	218,318	3,070,134	(7,141,465)	6,778	
	Net Deficit (Surplus)		(1,271,652)	421,983	226,823	(195,167)	1,498,468	(1,183,399)	88,253	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Land and Buildings							
Governance							
E167744	Solar Panels - Admin Office	(20,000)	0	(20,000)	(20,000)	0	In progress
Governance Total		(20,000)	0	(20,000)	(20,000)	0	
Land and Buildings Total		(20,000)	0	(20,000)	(20,000)	0	
Furniture & Equipment							
Governance							
E167742	IT Upgrade Project	(20,000)	0	(20,000)	(20,000)	0	To be completed by March
Governance Total		(20,000)	0	(20,000)	(20,000)	0	
Law, Order & Public Safety							
E167110	CCTV Upgrade	(52,565)	(594)	(51,971)	(52,565)	0	In planning stage - must be completed by June
Law, Order & Public Safety Total		(52,565)	(594)	(51,971)	(52,565)	0	
Recreation and Culture							
E167754	Swimming Pool Vacuum Cleaner	0	(15,042)	15,042	(15,042)	(15,042)	Offset by Reserve Transfer
FE2101	Electronic Advertising Sign	(66,272)	(14,597)	(51,675)	(66,272)	0	Will be completed in Feb/March
FE2102	Community Centre - Park Furniture	(30,000)	(27,405)	(2,595)	(30,000)	0	Almost completed
Recreation and Culture Total		(96,272)	(57,044)	(39,228)	(111,314)	(15,042)	
Transport							
E167763	Depot Hoist	(5,000)	(4,692)	(308)	(4,692)	308	Completed
Transport Total		(5,000)	(4,692)	(308)	(4,692)	308	
Furniture & Equipment Total		(173,837)	(62,330)	(111,507)	(188,571)	(14,734)	
Plant and Equipment							
Transport							
PE2101	MOW Vehicle (P04)	(48,000)	(47,991)	(9)	(47,991)	9	Completed
PE2102	Komatsu Grader (P10)	(390,000)	(359,150)	(30,850)	(359,150)	30,850	Completed
PE2103	Toyota Hilux Workmate Ttop (P24)	(27,500)	(23,692)	(3,808)	(23,692)	3,808	Completed
PE2104	Toyota Hilux Workmate Ttop (P25)	(30,000)	(29,396)	(604)	(29,396)	604	Completed
PE2105	Toyota Hilux Workmate Ttop (P85)	(27,500)	(23,667)	(3,833)	(23,667)	3,833	Completed
Transport Total		(523,000)	(483,896)	(39,104)	(483,896)	39,104	
Plant and Equipment Total		(523,000)	(483,896)	(39,104)	(483,896)	39,104	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Roads							
Transport							
E167103	Capital Works Program	(1,122,464)	(348,397)	(774,067)	(1,173,913)	(51,449)	Offset by additional funding
	Transport Total	(1,122,464)	(348,397)	(774,067)	(1,173,913)	(51,449)	
	Roads Total	(1,122,464)	(348,397)	(774,067)	(1,173,913)	(51,449)	
Footpaths							
Transport							
E167124	Footpath Program	(121,962)	(3,578)	(118,384)	(121,962)	0	
	Transport Total	(121,962)	(3,578)	(118,384)	(121,962)	0	
	Footpaths Total	(121,962)	(3,578)	(118,384)	(121,962)	0	
Infrastructure - Other							
Community Amenities							
E167191	Cemetery Upgrade	(8,000)	(3,889)	(4,111)	(8,000)	0	In progress
	Community Amenities Total	(8,000)	(3,889)	(4,111)	(8,000)	0	
Recreation and Culture							
E167125	Community Centre/RSL Park Development	(20,000)	(20,415)	415	(20,415)	(415)	Completed
IO2101	Cricket Pitch - Replacement of Existing	(15,000)	(7,817)	(7,183)	(22,800)	(7,800)	Issues encountered with concrete base
IO2102	Giant Ram Painting	(25,000)	(27,060)	2,060	(27,060)	(2,060)	Completed
IO2103	Sportsground Precinct Redevelopment	(70,000)	(2,915)	(67,085)	(70,000)	0	To be progressed from March onwards
IO2104	Ticket Box - Sportsground Entrance	(10,000)	(251)	(9,749)	(13,000)	(3,000)	Additional work required
IO2105	Town Centre Development	(180,000)	(197,690)	17,690	(235,000)	(55,000)	Project over runs
IO2106	Wetlands Park Upgrade	(217,250)	(95,888)	(121,362)	(217,250)	0	In progress
	Recreation and Culture Total	(537,250)	(352,036)	(185,214)	(605,525)	(68,275)	
Transport							
E167782	Airport Development	(50,000)	(227)	(49,773)	(50,000)	0	
IO2107	Street Lighting	(15,000)	(1,200)	(13,800)	(15,000)	0	In progress
IO2108	Townscape	(60,000)	(2,145)	(57,855)	(40,000)	20,000	In progress
	Transport Total	(125,000)	(3,572)	(121,428)	(105,000)	20,000	
	Infrastructure - Other Total	(670,250)	(359,496)	(310,754)	(718,525)	(48,275)	
	Capital Expenditure Total	(2,631,513)	(1,257,698)	(1,373,815)	(2,706,867)	(75,354)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Capital Works Program

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Capital Renewal							
CP287	2020/2021 - R2R/Shire Bullock Hills Road (Reconstruct, seal and widen)	(80,056)	(16,251)	(63,805)	(80,056)	0	
CP288	2020/2021 - Shire Badgaring Road (Clear, widen and form)	(20,000)	(16,616)	(3,384)	(16,616)	3,384	Completed
CP289	2020/2021 - Shire Beaufort Road (Extend culverts)	(30,000)	(1,136)	(28,864)	(30,000)	0	
CP290	2020/2021 - Shire Beaufort Road (Mulch, clear and widen verg)	(50,000)	(36,984)	(13,016)	(50,000)	0	
CP291	2020/2021 - Shire Bullock Hills Road (Extend culverts)	(30,000)	(2,631)	(27,369)	(30,000)	0	
CP292	2020/2021 - Shire Gopher Ramps (Cement crossovers)	(5,000)	(3,431)	(1,569)	(5,000)	0	
Capital Renewal Total		(215,056)	(77,049)	(138,007)	(211,672)	3,384	
Reseal							
CP293	2020/2021 - R2R Beaufort Street (Reseal)	(70,000)	(42,080)	(27,920)	(70,000)	0	
CP294	2020/2021 - R2R Norring Road (Reseal)	(60,000)	(52,942)	(7,058)	(60,000)	0	
CP295	2020/2021 - R2R Rifle Street (Reseal) (Golf Club Road)	(25,000)	(3,371)	(21,629)	(25,000)	0	
CP296	2020/2021 - R2R Unicorn Street (Reseal)	(7,000)	(288)	(6,712)	(7,000)	0	
CP297	2020/2021 - Shire Swimming Pool Entrance (Corrector seals)	(23,000)	(14,922)	(8,078)	(14,922)	8,078	Completed
Reseal Total		(185,000)	(113,603)	(71,397)	(176,922)	8,078	
Capital Upgrade							
CP298	2020/2021 - RRG/Shire Jaloran Road (Reconstruct, seal and widen)	(230,664)	(14,835)	(215,829)	(230,664)	0	
CP299	2020/2021 - RRG/Shire Dongolocking Road (Reconstruct, seal and widen)	(230,744)	(4,145)	(226,599)	(230,744)	0	
CP300	2020/2021 - Shire Buttfield Road (Gravel sheet)	(28,000)	(27,572)	(428)	(27,572)	428	Completed
CP301	2020/2021 - Shire Gundaring North Road (Gravel sheet)	(48,000)	(35,292)	(12,708)	(35,292)	12,708	Completed
CP302	2020/2021 - Shire Piesseville Jaloran Road (Gravel sheet)	(48,000)	(37,040)	(10,960)	(37,040)	10,960	Completed
CP303	2020/2021 - Shire Robinson Road (Gravel sheet)	(42,000)	(38,861)	(3,139)	(38,861)	3,139	Completed
CP304	2020/2021 - Shire Sprigg Road (Clear, widen and form)	(25,000)	0	(25,000)	(25,000)	0	
CP312	2020/2021 - R2R Bolts Road (Gravel sheet)	0	0	0	(90,145)	(90,145)	Offset by additional funding
Capital Upgrade Total		(652,408)	(157,745)	(494,663)	(715,319)	(62,911)	
Footpaths							
CP305	2020/2021 - Shire Arnott Street (Footpath Ware to Leonora)	(33,000)	0	(33,000)	(33,000)	0	
CP306	2020/2021 - Shire Strickland Street (Footpath Upland to Unit)	(35,000)	0	(35,000)	(35,000)	0	
CP307	2020/2021 - LRCIP Various Footpaths	(53,962)	(3,578)	(50,384)	(53,962)	0	
Footpaths Total		(121,962)	(3,578)	(118,384)	(121,962)	0	
Kerbing							
CP308	2020/2021 - Shire Ballagin Street (Kerbing West Side)	(20,000)	0	(20,000)	(20,000)	0	
CP309	2020/2021 - Shire Ballagin Street (Kerbing East Side)	(17,000)	0	(17,000)	(17,000)	0	
CP310	2020/2021 - Shire Nalder Street (Kerbing Both Sides)	(16,000)	0	(16,000)	(16,000)	0	
CP311	2020/2021 - Shire Strickland Street (Kerbing West Side)	(17,000)	0	(17,000)	(17,000)	0	
Kerbing Total		(70,000)	0	(70,000)	(70,000)	0	
Capital Works Program Total		(1,244,426)	(351,975)	(892,451)	(1,295,875)	(51,449)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Plant Replacement

Asset Description	Annual Budget			YTD Actual			Status / Comment
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
MOW Vehicle (P04)	(48,000)	30,000	(18,000)	(47,991)	27,727	(20,264)	
Komatsu Grader (P10)	(390,000)	140,000	(250,000)	(359,150)	119,092	(240,058)	
Toyota Hilux Workmate Ttop (P24)	(27,500)	7,500	(20,000)	(23,692)	6,364	(17,329)	
Toyota Hilux Workmate Ttop (P25)	(30,000)	10,000	(20,000)	(29,396)	8,182	(21,214)	
Toyota Hilux Workmate Ttop (P85)	(27,500)	7,500	(20,000)	(23,667)	6,364	(17,304)	
	(523,000)	195,000	(328,000)	(483,896)	167,728	(316,168)	

Asset Description	Projected Actual			Projected Variance			
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
MOW Vehicle (P04)	(47,991)	27,727	(20,264)	9	(2,273)	(2,264)	
Komatsu Grader (P10)	(359,150)	119,092	(240,058)	30,850	(20,908)	9,942	
Toyota Hilux Workmate Ttop (P24)	(23,692)	6,364	(17,329)	3,808	(1,136)	2,671	
Toyota Hilux Workmate Ttop (P25)	(29,396)	8,182	(21,214)	604	(1,818)	(1,214)	
Toyota Hilux Workmate Ttop (P85)	(23,667)	6,364	(17,304)	3,833	(1,136)	2,696	
	(483,896)	167,728	(316,168)	39,104	(27,272)	11,832	Net Variance transferred to Reserve

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Disposal of Assets

Asset Description	Annual Budget			YTD Actual			Variance to Annual Budget		
	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)
	Value			Value			Value		
	\$	\$	\$	\$	\$	\$	\$	\$	
Plant and Equipment									
MOW Vehicle (P04)	20,055	30,000	9,945	20,647	27,727	7,081	592	(2,273)	(2,864)
Komatsu Grader (P10)	136,110	140,000	3,890	137,294	119,092	(18,202)	1,184	(20,908)	(22,092)
Toyota Hilux Workmate Ttop (P24)	6,806	7,500	694	6,865	6,364	(501)	59	(1,136)	(1,195)
Toyota Hilux Workmate Ttop (P25)	7,231	10,000	2,769	7,294	8,182	888	63	(1,818)	(1,881)
Toyota Hilux Workmate Ttop (P85)	6,806	7,500	694	6,865	6,364	(501)	59	(1,136)	(1,195)
	177,008	195,000	17,992	178,964	167,728	(11,235)	1,956	(27,272)	(29,227)

Asset Description	Projected Actual			Projected Variance		
	Net Book	Proceeds	Profit or (Loss)	Net Book	Proceeds	Profit or (Loss)
	Value			Value		
	\$	\$	\$	\$	\$	
Plant and Equipment						
MOW Vehicle (P04)	20,647	27,727	7,081	592	(2,273)	(2,864)
Komatsu Grader (P10)	137,294	119,092	(18,202)	1,184	(20,908)	(22,092)
Toyota Hilux Workmate Ttop (P24)	6,865	6,364	(501)	59	(1,136)	(1,195)
Toyota Hilux Workmate Ttop (P25)	7,294	8,182	888	63	(1,818)	(1,881)
Toyota Hilux Workmate Ttop (P85)	6,865	6,364	(501)	59	(1,136)	(1,195)
	178,964	167,728	(11,235)	1,956	(27,272)	(29,227)

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Reserve Transfers

Name	Interest Earned		Transfers In (+)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	\$	\$	
Leave Reserve	3,049	853	0	0	(2,196)	3,049	0	
Plant Replacement Reserve	3,027	847	0	0	(2,180)	14,859	11,832	Plant Replacement Savings 20/21
Recreation Centre Equipment Reserve	115	32	1,800	0	(1,883)	1,915	0	Rec Centre Equipment Contribution
Aerodrome Maintenance & Development Reserve	106	30	7,900	0	(7,976)	8,006	0	Hangar Rent
Municipal Buildings Reserve	1,213	339	0	0	(874)	1,213	0	
Admin Centre Furniture, Equipment & IT Reserve	55	15	5,000	0	(5,040)	5,055	0	Furture IT Server Upgrade
Land Development Reserve	107	30	0	0	(77)	107	0	
Community Bus Reserve	170	48	0	0	(123)	170	0	
HACC Reserve	1,228	344	0	0	(884)	1,228	0	
Recreation Development Reserve	2,707	757	60,000	0	(61,950)	62,707	0	Rec Centre Floor \$5k, Pool Filtration \$30k, Sportsground Lighting \$25k
Refuse Waste Management Reserve	1,369	383	19,825	0	(20,811)	21,194	0	As per Waste Management Budget
Refuse Site Rehabilitation Reserve	981	275	20,000	0	(20,706)	20,981	0	As per Waste Management Budget
Water Management Reserve	783	219	0	0	(564)	783	0	
Electronic Sign Reserve	656	184	0	0	(472)	656	0	
Community Gym Reserve	123	35	0	0	(88)	123	0	
Sportsground Precinct Redevelopment Reserve	809	226	50,000	0	(50,583)	50,809	0	
Emergency/Bushfire Control Reserve	65	18	0	0	(47)	65	0	
Community Events Reserve	0	0	5,000	0	(5,000)	9,000	4,000	Community Development Events Savings
	16,563	4,635	169,525	0	(181,453)	201,920	15,832	

Name	Transfers Out (-)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	
Leave Reserve	0	0	0	0	0	
Plant Replacement Reserve	(28,000)	0	28,000	(28,000)	0	As per Plant Replacement Program
Recreation Centre Equipment Reserve	(2,000)	0	2,000	(2,000)	0	Rec Centre New Oven
Aerodrome Maintenance & Development Reserve	0	0	0	0	0	
Municipal Buildings Reserve	(50,000)	0	50,000	(50,000)	0	Town Centre Development
Admin Centre Furniture, Equipment & IT Reserve	0	0	0	0	0	
Land Development Reserve	0	0	0	0	0	
Community Bus Reserve	0	0	0	0	0	
HACC Reserve	(9,206)	0	9,206	(9,206)	0	
Recreation Development Reserve	(35,000)	0	35,000	(49,900)	(14,900)	Pool Vacuum Cleaner
Refuse Waste Management Reserve	0	0	0	0	0	
Refuse Site Rehabilitation Reserve	0	0	0	0	0	
Water Management Reserve	(5,000)	0	5,000	(7,500)	(2,500)	Brown dam repairs
Electronic Sign Reserve	(66,272)	0	66,272	(66,272)	0	
Community Gym Reserve	(1,800)	0	1,800	(3,000)	(1,200)	Operating loss
Sportsground Precinct Redevelopment Reserve	(70,000)	0	70,000	(70,000)	0	
Emergency/Bushfire Control Reserve	0	0	0	0	0	
Community Events Reserve	0	0	0	0	0	
	(267,278)	0	267,278	(285,878)	(18,600)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2021

Reserve Balances

Name	Transfers In (+)			Transfers Out (-)		Closing Balance	
	Opening Balance	Annual Budget	Projected Actual	Annual Budget	Projected Actual	Annual Budget	Projected Actual
	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	304,895	3,049	3,049	0	0	307,944	307,944
Plant Replacement Reserve	302,669	3,027	14,859	(28,000)	(28,000)	277,696	289,529
Recreation Centre Equipment Reserve	11,479	1,915	1,915	(2,000)	(2,000)	11,394	11,394
Aerodrome Maintenance & Development Reserve	10,630	8,006	8,006	0	0	18,636	18,636
Municipal Buildings Reserve	121,264	1,213	1,213	(50,000)	(50,000)	72,477	72,477
Admin Centre Furniture, Equipment & IT Reserve	5,516	5,055	5,055	0	0	10,571	10,571
Land Development Reserve	10,709	107	107	0	0	10,816	10,816
Community Bus Reserve	16,974	170	170	0	0	17,144	17,144
HACC Reserve	122,789	1,228	1,228	(9,206)	(9,206)	114,811	114,811
Recreation Development Reserve	270,680	62,707	62,707	(35,000)	(49,900)	298,387	283,487
Refuse Waste Management Reserve	136,947	21,194	21,194	0	0	158,141	158,141
Refuse Site Rehabilitation Reserve	98,142	20,981	20,981	0	0	119,123	119,123
Water Management Reserve	78,255	783	783	(5,000)	(7,500)	74,038	71,538
Electronic Sign Reserve	65,616	656	656	(66,272)	(66,272)	0	0
Community Gym Reserve	12,337	123	123	(1,800)	(3,000)	10,660	9,460
Sportsground Precinct Redevelopment Reserve	80,906	50,809	50,809	(70,000)	(70,000)	61,715	61,715
Emergency/Bushfire Control Reserve	6,500	65	65	0	0	6,565	6,565
Community Events Reserve	0	5,000	9,000	0	0	5,000	9,000
	1,656,310	186,088	201,920	(267,278)	(285,878)	1,575,120	1,572,352

7. GENERAL BUSINESS

7.1 STAFF RESOURCING – INFORMATION ONLY

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	29 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	<ol style="list-style-type: none">1. Staff Resourcing – under separate cover2. Organisational Structure – under separate cover

8. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 4:51pm

I certify that this copy of the Minutes is a true and correct record of the meeting held on 15 February 2021

Signed:

.....
Presiding Elected Member

Date:

.....



**9.4 MINUTES FROM THE WORKS AND SERVICES COMMITTEE MEETING HELD
18 FEBRUARY 2021**

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Works and Services Committee Meeting held on 18 February 2021 as attached, be received and the recommendations be adopted as decisions of Council.

Carried 0/0



MINUTES

WORKS AND SERVICES COMMITTEE

18 FEBRUARY 2021

Ordinary Meeting of Council

227

23 February 2021



DISCLAIMER

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

Bill Atkinson
CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12 month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.



SHIRE OF WAGIN

Minutes for the Works and Services Committee meeting held in the Council Chambers on
Thursday 18 February 2021 commencing at 3:00pm

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1. OFFICIAL OPENING

The Chairperson, Cr G R Ball opened the meeting 3:02pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 ATTENDANCE

Cr Greg Ball	Chairperson
Cr Bryan Kilpatrick	Councillor
Cr Geoff West	Councillor
Cr Jason Reed	Councillor
Cr Wade Longmuir	Councillor
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Allen Hicks	Manager of Works
Kayla Lloyd	Administrator of Works/Finance
Emily Edwards	Executive Assistant

2.2 APOLOGIES

3. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

4.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a

Nil

4.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

Nil

4.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

- Cr B L Kilpatrick entered the meeting at 3:03pm



5. CONFIRMATION OF PREVIOUS MEETING MINUTES

5.1 MINUTES FROM THE WORKS AND SERVICES COMMITTEE MEETING HELD 13 OCTOBER 2020

COMMITTEE DECISION

Moved Cr G K B West

Seconded Cr W J Longmuir

That the minutes of the Works and Services Committee meeting held on 13 October 2020 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 5/0

6. CORRESPONDENCE AND REPORTS

6.1.1. CRICKET PITCH – PROPOSED REPLACEMENT

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	Wagin Sportsground Oval
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	21 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.MT.10
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr G K B West

Seconded Cr B L Kilpatrick

That the Committee recommend to Council that the cricket pitch at the Sportsground Oval be replaced.

Carried 5/0

BRIEF SUMMARY

The cricket pitch on the Wagin Sportsground oval was replaced last year in time for the cricket season. The new (concrete) pitch was installed over the top on the old pitch, thereby raising its original level significantly. The surrounding turf has grown up level with the height of the new pitch and it now out of sync with the fall of the oval. The pitch is deemed to be unplayable and fixtures for the current season have been reprogrammed accordingly.

BACKGROUND/COMMENT

When the new pitch was constructed there were several issues to contend with. These included the need to widen it beyond the width of the original pitch. After some discussion between members of the Cricket Club, the concrete contractor and Shire personnel, it was decided to overlay the new pitch on top of the old concrete surface of the original pitch which had sustained some cracking.

The increased height of the pitch has resulted in it being unfit for purpose and is anticipated to also cause problems with hockey being played on the oval. There is consensus that the only way to correct the problem is to take up the pitch in its entirety, and to construct a new pitch which conforms to the level of the oval.

There has been \$7,817 spent on the pitch to date, with a further \$4,790 for the turf contractor to install the synthetic turf. It is estimated a further \$10,000 is required for the Shire to remove both the old and new concrete bases, lay a new concrete base at the correct height and make good the grass surrounds. The synthetic turf can then be installed. I have included the following table pertaining to the total costs versus allocated budget.

Income		Expenditure		
Shire	10,000.00	Contractor - New Cement Pad for pitch	6,500.00	Expended
DSR - CSRFF	3,387.00	Shire Labour and Plant	1,316.94	Expended
Total Budget	13,387.00	Contractor - New Synthetic Turf	4,790.00	To be Expended
		Costs to rectify Pitch and Grass Surrounds	10,000.00	
		Total Expenditure	22,606.94	
		Over Budget	-9,219.94	

If the oval is to be used for hockey, the pitch should be replaced beforehand (in the current financial year).

CONSULTATION/COMMUNICATION

- Deputy CEO
- Manager of Works and Services
- Representatives of the Wagin Hockey and Cricket Clubs

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The additional cost of a new concrete base pitch and to remedy the grass surrounds will have a negative impact on the budget and will be a discussion point during Council's budget review process.

STRATEGIC IMPLICATIONS

NIL

VOTING REQUIREMENTS

Simple Majority



- Deputy Chief Executive Officer left the meeting at 3:17pm and did not return.

6.1.2. APPLICATION OF UNALLOCATED ROAD TO RECOVERY FUNDING (R2R)

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	21 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RD.PR.4
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr G R Ball

That the Committee recommend to Council that the unallocated R2R Funding for the 2020/21 Financial Year be applied to the following projects:

- **Regravelling of Bolt Road 2.30 Kilometres - \$67,145**
- **Installation of Concrete Floodway Moore Street - \$23,000**

Carried 5/0

BRIEF SUMMARY

It has been ascertained that the Shire's funding allocation from the Federal Government *Roads to Recovery* program for the 2020/21 financial year has been underallocated by \$90,145. This report recommends the allocation of this amount to two projects to be completed within the current financial year.

BACKGROUND/COMMENT

The Shires allocation from the R2R funding pool was increased in 2019/20 from \$222,000 to \$312,145. This was understood to be a "one-off" increase for that year only, after which the allocation would revert to \$222,000 per annum. The Shires 2020/21 Budget was constructed on this basis.

It has been conveyed however, that the \$312,145 annual allocation was to apply for five consecutive years from 2019/20. This means that there is \$90,145 left to allocate in the current financial year.

The following projects have been nominated for Council's consideration:

Bolts Road – Gravelling of 2.30 kilometres. (Cost \$67,145) This road was gravelled many years ago and the gravel surface is severely depleted. Whilst the road is graded from time to time, it quickly returns to a corrugated condition. If the road was regravelled, it would lend itself to having a bitumen surface applied should Council deem this a priority, in the short to medium term. In addition to benefitting the users of this road, it would significantly reduce the need to find gravel in the future, in an environment of diminishing gravel resources.



Moore Street – Installation of Concrete Floodway (Cost \$23,000) This would entail constructing a concrete floodway to accommodate water runoff into the adjacent dam (The “White Dam”) approaches to the floodway would be gravelled. If this floodway was installed it would maintain a low-lying section during rainfall events and reduce maintenance in the long term.

CONSULTATION/COMMUNICATION

- Manager of Works and Services
- Deputy CEO

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



STATUTORY/LEGAL IMPLICATIONS

Main Roads WA – RAV Network

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

To be determined, subject to what expenditure may be required to upgrade roads/streets to accommodate an increased RAV rating.

STRATEGIC IMPLICATIONS

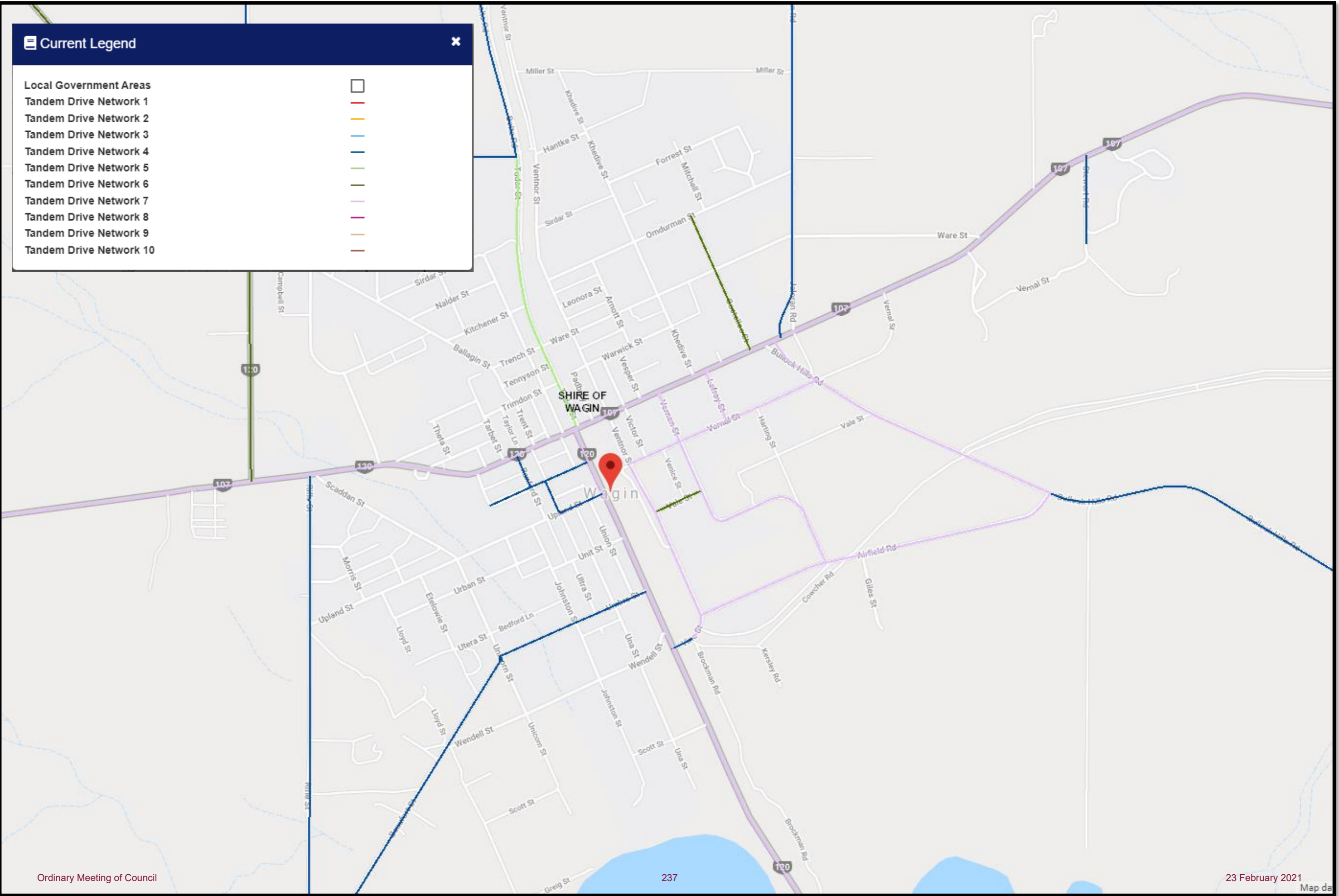
Nil

VOTING REQUIREMENTS

Simple Majority

Current Legend

- Local Government Areas □
- Tandem Drive Network 1 —
- Tandem Drive Network 2 —
- Tandem Drive Network 3 —
- Tandem Drive Network 4 —
- Tandem Drive Network 5 —
- Tandem Drive Network 6 —
- Tandem Drive Network 7 —
- Tandem Drive Network 8 —
- Tandem Drive Network 9 —
- Tandem Drive Network 10 —





6.1.4. 2020/2021 WORKS PROGRAM

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	03 February 2021
PREVIOUS REPORT(S):	11 August 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RD.MT.2
ATTACHMENTS:	2020/2021 Works Program

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

The 2020/2021 Works Program, as presented, be discussed.

Carried 0/0

Note – no action was required of this item at this time by the committee.

BRIEF SUMMARY

To review the 2020/2021 Works Program.

BACKGROUND/COMMENT

The Works Committee is to review the 2020/2021 Works Program to discuss and prioritise any works.

This is an opportunity for members to have an input into current and future works.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

2020/2021 Budget Allocation

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



2020/2021 DRAFT 10 YEAR ROAD / FOOTPATH PROGRAM

CAPITAL RENEWA	R-No	DESCRIPTION	COST	RRG	RTR	LR CIP	SHIRE	START	FINISH	LENGTH	DAYS	COMMENTS	START	FINISH
Bullock Hills	4	Reconstruct Seal Widen	80,056		60,056		20,000	7.61	8.61	1.00	10	Ongoing	18.1.2021	2.2.2021
Badgaring	64	Clear Widen and Form	20,000				20000	5.38	7.38	2.00	15	Finish	24.7.2020	4.8.2020
Beaufort	4	Extend culverts	30,000				30,000	6.82	9.54	3.43	20	Ongoing		
Beaufort	2	mulch/Clear Widen verg	50,000				50,000	1.60	6.60	5.00	15	Ongoing	2.10.2020	7.10.2020
Bullockhills	2	Extend culverts	30,000				30,000	5.02	8.66	3.64	20	Ongoing		
Gofer Ramps	Various	cement crossovers	5,000				5,000				15	Finish	8.1.2021	
FOOT PATHS														
Trimdon Street	139	Trent to Leake Lane	25,000			25,000		0.144	0.20	0.056	5	Ongoing		
strickland Street	114	Upland to Unit	35,000				35,000	0.20	0.40	0.20	4	Finish		
Arnott St	155	Ware to Leonora	33,000				33,000	0.12	0.25	0.13	4	Ongoing		
KERBING														
Ballagin St	176	East Side	17,000				17,000	0.58	0.34	0.24	5	Ongoing		
Ballagin St	176	West Side	20,000				20,000	0.550	0.270	0.28	5	Finish		
Strickland St	114	West Side	17,000				17,000	0.00	0.19	0.19	4	Ongoing		
Nalder st	148	Both Sides	16,000				16,000	0.00	0.19	0.19	4	Ongoing		
RESEALS														
Norring	9	Reseal	60,000		60,000			3.49	6.63	3.14	4	Finish	12.1.2021	
Rifle st (golf club road)	126	Reseal	25,000		25,000			2.12	3.32	1.20	2	Finish	3.2.2021	
Unicorn st	157	Reseal	7,000		7,000			0.00	0.12	0.12	1	Finish	3.2.2021	
Beaufort	2	Reseal	70,000		70,000			1.56	5.70	4.14	4	Ongoing	13.1.2021	
Corrector Seals		Swimming pool entrance	23,000				23,000			417 m2	1	Finish	8.12.2020	8.12.2020
CAPITAL UPGRADE														
Buttfield	58	Gravel Sheet	28,000				28,000	0.00	0.54	0.54	5	Ongoing	5.8.2020	7.8.2020
Sprigg	34	clear widen/form	25,000				25,000	0.00	3.00	3.00	15	Ongoing		
Bolt	65	Gravel Sheet	90,000		90,000			0.00	2.30	2.30	10	Finish		
Rural spraying	Various	all bitumen shoulders	12,000				12,000			264 km	20	8000	16.7.2020	31.7.2020
Gundaring Nth	39	Gravel Sheet	48,000				48,000	2.56	5.56	3.00	12	Ongoing	31.8.2020	9.8.2020
Piessville Jaloran	22	Gravel Sheet	48,000				48,000	0.24	3.11	2.87	15	Ongoing	18.8.2020	1.9.2020
Robinson R	87	Gravel Sheet	42,000				42,000	6.10	9.64	3.54	5	Finish	14.7.2020	21.7.2020
Dongolocking	1	Reconstruct Seal Widen	225,453	150,302			75,151	3.21	6.21	3.00	14	Ongoing		
Jaloran	5	Reconstruct Seal Widen	225,453	150,302			75,151	14.50	15.74	1.24	5	Finish		
GENERAL WORKS														
MAINTENANCE	Various	Bridge/Drainage	27,500				27,500					Various		
MAINTENANCE	Various	Unscheduled	110,000				110,000					Various		
MAINTENANCE	Various	Mtce/Grade/etc	220,000				220,000					Rural Roads		
WOOLORAMA/PREP			55,000				55,000							
RURAL TREE PRUNING	Various	Clear Widen and form	95,000				95,000				20	Ongoing		
		TOTAL	\$ 1,814,462	\$ 300,604	\$ 312,056	\$ 25,000	\$ 1,176,802				254			
		Capital Only	1,306,962	300,604	312,056	25,000	669,302							
		Blackspot Funding					1,306,962							
		RRG Funding	300604											
		Roads to recovery Fundir	312,056											



6.1.5. 2020/2021 PLANT REPLACEMENT PROGRAM

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	03 February 2021
PREVIOUS REPORT(S):	11 August 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	PL.AC.1
ATTACHMENTS:	2020/2021 Plant Replacement Spreadsheet

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

The 2020/2021 Plant Replacement Program, as presented, be discussed.

Carried 0/0

Note – no action was required of this item at this time by the committee.

BRIEF SUMMARY

To review the Plant Replacement Program.

BACKGROUND/COMMENT

The Works Committee to review the 2020/2021 Plant Replacement Program to discuss the changeover of future vehicles within the Works and Construction Department.

This is an opportunity for members to have an input into prioritising changeovers, and to comment on trade-ins that have been undertaken already.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

2020/2021 Budget Allocation

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2020/2021 - 2029/2030

Plant #	Description	Year Purchased	Replacement Period (Years)	2019/20 Budget	2019/20 Actual	2020/21 Budget	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
P01	Isuzu MU-X LST SUV Wagon (2019) - CEO	2019/2020	4	20,000	9,364				22,000				24,000		
P02	Isuzu MU-X LST SUV Wagon (2018) - DCEO	2018/2019	4					20,000				22,000			
P04	Isuzu D-Max Crew Ute (2017) - MOW	2016/2017	4			18,000			20,000				22,000		
P05	Mazda CX5 GT SUV Wagon (2018) - Doctor	2017/2018	4				22,000				24,000				26,000
P08	Holden ZB Commodore Calais (2018) - EHO/BS	2018/2019	4					16,000					18,000		
P09	WCM 30 Front End Loader (2006) - Refuse Site	2011/2012	Not Replacing												
P10	Komatsu Grader (2014)	2014/2015	7			220,000								250,000	
P11	Komatsu Loader (2018)	2017/2018	5 to 6						200,000						200,000
P12	Komatsu Grader (2018)	2018/2019	7								240,000				
P14	Isuzu Side Tipper Truck 13t (2019)	2019/2020	5 to 7	160,000	144,804							130,000			
P15	Bomag Multi Tyred Roller (2007) - Maint Grade	2007/2008	Not Specified												
P16	Isuzu Truck 6t (2016)	2016/2017	5 to 7					55,000					65,000		
P18	Kubota Ride on Mower (2019)	2019/2020	10		22,706										25,000
P19	Dynapac Steel Roller (2009)	2007/2008	10				135,000								
P20	John Deere Tractor (2005)	2005/2006	Not Specified				65,000								
P21	Isuzu Crew Cab (2016)	2016/2017	5 to 7					50,000					60,000		
P22	John Deere Mower (2015)	2015/2016	6 to 10					8,000							
P24	Toyota Hilux Workmate Ttop (2010) - Other	2010/2011	4 to 10			20,000								22,000	
P25	Toyota Hilux Workmate Ttop (2010) - Gardener (Elsie)	2010/2011	4 to 10	20,000		20,000					20,000				
P26	Mitsubishi Triton Ttop (2014) - Gardener (Mike)	2014/2015	4 to 10							18,000					
P27	Mitsubishi Triton Ttop (2014) - Building Maintenance	2014/2015	4 to 10				17,000						18,000		
P38	Mahindra Pick-up Ttop (2016) - Ranger	2015/2016	4 to 10					14,000			16,000				20,000
P39	Case Skid Steer (2013)	2013/2014	8 to 10				40,000								
P40	Isuzu Side Tipper Truck 13t (2018)	2018/2019	5 to 7							120,000					
P42	Isuzu Side Tipper Truck 13t (2013)	2013/2014	5 to 7					140,000						135,000	
P43	Toro Ride on Mower (2013)	2013/2014	10	28,000						20,000					20,000
P47	Caterpillar Backhoe Loader (2012)	2015/2016	10							90,000					
P48	Tennant Street Sweeper (2008)	2015/2016	6 to 10				40,000					50,000			
P49	Multipac Multi Tyred Roller (2016)	2016/2017	10									120,000			
P50	Toyota Hilux Workmate Ttop (2017) - Gardener (Tracy)	2017/2018	4 to 10						18,000					18,000	
P51	Forklift (2018)	2018/2019	Not Specified												
P52	Kubota RTV Gator (2019)	2019/2020	Not Specified	20,000	20,953										
P85	Toyota Hilux Workmate Ttop (2010) - Maint Grader	2010/2011	4 to 10			20,000					18,000				
P94	Toyota Hilux Workmate Ttop (2019) - Mechanic	2019/2020	4 to 10		24,803										26,000
	Stump Grinder/Mulcher - Operating Expenditure			9,000	9,000										
TOTAL				257,000	231,630	298,000	319,000	303,000	260,000	248,000	318,000	322,000	207,000	425,000	317,000
RESERVE FUND				2019/20	Actual	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27	2026/27
Opening Balance				233,074	233,074	302,669	310,722	297,937	300,896	346,913	405,852	395,969	381,888	482,526	367,176
Interest				5,827	4,225	6,053	6,214	5,959	6,018	6,938	8,117	7,919	7,638	9,651	7,344
Transfer In				40,000	65,370	2,000	0	0	40,000	52,000	0	0	93,000	0	0
Transfer Out				0	0	0	19,000	3,000	0	0	18,000	22,000	0	125,000	17,000
Closing Balance				278,901	302,669	310,722	297,937	300,896	346,913	405,852	395,969	381,888	482,526	367,176	357,520
Municipal Contribution				297,000	297,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000



7. INSPECTIONS

Nil

8. GENERAL BUSINESS

8.1 TOWN SQUARE SIGNAGE – CR GEOFF WEST

Cr G K B West wished to investigate the usage of current signage and future planned signage of the town square redevelopment including;

- 'No Entry' statements.
- RV parking signage on the main road
- One-way directional signage and
- Long vehicle parking.

MOTION/COMMITTEE DECISION

Moved Cr G K B West

Seconded Cr J P Reed

That the Committee recommend to Council that improved signage at the Town Square Redevelopment be investigated.

Carried 5/0

8.2 FUTURE USE OF LOT 436 COLLIE – LAKE KING ROAD

As per Council resolution from 24 November 2020, Lot 436 Collie- Lake King Road will be revegetated in the 2020/2021 financial year.

COUNCIL MOTION/4444 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B S Hegarty

That Wagin Lot 436 Tudhoe Street, Wagin subject to no other use being identified, be revegetated in 2020/21.

Carried 10/0

The Chief Executive Officer will work with Landcare to discuss planting and progressing the project. Cr G R Ball discuss the opportunity of involvement of interested community groups.

8.3 INSTALLATION OF NEW TELSTRA PHONE TOWER ON LOT 331 ON DEPOSITED PLAN 223177

The Chief Executive Officer received correspondence from Jamee Jenkins a contractor who is undertaking the installation of the new Telstra phone tower on Lot 331 on Deposited Plan 223177. Request of an easement for an access track to the location for legal access only. No objections received from the committee regarding the easement and CEO can confirm with the contractor.

8.4 STANDPIPE USAGE – BALL ROAD AND LIME LAKE TANK

New record books have been placed at the Ball Road and Lime Lake Tanks and the request has been made to the public for them to contact the Shire with any meter readings they may have of water that they have taken from either location.



8.5 POCKET RAMM

The Chief Executive Officer and Manager of Works discussed the possibility of undertaking a road audit of the Shire's road network including imaging and videorecording. Technology that will make this auditing easier was distributed to committee members for discussion.

MOTION/COMMITTEE DECISION

Moved Cr B L Kilpatrick

Seconded Cr G R Ball

That the Committee recommend to Council that management investigate systems for recording road condition of the road network within the Shire of Wagin.

Carried 5/0

9. CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 4:20pm

I certify that this copy of the Minutes is a true and correct record of the meeting held on 18 February 2021

Signed:

.....
Presiding Elected Member

Date:

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10. STATUS REPORT – NOVEMBER 2020

FINANCE AND ADMINISTRATION

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
28 April 2015	2702	CEO	Puntapin Rock Dam		Water Corp engaged to address urgent remedial works and to facilitate transfer of the asset to the Shire. Assessment of Dam programmed	Contacted June 2019, awaiting finalisation of the SW Native Title Settlement
24 Sept 2019	4111	DCEO/DG	Wetlands Playground Development	That the Wetlands Park Development Business Case / Project Brief be endorsed, and a quotation be sought to engage a Landscape Architect to develop a design plan	Advertisement period completed with minor feedback considered by the Townscape Committee and changes to plan effected where necessary.	New Comment: Project 60% complete, works will commence again towards end of February depending on staff availability
26 Nov 2019	4145	That Ecoscape be engaged to carry out the Wetlands Park Playground design		Plan now finalised.		
24 March 2020	4218	That the Wetlands Park Playground Concept Master Plan be endorsed, advertise the proposed Master Plan for public comment for a period of 21 days and staff to commence the process to secure grant funds for stages 1,2 & 3 of the project.		Work to commence once Budget has been adopted 2020/2021 Work continues on this project, progress going well.		



FINANCE AND ADMINISTRATION

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
24 Sept 2019	4123	CEO	Endorsement of Waste Local Law – 4WDL VROC Collaboration	That Council endorse commencing the process of introducing a Waste Local Law and that a collaborative approach between the 4WDL VROC Local Governments Taken with The Shire of Williams facilitating the process		Awaiting Information from the Shire of Williams.
22 September 2020	4394	DCEO	Electronic Information Sign	That Quotations are invited for the supply, delivery, framing cabinet & header board, erection, software supply, commissioning and technical support for a double- sided LED Electronic Display Sign.	As per Council Resolution, Request for Quotations have been advertised. Please refer to agenda item. Winning supplier has been notified and sign is currently being built. Expect installation and commissioning in late January.	New Comment: Installation of footings has been completed and sign will be erected and operational on Wednesday 24 February.
27 October 2020	4430	DCEO		That the Quotation from ICatcher Digital Signs for \$48,657 plus GST be accepted for the supply, installation and commissioning of an LED Double-Sided Electronic Display Sign.	Sign getting built. On track for delivery and installation late January.	
25 Feb 2020	4188	CEO	Town Entry Statements	That the four (4) entry statements into Wagin be refurbished within the current Tourism Budget	First statement sign has been completed and reinstalled. It will take a number of months to upgrade all four statements	New Comment: Work on the second statement will begin after Woolorama



24 March 2020	4230	MOW	Gopher Friendly Footpaths	That the Manager of Works assess the current gopher crossings and present costings for the 2020/2021 budget.	Survey underway & Ramp sites marked	Ramps will be installed as time permits.
26 May 2020	4277	CEO	Wagin Trotting Club – Illumination of Bart the Ram	Develop a proposal to illuminate Bart the Giant Ram. Research funding opportunities	Costs ascertained as being approximately \$7,000	New Comment: Awaiting Council Prioritisation
27 October 2020	4418	CEO	Review of Councillor Representation	<p>2. That it be recorded that Council has considered public submissions received on the Review of Councillor Representation.</p> <p>3. That Council has determined that the number of elected members to represent the electors of the Shire of Wagin should be nine (9) and should take effect from the ordinary Council elections scheduled in 2021.</p>	Proposal to reduce Council Membership to 9, submitted to Local Government Advisory Board.	



28 July 2020	4344	CEO/ DCEO/ CPO	Town Square Redevelopment Stages 1 & 2	<p>1. That the Wagin Town Square Development be comprised of Stage 1 being a portion of the area commencing north of the Library through to Tudhoe Street and from the western side of the toilet block through to Tudhoe Street and that Stage 2 be comprised of the remainder of the lot.</p> <p>2. That Stage 1 of the development proceeded with.</p> <p>3. That engineering advice be sought on the feasibility of accommodating the entry and egress of 19-metre-long vehicles through the area deemed to be Stage 2.</p> <p>4. That the area to accommodate the proposed electronic display sign be relocated eastwards into the garden area provided for in Stage 1 (south west corner) with the objective of maintaining the same distance from Tudhoe Street as per the current approval from Main Roads WA.</p> <p>5. That provision be made in Stage 1 to accommodate a future electric charging station.</p>	<p>New Comment: Completed with exception of tree planning and landscaping.</p>	
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22 September 2020	4389	CEO	Betty Terry Community Theatre	<p>1. That Council accept the gift of the Betty Terry Community Theatre building as offered with the following conditions:</p> <ul style="list-style-type: none"> • The \$8000 being the balance owed for the projector is paid to the estate of the late Francis Lintorn-Terry; • The Shire rates on the property for the 2020/21 financial year be waived; • That all conditions outlined and agreed to in the discussion points recorded at the meeting held on the 3rd July 2020 being adhered to; • That the ownership of the building be transferred to the Shire of Wagin. <p>2. That the Shire organise a separate water service to the cinema.</p> <p>3. That the Shire place a plaque on the Cinema building to acknowledge the contribution of Mr and Mrs Frank Lintorn-Terry in bringing movies to Wagin and in establishing the Betty Terry Community Theatre.</p> <p>4. That the Shire payout the \$5000 provided by Ms Pia Lambert to Betty Terry Community Theatre Inc loan for the projector equipment and to raise a debtors invoice to the group for \$13,000 (being the payout of the \$5000 loan referred to and the residual \$8000 amount owing to the estate of the late Francis Lintorn-Terry for the projector, on the condition that the money is repaid over a 3 year period.</p> <p>5. That settlement of the property proceeds forthwith.</p>	<p>New Comment: Settlement was completed 6 February 2021. Now actions taken to formalise lease agreement with BTCT</p>	
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<p>22 September 2020</p>	<p>4390</p> <p>4402</p> <p>4403</p> <p>4404</p>	<p>CEO/EA</p>	<p>Wagin Airfield</p>	<p>1. That proposed lease of hanger site "B" on Reserve 20595 be subject to the provisions of section 18 of the Land Administration Act 1997 (Ministerial Approval) and section 3.58 of the Local Government Act 1995 (Disposal of Property) being adhered to.</p> <p>2. That tenders be called for the lease of proposed hanger site "B"</p> <p>When approval has been obtained from the Hon Minister for Lands, that the current lease agreement relating to hanger and land, be amended to correctly describe the land (Reserve 20595) upon which the hanger is situated."</p> <p>When approval has been obtained from the Hon Minister for Lands, that the current lease agreements relating to land leased to third parties for hanger sites, be amended to correctly describe the land (Reserve 20595) upon which the hangers are located</p> <p>That subject to legal advice a draft lease agreement be constructed to govern the ownership details of hanger buildings, the conditions with respect to the on- sale of hanger buildings and the conditions around the extension of hanger leases beyond the stipulated initial 20-year term."</p>	<p>Draft Lease Agreement completed.Submitted to Department of Planning, Heritage and Land for approval.</p>	
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<p>27 October 2020</p>	<p>4419</p>	<p>CEO</p>	<p>Wagin Airfield Leases</p>	<ol style="list-style-type: none"> 1. That existing Hangar Lessees be advised of anomalies with respect to their current hangar leases and the requirement to enter into revised lease agreements; 2. That Council agree in principle for hangar leases to be for a period of 21 years with an option to extend for a further 21 years (subject to Ministerial approval); 3. That Council agree in principle for hangar lease agreements to provide that the ownership of hangar buildings remain with the Lessees (subject to conditions); 4. That Council agree in principle to Lessees to disposing of hangar buildings to new Lessees (subject to conditions); 5. That the Draft lease agreement, as amended subject to, not contravening, legislation regarding the storage of flammable materials, template be approved subject to the acceptance in full by other parties. 6. That Ministerial approval be obtained for the Shire of Wagin to lease hangar sites to current Lessees (and future Lessees as required) and for the lease of premises for the operation of the existing airplane machinery mechanical repair and maintenance business; 7. That the provisions of section 3.58 of the Local Government Act 1995 (Disposal of Property) be carried out for the hangar sites in question and for the premises used for the airplane machinery mechanical repair and maintenance business. 	<p>Submitted to Department of Planning, Heritage and Land for approval.</p>	<p>23 February 2021</p>
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15 December 2020	4465	CEO/EA		New Action: That the lease agreement document between the Shire of Wagin (Lessor) and Lessees of hangar and workshop sites at the Wagin Aerial landing Ground, reflecting the amendments required by the Department of Planning, lands and Heritage, be endorsed.	New Comment: Awaiting valuation of hangar sites to engage new leases to be entered into.
21 November 2020	4443	CEO/MOW /EA	Regional Airports Program – Round 2	That an application be submitted through the <i>Regional Airports Program – Round 2</i> for the upgrade of the North/South runway at the Wagin Aerial Landing Ground	Application submitted on 02 December 2020.
27 October 2020	4415	CEO	History of Wagin	That Council support in principle the concept of the “History of Wagin” initiative and to lend support to developing the proposal with the proponent and the Wagin Historical Society.	New Comment: Construction of building to accommodate project prioritised in LRCIP
27 October 2020	4416	EA	Connecting to Country	That Council support the submission of a project to be funded through the Connecting to Country Grant Program for activities to improve understanding of Country, ancestry and kinship connections with a view to developing leadership within the community. That Council accept the Offer of Sergeant John Bridger to coordinate the project if funding is allocated.	New Comment: Funding application unsuccessful



27 October 2020	4421	CEO/ MOW	Bojanning Park	That Council approve of initiatives to rejuvenate Bojanning Park within the framework of the 2020/21 financial year budget and utilising any grant funding that may be attracted towards this project.	New Comment: prioritised for funding in LRCIP.	
27 October 2020	4422	CEO/EA/ MOW	Pederick Gas Producer Unit	1. Approve of the proposal to paint and display (under cover) the Pederick Gas Producer Unit at the Wagin Historical Village; 2. Prepare an information board to provide an overview of the Pederick Gas Producer Units and the role they played throughout Australia during the second World War years.	Works programmed. New Comment: as time permits	



27 October 2020	4417	CEO/CSO	Local Laws Review	<p>New Action :That Council, in accordance with the provisions of section 3.16 of the Local Government Act 1995:</p> <ol style="list-style-type: none"> 1. Propose that no changes be made to the following Local Laws: <ol style="list-style-type: none"> a. Standing Orders 09/10/2001 b. Shire of Wagin Extractive Industries Local Law 12/07/2016 c. Local Law Relating to Pest Plants 10/05/2002 d. Unightly Land and Refuse, Rubbish or Disused Material on Land Local Law 02/05/2008 e. Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 04/12/2001 f. Cemeteries Local Law 04/12/2001 g. Control of Refuse on Building Sites 04/12/2001 h. Fencing Local Law 04/12/2001 i. Local Government Property Local Law 04/12/2001 j. Dogs Local Laws 04/12/2001 2. Propose that the following Local Laws be amended as per the relevant attachments <ol style="list-style-type: none"> a. Health Local Laws 09/04/2002 3. Propose that the following Local Law be adopted: <ol style="list-style-type: none"> a. Shire of Wagin Bushfire Brigades Local Law 4. Propose that the following Local Law be repealed: <ol style="list-style-type: none"> a. General and Halls 27/07/1923 5. Provide a copy of all Local Laws, proposed amendments, proposed repeals and proposed new Local Laws listed above, on the Shire of Wagin website and made available for viewing at the Shire of Wagin Administration Office and Wagin Library 6. Advertise that submissions regarding these Local Law changes will be accepted until close of business on the 15th of January 2021 	Advertising of Repeal, Adoption and Amendments underway.	
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HEALTH, BUILDING AND PLANNING

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
26 Mar 2013	2129	CEO	Future Accommodation Requirements – Library/Gallery/Tourist information HACC	CEO to seek concept plans for alternative future venues.	Enquiry initiated for use of the Courthouse. Refer to November Agenda item.	Refer #3776 Fin & Admin
21 November 2020	4441	CEO	Future use of Wagin Courthouse	That Council advise the Department of Planning, Lands and Heritage that it seeks to hold a Management Order over Reserve 46814 with power to lease and that the Shire utilise the building for public purposes and office premises.		
20 Nov 2018	3928	DCEO	Wagin Sportsground and Recreation precinct development plan	That Council appoint CCS Strategic and ADC Projects to undertake the Wagin Sportsground and Recreation precinct planning project on the following basis: undertake stage 1 – needs assessment in 2018/2019 for \$24,200 plus on costs and subject to Council approval undertake stage 2 – feasibility study in accordance with quoted figure in 2019/20220	Sportsground & Recreation Precinct Masterplan report was presented to Final Community Meeting. Some changes were requested. Masterplan will be changed and presented to the August Council Meeting for endorsement.	New Comment: Staff will advertise for Steering Committee Members in late Feb.
26 March 2019	3973		That Council give approval for CCS Strategic and ADC Projects to undertake the Wagin Sportsground and Recreation Precinct Plan Stage 2 – Feasibility Study	Final Report to be adopted by Council at August Meeting		
25 Feb 2020	4200		That Council Receive and Endorse the Sportsground & Recreation Precinct Masterplan	Final Masterplan adopted by Council and has been distributed to the Community. Staff will now engage a contractor to carry out site survey and report back to		



				feasibility study report, endorse masterplan option 5 and issue the report for further community comment.	Council.	
2 Sept 2019	4094	CEO/CD	Wagin Vintage Caravan Museum (proposed)	That Council give in principle support to the establishment of the Wagin Vintage Caravan Museum and that Council support the use of the Exhibition shed in November 2019 to accommodate the display of vintage caravans at the same time as this years Albany Caravan Show	Exhibition Shed available other than when required by Woolarama. Further direction to be determined.	
2 Sept 2019	4096	Town Planner	Land Tenure options for new telecommunications infrastructure (mobile phone base station)	That Council request the Land Division – DPLH to arrange transfer of Shire of Wagin’s interest in lot 331 to the State for re-vesting back into Crown Estate, with the majority of the balance of the portion of lot 331 as Crown reserve with a management order issued in favour of the Shire of Wagin for showground and recreational purposes, and to lease portion directly to Telstra to enable Telstra Corp to construct a new mobile phone base station on portion of lot 331 Ballagin Street in accordance with conditions of development approval 21 August 2018	Project delayed due to Telstra prioritising replacement of infrastructure damaged in Eastern States bushfires. Indication from Telstra (June 2020) that this is being progressed with expected completion in early 2021	Could be 2 years before tower is erected 2020. Some land tenure issues that need to be followed up.



HEALTH, BUILDING AND PLANNING

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
28 April 2020	4267	Exurban Rural & Regional Planning	Road Closure & Land Acquisition Request / Lot 2 (170) Bolts Road, Wagin	1. That Council initiate the process required under the land administration Act and land regulations to permanently close the road to allow the road reserve to be acquired for amalgamation. 2. Advertise the road closure proposal for a minimum of 35 days, provide written notification of the proposal to adjoining and potentially affected land owners then asses all submission, prepare final report and recommendation to Council on whether to proceed with the proposal by written submission to the Department of Lands for consideration and final determination by the Minister for Lands.	Minister requested to grant approval Approval from Regional Officer required and initiated. New Comment: Approvals granted, amalgamation of Road Reserve with adjoining property being initiated by proponent.	Advertising Completed
22 September 2020	4399	EHOB	Development Application – Proposed Oversized Shed	That the development application submitted by Mr Chris Norwell (Landowner) to construct and use a new 164m2 shed on Lot 1 (No.7) Unit Street, Wagin for the storage of personal equipment be APPROVED	Awaiting Engineer confirmation prior to issuing Building Permit	



WORKS AND SERVICES

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
24 March 2020	4228	MOW	Truck Parking Area – Collie Lake King Road	That Council design and cost a truck parking bay at lot 436 Collie Lake King Road.	Refer to November Minutes. New Comment: Probable revegetation of lot to be programmed	
28 July 2020	4325	CEO/EA	Water Bomber Infrastructure at Airfield	That the proposal to provide water bomber infrastructure at the Wagin Airfield be progressed and that a grant application for contributory funding through the Regional Airports Development Scheme be submitted.	Application submitted for RADs Funding Round 2021/23 by EA on 04/08/2020 New Comment: Funding application unsuccessful	
25 August 2020	4352	MOW	Works and Services Committee Action Items	2. That the parking area at the cemetery be defined by a pine log fence to extend north – south from the perimeter of where graves are located to the adjacent paddock, immediately west of the newly constructed shelter (and excluding the roadway) and west from the abovementioned fence, along the perimeter of where the graves are located up to the roadway on the west side (third entrance) of the cemetery.	New Comment: Completed.	



WORKS AND SERVICES

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
25 August 2020	4355	DCEO	Ticket Box	That Council approve a 2.5 metre x 2 metre brick ticket box be built with a covering 5 metre x 4 metre gable roof patio at the south western corner of the Sportsground entrance. The new ticket box and shelter will be fixed, however there will be provision to move part of the structure if required.		New Comment: Works commenced. Work crew to gravel edges and install cement ramp. Contractor to install power.
27 October 2020	4427	CEO/MOW	Wagin Golf Club Boundary Fence	That approval be granted to the Wagin Golf Club Inc to erect a fence along the northern boundary of the Golf Course and for the Shire to provide assistance by way of clearing the fenceline.	New Comment: Completed	
27 October 2020	4429	DCEO	Cricket Pitch Upgrade	That Council upgrade the cricket pitch at the Wagin Sportsground within the 2020/21 budget allocation of \$10,000	Concrete base poured, pitch base curing, cricket club completing remedial works to grass area surrounding the pitch. Synthetic Turf to be laid in 3 rd week of December	New Comment: The project has encountered issues with laying of the concrete base. Please refer to works and services committee agenda item and resolution.



15 December 2020	4463	MOW/CEO	Parking Issue/Traffic Conflict Vernon Street	<ol style="list-style-type: none"> 1. That Council approve the removal of 6 trees alongside Lot 51 Tudhoe Street and Lot 1 Vernon Street Wagin to accommodate off street verge parking for businesses in the area on both sides of the road. 2. That Council accept the offer of the proponent to meet the costs of purchasing and planting 12 trees on adjacent Recreation Reserve 41854 as an offset for the removal of trees in Vernon Street. 	<p>New Comment: Scheduled to be done prior to 2021 harvest.</p>	
15 December 2020	4474	CEO/DCEO /MOW	Local Roads and Community Infrastructure Program Round 2	<p>That the following projects be prioritised for indicative funding through Round 2 of the Local Roads and Community Infrastructure Program totalling \$279,000;</p> <ol style="list-style-type: none"> 1. Shed – Wagin Historical Village 2. Bullocks Hills Road widening 3. Tudhoe, Tudor and Tavistock Street – Pressure Cleaning and Sealing 4. Wagin War Memorial 5. Stubbs Street kerbing 6. Johnston Street kerbing 7. Tudhoe Street Kerbing 8. Bojanning Park 	<p>New Comment: Funding application submitted to funding body for projects approval.</p>	



15 December 2020	4475	CEO/DCEO /MOW	Local Roads and Community Infrastructure Program Round 2	<p>As Council has allocated \$136,700 of the <i>Local Roads and Community Infrastructure Program (LRCIP)</i> funding for the construction of a building at the Wagin Historical Village Inc (<i>"The Village"</i>) for the purposes of accommodating the display, recording and interpretation of history associated with the former businesses, former sporting clubs and the former farms within the Shire of Wagin, the <i>Village</i> be advised that this allocation is subject to the <i>Village</i> accepting the following conditions with respect to this offer:</p> <ol style="list-style-type: none"> 1. Acknowledgment that this funding is subject to final approval under the <i>LRCIP</i>. 2. That the <i>Village</i> determines the size, specifications, design and siting of the building; 3. That the <i>Village</i> appoints a project manager and accept responsibility for project managing the construction of the building through to completion. (Note: The Shire would provide assistance with approvals and managing the purchasing /tendering processes involved); 4. That the <i>Village</i> undertakes to ensure that the building is completed, commissioned and funds acquitted by the 31st December 2021. 5. In order that the Shire may meet timelines associated with the LRCIP, that the <i>Village</i> conveys its decision whether it wishes to proceed with this project, in accordance with these conditions, by Friday the 15th January 2021. 		
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11. FINANCIAL REPORTS

11.1. FINANCIAL REPORTS – DECEMBER 2020 & JANUARY 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 February 2021
PREVIOUS REPORT(S):	10 December 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	<ul style="list-style-type: none">• Monthly Financial Report• Payments List (under separate cover)

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts the Financial Reports for the period ending 31 December 2020 as presented.

Carried 0/0

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That EFT Payments EFT10235 – EFT10293, EFT10298 – EFT10347, EFT10350 – EFT10355 Cheque Payments 5420 – 5425 and Direct Debit Payments from the Municipal Account totalling \$589,388.56 and EFT Payment EFT10294 – EFT10297, EFT10348 – EFT10349 Cheque Payments 2573 – 2576 from the Trust Account totalling \$2,261.30 for the month of December 2020 be endorsed and accepted for payment.

Carried 0/0

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts the Financial Reports for the period ending 31 January 2021 as presented.

Carried 0/0



OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That EFT Payments EFT10356 – EFT10422, EFT10428 – EFT10464 Cheque Payments 5426 – 5434 and Direct Debit Payments from the Municipal Account totalling \$758,765.48 and EFT Payment EFT10423 – EFT10427, EFT10465 – EFT10466 Cheque Payments 2577 – 2578 from the Trust Account totalling \$1,171.65 for the month of January 2021 be endorsed and accepted for payment.

Carried 0/0

BRIEF SUMMARY

The financial statements and list of account payments are attached for Council to adopt.

BACKGROUND/COMMENT

The financial statements for December 2020 and January 2021 with corresponding list of account payments are attached for Council to adopt.

The Local Government (Financial Management) Regulations 1996 requires the Council is to be presented with a Statement of Financial Activity each month.

****Gentle Reminder – The Chief Executive Officer has requested that Councillors with queries relating to the payments made please direct them to staff for a response prior to the Council meeting****

The financial position of the Shire remains strong with cashflows from grants and rates tracking on schedule.

The Adjusted Net Current Assets figure at the 31st of January 2021 is \$1,779,487 compared to \$1,932,900 in 2019. This figure includes the contract assets and liabilities (listed as income and expenses in advance) as per Australian Accounting Standard AASB 15. The grant income is recognised as revenue when expenditure occurs due to specific performance obligations.

Rates received as at the end of January amounted to \$2,456.647 or 94% which compares with 92% at the same time last year. State road funds have been recouped as soon as practicable with the Direct Grant and 40% of Road Project Grants applied for and received. Also of note is the initial \$174k for the LRCIP projects has been received.

The Shire has a total of \$3,239,325 invested in interest bearing accounts which are currently earning interest of 0.20% on Treasury ODF (\$1,578,380) and 0.30% on Reserve Term Deposit (\$1,660,945). In our current economic climate interest rates are dismal almost to the point of non-existent. The term deposit interest rates with Treasury are less than the on-call account therefore funds will remain where they are for the time being.

The sundry debtor situation continues to be closely monitored with action having been initiated to follow through to recover long outstanding amounts and through entering payment arrangements where applicable, for those debtors having trouble.



CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Majority

SHIRE OF WAGIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 5	Rate Revenue
Note 6	Disposal of Assets
Note 7	Capital Acquisitions
Note 8	Borrowings
Note 9	Reserves
Note 10	Grants and Contributions
Note 11	Trust Fund

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Wagin for the 2020/21 year is \$20,000. A full listing and explanation of all items considered of material variance is disclosed in Note 2. The following selected items highlight significant income and expenditure for the 2020/21 financial year.

	% Completed	Annual Budget	YTD Actual
Capital Expenditure			
Buildings	0%	20,000	0
Plant & Equipment	93%	523,000	483,896
Furniture & Equipment	27%	173,837	47,288
Infrastructure - Roads	19%	1,122,464	209,186
Footpaths	3%	121,962	3,200
Infrastructure - Other	50%	670,250	336,840
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	61%	1,296,447	787,535
Non-operating Grants, Subsidies and Contributions	47%	919,823	436,774
Rates Levied	99%	2,380,726	2,368,720

% Compares current ytd actuals to annual budget

Financial Position	* Note	This Time Last Year 31 Dec 2019	Year to Date Actual 31 Dec 2020
Adjusted Net Current Assets	89%	\$ 2,296,823	\$ 2,047,072
Cash and Equivalent - Unrestricted	131%	\$ 1,800,870	\$ 2,359,946
Cash and Equivalent - Restricted	119%	\$ 1,394,222	\$ 1,660,945
Receivables - Rates	86%	\$ 398,933	\$ 344,154
Receivables - Other	89%	\$ 201,318	\$ 179,154
Payables	435%	\$ 114,203	\$ 497,332

** Note: Compares current ytd actuals to prior year actuals at the same time*

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 January 2021
Prepared by: Manager of Finance
Reviewed by: Deputy Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

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 and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. 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.

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

SIGNIFICANT ACCOUNTING POLICES

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.

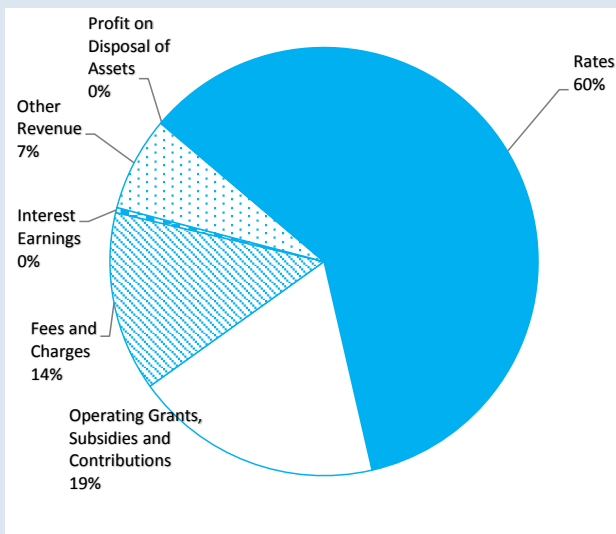
CRITICAL ACCOUNTING ESTIMATES

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.

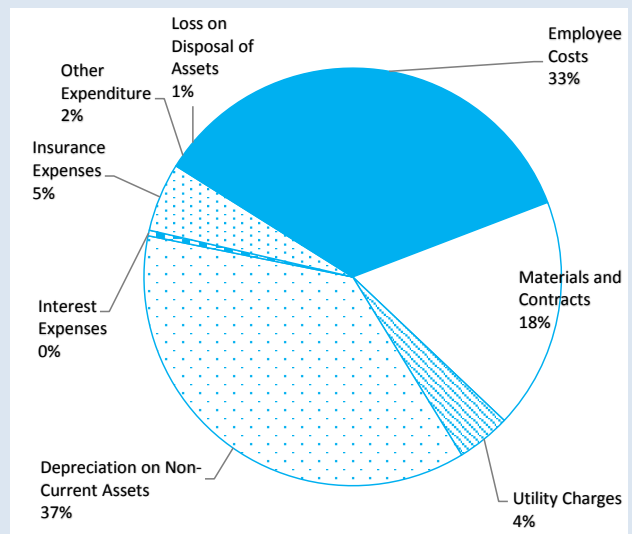
ROUNDING OFF FIGURES

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

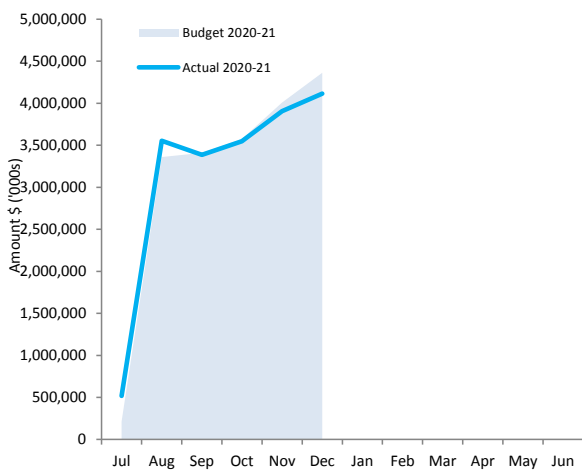
OPERATING REVENUE



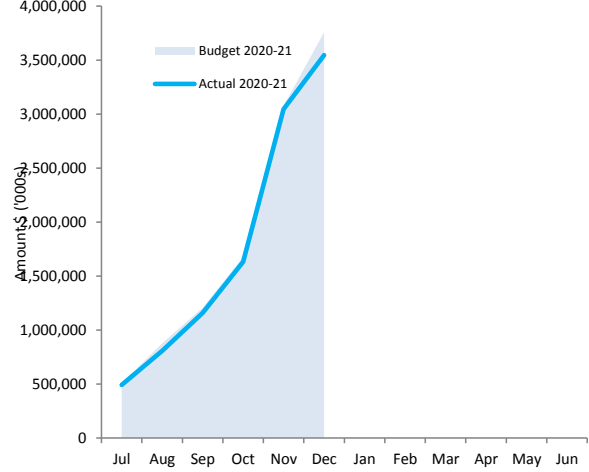
OPERATING EXPENSES



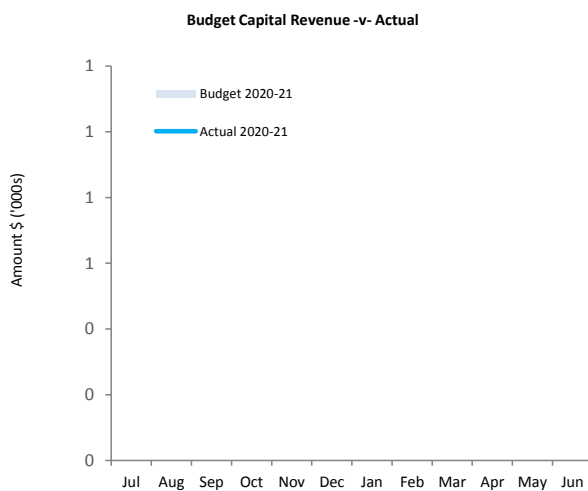
Budget Operating Revenues -v- Actual



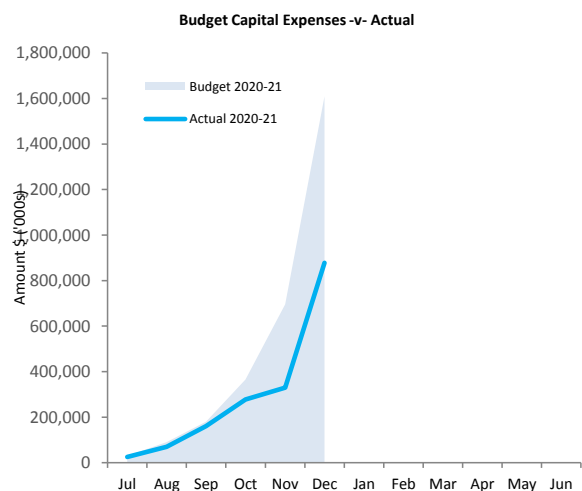
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2020**

STATUTORY REPORTING PROGRAMS

City 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 local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus(Deficit)	1(b)	1,126,116	1,126,116	1,122,347	(3,769)	
Revenue from operating activities						
Governance		6,000	3,502	375	(3,127)	
General Purpose Funding - Rates	5	2,380,727	2,378,228	2,368,720	(9,508)	
General Purpose Funding - Other		899,685	510,361	497,849	(12,512)	
Law, Order and Public Safety		180,991	133,096	82,564	(50,532)	▼
Health		60,132	28,920	28,654	(266)	
Education and Welfare		404,715	246,229	287,475	41,246	▲
Community Amenities		364,325	335,325	338,947	3,622	
Recreation and Culture		95,113	41,499	47,135	5,636	
Transport		227,480	181,595	162,386	(19,209)	
Economic Services		226,700	103,346	84,259	(19,087)	
Other Property and Services		110,900	55,706	49,090	(6,616)	
		4,956,768	4,017,807	3,947,454		
Expenditure from operating activities						
Governance		(448,060)	(290,944)	(198,683)	92,261	▲
General Purpose Funding		(386,202)	(180,500)	(197,405)	(16,906)	
Law, Order and Public Safety		(298,841)	(192,029)	(135,629)	56,400	▲
Health		(244,376)	(124,807)	(113,787)	11,020	
Education and Welfare		(455,086)	(237,473)	(257,319)	(19,846)	
Community Amenities		(564,900)	(281,117)	(271,608)	9,509	
Recreation and Culture		(1,330,731)	(660,387)	(643,050)	17,337	
Transport		(2,677,076)	(1,382,772)	(1,437,825)	(55,053)	▼
Economic Services		(388,758)	(211,843)	(150,183)	61,660	▲
Other Property and Services		(354,213)	(194,895)	(139,850)	55,045	▲
		(7,148,243)	(3,756,767)	(3,545,339)		
Operating activities excluded from budget						
Add Back Depreciation		2,566,921	1,283,474	1,308,422	24,948	▲
Adjust (Profit)/Loss on Asset Disposal	6	(17,992)	(17,992)	11,236	29,228	
Adjust Provisions and Accruals		0	0	(23,251)	(23,251)	▼
Amount attributable to operating activities		357,454	1,526,523	1,698,521		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	919,823	344,646	167,205	(177,441)	▼
Proceeds from Disposal of Assets	6	195,000	195,000	167,728	(27,272)	▼
Capital Acquisitions	7	(2,631,513)	(1,609,087)	(1,080,410)	528,677	▲
Amount attributable to investing activities		(1,516,690)	(1,069,441)	(745,477)		
Financing Activities						
Self-Supporting Loan Principal		19,333	0	9,594	9,594	
Transfer from Reserves	9	267,278	0	0	0	
Repayment of Debentures	8	(67,403)	(1,128)	(33,278)	(32,150)	▼
Transfer to Reserves	9	(186,088)	0	(4,635)	(4,635)	
Amount attributable to financing activities		33,120	(1,128)	(28,319)		
Closing Funding Surplus(Deficit)	1(b)	0	1,582,070	2,047,072		

KEY INFORMATION

▲▼ 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.

The material variance adopted by Council for the 2020/21 financial year is \$20,000.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2020**

NATURE OR TYPE DESCRIPTIONS

REVENUE

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 these as 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.

OTHER REVENUE / INCOME

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

EXPENSES

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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus (Deficit)	1(b)	1,126,116	1,126,116	1,122,347	(3,769)	
Revenue from operating activities						
Rates	5	2,380,726	2,378,228	2,368,720	(9,508)	
Operating Grants, Subsidies and Contributions	10	1,296,447	776,403	738,736	(37,667)	▼
Fees and Charges		778,680	538,768	535,907	(2,861)	
Interest Earnings		52,063	26,036	15,107	(10,929)	
Other Revenue		430,860	280,380	281,013	633	
Profit on Disposal of Assets	6	17,992	17,992	7,969	(10,023)	
		4,956,768	4,017,807	3,947,452		
Expenditure from operating activities						
Employee Costs		(2,533,808)	(1,262,775)	(1,162,838)	99,937	▲
Materials and Contracts		(1,281,814)	(714,149)	(633,814)	80,335	▲
Utility Charges		(372,039)	(186,058)	(148,633)	37,425	▲
Depreciation on Non-Current Assets		(2,566,921)	(1,283,474)	(1,308,422)	(24,948)	▼
Interest Expenses		(31,391)	(15,696)	(15,340)	356	
Insurance Expenses		(187,283)	(187,283)	(188,894)	(1,611)	
Other Expenditure		(174,987)	(107,332)	(68,194)	39,138	▲
Loss on Disposal of Assets	6	0	0	(19,204)		
		(7,148,243)	(3,756,767)	(3,545,339)		
Operating activities excluded from budget						
Add back Depreciation		2,566,921	1,283,474	1,308,422	24,948	▲
Adjust (Profit)/Loss on Asset Disposal	6	(17,992)	(17,992)	11,236	29,228	
Adjust Provisions and Accruals		0	0	(23,251)	(23,251)	▼
Amount attributable to operating activities		357,454	1,526,523	1,698,520		
Investing activities						
Non-operating grants, subsidies and contributions	10	919,823	344,646	167,205	(177,441)	▼
Proceeds from Disposal of Assets	6	195,000	195,000	167,728	(27,272)	▼
Capital acquisitions	7	(2,631,513)	(1,609,087)	(1,080,410)	528,677	▲
Amount attributable to investing activities		(1,516,690)	(1,069,441)	(745,476)		
Financing Activities						
Self-Supporting Loan Principal		19,333	0	9,594	9,594	
Transfer from Reserves	9	267,278	0	0	0	
Repayment of Debentures	8	(67,403)	(1,128)	(33,278)	(32,150)	▼
Transfer to Reserves	9	(186,088)	0	(4,635)	(4,635)	
Amount attributable to financing activities		33,120	(1,128)	(28,319)		
Closing Funding Surplus (Deficit)	1(b)	0	1,582,070	2,047,072		

KEY INFORMATION

▲▼ 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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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 City 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 City 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 City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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.

INVENTORIES

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.

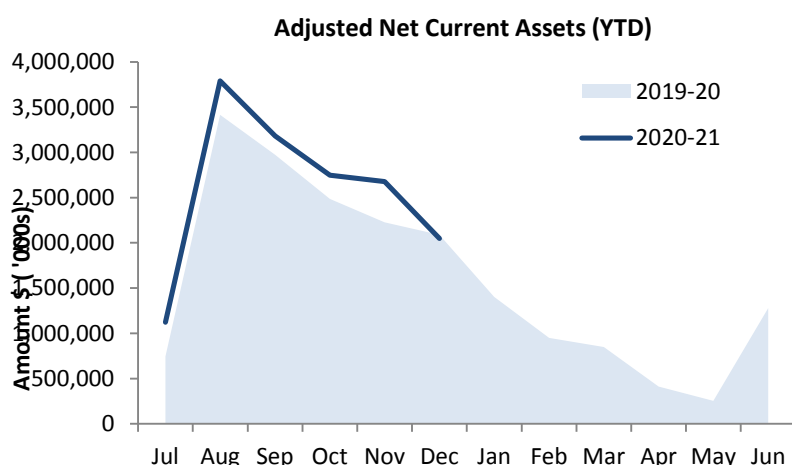
	Ref Note	Last Years Closing 30 June 2020	This Time Last Year 31 Dec 2019	Year to Date Actual 31 Dec 2020
		\$	\$	\$
Adjusted Net Current Assets				
Current Assets				
Cash Unrestricted	3	1,246,490	1,800,870	2,351,746
Cash Restricted	3	1,680,778	1,394,222	1,660,945
Receivables - Rates	4	63,810	398,933	344,154
Receivables - Other	4	136,401	201,318	179,154
Loans receivable		19,333	18,758	19,333
Interest / ATO Receivable		0	0	0
Accrued Income / Expenses In Advance		29,241	0	5,898
Inventories		38,574	46,978	38,574
		3,214,627	3,861,078	4,599,803
Less: Current Liabilities				
Payables		(247,789)	(114,203)	(497,332)
Accrued Expenses / Income In Advance		(107,308)	0	(338,050)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave		(376,307)	(339,747)	(343,030)
		(768,476)	(491,022)	(1,215,484)
Unadjusted Net Current Assets		2,446,151	3,370,056	3,384,320
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(1,680,778)	(1,394,222)	(1,660,945)
Less: Loans receivable		(19,333)	(18,758)	(19,333)
Add: Provisions - Loans, Annual & Long Service Leave		376,307	339,747	343,030
Adjusted Net Current Assets		1,122,347	2,296,823	2,047,072

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$2.05 M

Last Year YTD

Surplus(Deficit)

\$2.3 M

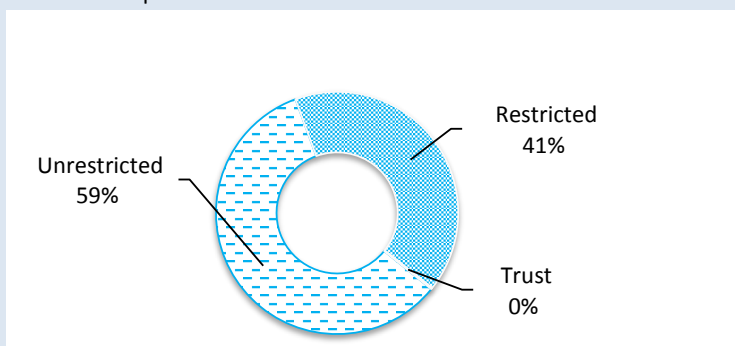
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	1,350			1,350	N/A	Nil	On Hand
At Call Deposits							
Municipal Fund	104,143			104,143	NAB	Nil	At Call
Overnight Cash Deposit Facility	2,228,282			2,228,282	Treasury	0.20%	At Call
Restricted Funds Account	26,171			26,171	NAB	Nil	At Call
Trust Fund			8,200	8,200	NAB	Nil	At Call
Term Deposits							
Municipal Investment - Term Deposit		1,660,945		1,660,945	NAB	0.64%	27-Dec-20
Total	2,359,946	1,660,945	8,200	4,029,091			

SIGNIFICANT ACCOUNTING POLICIES

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.



KEY INFORMATION

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.

Total Cash	Unrestricted
\$4.03 M	\$2.36 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2020	31 December 2020
	\$	\$
Opening Arrears Previous Years	56,891	63,810
Levied this year	2,592,059	2,610,937
Less Collections to date	(2,585,140)	(2,330,593)
Equals Current Outstanding	63,810	344,154
Net Rates Collectable	63,810	344,154
% Collected	99.73%	0.00%

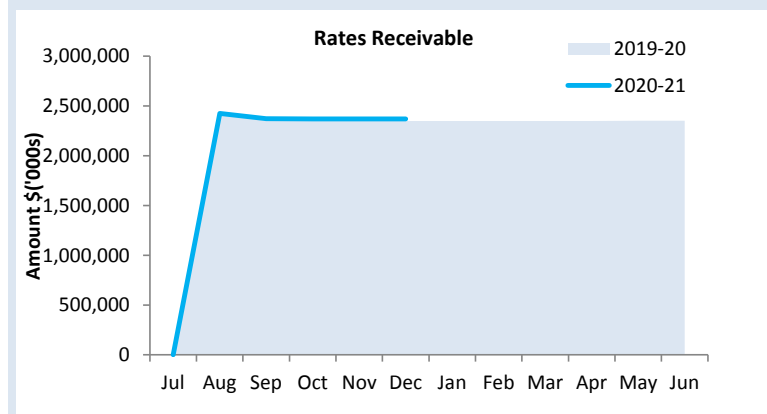
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	17,995	133,833	2,443	27,383	181,654
Percentage	10%	74%	1%	15%	
Balance per Trial Balance					
Sundry debtors					181,654
Loans receivable - clubs/institutions					19,333
Doubtful Debtors					(2,500)
Total Receivables General Outstanding					198,487
Amounts shown above include GST (where applicable)					

KEY INFORMATION

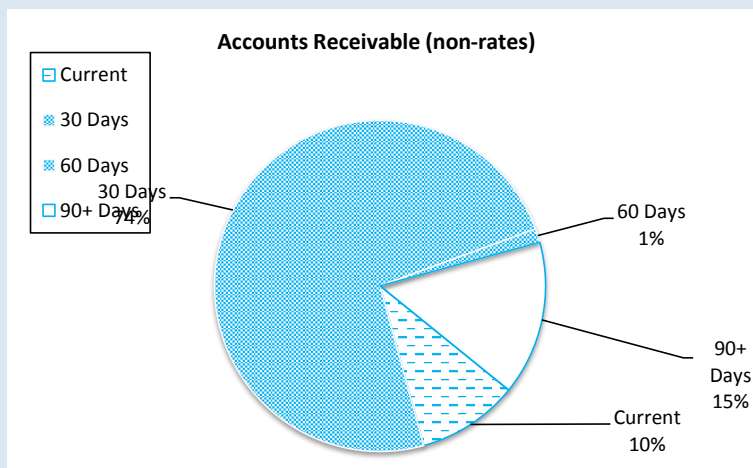
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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.



Collected	Rates Due
0%	\$344,154



Debtors Due
\$198,487
Over 30 Days
90%
Over 90 Days
15%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

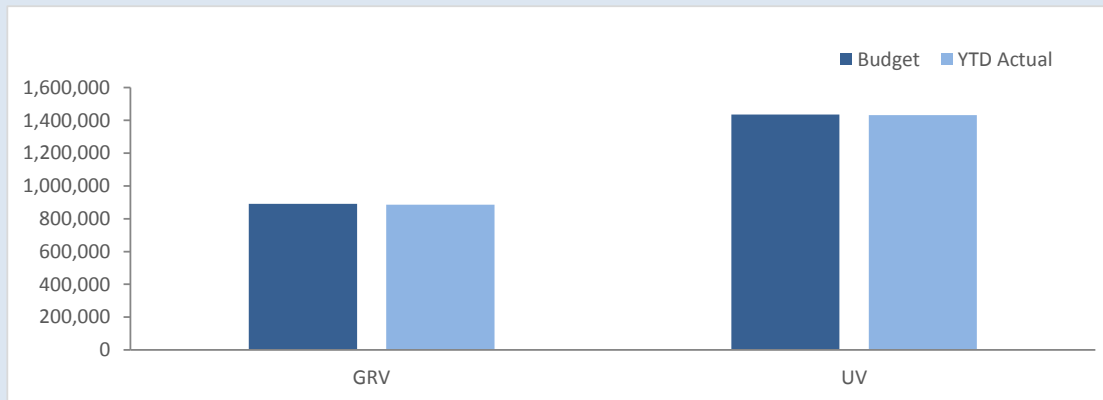
General Rate Revenue

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Rate Revenue	Interim Rates	Back Rates	Total Revenue	
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.111450	746	7,969,475	888,174	2,000	1,000	891,174	888,174	-1,680	-881	885,613
UV	0.006820	304	210,173,000	1,432,960	2,000	0	1,434,960	1,432,960	-695	0	1,432,265
	Minimum \$										
GRV	580	144	280,029	83,520	0	0	83,520	83,520	0	0	83,520
UV	580	77	3,270,037	44,660	0	0	44,660	44,660	0	0	44,660
Sub-Totals		1,271	221,692,541	2,449,314	4,000	1,000	2,454,314	2,449,314	-2,375	-881	2,446,058
Discount							(86,105)				(89,855)
Amount from General Rates							2,368,209				2,356,203
Ex-Gratia Rates							12,517				12,517
Total General Rates							2,380,726				2,368,720

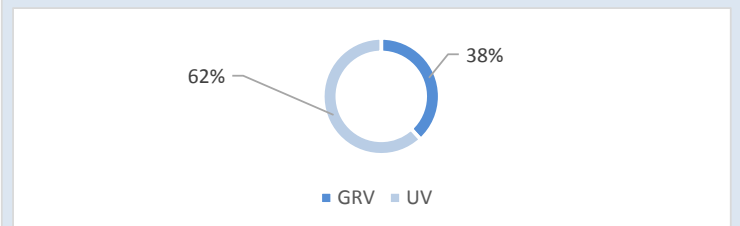
SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



General Rates		
Budget	YTD Actual	%
\$2.37 M	\$2.36 M	99%

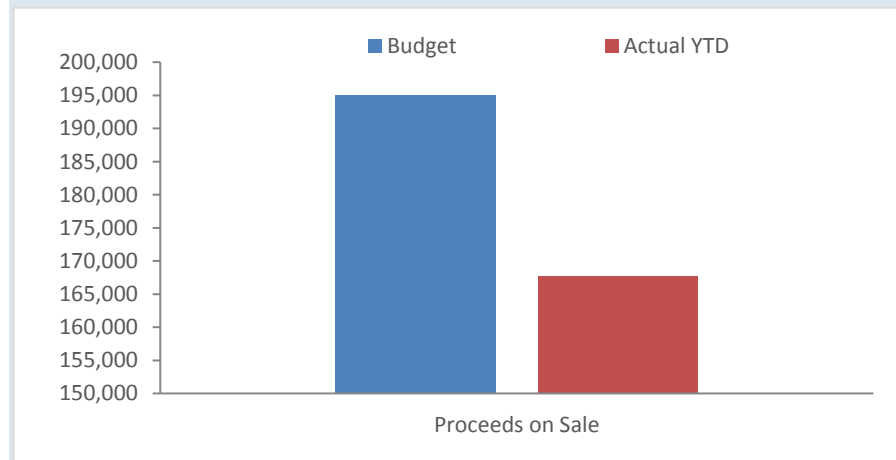


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	\$
P04	MOW Vehicle	20,055	30,000	9,945		20,647	27,727	7,081	
P10	Komatsu Grader	136,110	140,000	3,890		137,294	119,092		(18,202)
P24	Toyota Hilux Workmate Ttop	6,806	7,500	694		6,865	6,364		(501)
P25	Toyota Hilux Workmate Ttop Tipper	7,231	10,000	2,769		7,294	8,182	888	
P85	Toyota Hilux Workmate Ttop	6,806	7,500	694		6,865	6,364		(501)
		177,008	195,000	17,992	0	178,964	167,728	7,969	(19,204)

KEY INFORMATION



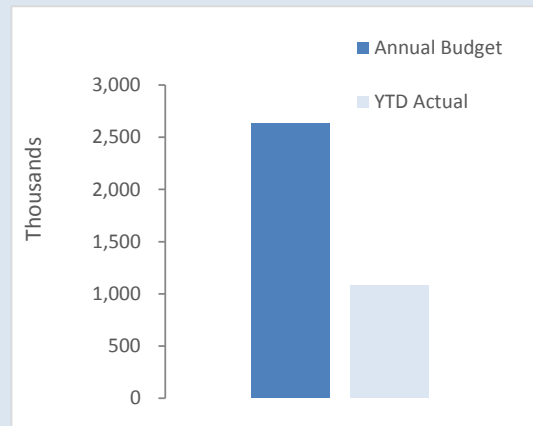
Proceeds on Sale		
Budget	YTD Actual	%
\$195,000	\$167,728	86%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(20,000)	0	0	0
Plant & Equipment	(523,000)	(523,000)	(483,896)	39,104
Furniture & Equipment	(173,837)	(153,837)	(47,288)	106,549
Infrastructure - Roads	(1,122,464)	(450,000)	(209,186)	240,814
Footpaths	(121,962)	0	(3,200)	(3,200)
Infrastructure - Other	(670,250)	(482,250)	(336,840)	145,410
Capital Expenditure Totals	(2,631,513)	(1,609,087)	(1,080,410)	528,677
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	919,823	344,646	436,774	92,128
Other (Disposals & C/Fwd)	195,000	0	167,728	167,728
Cash Backed Reserves				
Plant Replacement Reserve	28,000	0	0	0
Municipal Buildings Reserve	50,000	0	0	0
Recreation Development Reserve	30,000	0	0	0
Electronic Sign Reserve	66,272	0	0	0
Sportsground Precinct Redevelopment Reserve	70,000	0	0	0
Contribution - operations	1,272,418	1,264,441	475,908	(788,533)
Capital Funding Total	2,631,513	1,609,087	1,080,410	(528,677)

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



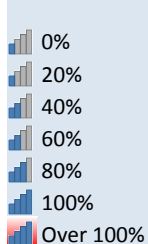
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.63 M	\$1.08 M	41%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.92 M	\$.44 M	47%

Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Capital Expenditure					
Buildings					
	Solar Panels - Admin Office	E167744	(20,000)	0	0
			(20,000)	0	0
Plant & Equipment					
	MOW Vehicle (P04)	PE2101	(48,000)	(48,000)	(47,991)
	Komatsu Grader (P10)	PE2102	(390,000)	(390,000)	(359,150)
	Toyota Hilux Workmate Ttop (P24)	PE2103	(27,500)	(27,500)	(23,692)
	Toyota Hilux Workmate Ttop (P25)	PE2104	(30,000)	(30,000)	(29,396)
	Toyota Hilux Workmate Ttop (P85)	PE2105	(27,500)	(27,500)	(23,667)
			(523,000)	(523,000)	(483,896)
					39,104
Furniture & Equipment					
	IT Upgrade Project	E167742	(20,000)	0	0
	CCTV Upgrade	E167110	(52,565)	(52,565)	(594)
	Electronic Advertising Sign	FE2101	(66,272)	(66,272)	(14,597)
	Community Centre - Park Furniture	FE2102	(30,000)	(30,000)	(27,405)
	Depot Hoist	E167763	(5,000)	(5,000)	(4,692)
			(173,837)	(153,837)	(47,288)
					106,549
Infrastructure - Roads					
	Capital Works Program	E167103	(1,122,464)	(450,000)	(209,186)
			(1,122,464)	(450,000)	(209,186)
					240,814
Footpaths					
	Footpath Program	E167124	(121,962)	0	(3,200)
			(121,962)	0	(3,200)
					(3,200)
Infrastructure - Other					
	Cemetery Upgrade	E167191	(8,000)	0	(1,295)
	Community Centre/RSL Park Development	E167125	(20,000)	(20,000)	(20,339)
	Cricket Pitch - Replacement of Existing	IO2101	(15,000)	(15,000)	(7,817)
	Giant Ram Painting	IO2102	(25,000)	(25,000)	(27,060)
	Sportsground Precinct Redevelopment	IO2103	(70,000)	(7,000)	(2,915)
	Ticket Box - Sportsground Entrance	IO2104	(10,000)	(10,000)	(251)
	Town Centre Development	IO2105	(180,000)	(180,000)	(179,327)
	Wetlands Park Upgrade	IO2106	(217,250)	(150,250)	(94,263)
	Airport Development	E167782	(50,000)	0	(227)
	Street Lighting	IO2107	(15,000)	(15,000)	(1,200)
	Townscape	IO2108	(60,000)	(60,000)	(2,145)
			(670,250)	(482,250)	(336,840)
					145,410
Capital Expenditure Total			(2,631,513)	(1,609,087)	(1,080,410)
					528,677

KEY INFORMATION

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

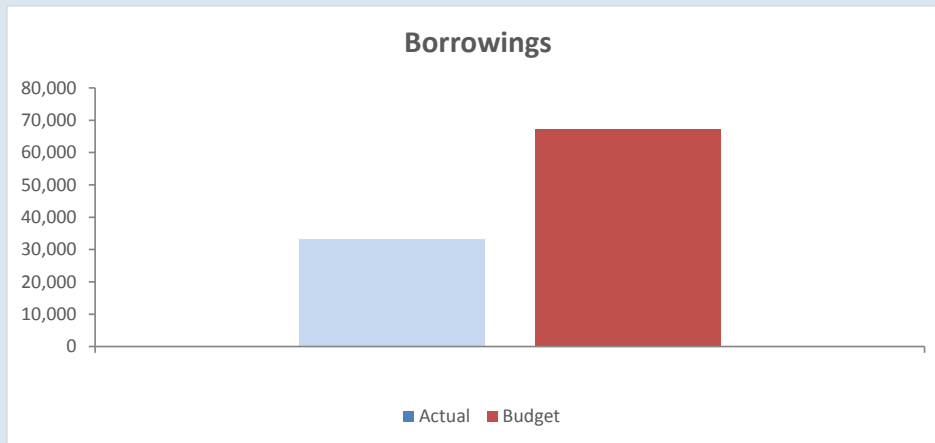
**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 131 - Recreation Centre Development	49,939	0	0	4,877	9,909	45,062	49,939	1,596	3,035
Loan 139 - Swimming Pool Redevelopment	214,622	0	0	6,576	13,322	208,046	214,622	5,442	10,715
Other Property and Services									
Loan 137 - Staff Housing	155,432	0	0	6,854	13,917	148,578	155,432	4,593	8,977
Loan 138 - Doctor Housing	76,891	0	0	5,377	10,922	71,515	76,891	2,411	4,653
	496,884	0	0	23,684	48,070	473,200	496,884	14,041	27,380
Self supporting loans									
Recreation and Culture									
Loan 141 - Wagin Ag Society (SSL)	136,749	0	0	9,594	19,333	127,155	136,749	2,079	4,011
	136,749	0	0	9,594	19,333	127,155	136,749	2,079	4,011
Total	633,633	0	0	33,278	67,403	600,355	633,633	16,120	31,391

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.



Principal Repayments	\$33,278
Interest Earned	\$15,107
Interest Expense	\$16,120
Reserves Bal	\$1.66 M
Loans Due	\$.6 M

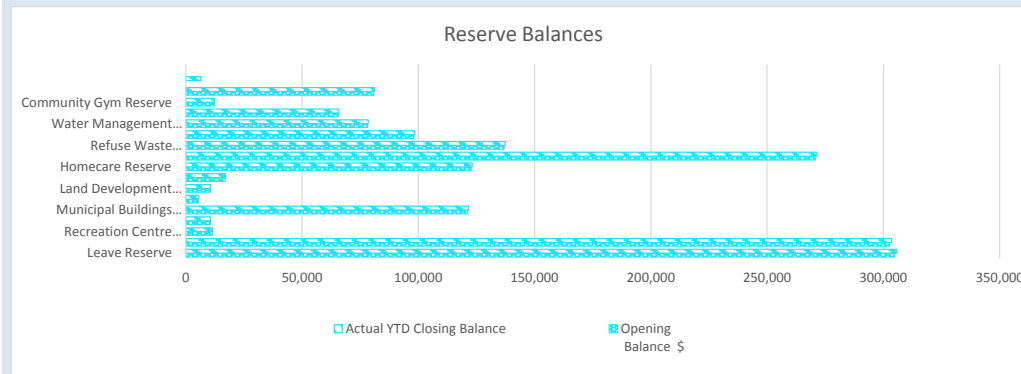
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020

FINANCING ACTIVITIES
NOTE 9
RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	304,895	3,049	853	0	0	0	0	307,944	305,748
Plant Replacement Reserve	302,669	3,027	847	0	0	(28,000)	0	277,696	303,516
Recreation Centre Equipment Reserve	11,479	115	32	1,800	0	(2,000)	0	11,394	11,511
Aerodrome Maintenance & Development Reserve	10,630	106	30	7,900	0	0	0	18,636	10,659
Municipal Buildings Reserve	121,264	1,213	339	0	0	(50,000)	0	72,477	121,604
Admin Centre Furniture, Equipment & IT Reserve	5,516	55	15	5,000	0	0	0	10,571	5,531
Land Development Reserve	10,709	107	30	0	0	0	0	10,816	10,739
Community Bus Reserve	16,974	170	48	0	0	0	0	17,144	17,022
Homecare Reserve	122,789	1,228	344	0	0	(9,206)	0	114,811	123,133
Recreation Development Reserve	270,680	2,707	757	60,000	0	(35,000)	0	298,387	271,438
Refuse Waste Management Reserve	136,947	1,369	383	19,825	0	0	0	158,141	137,330
Refuse Site Rehabilitation Reserve	98,142	981	275	20,000	0	0	0	119,123	98,417
Water Management Reserve	78,255	783	219	0	0	(5,000)	0	74,038	78,474
Electronic Sign Reserve	65,616	656	184	0	0	(66,272)	0	0	65,800
Community Gym Reserve	12,337	123	35	0	0	(1,800)	0	10,660	12,372
Sportsground Precinct Redevelopment Reserve	80,906	809	226	50,000	0	(70,000)	0	61,715	81,133
Emergency/Bushfire Control Reserve	6,500	65	18	0	0	0	0	6,565	6,518
Community Events Reserve	0	0	0	5,000	0	0	0	5,000	0
	1,656,310	16,563	4,635	169,525	0	(267,278)	0	1,575,120	1,660,945

KEY INFORMATION



Grants and Contributions

		Annual Budget	YTD Budget	YTD Actual	YTD Variance
Operating grants, subsidies and contributions					
General Purpose Funding					
Grants Commission - General	1032005	455,916	227,958	220,985	(6,973)
Grants Commission - Roads	1032010	219,016	109,508	112,425	2,917
Law, Order and Public Safety					
DFES Grant - Operating Bush Fire Brigade	1051010	56,550	28,275	27,539	(736)
DFES Grant - MAF Funding	1051070	55,250	55,250	27,625	(27,625)
DFES Grant - Operating SES	1051075	29,140	14,570	27,308	12,738
Education and Welfare					
HACC Recurrent Grant	1082010	317,000	198,502	225,013	26,511
Recreation and Culture					
Volunteering WA	1119030	1,000	1,000	0	(1,000)
WA Police Force - Christmas Street Carnival	1119031	0	0	3,300	3,300
Develop Disability Council - Christmas Street Carnival	1119031	0	0	1,000	1,000
NADC - Australia Day Messaging & Branding	1119031	0	0	1,000	1,000
NADC - Australia Day 2021 COVID Safe Grants Program	1119031	0	0	20,000	20,000
Transport					
Direct Road Grants	1121005	121,340	121,340	121,340	0
Regional Airports Development Scheme (RADs)	1126015	30,000	15,000	0	(15,000)
Operating Contributions					
Contribution to New Cricket Pitch	1113025	5,000	5,000	0	(5,000)
Rec Centre Equipment Contributions	1113030	1,800	0	0	0
Contribution to Woolorama	1119015	1,000	0	0	0
Contribution - St Lighting	1121025	3,435	0	0	0
Operating grants, subsidies and contributions Total		1,296,447	776,403	787,535	11,132
Non-operating grants, subsidies and contributions					
Community Amenities					
Contributions to Cemetery Upgrade	1107025	8,000	8,000	0	(8,000)
Recreation and Culture					
Wetlands Park Playground Upgrade Contribution	1113040	33,200	0	0	0
Electronic Sign Contributions	1119020	0	0	5,000	5,000
Transport					
Road Project Grants	1121010	307,605	123,042	123,042	0
Roads To Recovery Grant	1121015	222,056	74,019	60,000	(14,019)
Main Roads Bridge 18/19 Funding	1121076	0	0	74,251	74,251
LRCIP Funding	1121076	348,962	139,585	174,481	34,896
Non-operating grants, subsidies and contributions Total		919,823	344,646	436,774	92,128
Grand Total		2,216,270	1,121,049	1,224,308	103,259

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NOTE 11
OTHER FUNDS**

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

Description	TRUST ACCOUNT			Closing Balance 31 Dec 2020
	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	
	\$	\$	\$	\$
In Lieu of Public Open Space	8,200	0	0	8,200
	8,200	0	0	8,200

Description	RESTRICTED FUNDS ACCOUNT			Closing Balance 31 Dec 2020
	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	800	1,700	(1,300)	1,200
Deposits - Community Bus	750	900	(600)	1,050
Deposits - Rec Ctr & EFP	3,155	2,507	(3,000)	2,662
Deposits - Animal Trap	100	0	(100)	0
BCITF	0	1,624	(1,624)	0
Deposit - Community Gym Key	2,760	1,320	(600)	3,480
Building Services Levy	185	3,447	(3,509)	123
Nomination Deposits	160	-160	0	0
Pre-Paid Rates	0	0	0	0
Other Deposits	6,679	-20	160	6,819
Unclaimed Monies	1,733	414	0	2,147
Transport Licensing	0	0	0	0
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
Staff Christmas Fund	0	0	0	0
Trust Accounts Receivable	126	543	0	669
Cemetery Shelter Contributions	8,000	0	0	8,000
	24,468	12,276	(10,573)	26,171

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 DECEMBER 2020

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
General Purpose Funding					
Rate Revenue					
I031005	GRV	Inc	888,174	888,174	888,174
I031010	GRV Minimums	Inc	83,520	83,520	83,520
I031015	UV	Inc	1,432,960	1,432,960	1,432,960
I031020	UV Minimums	Inc	44,660	44,660	44,660
I031025	GRV Interim Rates	Inc	2,000	1,002	(1,680)
I031030	UV Interim Rates	Inc	2,000	1,002	(695)
I031035	Back Rates	Inc	1,000	498	(881)
I031040	Ex-Gratia Rates (CBH)	Inc	12,517	12,517	12,517
I031045	Discount Allowed	Inc	(86,105)	(86,105)	(89,855)
I031050	Instalment Admin Charge	Inc	8,000	8,000	4,259
I031055	Account Enquiry Fee	Inc	2,500	1,248	1,925
I031060	(Rate Write Offs)	Inc	(5,000)	0	(8)
I031065	Penalty Interest	Inc	12,000	6,000	5,199
I031070	Emergency Services Levy	Inc	113,467	113,467	112,963
I031075	ESL Penalty Interest	Inc	700	348	318
I031080	Instalment Interest	Inc	3,500	1,752	3,879
I031090	Rate Legal Charges	Inc	10,000	4,998	11,719
			2,525,893	2,514,041	2,508,974
E031005	Valuation Expenses	Exp	(10,000)	(1,500)	(604)
E031010	Legal Costs/Expenses	Exp	(1,000)	(498)	0
E031015	Title Searches	Exp	(600)	(300)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(4,998)	(12,755)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,530)
E031030	Emergency Services Levy	Exp	(113,467)	(56,734)	(67,626)
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,810)	(2,810)	(2,846)
E031100	Administration Allocated	Exp	(91,322)	(45,660)	(45,660)
			(232,199)	(114,500)	(132,021)
Other General Purpose Funding					
I032005	Grants Commission General	Inc	455,916	227,958	220,985
I032010	Grants Commission Roads	Inc	219,016	109,508	112,425
I032020	Administration Rental	Inc	36,000	18,000	18,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	750	155
I032030	Reimbursements	Inc	100	48	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,924	0	0
I032040	Bank Interest	Inc	20,000	10,002	1,395
I032045	Reserves Interest	Inc	16,563	8,282	4,635
I032055	Commissions & Recoups	Inc	500	0	0
			754,519	374,548	357,595
E032005	Bank Fees and Charges	Exp	(12,000)	(6,000)	(4,961)
E032015	Interest on Loans	Exp	(31,391)	(15,696)	(16,120)
E032030	Audit Fees & Other Services	Exp	(22,000)	0	0
E032035	Administration Allocated	Exp	(88,612)	(44,304)	(44,304)
			(154,003)	(66,000)	(65,385)
Total General Purpose Income			3,280,412	2,888,589	2,866,568
Total General Purpose Expenditure			(386,202)	(180,500)	(197,406)
Governance					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Members of Council					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(18,000)	(9,000)	(13,000)
E041010	Training	Exp	(8,000)	(4,002)	0
E041015	Members Travelling	Exp	(1,000)	(500)	(410)
E041025	Election Expenses	Exp	0	0	0
E041030	Other Expenses	Exp	(5,000)	(2,500)	(2,552)
E041035	Conference Expenses	Exp	(10,475)	(5,238)	0
E041040	Presidents Allowance	Exp	(12,000)	(6,000)	(6,000)
E041045	Deputy Presidents Allowance	Exp	(3,000)	(1,500)	(1,500)
E041055	Refreshments and Receptions	Exp	(10,000)	(4,998)	(8,237)
E041060	Presentations	Exp	(2,500)	(1,248)	(1,201)
E041065	Insurance	Exp	(9,298)	(9,298)	(10,473)
E041070	Public Relations	Exp	(3,000)	(1,500)	(121)
E041075	Subscriptions	Exp	(32,000)	(32,000)	(24,486)
E041100	Administration Allocated	Exp	(106,833)	(53,418)	(53,418)
			(221,106)	(131,202)	(121,398)
Other Governance					
I042030	Profit on Sale of Asset	Inc	0	0	0
I042045	Admin Reimbursements	Inc	5,000	2,502	375
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			5,000	2,502	375
E042005	Administration Salaries	Exp	(679,782)	(339,894)	(291,041)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(75,307)	(37,656)	(35,502)
E042011	Loyalty Allowance	Exp	(5,400)	(2,700)	(2,577)
E042012	Housing Allowance Admin	Exp	(9,590)	(7,888)	(8,928)
E042015	Insurance	Exp	(21,996)	(21,996)	(21,996)
E042020	Staff Training	Exp	(14,000)	(7,002)	(1,290)
E042025	Removal Expenses	Exp	(8,000)	0	0
E042030	Printing & Stationery	Exp	(30,000)	(15,000)	(18,385)
E042035	Phone, Fax & Modem	Exp	(10,000)	(4,998)	1,054
E042040	Office Maintenance	Exp	(56,015)	(30,178)	(35,384)
E042045	Advertising	Exp	(8,000)	(4,002)	(5,298)
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,500)	(2,065)
E042055	Postage & Freight	Exp	(4,000)	(1,998)	(1,485)
E042060	Vehicle Running Expenses	Exp	(8,000)	(4,002)	(4,786)
E042065	Legal Expenses	Exp	(3,000)	(1,500)	(1,970)
E042070	Garden Expenses	Exp	(10,000)	(5,004)	(6,149)
E042075	Conference & Training	Exp	(11,000)	(5,502)	(180)
E042080	Computer Support	Exp	(90,000)	(75,000)	(42,506)
E042085	Other Expenses	Exp	(1,500)	(750)	(998)
E042090	Administration Allocated	Exp	(226,954)	(113,478)	(113,478)
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	(9,552)
E042100	Staff Uniforms	Exp	(4,000)	(1,998)	(2,465)
E042115	Cash Round Off Control	Exp	0	0	4
E042120	Depreciation - Other Governance	Exp	(51,071)	(25,536)	(26,103)
E042125	Less Administration Allocated	Exp	1,129,161	564,588	564,588
E042155	Lease of Photocopier	Exp	(2,500)	(1,248)	(404)
E042160	CEO Recruitment	Exp	(8,000)	(8,000)	(10,389)
E042165	Paid Parental Leave	Exp	0	0	0
			(226,954)	(159,742)	(77,285)
Total Governance Income			6,000	3,502	375
Total Governance Expenditure			(448,060)	(290,944)	(198,683)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Law, Order & Public Safety					
Fire Prevention					
I051010	BFB Operating Grant	Inc	56,550	28,275	33,437
I051015	Sale of Fire Maps	Inc	300	150	68
I051025	Reimbursements	Inc	3,000	1,500	0
I051030	Bush Fire Infringements	Inc	1,500	1,500	0
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000
I051050	SES Call-out Income	Inc	0	0	167
I051070	Other Bushfire Grants Income	Inc	55,250	55,250	3,500
I051075	SES Operating Grant	Inc	29,140	14,570	17,133
			149,740	105,245	58,305
E051005	BFB Operation Expenditure	Exp	(56,550)	(39,767)	(33,437)
E051010	Communication Mtce	Exp	(3,000)	(2,100)	(2,769)
E051015	Advertising & Other Expenses	Exp	(2,000)	(2,000)	(2,065)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(2,000)	(996)	(347)
E051025	Town Block Burn Off	Exp	(5,000)	(2,496)	(3,836)
E051040	Other Bushfire Grants Expenditure	Exp	(55,250)	(55,250)	(3,500)
E051060	SES Operation Expenditure	Exp	(29,140)	(16,068)	(17,133)
E051100	Administration Allocated	Exp	(55,413)	(27,708)	(27,708)
E051190	Depreciation - Fire Prevention	Exp	(15,936)	(7,968)	(8,145)
			(224,289)	(154,353)	(98,940)
Animal Control					
I052005	Dog Fines and Fees	Inc	6,000	3,000	4,190
I052006	Cat Fines and Fees	Inc	300	150	0
I052010	Hire of Animal Traps	Inc	100	100	0
I052015	Dog Registration	Inc	7,500	7,500	3,413
I052016	Cat Registration	Inc	600	600	455
I052020	Reimbursements	Inc	500	250	0
			15,000	11,600	8,058
E052005	Ranger Salary	Exp	(13,000)	(6,504)	(6,610)
E052007	Ranger Telephone	Exp	(1,000)	(498)	(491)
E052010	Pound Maintenance	Exp	(1,045)	(543)	(1,241)
E052015	Dog Control Insurance	Exp	(231)	(231)	(230)
E052020	Legal Fees	Exp	(500)	(500)	(1,438)
E052025	Training & Conference	Exp	(1,500)	(750)	(1,694)
E052030	Ranger Services Other	Exp	(25,000)	(12,504)	(12,079)
E052035	Administration Allocated	Exp	(24,285)	(12,144)	(12,144)
E052190	Depreciation - Animal Control	Exp	(991)	(498)	(506)
			(67,552)	(34,172)	(36,433)
Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	16,201	16,201	16,202
I053055	Reimbursements	Inc	0	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			16,251	16,251	16,202
E053005	Abandoned Vehicles	Exp	(500)	(252)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(252)	(255)
E053045	CCTV & Security	Exp	0	0	0
E053055	Mosquito Control	Exp	(6,000)	(3,000)	0
			(7,000)	(3,504)	(255)
Total Law, Order & Public Safety Income			180,991	133,096	82,564
Total Law, Order & Public Safety Expenditure			(298,841)	(192,029)	(135,629)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Health					
Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,432)	(3,773)	(2,947)
			(7,432)	(3,773)	(2,947)
Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	0	60
I074015	Contrib. Regional Health Scheme	Inc	50,000	25,002	25,062
I074020	Reimbursements	Inc	0	0	0
			50,800	25,002	25,122
E074005	EHO Salary	Exp	(99,000)	(49,500)	(44,894)
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	(9,660)	(4,830)	(4,830)
E074015	Other Control Expenses	Exp	(8,000)	(4,994)	(5,146)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(2,706)	(2,904)
E074030	Conferences & Training	Exp	(3,000)	(1,500)	(368)
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(23,727)	(11,862)	(11,862)
E074190	Depreciation - Prevent Services	Exp	(7,784)	(3,894)	(3,979)
			(156,171)	(79,286)	(73,983)
Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,332	2,166	1,969
I076015	Reimbursements - IPN Medical	Inc	1,000	0	0
I076020	Meeting Room Fees	Inc	3,500	1,752	1,563
I076040	Reimbursements - Dr Norris	Inc	500	0	0
			9,332	3,918	3,532
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(10,097)	(5,926)	(11,828)
E076025	Depreciation - Other Health	Exp	(21,511)	(10,758)	(10,995)
E076030	Doctors Vehicle Mtce	Exp	(2,000)	(1,232)	(2,116)
E076040	IPN Medical Services	Exp	(46,665)	(23,332)	(11,666)
			(80,273)	(41,248)	(36,605)
Health - Preventative Services					
E077010	Analytical Expenses	Exp	(500)	(500)	(253)
			(500)	(500)	(253)
Total Health Income			60,132	28,920	28,654
Total Health Expenditure			(244,376)	(124,807)	(113,787)
Education & Welfare					
Pre Schools					
I083035	Day Care Lease	Exp	8,472	4,236	4,172
I083036	Day Care Reimbursements	Exp	3,000	1,500	2,246
			11,472	5,736	6,418
E080010	Kindegarten Maintenance (Daycare)	Exp	(9,774)	(5,345)	(6,245)
E080190	Depreciation - Pre-Schools	Exp	(4,049)	(2,022)	(2,069)
			(13,823)	(7,367)	(8,314)
Other Education					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0
			(2,600)	(2,600)	0
HACC Program					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I082010	HACC Recurrent Grant	Inc	317,000	198,502	225,013
I082015	Meals on Wheels	Inc	10,000	4,998	3,012
I082020	HACC Fee for Service	Inc	58,000	28,998	37,960
I082030	Reimbursements	Inc	500	252	5,280
			385,500	232,750	271,265
E082010	Co-ordinator Salary	Exp	(62,000)	(31,002)	(31,611)
E082013	HACC Wages/Contract Liability	Exp	0	0	(13,784)
E082015	Home Mtce Salary	Exp	(28,000)	(13,998)	(12,830)
E082020	Respite Salaries	Exp	(500)	(252)	0
E082025	Home Help Salaries	Exp	(163,000)	(81,498)	(87,205)
E082030	Superannuation	Exp	(22,000)	(10,998)	(11,959)
E082035	Other Expenses	Exp	(3,000)	(1,500)	(1,053)
E082040	Travelling - Mileage	Exp	(26,000)	(13,002)	(13,624)
E082045	Staff Training	Exp	(1,000)	(498)	(125)
E082050	Staff Training Salaries	Exp	(2,000)	(1,002)	0
E082055	Subscriptions	Exp	(4,000)	(2,748)	(3,511)
E082060	Telephone & Postage	Exp	(2,500)	(1,248)	(55)
E082065	Advertising & Stationery	Exp	(500)	(252)	(55)
E082070	Insurance	Exp	(5,000)	(5,000)	(4,641)
E082075	Office Accommodation	Exp	(36,000)	(18,000)	(18,000)
E082080	Plant & Equipment Mtce	Exp	(9,000)	(5,555)	(4,742)
E082085	Consumable Supplies	Exp	(6,000)	(3,000)	(2,111)
E082090	Expenditure from Donations	Exp	(3,000)	(1,500)	(1,451)
E082100	Administration Allocated	Exp	(26,852)	(13,428)	(13,428)
E082110	Meals on Wheels Expenditure	Exp	(12,000)	(6,000)	(3,486)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare COVID Funding Expenditure	Exp	0	0	(5,280)
E082190	Depreciation - HACC	Exp	(18,568)	(9,282)	(9,490)
			(430,920)	(219,763)	(238,441)
	Other Welfare				
I083010	Wagin Frail Aged Reimb	Inc	7,743	7,743	7,743
I083040	Other Welfare Income	Inc	0	0	2,050
			7,743	7,743	9,793
E083010	Wagin Frail Aged Exp	Exp	(7,743)	(7,743)	(7,743)
E083020	Comm. Aged Care Expenses	Exp	0	0	(1,239)
E083050	Other Welfare Exp	Exp	0	0	(1,582)
			(7,743)	(7,743)	(10,564)
	Total Education & Welfare Income		404,715	246,229	287,475
	Total Education & Welfare Expenditure		(455,086)	(237,473)	(257,319)
	Community Amenities				
	Sanitation - Household Refuse				
I101005	Domestic Collection	Inc	242,450	242,450	242,217
I102020	Refuse Site Fees	Inc	20,000	10,002	9,019
			262,450	252,452	251,236
E101005	Domestic Refuse Collection	Exp	(66,000)	(33,000)	(32,702)
E101010	Recycling Pick-Up	Exp	(72,000)	(36,000)	(42,864)
E101015	Refuse Site Mtce	Exp	(134,000)	(67,063)	(58,632)
E101025	Refuse Site Attendant	Exp	0	0	0
			(272,000)	(136,063)	(134,198)
	Sanitation - Other				
I102002	Commercial Collection Charges	Inc	63,375	63,375	63,988
I102005	Reimbursement Drummuster	Inc	4,000	2,000	0
I102010	Charges Bulk Rubbish	Inc	15,500	7,752	8,343

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			82,875	73,127	72,331
E102005	Commercial Collection	Exp	(13,000)	(6,498)	(6,702)
E102010	Bulk Rubbish Collection	Exp	(15,500)	(7,752)	(8,655)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0
E102190	Depreciation - Sanitation	Exp	(15,729)	(7,866)	(8,039)
			(49,229)	(22,116)	(23,396)
	Sewerage				
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(275)	(31)
			(500)	(275)	(31)
	Regional Refuse Group				
E102007	Regional Refuse Group Expenses	Exp	0	0	0
			0	0	0
	Town Planning				
I106005	Planning Fees	Inc	2,500	1,248	2,209
			2,500	1,248	2,209
E106005	Town Planning Expenses	Exp	(30,000)	(15,000)	(5,796)
E106100	Administration Allocated	Exp	(30,151)	(15,078)	(15,078)
			(60,151)	(30,078)	(20,874)
	Other Community Amenities				
I107005	Cemetery Fees	Inc	12,000	6,000	12,341
I107010	Community Bus Income	Inc	4,000	1,998	832
I107025	Other Community Amenities Contributions	Inc	8,000	8,000	0
			24,000	15,998	13,173
E107005	Cemetery Mtce	Exp	(26,844)	(13,494)	(16,559)
E107010	Public Convenience Mtce	Exp	(61,609)	(31,158)	(28,515)
E107015	Community Bus Operating	Exp	(4,000)	(2,645)	(2,439)
E107100	Administration Allocated	Exp	(62,646)	(31,326)	(31,326)
E107190	Depreciation - Other Comm Amenities	Exp	(27,921)	(13,962)	(14,271)
			(183,020)	(92,585)	(93,110)
	Total Community Amenities Income		372,325	343,325	338,947
	Total Community Amenities Expenditure		(564,900)	(281,117)	(271,608)
	Recreation & Culture				
	Public Halls & Civic Centres				
I111005	Town Hall Hire	Inc	1,200	600	2,447
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	4,788	2,394	2,176
			6,088	3,094	4,623
E111005	Town Hall Mtce	Exp	(22,508)	(13,272)	(12,463)
E111010	Other Halls Mtce	Exp	(7,119)	(3,758)	(2,245)
E111190	Depreciation - Public Halls	Exp	(55,567)	(27,786)	(28,401)
			(85,194)	(44,816)	(43,109)
	Swimming Pool				
I112010	Swimming Pool Admission	Inc	35,000	14,000	19,055
I112015	Swimming Pool Miscellaneous Income	Inc	105	105	0
I112020	Reimbursements	Inc	600	600	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			35,705	14,705	19,055
E112005	Pool Staff Salary	Exp	(71,000)	(28,400)	(24,629)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	(6,800)	(2,720)	(1,370)
E112015	Swimming Pool Maintenance	Exp	(116,855)	(60,355)	(58,922)
E112020	Swimming Pool Other Expenses	Exp	(4,000)	(4,000)	(2,679)
E112190	Depreciation - Swimming Pools	Exp	(183,948)	(91,974)	(94,018)
			(382,603)	(187,449)	(181,618)
	Other Recreation & Sport				
I113005	Sportsground Rental	Inc	7,820	2,500	2,455
I113015	Power Reimbursements	Inc	6,000	3,000	1,278
I113020	Recreation Centre Hire	Inc	10,000	4,998	2,332
I113025	Reimbursements Other	Inc	5,500	5,500	1,185
I113030	Rec Centre Equipment Contributions	Inc	1,800	0	0
I113035	Sporting Club Leases	Inc	50	50	232
I113040	Other Recreation & Sport Contributions	Inc	33,200	0	0
I113055	Eric Farrow Pavillion Hire	Inc	5,000	2,502	1,970
I113065	Community Gym Membership	Inc	7,500	4,000	7,737
			76,870	22,550	17,189
E113005	Sportsground Mtce	Exp	(106,716)	(53,581)	(41,658)
E113010	Sportsground Building Mtce	Exp	(19,837)	(13,727)	(15,763)
E113015	Wetlands Park Mtce	Exp	(56,449)	(28,598)	(39,248)
E113020	Parks & Gardens Mtce	Exp	(55,287)	(27,648)	(23,377)
E113025	Puntapin Rock Mtce	Exp	(2,303)	(1,177)	(1,538)
E113030	Recreation Centre Mtce	Exp	(59,362)	(34,661)	(31,451)
E113035	Rec Staff Salaries	Exp	(18,000)	(9,000)	(9,450)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(1,800)	(900)	(3,050)
E113045	Other Expenses	Exp	(1,200)	(600)	(636)
E113050	Norring Lake Mtce	Exp	(2,080)	(1,044)	(933)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,680)	(13,064)	(9,915)
E113070	Rec Centre Sports Equipment	Exp	(3,000)	(1,500)	(938)
E113095	Community Gym Expenditure	Exp	(9,300)	(4,647)	(9,709)
E113100	Administration Allocated	Exp	(100,969)	(50,484)	(50,484)
E113190	Depreciation - Other Rec & Sport	Exp	(234,569)	(117,288)	(119,581)
			(694,552)	(357,919)	(357,731)
	Library				
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0
E115005	Library Staff Salaries	Exp	(49,500)	(24,750)	(23,583)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(7,368)	(3,911)	(6,772)
E115020	Library Other Expenses	Exp	(10,792)	(5,838)	(2,182)
E115190	Depreciation - Libraries	Exp	(1,381)	(690)	(706)
			(69,041)	(35,189)	(33,243)
	Other Culture				
I116035	Long Table Experience Income	Inc	0	0	0
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	7,500	0	6,364
I119030	Community Events Income	Inc	1,000	1,000	0
I119031	Other Culture Grant Funds	Inc	0	0	4,903
			9,500	1,000	11,267
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E116010	Woolorama Costs & Maintenance	Exp	(63,291)	(15,794)	(4,187)
E116015	Community Centre Mtce	Exp	(11,664)	(6,150)	(4,946)
E116020	Historical Village	Exp	(1,838)	(1,538)	(1,525)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(18,300)	(9,156)	(10,131)
E116046	Community Development Equipment Maintenance	Exp	(500)	(252)	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	(4,903)
E116190	Depreciation - Other Culture	Exp	(3,248)	(1,624)	(1,660)
			(99,341)	(35,014)	(27,352)
Total Recreation & Culture Income			128,313	41,499	52,135
Total Recreation & Culture Expenditure			(1,330,731)	(660,387)	(643,050)
Transport					
Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	121,340	121,340	121,340
I121010	Road Project Grants	Inc	307,605	123,042	9,261
I121015	Roads to Recovery Grant	Inc	222,056	74,019	7,831
I121020	Reimbursements	Inc	1,000	0	173
I121025	Contribution - St Lighting	Inc	3,435	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	348,962	139,585	145,113
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,004,398	457,986	283,718
Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	45,000	22,500	22,756
			45,000	22,500	22,756
E122005	Road Maintenance	Exp	(120,000)	(59,994)	(46,180)
E122006	Maintenance Grading	Exp	(220,000)	(150,000)	(124,056)
E122007	Rural Tree Pruning	Exp	(95,000)	(47,508)	(83,686)
E122008	Rural Spraying	Exp	(12,000)	(6,000)	(9,703)
E122009	Town Site Spraying	Exp	(20,000)	(10,008)	(8,975)
E122010	Depot Mtce	Exp	(27,813)	(14,363)	(12,490)
E122011	Town Reserve & Verg Mtce	Exp	(3,000)	(1,494)	(304)
E122012	Bridge & Drainage Mtce	Exp	(27,500)	(13,758)	(7,121)
E122015	Rural Numbering	Exp	(100)	(100)	(381)
E122020	Footpath Mtce	Exp	(5,000)	(2,508)	(2,484)
E122025	Street Cleaning	Exp	(35,000)	(17,508)	(19,055)
E122030	Street Trees	Exp	(85,000)	(42,504)	(39,759)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(1,998)	(1,086)
E122045	Townscape	Exp	(20,000)	(10,037)	(24,230)
E122050	Crossovers	Exp	(500)	(252)	(1,192)
E122055	RoMan Data Collection	Exp	(6,500)	(6,500)	(6,300)
E122060	Street Lighting	Exp	(60,000)	(30,000)	(37,971)
E122090	Graffiti Removal	Exp	(100)	(100)	(25)
E122100	Administration Allocated	Exp	(47,387)	(23,694)	(23,694)
E122105	Loss on Sale of Asset	Exp	0	0	(19,204)
E122190	Depreciation - Roads	Exp	(1,843,670)	(921,834)	(939,742)
E147120	Storm Damage - Not Claimable	Exp	0	0	(1,556)
			(2,632,570)	(1,360,160)	(1,409,194)
Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	17,992	17,992	7,969
			17,992	17,992	7,969
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
Aerodrome					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I126015	Aerodrome Reimbursements	Inc	30,000	15,000	0
I126020	Aerodrome Hangar Lease	Inc	8,713	4,763	10,148
			38,713	19,763	10,148
E126005	Aerodrome Maintenance	Exp	(8,346)	(4,531)	(10,351)
E126190	Depreciation - Aerodromes	Exp	(36,160)	(18,081)	(18,282)
			(44,506)	(22,612)	(28,633)
	Total Transport Income		1,106,103	518,241	324,591
	Total Transport Expenditure		(2,677,076)	(1,382,772)	(1,437,825)
Economic Services					
Rural Services					
I131020	Landcare Reimbursements	Inc	75,700	37,848	35,969
			75,700	37,848	35,969
E131020	Landcare	Exp	(100,700)	(62,848)	(35,969)
E131030	Rural Towns Program	Exp	(18,000)	(9,040)	(9,963)
E131100	Administration Allocated	Exp	(14,823)	(7,410)	(7,410)
E131140	Water Management Plan / Harvesting	Exp	(5,000)	(2,652)	(5,372)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(138,523)	(81,950)	(58,714)
Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	85,000	32,498	31,226
I132010	Reimbursements	Inc	1,000	498	73
I132015	RV Area Fees	Inc	10,000	4,998	3,661
I132035	Tourism Income	Inc	0	0	0
			96,000	37,994	34,960
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(30,000)	(15,248)	(12,154)
E132020	Caravan Park Mtce	Exp	(57,553)	(29,067)	(28,483)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	0
E132035	RV Area Maintenance	Exp	(5,000)	(2,496)	(1,739)
E132040	Tourism Promotion & Subscripts	Exp	(22,000)	(11,004)	(4,248)
E132050	Administration Allocated	Exp	(58,042)	(29,022)	(29,022)
E132190	Depreciation - Tourism	Exp	(12,156)	(6,080)	(5,741)
			(193,211)	(101,377)	(81,387)
Building Control					
I133005	Building Licenses	Inc	5,000	2,502	5,865
			5,000	2,502	5,865
Other Economic Services					
I134005	Water Sales	Inc	50,000	25,002	7,466
			50,000	25,002	7,466
E134005	Water Supply - Standpipes	Exp	(55,000)	(27,504)	(9,048)
E134190	Depreciation - Other Economic Services	Exp	(2,024)	(1,012)	(1,034)
			(57,024)	(28,516)	(10,082)
	Total Economic Services Income		226,700	103,346	84,259
	Total Economic Services Expenditure		(388,758)	(211,843)	(150,183)
Other Property & Services					
Private Works					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I141005	Private Works Income	Inc	20,000	10,002	4,362
			20,000	10,002	4,362
E141005	Private Works	Exp	(10,000)	(4,998)	(2,868)
E141100	Administration Allocated	Exp	(2,726)	(1,362)	(1,362)
			(12,726)	(6,360)	(4,230)
Public Works Overheads					
I143020	Reimbursements	Inc	500	500	0
			500	500	0
E143005	Engineering Salaries	Exp	(98,510)	(49,254)	(45,268)
E143007	Engineering Administration Salaries	Exp	(46,000)	(22,998)	(28,721)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(16,500)	(13,500)	(14,520)
E143015	CEO's Salary Allocation	Exp	(57,005)	(28,500)	(28,729)
E143020	Engineering Superannuation	Exp	(98,599)	(49,302)	(47,982)
E143025	Engineering - Other Expenses	Exp	(5,000)	(2,502)	(1,425)
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(80,000)	(51,274)
E143045	Insurance on Works	Exp	(32,141)	(32,141)	(32,141)
E143050	Protective Clothing	Exp	(8,000)	(4,002)	(2,500)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(498)	(127)
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(3,504)	(2,819)
E143075	Telephone Expenses	Exp	(1,500)	(750)	(8)
E143080	Staff Licenses	Exp	(500)	(252)	(132)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(1,998)	(680)
E143090	Conferences & Courses	Exp	(1,500)	(750)	0
E143095	Staff Training	Exp	(16,000)	(8,004)	(946)
E143105	Administration Allocated	Exp	(1,016)	(510)	(510)
E143200	LESS PWOH ALLOCATED	Exp	575,271	287,640	261,218
			0	(10,825)	3,435
Plant Operation Costs					
I144005	Sale of Scrap	Inc	1,500	750	0
I144010	Reimbursements	Inc	8,000	4,002	4,042
			9,500	4,752	4,042
E144010	Fuel & Oils	Exp	(140,000)	(69,996)	(52,057)
E144020	Tyres & Tubes	Exp	(20,000)	(10,002)	(1,544)
E144030	Parts & Repairs	Exp	(50,000)	(25,002)	(17,549)
E144040	Plant Repair - Wages	Exp	(40,000)	(19,998)	(16,998)
E144050	Insurance and Licences	Exp	(30,000)	(30,000)	(29,870)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(4,998)	(5,999)
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(4,002)	(4,503)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(498)	0
E144200	LESS POC ALLOCATED-PROJECTS	Exp	299,000	149,508	130,878
			0	(14,988)	2,357
Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(2,350,000)	(1,174,998)	(1,173,471)
E146200	Less Sal , Allow, Super Allocated	Exp	2,350,000	1,175,004	1,173,471
			0	6	0
Unclassified					
I147005	Commission - Vehicle Licensing	Inc	46,000	22,998	21,922
I147006	Commission - TransWA	Inc	500	252	50
I147035	Banking errors	Inc	0	0	5,929
I147050	Council Staff Housing Rental	Inc	20,280	10,140	9,980
I147065	Insurance Reimbursement	Inc	5,000	2,502	0
I147070	Council Housing Reimbursements	Inc	6,000	3,000	1,245

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	1,560	1,560
I147121	Reimbursement - Community Requests	Inc	0	0	0
			80,900	40,452	40,686
E147015	Community Requests & Events - CEO Allocation	Exp	(6,000)	(3,000)	(300)
E147035	Banking Errors	Exp	0	0	(50)
E147050	Council Housing Maintenance	Exp	(70,446)	(37,563)	(28,828)
E147055	Consultants	Exp	(25,000)	0	(3,199)
E147070	4WD Resource Sharing Group	Exp	(1,000)	(498)	0
E147090	Building Maintenance	Exp	(8,000)	(4,400)	(3,243)
E147100	Administration Allocated	Exp	(167,403)	(83,700)	(83,700)
E147115	Occupational Health & Safety (OHS)	Exp	(1,500)	(750)	(1,100)
E147130	Depreciation - Unclassified	Exp	(30,638)	(15,319)	(15,660)
E147150	Community Requests Budget	Exp	(28,000)	(13,998)	(5,337)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	0
			(341,487)	(162,728)	(141,417)
	Total Other Property & Services Income		110,900	55,706	49,090
	Total Other Property & Services Expenditure		(354,213)	(194,895)	(139,850)
	Total Income		5,876,591	4,362,453	4,114,658
	Total Expenditure		(7,148,243)	(3,756,767)	(3,545,340)
	Net Deficit (Surplus)		(1,271,652)	605,687	569,318

SHIRE OF WAGIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2021

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2021**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Wagin for the 2020/21 year is \$20,000. A full listing and explanation of all items considered of material variance is disclosed in Note 2. The following selected items highlight significant income and expenditure for the 2020/21 financial year.

	% Completed	Annual Budget	YTD Actual
Capital Expenditure			
Buildings	0%	20,000	0
Plant & Equipment	93%	523,000	483,896
Furniture & Equipment	36%	173,837	62,330
Infrastructure - Roads	31%	1,122,464	348,397
Footpaths	3%	121,962	3,578
Infrastructure - Other	54%	670,250	359,496
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	63%	1,296,447	818,894
Non-operating Grants, Subsidies and Contributions	47%	919,823	436,774
Rates Levied	100%	2,380,726	2,369,403

% Compares current ytd actuals to annual budget

Financial Position	* Note	This Time Last Year 31 Jan 2020	Year to Date Actual 31 Jan 2021
Adjusted Net Current Assets	92%	\$ 1,932,900	\$ 1,779,487
Cash and Equivalent - Unrestricted	113%	\$ 1,640,688	\$ 1,846,552
Cash and Equivalent - Restricted	119%	\$ 1,394,222	\$ 1,660,945
Receivables - Rates	85%	\$ 258,859	\$ 218,920
Receivables - Other	31%	\$ 241,711	\$ 75,752
Payables	66%	\$ 218,265	\$ 143,639

** Note: Compares current ytd actuals to prior year actuals at the same time*

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 February 2021
Prepared by: Manager of Finance
Reviewed by: Deputy Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

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 and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. 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.

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

SIGNIFICANT ACCOUNTING POLICES

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.

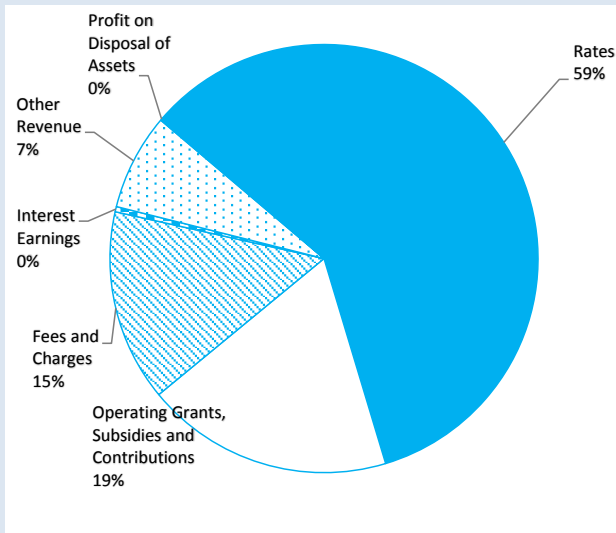
CRITICAL ACCOUNTING ESTIMATES

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.

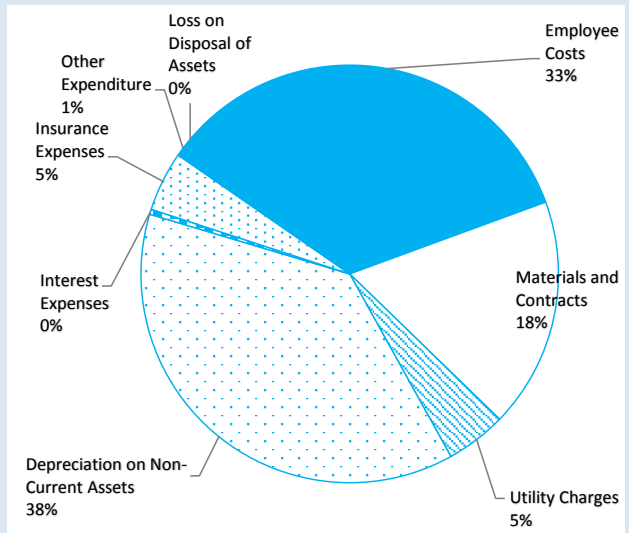
ROUNDING OFF FIGURES

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

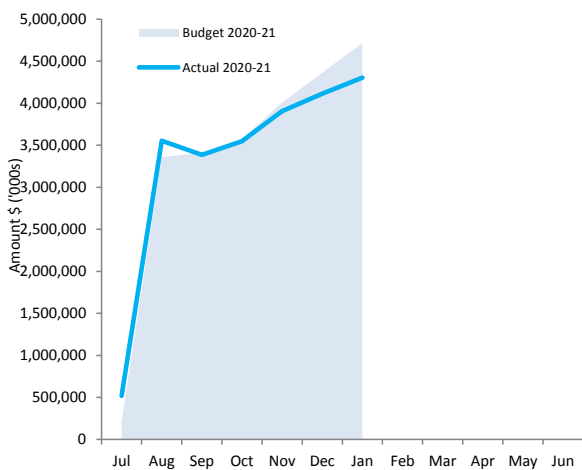
OPERATING REVENUE



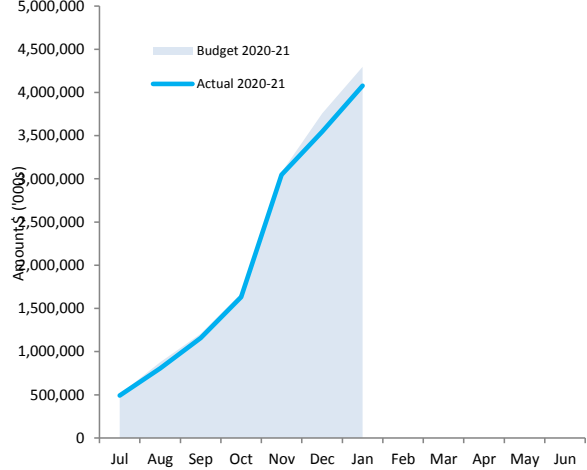
OPERATING EXPENSES



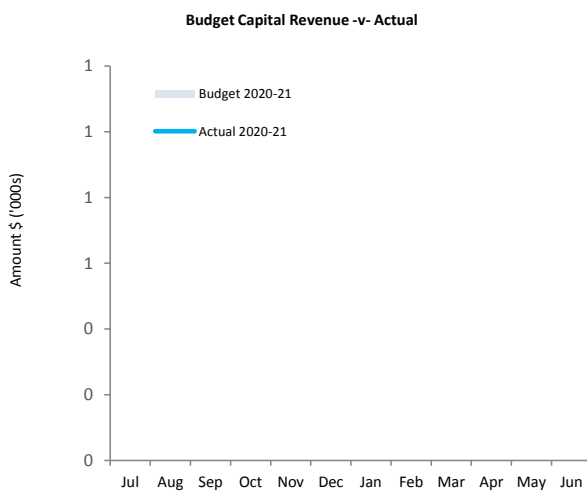
Budget Operating Revenues -v- Actual



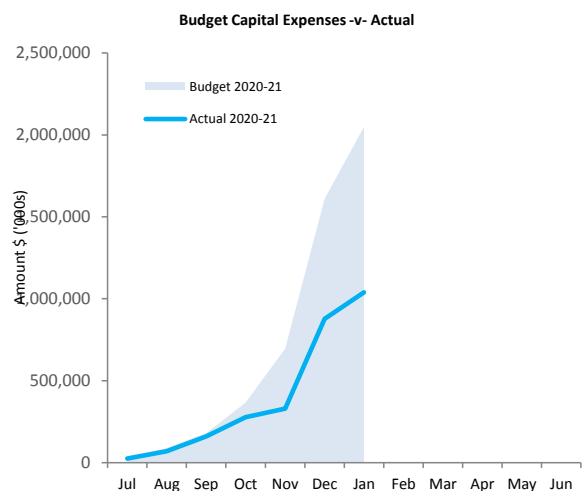
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2021**

STATUTORY REPORTING PROGRAMS

City 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 local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus(Deficit)	1(b)	1,126,116	1,126,116	1,122,347	(3,769)	
Revenue from operating activities						
Governance		6,000	3,919	375	(3,544)	
General Purpose Funding - Rates	5	2,380,727	2,378,645	2,369,403	(9,242)	
General Purpose Funding - Other		899,685	520,108	510,421	(9,687)	
Law, Order and Public Safety		180,991	155,319	89,709	(65,610)	▼
Health		60,132	33,740	32,636	(1,104)	
Education and Welfare		404,715	279,060	295,224	16,164	
Community Amenities		364,325	339,825	341,970	2,145	
Recreation and Culture		95,113	52,498	59,702	7,204	
Transport		227,480	185,345	165,865	(19,480)	
Economic Services		226,700	122,237	107,243	(14,994)	
Other Property and Services		110,900	64,907	45,994	(18,913)	
		4,956,768	4,135,603	4,018,542		
Expenditure from operating activities						
Governance		(448,060)	(317,813)	(197,602)	120,211	▲
General Purpose Funding		(386,202)	(200,326)	(222,416)	(22,091)	▼
Law, Order and Public Safety		(298,841)	(209,663)	(154,637)	55,026	▲
Health		(244,376)	(140,500)	(140,754)	(254)	
Education and Welfare		(455,086)	(273,324)	(270,959)	2,365	
Community Amenities		(564,900)	(327,478)	(309,878)	17,600	
Recreation and Culture		(1,330,731)	(768,876)	(756,846)	12,030	
Transport		(2,677,076)	(1,585,845)	(1,652,590)	(66,745)	▼
Economic Services		(388,758)	(239,078)	(182,269)	56,809	▲
Other Property and Services		(354,213)	(233,524)	(189,870)	43,654	▲
		(7,148,243)	(4,296,427)	(4,077,821)		
Operating activities excluded from budget						
Add Back Depreciation		2,566,921	1,497,388	1,536,239	38,851	▲
Adjust (Profit)/Loss on Asset Disposal	6	(17,992)	(17,992)	11,236	29,228	
Adjust Provisions and Accruals		0	0	2,293	2,293	
Amount attributable to operating activities		357,454	1,318,572	1,490,489		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	919,823	582,807	286,103	(296,704)	▼
Proceeds from Disposal of Assets	6	195,000	195,000	167,728	(27,272)	▼
Capital Acquisitions	7	(2,631,513)	(2,049,049)	(1,257,698)	791,351	▲
Amount attributable to investing activities		(1,516,690)	(1,271,242)	(803,867)		
Financing Activities						
Self-Supporting Loan Principal		19,333	9,594	9,594	0	
Transfer from Reserves	9	267,278	0	0	0	
Repayment of Debentures	8	(67,403)	(34,440)	(34,440)	0	
Transfer to Reserves	9	(186,088)	(4,635)	(4,635)	0	
Amount attributable to financing activities		33,120	(29,481)	(29,481)		
Closing Funding Surplus(Deficit)	1(b)	0	1,143,965	1,779,487		

KEY INFORMATION

▲▼ 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.

The material variance adopted by Council for the 2020/21 financial year is \$20,000.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2021**

NATURE OR TYPE DESCRIPTIONS

REVENUE

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 these as 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.

OTHER REVENUE / INCOME

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

EXPENSES

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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	
Opening Funding Surplus (Deficit)	1(b)	1,126,116	1,126,116	1,122,347	(3,769)	
Revenue from operating activities						
Rates	5	2,380,726	2,378,645	2,369,403	(9,242)	
Operating Grants, Subsidies and Contributions	10	1,296,447	824,243	750,960	(73,282)	▼
Fees and Charges		778,680	580,073	581,719	1,646	
Interest Earnings		52,063	28,995	15,819	(13,176)	
Other Revenue		430,860	305,655	292,671	(12,984)	
Profit on Disposal of Assets	6	17,992	17,992	7,969	(10,023)	
		4,956,768	4,135,603	4,018,541		
Expenditure from operating activities						
Employee Costs		(2,533,808)	(1,499,815)	(1,346,575)	153,240	▲
Materials and Contracts		(1,281,814)	(780,116)	(727,521)	52,594	▲
Utility Charges		(372,039)	(199,154)	(191,328)	7,826	
Depreciation on Non-Current Assets		(2,566,921)	(1,497,388)	(1,536,239)	(38,851)	▼
Interest Expenses		(31,391)	(18,312)	(16,085)	2,227	
Insurance Expenses		(187,283)	(187,283)	(188,894)	(1,611)	
Other Expenditure		(174,987)	(114,359)	(51,976)	62,383	▲
Loss on Disposal of Assets	6	0	0	(19,204)		
		(7,148,243)	(4,296,427)	(4,077,822)		
Operating activities excluded from budget						
Add back Depreciation		2,566,921	1,497,388	1,536,239	38,851	▲
Adjust (Profit)/Loss on Asset Disposal	6	(17,992)	(17,992)	11,236	29,228	
Adjust Provisions and Accruals		0	0	2,293	2,293	
Amount attributable to operating activities		357,454	1,318,572	1,490,486		
Investing activities						
Non-operating grants, subsidies and contributions	10	919,823	582,807	286,103	(296,704)	▼
Proceeds from Disposal of Assets	6	195,000	195,000	167,728	(27,272)	▼
Capital acquisitions	7	(2,631,513)	(2,049,049)	(1,257,698)	791,351	▲
Amount attributable to investing activities		(1,516,690)	(1,271,242)	(803,866)		
Financing Activities						
Self-Supporting Loan Principal		19,333	9,594	9,594	0	
Transfer from Reserves	9	267,278	0	0	0	
Repayment of Debentures	8	(67,403)	(34,440)	(34,440)	0	
Transfer to Reserves	9	(186,088)	(4,635)	(4,635)	0	
Amount attributable to financing activities		33,120	(29,481)	(29,481)		
Closing Funding Surplus (Deficit)	1(b)	0	1,143,965	1,779,487		

KEY INFORMATION

▲▼ 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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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 City 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 City 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 City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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.

INVENTORIES

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.

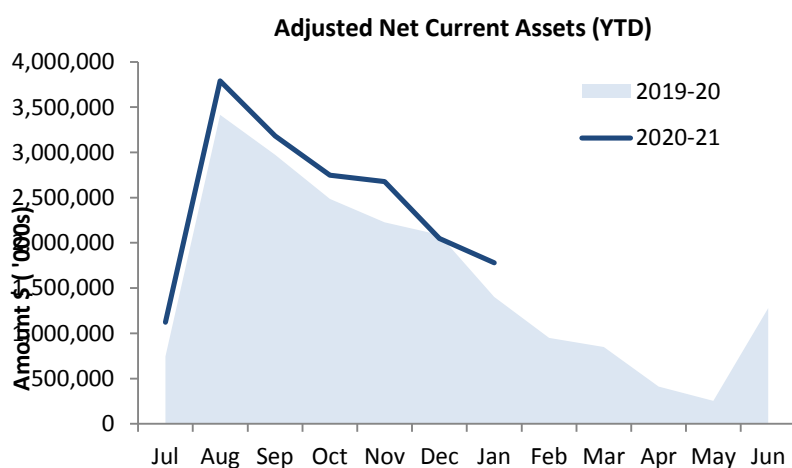
	Ref Note	Last Years Closing 30 June 2020	This Time Last Year 31 Jan 2020	Year to Date Actual 31 Jan 2021
		\$	\$	\$
Adjusted Net Current Assets				
Current Assets				
Cash Unrestricted	3	1,246,490	1,640,688	1,838,351
Cash Restricted	3	1,680,778	1,394,222	1,660,945
Receivables - Rates	4	63,810	258,859	218,920
Receivables - Other	4	136,401	241,711	75,752
Loans receivable		19,333	9,450	9,739
Interest / ATO Receivable		0	0	0
Accrued Income / Expenses In Advance		29,241	0	62,136
Inventories		38,574	46,978	38,574
		3,214,627	3,591,908	3,904,417
Less: Current Liabilities				
Payables		(247,789)	(218,265)	(143,639)
Accrued Expenses / Income In Advance		(107,308)	0	(273,536)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave		(376,307)	(338,500)	(341,867)
		(768,476)	(593,837)	(796,114)
Unadjusted Net Current Assets		2,446,151	2,998,071	3,108,303
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(1,680,778)	(1,394,222)	(1,660,945)
Less: Loans receivable		(19,333)	(9,450)	(9,739)
Add: Provisions - Loans, Annual & Long Service Leave		376,307	338,500	341,867
Adjusted Net Current Assets		1,122,347	1,932,900	1,779,487

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$1.78 M

Last Year YTD

Surplus(Deficit)

\$1.93 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2020/21 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
Revenue from operating activities				
Law, Order and Public Safety	(65,610)	▼	Timing	MAF Funding yet to be received which is offset by the reduction of expenditure.
Expenditure from operating activities				
Governance	120,211	▲	Timing	Admin Salaries and Computer Support under YTD Budget pending IT Support invoice.
Law, Order and Public Safety	55,026	▲	Timing	MAF Funding expenditure to be carried out which offset by the reduced income received.
Transport	(66,745)	▼	Timing	Rural Tree Pruning and Townscape higher than YTD Budget.
Economic Services	56,809	▲	Timing	Landcare invoice yet to be received. Tourism under YTD budget. Standpipe Water Expenses lower than budget for - offset by lower income.
Other Property and Services	43,654	▲	Timing	Council Housing Maintenance and Community Requests/Donations/Sponsorship under YTD budget.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(296,704)	▼	Timing	RRG, Main Roads Bridge 18/19 Funding & LRCIP projects yet to be carried out.
Proceeds from Disposal of Assets	(27,272)	▼	Permanent	Proceeds from Grader disposal less than anticipated.
Capital Acquisitions	791,351	▲	Timing	The majority of the Capital Project are under YTD budget - works staff currently concentrating on town projects.

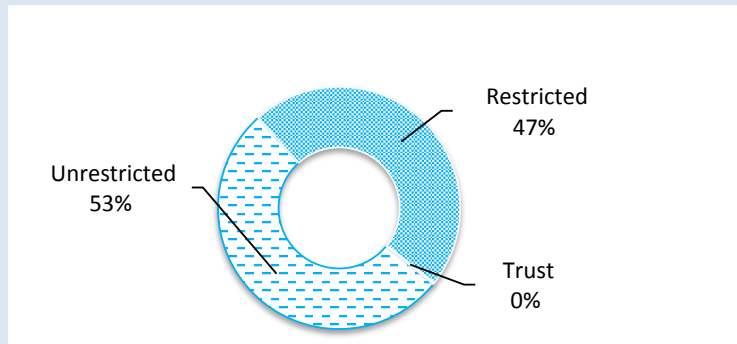
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	1,350			1,350	N/A	Nil	On Hand
At Call Deposits							
Municipal Fund	241,189			241,189	NAB	Nil	At Call
Overnight Cash Deposit Facility	1,578,380			1,578,380	Treasury	0.20%	At Call
Restricted Funds Account	25,633			25,633	NAB	Nil	At Call
Trust Fund			8,200	8,200	NAB	Nil	At Call
Term Deposits							
Municipal Investment - Term Deposit		1,660,945		1,660,945	NAB	0.30%	29-Mar-21
Total	1,846,552	1,660,945	8,200	3,515,696			

SIGNIFICANT ACCOUNTING POLICIES

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.



KEY INFORMATION

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.

Total Cash	Unrestricted
\$3.52 M	\$1.85 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2020	31 January 2021
	\$	\$
Opening Arrears Previous Years	56,891	63,810
Levied this year	2,592,059	2,611,757
Less Collections to date	(2,585,140)	(2,456,647)
Equals Current Outstanding	63,810	218,921
Net Rates Collectable	63,810	218,921
% Collected	99.73%	0.00%

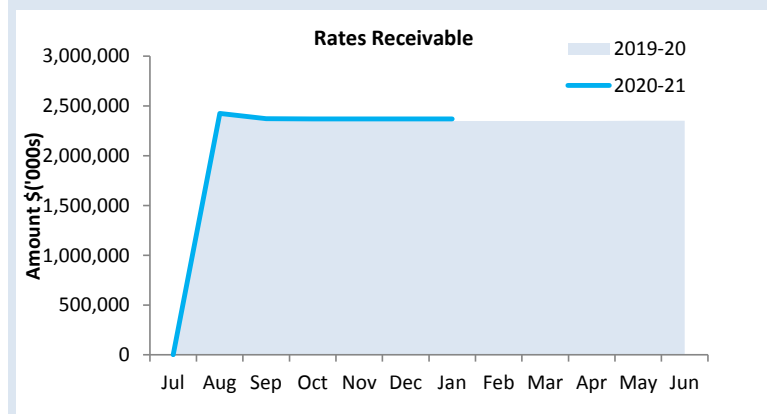
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	43,500	6,088	860	27,804	78,252
Percentage	56%	8%	1%	36%	
Balance per Trial Balance					
Sundry debtors					78,252
Loans receivable - clubs/institutions					9,739
Doubtful Debtors					(2,500)
Total Receivables General Outstanding					85,491
Amounts shown above include GST (where applicable)					

KEY INFORMATION

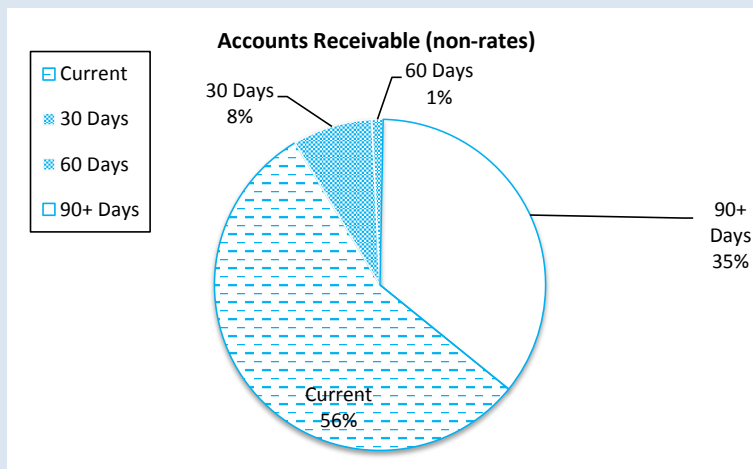
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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.



Collected	Rates Due
0%	\$218,921



Debtors Due	\$85,491
Over 30 Days	44%
Over 90 Days	36%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

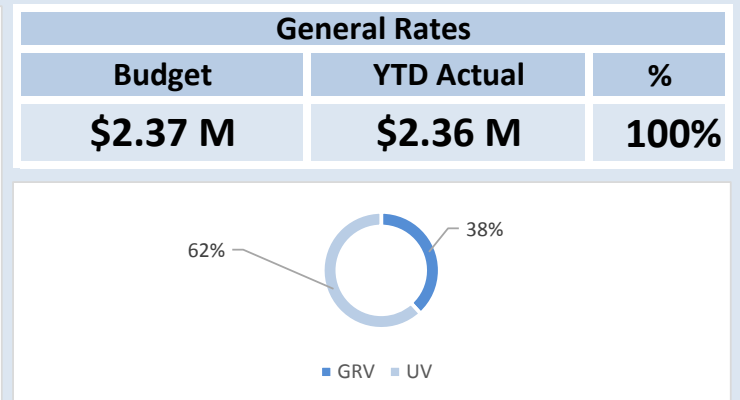
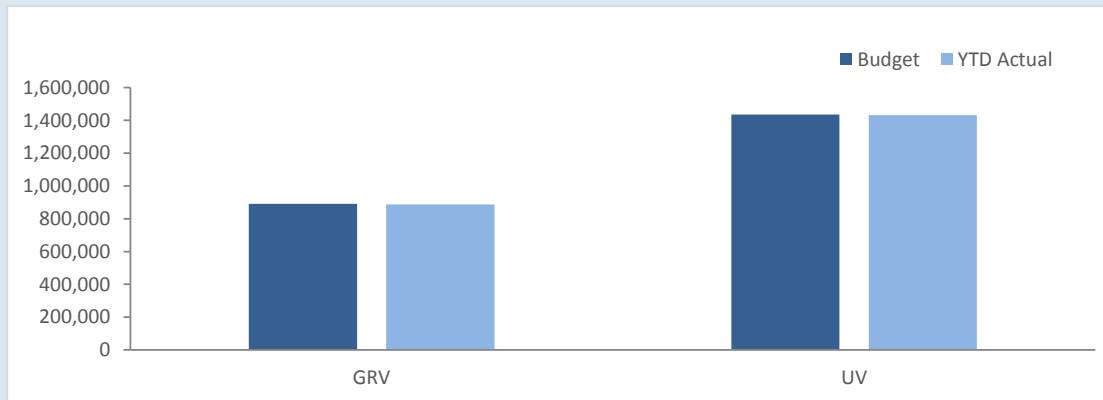
General Rate Revenue

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Rate Revenue	Interim Rates	Back Rates	Total Revenue	
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.111450	746	7,969,475	888,174	2,000	1,000	891,174	888,174	-1,100	-301	886,773
UV	0.006820	304	210,173,000	1,432,960	2,000	0	1,434,960	1,432,960	-1,172	0	1,431,787
	Minimum \$										
GRV	580	144	280,029	83,520	0	0	83,520	83,520	0	0	83,520
UV	580	77	3,270,037	44,660	0	0	44,660	44,660	0	0	44,660
Sub-Totals		1,271	221,692,541	2,449,314	4,000	1,000	2,454,314	2,449,314	-2,272	-301	2,446,740
Discount							(86,105)				(89,855)
Amount from General Rates							2,368,209				2,356,885
Ex-Gratia Rates							12,517				12,517
Total General Rates							2,380,726				2,369,402

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION

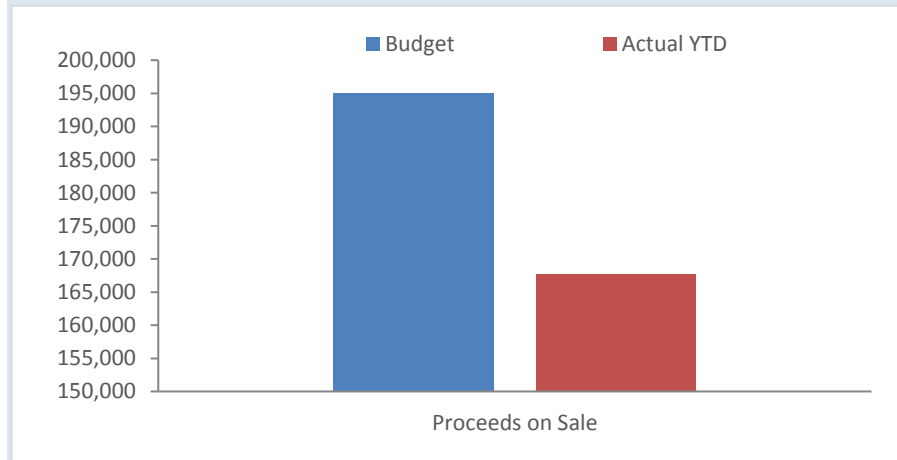


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
P04	MOW Vehicle	20,055	30,000	9,945		20,647	27,727	7,081	
P10	Komatsu Grader	136,110	140,000	3,890		137,294	119,092		(18,202)
P24	Toyota Hilux Workmate Ttop	6,806	7,500	694		6,865	6,364		(501)
P25	Toyota Hilux Workmate Ttop Tipper	7,231	10,000	2,769		7,294	8,182	888	
P85	Toyota Hilux Workmate Ttop	6,806	7,500	694		6,865	6,364		(501)
		177,008	195,000	17,992	0	178,964	167,728	7,969	(19,204)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$195,000	\$167,728	86%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(20,000)	(20,000)	0	20,000
Plant & Equipment	(523,000)	(523,000)	(483,896)	39,104
Furniture & Equipment	(173,837)	(173,837)	(62,330)	111,507
Infrastructure - Roads	(1,122,464)	(540,000)	(348,397)	191,603
Footpaths	(121,962)	(121,962)	(3,578)	118,384
Infrastructure - Other	(670,250)	(670,250)	(359,496)	310,754
Capital Expenditure Totals	(2,631,513)	(2,049,049)	(1,257,698)	791,351

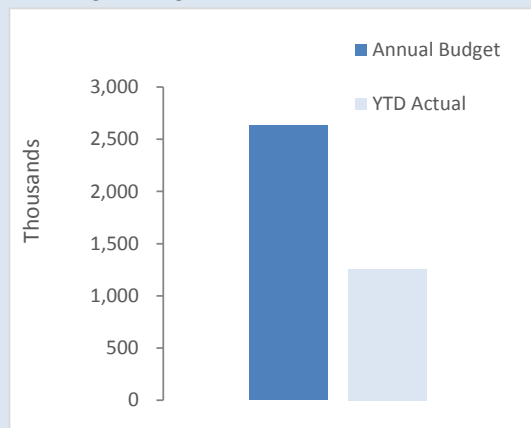
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	919,823	582,807	436,774	(146,033)
Other (Disposals & C/Fwd)	195,000	0	167,728	167,728
Cash Backed Reserves				
Plant Replacement Reserve	28,000	0	0	0
Municipal Buildings Reserve	50,000	0	0	0
Recreation Development Reserve	30,000	0	0	0
Electronic Sign Reserve	66,272	0	0	0
Sportsground Precinct Redevelopment Reserve	70,000	0	0	0
Contribution - operations	1,272,418	1,466,242	653,196	(813,046)
Capital Funding Total	2,631,513	2,049,049	1,257,698	(791,351)

SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



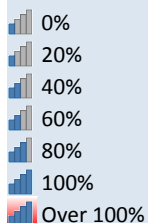
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.63 M	\$1.26 M	48%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.92 M	\$.44 M	47%

Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Capital Expenditure					
Buildings					
	Solar Panels - Admin Office	E167744	(20,000)	(20,000)	0
			(20,000)	(20,000)	0
Plant & Equipment					
	MOW Vehicle (P04)	PE2101	(48,000)	(48,000)	(47,991)
	Komatsu Grader (P10)	PE2102	(390,000)	(390,000)	(359,150)
	Toyota Hilux Workmate Ttop (P24)	PE2103	(27,500)	(27,500)	(23,692)
	Toyota Hilux Workmate Ttop (P25)	PE2104	(30,000)	(30,000)	(29,396)
	Toyota Hilux Workmate Ttop (P85)	PE2105	(27,500)	(27,500)	(23,667)
			(523,000)	(523,000)	(483,896)
Furniture & Equipment					
	IT Upgrade Project	E167742	(20,000)	(20,000)	0
	Swimming Pool Vacuum Cleaner	E167754	0	0	(15,042)
	CCTV Upgrade	E167110	(52,565)	(52,565)	(594)
	Electronic Advertising Sign	FE2101	(66,272)	(66,272)	(14,597)
	Community Centre - Park Furniture	FE2102	(30,000)	(30,000)	(27,405)
	Depot Hoist	E167763	(5,000)	(5,000)	(4,692)
			(173,837)	(173,837)	(62,330)
Infrastructure - Roads					
	Capital Works Program	E167103	(1,122,464)	(540,000)	(348,397)
			(1,122,464)	(540,000)	(348,397)
Footpaths					
	Footpath Program	E167124	(121,962)	(121,962)	(3,578)
			(121,962)	(121,962)	(3,578)
Infrastructure - Other					
	Cemetery Upgrade	E167191	(8,000)	(8,000)	(3,889)
	Community Centre/RSL Park Development	E167125	(20,000)	(20,000)	(20,415)
	Cricket Pitch - Replacement of Existing	IO2101	(15,000)	(15,000)	(7,817)
	Giant Ram Painting	IO2102	(25,000)	(25,000)	(27,060)
	Sportsground Precinct Redevelopment	IO2103	(70,000)	(70,000)	(2,915)
	Ticket Box - Sportsground Entrance	IO2104	(10,000)	(10,000)	(251)
	Town Centre Development	IO2105	(180,000)	(180,000)	(197,690)
	Wetlands Park Upgrade	IO2106	(217,250)	(217,250)	(95,888)
	Airport Development	E167782	(50,000)	(50,000)	(227)
	Street Lighting	IO2107	(15,000)	(15,000)	(1,200)
	Townscape	IO2108	(60,000)	(60,000)	(2,145)
			(670,250)	(670,250)	(359,496)
Capital Expenditure Total			(2,631,513)	(2,049,049)	(1,257,698)
					791,351

KEY INFORMATION

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

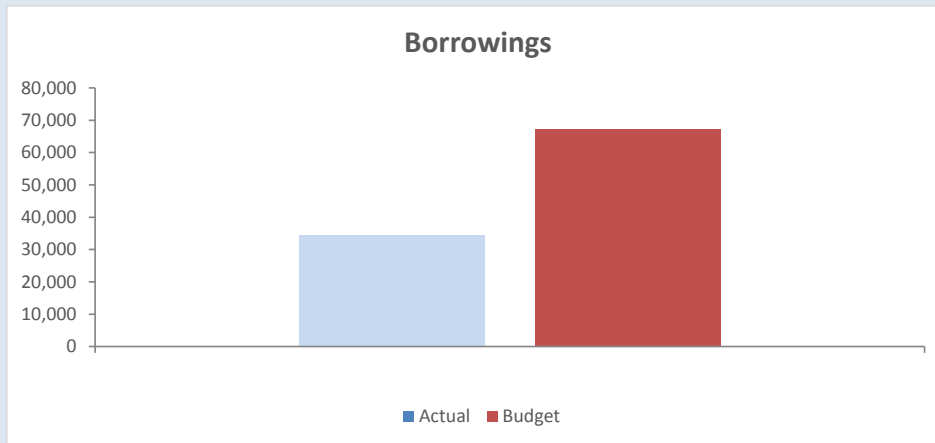
**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 131 - Recreation Centre Development	49,939	0	0	4,877	9,909	45,062	49,939	1,596	3,035
Loan 139 - Swimming Pool Redevelopment	214,622	0	0	6,576	13,322	208,046	214,622	5,442	10,715
Other Property and Services									
Loan 137 - Staff Housing	155,432	0	0	8,017	13,917	147,415	155,432	5,338	8,977
Loan 138 - Doctor Housing	76,891	0	0	5,377	10,922	71,515	76,891	2,411	4,653
	496,884	0	0	24,846	48,070	472,038	496,884	14,786	27,380
Self supporting loans									
Recreation and Culture									
Loan 141 - Wagin Ag Society (SSL)	136,749	0	0	9,594	19,333	127,155	136,749	2,079	4,011
	136,749	0	0	9,594	19,333	127,155	136,749	2,079	4,011
Total	633,633	0	0	34,440	67,403	599,193	633,633	16,865	31,391

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

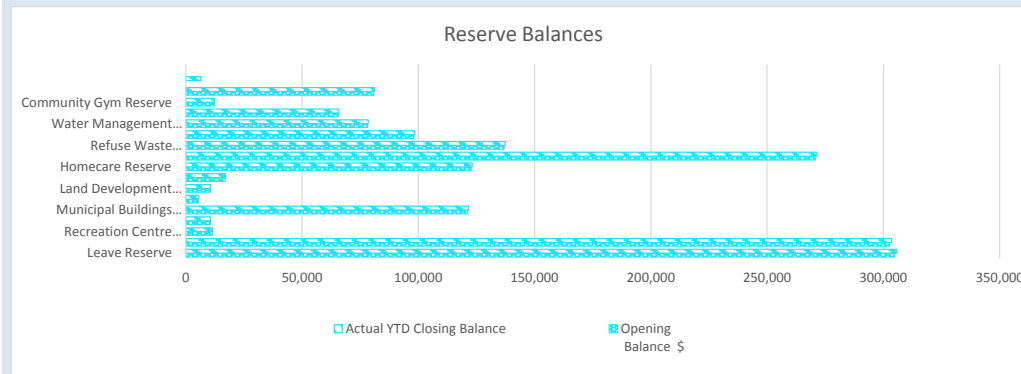


Principal Repayments	\$34,440
Interest Earned	\$15,819
Interest Expense	\$16,865
Reserves Bal	\$1.66 M
Loans Due	\$.6 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	304,895	3,049	853	0	0	0	0	307,944	305,748
Plant Replacement Reserve	302,669	3,027	847	0	0	(28,000)	0	277,696	303,516
Recreation Centre Equipment Reserve	11,479	115	32	1,800	0	(2,000)	0	11,394	11,511
Aerodrome Maintenance & Development Reserve	10,630	106	30	7,900	0	0	0	18,636	10,659
Municipal Buildings Reserve	121,264	1,213	339	0	0	(50,000)	0	72,477	121,604
Admin Centre Furniture, Equipment & IT Reserve	5,516	55	15	5,000	0	0	0	10,571	5,531
Land Development Reserve	10,709	107	30	0	0	0	0	10,816	10,739
Community Bus Reserve	16,974	170	48	0	0	0	0	17,144	17,022
Homecare Reserve	122,789	1,228	344	0	0	(9,206)	0	114,811	123,133
Recreation Development Reserve	270,680	2,707	757	60,000	0	(35,000)	0	298,387	271,438
Refuse Waste Management Reserve	136,947	1,369	383	19,825	0	0	0	158,141	137,330
Refuse Site Rehabilitation Reserve	98,142	981	275	20,000	0	0	0	119,123	98,417
Water Management Reserve	78,255	783	219	0	0	(5,000)	0	74,038	78,474
Electronic Sign Reserve	65,616	656	184	0	0	(66,272)	0	0	65,800
Community Gym Reserve	12,337	123	35	0	0	(1,800)	0	10,660	12,372
Sportsground Precinct Redevelopment Reserve	80,906	809	226	50,000	0	(70,000)	0	61,715	81,133
Emergency/Bushfire Control Reserve	6,500	65	18	0	0	0	0	6,565	6,518
Community Events Reserve	0	0	0	5,000	0	0	0	5,000	0
	1,656,310	16,563	4,635	169,525	0	(267,278)	0	1,575,120	1,660,945

KEY INFORMATION



Grants and Contributions

		Annual Budget	YTD Budget	YTD Actual	YTD Variance
Operating grants, subsidies and contributions					
General Purpose Funding					
Grants Commission - General	1032005	455,916	227,958	220,985	(6,973)
Grants Commission - Roads	1032010	219,016	109,508	112,425	2,917
Law, Order and Public Safety					
DFES Grant - Operating Bush Fire Brigade	1051010	56,550	42,413	42,045	(368)
DFES Grant - MAF Funding	1051070	55,250	55,250	27,625	(27,625)
DFES Grant - Operating SES	1051075	29,140	21,855	34,593	12,738
Education and Welfare					
HACC Recurrent Grant	1082010	317,000	224,919	225,491	572
Recreation and Culture					
Volunteering WA	1119030	1,000	1,000	0	(1,000)
WA Police Force - Christmas Street Carnival	1119031	0	0	3,300	3,300
Develop Disability Council - Christmas Street Carnival	1119031	0	0	1,000	1,000
NADC - Australia Day Messaging & Branding	1119031	0	0	1,000	1,000
NADC - Australia Day 2021 COVID Safe Grants Program	1119031	0	0	20,000	20,000
Dept of Veteran Affairs - War Memorial Furniture	1119031	0	0	9,091	9,091
Transport					
Direct Road Grants	1121005	121,340	121,340	121,340	0
Regional Airports Development Scheme (RADs)	1126015	30,000	15,000	0	(15,000)
Operating Contributions					
Contribution to New Cricket Pitch	1113025	5,000	5,000	0	(5,000)
Rec Centre Equipment Contributions	1113030	1,800	0	0	0
Contribution to Woolorama	1119015	1,000	0	0	0
Contribution - St Lighting	1121025	3,435	0	0	0
Operating grants, subsidies and contributions Total		1,296,447	824,243	818,894	(5,348)
Non-operating grants, subsidies and contributions					
Community Amenities					
Contributions to Cemetery Upgrade	1107025	8,000	8,000	0	(8,000)
Recreation and Culture					
Wetlands Park Playground Upgrade Contribution	1113040	33,200	0	0	0
Electronic Sign Contributions	1119020	0	0	5,000	5,000
Transport					
Road Project Grants	1121010	307,605	199,943	123,042	(76,901)
Roads To Recovery Grant	1121015	222,056	148,038	60,000	(88,038)
Main Roads Bridge 18/19 Funding	1121076	0	0	74,251	74,251
LRCIP Funding	1121076	348,962	226,826	174,481	(52,345)
Non-operating grants, subsidies and contributions Total		919,823	582,807	436,774	(146,033)
Grand Total		2,216,270	1,407,050	1,255,668	(151,382)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 11
OTHER FUNDS**

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

Description	TRUST ACCOUNT			Closing Balance 31 Jan 2021
	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	
	\$	\$	\$	\$
In Lieu of Public Open Space	8,200	0	0	8,200
	8,200	0	0	8,200

Description	RESTRICTED FUNDS ACCOUNT			Closing Balance 31 Jan 2021
	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	800	1,700	(1,300)	1,200
Deposits - Community Bus	750	1,050	(1,050)	750
Deposits - Rec Ctr & EFP	3,155	2,507	(3,600)	2,062
Deposits - Animal Trap	100	0	(100)	0
BCITF	0	1,624	(1,624)	0
Deposit - Community Gym Key	2,760	1,680	(660)	3,780
Building Services Levy	185	3,570	(3,570)	185
Nomination Deposits	160	-160	0	0
Pre-Paid Rates	0	0	0	0
Other Deposits	6,679	-20	160	6,819
Unclaimed Monies	1,733	414	0	2,147
Transport Licensing	0	0	0	0
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
Staff Christmas Fund	0	0	0	0
Trust Accounts Receivable	126	543	0	669
Cemetery Shelter Contributions	8,000	0	0	8,000
	24,468	12,909	(11,745)	25,632

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 JANUARY 2021

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
General Purpose Funding					
Rate Revenue					
I031005	GRV	Inc	888,174	888,174	888,174
I031010	GRV Minimums	Inc	83,520	83,520	83,520
I031015	UV	Inc	1,432,960	1,432,960	1,432,960
I031020	UV Minimums	Inc	44,660	44,660	44,660
I031025	GRV Interim Rates	Inc	2,000	1,169	(1,100)
I031030	UV Interim Rates	Inc	2,000	1,169	(1,172)
I031035	Back Rates	Inc	1,000	581	(301)
I031040	Ex-Gratia Rates (CBH)	Inc	12,517	12,517	12,517
I031045	Discount Allowed	Inc	(86,105)	(86,105)	(89,855)
I031050	Instalment Admin Charge	Inc	8,000	8,000	4,259
I031055	Account Enquiry Fee	Inc	2,500	1,456	2,530
I031060	(Rate Write Offs)	Inc	(5,000)	0	(10)
I031065	Penalty Interest	Inc	12,000	7,000	5,813
I031070	Emergency Services Levy	Inc	113,467	113,467	112,963
I031075	ESL Penalty Interest	Inc	700	406	349
I031080	Instalment Interest	Inc	3,500	2,044	3,879
I031090	Rate Legal Charges	Inc	10,000	5,831	17,389
			2,525,893	2,516,849	2,516,575
E031005	Valuation Expenses	Exp	(10,000)	(1,750)	(673)
E031010	Legal Costs/Expenses	Exp	(1,000)	(581)	(1,009)
E031015	Title Searches	Exp	(600)	(350)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(5,831)	(18,425)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,530)
E031030	Emergency Services Levy	Exp	(113,467)	(56,734)	(67,626)
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,810)	(2,810)	(2,846)
E031100	Administration Allocated	Exp	(91,322)	(53,270)	(53,270)
			(232,199)	(123,326)	(146,379)
Other General Purpose Funding					
I032005	Grants Commission General	Inc	455,916	227,958	220,985
I032010	Grants Commission Roads	Inc	219,016	109,508	112,425
I032020	Administration Rental	Inc	36,000	21,000	21,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	875	157
I032030	Reimbursements	Inc	100	56	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,924	2,556	2,555
I032040	Bank Interest	Inc	20,000	11,669	1,492
I032045	Reserves Interest	Inc	16,563	8,282	4,635
I032055	Commissions & Recoups	Inc	500	0	0
			754,519	381,904	363,249
E032005	Bank Fees and Charges	Exp	(12,000)	(7,000)	(7,485)
E032015	Interest on Loans	Exp	(31,391)	(18,312)	(16,865)
E032030	Audit Fees & Other Services	Exp	(22,000)	0	0
E032035	Administration Allocated	Exp	(88,612)	(51,688)	(51,688)
			(154,003)	(77,000)	(76,038)
Total General Purpose Income			3,280,412	2,898,753	2,879,823
Total General Purpose Expenditure			(386,202)	(200,326)	(222,416)
Governance					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Members of Council					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(18,000)	(9,000)	(13,000)
E041010	Training	Exp	(8,000)	(4,669)	0
E041015	Members Travelling	Exp	(1,000)	(500)	(410)
E041025	Election Expenses	Exp	0	0	0
E041030	Other Expenses	Exp	(5,000)	(2,500)	(2,552)
E041035	Conference Expenses	Exp	(10,475)	(6,111)	(64)
E041040	Presidents Allowance	Exp	(12,000)	(6,000)	(6,000)
E041045	Deputy Presidents Allowance	Exp	(3,000)	(1,500)	(1,500)
E041055	Refreshments and Receptions	Exp	(10,000)	(5,831)	(8,467)
E041060	Presentations	Exp	(2,500)	(1,456)	(1,201)
E041065	Insurance	Exp	(9,298)	(9,298)	(10,473)
E041070	Public Relations	Exp	(3,000)	(1,750)	(121)
E041075	Subscriptions	Exp	(32,000)	(32,000)	(24,486)
E041100	Administration Allocated	Exp	(106,833)	(62,321)	(62,321)
			(221,106)	(142,936)	(130,595)
Other Governance					
I042030	Profit on Sale of Asset	Inc	0	0	0
I042045	Admin Reimbursements	Inc	5,000	2,919	375
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			5,000	2,919	375
E042005	Administration Salaries	Exp	(679,782)	(396,543)	(337,092)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(75,307)	(43,932)	(40,761)
E042011	Loyalty Allowance	Exp	(5,400)	(3,150)	(2,968)
E042012	Housing Allowance Admin	Exp	(9,590)	(8,171)	(9,186)
E042015	Insurance	Exp	(21,996)	(21,996)	(21,996)
E042020	Staff Training	Exp	(14,000)	(8,169)	(1,290)
E042025	Removal Expenses	Exp	(8,000)	(8,000)	0
E042030	Printing & Stationery	Exp	(30,000)	(17,500)	(19,457)
E042035	Phone, Fax & Modem	Exp	(10,000)	(5,831)	803
E042040	Office Maintenance	Exp	(56,015)	(33,000)	(39,222)
E042045	Advertising	Exp	(8,000)	(4,669)	(5,816)
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,750)	(2,282)
E042055	Postage & Freight	Exp	(4,000)	(2,331)	(1,764)
E042060	Vehicle Running Expenses	Exp	(8,000)	(4,669)	(5,020)
E042065	Legal Expenses	Exp	(3,000)	(1,750)	(1,970)
E042070	Garden Expenses	Exp	(10,000)	(5,838)	(6,416)
E042075	Conference & Training	Exp	(11,000)	(6,419)	(1,080)
E042080	Computer Support	Exp	(90,000)	(77,500)	(43,102)
E042085	Other Expenses	Exp	(1,500)	(875)	(1,082)
E042090	Administration Allocated	Exp	(226,954)	(132,391)	(132,391)
E042095	Fringe Benefits Tax	Exp	(15,000)	(7,500)	(9,552)
E042100	Staff Uniforms	Exp	(4,000)	(2,331)	(2,759)
E042115	Cash Round Off Control	Exp	0	0	5
E042120	Depreciation - Other Governance	Exp	(51,071)	(29,792)	(30,501)
E042125	Less Administration Allocated	Exp	1,129,161	658,686	658,686
E042155	Lease of Photocopier	Exp	(2,500)	(1,456)	(404)
E042160	CEO Recruitment	Exp	(8,000)	(8,000)	(10,389)
E042165	Paid Parental Leave	Exp	0	0	0
			(226,954)	(174,877)	(67,006)
Total Governance Income			6,000	3,919	375
Total Governance Expenditure			(448,060)	(317,813)	(197,602)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Law, Order & Public Safety					
Fire Prevention					
I051010	BFB Operating Grant	Inc	56,550	42,413	36,793
I051015	Sale of Fire Maps	Inc	300	175	68
I051025	Reimbursements	Inc	3,000	1,750	0
I051030	Bush Fire Infringements	Inc	1,500	1,500	3,182
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000
I051050	SES Call-out Income	Inc	0	0	167
I051070	Other Bushfire Grants Income	Inc	55,250	55,250	3,500
I051075	SES Operating Grant	Inc	29,140	21,855	17,187
			149,740	126,943	64,897
E051005	BFB Operation Expenditure	Exp	(56,550)	(42,395)	(36,793)
E051010	Communication Mtce	Exp	(3,000)	(2,250)	(2,835)
E051015	Advertising & Other Expenses	Exp	(2,000)	(2,000)	(2,065)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(2,000)	(1,162)	(3,404)
E051025	Town Block Burn Off	Exp	(5,000)	(2,912)	(4,336)
E051040	Other Bushfire Grants Expenditure	Exp	(55,250)	(55,250)	(3,500)
E051060	SES Operation Expenditure	Exp	(29,140)	(18,246)	(17,187)
E051100	Administration Allocated	Exp	(55,413)	(32,326)	(32,326)
E051190	Depreciation - Fire Prevention	Exp	(15,936)	(9,296)	(9,517)
			(224,289)	(165,837)	(111,963)
Animal Control					
I052005	Dog Fines and Fees	Inc	6,000	3,500	4,500
I052006	Cat Fines and Fees	Inc	300	175	0
I052010	Hire of Animal Traps	Inc	100	100	0
I052015	Dog Registration	Inc	7,500	7,500	3,624
I052016	Cat Registration	Inc	600	600	486
I052020	Reimbursements	Inc	500	250	0
			15,000	12,125	8,610
E052005	Ranger Salary	Exp	(13,000)	(7,588)	(7,637)
E052007	Ranger Telephone	Exp	(1,000)	(581)	(573)
E052010	Pound Maintenance	Exp	(1,045)	(626)	(1,241)
E052015	Dog Control Insurance	Exp	(231)	(231)	(230)
E052020	Legal Fees	Exp	(500)	(500)	(1,438)
E052025	Training & Conference	Exp	(1,500)	(875)	(2,545)
E052030	Ranger Services Other	Exp	(25,000)	(14,588)	(13,995)
E052035	Administration Allocated	Exp	(24,285)	(14,168)	(14,168)
E052190	Depreciation - Animal Control	Exp	(991)	(581)	(591)
			(67,552)	(39,738)	(42,418)
Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	16,201	16,201	16,202
I053055	Reimbursements	Inc	0	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			16,251	16,251	16,202
E053005	Abandoned Vehicles	Exp	(500)	(294)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(294)	(255)
E053045	CCTV & Security	Exp	0	0	0
E053055	Mosquito Control	Exp	(6,000)	(3,500)	0
			(7,000)	(4,088)	(255)
Total Law, Order & Public Safety Income			180,991	155,319	89,709
Total Law, Order & Public Safety Expenditure			(298,841)	(209,663)	(154,637)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Health					
Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(7,432)	(4,205)	(4,039)
			(7,432)	(4,205)	(4,039)
Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	0	170
I074015	Contrib. Regional Health Scheme	Inc	50,000	29,169	28,524
I074020	Reimbursements	Inc	0	0	0
			50,800	29,169	28,694
E074005	EHO Salary	Exp	(99,000)	(57,750)	(51,971)
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	(9,660)	(5,635)	(5,573)
E074015	Other Control Expenses	Exp	(8,000)	(5,493)	(5,477)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(3,087)	(3,052)
E074030	Conferences & Training	Exp	(3,000)	(1,750)	(368)
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(23,727)	(13,839)	(13,839)
E074190	Depreciation - Prevent Services	Exp	(7,784)	(4,543)	(4,649)
			(156,171)	(92,097)	(84,929)
Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,332	2,527	2,297
I076015	Reimbursements - IPN Medical	Inc	1,000	0	0
I076020	Meeting Room Fees	Inc	3,500	2,044	1,645
I076040	Reimbursements - Dr Norris	Inc	500	0	0
			9,332	4,571	3,942
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(10,097)	(6,456)	(13,237)
E076025	Depreciation - Other Health	Exp	(21,511)	(12,551)	(12,847)
E076030	Doctors Vehicle Mtce	Exp	(2,000)	(1,359)	(2,116)
E076040	IPN Medical Services	Exp	(46,665)	(23,332)	(23,333)
			(80,273)	(43,698)	(51,533)
Health - Preventative Services					
E077010	Analytical Expenses	Exp	(500)	(500)	(253)
			(500)	(500)	(253)
Total Health Income			60,132	33,740	32,636
Total Health Expenditure			(244,376)	(140,500)	(140,754)
Education & Welfare					
Pre Schools					
I083035	Day Care Lease	Exp	8,472	4,942	5,135
I083036	Day Care Reimbursements	Exp	3,000	1,500	3,018
			11,472	6,442	8,153
E080010	Kindergarten Maintenance (Daycare)	Exp	(9,774)	(5,667)	(7,545)
E080190	Depreciation - Pre-Schools	Exp	(4,049)	(2,359)	(2,418)
			(13,823)	(8,026)	(9,963)
Other Education					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0
			(2,600)	(2,600)	0
HACC Program					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I082010	HACC Recurrent Grant	Inc	317,000	224,919	225,491
I082015	Meals on Wheels	Inc	10,000	5,831	3,216
I082020	HACC Fee for Service	Inc	58,000	33,831	43,291
I082030	Reimbursements	Inc	500	294	5,280
			385,500	264,875	277,278
E082010	Co-ordinator Salary	Exp	(62,000)	(36,169)	(36,583)
E082013	HACC Wages/Contract Liability	Exp	0	0	7,205
E082015	Home Mtce Salary	Exp	(28,000)	(16,331)	(14,851)
E082020	Respite Salaries	Exp	(500)	(294)	0
E082025	Home Help Salaries	Exp	(163,000)	(95,081)	(99,366)
E082030	Superannuation	Exp	(22,000)	(12,831)	(13,649)
E082035	Other Expenses	Exp	(3,000)	(1,750)	(1,295)
E082040	Travelling - Mileage	Exp	(26,000)	(15,169)	(15,666)
E082045	Staff Training	Exp	(1,000)	(581)	(125)
E082050	Staff Training Salaries	Exp	(2,000)	(1,169)	(229)
E082055	Subscriptions	Exp	(4,000)	(2,956)	(4,111)
E082060	Telephone & Postage	Exp	(2,500)	(1,456)	(192)
E082065	Advertising & Stationery	Exp	(500)	(294)	(185)
E082070	Insurance	Exp	(5,000)	(5,000)	(4,641)
E082075	Office Accommodation	Exp	(36,000)	(21,000)	(21,000)
E082080	Plant & Equipment Mtce	Exp	(9,000)	(6,129)	(5,848)
E082085	Consumable Supplies	Exp	(6,000)	(3,500)	(2,333)
E082090	Expenditure from Donations	Exp	(3,000)	(1,750)	(1,533)
E082100	Administration Allocated	Exp	(26,852)	(15,666)	(15,666)
E082110	Meals on Wheels Expenditure	Exp	(12,000)	(7,000)	(3,997)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare COVID Funding Expenditure	Exp	0	0	(5,280)
E082190	Depreciation - HACC	Exp	(18,568)	(10,829)	(11,089)
			(430,920)	(254,955)	(250,434)
	Other Welfare				
I083010	Wagin Frail Aged Reimb	Inc	7,743	7,743	7,743
I083040	Other Welfare Income	Inc	0	0	2,050
			7,743	7,743	9,793
E083010	Wagin Frail Aged Exp	Exp	(7,743)	(7,743)	(7,743)
E083020	Comm. Aged Care Expenses	Exp	0	0	(1,239)
E083050	Other Welfare Exp	Exp	0	0	(1,582)
			(7,743)	(7,743)	(10,564)
	Total Education & Welfare Income		404,715	279,060	295,224
	Total Education & Welfare Expenditure		(455,086)	(273,324)	(270,959)
	Community Amenities				
	Sanitation - Household Refuse				
I101005	Domestic Collection	Inc	242,450	242,450	242,355
I102020	Refuse Site Fees	Inc	20,000	11,669	10,655
			262,450	254,119	253,010
E101005	Domestic Refuse Collection	Exp	(66,000)	(38,500)	(37,725)
E101010	Recycling Pick-Up	Exp	(72,000)	(42,000)	(48,020)
E101015	Refuse Site Mtce	Exp	(134,000)	(78,195)	(67,710)
E101025	Refuse Site Attendant	Exp	0	0	0
			(272,000)	(158,695)	(153,455)
	Sanitation - Other				
I102002	Commercial Collection Charges	Inc	63,375	63,375	63,988
I102005	Reimbursement Drummuster	Inc	4,000	2,000	0
I102010	Charges Bulk Rubbish	Inc	15,500	9,044	9,589

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			82,875	74,419	73,577
E102005	Commercial Collection	Exp	(13,000)	(7,581)	(7,691)
E102010	Bulk Rubbish Collection	Exp	(15,500)	(9,044)	(9,935)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0
E102190	Depreciation - Sanitation	Exp	(15,729)	(9,177)	(9,394)
			(49,229)	(25,802)	(27,020)
	Sewerage				
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(311)	(31)
			(500)	(311)	(31)
	Regional Refuse Group				
E102007	Regional Refuse Group Expenses	Exp	0	0	0
			0	0	0
	Town Planning				
I106005	Planning Fees	Inc	2,500	1,456	2,209
			2,500	1,456	2,209
E106005	Town Planning Expenses	Exp	(30,000)	(17,500)	(6,596)
E106100	Administration Allocated	Exp	(30,151)	(17,591)	(17,591)
			(60,151)	(35,091)	(24,187)
	Other Community Amenities				
I107005	Cemetery Fees	Inc	12,000	7,000	12,341
I107010	Community Bus Income	Inc	4,000	2,331	835
I107025	Other Community Amenities Contributions	Inc	8,000	8,000	0
			24,000	17,331	13,176
E107005	Cemetery Mtce	Exp	(26,844)	(15,719)	(16,786)
E107010	Public Convenience Mtce	Exp	(61,609)	(36,151)	(32,739)
E107015	Community Bus Operating	Exp	(4,000)	(2,873)	(2,439)
E107100	Administration Allocated	Exp	(62,646)	(36,547)	(36,547)
E107190	Depreciation - Other Comm Amenities	Exp	(27,921)	(16,289)	(16,675)
			(183,020)	(107,579)	(105,186)
	Total Community Amenities Income		372,325	347,825	341,970
	Total Community Amenities Expenditure		(564,900)	(327,478)	(309,878)
	Recreation & Culture				
	Public Halls & Civic Centres				
I111005	Town Hall Hire	Inc	1,200	700	2,447
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	4,788	2,793	2,539
			6,088	3,593	4,986
E111005	Town Hall Mtce	Exp	(22,508)	(14,353)	(12,644)
E111010	Other Halls Mtce	Exp	(7,119)	(4,268)	(2,245)
E111190	Depreciation - Public Halls	Exp	(55,567)	(32,417)	(33,186)
			(85,194)	(51,038)	(48,075)
	Swimming Pool				
I112010	Swimming Pool Admission	Inc	35,000	22,750	22,537
I112015	Swimming Pool Miscellaneous Income	Inc	105	105	0
I112020	Reimbursements	Inc	600	600	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			35,705	23,455	22,537
E112005	Pool Staff Salary	Exp	(71,000)	(42,600)	(35,262)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	(6,800)	(4,080)	(2,089)
E112015	Swimming Pool Maintenance	Exp	(116,855)	(69,798)	(79,584)
E112020	Swimming Pool Other Expenses	Exp	(4,000)	(4,000)	(2,679)
E112190	Depreciation - Swimming Pools	Exp	(183,948)	(107,303)	(109,858)
			(382,603)	(227,781)	(229,472)
	Other Recreation & Sport				
I113005	Sportsground Rental	Inc	7,820	2,500	1,303
I113015	Power Reimbursements	Inc	6,000	3,500	1,278
I113020	Recreation Centre Hire	Inc	10,000	5,831	2,493
I113025	Reimbursements Other	Inc	5,500	5,500	1,367
I113030	Rec Centre Equipment Contributions	Inc	1,800	0	0
I113035	Sporting Club Leases	Inc	50	50	232
I113040	Other Recreation & Sport Contributions	Inc	33,200	0	0
I113055	Eric Farrow Pavillion Hire	Inc	5,000	2,919	1,970
I113065	Community Gym Membership	Inc	7,500	4,000	8,932
			76,870	24,300	17,575
E113005	Sportsground Mtce	Exp	(106,716)	(59,937)	(43,363)
E113010	Sportsground Building Mtce	Exp	(19,837)	(14,247)	(16,418)
E113015	Wetlands Park Mtce	Exp	(56,449)	(32,323)	(42,902)
E113020	Parks & Gardens Mtce	Exp	(55,287)	(31,756)	(26,204)
E113025	Puntapin Rock Mtce	Exp	(2,303)	(1,364)	(1,648)
E113030	Recreation Centre Mtce	Exp	(59,362)	(37,986)	(33,408)
E113035	Rec Staff Salaries	Exp	(18,000)	(10,500)	(9,883)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(1,800)	(1,050)	(3,521)
E113045	Other Expenses	Exp	(1,200)	(700)	(636)
E113050	Norring Lake Mtce	Exp	(2,080)	(1,218)	(933)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,680)	(14,501)	(10,902)
E113070	Rec Centre Sports Equipment	Exp	(3,000)	(1,750)	(938)
E113095	Community Gym Expenditure	Exp	(9,300)	(5,380)	(10,025)
E113100	Administration Allocated	Exp	(100,969)	(58,898)	(58,898)
E113190	Depreciation - Other Rec & Sport	Exp	(234,569)	(136,836)	(139,728)
			(694,552)	(408,446)	(399,407)
	Library				
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0
E115005	Library Staff Salaries	Exp	(49,500)	(28,875)	(26,576)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(7,368)	(4,323)	(7,529)
E115020	Library Other Expenses	Exp	(10,792)	(6,661)	(2,401)
E115190	Depreciation - Libraries	Exp	(1,381)	(805)	(825)
			(69,041)	(40,664)	(37,331)
	Other Culture				
I116035	Long Table Experience Income	Inc	0	0	0
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	7,500	0	6,364
I119030	Community Events Income	Inc	1,000	1,000	0
I119031	Other Culture Grant Funds	Inc	0	0	13,240
			9,500	1,000	19,604
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E116010	Woolorama Costs & Maintenance	Exp	(63,291)	(19,002)	(6,914)
E116015	Community Centre Mtce	Exp	(11,664)	(6,986)	(5,450)
E116020	Historical Village	Exp	(1,838)	(1,588)	(1,525)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(18,300)	(10,682)	(12,995)
E116046	Community Development Equipment Maintenance	Exp	(500)	(294)	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	(13,240)
E116190	Depreciation - Other Culture	Exp	(3,248)	(1,895)	(1,940)
			(99,341)	(40,947)	(42,564)
Total Recreation & Culture Income			128,313	52,498	64,702
Total Recreation & Culture Expenditure			(1,330,731)	(768,876)	(756,846)
Transport					
Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	121,340	121,340	121,340
I121010	Road Project Grants	Inc	307,605	199,943	18,980
I121015	Roads to Recovery Grant	Inc	222,056	148,038	114,931
I121020	Reimbursements	Inc	1,000	0	173
I121025	Contribution - St Lighting	Inc	3,435	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	348,962	226,826	147,192
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,004,398	696,147	402,616
Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	45,000	26,250	25,954
			45,000	26,250	25,954
E122005	Road Maintenance	Exp	(120,000)	(69,993)	(54,470)
E122006	Maintenance Grading	Exp	(220,000)	(150,000)	(131,332)
E122007	Rural Tree Pruning	Exp	(95,000)	(55,426)	(83,686)
E122008	Rural Spraying	Exp	(12,000)	(7,000)	(9,846)
E122009	Town Site Spraying	Exp	(20,000)	(11,676)	(9,383)
E122010	Depot Mtce	Exp	(27,813)	(15,815)	(13,927)
E122011	Town Reserve & Verg Mtce	Exp	(3,000)	(1,743)	(479)
E122012	Bridge & Drainage Mtce	Exp	(27,500)	(16,051)	(7,121)
E122015	Rural Numbering	Exp	(100)	(100)	(381)
E122020	Footpath Mtce	Exp	(5,000)	(2,926)	(2,484)
E122025	Street Cleaning	Exp	(35,000)	(20,426)	(22,564)
E122030	Street Trees	Exp	(85,000)	(49,588)	(46,401)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,331)	(1,086)
E122045	Townscape	Exp	(20,000)	(11,699)	(32,022)
E122050	Crossovers	Exp	(500)	(294)	(1,258)
E122055	RoMan Data Collection	Exp	(6,500)	(6,500)	(6,300)
E122060	Street Lighting	Exp	(60,000)	(35,000)	(43,439)
E122090	Graffiti Removal	Exp	(100)	(100)	(113)
E122100	Administration Allocated	Exp	(47,387)	(27,643)	(27,643)
E122105	Loss on Sale of Asset	Exp	0	0	(19,204)
E122190	Depreciation - Roads	Exp	(1,843,670)	(1,075,473)	(1,105,445)
E147120	Storm Damage - Not Claimable	Exp	0	0	(2,210)
			(2,632,570)	(1,559,784)	(1,620,794)
Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	17,992	17,992	7,969
			17,992	17,992	7,969
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
Aerodrome					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I126015	Aerodrome Reimbursements	Inc	30,000	15,000	0
I126020	Aerodrome Hangar Lease	Inc	8,713	4,763	10,429
			38,713	19,763	10,429
E126005	Aerodrome Maintenance	Exp	(8,346)	(4,966)	(10,433)
E126190	Depreciation - Aerodromes	Exp	(36,160)	(21,095)	(21,362)
			(44,506)	(26,061)	(31,795)
	Total Transport Income		1,106,103	760,152	446,968
	Total Transport Expenditure		(2,677,076)	(1,585,845)	(1,652,590)
Economic Services					
Rural Services					
I131020	Landcare Reimbursements	Inc	75,700	44,156	41,759
			75,700	44,156	41,759
E131020	Landcare	Exp	(100,700)	(69,156)	(41,759)
E131030	Rural Towns Program	Exp	(18,000)	(10,530)	(10,086)
E131100	Administration Allocated	Exp	(14,823)	(8,645)	(8,645)
E131140	Water Management Plan / Harvesting	Exp	(5,000)	(3,044)	(6,016)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(138,523)	(91,375)	(66,506)
Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	85,000	39,581	38,131
I132010	Reimbursements	Inc	1,000	581	75
I132015	RV Area Fees	Inc	10,000	5,831	4,718
I132035	Tourism Income	Inc	0	0	0
			96,000	45,993	42,924
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(30,000)	(17,706)	(15,319)
E132020	Caravan Park Mtce	Exp	(57,553)	(31,565)	(36,863)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	0
E132035	RV Area Maintenance	Exp	(5,000)	(2,912)	(2,528)
E132040	Tourism Promotion & Subscripts	Exp	(22,000)	(12,838)	(4,248)
E132050	Administration Allocated	Exp	(58,042)	(33,859)	(33,859)
E132190	Depreciation - Tourism	Exp	(12,156)	(7,094)	(6,708)
			(193,211)	(114,434)	(99,525)
Building Control					
I133005	Building Licenses	Inc	5,000	2,919	6,098
			5,000	2,919	6,098
Other Economic Services					
I134005	Water Sales	Inc	50,000	29,169	16,461
			50,000	29,169	16,461
E134005	Water Supply - Standpipes	Exp	(55,000)	(32,088)	(15,029)
E134190	Depreciation - Other Economic Services	Exp	(2,024)	(1,181)	(1,209)
			(57,024)	(33,269)	(16,238)
	Total Economic Services Income		226,700	122,237	107,243
	Total Economic Services Expenditure		(388,758)	(239,078)	(182,269)
Other Property & Services					
Private Works					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I141005	Private Works Income	Inc	20,000	11,669	5,125
			20,000	11,669	5,125
E141005	Private Works	Exp	(10,000)	(5,831)	(12,094)
E141100	Administration Allocated	Exp	(2,726)	(1,589)	(1,589)
			(12,726)	(7,420)	(13,683)
Public Works Overheads					
I143020	Reimbursements	Inc	500	500	0
			500	500	0
E143005	Engineering Salaries	Exp	(98,510)	(57,463)	(52,519)
E143007	Engineering Administration Salaries	Exp	(46,000)	(26,831)	(33,262)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(16,500)	(14,000)	(14,982)
E143015	CEO's Salary Allocation	Exp	(57,005)	(33,250)	(33,186)
E143020	Engineering Superannuation	Exp	(98,599)	(57,519)	(55,047)
E143025	Engineering - Other Expenses	Exp	(5,000)	(2,919)	(1,498)
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(115,000)	(74,918)
E143045	Insurance on Works	Exp	(32,141)	(32,141)	(32,141)
E143050	Protective Clothing	Exp	(8,000)	(4,669)	(2,500)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(581)	(158)
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(4,088)	(3,290)
E143075	Telephone Expenses	Exp	(1,500)	(875)	(149)
E143080	Staff Licenses	Exp	(500)	(294)	(132)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,331)	(680)
E143090	Conferences & Courses	Exp	(1,500)	(875)	0
E143095	Staff Training	Exp	(16,000)	(9,338)	(946)
E143105	Administration Allocated	Exp	(1,016)	(595)	(595)
E143200	LESS PWOH ALLOCATED	Exp	575,271	335,580	291,992
			0	(27,189)	(14,012)
Plant Operation Costs					
I144005	Sale of Scrap	Inc	1,500	875	0
I144010	Reimbursements	Inc	8,000	4,669	4,042
			9,500	5,544	4,042
E144010	Fuel & Oils	Exp	(140,000)	(81,662)	(61,278)
E144020	Tyres & Tubes	Exp	(20,000)	(11,669)	(1,588)
E144030	Parts & Repairs	Exp	(50,000)	(29,169)	(19,079)
E144040	Plant Repair - Wages	Exp	(40,000)	(23,331)	(18,558)
E144050	Insurance and Licences	Exp	(30,000)	(30,000)	(29,870)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(5,831)	(6,230)
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(4,669)	(4,503)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(581)	0
E144200	LESS POC ALLOCATED-PROJECTS	Exp	299,000	174,426	141,878
			0	(12,486)	771
Salaries & Wages					
E146010	Gross Salaries, Allowances & Super	Exp	(2,350,000)	(1,370,831)	(1,352,070)
E146200	Less Sal , Allow, Super Allocated	Exp	2,350,000	1,370,838	1,352,156
			0	7	86
Unclassified					
I147005	Commission - Vehicle Licensing	Inc	46,000	26,831	21,922
I147006	Commission - TransWA	Inc	500	294	50
I147035	Banking errors	Inc	0	0	389
I147050	Council Staff Housing Rental	Inc	20,280	11,830	11,700
I147065	Insurance Reimbursement	Inc	5,000	2,919	0
I147070	Council Housing Reimbursements	Inc	6,000	3,500	1,245

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	1,820	1,800
I147121	Reimbursement - Community Requests	Inc	0	0	0
			80,900	47,194	37,106
E147015	Community Requests & Events - CEO Allocation	Exp	(6,000)	(3,500)	(982)
E147035	Banking Errors	Exp	0	0	(50)
E147050	Council Housing Maintenance	Exp	(70,446)	(41,127)	(32,913)
E147055	Consultants	Exp	(25,000)	0	(3,199)
E147070	4WD Resource Sharing Group	Exp	(1,000)	(581)	0
E147090	Building Maintenance	Exp	(8,000)	(5,000)	(3,340)
E147100	Administration Allocated	Exp	(167,403)	(97,650)	(97,650)
E147115	Occupational Health & Safety (OHS)	Exp	(1,500)	(875)	(1,544)
E147130	Depreciation - Unclassified	Exp	(30,638)	(17,872)	(18,298)
E147150	Community Requests Budget	Exp	(28,000)	(16,331)	(5,337)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	0
			(341,487)	(186,436)	(163,313)
	Total Other Property & Services Income		110,900	64,907	46,274
	Total Other Property & Services Expenditure		(354,213)	(233,524)	(190,150)
	Total Income		5,876,591	4,718,410	4,304,924
	Total Expenditure		(7,148,243)	(4,296,427)	(4,078,101)
	Net Deficit (Surplus)		(1,271,652)	421,983	226,823



12. REPORTS TO COUNCIL

12.1 CHIEF EXECUTIVE OFFICER

12.1.1 CHIEF EXECUTIVE OFFICER REPORT – JANUARY/FEBRUARY 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 February 2021
PREVIOUS REPORT(S):	15 December 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	<ul style="list-style-type: none">Reform Information – under separate cover.

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Chief Executive Officer report for January/February 2021

Carried 0/0

BRIEF SUMMARY

BACKGROUND/COMMENT

1. ABORIGINAL PAINTINGS – LANDCARE OFFICE

Several years ago, the *Friends of the Wagin Lake Group* donated several Aboriginal paintings which have been displayed in the Landcare Office. The group ceased functioning some years ago and concern has been expressed from some quarters about the security of the paintings in their current environment. There is also concern that the Landcare building sustains some water intrusion issues.

In addition, given the relatively small amount of people accessing the office, it is felt that the paintings are not displayed to maximum advantage.

It is suggested that the paintings initially be relocated to the Wagin Shire Administration Centre and then displayed at an appropriate location when opportunity prevails.

2. LIONS PARK IMPROVEMENTS

The Wagin Lions Club has carried out some good work in improving the appearance of the Lions Park with the painting of the perimeter rails and revamping the sign. It is expected that the Club and the Shire will work on determining what other improvements may be staged to improve shade and aesthetics in the Lions Park.



3. WATER BOMBER PROPOSAL – WAGIN LANDING GROUND

Advice has been received that the Shires application for funding, through the *Regional Airports Development Scheme*, to install a water bomber refuelling station at the Wagin airstrip was unsuccessful. The proponent for this proposal, Mr Terry Freeman has been advised of the outcome.

4. CONTRACTUAL AND EMPLOYMENT ARRANGEMENTS – SENIOR STAFF

A comprehensive assessment is being made of the contractual and employment arrangements relating to senior staff employed by the Shire. It is intended to bring some consistency into contract documentation and to interlock key performance indicators (KPI's) with performance review processes and delegations. This is a big project which will require input from the staff involved. The objective is to present a report, recommendations and proposed contract documentation to the *Finance and General Purposes Committee* during March or April, for consideration.

5. FURTHER REGULATIONS IMPACTING ON LOCAL GOVERNMENT

The following regulations took effect on the 3rd February 2021:

- Local Government (Model Code of Conduct) Regulations 2021
- CEO Standards Regulations Model Code Regulations
- Gifts and Conflicts of Interest (Changes)
- Attendance at Events Policy
- Universal training
- Candidate Induction
- Availability of Information
- Standards Panel

Whilst work has been initiated by the Administration on some of these requirements, all matters will be addressed in the next few months to ensure compliance.

Some information about the reforms has been circulated to Councillors with this agenda under separate cover.

6. CONGRATULATIONS DONNA GEORGE *Dip Community Development*

After 12 months of concerted study and application, the Shire's Community Liaison Officer has successfully completed a *Diploma in Community Development*. The Shire has been pleased to support Donna in achieving this qualification which directly relates to her role as Community Liaison Officer.

Donna has been invited to make a short presentation to Council on what the course content comprised and how it may be applied in the arena of community development within the Shire.

7. COMMENCEMENT OF WAGIN ORAL HISTORY PROJECT

A small working group has commenced work on the *Wagin Oral History Project* and on the 11th February 2021, Diane Davidson and Deb Stephens both presented a film of 'test' candidates for the project. Dianne had interviewed Mrs Robyn Dunham and Deb had interviewed Mr Bob Stephens. Both interviews were of great value as part of the learning process associated with interviewing and in becoming familiar with tips and tricks of filming.

The working group has now written to several identified community members, explaining the project, inviting them to participate and to have their stories recorded. Shire staff will administer this project (at least in the initial stages) and it is expected that it will continue to evolve into an important reference source pertaining to the history and culture of the Wagin district. A library of images associated with the stories will be established, which in turn will be turned



into slide shows to add to records either voice or video-based records. Once several interviews have been undertaken a small display/presentation will be organised to showcase the concept and to ascertain community response. (*Perhaps this could be screened at the Betty Terry Community Theatre?*)

8. BETTY TERRY COMMUNITY THEATRE

The Shire took possession of this building after settlement on the 6th February 2021. Action will be taken to formalise a lease agreement with *Betty Terry Community Theatre Inc* and to comply with the disposition of property provisions in the Local Government Act 1995

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



12.1.2. PROPOSAL TO LEASE SHIRE RESIDENCE – 5 MARKS COURT, WAGIN

PROPONENT:	Department of Communities, Housing
OWNER:	N/A
LOCATION/ADDRESS:	5 Marks Court, WAGIN
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	A2129
ATTACHMENTS:	<ul style="list-style-type: none">• Rental Valuation Report• Copy of Advertisement of intention to Lease

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. Endorse the action of the CEO to advertise the proposal to lease the Shire residence at 5 Marks Court, Wagin to the Department of Communities for a 12-month period with a 12-month option at a weekly rental of \$530.00.
2. Note that there were no submissions with respect to the proposal to lease this property and that the property be leased to the Department of Communities for a 12-month period, with a 12-month option at a weekly rental of \$530.00 as soon as practicable.

Carried 0/0

BRIEF SUMMARY

This report recommends that the Shire lease the Shire residence at 5 Marks Court, Wagin, to the Department of Communities Housing for a 12-month period commencing from with a 12-month option.

BACKGROUND/COMMENT

This residence has previously been allocated to holders of the Chief Executive Officers position to occupy during their tenure of office. The current CEO has other accommodation arrangements and does not require the residence.

The Department of Communities Housing has been leasing a private residence to provide accommodation for the local Sergeant of Police. This lease has expired, and the Department is seeking to lease another residence, while a new house is being built in Khedive Street, Wagin to eventually accommodate this officer. This timeframe is expected to be between one and two years.

Given the current contact term of the CEO has three years remaining, the residence at 5 Marks Court is unlikely to be required to accommodate a CEO during that time.

Section 3.58 of the Local Government Act 1995 provides that land (including leases) may only be disposed of by auction, tender or to a specific party (subject to obtaining valuations/advertising the proposal/inviting submissions etc). In this case, the most appropriate option was to obtain a rental valuation and to advertise the proposal, calling for submissions.

In order to expedite this matter to meet the lease timeline requirements, the decision was taken to obtain a rental valuation and to carry out the required advertising so that the matter may be considered by Council at its February meeting. No submissions were received.

CONSULTATION/COMMUNICATION

- Area Manager (Narrogin) Department for Communities
- Leasing Officer – Contracting. Department of Communities

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 – section 3.58 – Disposition of Property

- (1) In this section —
dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
 - (a) the highest bidder at public auction; or
 - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether it is the highest tender.
- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
 - (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
 - (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —



-
- (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The expected rental income has not been factored into the Shires 2020/21 revenue estimates so will therefore be unbudgeted income.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

RENTAL VALUATION CERTIFICATE

VALUERS FILE REFERENCE: 2012021418

DATE OF VALUATION: 5 January 2021

CLIENT: Shire of Wagin

PROPERTY ADDRESS: 5 Marks Court, Wagin WA 6315

PURPOSE: Market Value Assessment

TITLE PARTICULARS: Lot: 73 Plan: 75999 Vol: 2828 Fol: 12

Area: 1,288 m² Council: Shire of Wagin

Description/Comments:

The subject property comprises a high quality, 4 bedroom, 2 bathroom, brick veneer and Colorbond residence with a living area of 236 m². The residence has an office that could represent a fifth bedroom with a built-in robe. The residence is located on a 1,288 m² allotment that is well located within the Wagin townsite surrounded by other newly developed residential properties and vacant residential land. The property is neatly presented with well-maintained lawns to the front and rear elevation, Colorbond fencing, a paved patio and a double garage under the main roof. The property also has solar panels.

Market Commentary:

The current rental market within Wagin and surrounding townships is strong with low vacancy levels. There are currently only two vacant residential properties within the township currently listed for rent with these properties reflecting the lower end of the residential market. The subject property reflects the upper level the residential housing within the Wagin township. Historically, premium rents are paid for good quality residential properties within the township due to the low supply of these properties on the rental market.

Given the lack of high-quality rental evidence with the Wagin township, I have relied upon comparable quality rental evidence with the nearby township of Narrogin.

Location & Neighbourhood:

The subject property is situated in the township of Wagin, within the Shire of Wagin, and is some 236 kilometres south of the Perth CBD. The township has a population of approximately 1,495 (ABS 2016 SSC). The Shire has a population of 1,852 (ABS 2016 LGA).

More specifically the subject property is well located within the township being surrounded by other newly established residential properties.



Comparable Rental Evidence:

Address	Commencement date	Rent per week (unfurnished)
7-9 Pederick Drive, Wagin Additional Commentary: Comprises a 1994 built, brick and iron, 5 bedroom, 2 bathroom residence located across two lots with a total land area of 2,012 m ² . Internally the residence presents in an original condition. There is an inground swimming pool and a shed located on the property. The residence has a reported living area of 255 m ² . Overall this property is more dated than the subject property and therefore reflect a lower rental rate than that applicable to the subject property.	12/2020	\$420
64 Khedive Street, Wagin Additional Commentary: Comprises a 2009 built, brick and Colorbond, 5 bedroom, 2 bathroom residence located on a 868 m ² allotment within a well-regarded area of the townsite. Neatly presented residence with a reported living area of 222 m ² . This property adjoins the subject property considered to represent a comparable level of accommodation. Overall the subject property would reflect a comparable rental rate than this property.	06/2019	\$500
27B Argus Street, Narrogin Additional Commentary: Comprises a 2016 built, brick and Colorbond, 4 bedroom, 2 bathroom residence located on a 476 m ² allotment the residence has a reported living area of 180 m ² . Smaller allotment with a smaller residence, inferior quality residence. This rental reflects a lower rate than the subject property.	12/2020	\$395
8 Lock Street, Narrogin Additional Commentary: Comprises a 1927 built, brick and iron, 4 bedroom, 2 bathroom residence located on a 1,869 m ² allotment. The residence is fully renovated to a high standard with well maintained lawns and a large timber deck entertaining area to the rear. There is also a shed located on the property. The residence has a reported living area of 255 m ² . This rental reflects a premium property, reflecting a higher rental rate than the subject property.	10/2020	\$550
40 Forrest Street, Narrogin Additional Commentary: Comprises a 2005 built, brick and tile, 4 bedroom, 2 bathroom residence located on a 2,046 m ² allotment. The residence is well located within the townsite surrounded by newly established residential properties. The residence has a reported living area of 230 m ² . This property is considered to be located within a superior location on a larger allotment, reflecting a higher rental rate than the subject property.	12/2020	\$575

Rental Valuation:

Market Rent the estimated amount for which an interest in real property should be leased on the valuation date between a willing lessor and a willing lessee on appropriate lease terms in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

We certify that we inspected the subject property as described in this Certificate and we consider that an anticipated Market Rent as at 5 January 2021 of the land and improvements as inspected would be in the sum of:

\$500 per week (Five Hundred dollars per week)

Disclaimer:

This rental valuation is for the use only of the party to whom it is addressed, and for no other purpose. No responsibility is accepted to any third party who may use or rely on the whole or any part of the content of this Rental Valuation. This valuation is current as at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period (including as a result of general market movements or factors specific to the particular property). We do not accept liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment, we do not assume any responsibility or accept any liability where this valuation is relied upon after the expiration of three (3) months from the date of the valuation, or such earlier date if you become aware of any factors that have any effect on the valuation.



Signatory:

The opinion of value expressed in this report is that of the valuer who is the prime signatory to the report.

Valuer Cameron Clark
AAPI LIC VAL # 44628
Certified Practising Valuer

Position Valuer

Entity Southpoint Nominees Pty Ltd trading as Acumentis

Office South West (WA)

Liability limited by a scheme approved under Professional Standards Legislation.

Photographs:



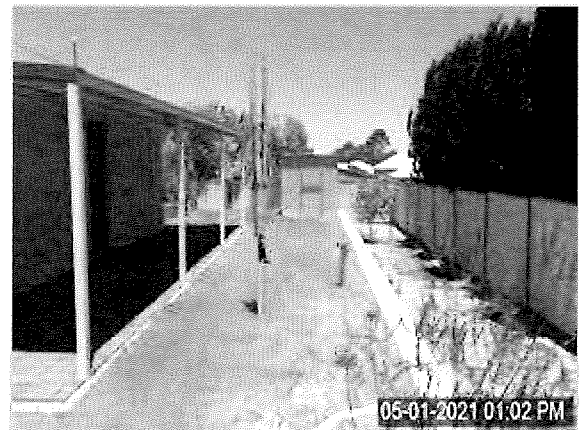
Front elevation



Rear elevation



Side elevation



Rear yard



Kitchen



Living



Ensuite



Bathroom



Laundry



SHIRE OF WAGIN

Proposed Lease of 5 Marks Court - Wagin

Pursuant to the provisions of section 3.58 (3) of the Local Government Act 1995, notice is given that the Shire of Wagin proposes to lease the residence at 5 Marks Court, Wagin to the Department of Communities Housing for a 12 month period, with a 12 month option, at a weekly rental of \$530.00. The market rental valuation of this property was assessed at \$500.00 per week as at the 5th January 2021.

Submissions on the proposed lease of this property will be received up until noon Tuesday 16th February 2021

**W.T. ATKINSON
CHIEF EXECUTIVE OFFICER.**



12.1.3. SOUTH WEST NATIVE TITLE SETTLEMENT – LAND BASE CONSULTATION

PROPONENT:	Department of Planning, Land & Heritage
OWNER:	
LOCATION/ADDRESS:	Various Unallocated Crown Land Parcels - Wagin
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	27 January 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	
ATTACHMENTS:	<ul style="list-style-type: none">• Correspondence• Annexure J – Noongar Land Base Strategy• Map, Land Descriptions & Proposed Responses.

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council submit its comments on the proposed inclusion of Unallocated Crown Land parcels as depicted on *Land Base Consultation – Land List 672* as appended to this report.

Carried 0/0

BRIEF SUMMARY

The Department of Planning, Lands & Heritage has advised:

The State of Western Australia has committed to allocating up to 320,000 hectares of Crown land to the Noongar People to create the Noongar Land Estate, in accordance with the six registered Indigenous Land Use Agreements (ILUA) for the South West Native Title Settlement (the Settlement). The ILUAs were registered at the National Native Title Tribunal on 17 October 2018 and all necessary legal processes have now been concluded. As a result, conclusive registration of the ILUAs and the commencement of the Settlement will occur in early 2021.

In the immediate future and over the 5 years of Implementation, the Department of Planning, Lands and Heritage will continue work to meet key ILUA obligations in relation to the establishment of the Noongar Land Estate, in accordance with the Noongar Land Base Strategy (Annexure J to the ILUAs). The Noongar Land Base Strategy involves the identification and assessment of land parcels within the boundaries of the Settlement, for potential transfer to the future Noongar Boodja Trust. Part of the assessment process includes the referral of land parcels to relevant agencies for comment.

Please find attached a spreadsheet comprising of land parcels identified for possible transfer. It would be appreciated if you could provide comments on each of the land parcels directly into the column labelled 'Referee Comments' in relation to the following:

1. *Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?*
2. *Does the Shire have any interest in the land?*
3. *Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.*
4. *Is the land parcel subject to any mandatory connection to services?*
5. *Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?*
6. *Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?*
7. *Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?*
8. *Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).*
9. *Please provide any additional comments on the proposed transfer of this land as part of the Settlement.*

BACKGROUND/COMMENT

Shire staff have appraised the information and provided comments (in red) next to the land descriptions on the attached spreadsheet.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

South West Native Title Settlement

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Future access to land in the vicinity of the CBH facilities to improve transport routes and what may be part of, or adjacent to, future heavy haulage bypass route on the south eastern part of Wagin needs to be assured.

VOTING REQUIREMENTS

Simple Majority

Emily Edwards

From: Shire of Wagin
Sent: Thursday, 21 January 2021 8:25 AM
To: Bill Atkinson (ceo@wagin.wa.gov.au); Brian Roderick
Subject: FW: South West Native Title Settlement - Land Base Consultation - Land List 672
Attachments: 2021-01-20-Local_Government_Authority-20181218_DoL_Ballardong_Wagin_IT_MixedZoning-Request.csv; 20181218_DoL_Ballardong_Wagin_IT_MixedZoning.zip; SWNTS - Land Base Consultation Map - LL 672.pdf; Annexure J - Noongar Land Base Strategy.pdf

Kind Regards,

Emily Edwards
Executive Assistant

Shire of Wagin
PO Box 200
Wagin WA 6315
Ph: 08 9861 1177
Fax: 08 9861 1204



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Wagin is home of the Giant Ram and Wagin Woolorama

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From: Southwest Settlement <swsettlement@dplh.wa.gov.au>
Sent: Wednesday, 20 January 2021 4:25 PM
To: Shire of Wagin <shire@wagin.wa.gov.au>
Subject: South West Native Title Settlement - Land Base Consultation - Land List 672

Dear Sir/Madam,

The State of Western Australia has committed to allocating up to 320,000 hectares of Crown land to the Noongar People to create the Noongar Land Estate, in accordance with the six registered Indigenous Land Use Agreements (ILUA) for the South West Native Title Settlement (the Settlement). The ILUAs were registered at the National Native Title Tribunal on 17 October 2018 and all necessary legal processes have now been concluded. As a result, conclusive registration of the ILUAs and the commencement of the Settlement will occur in early 2021.

In the immediate future and over the 5 years of Implementation, the Department of Planning, Lands and Heritage will continue work to meet key ILUA obligations in relation to the establishment of the Noongar Land Estate, in accordance with the Noongar Land Base Strategy (Annexure J to the ILUAs). The Noongar Land Base Strategy involves the identification and assessment of land parcels within the boundaries of the Settlement, for potential transfer to the future Noongar Boodja Trust. Part of the assessment process includes the referral of land parcels to relevant agencies for comment.

Further information regarding the Settlement and the Noongar Land Estate and the Noongar Land Base Strategy can be found on the Department of the Premier and Cabinet Website via the following link:

<https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/south-west-native-title-settlement>

Please find attached a spreadsheet comprising of land parcels identified for possible transfer. It would be appreciated if you could provide comments on each of the land parcels directly into the column labelled 'Referee Comments' in relation to the following:

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?
2. Does the Shire have any interest in the land?
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.
4. Is the land parcel subject to any mandatory connection to services?
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?
8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

Once you have considered the land identified, the South West Settlement Project team would be pleased to receive your comments by email to swsettlement@dplh.wa.gov.au. In accordance with the abovementioned Annexure J of the ILUAs, your advice is required to be returned within 40 days of receiving this email. As a result, please provide your comments by **18 March 2021**. Should this timeframe not be achievable, please let me know as a matter of priority. Where no response is received from the Shire within the 40 day timeframe, this will be taken as having no comment on the land parcels referred.

If you have any queries, please do not hesitate to contact me on the details below.

Kind regards

Thuy

Thanh Huynh | State Land Officer | Agreements & Strategic Projects

140 William Street, Perth, WA 6000

6552 4736

www.dplh.wa.gov.au



The Department is responsible for planning and managing land and heritage for all Western Australians – now and into the future

The Department acknowledges the Aboriginal peoples of Western Australia as the traditional custodians of this land and we pay our respects to their Elders, past and present.

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Annexure J
Noongar Land Base Strategy

1. Definitions

1.1 Definitions by reference to the Settlement Terms

In this Strategy, any capitalised term for which a definition is not included in clause 1.2 of this Strategy will, where the term is defined in the Settlement Terms, have the same meaning as given to it in the Settlement Terms.

1.2 Other definitions

In this Strategy:

- (a) **ALT** means the Aboriginal Lands Trust.
- (b) **Aboriginal Lands Trust** means the body corporate established under section 20 of the *Aboriginal Affairs Planning Authority Act 1972*.
- (c) **ALT Managed Reserves** means land that has been reserved for persons of Aboriginal descent and placed under the control and management of the ALT.
- (d) **Allocation** means:
 - (i) the conveyance of Crown land or freehold land held by the State in any of its capacities or agencies to the Land Sub in freehold title; or
 - (ii) the creation of a reserve and the making of management orders in accordance with Part 4 of the LAA; or
 - (iii) the grant of leasehold interests in accordance with Part 6 of the LAA,and other grammatical forms of that word or phrase have a corresponding meaning.
- (e) **Box** means a numbered box in the Implementation Process Chart.
- (f) **Freehold Implementation Process Chart** means the Implementation Process Chart for the Freehold Implementation Process.
- (g) **Implementation Process Charts** means the charts attached as Annexure K to the Settlement Terms.
- (h) **LAA** means the *Land Administration Act 1997 (WA)*.
- (i) **Lost Lands** means the land included in the DAA 2003 Lost Lands Report.
- (j) **Managed Reserves Implementation Process Chart** means the Implementation Process Chart for the Managed Reserves Implementation Process.

- (k) **NLE** means the land Allocated to the Noongar people pursuant to clause 8 of the Settlement Terms and this Strategy.
- (l) **State Transaction Costs** means the costs associated with the conversion of Crown land into the tenure form determined in accordance with this Strategy being any fees payable in respect of the approval process in clause 8 of this Strategy, the costs of survey of land, stamp duty and lodgement fees.
- (m) **Strategy** means this Strategy for the Establishment of the Noongar Land Estate.
- (n) **Trust Transaction Costs** means any other costs associated with the conversion of Crown land into the tenure form determined in accordance with this Strategy including but not limited to:
 - (i) any establishment costs including the provision or relocation of services to the land including road upgrades, service connections and headworks charges; and
 - (ii) all holding costs including local government rates and all other taxes that are normally borne by the land holder.
- (o) **UCL** means unallocated Crown land.
- (p) **UCL and UMR Implementation Process Chart** means the Implementation Process Chart for the UCL and UMR Implementation Process.
- (q) **UMR** means unmanaged reserve.

2. Principles underpinning this Strategy

- (a) The State acknowledges that land is intrinsically linked to the spiritual, social and economic wellbeing of the Noongar community.
- (b) The establishment of the NLE under this Agreement provides a significant opportunity for the Noongar community to achieve sustainable economic, social and cultural outcomes. The State recognises that the creation of an economic and culturally sustainable NLE is in the long term interest of both the State and the Noongar community.
- (c) The State, SWALSC and the Native Title Agreement Groups recognise that the creation of the NLE is a fundamental part of this Agreement and all parties commit to working together to maximise Noongar outcomes in regards to the NLE. It is the intention of all parties that the NLE reach the maximum hectare targets for transfer set out in this Strategy.
- (d) The State, SWALSC and the Native Title Agreement Groups acknowledge that the creation of the NLE is unprecedented in Australia, and will only reach its full potential if all Parties engage in the process in a spirit of cooperation. In particular, any concerns about inclusion of parcels of land in the NLE must be resolved in a timely and cooperative manner, with no Party placing unrealistic expectations on another.

- (e) The State commits to develop long-term and productive partnerships with the Trustee and the Regional Corporations to assist in achieving these outcomes.
- (f) The State recognises the role of the Trustee and the Regional Corporations in representing the interests of the Noongar people, who are the custodians and traditional knowledge holders of the Settlement Area.

3. Legislation

- (a) The Allocation of land to the NLE is subject to all relevant State laws and policies including the LAA, the *Mining Act 1978 (WA)* (**MA**), the *Transfer of Land Act 1893 (WA)* (**TLA**), and the *Planning and Development Act 2005 (WA)* (**PDA**).
- (b) The proposed use and development of land in the NLE is subject to all relevant Commonwealth and State laws and policies.

4. Retention of the Statutory Rights, Powers and Duties

- (a) The Allocation of land to the NLE does not fetter the later exercise of any statutory rights, powers and duties including the:
 - (i) right to take land under Part 9 and 10 of the LAA; or
 - (ii) revocation of management orders, or the forfeiture etc. of a lease.
- (b) In the event that:
 - (i) the Trustee agrees that the order by which the care, control and management of a reserve is placed with the Land Sub (management order) should be revoked under section 50(1)(a) of the LAA; or
 - (ii) the Minister for Lands considers that revocation of a management order is in the public interest under section 50(2) of the LAA; or
 - (iii) the management order is revoked under Part 9 of the LAA,

in order that the land may be used for a public work or a public purpose, the State must consult with the Trustee and seek to reach agreement on whether to provide to the Trustee either alternative reserve land or compensation comprising the current unimproved value of the land as determined by the Valuer General. If no agreement can be reached, the State will decide whether alternative reserve land or monetary compensation will be provided and its decision is final.

5. Administration

5.1 Agency Responsibility

- (a) DoL is charged with the responsibility for administering Crown land under the LAA on behalf of the Minister for Lands for the State of Western Australia.
- (b) DoL is, and will continue to be, the agency coordinating and facilitating the creation of the NLE in so far as the creation relates to UMR and UCL in the Crown estate, whilst also liaising with other departments and agencies with respect to managed reserves that may be included in the implementation process, and freehold land that may be Allocated and included in the NLE as set out in clause 6(a) of this Strategy.
- (c) DoL will report to the State as part of the implementation process. DoL will also refer any key strategic or policy issues to the State for advice.
- (d) DoL must work closely with the Trustee to facilitate the creation of the NLE in accordance with this Strategy.
- (e) The State must provide current land cadastre information to the Trustee to assist with selection, and Allocation to the Trust of suitable parcels of UCL and UMR for inclusion in the NLE.

5.2 Priority Land Meetings

- (a) The State must facilitate meetings between representatives of DoL and the Trustee once every 3 months (**Priority Land Meetings**) until the end of the fifth year following the Trust Effective Date for discussions about areas of UCL and UMR identified and/or selected by the Trustee as land that is potentially eligible for inclusion in the NLE (**Priority Land**), but which have been determined by DoL to be ineligible for inclusion:
 - (i) after taking into account identification criteria referred to in clause 8.1 of this Strategy and UCL and UMR Implementation Process Chart Box 2a and 2c; or
 - (ii) after DMP assessment and consideration of the comments provided by State agencies and local government referred to in clauses 8.2, 8.4 and 8.5 of this Strategy and UCL and UMR Implementation Process Chart Box 10 and 13 ; or
 - (iii) prior to and after preparing Terms of Allocation referred to in clause 8.6 and 8.7 of this Strategy and UCL and UMR Implementation Process Chart Box 19 and 23.
- (b) The aim of the Priority Land Meetings is to discuss ways of accommodating the Noongar community's request that those parcels of Priority Land that are of significance to the Noongar community are included in the NLE, for example by way of amended tenure request or joint management. Whilst the State and the Trustee must use all reasonable endeavours to reach agreement, there is no guarantee that they will do so. There is also no obligation on the State to enter into secondary negotiations about these matters.

- (c) During the 3 month period between each Priority Land Meeting, DoL must advise the Trustee of any parcel of land that is deemed ineligible for inclusion in the NLE as soon as practicable after that decision is made as indicated in UCL and UMR Implementation Process Chart Box 2c, 4c, 10, 13, 19 and 23 (**Ineligibility Decision**), providing brief written reasons for the ineligibility to both the Trustee and the State.
- (d) Following receipt of an Ineligibility Decision or where otherwise expressly provided for in this Strategy, if the relevant land parcel is of significance to the Noongar community, the Trustee may notify the State that it wants discussion about that parcel of land included on the agenda for the next Priority Land Meeting. The notice must include brief written reasons why the parcel should be reconsidered for inclusion in the NLE.
- (e) At least 3 weeks prior to the quarterly meeting, the State must confer with the Trustee about inviting representatives from other agencies or local government to the quarterly meeting to assist the discussions and, if agreed, such representatives will be invited to attend.
- (f) The State must prepare an agenda for endorsement by the Trustee and DoL representatives which prioritises matters for discussion and resolution by reference to:
 - (i) the importance of resolving an issue regarding a particular land parcel to the Trust (or the Noongar community);
 - (ii) the time that it may take to resolve an issue (those requiring less time taking priority); and
 - (iii) the resources available to devote to the particular issue (e.g. the extent to which further investigations are required and may divert resources from ongoing NLE related work priorities).
- (g) If further negotiations about inclusion of Priority Land in the NLE are required between the Trustee and representatives from government agencies or local government, those negotiations will take place outside the Priority Land Meeting process, but the outcome of those negotiations must be reported to the State by the Trustee so that, if appropriate, the relevant land can be included in the NLE. Bilateral discussions between the Trustee and government agencies and local government about the inclusion of Priority Land in the NLE must be initiated through the Priority Land Meetings, and further negotiations with respect to decisions of government agencies or local government about the inclusion of Priority Land in the NLE require the consensus of DoL and the State before they proceed.
- (h) Where any parcel of Priority Land has been referred under this Strategy to a Priority Land Meeting and no agreement has been reached to include the parcel in the NLE, if the Trustee acting reasonably considers there has been a material change to the circumstances that previously prevented the parcel of Priority Land from being included in the NLE, the Trustee may notify the State that it wants further discussion about that parcel of Priority Land included on the agenda for the next Priority Land Meeting. The notice must include a brief written statement of the

material change in circumstance which the Trustee considers applies to the land.

- (i) Matters that are referred under this Strategy to a Priority Land Meeting for discussion and possible resolution are not subject to dispute resolution in accordance with the dispute resolution provisions in clause 15 of each Agreement.

5.3 Enquiries through DoL

- (a) The Trustee must direct all enquires related to the NLE (other than in relation to ineligible Priority Land) to DoL in the first instance.
- (b) DoL must then direct these enquiries to other agencies as required.
- (c) If a disagreement arises in relation to any enquiry referred to in clause 5.3(a) and 5.3(b) of this Strategy, and either DoL or the relevant agency is unable to resolve the disagreement with the Trustee, the matter must be referred to the State for further discussion with the Trustee.

6. What the NLE will Comprise

- (a) Subject to the various conditions being met and standard statutory approvals, clearances etc., being obtained as specified in this Strategy, the State must from:
 - (i) Crown land parcels comprising UCL and UMR (including land identified by the State, SWALSC or the Trustee), and
 - (ii) State held freehold and managed reserves identified by Government departments or agencies, which are identified as being eligible by the State for Allocation:
 - (iii) subject to clauses 6(b) and 6(f) and 7.2(c) of this Strategy, create reserves and issue management orders over reserves (including land that is to be reserved for this purpose), or grant leases, to be held by the Land Sub, of a minimum of 200,000 hectares and a maximum of 300,000 hectares of land within the period of 5 years commencing on the day after the Trust Effective Date; and
 - (iv) subject to clauses 6(c), 6(d) and 6(e) and 7.2(d) of this Strategy, transfer a minimum of 10,000 hectares and a maximum of 20,000 hectares of land in freehold within the period of five years commencing on the day after the Trust Effective Date to the Land Sub.
- (b) If the maximum amount of reserves, management orders or leaseholds have not been created, issued or granted by the end of the fifth year after the Trust Effective Date from the land identified for Allocation by the end of the fourth year after the Trust Effective Date, then reserves, management orders or leaseholds up to:
 - (i) the maximum of 300,000 hectares; or

- (ii) 50,000 hectares (whichever is less)

may be created, issued or granted during the period from the beginning of the sixth year after the Trust Effective Date to the end of the seventh year after the Trust Effective Date from the land identified for Allocation by the end of the fourth year after the Trust Effective Date;

- (c) If the maximum amount of land in freehold has not been selected by the Trustee from the land identified for Allocation by the end of the fourth year after the Trust Effective Date and transferred by the end of the fifth year after the Trust Effective Date, then the Trustee may seek to convert up to:

- (i) the maximum amount of 20,000 hectares; or
- (ii) a further 5,000 hectares, whichever is less,

to freehold from the reserves or leasehold land Allocated under this Strategy during the ten year period commencing at the beginning of the eighth year after the Trust Effective Date and finishing at the end of seventeenth year after the Trust Effective Date subject to the following conditions:

- (iii) other than the costs specified in clause 12 of this Strategy, no further consideration will be payable by the Trustee;
- (iv) the Trustee must obtain all approvals and undertake all referrals as requested by DoL specified in clause 8 of this Strategy;
- (v) the State does not guarantee that all approvals will be obtained to allow conversion up to the maximum amount;
- (vi) if approved pursuant to clause 6(c)(iv) of this Strategy, the Trustee will be required to make an application under the LAA for the land tenure to be changed and the freehold title to be granted;
- (vii) any decision to convert the land tenure is subject to the approval of the Minister for Lands; and
- (viii) once the cap of 20,000 hectares has been reached, the State will no longer fund the Trustee in meeting the purchase and other costs associated with conversion of land to freehold tenure.

- (d) During the ten year period commencing at the beginning of the eighth year after the Trust Effective Date and finishing at the end of seventeenth year after the Trust Effective Date the State must facilitate the conversion of a further 5,000 hectares of freehold from the existing reserve, or leasehold land Allocated under this Strategy subject to the following conditions:

- (i) other than the costs specified in clause 12 of this Strategy, no further consideration will be payable by the Trustee;

- (ii) the Trustee must obtain all approvals and undertake all referrals as requested by DoL specified in clause 8 of this Strategy;
 - (iii) the State does not guarantee that all approvals will be obtained to allow conversion up to the maximum amount;
 - (iv) if approved pursuant to clause 6(d)(ii) of this Strategy, the Trustee will be required to make an application under the LAA for the land tenure to be changed and the freehold title to be granted;
 - (v) any decision to convert the land tenure is subject to the approval for the Minister for Lands; and
 - (vi) once this cap of 5,000 hectares has been reached, the State will no longer fund the Trustee in meeting the purchase and other costs associated with conversion of land to freehold tenure.
- (e) If the Trustee does not meet the targets for selection and acceptance of freehold land set out in clause 7.2(b) of this Strategy for possible Allocation the State does not guarantee that a minimum of 10,000 hectares of land in freehold will be Allocated.
 - (f) If the Trustee does not meet the targets for selection and acceptance of land identified by the State for creation of reserves and management orders or grant of leaseholds (as the case may be) set out in clause 7.2(b) of this Strategy for possible Allocation the State does not guarantee that a minimum of 200,000 hectares of reserved or leasehold land will be Allocated.

7. Mandatory Targets for Identification, Selection and Acceptance of Land

7.1 Minimum amounts of land to be identified by the State

- (a) Minimum amount of freehold land to be identified by the State: The State must pursuant to clauses 8.1 and 8.2 of this Strategy identify a minimum of 20,000 hectares of land which is potentially eligible to be transferred in freehold for selection by the Trustee by the end of the fourth year after the Trust Effective Date.
 - (b) Minimum amount of leasehold land and reserve land to be identified by the State: The State must pursuant to clauses 8.1 and 8.2 of this Strategy identify a minimum of 300,000 hectares of land which is potentially eligible to be reserved, or for which management orders may be issued, or which may be granted in leasehold, for selection by the Trustee by the end of the fourth year after the Trust Effective Date,
- ((a) and (b) together, **Minimum Identified Amount**).
- (c) A minimum percentage of land which is potentially eligible to be Allocated must be identified by the State by the Trust Effective Date and for each year for the four years after the Trust Effective Date. That is:

- (i) a minimum of 10% (2,000 hectares) in freehold and 15% (45,000 hectares) in leasehold or reserve for combined minimum total of 47,000 hectares must be identified by the Trust Effective Date;
- (ii) a minimum of 10% (2,000 hectares) in freehold and 15% (45,000 hectares) in leasehold or reserve for combined minimum total of 94,000 hectares must be identified within the first year after the Trust Effective Date;
- (iii) a minimum of 35% (7,000 hectares) in freehold and 30% (90,000 hectares) in leasehold or reserve for combined minimum total of 191,000 hectares must be identified within the second year after the Trust Effective Date;
- (iv) a minimum of 35% (7,000 hectares) in freehold and 30% (90,000 hectares) in leasehold or reserve for combined minimum total of 288,000 hectares must be identified within the third year after the Trust Effective Date; and
- (v) a minimum of 10% (2,000 hectares) in freehold and 10% (30,000 hectares) in leasehold or reserve for combined minimum total of 320,000 hectares must be identified within the fourth year after the Trust Effective Date.

There is no maximum cap on how much land can be identified by the State in each year. If the State has identified 20,000 hectares of land which is potentially able to be transferred in freehold and 300,000 hectares of land which is potentially able to be reserved or granted in leasehold before the expiry of the periods specified in clauses 7.1(c)(i) to (v) of this Strategy, the State has no obligation to continue identifying land in accordance with this clause 7.1(c), but may do so. This is the case regardless of whether or not the Trustee has agreed to the Allocation of the minimum target percentages of land in accordance with clause 7.2(b) of this Strategy.

7.2 Minimum and maximum targets for selection and acceptance by the Trustee from identified land

- (a) The Trustee must select and accept the Allocation from land identified for Allocation under clause 7.1 of a minimum of 210,000 hectares and up to a maximum of 320,000 hectares of land by the end of the fourth year after the Trust Effective Date for inclusion into the NLE. No further land can be identified for Allocation after the end of the fourth year after the Trust Effective Date.
- (b) A minimum target percentage of land must be selected and accepted by the Trustee for Allocation under this Strategy from land identified for Allocation for each year for the four years after the Trust Effective Date, being:
 - (i) a minimum of 10% (1,000 hectares) in freehold and 15% (30,000 hectares) in leasehold or reserve for combined minimum total of 31,000 hectares must have been accepted by the Trustee for Allocation from land selected for Allocation by

the Trust Effective Date for Allocation after the Trust Effective Date;

- (ii) a minimum of 10% (1,000 hectares) in freehold and 15% (30,000 hectares) in leasehold or reserve for combined minimum total of 62,000 hectares within the first year after the Trust Effective Date;
 - (iii) a minimum of 35% (3,500 hectares) in freehold and 30% (60,000 hectares) in leasehold or reserve for combined minimum total of 125,500 hectares within the second year after the Trust Effective Date;
 - (iv) a minimum of 35% (3,500 hectares) in freehold and 30% (60,000 hectares) in leasehold or reserve for combined minimum total of 189,000 hectares within the third year after the Trust Effective Date; and
 - (v) a minimum of 10% (1,000 hectares) in freehold and 10% (20,000 hectares) in leasehold or reserve for combined minimum total of 210,000 hectares within the fourth year after the Trust Effective Date;
- (c) if the minimum target percentage for Allocation in leasehold or reserve is not met by the Trustee in any period specified in clauses 7.2(b)(i) to (v) of this Strategy, the minimum target amount of leasehold or reserve for the relevant period will be subtracted from the minimum amount that must be transferred by the State in accordance with clause 6(a)(iii) of this Strategy; and
- (d) if the minimum target percentage for Allocation in freehold is not met by the Trustee in any period specified in clauses 7.2(b)(i) to (v) of this Strategy, the minimum target amount of freehold for the relevant period will be subtracted from the minimum amount that must be transferred by the State in accordance with clause 6(a)(iv) of this Strategy.

7.3 Other matters

- (a) If the Trustee requests further freehold grants in accordance with clause 6(c) and (d) of this Strategy, a minimum of 10% of the total amount to be transferred over the 10 year period must be accepted by the Trustee for Allocation each year from land selected for Allocation and if the Trustee does not do so the State does not guarantee that the amounts of land specified in those clauses will be Allocated.
- (b) The land selection schedule can be modified by agreement between the State, in consultation with DoL, and the Trustee in consultation with the Regional Corporations and the Central Services Corporation. A land selection schedule, as modified by agreement, may include Allocation of land after the end of the fifth year after the Trust Effective Date in circumstances where there are compelling reasons why there was a delay in the Allocation of a particular parcel or parcels of land.

8. Implementation Process

This clause 8 should be read in conjunction with the UCL and UMR Implementation Process Charts.

8.1 Initial Identification of UCL and UMR (Boxes 1 – 3, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) DoL and SWALSC have been, and DoL and the Trustee will continue to be, involved in a process of identification of UCL and UMR, which, if eligible, will be included in the list of land for Allocation.
- (b) Lost Lands that are either UCL or UMR can be considered for identification, selection and assessment. No other Lost Lands, particularly freehold parcels, will be considered.
- (c) Departments and agencies which currently hold management orders over reserves and freehold may identify managed reserves and freehold that may be eligible for inclusion in the list of land for Allocation.
- (d) The State will not take, acquire or purchase any land or any rights in land for Allocation to the NLE.
- (e) All land identified and included in the list must be wholly located within the boundaries of the Settlement Area.
- (f) There is no obligation on the State to include land in the list where, for example:
 - (i) the parcel of land is subject to a lease, a contract or option to sell or lease, or is a Class A Reserve; or
 - (ii) the parcel of land is subject to a Notice of Intention to Take or taken and designated for a public work under section 161 or section 165 of the LAA; or
 - (iii) requirements for land under other State legislation have the effect of excluding the application of the LAA to particular parcels; or
 - (iv) State policy applies, such as for example, the requirement for coastal buffer zones; or
 - (v) preliminary assessment rules out a parcel on the basis of flora conservation plans, forest management programs, physical and legal access, public access requirements, soil erosion and salinity issues and/or geographic constraints.
- (g) These and other matters will be taken into account in compiling the list of land that may be eligible for Allocation. If any UCL and UMR identified for inclusion in the list by SWALSC or the Trustee is not subsequently included in the list, those parcels of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.

8.2 Indicative assessments from DMP and preparation of List of Identified Lands (Boxes 4 and 5 UCL and UMR Implementation Process Chart)

- (a) Following compilation of a list of potentially eligible land by DoL (taking into account the matters set out at clause 8.1 of this Strategy), DoL will refer this list to DMP for an indicative assessment under section 16(3) of the MA. At this stage DMP may suggest tenure options for land parcels that are more likely than not to receive a final section 16(3) clearance.
- (b) Upon receipt of the indicative assessment under section 16(3) from DMP, DoL will prepare a list of identified lands (**List of Identified Lands**) which will include details of DMP's indicative assessment and preferred tenure type for each parcel. This list will be sent to the Trustee.
- (c) DMP may impose conditions on any proposed Allocation.
- (d) If any parcel of land initially identified by the Trustee is not included in the List of Identified Lands, those parcels of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.

8.3 Selection of land and tenure choice by the Trustee (Boxes 6, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) Upon receipt of the List of Identified Lands the Trustee must:
 - (i) select parcels from that list that it would like to be included in the NLE, and
 - (ii) specify for each parcel selected the preferred tenure, within the range of tenures indicated by DMP.
- (b) Notice of the selected land and preferred tenures must be provided to DoL by the Trustee within 60 Business Days of its receipt of the List of Identified Lands.

8.4 Assessment of Selected Land (Boxes 7 – 10, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) Upon receipt of the Trustee's selection of parcels and tenure preferences (**Selected Lands**), DoL will commence the following assessment process on the basis of the tenure preferences provided:
 - (i) consultation with local government under section 14 of the LAA including any:
 - A. future proposals for the land;
 - B. proposed planning scheme amendments that may affect the land;
 - C. proposals for future expansions of current reserves etc. that may affect the land;

- D. land management issues such as contamination of which local government is aware; and
 - E. other comments the local government may have on the proposal;
- (ii) consultation with the DoP and DPaW and any other department or agency, as required, including in relation to zoning, future requirements, any interests in the land or protection issues;
 - (iii) DoL will request responses from local government and government departments within 40 Business Days from the date it seeks comment under sub-clauses (i) and (ii); and
 - (iv) upon receipt of responses from local government and government departments DoL will consider whether parcels continue to be assessed or not.
- (b) If any parcel of land from the Selected Lands is to be removed from the Implementation Process at this point, those parcels of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.

8.5 DMP s16(3) Clearance (Boxes 11 – 13, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) Following consultation with State agencies and local government, DoL will refer the Selected Lands to DMP for approval of the Minister for Mines and Petroleum under section 16(3) of the MA ("final section 16(3) clearance").
- (b) DMP may give a final section 16(3) clearance that is different from the earlier indicative assessment, or approval may not be given. If any parcel of land Selected Lands is to be removed from the implementation process at this point, those parcels of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.
- (c) If the final section 16(3) clearance is given for the Selected Lands to be Allocated in the selected tenure, DMP will register a notation in Tengraph to identify that there is a proposed change of land tenure and DoL will continue on to the final assessment and referrals.

8.6 Final checks and referrals (Boxes 14 – 19, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) Following a final section 16(3) clearance DoL will undertake further assessment and referrals including:
 - (i) check that there is existing legal access to the land. The State is under no obligation to secure access for land that is land locked;

- (ii) referral to servicing authorities (e.g. Telstra, Western Power, Water Corporation) to find out whether there are services or infrastructure on the land that need protecting, e.g. by way of easement; and
 - (iii) referral for assessment under the Contaminated Sites Act 2003 (WA) for any lots that are proposed to be taken in freehold or leasehold.
- (b) Following these checks and referrals, DoL will collate all of the information and decide whether Allocation can proceed. If any parcel of Selected Lands is to be removed from the Implementation Process at this point, those parcels of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.

8.7 Terms of Allocation (Boxes 20 – 23, 27 and 28 UCL and UMR Implementation Process Chart)

- (a) If the land can be Allocated, DoL will prepare terms of allocation (**Terms of Allocation**) and provide these to the Trustee for acceptance. The Terms of Allocation will include but will not necessarily be limited to:
- (i) for freehold land – refer to Annexure L to the Settlement Terms (Part A – Deed in relation to Allocation of Freehold Land);
 - (ii) for leasehold land – terms and conditions to be agreed between DoL and the Trustee; and
 - (iii) for reserve purposes and management orders –
 - A. the reserve purpose will be “Noongar Social, Cultural and Economic Benefit” or such other purpose as agreed between the State and the Trustee;
 - B. terms and conditions referred to in Annexure L to the Settlement Terms (Part B – Deed in relation to Management Order for Reserve Land and Annexure A to Management Order for Reserve Land),
 and will further deal with:
 - (iv) existing encumbrances and interests; and
 - (v) any new encumbrances and interests to be created;
- (b) If the Trustee does not accept the Terms of Allocation for a parcel of Selected Lands within 40 Business Days of the Terms of Allocation being given to it, that parcel may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.

8.8 Allocation (Boxes 24 – 26 UCL and UMR Implementation Process Chart)

- (a) If the Trustee accepts the Terms of Allocation DoL will:

- (i) arrange to have a survey undertaken as appropriate having regard to the selected tenure;
 - (ii) arrange for creation of a deposited plan and approval of this by Landgate; and
 - (iii) arrange for the land to be quarantined from further dealings pending its transfer to the Land Sub, perhaps by placing Memorials on title under section 17 of the LAA.
- (b) Once the processes above are completed, DoL will refer the land parcels to Landgate's Valuation Services for compulsory valuation before Allocation in accordance with the requirements of the Land Administration Regulations 1998.

8.9 Process for execution of documents etc.

Once the processes in clauses 8.1 to 8.8 of this Strategy are completed:

- (a) For freehold land, DoL will prepare and submit to the Trustee the following documents:
 - (i) a Deed in relation to Allocation of Freehold Land reflecting the Terms of Allocation;
 - (ii) a transfer of land document; and
 - (iii) any ancillary documents such as easements and restrictive covenants,

and the Trustee must cause the Land Sub to execute and return these documents to DoL within 40 Business Days of their receipt (which timeframe may be extended by mutual agreement of the State and the Trustee in writing). DoL will then arrange for execution of these documents by the Minister for Lands, have the documents stamped if necessary, and make all reasonable endeavours to lodge the transfer of land document for registration at Landgate within 40 business days of receiving all relevant executed documents from the Trustee, or as soon as reasonably practicable thereafter.

- (b) Where the Trustee fails to cause the Land Sub to execute and return the documents to DoL within this timeframe (as extended as the case may be) the State will provide the Trustee with a written notice of that fact and will provide the Trustee with a further 40 Business Days to cause the Land Sub to return the duly executed documents to DoL. If the Trustee fails to cause the Land Sub to return the duly executed documents to DoL within this further 40 Business Day period:
 - (i) the State will no longer be under any obligation to quarantine the land from future dealings; and
 - (ii) the State is under no obligation to ensure the land remains available for Allocation to the Land Sub; and
 - (iii) the land will be deducted from the Minimum Identified Amount;

- (c) For leasehold land, DoL will prepare and submit to the Trustee a deed of lease reflecting the Terms of Allocation. The Trustee must cause the Land Sub to execute and return the deed of lease to DoL within 40 Business Days of its receipt (which timeframe may be extended by mutual agreement of the State and the Trustee in writing). DoL will then arrange for execution of the deed of lease by the Minister for Lands, have it stamped if necessary, and submit it to Landgate for registration.
- (d) Where the Trustee fails to cause the Land Sub to execute and return the deed of lease to DoL within this timeframe (as extended as the case may be) the State will provide the Trustee with a written notice of that fact and will provide the Trustee with a further 40 Business Days to cause the Land Sub to return the duly executed deed of lease to DoL. If the Trustee fails to cause the Land Sub to return the duly executed deed of lease to DoL within this further 40 Business Day period:
 - (i) the State will no longer be under any obligation to quarantine the land from future dealings; and
 - (ii) the State is under no obligation to ensure the land remains available for Allocation to the Land Sub; and
 - (iii) the land will be deducted from the Minimum Identified Amount.
- (e) For reserves and Management Orders, DoL will prepare and submit to the Trustee the following documents:
 - (i) a Deed in relation to Management Order for Reserve Land reflecting the Terms of Allocation; and
 - (ii) a Management Order with Annexure A to Management Order for Reserve Land reflecting the Terms of Allocation.
- (f) The Trustee must cause the Land Sub to execute and return the documents to DoL within 40 Business Days of its receipt (which time may be extended by mutual agreement of the State and the Trustee in writing). DoL will then arrange for the execution of the documents by the Minister for Lands, have them stamped if necessary, and submit all registrable documents to Landgate for registration.
- (g) Where the Trustee fails to cause the Land Sub to execute and return the documents to DoL within this timeframe (as extended as the case may be) the State will provide the Trustee with a written notice of the fact and will provide the Trustee with a further 40 Business Days to cause the Land Sub to return the duly executed documents to DoL. If the Trustee fails to cause the Land Sub to return the duly executed documents to DoL within this further 40 Business Day period:
 - (i) the State will no longer be under any obligation to quarantine the land from future dealings;
 - (ii) the State is under no obligation to ensure the land remains available for Allocation to the Land Sub; and
 - (iii) the land will be deducted from the Minimum Identified Amount.

8.10 If target reached early

If the total Allocated hectarage reaches the maximum of 300,000 ha of reserve land and 20,000 hectares of freehold land sooner than the end of the fifth year after the Trust Effective Date then the land identification and Allocation process will cease at the time the maximum figure is achieved.

9. ALT and other State freehold

- (a) This section should be read in conjunction with the Freehold Implementation Process Chart.
- (b) The State must, upon request from the Trustee, Allocate all ALT freehold land (not subject to a lease, a contract or option to sell) and other freehold land (if any) identified for inclusion in the NLE by departments or agencies that is suitable for Allocation within the five year period after the Trust Effective Date.
- (c) All ALT freehold land that is Allocated and other freehold land identified by departments or agencies that is suitable for Allocation is to be counted as part of the NLE for the purposes of clause 6(a) of this Strategy.
- (d) Freehold land including ALT freehold land will usually be Allocated in freehold.
- (e) Departments and agencies will prepare terms of Allocation for submission to the Trustee.

10. ALT and other Managed Reserves

- (a) This section should be read in conjunction with the Managed Reserves Implementation Process Chart and the UCL and UMR Implementation Process Chart.
- (b) As specified in clause 8.1 of this Strategy, departments and agencies which currently hold management orders over reserves will identify managed reserves that may be eligible for inclusion in the list of land for Allocation. All managed reserves that are identified by departments or agencies that are suitable for Allocation are to be counted as part of the NLE for the purposes of clause 6(a) of this Strategy (Boxes 1 and 2 Managed Reserves Implementation Process Chart).
- (c) If:
 - (i) the Trustee requests the land in a higher tenure (eg freehold);
 - (ii) the Trustee requests the power to lease or to licence and this was not formerly a condition of the management order for the reserve;
 - (iii) there is a change in the proposed purpose of the reserve; or
 - (iv) the reserve was formerly for a fixed term but it is proposed to become a reserve in perpetuity,

then the reserve will require a section 16(3) indicative assessment (Box 5 Managed Reserves Implementation Process Chart) and will thereafter follow the UCL and UMR Implementation Process Chart from Box 4a of that Chart and clauses 8.2 to 8.9 of this Strategy.

- (d) All managed reserves to which clause 10(c) of this Strategy does not apply, will be referred to local government for comment on the change of management, and to servicing authorities (e.g. Telstra, Western Power, Water Corporation) to find out whether there are services or infrastructure on the land that need protecting (Box 6 Managed Reserves Implementation Process Chart). If any managed reserves selected by the Trustee are to be removed from the Implementation Process at this point, those parcels that are of significance to the Noongar community may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.
- (e) If Allocation can proceed, DoL will prepare Terms of Allocation, and provide these to the Trustee for acceptance in accordance with clause 8.7 of this Strategy.
- (f) If the Trustee does not accept the Terms of Allocation, that reserve may be referred to the Priority Land Meeting in accordance with clause 5.2(d) of this Strategy and dealt with accordingly.
- (g) If the Trustee accepts the Terms of Allocation, Allocation will proceed as set out in clauses 8.8 and 8.9 of this Strategy (Boxes 13, 14 and 15 Managed Reserves Implementation Process Chart).

11. Land remains available for acceptance after initial rejection

UCL, UMR, ALT Managed Reserve and ALT freehold land initially rejected by the Trustee may remain available for acceptance until the end of the fourth year after the Trust Effective Date provided that if:

- (a) an expression of interest in the UCL or UMR land is received by DoL from a party other than the Trustee;
- (b) an expression of interest in the ALT Managed Reserve or ALT freehold land is received by the ALT from a party other than the Trustee; or
- (c) any State department or agency requires use of the land for any purpose inconsistent with Allocation,

DoL or the ALT, as the case may be, will give notice to the Trustee of that fact. The Trustee must request Allocation of the land to the Land Sub within 30 Business Days of receiving the notice from DoL if the land is required for the NLE. If the Trustee again rejects the land or does not respond within that 30 Business Day period DoL or the ALT, as the case may be, may deal with the relevant land without further reference to the Trustee and it will no longer be available for Allocation.

12. Land Costs

- (a) At the time of the first Allocation of a land parcel to the Land Sub:

- (i) the State will meet the State Transaction Costs; and
 - (ii) the Trustee will meet the Trust Transaction Costs.
- (b) Where land is to be converted to freehold tenure under clause 6(c) and 6(d) of this Strategy, the Trustee must pay both the State Transaction Costs and the Trust Transaction Costs.
- (c) Where the Trustee wishes to convert further land to freehold tenure, beyond the cap and timeframes identified in clause 6(c) and 6(d) of this Strategy, the Trustee must pay all of the costs associated with the conversion to freehold including the State Transaction Costs, the Trust Transaction Costs and any purchase price of the land.

13. Deemed delivery of documents

Where in this Strategy, reference is made to one Party delivering or submitting documents to another Party any such documents will be deemed to have been received:

- (a) in the case of delivery in person, when delivered; and
- (b) in the case of delivery by post, 2 Business Days after the date of posting.

14. SWALSC to fulfil role of Trustee

Pending declaration of the Trust pursuant to clause 2 of the Settlement Terms, SWALSC must perform the role of the Trustee referred to in this Strategy in the selection of land for Allocation.

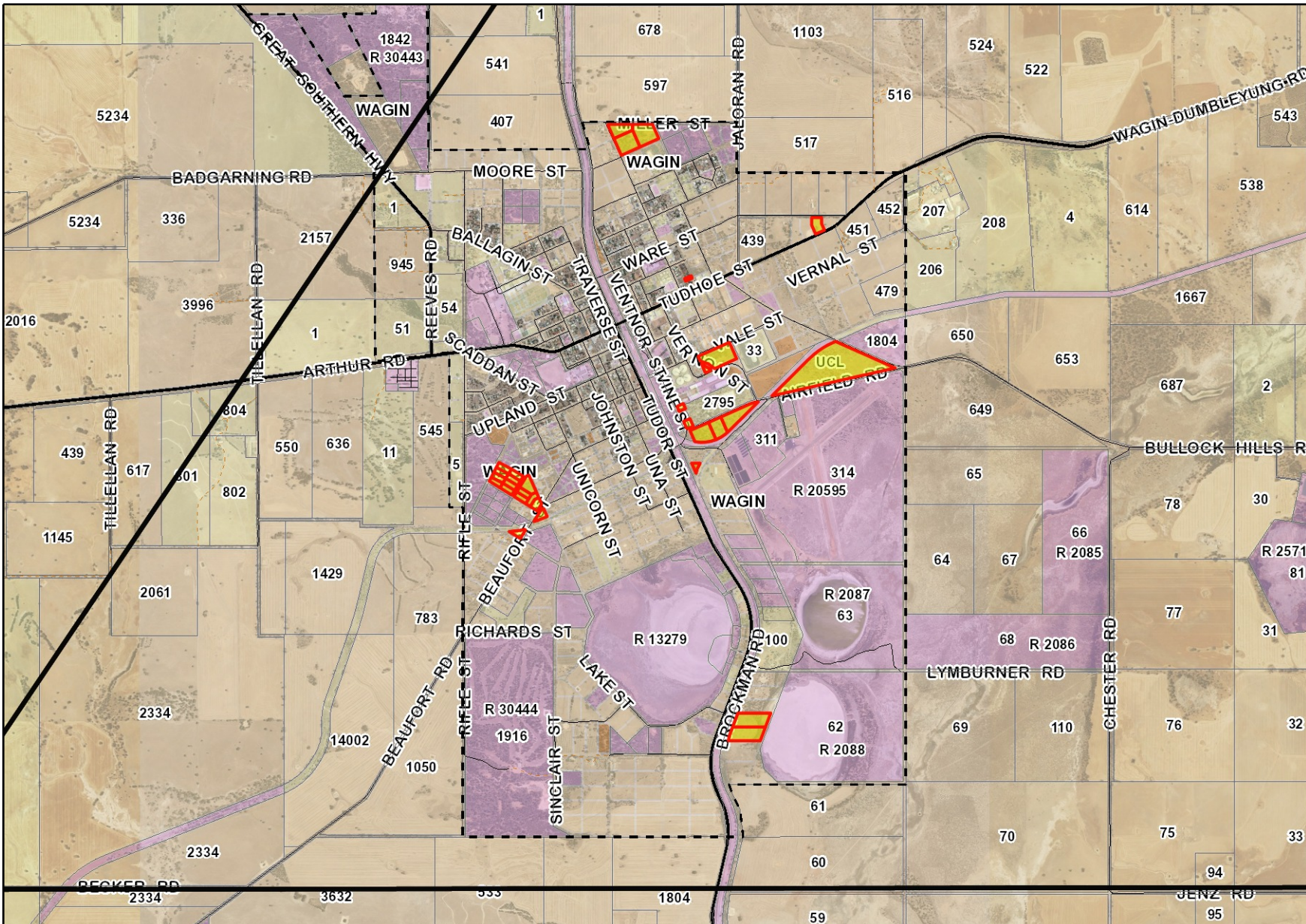
15. Land previously selected for Allocation

Annexure X to the Settlement Terms contains a list of land that has been selected by the Native Title Agreement Groups (through SWALSC) for Allocation prior to the Execution Date for Allocation after the Trust Effective Date. This land will be deducted from land that must be accepted by the Trustee for Allocation under clause 7.2(b)(i) and is to be counted as part of the NLE for the purposes of clause 6(a) of this Strategy.

16. Land taken "as is"

Land will be Allocated in its available state ("as is") including:

- (a) subject to any existing positive or restrictive covenants, interests and easements and other encumbrances;
- (b) the State cannot guarantee the land will be free from contamination;
- (c) the State does not guarantee that the land is otherwise fit for purpose;
- (d) in relation to any fixtures on the land, the State will require the Trustee to indemnify the State in relation to any liability arising from the existence of fixtures on the land.



Legend

- Townsites
- Cadastre (View 2)
- Roads
 - Main
 - Minor
 - Laneway
 - Track
 - Not Applicable
- Land Tenure Small Scale ALL
 - Reserve
- Land Tenure Small Scale 256K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Reserve
- Land Tenure Small Scale 64K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Railway
 - Public Road
 - Unallocated Crown Land
 - Reserve
- Land Tenure Small Scale 16K
 - Closed Road

Notes:

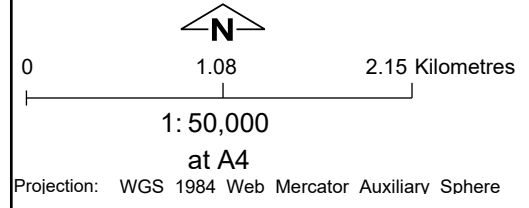
* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

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WESTERN AUSTRALIA

Legend

- Townsites
- Cadastre (View 2)
- Roads
 - Main
 - Minor
 - Laneway
 - Track
- Not Applicable

Land Tenure Small Scale ALL

Land Tenure Small Scale 256K

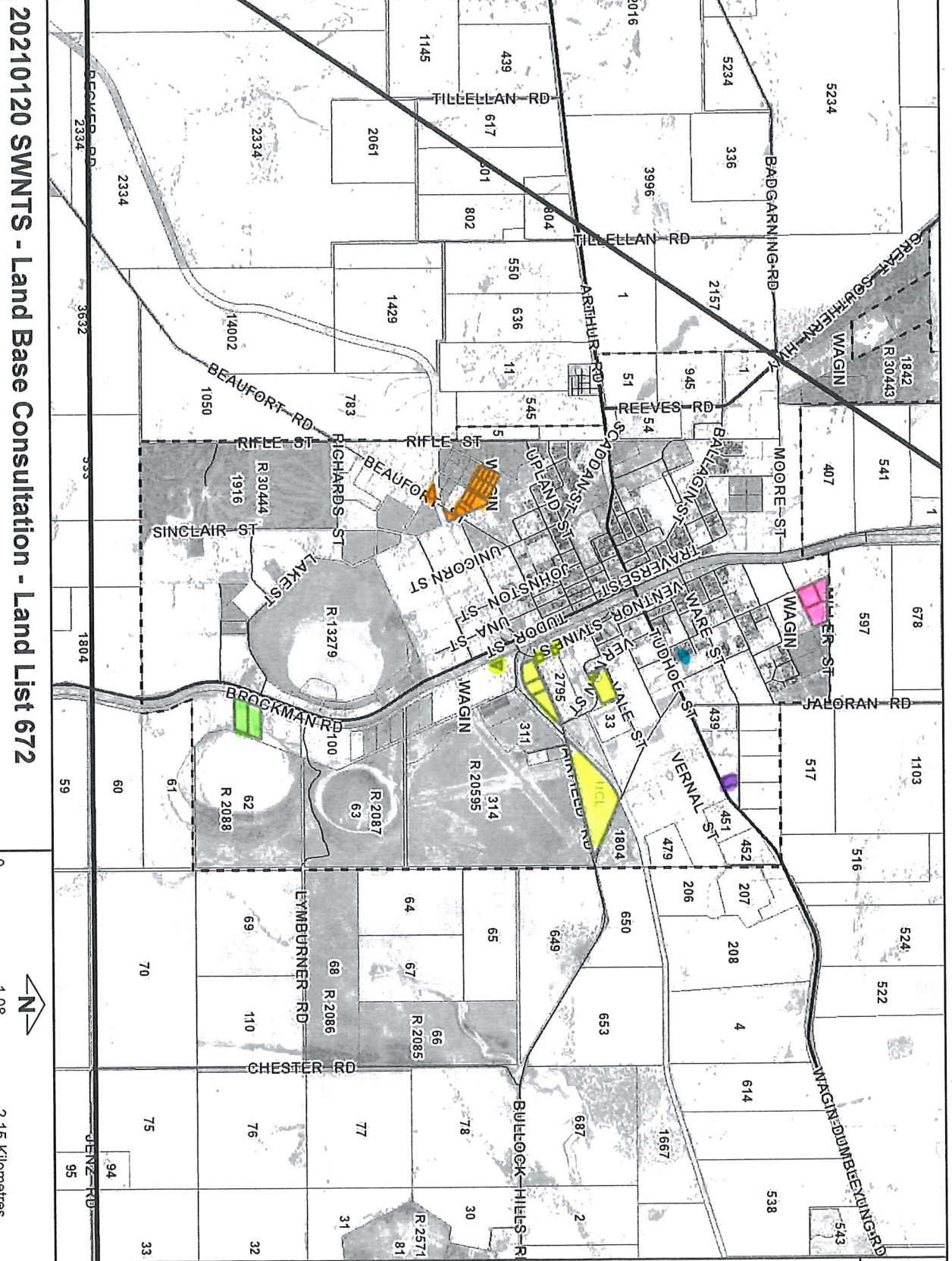
Land Tenure Small Scale 64K

Land Tenure Small Scale 16K

- Crown Allotment (Type 2)
- Lot on Survey (Type 1)
- Public Road
- Reserve
- Unallocated Crown Land
- Reserve
- Closed Road

Notes:

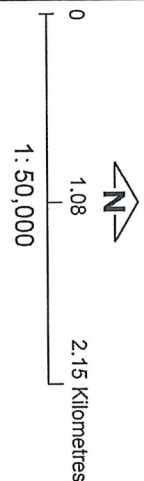
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Internal Spatial Viewer



Projection: WGS 1984 Web Mercator Auxiliary Sphere

Date produced: 20-Jan-2021

PIN	Lot Number	Survey Number	Street Address	Nearest Landmark/Crossroad	Locality Suburb	Townsite	LGA	Region	CLT	Reserve Number	Area (Ha)	Part Pin	Selected Tenure
645873	798	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.36	FALSE	Freehold
646845	768	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.34	FALSE	Freehold
646846	767	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.39	FALSE	Freehold
646847	766	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646848	765	DP223187		Beaufort - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.41	FALSE	Freehold
646850	778	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646852	779	DP223187		Beaufort Road- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646855	780	DP223187	Vacant Crown Land	Rifle Street- near Aboriginal Reserve	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646856	781	DP223187		Beaufort - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646859	786	DP223187		Beaufort - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646860	785	DP223187		Beaufort - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
646861	784	DP223187		Beaufort Street - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.86	FALSE	Freehold
646862	801	DP223187		Beaufort Road -near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.44	FALSE	Freehold
646863	802	DP223187	Vacant Crown Land	Beaufort Road - Near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.44	FALSE	Freehold
646865	803	DP223187		Beaufort/Lloyd/Wendell	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/28		0.4	FALSE	Freehold
647794	1821	DP184542	32 VINE ST, WAGIN	Vine Street - near Airfield	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/38		0.2	FALSE	Freehold
647797	1820	DP184542	1 AIRFIELD RD, WAGIN	Airfield Road - corner Vine Street	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/38		0.3	FALSE	Freehold
647799	1796	DP173680	2 AIRFIELD RD, WAGIN	Between Airfield/Cowcher Road	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/38		1.78	FALSE	Freehold
647800	1829	DP185986	20 AIRFIELD RD, WAGIN	Between Airfield/Cowcher Road	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/38		1.32	FALSE	Freehold
647802				Between Airfield/Cowcher Road	WAGIN	WAGIN	WAGIN(S)	Wheatbelt			1.95	FALSE	Freehold
647912	662	DP223186		Beaufort - near Dawsons	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/18		2.41	FALSE	ReserveWithPowerTo Lease
647915	663	DP223186	Vacant Crown Land	Brockman Road - opposite Joyce Turnor	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/18		2.42	FALSE	ReserveWithPowerTo Lease
647962				Airfield Road/Bullock Hills Road	WAGIN	WAGIN	WAGIN(S)	Wheatbelt			14.35	FALSE	ReserveWithPowerTo Lease
649324	727	DP223184	124 KHEDIVE ST, WAGIN		WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/23		1.25	FALSE	Freehold
649326	726	DP223184	108 KHEDIVE ST, WAGIN	Khedive/Miller St - opposite Scardetta	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/23		2.02	FALSE	Freehold
649329	728	DP223184	42 MILLER ST, WAGIN		WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/23		2.18	FALSE	Freehold
649610				Boddington Street	WAGIN	WAGIN	WAGIN(S)	Wheatbelt			0.1	FALSE	Freehold
1064438	892	DP135095		Between Ware & Tudhoe - Jaricks	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3022/32		0.79	FALSE	Freehold
11571922	300	DP51587	Vacant Crown Land	Brockman Road - near Cowcher	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3140/322		0.21	FALSE	ReserveWithPowerTo Lease
11848001	500	DP65290	Vacant Crown Land	Behind Wagin Earthmoving	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3015/55		2.88	FALSE	Freehold
11848006	505	DP65290		Vernon Street - part of drain	WAGIN	WAGIN	WAGIN(S)	Wheatbelt	LR3015/60		0.17	FALSE	Freehold

Referee Comments 1.	Referee Comments 2.	Referee Comments 3.	Referee Comments 4.	Referee Comments 5.	Referee Comments 6.	Referee Comments 7.	Referee Comments 8.	Referee Comments 9.
SUPPORT ?	INTEREST?	PLANNED INFRASTRUCTURE?	MANDATORY SERVICE CONNECTIONS?	FUTURE PROPOSALS/TIMEFRAMES?	ADJOINING LAND/PROPOSALS	PLANING SCHEME AMENDMENTS	LAND MANAGEMENT ISSUES	ADDITIONAL COMMENTS
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
No objection	Nil	None	Not aware of any	None	None known	None	Fire Prevention not managed	
Not supported	Future road and CBH purposes		Not aware of any	None	CBH access options	None	None	
No objection	Future road and CBH purposes		Not aware of any	5 years	Possible CBH developments	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Future road & CBH purposes		Not aware of any	5 years	Possible CBH developments	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	Land is part of a paddock and ideally should be freeholded to adjoining owner.
Not supported	Future road purposes	Future road purposes	Not aware of any	5 years	None known	None	None	
No objection	Nil	None	Not aware of any	None	None known	None	None	
No objection	Drainage of storm water		Not aware of any	Drainage improvements - 5 years	None known	Non	None	



12.1.4. PROPOSED HOLDING OVER OF VACANCY ON COUNCIL

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	GV.EL.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Electoral Commissioner be requested to allow the vacancy on Council be held over to the ordinary Council elections scheduled for October 2021

Carried 0/0

BRIEF SUMMARY

An extraordinary vacancy exists for the position previously held by Mr David Reed.

BACKGROUND/COMMENT

In the usual course of events, a date would be set for an extraordinary election to fill the vacancy. Given that this position would have become vacant in any event in the forthcoming ordinary election in October and that Council currently has an application before the Local Government Advisory Board to have the number of elected members reduced from 11 to 9, it seems appropriate for the current vacancy to be held over to the October elections.

CONSULTATION/COMMUNICATION

- Shire President – Cr Phillip Blight

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

4.9. Election day for extraordinary election

- (1) Any poll needed for an extraordinary election is to be held on a day decided on and fixed —
 - (a) by the mayor or president, in writing, if a day has not already been fixed under paragraph (b); or
 - (b) by the council at a meeting held within one month after the vacancy occurs, if a day has not already been fixed under paragraph (a).
- (2) The election day fixed for an extraordinary election is to be a day that allows enough time for the electoral requirements to be complied with but, unless the Electoral Commissioner approves or section 4.10(b) applies, it cannot be later than 4 months after the vacancy occurs.

- (3) If at the end of one month after the vacancy occurs an election day has not been fixed, the CEO is to notify the Electoral Commissioner and the Electoral Commissioner is to —
- (a) fix a day for the holding of the poll that allows enough time for the electoral requirements to be complied with; and
 - (b) advise the CEO of the day fixed.

2.32. How extraordinary vacancies occur in offices elected by electors

The office of a member of a council as an elector mayor or president or as a councillor becomes vacant if the member —

- (a) dies; or
- (b) resigns from the office; or
- (c) does not make the declaration required by section 2.29(1) within 2 months after being declared elected to the office; or
- (d) advises or accepts under section 2.27 that he or she is disqualified, or is declared to be disqualified by the State Administrative Tribunal acting on an application under section 2.27; or
- (da) is disqualified by an order under section 5.113, 5.117 or 5.119 from holding office as a member of a council; or
- (db) is dismissed under section 8.15L or 8.25(2); or
- (e) becomes the holder of any office or position in the employment of the local government; or
- (f) having been elected to an office of councillor, is elected by the electors to the office of mayor or president of the council.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



12.1.5. ELECTRONIC DEVICES FOR COUNCILLORS

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Executive Assistant
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 February 2021
PREVIOUS REPORT(S):	15 December 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	GV.CO.3
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council;

- 1. Approve the subscription to LG Hub expended from *E041075 Subscriptions*.**
- 2. Increase the current Councillor Telecommunications Allowance to \$1000pa to allow for Councillors to provide their own electronic device for all council matters, paid on a quarterly basis from *E041030 Other Expenses*, commencing 01 January 2021.**
- 3. Purchase two (2) Apple iPads for the Chief Executive Officer and Deputy Chief Executive Officer expended from *E042020 Staff Training*.**

Carried 0/0

BRIEF SUMMARY

This report recommends the subscription to LG Hub, increase to Councillor Telecommunication allowance and acquisition of ipads for senior staff for the purpose of using electronic devices for all future Council matters.

BACKGROUND/COMMENT

The item presented to Council in December 2020 was laid on the table until such time as a presentation on the software proposed could be undertaken. Since then, a zoom presentation was held on 22 January 2021 on LG Hub. For those that were unable to attend a link has been provided to all councillors since.

A one-month trial account has been established and some councillors and staff are currently using this to see if it would be fit for purpose.

CONSULTATION/COMMUNICATION

- Enzo Canessa – LG Hub
- Shire of Wagin Senior Staff

STATUTORY/LEGAL IMPLICATIONS

Nil



POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Council decision will have no detrimental impacted on the budget as increase in subscriptions costs will be offset by savings in council printing and stationery budget. Also, the cost of the two new iPads will come from staff training savings.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority



12.2 DEPUTY CHIEF EXECUTIVE OFFICER

12.2.1 DEPUTY CHIEF EXECUTIVE OFFICERS REPORT – JANUARY 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	17 February 2021
PREVIOUS REPORT(S):	09 December 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Deputy Chief Executive Officer's report for January 2021

Carried 0/0

BRIEF SUMMARY

The following report details the activities that fall under the control of the DCEO for the months of January and February 2021.

BACKGROUND/COMMENT

SPORTSGROUND DEVELOPMENT

The Sportsground Precinct Master Plan was endorsed by Council at the August meeting of Council. The final plan has now been made available to the community in different mediums, it has also been emailed out to all interested persons and community clubs / groups.

Shortly we will be advertising to and canvassing the community in assembling a Steering Committee to progress this development. This will then determine how the development will be progressed and what areas we will be targeting for the site survey.

From the outcomes of the Steering Committee we will look at engaging an engineering firm to carry out the site survey of the area. Staff will also look at engaging a country-based cost/quantity surveyor to provide accurate costings. There is \$70,000 in the 2020/2021 budget to carry out these tasks.

CORPORATE SERVICES

Covid-19 Update

From the 4th February the State Government expanded contact tracing to most businesses which has impacted on most businesses in Wagin. Staff continue to carry out contract tracing registers and the Safe WA App Q Code at the Wagin Swimming Pool, Gym, Library, Eric Farrow Pavilion, Recreation Centre, Sportsground, Caravan park, Town Hall and the Medical Centre meeting room.



Staff have also helped community group set up their contact tracing requirements.

Audit, Finance and Compliance.

An Audit Committee meeting followed by a Finance and General Purposes Committee meeting was held on Monday 15th February. Please refer to the minutes and recommendation from these meetings.

Local Roads and Community Infrastructure Program (LRCIP)

Phase 1 - \$348,962

All six of Council's projects were approved under the (LRCIP) guidelines. 50% of the total grant funds of \$348,962 has been received. Staff have completed the second quarterly progress report. Signage has been put up acknowledging the Commonwealth Government with the funding of these projects.

Please refer to the attached Progress Report as at 31st December 2020

Phase 2 - \$279 590

The LRCIP Phase 2 Grant Agreement has been completed, signed and sent to the government funding body. Also, as per the Council resolution from the December Council meeting the project nomination form has been completed and sent to the funding body for assessment and approval.

Please refer to the attached Project Nomination form for Phase 2 projects.

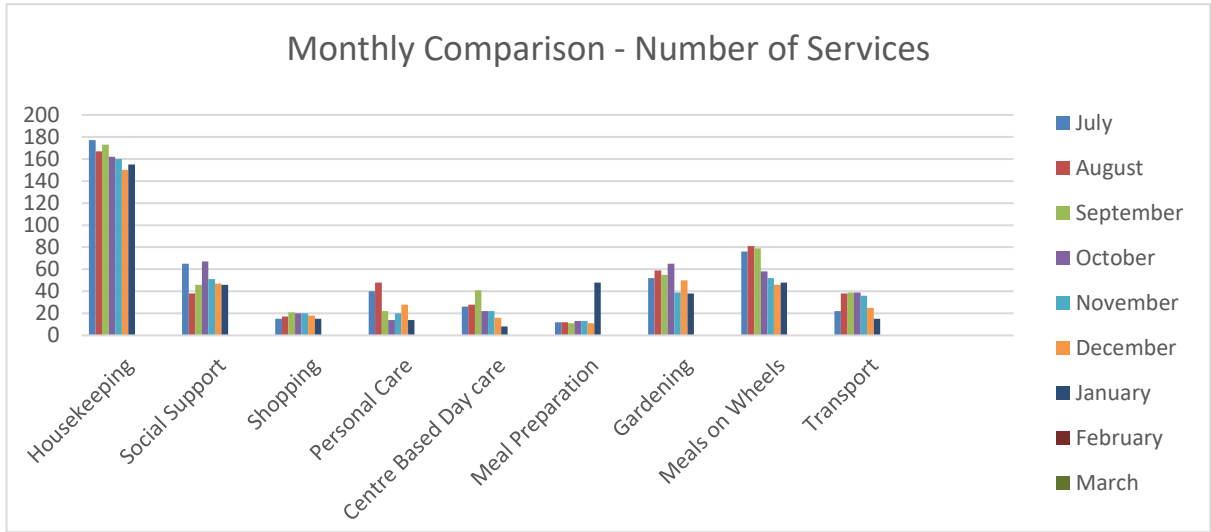
AGED CARE

HEMOCARE REPORT JANUARY 2021

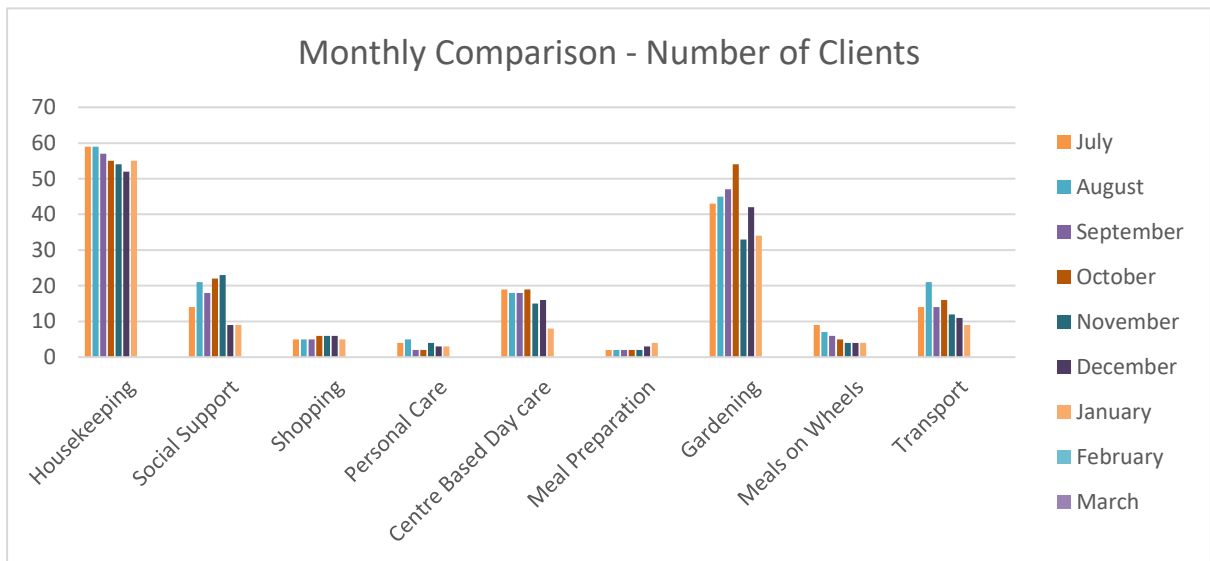
CLIENTS:

81 clients received one or more services for January

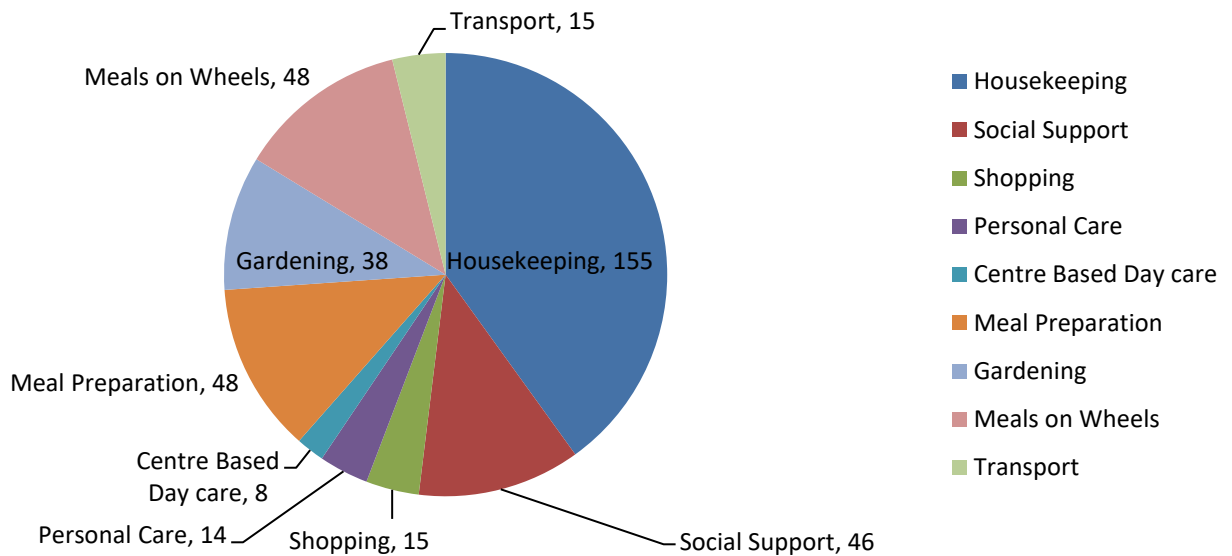
Service	Number of Clients
Housekeeping	55
Social Support	9
Shopping	5
Personal Care	3
Centre Based Day care	8
Meal Preparation	4
Gardening	34
Meals on Wheels	4
Transport	9



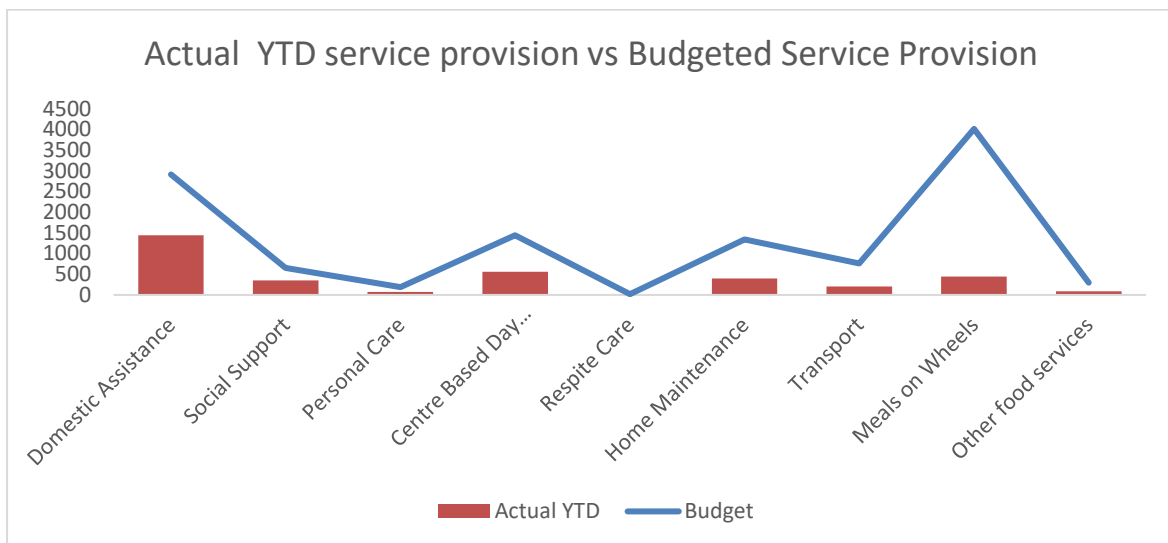
Types of services provided	Monthly Contracted	Hours Provided	Variance	Contracted	Year to date
Domestic Assistance	243	194	-49	2913	1440
Social Support	54	28	-26	651	349
Personal Care	16	6	-10	190	76
Centre Based Day Care	120	32	-88	1442	562
Respite Care	1.5	0	-1.5	18	0
Home Maintenance	112	42	-70	1344	396
Transport	63	21	-42	762	204
Meals on Wheels	334	48	-286	4011	440
Other food services	25	15	-10	299	87



Wagin Homecare Report January 2021



Wagin Homecare Complete Service Provision January 2021



TOWNSCAPE

Town Square Project

The majority of the infrastructure work has been completed, works still to be done are: Installation of signage, solar lighting, new bin and all landscaping works including planting of trees and shrubs. These plantings will be undertaken in the cooler months of May and June.

Wetlands Park Playground Development

Work on this project has not been progressed since my last report due to the Christmas / January break and unavailability of the works crew to progress the next elements of the development. Works should recommence towards the end of March, work must be complete by the end of the financial year.

Electronic Advertising Sign

The Electronic Advertising Sign is progressing well with the cage-bolt footings installed on Tuesday just gone. The sign suppliers will be back next Wednesday to erect and commission the sign, which it will then be ready for use for the community, visitors and businesses in Wagin.

Street Furniture

The new street benches have been put together and will be placed in the main street on Tuesday 23rd Feb, the old benches will be relocated to other streets and parts of town.

TOURISM

Entry Statements

Ray Ford has now completed the upgrade work on the first of the four Entry Statement signs, the statement posts have been re-painted and the sign re-erected (Tudhoe St Sign – western end).

Ray will commence the second sign after Woolorama with completion by June. The other two signs will be completed in the first half of the next financial year.

Perth Caravan and Camping Show

We have secured a site at this year's Perth Caravan and Camping Show, which runs from Wednesday 17th March to Sunday 21st March. Again, Cr West, Cr Chilcott and Norm Chilcott have volunteered their time to man the site. This is a big undertaking and they will be promoting Wagin and surrounds and will also have the new Wagin tourism banners and video.

Wagin Gin

The Wagin Craft Gin was the first gin rolled out by Wise Winery in their Gins of the Outback Project. The project is producing seven different gins for towns that have the word gin in it.

The native botanical used for the Wagin Gin is the Melaleuca Acuminata, Wagin Gin is a refreshing citrus of lemon and lime on the palate with aromatic floral notes, creating a bright well-balanced botanical Gin representative of its origin



Wagin has had a significant amount of exposure through this project and they have produced 1,000 bottles of Wagin Craft Gin that can only be purchased at Wise Winery in Margaret River or the Palace Hotel in Wagin.

Jan/Feb 2021 Shire Facebook Report

16/02/2021

The Shire Facebook page has posted 35 times since the last report in December with the biggest audience award being the total fire ban issued by DFES on Jan 4th – with 6838 people checking in on that post.

- Shire office Christmas hours – 7th Dec – 486 people
- Weather Warning – 8th Dec – 284 people



- Trots Notice – 8th Dec – 1046 people
- Dog in the Pound – 9th Dec – 498 people
- Meteor Shower Flyer – 10th Dec – 324 people
- Entrance Sign Renovation – 10th Dec – 1808 people
- Christmas Swimming Pool hours – 16th Dec – 291 people
- Wetlands Playground update – 16th Dec – 794 people
- Street Carnival – 18th Dec – 749 people
- Weather Warning – 23rd Dec – 365 people
- Merry Christmas from Us – 25th Dec – 338 people
- Happy New Year from Us – 31st Dec – 422 people
- Australia Day Flyer – 2nd Jan – 1770 people
- Total Fire ban Notice – 4th Jan – 6838 people – our biggest viewing EVER
- Total fire ban Notice – 5th Jan – 445 people
- Noongar Sports Flyer – 7th Jan – 823 people
- Australia Day Ambassador Blurb – 12th Jan – 710 people
- Seeking information about missing flowers – 18th Jan – 1203 people
- Dogs in the pound – 20th Jan – 1043 people
- Road Safety Message – 21st Jan – 293 people
- Australia Day Auspire video – 22nd Jan – 280 people
- Australia Day Flyer – 22nd Jan – 193 people
- Australia Day – what to do after leaving the park – 25th Jan – 847 people
- Free entry into the pool – 26th Jan – 384 people
- Movie flyer – 27th Jan – 360 people
- Scam warning – 28th Jan – 344 people
- Australia Day – the afterword – 28th Jan – 746 people
- Swimming Pool closed for swim meet – 30th Jan – 283 people
- COVID information – 1st Feb – 117 people
- Wagin Gin – coming soon – 2nd Feb – 747 people
- Wagin Gin – it's here – 3rd Feb – 542 people
- CSO position vacant – 4th Feb – 873 people
- Lions Park improvements – 5th Feb – 636 people
- Movie Flyer – 8th Feb – 503 people
- Wagin Gin Video – 15th Feb – 379 people

Our total page “likes” has jumped to 1332 – up by 45 from the last report.

To compare our likes to other shire pages:

- Wickepin 874
- Williams 555
- Kondinin 462
- Lake Grace 634
- Kojonup 1125

Wagin Woolorama Page took another step forward to 2949 likes.



RECREATION AND CULTURE

Library Report - December / January 2021

This report provides information to councillors about events, activities and statistics in the Wagin Library & Gallery which have occurred during the reporting period; and is submitted in advance of the monthly council meeting.

Library Update:

- No Updates

Library Events:

- Library Book Club will be held at Cresswells on Saturday February 13th from 2pm to 4pm.

Library Regular Activities:

- WLG Book Club was not held in January. Our Book Club was held on Saturday February 13th from 2pm to 4pm at Cresswells.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.
- **Friends of Wagin Library & Gallery meeting was held Thursday November 26th at 4.30pm. Our next Friends Meeting will be held on Thursday February 25th 2021 at 4.30pm.**

Library Statistics:

- 5 new borrowers at the library during this reporting period
- 396 patron visits for December January reporting period;
- 31 successful inter-library loan requests for items from Wagin Library & Gallery patrons;
- 42 inter-library loan requests from other public libraries throughout WA for our items; 1 not supplied.
- 6 requests for information searches undertaken for Wagin library patrons by library staff;
- 0 public access computer user/s; 0 Wi Fi users. Patrons and visitors are now being notified that public access computer able to be used when needed.
- 73 community members enjoyed free tea or coffee in the library;
- 2 community members and library patrons spent time reading and relaxing in the library.
- 33 phone transactions relating to library matters - patron request for renewals; requests for information from other libraries, and from us to staff at other libraries; library event planning.

Patron Comments and Suggestions:

Guest book: More new comments entered, and available on library coffee table to view during Library hours.

Up and coming news and events:

- No Events until permitted

Wagin Swimming Pool Report January 2021

January 2021 saw 1514 patrons through the gate. In that figure is 138 family passes and day passes averaging 5 patrons per pass (an extra 552 patrons) totalling 2066 people for the

month. In this month the weather once again was a contributing factor for numbers with some hot days but unfortunately a lot of very windy days. Morning lappers numbers increased averaging 20 per morning session. Family season passes very popular with a lot of families taking advantage of this form of entry. Pool water temperatures remained constant during January averaging 24 degrees in the 50-metre pool and 27 degrees in the popular leisure pool.

The pool grounds are now looking sensational. A credit to Mike and his team. Some issues with paving capping coming off causing a hazard, I have used a glue to stick it back down as a temporary fix but quite a few pavers are loose.

The on-going issue with filter sand blowing out of inlets into the 50 m pool continues. The problem isn't improving. The vacuum does its job and picks up the majority of the sand but this also places wear and tear on the new vacuum cleaner. The problem in the gravity filter could be a number of things, but most probably it would be some of the uprights under the filter sand are broken due to age. To fix could mean emptying all the sand and replacing all the uprights, if that is the problem. Mt Barker and Corrigin have both gone through the process of swapping over to other filtration systems from gravity filters this season.

Our 50 m pool blankets are also in need of professional repair. The edging is now perished allowing the weigh rope to be loose. Most of the tears in the blanket are patched. They may not see out another season without some attention.

Happened

- Watch around water day. Good numbers. A successful day with sausage sizzle and inflatable for the kids.
- Vacation swimming lessons. Two series completed over a four-week period. Good numbers in series 1 but disappointing numbers in series 2.
- A lot of birthday parties taking advantage of the pool facilities, particularly the bbq area.
- Covid tracing and hygiene practices continue with the majority of people complying.
- The Regional swim meeting was held on Saturday 6th February, Considering the weather there were good numbers of competitors and spectator, approximately 300 people for the day.

Upcoming

- School interm swimming lessons 8th – 19th March
- School swimming carnival 3rd March
- Swimming club for remainder of school term
- Dolphins swimming club sessions

A busy month of January. No major problems. Many good comments from out of town people about our facility.



Jan-21	Adult Paid	Child Paid	Family Paid	Ed/Vac Swim	Spectator	Under 5	Adult Pass	Child Pass	Family Pass	Totals
1	1	2					1	1		5
2	7	2	1		9	8				27
3	2	3					1	1		7
4				6	3		1	1	1	12
5	12	5	1	6	5	2	11	6	2	50
6	5	7	1	6	5	5	15	10	2	56
7	15	20	3	6	8	15	17	12	6	102
8	13	17	2	6	8	6	22	7	9	90
9	23	16	7		8	6	4	4	6	74
10	8	5	6		1	2	2	4		28
11										
12	11	5			1	2	17	4	3	43
13	9	8			3		16	5	4	45
14	11	8			1		1		2	23
15	7	4			1	1	10	3	1	27
16	3	3			1		1	7	2	17
17	10	6	2		4	5	1	2	1	31
18										
19	17	14	4		2	8	20	5	6	76
20	18	26	3		5	5	5	9	6	77
21	14	24	3		4	7	17	6	6	81
22	22	14	2		1	8	15	7	8	77
23	26	33	6		6	19		5	4	99
24	4	3	2		3	1	1	2	1	17
25										
26										179
27	3		1				16	3		23
28	3	12	1		3		15	5	2	41
29	12	12			7	7	13	14	5	70
30	7	7	1		3	3		11	3	35
31	35	20	6		9	13	2	11	6	102
Total	298	276	52	30	101	123	224	145	86	1514

Sportsground Ticket Box

The construction of the Sportsground Ticket Box has almost been completed, this project was funded through the Federal Governments Local Roads and Community Infrastructure Project grant program. Power and lights will be installed next week, the project will be finished in time to be used at this year's Woolorama show. Thank you to local contractor Ryan Scardetta for his work with this project.



Cricket Pitch Upgrade

We have encountered issues with the new cricket pitch concrete base due to the fact the new base has been laid on the old base. This has caused an issue with the height of the new pitch relative to the grass surrounds.

The issue has been referred to the Works Committee, please refer to the Works Committee minutes for an update and resolution on this matter.

OTHER

Events

Wagin Christmas Street Carnival.

Wagin's Annual Christmas Street Carnival was held on December 18th – in Tavistock Street.

This is the third time the event has been held in Tavistock street and again this proved to be an ideal location for the carnival.

The Wagin Action Group were once again pivotal in the planning process – and vital in the delivery of items and set up of the road on the night. This year the event was financially supported by Lotterywest and Roadwise, with local financial support from the Wagin Chamber of Commerce.

This year's crowd was bigger again than last year and were seen to be having a great time over the evening – enjoying the different side show entertainment, street performers and wider range of market options.

I would like to thank the Works staff that worked on the night and acknowledge and thank Donna George for her efforts and dedication in organising and managing the event.

Australia Day 2021

A \$20,000 Commonwealth Government grant, through the National Australia Day Council, allowed the Shire to host a fantastic Australia Day event. The celebration included the traditional community breakfast and Australia Day Address/Awards but also continued on with awesome day of entertainment for the kids, fabulous food, coffee and ice-cream and great local and Australian music, highlighted with the performance of Monty Cotton. This was followed by a free Aussie movie at the Betty Terry Cinema and free entry into the Wagin pool.

Staff and Council have received fantastic feed-back from the event and again I would like to acknowledge the Service Clubs, volunteers, Donna George and the other Shire Admin and Works staff that worked on the day.

Grants

Wetlands Park Development Stage 2

Staff have applied for a \$200,000 Lotterywest grant to carry out the last stage of the Wetlands Park Playground development, which is the older kids ninja park component. The success of the grant application will be known until around June of this year.



Grants applied for are contained below, Staff will keep Council up to date with the success of each grant.

Grant Body	Grant Amount	Grant Reason
Co-operative Bulk Handling NOT SUCCESSFUL	14,647	Generator and Adaptor Plug for Wagin Evacuation Centre (Wagin Recreation Centre)
Department of Sport and Recreation SUCCESSFUL	3,387.57	Upgrade Cricket Pitch
Community Grants Hub STILL UNDER CONSIDERATION	10,000	Saluting and Servicing Program- RSL War memorial Upgrade
DFES STILL UNDER CONSIDERATION	46,941.95	BFB Water Tanks, one for each Brigaded other than Piesseville
DFES STILL UNDER CONSIDERATION	4,489.39	BFB Flexi Water Tank for Piesseville Bush Fire Brigade
RAC NOT SUCCESSFUL	14,456.00	Wetlands Park Swing Set and Artwork and Landscaping at the War memorial Upgrade
Lotterywest SUCCESSFUL	5,000	Additional grant funds for the Xmas Street Carnival
Disability Inclusion Week SUCCESSFUL	\$1,000	Support patrons with disabilities attending the Street Carnival
Australia Day Council SUCCESSFUL	\$20,000	Hold a Covid Safe Australia Day
Lotterywest UNDER CONSIDERATION	\$200,000	Stage 2 of the Wetlands Playground Development
Total	319,921.91	

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



12.3 MANAGER OF WORKS

12.3.1 WORKS AND SERVICES REPORT – JANUARY 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	18 February 2021
PREVIOUS REPORT(S):	08 December 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Manager of Works Officer report for the month of January 2021.

Carried 0/0

BRIEF SUMMARY

NIL

BACKGROUND/COMMENT

CONSTRUCTION CREW

- Completed 3.2km Reseal on Norring Road - to end of bitumen
- Completed 5.6km Reseal on Beaufort Road - from Unicorn west
- Completed 1.2km Reseal on Rifle Street (Golf Club road)
- Completed 120m Reseal on Unicorn Street
- Seal widen (to 7m) 1km section of Bullock Hills Road west of Bockaring Road
- Install pine log fencing at Cemetery for carpark area

UPCOMING WORKS

Seal widen 1.4km section on Jaloran Road

Seal widen 3km section on Dongolocking Road

ROAD MAINTENANCE

The Road Maintenance Crew have attended public requests, general road maintenance issues including blow-outs and fallen trees as they arise.

TOWN MAINTENANCE

The Town Crew have been undertaking community request works, removing fallen trees, cleaning out drains, patching potholes and other general works.



PLANT / MACHINERY

General servicing has been carried out on the Shire plant and mechanical repairs as required. Most plant repairs and servicing up to date.

COUNCILLOR'S INFORMATION

Date	Meter Reading (m3)	Pumping Rate (L/S)	Pressure Main Gauge (KPA)	Water Level (M)
Nalder Street Bore				
11-Aug-20	605565.00	2.30	375.00	27.90
15-Sep-20	611955.00	2.08	375.00	27.70
05-Oct-20	615604.00	2.33	350.00	29.70
10-Nov-20	622010.00	3.10	350.00	26.50
10-Dec-20	625689.00	2.20	360.00	28.50
08-Jan-21	630995.00	2.16	350.00	38.20
09-Feb-21	636590.00	2.73	350.00	29.10
5595				-9.1
Victor Street Bore				
11-Aug-20	700684.00	1.68	360.00	15.20
15-Sep-20	705540.00	1.66	360.00	15.90
05-Oct-20	708327.00	1.66	350.00	15.80
10-Nov-20	713276.00	1.67	350.00	15.80
10-Dec-20	717212.00	1.67	325.00	16.50
08-Jan-21	720005.00	1.67	350.00	15.10
09-Feb-21	722907.00	1.66	350.00	11.70
2902				-3.4
Warwick Street Bore				
11-Aug-20	569887.00	2.60	325.00	14.80
15-Sep-20	572702.00	2.66	325.00	14.70
05-Oct-20	573294.00	2.66	350.00	14.60
10-Nov-20	575848.00	2.75	350.00	12.80
10-Dec-20	579039.00	2.66	350.00	15.20
08-Jan-21	581401.00	2.66	350.00	19.00
09-Feb-21	583120.00	2.66	350.00	10.20
1719				-8.8

CONSULTATION/COMMUNICATION

NIL

STATUTORY/LEGAL IMPLICATIONS

NIL

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

NIL

STRATEGIC IMPLICATIONS

NIL



12.4 MANAGER OF FINANCE

12.5 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR

12.5.1 ENVIRONMENTAL HEALTH OFFICER / BUILDING SURVEYORS REPORT – FEBRUARY 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Environmental Health Officer / Building Surveyor
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	09 February 2021
PREVIOUS REPORT(S):	15 December 2020
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	PH.MO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Environmental Health Officer / Building Surveyors Report for the month of February 2021.

Carried 0/0

BRIEF SUMMARY

Development Report

BACKGROUND/COMMENT

Report provided monthly for Councils information consisting of Planning, Building and Health activities for the month of January.

DEVELOPMENT APPLICATIONS

BUILDING PERMITS

Permit No.	Owner	Builder	Location	Description	Value	Fees
99863	Shire of Wagin	S Scardetta	1 Ballagin Road Wagin	Brick ticket Box	\$10,000	\$166.65
99864	David Hoystead	Owner	13 Johnston Street Wagin	Timber Framed Dwelling Ext	\$17,000	\$166.65
99865	Colleen Huber	Owner	4 Unit Street	AG swimming Pool	\$14,800	\$166.65



99866	Lindsay Francisco	Owner	78 Sirdar Street Wagin	B/G Swimming Pool	\$16,500	\$166.65
99867	Bryan Kilpatrick	Owner	733 Warup West Road	A/G Pool	\$20,000	\$166.65

BUILDING FINALS (BA7)

Nil

CERTIFICATES OF OCCUPANCY

Nil

EFFLUENT DISPOSAL SYSTEM – CERTIFICATE TO USE

- 13142 Bockaring Road - Chris Mawson

BUILDING ISSUES

HEALTH/PLANNING/BUILDING ADVISE

- Inquiry regarding a freight depot and storage facilities for Toll West, Lot 19 Vernal Street Wagin.
- COVID-19 updates for all Food Premises – mandatory QR registration even for takeaway premises and office buildings.
- Two noise complaints were received from Rifle Street (north) and Omdurman Street, owners have been approached with situations being monitored.

ANNUAL WASTE REPORT – DEPARTMENT OF WATER ENVIRONMENT AND REGULATION

As a mandatory reporting process under the environmental regulations, the annual waste and recycling volumes have been submitted to DWER, these volumes are reported to the Minister to be tabled in Parliament.

FOUR YEARLY PRIVATE SWIMMING POOL INSPECTIONS

As part of the requirements under the Building Regulations 2011, all private swimming pools within the local authority are to be inspected within a 4 year period for compliance with the Australian standards AS 1926.1.

A letter of intent has been sent to all the registered private swimming pool owners that at some time this year an inspector from the Shire of Wagin will be making arrangements to inspect your pool and could all gates and fencing including climbable items be checked for compliance.

SALE AND PROCESSING OF GOATS WITHIN THE AREA

An enquiry was received that the owner of Purple Ridge Farm is selling goats milk via Facebook initial inquiries with the Health Department indicated that he can do this but sale for human consumption is another story, the situation will be monitored.

The Health Department have contacted the owner to indicate they are the lead agency when dealing with dairy products for human consumption.



LITTLE PUNTAPIN ROCK – RESERVE 2572

Geoscience Australia is planning to upgrade 130 sites around Australia including 70 new sites, the purpose of the upgrade is to fine tune global navigation satellite systems (GNSS) from 5-10cm down to 3-5cm in areas with mobile coverage and requested. Staff may be required to advise on any planning or building requirements that may be applicable.

Environmental Health Officer / Building Surveyor indicated there may be an issue with gaining full time access to the site acknowledging the reserve is vested with the Water Corporation. Geoscience has indicated an agreement with the Water Corporation is being finalised but the access is currently being transferred to the Noogar Trust, a condition on the transfer is that access to being conditional as part of the settlement.

As there is a building on the site for that purpose, no building or planning requirements will be necessary.

FOOD RECALLS/COMPLAINTS

There was one (1) recall notice issued by the Health Department of WA.

- Halo Ice cream – Solvent contamination.

FOOD SAMPLING

Nil

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Associated Building and Health Fees

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



12.5.2 DEVELOPMENT APPLICATION – PROPOSED “WORKFORCE ACCOMMODATION” LOT 1 (10) VERNON STREET WAGIN

OWNER:	Big Bale Co. – Applicant
LOCATION/ADDRESS:	Lot 1 (10) Vernon Street, Wagin
AUTHOR OF REPORT:	Environmental Health and Building Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 February 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	DB.BD.2
ATTACHMENTS:	Attachments 2

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the development application submitted by the applicant (Landowner) to erect 2 x work force accommodation units with undercover breeze way on lot 1 (10) Vernon Street, Wagin be APPROVED subject to compliance with the following conditions and advice notes:

Conditions

1. The proposed development shall be undertaken in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of Council.
3. The proposed development shall be substantially completed within two (2) years from the date of this approval. If the development is not substantially completed within this period this approval shall lapse and have no further effect. Where an approval has so lapsed, the proposed development shall not be carried out without the further approval of Council having first being sought and obtained.
4. That after the advertising period has expired and no correspondence has been received objecting to the proposal , the building permit be issued.
5. Receival of an application for the disposal of effluent.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire’s attention.

2. This is a development approval of the Shire of Wagin under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The landowner is reminded of their obligation to ensure compliance with the standards and requirements of the Shire of Wagin Annual Fire Break Notice as it specifically applies to the subject land as well as the emergency evacuation and fire management plan required by Condition 19 of the development approval issued by Council in June 2015.
4. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Wagin Local Planning Scheme No.2 and may result in legal action being initiated by the local government.
5. If the applicant or landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005 Part 14*. An application must be submitted to the State Administrative Tribunal within 28 days of the determination.

Carried 0/0

BRIEF SUMMARY

This report recommends that a development application submitted by Big Bale Co (Landowner) seeking Council's approval to erect workforce accommodation for 6 persons on Lot 1 (10) Vernon Street Wagin be approved subject to conditions.

BACKGROUND/COMMENT

BACKGROUND

The applicant is seeking Council's development approval to erect a "workforce accommodation"

A copy of the submitted plans in support of the application is provided in Attachment 1.

The subject land is zoned commercial under the Shire of Wagin Local Planning Scheme No 2 and is situated on the corner of Tudhoe and Vernon street, Wagin. It comprises a total area of 0.2064 hectares with access from Vernon and Tudhoe Street.

The workforce accommodation buildings will be colorbond cladded/roofed with a desert colored breeze way/common area to suit existing.



Location & Lot Configuration Plan (Source: Synergy Soft)

COMMENT

Lot 1 (10) Vernon Street is classified 'Commercial' under the Shire of Wagin Local Planning Scheme No.2 (LPS2).

Councils contract planning officer has been involved with the conditions on this application with his areas of expertise noted during writing.

CONSULTATION/COMMUNICATION

Workforce accommodation is not a use class listed in the zoning table of the Shire of Wagin Local Planning Scheme No2 which means Council will need to consider it on its individual merits as a use not listed and advertise the development application for public comment for a minimum of 14 days before making a final decision.

STATUTORY/LEGAL IMPLICATIONS

- Shire of Wagin Town Planning Scheme No2.

POLICY IMPLICATIONS

- Policy No9 – Relocation of Buildings and Dwellings
- Policy No14 – Industrial Zoned Land

FINANCIAL IMPLICATIONS

Usual Planning, Building and effluent disposal fees apply.

Should the applicant/landowner be aggrieved by Council's final decision, they may seek a review of that decision by the State Administrative Tribunal in which case the Shire would need to respond, the cost of which cannot be determined at this preliminary stage but could



be expected to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

STRATEGIC IMPLICATIONS

The proposal is generally consistent with the Shire of Wagin Strategic Community & Corporate Business Plan 2018 to 2028 as it applies specifically to the following activities and strategies:

- 1 Economic Development.
 - 1.1 *Increase in the economic diversity of business in the town and district.*
 - 1.2 Support more/job training opportunities, and entities especially for young people.
 - 1.3 Explore affordable accommodation for workers.
 - 1.4 Support and promote Wagin as a business opportunity.

VOTING REQUIREMENTS

Simple Majority

Trevor Brandy
Shire of Wagin
0488 005 016
ehobs@wagin.wa.gov.au

8th December 2020

Re development Application Tudhoe / Vernon Street

We would like to develop a caretakers/contractors accommodation complex on the central section of the 3 block site. It will include two transportable units, joined by a covered area which will provide a private recreation space. See separate attachment.

We provide a very seasonal contract Hay and straw baling service across the agricultural areas of the state. The business is based in Wagin but the majority of the baling work is in groups of jobs following the hay season South. We have a accommodation demand of two peaks in Wagin just before the season starts, as we accumulate and train casual staff and then at the peak of the hay season in the Wagin district. The timing of these dates is very variable as they are set by seasonal weather. It is very important to have accommodation under our control, only for our staff, when we need it as our demand is highly variable and not planned.

The whole site will be used for machinery service and storage of machinery and baling supplies with a year round staffing level of about four living locally.

The truck movements will be very limited, mainly shifting machinery at the beginning and end of season.

Although we will probably not use the Tudhoe Street frontage we do want to make the building look active and cared for.

The blocks slope to the South and we would plan do little to the existing surfaces apart from a grade and tidy up,

Should you need further information please contact me.



Big Bale Co 2019 Pty
Ltd

ABN: 85 634 484 941

Lot 15 Vernon St
Wagin WA 6315

John 0428 157 197

Russel 0419 950 217

John: j.kthommo@bigpond.com.

Russel: kunmallup@bigpond.com

Office:(Karen) 0428 231041
bigbaleaccounts@bigpond.com
PO Box 327, Wagin, WA 6315

Regards,

Russel Thomson



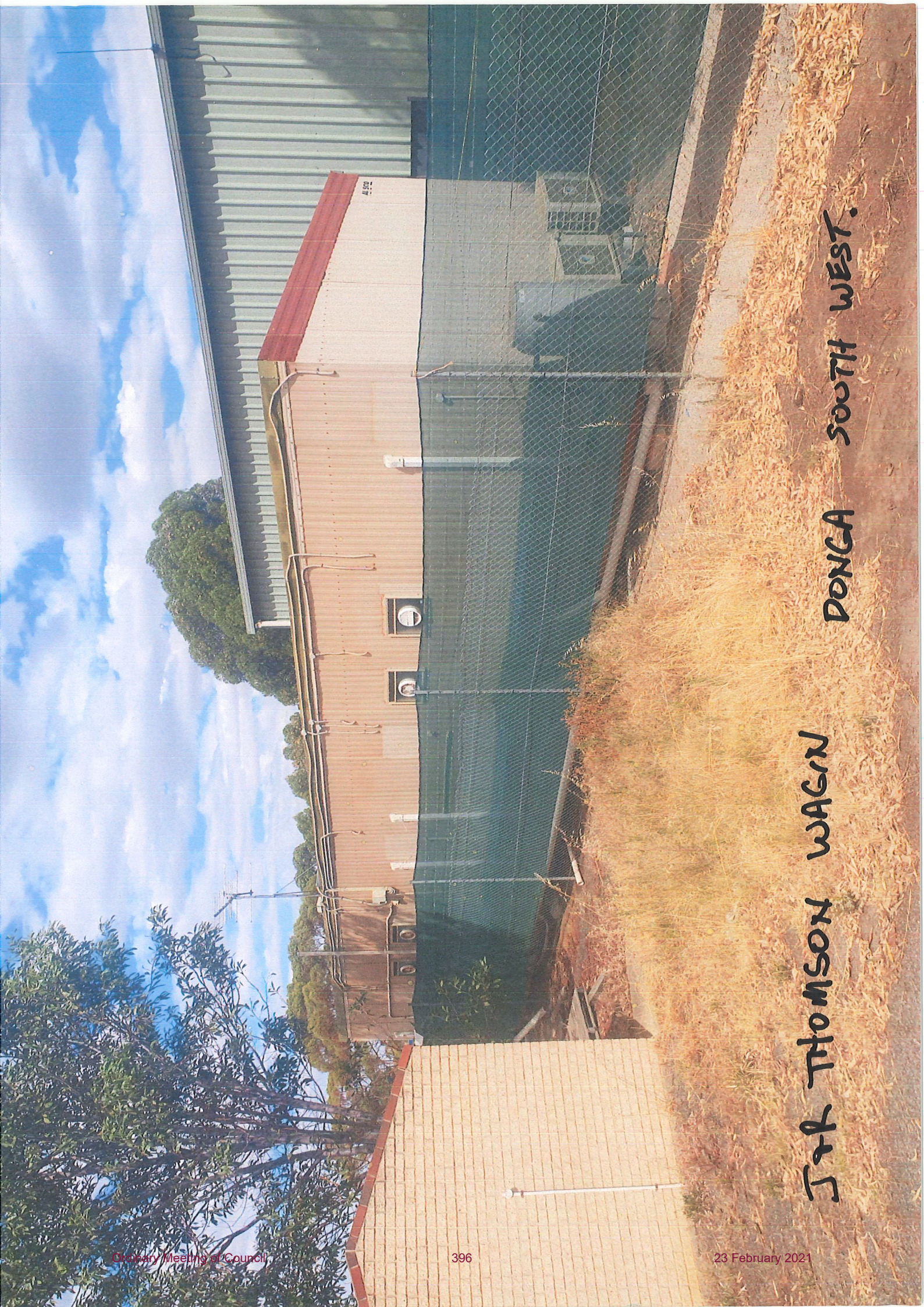
J.R. THOMSON COTTAGE NORTH EAST.



J & R. THOMPSON WAGIN COTTAGE SOUTH WEST.

10-24

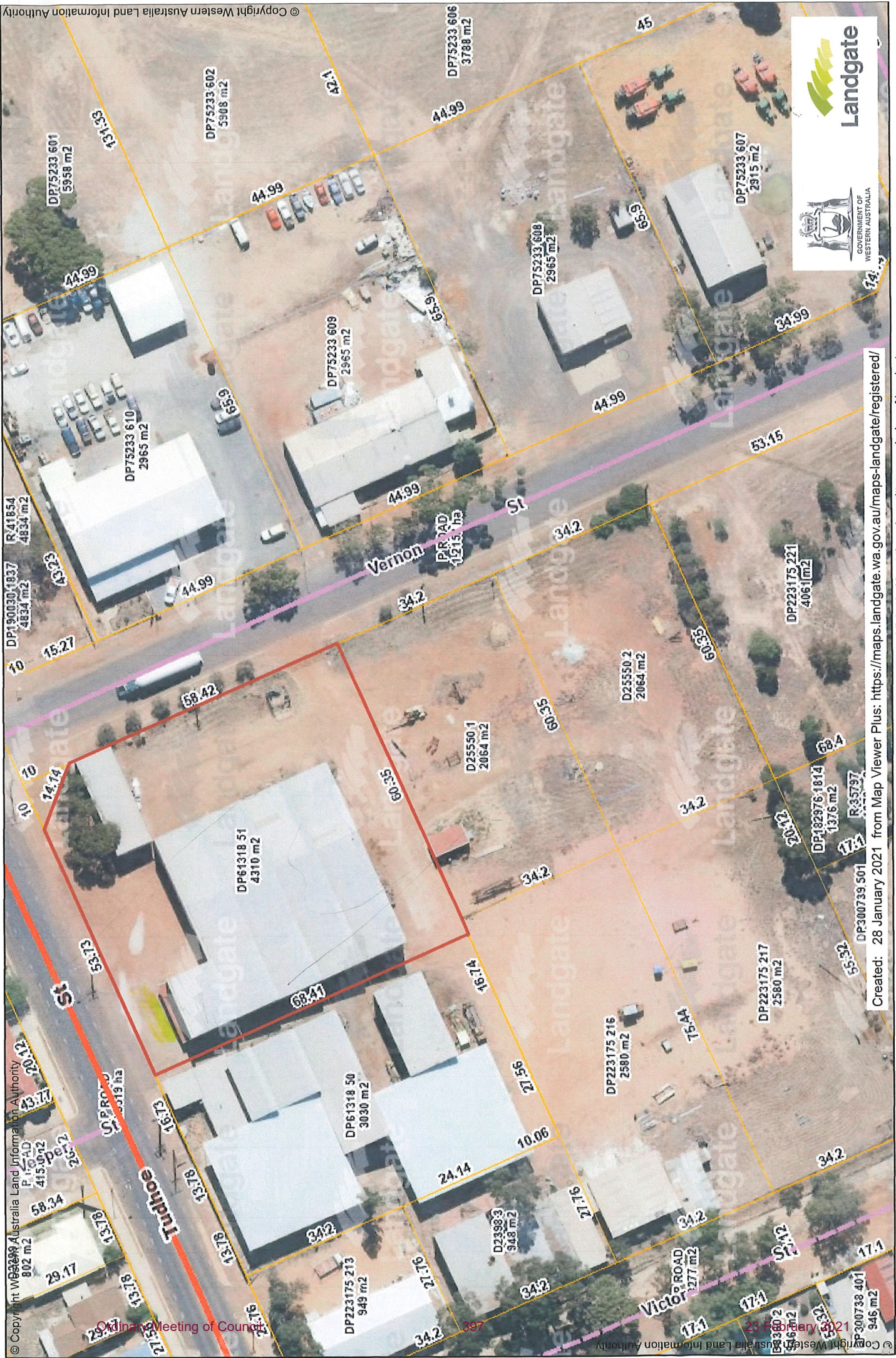
J & R. THOMSON WAGN
DONGA. NORTH EAST.



5th THOMSON WAGEN

DONCA SOUTH WEST.

86 Iudhoe Street Wagin WA 6315



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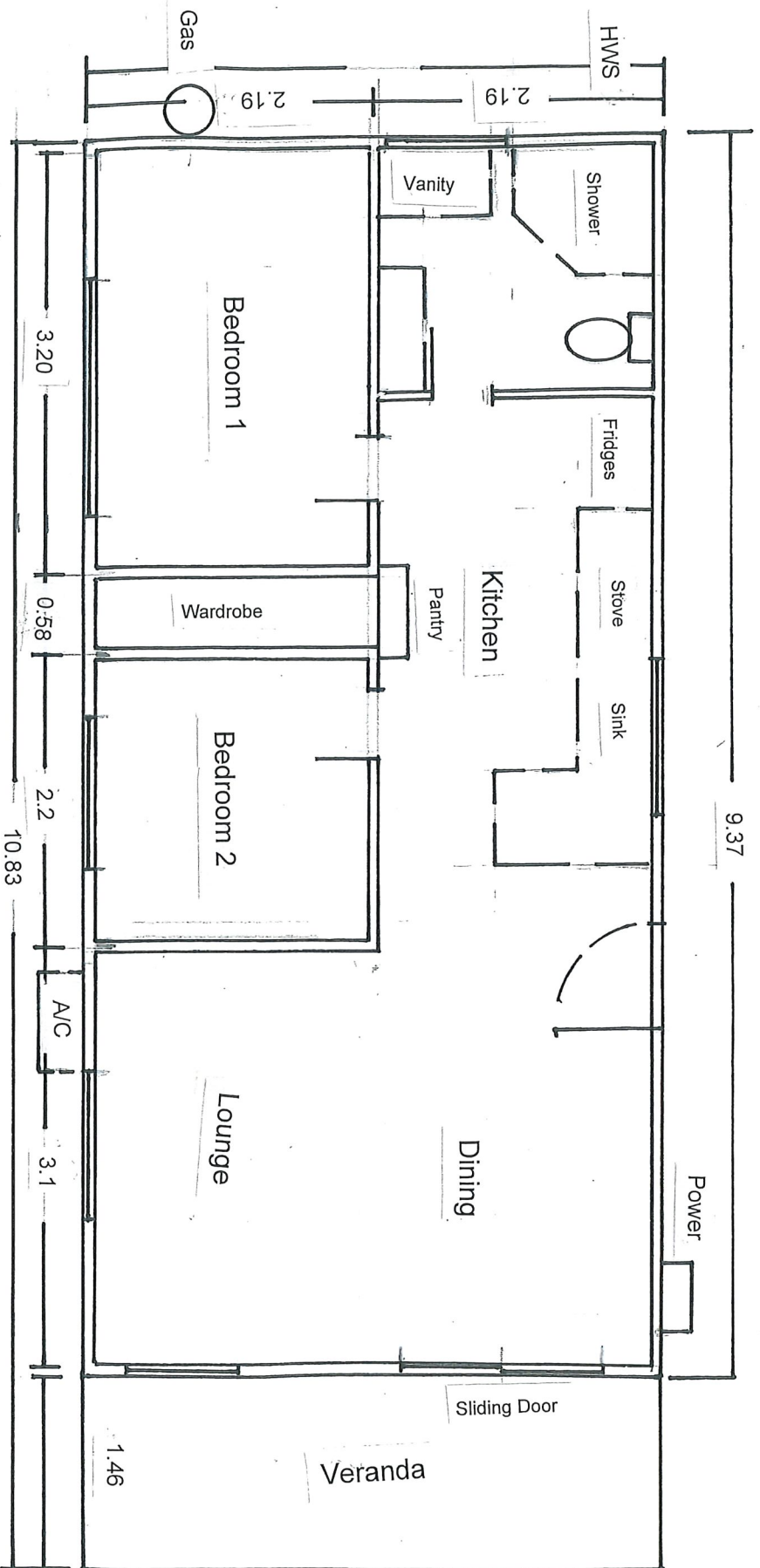
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**Workforce Accommodation Application , Vernon Street ,
Wagin.**

**This project is situated on Lot 1 / 2064 m2 , Vernon Street ,
Wagin between Lot 51 and Lot 2 for the purpose of providing
Workers Onsite Accommodation .**

**It involves the relocating from other sites of two buildings - a 2
Bedroom Cottage and a 4 Person Accommodation Unit , to be
adjacent to each other with a Freestanding Stratco Outback
Veranda between these .**

**These plans show The Site Situation , both Building Details
and Include Stratco Specifications for The Freestanding Unit .**



Floor Plan – 2 Bedroom Cottage

Scale 1:50

John and Russel Thomson

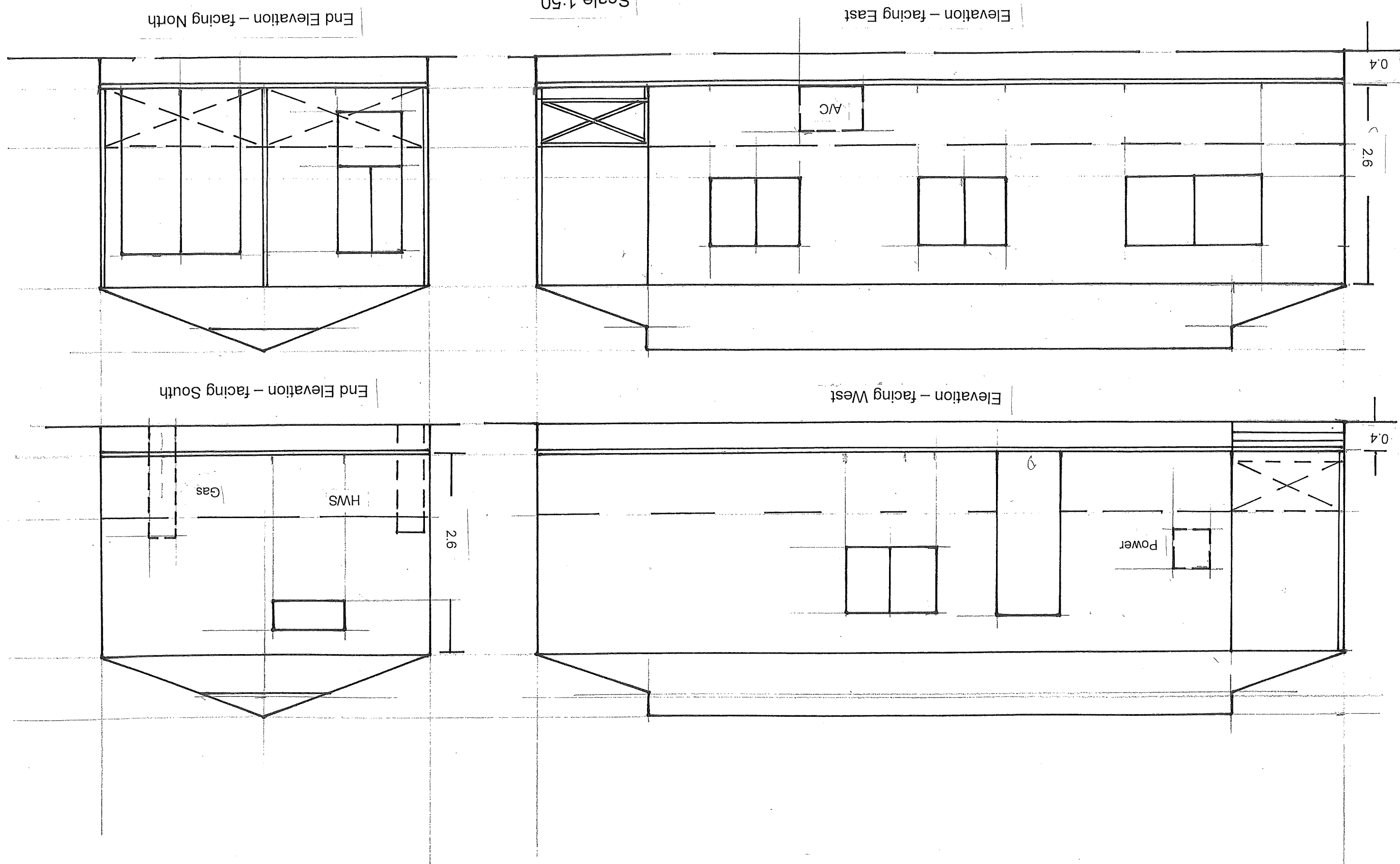
Workforce Accommodation Units

SHIRE OF WAGIN

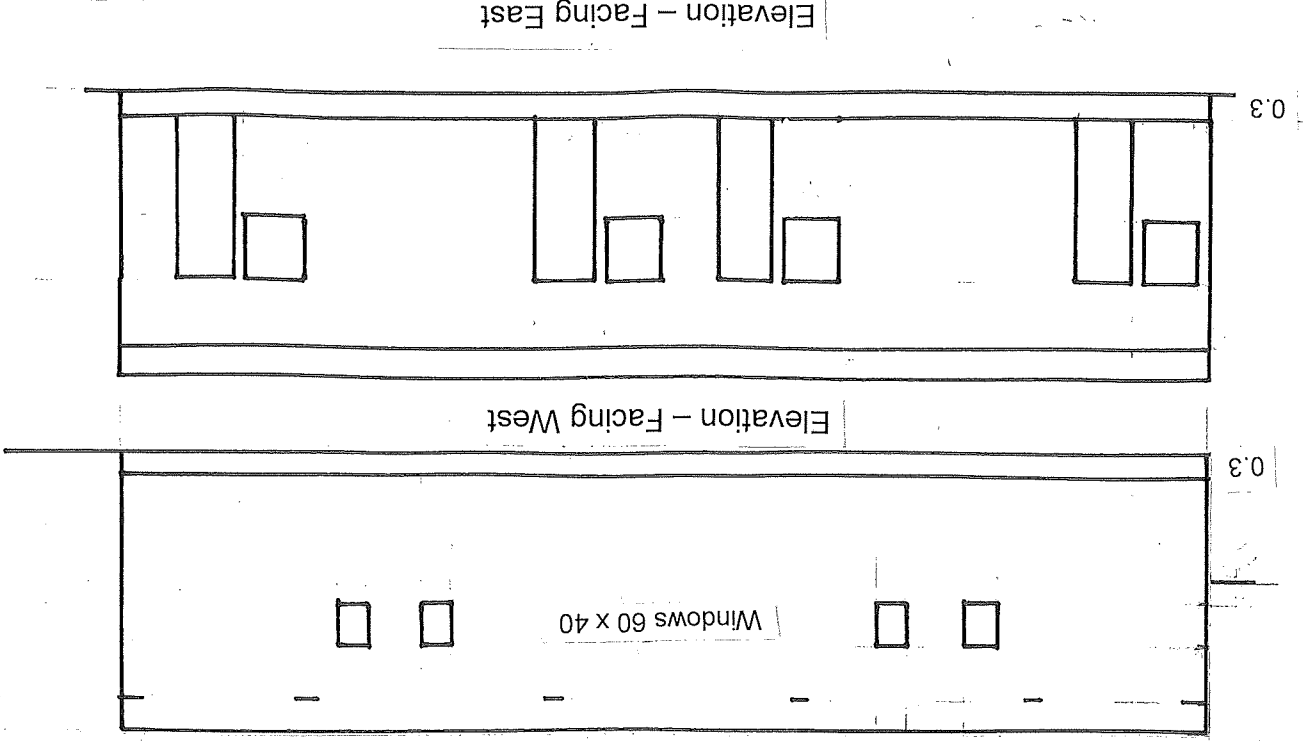
Vernon Street

Dimensions as Per Plan (Page 2)

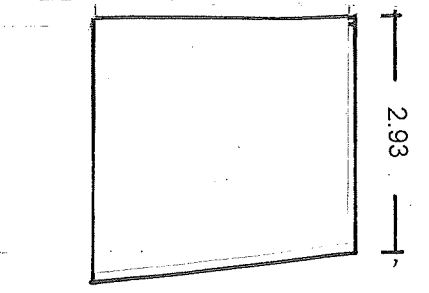
Scale 1:50



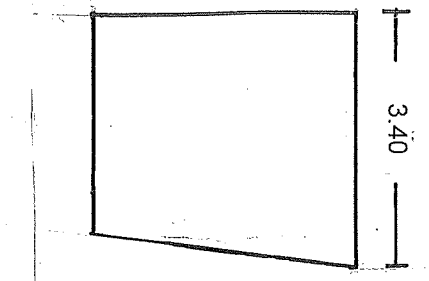
Elevations - Scale 1:100



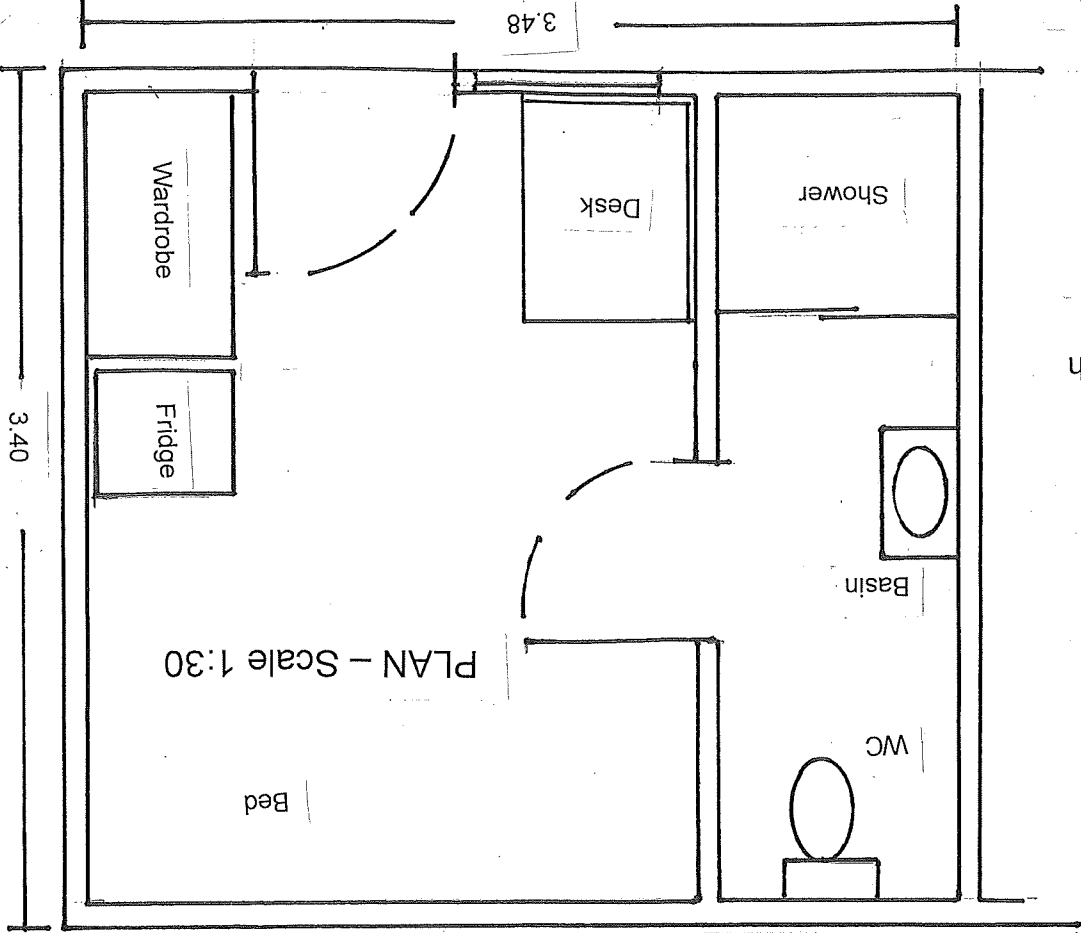
End Elevation - Facing North



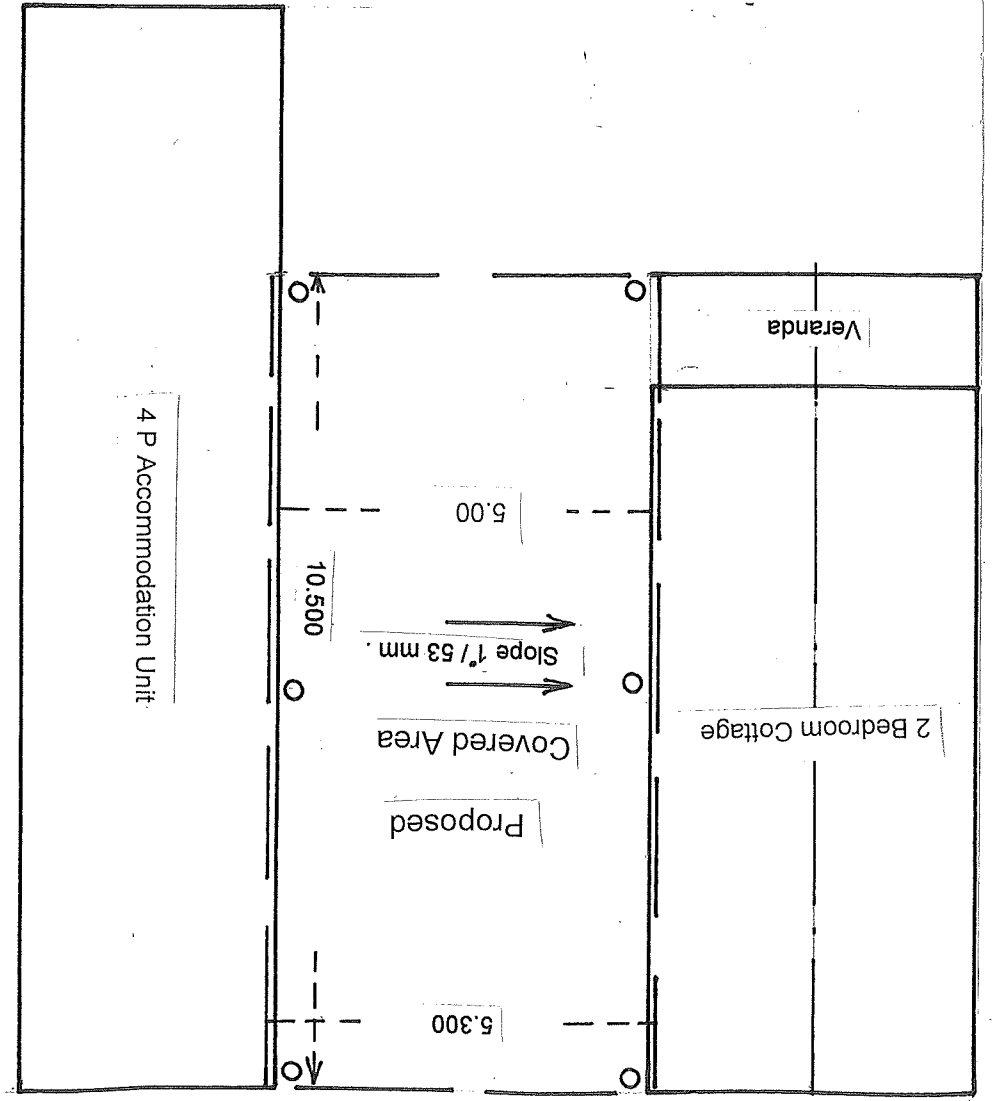
End Elevation - Facing South



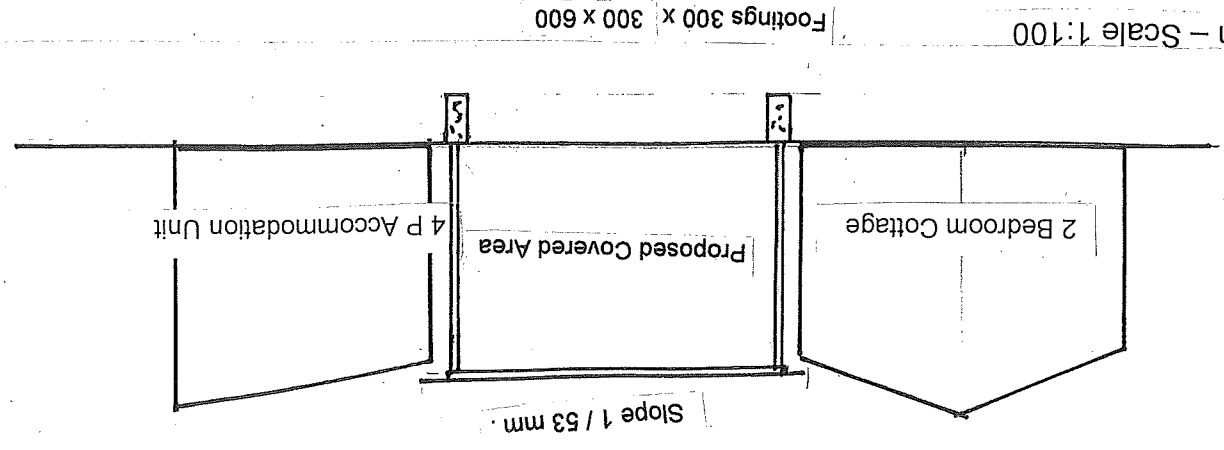
4 Person Accommodation Units John and Russel Thomson
4 Person Ausco



Plan Showing Individual Units Detail



PLAN/Elevation - Scale 1:100



Proposed Covered Area (Stratco Flat Freestanding Type 4 F)
Length 10.500 , Width 5.300 , Height 3.500 m , with Construction
Detail , Footing Detail etc on Attached Job Detail Sheet / quote .



12.6 TOWN PLANNER REPORT

13. ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS

14. URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

15. CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23 (2)

16. CLOSURE