



# AGENDA

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# ORDINARY MEETING OF COUNCIL

---

25 OCTOBER 2022

**SHIRE OF WAGIN**  
**NOTICE OF MEETING**

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**Dear President and Councillors,**

**The next Ordinary Meeting of Council will be held**

**ON: Tuesday 25 October 2022**

**WHERE: Council Chambers, Shire Office**

**AT: 7:00pm**



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**ACTING 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.

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.

**Ian McCabe**  
ACTING CHIEF EXECUTIVE OFFICER

## SHIRE OF WAGIN

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers, Wagin on  
Tuesday 25 October 2022 commencing at 7pm

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## 1. OFFICIAL OPENING

In the absence of the Presiding Member, Cr Phillip Blight, Deputy President Cr Greg Ball opened the meeting at \_\_\_\_\_ pm.

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

### 2.1 ATTENDANCE

Cr Greg Ball	Deputy Shire President
Cr Bryan Kilpatrick	
Cr Bronwyn Hegarty	
Cr Sherryl Chilcott	
Cr Dale Lloyd	
Cr Geoff West	
Cr Ann O'Brien	
Ian McCabe	Acting Chief Executive Officer
Donna George	Acting Deputy Chief Executive Officer
Allen Hicks	Manager of Works
Kirsty Simkins	Executive Assistant

### 2.2 APOLOGIES

### 2.3 APPROVED LEAVE OF ABSENCE

Cr Phillip Blight	Shire President
Cr Wade Longmuir	

### 2.4 VISITORS

## 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 27  
SEPTEMBER 2022**

**COUNCIL DECISION**

**Moved Cr**

**Seconded Cr**

**That the Minutes of the Ordinary Meeting of Council held on Tuesday 27 September 2022 circulated to all Councillors, be confirmed as a true and accurate record.**

**Carried 0/0**



## 10. STATUS REPORT – OCTOBER 2022

### FINANCE AND ADMINISTRATION

Date	Resolution #	Officer	Description	Action	Status	Questions and 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 Completed  Water corporation to provide further information and options regarding transfer	Contacted June 2019, awaiting finalisation of the SW Native Title Settlement.
25 Feb 2020	4188	CLO	Town Entry Statements	That the four (4) entry statements into Wagin be refurbished within the current Tourism Budget		<b>New comment:</b> First and second signs up; third is awaiting installation. Works on the fourth (south) TBC..
26 May 2020	4277	CLO	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	Budget rolled over to 2022/23 (project 4, LRCIP phase 3)  Lighting supplied and awaiting installation.



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.	Shed completed Power connection underway Wagin Historical Village to manage project.  Project underway	LRCIP Phase 3 \$11,000 project on 25/02/2022
27 July 2021	4597	CEO/EA	Relocation of Wagin Public Library	That Council proceed with the relocation of the Wagin Public Library from the former Road Board Building to the Wagin Courthouse building and repurpose the additional office of the Courthouse building for Wagin Homecare Administration and art curation/volunteer-based art projects.	Awaiting LRCIP Phase 3 for Library relocation. Homecare relocation in progress. Request for Quote on works underway. IT Company engaged to install point to point server from administration office.	Homecare relocation works in progress, carpet replaced, server installed. * Homecare relocation delay due to staff changes.

23 November 2021	4681 & 4682	CEO /DCEO	4WDL Tourism & Key Worker Housing Projects	<p>That Council participate in the following 4WDL initiative:</p> <ol style="list-style-type: none"> <li>1. Short Stay Accommodation Plan Completed</li> <li>2. Commissioning of a study and report into <i>Key Worker Housing</i> in conjunction with other 4WDL members and the Wheatbelt Development Commission with a contribution of \$2000.</li> </ol>	<p>1 Consultant advertising to commence shortly. 4 participating LG's out of 6</p> <p>Draft Report received for Tourism Action Plan</p>	<p>Update to be provided by CEO after next in-person meeting 10 May 2022.</p> <p>Consultants engaged</p> <ol style="list-style-type: none"> <li>1. SSTA Complete</li> <li>2. Key Worker housing in progress</li> </ol>
21 December 2021	4701	ADCEO	Integrated Planning and Reporting – Strategic Community Plan (SCP) and Corporate Business Plan (CBP) major review	New Action: That Council endorse the major review process of the Strategic Community Plan an Corporate Business Plan	Survey mail drop advertising to commence 14/02/2022	<p>Item 12.2.4 OMC Aug. 2022</p> <p>CBP and informing plans now being considered FOR June 2023 completion.</p> <p><b>COMPLETE</b></p>

22 March 2022	4742	DCEO	Sportsground Precinct Redevelopment	That the Shire approach all clubs currently part of the Sportsground redevelopment proposal to confirm commitment to the project and to indicate the level of financial contributions that they may be able to make to stage one.	Committee meetings 27 April, 1 June and 21 June; MOU formed and all clubs committed; budget submission prepared.	Refer Committee Minutes and DCEO report; items for Council.  Stage 1 approved by Council August 2022. Related documents now being prepared.
2 August 2022	4828			<p>1. List the Sportsground Redevelopment as a Council project within strategic planning with appropriate planning and reporting to be developed for future decision making;</p> <p>2. Approve delegated authority to the CEO within delegation 30 and purchasing and other policy to initiate request for tender(s) for Stage 1 of the project: a) demolition of the primary site; and b) assessment of future need;</p> <p>3. Allocate the amount of \$150,000 within the draft 2022/23 financial budget for this</p>		<p><b>New comment:</b> Committee meeting 14 September 2022 support for project definition and bowls club to remain at current site (endorsed by Council 27 September 2022).</p>

22 March 2022	4747	DCEO	Minutes from the Bushfire Advisory Committee 17 March 2022	That Council continues to work with other councils and lobby the State Government to instruct Western Power to rollout insulator replacement program with the 'Slanted Shed Insulator' from EMC Pacific Aust P/L part LPIS 33-24 AND install dispersion plates at the same time	To be followed up with Bushfire Committee Chair.  DCEO wrote to Western Power May 2022; follow-up 22 June 2022.	A number of communications with Western Power and regulators has produced material for a briefing paper. This was shared with Council and then with WALGA and members of 4WDL (economic grouping).  Forward work is to review pole top fire reporting local and at Western Power and DFES to identify risk or process issues.  <b>New Comment:</b> Cr Blight and A.CEO met 2 October 2022 with DG DMIRS (regulator) to brief and seek contact.
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28 June 2022	4805	CEO	Future Management Arrangements for Volunteer Bush Fire Brigades	<p>1. That Council advise WALGA that it does not support its position as detailed in the paper entitled “Arrangements for Management of Volunteer Bush Fire Brigades: Proposed Advocacy Position”</p> <p>2. That Council endorse the (draft) attached response from the Shire of Wagin to WALGA’s proposed advocacy position.</p> <p>3. That Council recommend to WALGA, that should a working group be formed to assess options for the management of volunteer Bush Fire Brigades in Western Australia that the DFES Commissioner (or his delegate), the President of Bushfire Volunteers State President and rurally based representatives be included as members of the working group.</p> <p>4. That this matter be listed as a priority for discussion and determination at the 2022 WA Local Government Convention.</p>	Submission sent	
28 June 2022	4812	ADCEO	Western Power – Pole Top Insulators	That Council write to the Minister of Energy advising of Council Resolution 4775 (26 April 2022, technical matters related to power pole Insulators), seeking material information and advice.		Council briefed 2 August 2022.

2 August 2022	4825	CEO/CEO Recruitment Committee	Recruitment of Chief Executive Officer – Shire of Wagin	<p>That Council adopts the following process for the Chief Executive Officer recruitment and selection:</p> <p>3. Establishes the Chief Executive Officer (CEO) Recruitment and Selection Committee and in accordance with Section 5.8 and Section 5.9(2)(a) of the Local Government Act 1995 adopts the Terms of Reference proposed in this report.</p> <p>4. Authorises the Chief Executive Officer Recruitment and Selection Committee to manage the process of recruiting a Chief Executive Officer in accordance with the Terms of Reference as proposed and as follows:</p> <ul style="list-style-type: none"> <li>• The Chief Executive Officer Recruitment and Selection Committee is to be an Advisory Committee to Council for the duration of the CEO recruitment process in accordance with the Terms of Reference as proposed in this report;</li> <li>• The Chief Executive Officer Recruitment and Selection Committee is to coordinate the recruitment process in an appropriately confidential manner, to attract and select appropriate candidates, whilst adhering to the provisions of the Shire of Wagin Policy on Standards for CEO Recruitment, Performance and Termination.;</li> <li>• The Chief Executive Officer Recruitment and Selection Committee is to coordinate the advertising, search for candidates, short listing, development of interview process, conducting interviews, screening, assessing, conducting, conducting referee checks, writing reports and contract preparation.</li> <li>• The CEO Recruitment and Selection Committee is to report back to Council throughout the process and provide Council with sufficient advice to permit a decision to be made at a Meeting of Council regarding the final selection, appointment and contracting of the CEO.</li> </ul>		<p>Position advertised 1 October 2022.</p> <p>In progress.</p>
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2 August 2022	4833	CEO	Request for Tender 07 of 2021/22 Provision of Medical Services to Wagin	6. That the attached confidential tender assessment be considered for tenders received for the <i>Provision of Medical Services to Wagin</i> (Tender 07 2021-22); And, 7. That Council accept the recommended tender of Dr N Du Preez and a contract be negotiated by the CEO for the delivery of general practitioner medical services.	All parties notified, contract prepared for signing;: Contract signed	<b>New Comment:</b> 18 October 2022: related procurement for IT, medical equipment and telephony activated through RFQ 3, 4, 5; regular transition meetings taking place. In progress.
23 August 2022	4840	ADCEO/MF	Rating Strategy: Differential Rates for Gross Rental Value properties	1. That Council adopt a rating strategy that utilises differential rates for properties that are valued by Gross Rental Values (GRV) and categorises these as Non-Commercial / Industrial; and Commercial / Industrial;  2. That differential rates be applied to gross rental valued properties as recommended in the draft financial budget for the financial year 2022/23.	<b>New comment</b> <b>Budget adopted</b> <b>24/08/2022</b>	<b>COMPLETE</b>
23 August 2022	4841	M/F	Adoption of 2022/2023 Budget and setting of rates levels	That Council adopt the 2022/2023 Budget and setting of rate levels, Fees and charges, as presented	<b>New comment</b> <b>Budget adopted</b> <b>24/08/2022</b>	<b>COMPLETE</b>
23 August 2022	4849	M/F	Reporting monthly variances	That Council adopt a material variance of +/- \$20,000 by program from the base figure for the financial year 2022/2023 and report these variances by way of supporting note in the 'Monthly Statement of Financial Activity'.	<b>New comment</b> <b>Complete</b> <b>Budget adopted</b> <b>24/08/2022</b>	<b>COMPLETE</b>



23 August 2022	4853	ADCEO	Disability Access and Inclusion Plan (DAIP) 2020 - 2024	<ol style="list-style-type: none"> <li>1. That the reviewed Disability Access and Inclusion Plan 2020-2024 be adopted as presented.</li> <li>2. Lodge a report with the Disability Services Commission in accordance with s. 29 (6) of the Disability Services Act 1993.</li> </ol>		COMPLETE
23 August 2022	4854	ADCEO	Strategic Community Plan Review	<ol style="list-style-type: none"> <li>1. That the attached Strategic Community Plan 2020 – 2030 review document be endorsed by Council.</li> </ol>		COMPLETE
27 September 2022	4864	ACEO	Request to Rename <i>Bojanning Park</i>	That Council advertise inviting submissions from the Community for the naming / renaming of <i>Bojanning Park</i>	Advertising commenced closing date 17 October 2022	<b>New comment:</b> Submission period ended – report for council will be presented November, 2022.

27 September 2022	4867	ACEO	Christmas Function and Holiday Period	<p><b>1. That Council host the annual Shire of Wagin Christmas function at Wagin Bowling Club on Friday 2 December 2022.</b></p> <p><b>And,</b></p> <p><b>2. That Council approve the following office closure dates for the 2022/23 Christmas / New Year period:</b></p> <p><b>Monday 26 December 2022 Christmas Day Public Holiday (Closed)</b>  <b>Tuesday 27 December 2022 Boxing Day Public Holiday (Closed)</b>  <b>Wednesday 28 December 2022 to Friday 30 December 2022 (Closed) ****</b></p> <p><b>**** Note: Annual Leave period</b>  <b>Monday 2 January 2023 New Year's Day Public Holiday (Closed)</b></p> <p><b>Administration office to re-open Tuesday 3 January 2023.</b></p>	<b>New Comment:</b> Venue has been hired and quotes for catering sought	In progress.
27 September 2022	4868	ACEO/EA	Policy for the use of Information and Communications Technology	<p><b>1. That the draft policy at Attachment 1 be adopted by Council and approved for use by the Shire of Wagin;</b></p> <p><b>2. That the policy be included in the Shire of Wagin Policy Manual as Administration policy A.28 and where any conflict with other policies arise this policy will apply.</b></p>	<b>New Comment completed 4/10/2022</b>	<b>COMPLETE</b>

27 September 2022	4869	ACEO	Disaster Recovery Planning for Information Technology	<ol style="list-style-type: none"> <li>1. That Council supports the preparation of business continuity planning for information and communications technology;</li> <li>2. That the attached Statement of Intent is adopted as a guide to this planning; and,</li> <li>3. That such documentation when prepared should integrate with other disaster and corporate planning of the shire.</li> </ol>		Meeting held with managed services provider 12 October seeking advice and agreement on approach; to be progressed.
27 September 2022	4873	ACEO	Review of Councillor Representation	<ol style="list-style-type: none"> <li>1. That Council advise the DLGSC of its intention to undertake a process and to include a plan outlining the potential changes to be implemented for the ordinary elections to be held in 2023.</li> <li>2. That Council initiate a ward and representation review to determine the specific changes to the structure of Council for the 2023 to be completed by 14<sup>th</sup> February 2023.</li> </ol>	New comment: Letter sent to the Minister for Housing, Land, Homelessness, Local Government 28/09/2022	

<b>HEALTH, BUILDING AND PLANNING</b>						
<b>27 September 2022</b>	4872	Town Planner	Development Application – Proposed Second Hand Dwelling (Grouped Dwelling Development) Lot 438 No. 183 Tudhoe Street ,Wagin	That the application be approved subject to Conditions and Advice notes as printed in the Ordinary Council Meeting Minutes 27 September 2022	New comment – proponent advised	<b>COMPLETE</b>

**WORKS AND SERVICES**

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
21 December 2021	4698		Local Roads and Community Infrastructure Program Round 3	<p><b>New Action: That the following projects be submitted as part of the Shire’s LRCIP Phase 3 allocation of \$687,924</b></p> <ul style="list-style-type: none"> <li>• <b>Wagin Court House Upgrades - \$130,000</b></li> <li>• <b>Moore Street – Bitumen Seal - \$80,000</b></li> <li>• <b>Cemetery Improvements – Construct and Seal West Entrance and Gravel Sheet Carpark - \$70,000</b></li> <li>• <b>Roadworks – Culverts - \$60,000</b></li> <li>• <b>Lighting of Giant Ram &amp; Pathway - \$2500</b></li> <li>• <b>History Shed Fit Out – Historical Village - \$11,000</b></li> <li>• <b>Kerbing (Morris/Sawle/Stubbs Streets) - \$43700</b></li> </ul> <p><b>And that the remainder of the LRCIP Phase 3 allocation (\$290724) be prioritised by Council at its OCM in February 2022.</b></p>	<p>Finished 30 April 2022</p> <p>Commenced 6 May 2022</p>	

23 November 2021	4685	DCEO/CLO	Wetlands Park – Ninja Park Playground Development	That Council endorse the Adventure + Ninja Park design plan and engage Adventure + to supply and install the Ninja Park Playground equipment at the Wetlands Park for the amount of \$108,317 inclusive of GST.	Installation to commence 26 April 2022.	New Comment: Funding acquittal extended to 23 September 2022 due to COVID and supply issues.
22 February 2022	4715	MOW/DCEO	Local Roads & Community Infrastructure Programme (LRCIP)	<p><b>That the following projects be submitted for funding consideration for the remainder of the LRCIP phase 3 allocation:</b></p> <ul style="list-style-type: none"> <li>• <b><u>Bullock Hills Road – Clear vegetation from the table drain and upslope to accommodate future widening of the bitumen seal from 3.8 metres to 7.0 metres. (Section from Chester Road – 3.8 km east)</u></b> Estimated Cost \$66,000</li> <li>• <b><u>Widen seal 1.45 kilometres (SLK 3.52-4.97)</u></b> Estimated Cost \$107,174</li> <li>• <b><u>Lighting of “Bart: Giant Ram</u></b> \$4550.</li> <li>• <b><u>Reconstruction of intersection of Airfeild Road and Vernon Street</u></b> \$60,000</li> </ul>	<p>New Comment: Project work schedule update</p> <ul style="list-style-type: none"> <li>• Culverts from \$60 - \$100 k</li> <li>• Lighting Bart \$2500 - \$7550</li> <li>• Bullock Hill \$173,174</li> <li>• Reconstruction Airfeild/Vernon \$60,000</li> </ul> <p>Toilet Block Murals \$13,000 refer to DCEO items</p>	<p>Toilet block murals removed from approved program; replace with footpath works. Amended program approved by Infrastructure Australia 18 July 2022.</p> <p>New comment: Ongoing</p>

				<ul style="list-style-type: none"> <li>• <u>Upgrading of culverts and floodways</u> \$40,000</li> <li>• <u>Toilet Block Murals</u> \$13,000</li> </ul> <p><b>Total \$290,724</b></p>		
27 September 2022	4865	MOW/ACEO	Purchase and sale of Trucks	<p><b>That action be taken to purchase the following vehicles outright, without trade:</b></p> <ul style="list-style-type: none"> <li>• Tip Truck (Approx. 13 tonne)</li> <li>• Tip Truck (Approx. 6 tonne)</li> <li>• Dual Cab Truck</li> </ul> <p><b>And to dispose of the following units once the new units have been delivered:</b></p> <ul style="list-style-type: none"> <li>• 2013 Isuzu Tip Truck (P42)</li> <li>• 2016 Isuzu Tip Truck (P16)</li> <li>• 2016 Isuzu Dual Cab (P21)</li> </ul>		



## 11. FINANCIAL REPORTS

### 11.1 FINANCIAL REPORTS – AUGUST 2022

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	12 October 2022
PREVIOUS REPORT(S):	17 August 2022
DISCLOSURE OF INTEREST:	N/A
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	<ul style="list-style-type: none"><li>• Monthly Financial Report</li><li>• Payments List (under separate cover)</li></ul>

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

**That Council adopts the Financial Reports for the period ending 31 August 2022 as presented.**

**Carried 0/0**

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

**That EFT Payments EFT12382– EFT12465, Cheque Payments 70 – 79 and Direct Debit Payments DD4889.1 - DD4932.28 from the Municipal Account totalling \$323,364.06 and EFT Payments EFT12384 – EFT12471 and Cheque Payment #13 from the Restricted Funds Account totalling \$783.30 for the month of August 2022 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 August 2022 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 as at the 31 August 2022 is \$4,680,283 compared to \$1,968,924 in August 2021.

2022/2023 rates were raised at the end of August and notices issued. The due date for rate payment is 13<sup>th</sup> October. Rates received as at the end of August amounted to \$153,142. Total rates outstanding are \$3,058,802.

The Main Roads Direct grant has been received as have the first stage payments for the Regional Road Group projects for 2022-2023.

We have received confirmation of the Financial assistance grants for 2022/23. The general grant will be \$341,574 – we had budgeted \$254,598 and the road grant will be \$119,618 – we had budgeted \$152,645. Overall this gives us grants of \$461,192 which is an increase of \$53,849. This increase can be formalised as part of the budget review to be carried out later in the year.

Shire has a total of \$3,199,557 invested in interest bearing accounts which are currently earning interest of 0.05% on Treasury OCDF (\$910,758) and 1.10% on Treasury Reserve Term Deposit (\$2,000,000) and 0.05% Telnet Saver (\$288,799).

The closing/carried forward balances as at 30 June 2022 are still subject to final verification by the auditors. The audit is scheduled to take place in October and the final accounts will be confirmed by the auditor and presented to council as part of the annual financial report for 2021/2022.

#### **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

**SHIRE OF WAGIN**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 August 2022**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire of Wagin for the 2021/22 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 2021/22 financial year.

	<b>% Completed</b>	<b>Annual Budget</b>	<b>YTD Actual</b>
<b>Capital Expenditure</b>			
Buildings	7%	230,930	15,276
Plant & Equipment	0%	465,486	0
Furniture & Equipment	0%	100,571	0
Infrastructure - Roads	3%	1,791,701	45,785
Footpaths	0%	88,825	0
Infrastructure - Other	8%	281,070	21,097
<b>Grants, Subsidies and Contributions</b>			
Operating Grants, Subsidies and Contributions	28%	1,191,693	331,450
Non-operating Grants, Subsidies and Contributions	15%	1,298,117	200,509
Rates Levied	103%	2,525,969	2,602,264
2022-23 Budget not yet adopted			
<i>% Compares current ytd actuals to annual budget</i>			

<b>Financial Position</b>	<b>* Note</b>	<b>This Time Last Year 31 Aug 2021</b>	<b>Year to Date Actual 31 Aug 2022</b>
Adjusted Net Current Assets	113%	\$ 4,134,347	\$ 4,680,283
Cash and Equivalent - Unrestricted	129%	\$ 1,725,856	\$ 2,219,405
Cash and Equivalent - Restricted		\$ -	\$ 2,288,799
Receivables - Rates	120%	\$ 2,551,985	\$ 3,058,802
Receivables - Other	24%	\$ 202,171	\$ 48,302
Payables	173%	\$ 83,181	\$ 144,028

*\* Note: Compares current ytd actuals to prior year actuals at the same time*

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 15 December 2021  
Prepared by: Manager of Finance  
Reviewed by: 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 excluded from the statement, but a separate statement of those monies appears at Note 11.

**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.

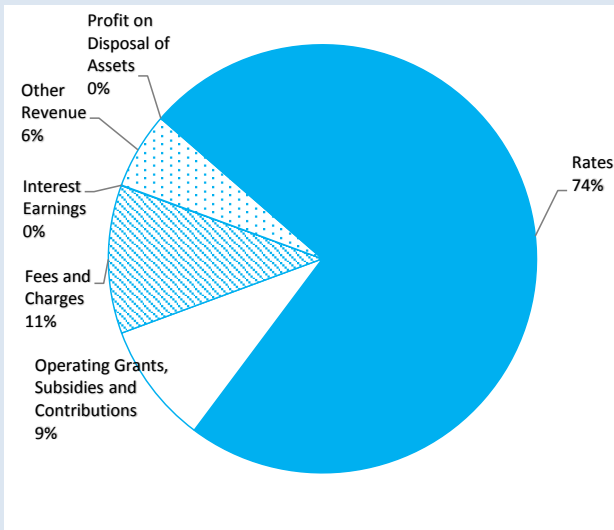
**CRITICAL ACCOUNTING ESTIMATES**

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.

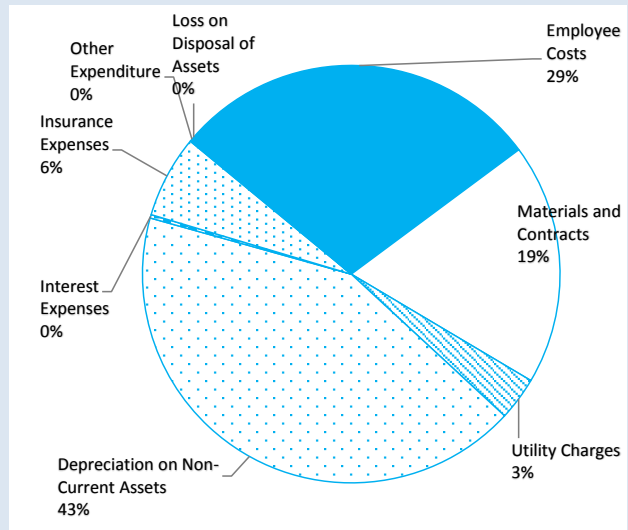
**ROUNDING OFF FIGURES**

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

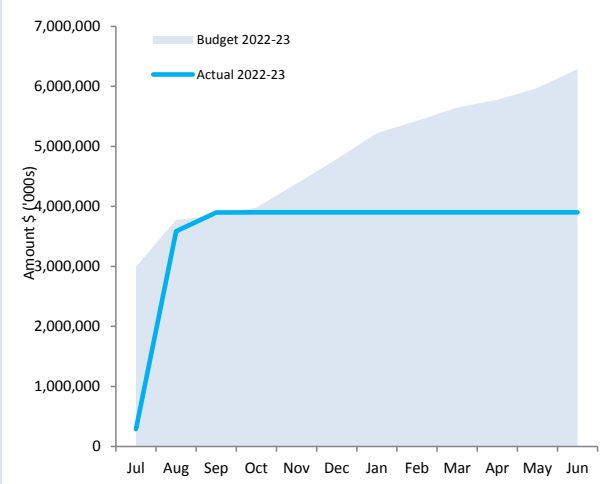
**OPERATING REVENUE**



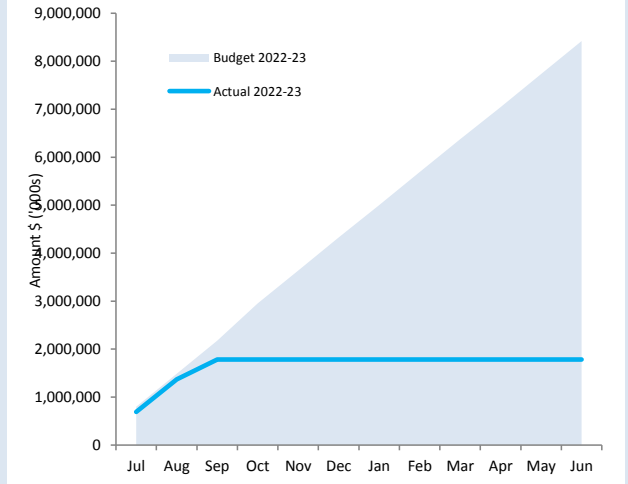
**OPERATING EXPENSES**



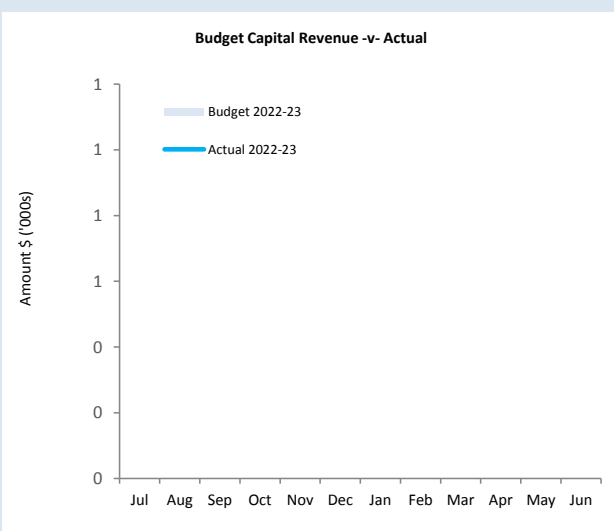
**Budget Operating Revenues -v- Actual**



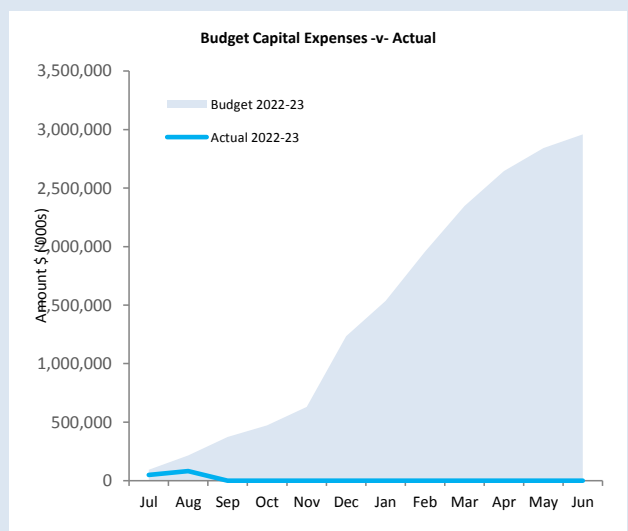
**Budget Operating Expenses -v-YTD Actual**



**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 AUGUST 2022**

**STATUTORY REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	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 AUGUST 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
<b>Opening Funding Surplus(Deficit)</b>	1(b)	\$ 1,968,880	\$ 1,968,880	\$ 1,968,924	\$ 44	
<b>Revenue from operating activities</b>						
Governance		36,636	5,000	7,643	2,643	
General Purpose Funding - Rates	5	2,525,969	2,602,962	2,602,608	(354)	
General Purpose Funding - Other		620,870	202,601	247,738	45,137	▲
Law, Order and Public Safety		134,695	28,623	23,581	(5,042)	
Health		12,680	1,314	936	(378)	
Education and Welfare		635,130	108,713	76,493	(32,220)	▼
Community Amenities		356,586	306,332	366,581	60,249	▲
Recreation and Culture		96,945	5,886	8,202	2,316	
Transport		258,591	149,737	144,205	(5,532)	
Economic Services		192,250	32,042	24,235	(7,807)	
Other Property and Services		120,060	19,868	19,788	(80)	
		<b>4,990,412</b>	<b>3,463,078</b>	<b>3,522,010</b>		
<b>Expenditure from operating activities</b>						
Governance		(595,709)	(127,156)	(83,275)	43,881	▲
General Purpose Funding		(420,582)	(78,105)	(43,370)	34,735	▲
Law, Order and Public Safety		(299,746)	(62,162)	(61,529)	633	
Health		(192,185)	(20,797)	(29,927)	(9,130)	
Education and Welfare		(706,080)	(121,179)	(110,399)	10,780	
Community Amenities		(628,373)	(104,553)	(132,296)	(27,744)	▼
Recreation and Culture		(1,884,611)	(330,276)	(265,117)	65,159	▲
Transport		(2,831,071)	(476,345)	(544,467)	(68,123)	▼
Economic Services		(388,429)	(64,230)	(46,446)	17,784	
Other Property and Services		(473,587)	(101,001)	(54,282)	46,719	▲
		<b>(8,420,373)</b>	<b>(1,485,802)</b>	<b>(1,371,108)</b>		
<b>Operating activities excluded from budget</b>						
Non-cash amounts excluded from operating activities		3,346,894	571,302	582,171	10,869	
<b>Amount attributable to operating activities</b>		<b>(83,067)</b>	<b>2,548,578</b>	<b>2,733,074</b>		
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	10	1,298,117	312,122	66,672	(245,450)	▼
Proceeds from Disposal of Assets	6	0	0	0	0	
Capital Acquisitions	7	(2,958,583)	(215,563)	(82,159)	133,404	▲
<b>Amount attributable to investing activities</b>		<b>(1,660,466)</b>	<b>96,559</b>	<b>(15,487)</b>		
<b>Financing Activities</b>						
Self-Supporting Loan Principal		20,535	0	0	0	
Transfer from Reserves	9	0	0	0	0	
Repayment of Debentures	8	(74,569)	0	(6,167)	(6,167)	
Transfer to Reserves	9	0	0	(59)	(59)	
<b>Amount attributable to financing activities</b>		<b>(54,034)</b>	<b>0</b>	<b>(6,226)</b>		
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>171,316</b>	<b>4,614,017</b>	<b>4,680,285</b>		

**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 2022/23 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 AUGUST 2022**

**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 AUGUST 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	\$	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,968,880	1,968,880	1,968,880	<b>1,968,924</b>	44	
<b>Revenue from operating activities</b>							
Rates	5	2,525,969	2,525,969	2,602,962	<b>2,602,264</b>	(698)	
Operating Grants, Subsidies and Contributions	10	1,191,693		315,606	<b>322,265</b>	6,660	
Fees and Charges		787,363	787,363	369,891	<b>394,677</b>	24,786	▲
Interest Earnings		19,750	19,750	2,126	<b>(1,329)</b>	(3,455)	
Other Revenue		384,756	384,756	172,493	<b>204,132</b>	31,639	▲
Profit on Disposal of Assets	6	80,881	80,881	0	<b>0</b>	0	
		4,990,412	3,798,719	3,463,078	<b>3,522,008</b>		
<b>Expenditure from operating activities</b>							
Employee Costs		(2,863,497)	(2,863,497)	(485,909)	<b>(390,008)</b>	95,900	▲
Materials and Contracts		(1,383,432)	(1,383,432)	(258,304)	<b>(256,117)</b>	2,187	
Utility Charges		(370,229)	(370,229)	(61,706)	<b>(46,101)</b>	15,605	
Depreciation on Non-Current Assets		(3,427,775)	(3,427,775)	(571,302)	<b>(582,171)</b>	(10,869)	
Interest Expenses		(24,225)	(24,225)	(4,038)	<b>(3,658)</b>	380	
Insurance Expenses		(173,703)	(173,703)	(86,852)	<b>(87,550)</b>	(698)	
Other Expenditure		(177,512)	(177,512)	(17,692)	<b>(5,502)</b>	12,190	
Loss on Disposal of Assets	6	0	0	0	<b>0</b>		
		(8,420,373)	(8,420,373)	(1,485,802)	<b>(1,371,108)</b>		
<b>Operating activities excluded from budget</b>							
Non-cash amounts excluded from operating activities		3,346,894	3,346,894	571,302	<b>582,171</b>	10,869	
<b>Amount attributable to operating activities</b>		<b>(83,067)</b>	<b>(1,274,760)</b>	<b>2,548,578</b>	<b>2,733,072</b>		
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,298,117	1,298,117	312,122	<b>66,672</b>	(245,450)	▼
Proceeds from Disposal of Assets	6	0	0	0	<b>0</b>	0	
Capital acquisitions	7	(2,958,583)	0	(215,563)	<b>(82,159)</b>	133,404	▲
<b>Amount attributable to investing activities</b>		<b>(1,660,466)</b>	<b>1,298,117</b>	<b>96,559</b>	<b>(15,487)</b>		
<b>Financing Activities</b>							
Self-Supporting Loan Principal		20,535	20,535	0	<b>0</b>	0	
Transfer from Reserves	9	0	0	0	<b>0</b>	0	
Repayment of Debentures	8	(74,569)	(74,569)	0	<b>(6,167)</b>	(6,167)	
Transfer to Reserves	9	0	(440,211)	0	<b>(59)</b>	(59)	
<b>Amount attributable to financing activities</b>		<b>(54,034)</b>	<b>(494,245)</b>	<b>0</b>	<b>(6,226)</b>		
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>171,316</b>	<b>1,497,992</b>	<b>4,614,017</b>	<b>4,680,283</b>		

**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.

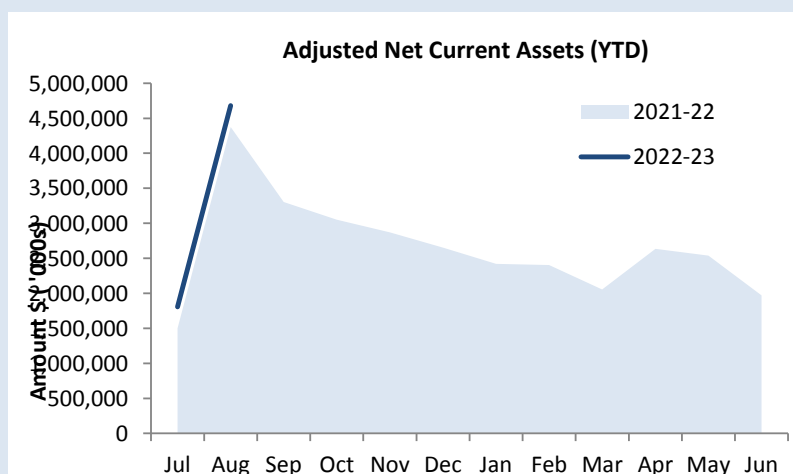
	Ref Note	Last Years Closing 30 June 2022	This Time Last Year 31 Aug 2021	Year to Date Actual 31 Aug 2022
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	2,383,622	1,725,856	2,219,405
Cash Restricted	3	2,288,740	0	2,288,799
Receivables - Rates	4	49,890	2,551,985	3,058,802
Receivables - Other	4	145,380	202,171	48,302
Loans receivable		30,573	19,925	30,573
Interest / ATO Receivable		0	0	16,198
Accrued Income / Expenses In Advance		43,168	9,253	75,590
Inventories		52,102	34,903	52,102
		4,993,475	4,544,092	7,789,771
<b>Less: Current Liabilities</b>				
Payables		(143,275)	(83,181)	(144,028)
Accrued Expenses / Income In Advance		(515,398)	(269,568)	(646,087)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	0
Provisions - Loans, Annual & Long Service Leave		(477,920)	(427,866)	(471,753)
		(1,173,665)	(817,687)	(1,261,869)
<b>Unadjusted Net Current Assets</b>		<b>3,819,810</b>	<b>3,726,406</b>	<b>6,527,902</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Profit on asset disposals		11,043		
Add: Loss on asset disposals		(1,393)		
Less: Cash reserves	3	(2,288,740)	0	(2,288,799)
Less: Loans receivable		(30,573)	(19,925)	(30,573)
Add: Provisions - Loans, Annual & Long Service Leave		477,920	427,866	471,753
<b>Adjusted Net Current Assets</b>		<b>1,968,924</b>	<b>4,134,347</b>	<b>4,680,283</b>

**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)**  
**\$4.68 M**

**Last Year YTD**  
**Surplus(Deficit)**  
**\$4.13 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**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 2022/23 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
<b>Expenditure from operating activities</b>				
Governance	43,881	▲	Timing	YTD costs under budget
Community Amenities	(27,744)	▼	Permanent	Winding up of Regional refuse Group - Offset by income
Recreation and Culture	65,159	▲	Timing	Pool costs under budget YTD
Transport	(68,123)	▼	Timing	Road maintenane jobs higher - capital jobs lower
Other Property and Services	46,719	▲	Timing	PAYG first August pay paid in July BAS in error
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(245,450)	▼	Timing	Recognition of grant monies as expended
Capital Acquisitions	133,404	▲	Timing	Capital items on order not yet received/paid for

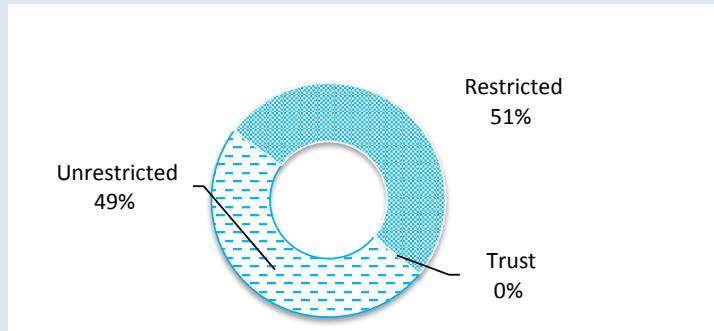
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

<b>Cash and Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total YTD Actual</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>			
<b>Cash on Hand</b>							
Petty Cash and Floats	1,250			1,250	N/A	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Fund	1,285,624			1,285,624	NAB/BWA	Nil	At Call
Overnight Cash Deposit Facility	910,758			910,758	Treasury	0.05%	At Call
Restricted Funds Account	21,773			21,773	BWA	Nil	At Call
Trust Fund			0		BWA	Nil	At Call
Reserve Fund - Telnet Saver		288,799		288,799	BWA	0.05%	At Call
<b>Term Deposits</b>							
Reserve Investment - Term Deposit		2,000,000		2,000,000	Treasury	1.10%	06-Sep-22
<b>Total</b>	<b>2,219,405</b>	<b>2,288,799</b>	<b>0</b>	<b>4,508,204</b>			

**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.

<b>Total Cash</b>	<b>Unrestricted</b>
<b>\$4.51 M</b>	<b>\$2.22 M</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Rates Receivable	30 June 2022	31 August 2022
	\$	\$
Opening Arrears Previous Years	67,957	49,890
Levied this year	2,665,551	2,855,770
Less Collections to date	(2,683,618)	153,142
Equals Current Outstanding	<b>49,890</b>	<b>3,058,802</b>
<b>Net Rates Collectable</b>	<b>49,890</b>	<b>3,058,802</b>
% Collected	100.68%	-5.36%

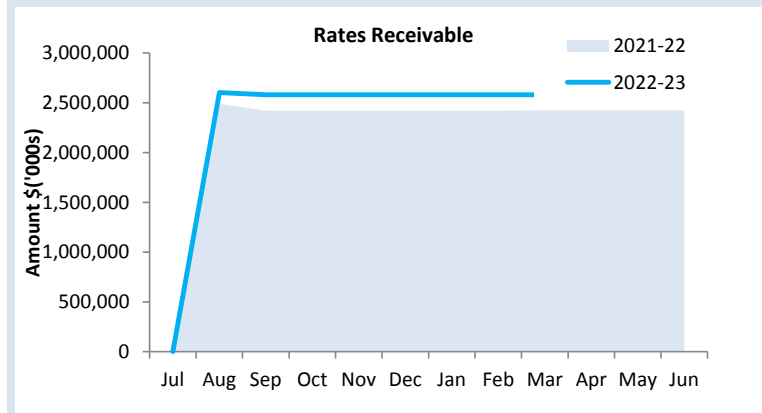
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	24,166	5,494	1,260	19,394	50,314
Percentage	48%	11%	3%	39%	
<b>Balance per Trial Balance</b>					
Sundry debtors					50,314
Loans receivable - clubs/institutions					30,573
Doubtful Debtors					(2,012)
<b>Total Receivables General Outstanding</b>					<b>95,073</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

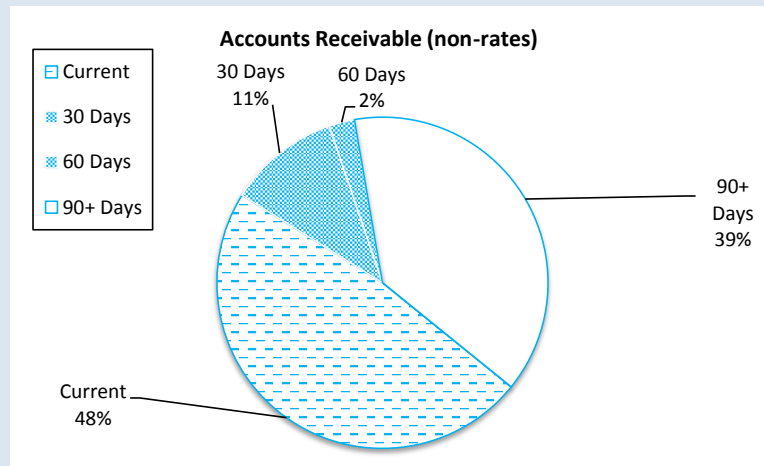
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

**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
<b>-5.36%</b>	<b>\$3,058,802</b>



<b>Debtors Due</b>
<b>\$95,073</b>
<b>Over 30 Days</b>
<b>52%</b>
<b>Over 90 Days</b>
<b>39%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

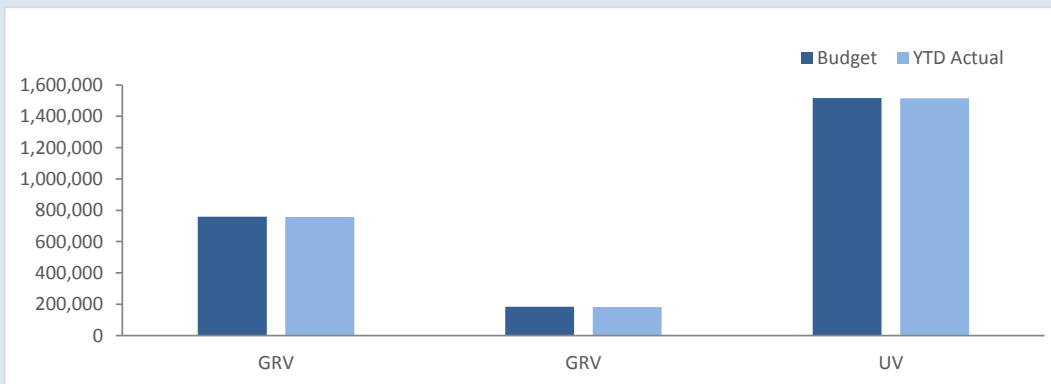
**OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE**

General Rate Revenue		Budget						YTD Actual				
		Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>		\$			\$	\$	\$	\$	\$	\$	\$	
<b>Differential General Rate</b>												
GRV	Non-commercial	0.086830	675	8,705,834	755,928	3,000	1,000	759,928	755,928	1,844	41	757,813
GRV	Commercial	0.115080	65	1,592,996	183,322			183,322	183,322	-344	0	182,977
UV		0.005683	297	266,695,055	1,515,628	2,000		1,517,628	1,515,628	0	0	1,515,628
		Minimum \$										
GRV	Non Commercial	625	137	211,386	85,625	0	0	85,625	85,625	0	0	85,625
GRV	Commercial	625	13	37,025	8,125	0	0	8,125	8,125	0	0	8,125
UV		625	84	5,800,546	52,500	0	0	52,500	52,500	0	0	52,500
<b>Sub-Totals</b>			<b>1,271</b>	<b>283,042,842</b>	<b>2,601,128</b>	<b>5,000</b>	<b>1,000</b>	<b>2,607,128</b>	<b>2,601,127</b>	<b>1,500</b>	<b>41</b>	<b>2,602,668</b>
Discount								(97,500)				(404)
<b>Amount from General Rates</b>								<b>2,509,628</b>				2,602,264
Ex-Gratia Rates								16,341				0
<b>Total General Rates</b>								<b>2,525,969</b>				2,602,264

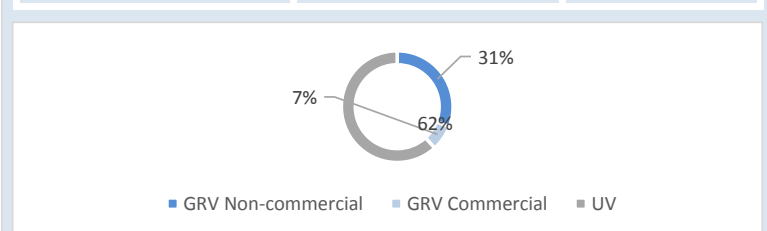
**SIGNIFICANT ACCOUNTING POLICIES**

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	%
<b>\$2.51 M</b>	<b>\$2.6 M</b>	<b>104%</b>

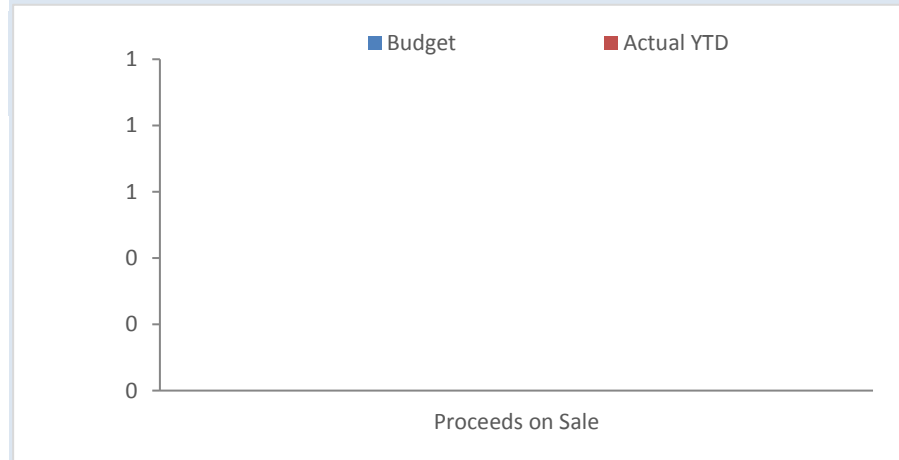


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
		0	0	0	0	0	0	0	0

**KEY INFORMATION**



Proceeds on Sale		
Budget	YTD Actual	%
\$0	\$0	

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(230,930)	(49,556)	(15,276)	34,280
Plant & Equipment	(465,486)	0	0	0
Furniture & Equipment	(100,571)	(2,856)	0	2,856
Infrastructure - Roads	(1,791,701)	(71,476)	(45,785)	25,691
Footpaths	(88,825)	0	0	0
Infrastructure - Other	(281,070)	(91,675)	(21,097)	70,578
<b>Capital Expenditure Totals</b>	<b>(2,958,583)</b>	<b>(215,563)</b>	<b>(82,159)</b>	<b>133,404</b>

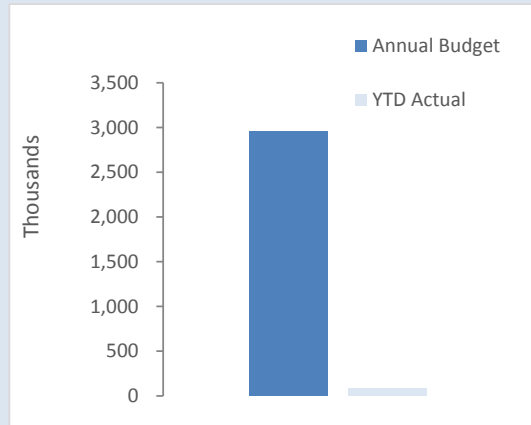
**Capital Acquisitions Funded By:**

	\$	\$	\$	\$
Capital grants and contributions	1,298,117	312,122	200,509	(111,613)
Other (Disposals & C/Fwd)	0		0	0
Cash Backed Reserves				
Recreation Development Reserve			0	0
Sportsground Precinct Redevelopment Reserve			0	0
Contribution - operations	1,660,466	(96,559)	(118,350)	(21,791)
<b>Capital Funding Total</b>	<b>2,958,583</b>	<b>215,563</b>	<b>82,159</b>	<b>(133,404)</b>

**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**



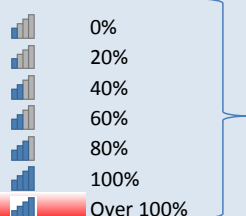
Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.96 M</b>	<b>\$0.08 M</b>	<b>3%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.3 M</b>	<b>\$0.2 M</b>	<b>15%</b>

Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Adopted Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance	
<b>Capital Expenditure</b>						
<b>Buildings</b>						
	Court House Development	B2201	(171,093)	(28,516)	(1,038)	27,478
	Historical Village - 'History of Wagin' Shed	B2202	(9,887)	(6,590)	(4,945)	1,645
	NAB Building	B2203	(15,000)	(2,500)	(2,234)	266
	Historical Village - Shed Fit-out	B2204	(11,000)	(8,000)	(5,507)	2,493
	Depot Upgrades - Shed Wall & Electric Gate	E167458	(3,950)	(3,950)	(1,552)	26,964
	New Roof - Caravan park Ablutions	B2301	(20,000)	0	0	0
			(230,930)	(49,556)	(15,276)	58,846
<b>Plant &amp; Equipment</b>						
	DCEO Vehicle (P02Y19)	E167741	(54,049)	0	0	0
	Isuzu Truck (P16Y17)	PE2301	(87,658)	0	0	0
	Isuzu Crew Cab (P21Y17)	PE2302	(74,404)	0	0	0
	John Deere Mower (P27Y17)	PE2303	(9,000)	0	0	0
	Mahindra Pick-Up Ranger (P38Y16)	PE2304	(25,720)	0	0	0
	Isuzu Side-Tipper (P42)	PE2305	(204,655)	0	0	0
	Plant Attachment - Broom	PE2306	(10,000)	0	0	0
			(465,486)	0	0	0
<b>Furniture &amp; Equipment</b>						
	CCTV Upgrade	E167110	(8,571)	(2,856)	0	2,856
	IT & Medical Equipment - Medical Centre	FE303	(75,000)	0	0	0
	60 x New Chairs	FE2301	(9,000)	0	0	0
	New Treadmill Community Gym	FE2302	(8,000)	0	0	0
			(100,571)	(2,856)	0	2,856
<b>Infrastructure - Roads</b>						
	Capital Works Program - Roads	E167103	(1,492,946)	(71,476)	(45,785)	25,691
	Capital Works Program - Airstrip	E167782	(298,755)	0	0	0
			(1,791,701)	(71,476)	(45,785)	25,691
<b>Footpaths</b>						
	Footpath Program	E167124	(88,825)	0	0	0
			(88,825)	0	0	0
<b>Infrastructure - Other</b>						
	Giant Ram Lighting	IO2202	(7,050)	(2,350)	(1,020)	1,330
	Sportsground Precinct Redevelopment	IO2204	(150,000)	(25,000)	0	25,000
	War Memorial Upgrades	IO2205	(6,850)	(6,850)	(4,528)	2,322
	Wetlands Park Redevelopment	IO2206	(54,695)	(50,000)	(15,549)	34,451
	Wetlands Park BBQ Shelters	IO2301	(15,000)	0	0	0
	Main Streets Paving, Cleaning & Sealing	IO2207	(2,475)	(2,475)	0	2,475
	Townscape	IO2208	(30,000)	(5,000)	0	5,000
	Mural - toilet Building	IO2302	(15,000)	0	0	0
			(281,070)	(91,675)	(21,097)	70,578
<b>Capital Expenditure Total</b>			(2,958,583)	(215,563)	(82,159)	157,970

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 AUGUST 2022**

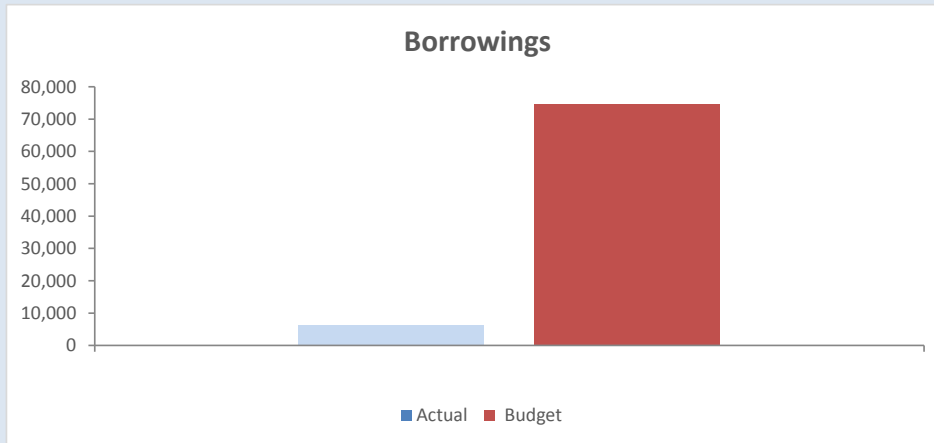
**FINANCING ACTIVITIES  
NOTE 8  
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 131 - Recreation Centre Development	29,477	0	0		11,238	29,477	18,239		1,707
Loan 139 - Swimming Pool Redevelopment	187,284	0	0	3,616	14,746	183,668	172,538	2,393	9,291
<b>Other Property and Services</b>									
Loan 137 - Staff Housing	126,737	0	0	2,551	15,693	124,186	111,044	1,265	7,201
Loan 138 - Doctor Housing	54,353	0	0		12,357	54,353	41,996		3,217
	397,851	0	0	6,167	54,034	391,684	343,817	3,658	21,416
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan 141 - Wagin Ag Society (SSL)	97,491	0	0	0	20,535	97,491	76,956		2,809
	97,491	0	0	0	20,535	97,491	76,956	0	2,809
<b>Total</b>	495,342	0	0	6,167	74,569	489,175	420,773	3,658	24,225

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.

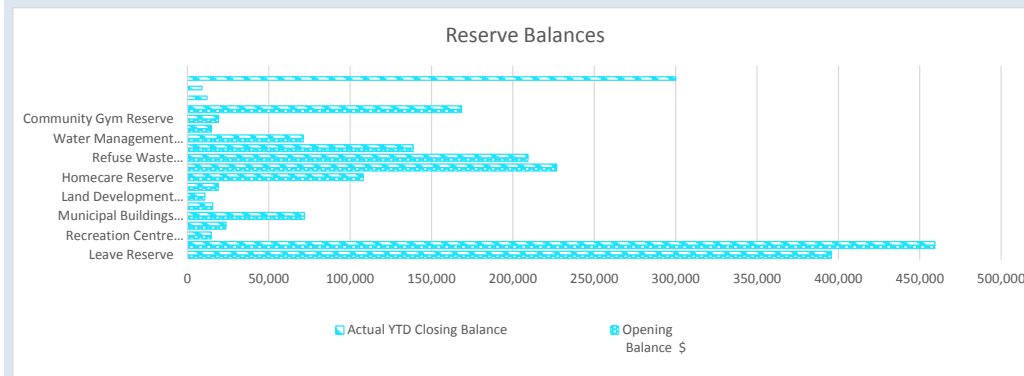


<b>Principal Repayments</b>	<b>\$6,167</b>
<b>Interest Earned</b>	<b>(\$1,329)</b>
<b>Interest Expense</b>	<b>\$3,658</b>
<b>Reserves Bal</b>	<b>\$2.29 M</b>
<b>Loans Due</b>	<b>\$.49 M</b>

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	395,708	3,957	10					399,665	395,718
Plant Replacement Reserve	459,304	4,593	12	61,836				525,733	459,315
Recreation Centre Equipment Reserve	14,751	148	0					14,899	14,752
Aerodrome Maintenance & Development Reserve	23,740	237	1	8,500				32,477	23,741
Municipal Buildings Reserve	71,902	719	2					72,621	71,904
Admin Centre Furniture, Equipment & IT Reserve	15,559	156	0					15,715	15,559
Land Development Reserve	10,774	108	0					10,882	10,774
Community Bus Reserve	19,006	190	0					19,196	19,007
Homecare Reserve	108,061	1,081	3					109,142	108,063
Recreation Development Reserve	226,940	2,269	6	20,000				249,209	226,946
Refuse Waste Management Reserve	209,291	2,093	5	29,436				240,820	209,296
Refuse Site Rehabilitation Reserve	138,775	1,388	4	20,000				160,163	138,779
Water Management Reserve	71,214	712	2					71,926	71,216
Electronic Sign Reserve	14,883	149	0					15,032	14,883
Community Gym Reserve	19,174	192	1	2,550		(8,000)		13,916	19,174
Sportsground Precinct Redevelopment Reserve	168,573	1,686	4	100,000				270,259	168,577
Emergency/Bushfire Control Reserve	12,069	121	0					12,190	12,069
Community Events Reserve	9,017	90	0					9,107	9,018
Staff Housing Reserve	300,000	3,000	8	75,000				378,000	300,008
Roadwork Reserve	0	0	0	100,000				100,000	0
	<b>2,288,740</b>	<b>22,889</b>	<b>59</b>	<b>417,322</b>	<b>0</b>	<b>(8,000)</b>	<b>0</b>	<b>2,720,951</b>	<b>2,288,799</b>

KEY INFORMATION



Grants and Contributions

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance
<b>Operating grants, subsidies and contributions</b>						
<b>General Purpose Funding</b>						
Grants Commission - General	I032005	254,698	254,698	63,675	85,394	21,719
Grants Commission - Roads	I032010	152,645	152,645	0	29,905	29,905
<b>Law, Order and Public Safety</b>						
DFES Grant - Operating Bush Fire Brigade	I051010	77,405	77,405	19,351	19,306	(45)
Western Power Grant - Ballaying Water Tank	I051070	0	0	0	0	0
DFES Grant - Operating SES	I051075	32,590	32,590	8,148	8,334	187
<b>Education and Welfare</b>						
Homecare Recurrent Grant	I082010	378,309	378,309	63,052	31,820	(31,232)
HCP Government Funds	I082045	138,200	138,200	23,034	18,256	(4,778)
<b>Recreation and Culture</b>						
Volunteering WA	I119030	2,000	2,000	0	0	0
WA Police - Christmas Street Carnival	I119030	10,000	10,000	0	0	0
<b>Transport</b>						
Direct Road Grants	I121005	138,346	138,346	138,346	138,436	90
<b>Operating Contributions</b>						
Rec Centre Equipment Contributions	I113030	1,500	1,500	0	0	0
Contribution to Woolorama	I119015	1,000	1,000	0	0	0
Contribution - St Lighting	I121025	5,000	5,000	0	0	0
<b>Operating grants, subsidies and contributions Total</b>		<b>1,191,693</b>	<b>1,191,693</b>	<b>315,606</b>	<b>331,450</b>	<b>15,845</b>
<b>Non-operating grants, subsidies and contributions</b>						
<b>Recreation and Culture</b>						
Wetlands Park Playground Upgrade Contribution	I113040	54,695	54,695	50,000	15,549	(34,451)
<b>Transport</b>						
Road Project Grants	I121010	395,186	395,186	158,074	158,074	0
Roads To Recovery Grant	I121015	312,145	312,145	104,048	2,307	(101,741)
RADS - Airport Upgrade	I126015	298,755	298,755	0	0	0
Main Roads Bridge 18/19 Funding	I121076	0	0	0	0	0
LRCIP Funding	I121076	237,336	237,336	0	24,579	24,579
<b>Non-operating grants, subsidies and contributions Total</b>		<b>1,298,117</b>	<b>1,298,117</b>	<b>312,122</b>	<b>200,509</b>	<b>(111,613)</b>
<b>Grand Total</b>		<b>2,489,810</b>	<b>2,489,810</b>	<b>627,728</b>	<b>531,960</b>	<b>(95,768)</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**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	RESTRICTED FUNDS ACCOUNT			Closing Balance 31 Aug 2022
	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	900	300	(100)	1,100
Deposits - Community Bus	900	150	(150)	900
Deposits - Rec Ctr & EFP	2,662	2,700	(1,200)	4,162
Deposits - Animal Trap	25	50	0	75
BCITF	0	0	0	0
Deposit - Community Gym Key	5,580	480	(90)	5,970
Building Services Levy	329	185	(123)	391
Nomination Deposits	0	0	0	0
Other Deposits	6,819	150	0	6,969
Unclaimed Monies	2,147	0	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	40	1	0	41
Cemetery Shelter Contributions	0	0	0	0
	<b>19,422</b>	<b>4,016</b>	<b>(1,663)</b>	<b>21,775</b>

SHIRE OF WAGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 AUGUST 2022

NOTE 12

BUDGET AMENDMENTS

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

Date	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	\$	
23/08/2022		Budget Adoption		Opening Surplus(Def icit)	0	0	0	0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
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<b>Amended Budget Cash Position as per Council Resolution</b>					0	0	0	0	

**SHIRE OF WAGIN**  
**STATEMENT OF OPERATING INCOME AND EXPENDITURE**  
**FOR THE PERIOD ENDED 31 AUGUST 2022**

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>General Purpose Funding</b>					
<b>Rate Revenue</b>					
I031005	GRV	Inc	939,250	939,250	939,249
I031010	GRV Minimums	Inc	93,750	93,750	93,750
I031015	UV	Inc	1,515,628	1,515,628	1,515,628
I031020	UV Minimums	Inc	52,500	52,500	52,500
I031025	GRV Interim Rates	Inc	3,000	500	1,844
I031030	UV Interim Rates	Inc	2,000	334	0
I031035	Back Rates	Inc	1,000	1,000	41
I031040	Ex-Gratia Rates (CBH)	Inc	16,341	0	0
I031045	Discount Allowed	Inc	(97,500)	0	(404)
I031050	Instalment Admin Charge	Inc	6,000	0	0
I031055	Account Enquiry Fee	Inc	2,500	416	728
I031060	(Rate Write Offs)	Inc	(5,000)	0	(346)
I031065	Penalty Interest	Inc	8,000	1,334	535
I031070	Emergency Services Levy	Inc	126,700	126,700	126,668
I031075	ESL Penalty Interest	Inc	500	84	31
I031080	Instalment Interest	Inc	4,000	666	0
I031090	Rate Legal Charges	Inc	20,000	3,334	604
			2,688,669	2,735,496	2,730,828
E031005	Valuation Expenses	Exp	(9,000)	(1,500)	(237)
E031010	Legal Costs/Expenses	Exp	(500)	(84)	0
E031015	Title Searches	Exp	(600)	(100)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(1,666)	(604)
E031025	Printing Stationery Postage	Exp	(2,000)	(200)	(1,232)
E031030	Emergency Services Levy	Exp	(126,700)	(31,675)	0
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,540)
E031100	Administration Allocated	Exp	(104,549)	(17,424)	(17,424)
			(256,649)	(54,949)	(22,037)
<b>Other General Purpose Funding</b>					
I032005	Grants Commission General	Inc	254,698	63,675	85,394
I032010	Grants Commission Roads	Inc	152,645	0	29,905
I032020	Administration Rental	Inc	36,000	6,000	6,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	250	83
I032030	Reimbursements	Inc	100	16	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,977	0	0
I032040	Bank Interest	Inc	750	126	1,453
I032045	Reserves Interest	Inc	7,000	0	(3,317)
I032055	Commissions & Recoups	Inc	500	0	0
			458,170	70,067	119,518
E032005	Bank Fees and Charges	Exp	(12,000)	(2,000)	(558)
E032015	Interest on Loans	Exp	(24,225)	(4,038)	(3,658)
E032030	Audit Fees & Other Services	Exp	(25,000)	0	0
E032035	Administration Allocated	Exp	(102,708)	(17,118)	(17,118)
			(163,933)	(23,156)	(21,334)
<b>Total General Purpose Income</b>			3,146,839	2,805,563	2,850,346
<b>Total General Purpose Expenditure</b>			(420,582)	(78,105)	(43,371)
<b>Governance</b>					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Members of Council</b>					
I041020	Other Income Relating to Members	Inc	1,000	0	0
			1,000	0	0
E041005	Sitting Fees	Exp	(24,365)	0	0
E041010	Training	Exp	(8,000)	0	0
E041015	Members Travelling	Exp	(700)	0	0
E041025	Election Expenses	Exp	(3,000)	0	0
E041030	Other Expenses	Exp	(8,000)	0	0
E041035	Conference Expenses	Exp	(10,000)	0	0
E041040	Presidents Allowance	Exp	(12,300)	0	0
E041045	Deputy Presidents Allowance	Exp	(3,075)	0	0
E041055	Refreshments and Receptions	Exp	(12,000)	(2,000)	(539)
E041060	Presentations	Exp	(2,500)	(416)	0
E041065	Insurance	Exp	(13,325)	(6,663)	(6,663)
E041070	Public Relations	Exp	(2,000)	(334)	0
E041075	Subscriptions	Exp	(35,000)	(35,000)	(25,418)
E041100	Administration Allocated	Exp	(118,133)	(19,688)	(19,688)
			(252,398)	(64,101)	(52,308)
<b>Other Governance</b>					
I042030	Profit on Sale of Asset	Inc	30,636	0	0
I042045	Admin Reimbursements	Inc	5,000	5,000	7,643
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			35,636	5,000	7,643
E042005	Administration Salaries	Exp	(714,073)	(119,012)	(92,657)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(86,447)	(14,408)	(12,360)
E042011	Loyalty Allowance	Exp	(8,046)	(1,342)	(1,082)
E042012	Housing Allowance Admin	Exp	(13,578)	(2,264)	(729)
E042015	Insurance	Exp	(25,969)	(12,985)	(13,558)
E042020	Staff Training	Exp	(10,000)	(1,666)	0
E042025	Removal Expenses	Exp	(10,000)	0	0
E042030	Printing & Stationery	Exp	(30,000)	(5,000)	(4,255)
E042035	Phone, Fax & Modem	Exp	(7,000)	(1,166)	(558)
E042040	Office Maintenance	Exp	(62,000)	(12,051)	(9,667)
E042045	Advertising	Exp	(18,000)	(3,000)	(2,107)
E042050	Office Equipment Maintenance	Exp	(3,000)	(500)	(501)
E042055	Postage & Freight	Exp	(4,000)	(666)	(326)
E042060	Vehicle Running Expenses	Exp	(16,000)	(2,969)	(2,162)
E042065	Legal Expenses	Exp	(25,000)	(4,166)	0
E042070	Garden Expenses	Exp	(12,000)	(2,000)	(788)
E042075	Conference & Training	Exp	(10,000)	(1,666)	0
E042080	Computer Support	Exp	(130,000)	(21,666)	(36,556)
E042085	Other Expenses	Exp	(3,000)	(500)	(303)
E042090	Administration Allocated	Exp	(270,719)	(45,120)	(45,120)
E042095	Fringe Benefits Tax	Exp	(15,000)	0	0
E042100	Staff Uniforms	Exp	(4,000)	0	0
E042115	Cash Round Off Control	Exp	0	0	0
E042120	Depreciation - Other Governance	Exp	(126,097)	(21,016)	(21,339)
E042125	Less Administration Allocated	Exp	1,278,618	213,106	213,100
E042155	Lease of Photocopier	Exp	0	0	0
E042160	CEO Recruitment	Exp	(18,000)	(3,000)	0
E042165	Paid Parental Leave	Exp	0	0	0
			(343,311)	(63,056)	(30,968)
<b>Total Governance Income</b>			36,636	5,000	7,643
<b>Total Governance Expenditure</b>			(595,709)	(127,156)	(83,276)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Law, Order &amp; Public Safety</b>					
<b>Fire Prevention</b>					
I051010	BFB Operating Grant	Inc	77,405	19,351	17,038
I051015	Sale of Fire Maps	Inc	50	8	0
I051025	Reimbursements	Inc	1,000	166	0
I051030	Bush Fire Infringements	Inc	2,000	0	0
I051040	Donations	Inc	0	0	0
I051035	ESL Admin Fee	Inc	4,000	0	0
I051050	SES Call-out Income	Inc	0	0	0
I051070	Other Bushfire Grants Income	Inc	0	0	0
I051075	SES Operating Grant	Inc	32,590	8,148	1,417
			117,045	27,673	18,455
E051005	BFB Operation Expenditure	Exp	(77,405)	(22,284)	(17,038)
E051010	Communication Mtce	Exp	(4,000)	(698)	(405)
E051015	Advertising & Other Expenses	Exp	(2,500)	(416)	(1,925)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(723)	(500)
E051025	Town Block Burn Off	Exp	(5,000)	(2,624)	(2,127)
E051040	Other Bushfire Grants Expenditure	Exp	0	0	(10,112)
E051060	SES Operation Expenditure	Exp	(32,590)	(6,101)	(1,417)
E051100	Administration Allocated	Exp	(64,701)	(10,784)	(10,784)
E051190	Depreciation - Fire Prevention	Exp	(25,484)	(4,248)	(4,329)
			(215,680)	(47,877)	(48,637)
<b>Animal Control</b>					
I052005	Dog Fines and Fees	Inc	5,000	834	4,122
I052006	Cat Fines and Fees	Inc	300	50	0
I052010	Hire of Animal Traps	Inc	100	16	0
I052015	Dog Registration	Inc	6,000	0	914
I052016	Cat Registration	Inc	700	0	91
I052020	Reimbursements	Inc	500	0	0
			12,600	900	5,127
E052005	Ranger Salary	Exp	(18,700)	(3,116)	(1,884)
E052007	Ranger Telephone	Exp	(1,000)	(166)	(168)
E052010	Pound Maintenance	Exp	(2,960)	(503)	(405)
E052015	Dog Control Insurance	Exp	(314)	(314)	(591)
E052020	Legal Fees	Exp	(500)	(84)	0
E052025	Training & Conference	Exp	(500)	(84)	0
E052030	Ranger Services Other	Exp	(25,000)	(4,168)	(4,567)
E052035	Administration Allocated	Exp	(29,784)	(4,964)	(4,964)
E052190	Depreciation - Animal Control	Exp	(1,308)	(218)	(222)
			(80,066)	(13,617)	(12,801)
<b>Other Law, Order &amp; Public Safety</b>					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	5,000	0	0
I053055	Reimbursements	Inc	0	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			5,050	50	0
E053005	Abandoned Vehicles	Exp	(500)	(84)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(84)	(91)
E053045	CCTV & Security	Exp	0	0	0
E053055	Mosquito Control	Exp	(3,000)	(500)	0
			(4,000)	(668)	(91)
<b>Total Law, Order &amp; Public Safety Income</b>			134,695	28,623	23,582

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Total Law, Order &amp; Public Safety Expenditure</b>			(299,746)	(62,162)	(61,529)
<b>Health</b>					
<b>Maternal &amp; Infant Health</b>					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,150)	(1,526)	(1,322)
			(9,150)	(1,526)	(1,322)
<b>Preventative Services - Admin &amp; Inspections</b>					
I074005	Food Licences & Fees	Inc	800	0	0
I074015	Contrib. Regional Health Scheme	Inc	0	0	0
I074020	Reimbursements	Inc	0	0	0
			800	0	0
E074005	EHO Salary	Exp	(10,000)	(1,666)	0
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	0	0	0
E074015	Other Control Expenses	Exp	(7,000)	(1,166)	(164)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0
E074030	Conferences & Training	Exp	(500)	(84)	0
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(26,112)	(4,352)	(4,352)
E074190	Depreciation - Prevent Services	Exp	0	0	0
			(43,612)	(7,268)	(4,516)
<b>Other Health</b>					
I076010	Rent - Medical Centre-Dentist	Inc	4,380	730	664
I076015	Reimbursements - IPN Medical	Inc	2,500	0	0
I076020	Meeting Room Fees	Inc	3,500	584	273
I076025	Saleof Doctors Vehicle	Inc	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	0	0
			11,880	1,314	937
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,021)	(2,679)	(1,943)
E076025	Depreciation - Other Health	Exp	(46,902)	(7,818)	(7,967)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(1,007)	(1,104)
E076035	Loss on Sale of Asset	Exp	0	0	0
E076040	IPN Medical Services	Exp	(45,000)	0	(12,612)
E076055	Doctor Retention & Relocation	Exp	(20,000)	0	0
E076060	Assets under \$5k	Exp	(10,000)	0	0
			(138,923)	(11,503)	(23,626)
<b>Health - Preventative Services</b>					
E077010	Analytical Expenses	Exp	(500)	(500)	(463)
			(500)	(500)	(463)
<b>Total Health Income</b>			12,680	1,314	937
<b>Total Health Expenditure</b>			(192,185)	(20,797)	(29,927)
<b>Education &amp; Welfare</b>					
<b>Pre Schools</b>					
I083035	Day Care Lease	Exp	8,568	1,428	1,643
I083036	Day Care Reimbursements	Exp	5,500	916	378
			14,068	2,344	2,021
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,123)	(2,349)	(1,538)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(4,320)	(4,402)
			(38,041)	(6,669)	(5,940)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Other Education</b>					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	0	0	0
			0	0	0
<b>Homecare Program</b>					
I082010	CHSP & HACC Grant	Inc	378,309	63,052	31,820
I082015	Meals on Wheels	Inc	5,000	834	380
I082020	CHSP Fee for Service	Inc	75,000	12,500	17,085
I082030	Reimbursements	Inc	0	0	0
I082040	HCP Client Daily Fee	Inc	15,984	2,664	2,347
I082045	HCP Government Funds	Inc	138,200	23,034	18,256
			612,493	102,084	69,888
E082010	Management & Admin Salaries	Exp	(130,000)	(21,666)	(17,054)
E082013	Homecare Wages/Contract Liability	Exp	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(38,040)	(6,340)	(4,282)
E082020	Nursing Salaries	Exp	(30,000)	(5,000)	(4,042)
E082025	Care Workers Salaries	Exp	(235,000)	(39,166)	(32,982)
E082030	Superannuation	Exp	(45,822)	(7,638)	(7,029)
E082035	Other Expenses	Exp	(13,000)	(2,166)	(988)
E082040	Travelling - Mileage	Exp	(19,000)	(3,166)	(2,754)
E082045	Staff Training	Exp	(2,160)	(360)	(450)
E082050	Staff Training Salaries	Exp	(3,356)	(560)	0
E082055	Subscriptions	Exp	(9,752)	(1,626)	(856)
E082060	Telephone & Postage	Exp	(2,565)	(428)	(167)
E082065	Advertising & Stationery	Exp	(1,000)	(168)	(489)
E082070	Insurance	Exp	(7,700)	(1,284)	(3,849)
E082075	Office Accommodation	Exp	(36,000)	(6,000)	(6,000)
E082080	Plant & Equipment Mtce	Exp	(26,359)	(4,923)	(5,034)
E082085	Consumable Supplies	Exp	(4,500)	(750)	(4,724)
E082090	Funtion & Catering Supplies	Exp	(1,500)	(250)	(111)
E082095	HCP Expenses	Exp	(6,000)	(1,000)	(1,788)
E082100	Administration Allocated	Exp	(21,368)	(3,562)	(3,562)
E082110	Meals on Wheels Expenditure	Exp	(3,605)	(600)	(378)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare Retention Bonus Expenditure	Exp	0	0	0
E082190	Depreciation - Homecare	Exp	(19,644)	(3,274)	(3,337)
			(656,371)	(109,927)	(99,876)
<b>Other Welfare</b>					
I083010	Wagin Frail Aged Reimb	Inc	8,569	4,285	4,584
I083040	Seniors Xmas Lunch Income	Inc	0	0	0
			8,569	4,285	4,584
E083010	Wagin Frail Aged Exp	Exp	(9,168)	(4,584)	(4,584)
E083020	Seniors Xmas Lunch	Exp	(2,500)	0	0
E083050	Other Welfare Exp	Exp	0	0	0
			(11,668)	(4,584)	(4,584)
<b>Total Education &amp; Welfare Income</b>			635,130	108,713	76,493
<b>Total Education &amp; Welfare Expenditure</b>			(706,080)	(121,179)	(110,400)
<b>Community Amenities</b>					
<b>Sanitation - Household Refuse</b>					
I101005	Domestic Collection	Inc	235,500	235,500	253,162
I102020	Refuse Site Fees	Inc	15,000	2,500	2,670
			250,500	238,000	255,832

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E101005	Domestic Refuse Collection	Exp	(48,000)	(8,000)	(7,999)
E101006	Green Waste Collection	Exp	(23,000)	(3,834)	(4,420)
E101010	Recycling Pick-Up	Exp	(70,500)	(11,750)	(10,974)
E101015	Refuse Site Mtce	Exp	(128,500)	(21,469)	(18,067)
E101025	Refuse Site Attendant	Exp	0	0	0
			(270,000)	(45,053)	(41,460)
	<b>Sanitation - Other</b>				
I102002	Commercial Collection Charges	Inc	66,586	62,000	65,910
I102005	Reimbursement Drummuster	Inc	4,000	0	0
I102010	Charges Bulk Rubbish	Inc	15,000	2,500	2,681
			85,586	64,500	68,591
E102005	Commercial Collection	Exp	(13,650)	(2,276)	(2,372)
E102010	Bulk Rubbish Collection	Exp	(16,000)	(2,666)	(2,718)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0
E102190	Depreciation - Sanitation	Exp	(18,148)	(3,026)	(3,083)
			(52,798)	(7,968)	(8,173)
	<b>Sewerage</b>				
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(60)	(19)
			(500)	(60)	(19)
	<b>Regional Refuse Group</b>				
I102006	Regional Refuse Group	Inc	0	0	37,071
			0	0	37,071
	<b>Regional Refuse Group</b>				
E102007	Regional Refuse Group Expenses	Exp	0	0	(30,893)
			0	0	(30,893)
	<b>Town Planning</b>				
I106005	Planning Fees	Inc	4,000	666	1,236
			4,000	666	1,236
E106005	Town Planning Expenses	Exp	(15,000)	(2,500)	(2,890)
E106100	Administration Allocated	Exp	(66,566)	(11,094)	(11,094)
			(81,566)	(13,594)	(13,984)
	<b>Other Community Amenities</b>				
I107005	Cemetery Fees	Inc	12,000	2,000	3,613
I107010	Community Bus Income	Inc	4,000	666	237
I107025	Other Community Amenities Contributions	Inc	0	0	0
			16,000	2,666	3,850
E107005	Cemetery Mtce	Exp	(40,000)	(6,725)	(7,527)
E107010	Public Convenience Mtce	Exp	(56,428)	(9,680)	(8,476)
E107015	Community Bus Operating	Exp	(3,674)	(904)	(1,034)
E107100	Administration Allocated	Exp	(72,439)	(12,074)	(12,074)
E107190	Depreciation - Other Comm Amenities	Exp	(50,968)	(8,496)	(8,658)
			(223,509)	(37,879)	(37,769)
	<b>Total Community Amenities Income</b>		356,586	306,332	366,580
	<b>Total Community Amenities Expenditure</b>		(628,373)	(104,553)	(132,298)
	<b>Recreation &amp; Culture</b>				



COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Public Halls &amp; Civic Centres</b>					
I111005	Town Hall Hire	Inc	2,000	334	48
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0
			2,100	434	48
E111005	Town Hall Mtce	Exp	(28,555)	(6,335)	(3,922)
E111010	Other Halls Mtce	Exp	(6,153)	(1,165)	(206)
E111190	Depreciation - Public Halls	Exp	(202,711)	(33,786)	(34,433)
			(237,419)	(41,285)	(38,561)
<b>Swimming Pool</b>					
I112010	Swimming Pool Admission	Inc	30,000	0	0
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0
I112020	Reimbursements	Inc	600	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0
			30,600	0	0
E112005	Pool Staff Salary	Exp	(109,500)	(18,250)	(319)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	0	0	0
E112015	Swimming Pool Maintenance	Exp	(118,388)	(22,923)	(9,142)
E112020	Swimming Pool Other Expenses	Exp	(5,850)	(976)	(192)
E112190	Depreciation - Swimming Pools	Exp	(197,388)	(32,900)	(33,529)
			(431,126)	(75,049)	(43,182)
<b>Other Recreation &amp; Sport</b>					
I113005	Sportsground Rental	Inc	8,795	0	0
I113015	Power Reimbursements	Inc	5,000	834	961
I113020	Recreation Centre Hire	Inc	5,000	834	557
I113025	Reimbursements Other	Inc	0	0	0
I113030	Rec Centre Equipment Contributions	Inc	1,500	0	0
I113035	Sporting Club Leases	Inc	0	0	364
I113040	Other Recreation & Sport Contributions	Inc	54,695	50,000	15,549
I113055	Eric Farrow Pavillion Hire	Inc	5,000	834	2,405
I113065	Community Gym Membership	Inc	13,800	2,300	3,641
			93,790	54,802	23,477
E113005	Sportsground Mtce	Exp	(115,555)	(19,437)	(13,864)
E113010	Sportsground Building Mtce	Exp	(24,931)	(7,168)	(5,483)
E113015	Wetlands Park Mtce	Exp	(70,011)	(12,117)	(9,967)
E113020	Parks & Gardens Mtce	Exp	(49,099)	(8,236)	(9,056)
E113025	Puntapin Rock Mtce	Exp	(2,506)	(418)	(409)
E113030	Recreation Centre Mtce	Exp	(65,780)	(14,898)	(11,595)
E113035	Rec Staff Salaries	Exp	(19,853)	(3,310)	(1,104)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(2,085)	(348)	(364)
E113045	Other Expenses	Exp	(1,200)	(200)	(167)
E113050	Norring Lake Mtce	Exp	(3,400)	(591)	(562)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,145)	(4,823)	(5,962)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(334)	0
E113095	Community Gym Expenditure	Exp	(11,250)	(1,876)	(587)
E113100	Administration Allocated	Exp	(116,535)	(19,422)	(19,422)
E113190	Depreciation - Other Rec & Sport	Exp	(392,093)	(65,350)	(66,602)
			(899,443)	(158,526)	(145,144)
<b>Library</b>					
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E115005	Library Staff Salaries	Exp	(52,700)	(8,784)	(7,505)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(10,481)	(1,921)	(775)
E115020	Library Other Expenses	Exp	(7,800)	(1,645)	(887)
E115190	Depreciation - Libraries	Exp	(16,210)	(2,702)	(2,753)
			(87,191)	(15,052)	(11,920)
	<b>Other Culture</b>				
I116035	Long Table Experience Income	Inc	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	500	227
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	9,000	0	0
I119030	Community Events Income	Inc	2,000	0	0
I119031	Other Culture Grant Funds	Inc	10,000	0	0
			25,000	500	227
E116005	Subsidy Woolorama Committee	Exp	(500)	0	0
E116010	Woolorama Costs & Maintenance	Exp	(65,136)	(11,166)	(1,701)
E116015	Community Centre Mtce	Exp	(15,837)	(2,896)	(1,467)
E116020	Historical Village	Exp	(2,166)	(849)	(1,178)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(31,463)	(5,242)	(1,549)
E116046	Community Development Equipment Maintenance	Exp	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	0
E116060	Betty Terry Theatre Expenditure	Exp	(3,215)	(788)	(650)
E116065	Electronic Sign Expenditure	Exp	(2,500)	(451)	(875)
E116070	Court House Expenditure	Exp	(4,836)	(1,679)	(1,721)
E116075	NAB Building Expenditure	Exp	(4,586)	(762)	(320)
E116190	Depreciation - Other Culture	Exp	(99,193)	(16,532)	(16,849)
			(229,432)	(40,365)	(26,310)
	<b>Total Recreation &amp; Culture Income</b>		151,640	55,886	23,752
	<b>Total Recreation &amp; Culture Expenditure</b>		(1,884,611)	(330,276)	(265,117)
	<b>Transport</b>				
	<b>Streets Roads Bridges &amp; Depot Construction</b>				
I121005	Direct Road Grants	Inc	138,346	138,346	138,436
I121010	Road Project Grants	Inc	395,186	158,074	0
I121015	Roads to Recovery Grant	Inc	312,145	104,048	26,544
I121020	Reimbursements	Inc	1,000	0	0
I121025	Contribution - St Lighting	Inc	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	237,336	0	24,579
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,089,013	400,468	189,559
	<b>Streets Roads Bridges &amp; Depot Maintenance</b>				
I122055	Diesel Fuel Rebate Income	Inc	55,000	9,166	1,493
			55,000	9,166	1,493
E122005	Road Maintenance	Exp	(110,000)	(18,332)	(33,765)
E122006	Maintenance Grading	Exp	(200,000)	(33,334)	(69,858)
E122007	Rural Tree Pruning	Exp	(80,000)	(13,336)	(8,931)
E122008	Rural Spraying	Exp	(10,000)	(1,666)	(3,777)
E122009	Town Site Spraying	Exp	(20,000)	(3,336)	(7,337)
E122010	Depot Mtce	Exp	(19,418)	(3,592)	(3,096)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(1,666)	(494)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(3,752)	(4,021)
E122015	Rural Numbering	Exp	0	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E122020	Footpath Mtce	Exp	(5,000)	(836)	(881)
E122025	Street Cleaning	Exp	(45,000)	(7,500)	(8,842)
E122030	Street Trees	Exp	(65,000)	(10,834)	(2,562)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(666)	(198)
E122045	Townscape	Exp	(45,000)	(7,520)	(23,449)
E122050	Crossovers	Exp	(500)	(84)	0
E122055	RoMan Data Collection	Exp	(11,500)	(5,750)	(7,318)
E122060	Street Lighting	Exp	(70,000)	(11,666)	(11,532)
E122090	Graffiti Removal	Exp	0	0	(36)
E122100	Administration Allocated	Exp	(53,499)	(8,916)	(8,916)
E122105	Loss on Sale of Asset	Exp	0	0	0
E122190	Depreciation - Roads	Exp	(2,002,289)	(333,714)	(340,115)
E147120	Storm Damage - Not Claimable	Exp	0	0	(221)
			(2,773,706)	(466,500)	(535,349)
<b>Road Plant Purchases</b>					
I122100	Profit on Sale of Asset	Inc	50,245	0	0
			50,245	0	0
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
<b>Aerodrome</b>					
I126015	Aerodrome Reimbursements/Grants	Inc	298,755	0	0
I126020	Aerodrome Hangar Lease	Inc	9,000	2,225	4,276
			307,755	2,225	4,276
E126005	Aerodrome Maintenance	Exp	(12,404)	(2,353)	(1,482)
E126190	Depreciation - Aerodromes	Exp	(44,961)	(7,492)	(7,637)
			(57,365)	(9,845)	(9,119)
<b>Total Transport Income</b>			1,502,013	411,859	195,328
<b>Total Transport Expenditure</b>			(2,831,071)	(476,345)	(544,468)
<b>Economic Services</b>					
<b>Rural Services</b>					
I131020	Landcare Reimbursements	Inc	78,250	13,042	11,701
			78,250	13,042	11,701
E131020	Landcare	Exp	(112,000)	(19,036)	(10,245)
E131030	Rural Towns Program	Exp	(18,000)	(3,067)	(3,016)
E131100	Administration Allocated	Exp	(16,055)	(2,676)	(2,676)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(1,731)	(1,019)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(156,055)	(26,510)	(16,956)
<b>Tourism &amp; Area Promotion</b>					
I132005	Caravan Park Fees	Inc	70,000	11,666	11,470
I132010	Reimbursements	Inc	1,000	166	17
I132015	RV Area Fees	Inc	15,000	2,500	515
I132035	Tourism Income	Inc	0	0	0
			86,000	14,332	12,002
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(33,000)	(5,678)	(4,544)
E132020	Caravan Park Mtce	Exp	(50,886)	(8,709)	(6,573)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(8,598)	(1,434)	(528)
E132040	Tourism Promotion & Subscripts	Exp	(19,500)	(3,250)	(542)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E132050	Administration Allocated	Exp	(70,392)	(11,732)	(11,732)
E132190	Depreciation - Tourism	Exp	(19,446)	(3,240)	(3,303)
			(210,322)	(34,043)	(27,222)
<b>Building Control</b>					
I133005	Building Licenses	Inc	8,000	1,334	335
I133010	Swimming Pool Inspection Fees	Inc	0	0	0
I142010	Sale of Land	Inc	0	0	0
			8,000	1,334	335
<b>Other Economic Services</b>					
I134005	Water Sales	Inc	20,000	3,334	196
			20,000	3,334	196
E134005	Water Supply - Standpipes	Exp	(20,000)	(3,336)	(1,920)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(342)	(349)
			(22,052)	(3,678)	(2,269)
<b>Total Economic Services Income</b>			192,250	32,042	24,234
<b>Total Economic Services Expenditure</b>			(388,429)	(64,230)	(46,447)
<b>Other Property &amp; Services</b>					
<b>Private Works</b>					
I141005	Private Works Income	Inc	20,000	3,334	64
			20,000	3,334	64
E141005	Private Works	Exp	(15,000)	(2,498)	(619)
E141100	Administration Allocated	Exp	(3,053)	(508)	(508)
			(18,053)	(3,006)	(1,127)
<b>Public Works Overheads</b>					
I143020	Reimbursements	Inc	500	0	2,863
			500	0	2,863
E143005	Engineering Salaries	Exp	(117,801)	(19,634)	(14,351)
E143007	Engineering Administration Salaries	Exp	(62,007)	(10,334)	(8,963)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(2,838)	(923)
E143015	CEO's Salary Allocation	Exp	(60,886)	(10,148)	(9,139)
E143020	Engineering Superannuation	Exp	(120,687)	(20,114)	(17,659)
E143025	Engineering - Other Expenses	Exp	(5,000)	(834)	(315)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(27,500)	(32,625)
E143045	Insurance on Works	Exp	(38,318)	(19,159)	(19,284)
E143050	Protective Clothing	Exp	(8,000)	(1,334)	(286)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(166)	(35)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(1,516)	(2,219)
E143075	Telephone Expenses	Exp	(1,500)	(250)	(209)
E143080	Staff Licenses	Exp	(500)	(84)	0
E143085	Safety Equipment & Meetings	Exp	(4,000)	(666)	(88)
E143090	Conferences & Courses	Exp	(1,500)	(250)	0
E143095	Staff Training	Exp	(15,000)	(2,502)	(273)
E143105	Administration Allocated	Exp	(1,156)	(192)	(192)
E143200	LESS PWOH ALLOCATED	Exp	628,377	104,732	104,045
			(9)	(12,789)	(2,515)
<b>Plant Operation Costs</b>					
I144005	Sale of Scrap	Inc	1,500	250	0
I144010	Reimbursements	Inc	4,000	666	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			5,500	916	0
E144010	Fuel & Oils	Exp	(180,000)	(30,000)	(23,229)
E144020	Tyres & Tubes	Exp	(20,000)	(3,334)	(6,087)
E144030	Parts & Repairs	Exp	(85,000)	(14,168)	(11,170)
E144040	Plant Repair - Wages	Exp	(25,000)	(4,166)	(8,458)
E144050	Insurance and Licences	Exp	(35,000)	(13,087)	(17,864)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(1,666)	(45)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(166)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(1,334)	0
E144200	LESS POC ALLOCATED-PROJECTS	Exp	364,000	60,668	47,183
			0	(7,253)	(19,671)
	<b>Salaries &amp; Wages</b>				
E146010	Gross Salaries, Allowances & Super	Exp	(2,339,945)	(389,990)	(385,525)
E146200	Less Sal , Allow, Super Allocated	Exp	2,339,945	389,992	415,173
			0	2	29,648
	<b>Unclassified</b>				
I147005	Commission - Vehicle Licensing	Inc	50,000	8,334	7,970
I147006	Commission - TransWA	Inc	500	84	57
I147007	Reimbursement - OHS	Inc	500	84	0
I147035	Banking errors	Inc	0	0	0
I147050	Council Staff Housing Rental	Inc	34,300	5,716	7,419
I147065	Insurance Reimbursement	Inc	0	0	0
I147070	Council Housing Reimbursements	Inc	0	0	15
I147085	NAB Buiding Rent	Inc	8,400	1,400	1,400
I147120	Charge on Private use of Shire Vehicle	Inc	360	0	0
I147121	Reimbursement - Community Requests	Inc	0	0	0
			94,060	15,618	16,861
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(500)	0
E147035	Banking Errors	Exp	0	0	0
E147050	Council Housing Maintenance	Exp	(92,214)	(17,404)	(11,273)
E147055	Consultants	Exp	(40,000)	(6,666)	0
E147070	4WD Resource Sharing Group	Exp	(1,000)	(166)	0
E147090	Building Maintenance	Exp	(8,000)	(1,334)	(1,048)
E147100	Administration Allocated	Exp	(140,848)	(23,474)	(23,474)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(1,666)	0
E147130	Depreciation - Unclassified	Exp	(136,963)	(22,828)	(23,265)
E147150	Community Requests Budget	Exp	(20,000)	(3,334)	(1,557)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(584)	0
			(455,525)	(77,956)	(60,617)
	<b>Total Other Property &amp; Services Income</b>		120,060	19,868	19,788
	<b>Total Other Property &amp; Services Expenditure</b>		(473,587)	(101,001)	(54,282)
	<b>Total Income</b>		<b>6,288,529</b>	<b>3,775,200</b>	<b>3,588,683</b>
	<b>Total Expenditure</b>		<b>(8,420,373)</b>	<b>(1,485,802)</b>	<b>(1,371,115)</b>
	<b>Net Deficit (Surplus)</b>		<b>(2,131,844)</b>	<b>2,289,398</b>	<b>2,217,568</b>

## 11.2 FINANCIAL REPORTS – SEPTEMBER 2022

PROPONENT:	Manager of Finance
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	14 October 2022
PREVIOUS REPORT(S):	12 October 2022
DISCLOSURE OF INTEREST:	N/A
FILE REFERENCE:	N/A
ATTACHMENTS:	Monthly Financial Report Payments List (under separate cover)

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts the Financial Reports for the period ending 30 September 2022 as presented.

Carried 0/0

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That EFT Payments EFT124682– EFT12576, Cheque Payments 80 – 88 and Direct Debit Payments DD4921.1 - DD4955.29 from the Municipal Account totalling \$3283,243.62 and EFT Payments EFT12571 – EFT12574 from the Restricted Funds Account totalling \$120.00 for the month of September 2022 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 September 2022 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 as at the 30 September 2022 is \$4,341,748 compared to \$3,6065,504 in September 2021.

2022/2023 rates were raised at the end of August and notices issued. The due date for rate payment is 13<sup>th</sup> October. Rates received as at the end of September amounted to \$742,154. Total rates outstanding are \$2,139,469.

The Main Roads Direct grant has been received as have the first stage payments for the Regional Road Group projects for 2022-2023.

We have received the final instalment of the LRCIP Phase 1 funding. This stage of the programme has been fully completed and acquitted.

Shire has a total of \$3,208,339 invested in interest bearing accounts which are currently earning interest of 2.3% on Treasury OCDF (\$912,126) and 2.55% on Treasury Reserve Term Deposit (\$2,007,414) and 0.05% Telnet Saver (\$288,799).

The closing/carried forward balances as at 30 June 2022 are still subject to final verification by the auditors. The audit is scheduled to take place in October and the final accounts will be confirmed by the auditor and presented to council as part of the annual financial report for 2021/2022.

#### **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

**SHIRE OF WAGIN**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 September 2022**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire of Wagin for the 2021/22 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 2021/22 financial year.

	<b>% Completed</b>	<b>Annual Budget</b>	<b>YTD Actual</b>
<b>Capital Expenditure</b>			
Buildings	7%	230,930	15,783
Plant & Equipment	1%	465,486	5,696
Furniture & Equipment	4%	100,571	4,500
Infrastructure - Roads	5%	1,791,701	91,519
Footpaths	0%	88,825	0
Infrastructure - Other	8%	281,070	23,089
<b>Grants, Subsidies and Contributions</b>			
Operating Grants, Subsidies and Contributions	32%	1,191,693	376,514
Non-operating Grants, Subsidies and Contributions	33%	1,298,117	422,281
Rates Levied	102%	2,525,969	2,578,226
2022-23 Budget not yet adopted			
% Compares current ytd actuals to annual budget			

<b>Financial Position</b>	<b>* Note</b>	<b>This Time Last Year 30 Sep 2021</b>	<b>Year to Date Actual 30 Sep 2022</b>
Adjusted Net Current Assets	142%	\$ 3,065,504	\$ 4,341,748
Cash and Equivalent - Unrestricted	95%	\$ 3,092,455	\$ 2,933,800
Cash and Equivalent - Restricted		\$ -	\$ 2,296,214
Receivables - Rates	348%	\$ 614,315	\$ 2,139,469
Receivables - Other	28%	\$ 244,773	\$ 68,141
Payables	50%	\$ 228,390	\$ 113,154

\* Note: Compares current ytd actuals to prior year actuals at the same time

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 15 December 2021  
Prepared by: Manager of Finance  
Reviewed by: 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 excluded from the statement, but a separate statement of those monies appears at Note 11.

**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.

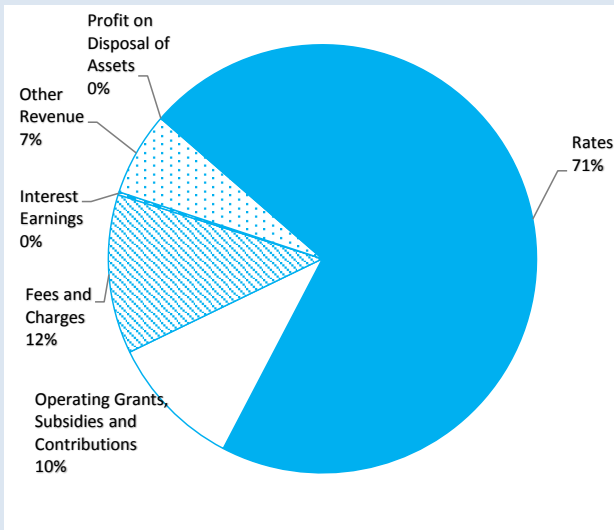
**CRITICAL ACCOUNTING ESTIMATES**

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.

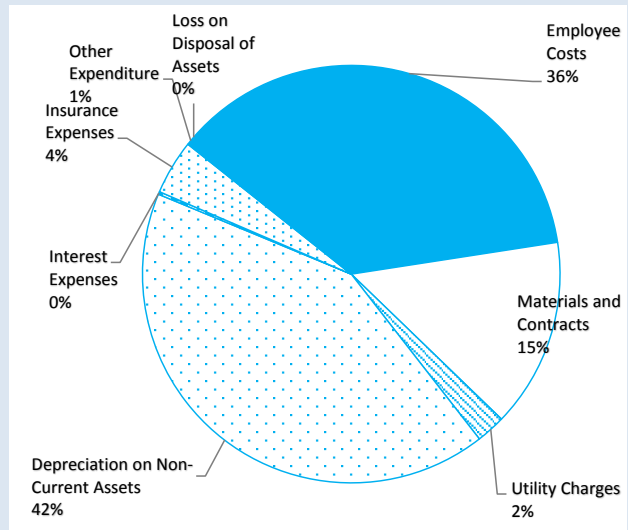
**ROUNDING OFF FIGURES**

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

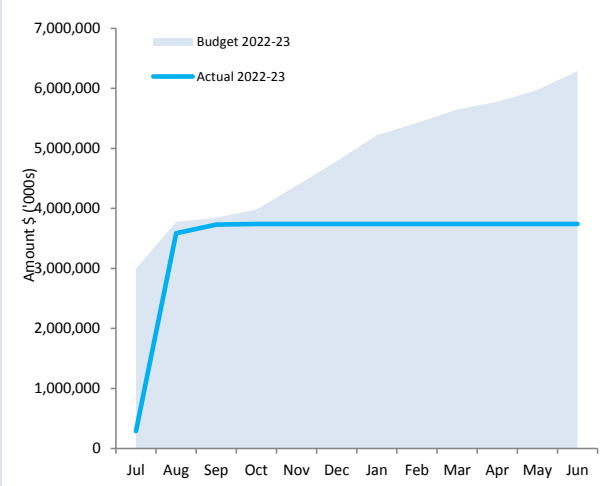
**OPERATING REVENUE**



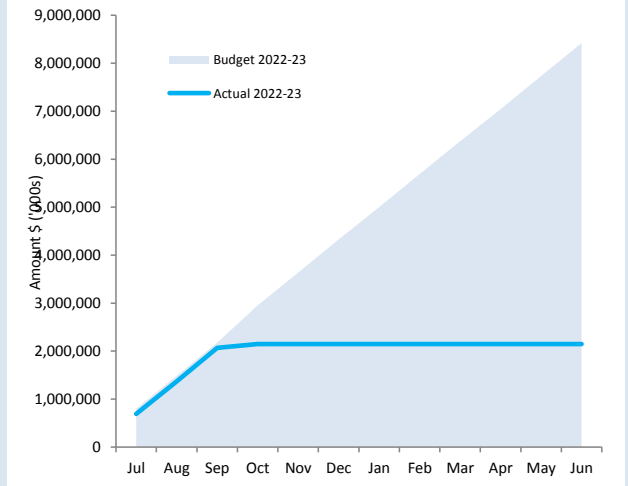
**OPERATING EXPENSES**



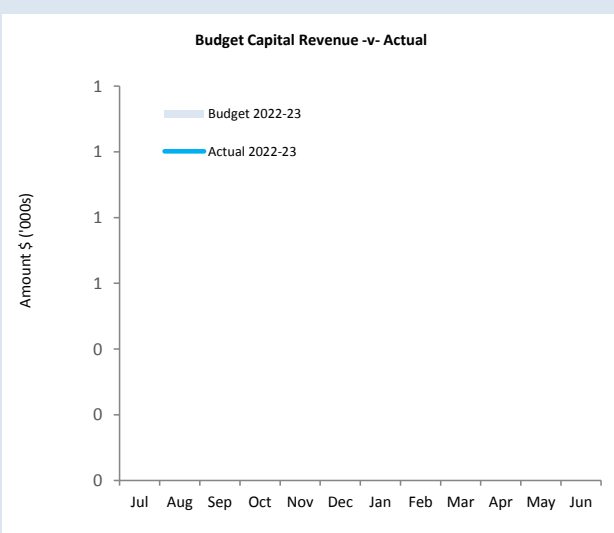
**Budget Operating Revenues -v- Actual**



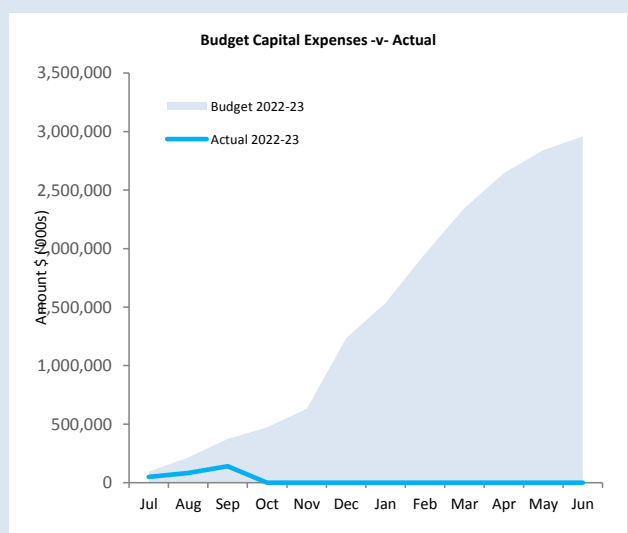
**Budget Operating Expenses -v-YTD Actual**



**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 30 SEPTEMBER 2022**

**STATUTORY REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	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 30 SEPTEMBER 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
<b>Opening Funding Surplus(Deficit)</b>	1(b)	\$ 1,968,880	\$ 1,968,880	\$ 1,968,924	\$ 44	
<b>Revenue from operating activities</b>						
Governance		36,636	6,000	7,643	1,643	
General Purpose Funding - Rates	5	2,525,969	2,522,220	2,578,570	56,350	▲
General Purpose Funding - Other		620,870	251,625	260,852	9,227	
Law, Order and Public Safety		134,695	29,285	24,203	(5,082)	
Health		12,680	1,971	1,605	(366)	
Education and Welfare		635,130	160,469	128,358	(32,111)	▼
Community Amenities		356,586	310,957	369,479	58,522	▲
Recreation and Culture		96,945	13,102	17,536	4,434	
Transport		258,591	154,320	150,343	(3,977)	
Economic Services		192,250	48,063	41,409	(6,654)	
Other Property and Services		120,060	29,802	37,121	7,319	
		<b>4,990,412</b>	<b>3,527,813</b>	<b>3,617,118</b>		
<b>Expenditure from operating activities</b>						
Governance		(595,709)	(189,758)	(168,540)	21,218	▲
General Purpose Funding		(420,582)	(100,520)	(62,862)	37,658	▲
Law, Order and Public Safety		(299,746)	(84,396)	(77,917)	6,479	
Health		(192,185)	(41,561)	(36,434)	5,127	
Education and Welfare		(706,080)	(178,837)	(183,014)	(4,177)	
Community Amenities		(628,373)	(156,293)	(156,502)	(210)	
Recreation and Culture		(1,884,611)	(483,234)	(373,760)	109,474	▲
Transport		(2,831,071)	(711,150)	(783,635)	(72,486)	▼
Economic Services		(388,429)	(95,665)	(75,773)	19,892	
Other Property and Services		(473,587)	(134,823)	(149,748)	(14,925)	
		<b>(8,420,373)</b>	<b>(2,176,235)</b>	<b>(2,068,185)</b>		
<b>Operating activities excluded from budget</b>						
Non-cash amounts excluded from operating activities		3,346,894	856,953	863,875	6,922	
<b>Amount attributable to operating activities</b>		<b>(83,067)</b>	<b>2,208,531</b>	<b>2,412,808</b>		
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	10	1,298,117	316,817	115,526	(201,291)	▼
Proceeds from Disposal of Assets	6	0	0	0	0	
Capital Acquisitions	7	(2,958,583)	(373,785)	(140,587)	233,198	▲
<b>Amount attributable to investing activities</b>		<b>(1,660,466)</b>	<b>(56,968)</b>	<b>(25,061)</b>		
<b>Financing Activities</b>						
Self-Supporting Loan Principal		20,535	0	0	0	
Transfer from Reserves	9	0	0	0	0	
Repayment of Debentures	8	(74,569)	0	(7,452)	(7,452)	
Transfer to Reserves	9	0	0	(7,473)	(7,473)	
<b>Amount attributable to financing activities</b>		<b>(54,034)</b>	<b>0</b>	<b>(14,925)</b>		
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>171,316</b>	<b>4,120,443</b>	<b>4,341,747</b>		

**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 2022/23 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 30 SEPTEMBER 2022**

**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 30 SEPTEMBER 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
		\$	\$	\$	\$	\$	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,968,880	1,968,880	1,968,880	<b>1,968,924</b>	44	
<b>Revenue from operating activities</b>							
Rates	5	2,525,969	2,525,969	2,522,220	<b>2,578,226</b>	56,006	▲
Operating Grants, Subsidies and Contributions	10	1,191,693		396,810	<b>367,328</b>	(29,481)	▼
Fees and Charges		787,363	787,363	412,530	<b>434,729</b>	22,198	▲
Interest Earnings		19,750	19,750	4,939	<b>8,005</b>	3,066	
Other Revenue		384,756	384,756	191,314	<b>228,831</b>	37,517	▲
Profit on Disposal of Assets	6	80,881	80,881	0	<b>0</b>	0	
		4,990,412	3,798,719	3,527,813	<b>3,617,119</b>		
<b>Expenditure from operating activities</b>							
Employee Costs		(2,863,497)	(2,863,497)	(722,476)	<b>(748,105)</b>	(25,630)	▼
Materials and Contracts		(1,383,432)	(1,383,432)	(361,998)	<b>(303,130)</b>	58,868	▲
Utility Charges		(370,229)	(370,229)	(92,559)	<b>(46,888)</b>	45,671	▲
Depreciation on Non-Current Assets		(3,427,775)	(3,427,775)	(856,953)	<b>(863,875)</b>	(6,922)	
Interest Expenses		(24,225)	(24,225)	(6,057)	<b>(4,281)</b>	1,776	
Insurance Expenses		(173,703)	(173,703)	(86,852)	<b>(87,550)</b>	(698)	
Other Expenditure		(177,512)	(177,512)	(49,341)	<b>(14,355)</b>	34,986	▲
Loss on Disposal of Assets	6	0	0	0	<b>0</b>		
		(8,420,373)	(8,420,373)	(2,176,235)	<b>(2,068,184)</b>		
<b>Operating activities excluded from budget</b>							
Non-cash amounts excluded from operating activities		3,346,894	3,346,894	856,953	<b>863,875</b>	6,922	
<b>Amount attributable to operating activities</b>		<b>(83,067)</b>	<b>(1,274,760)</b>	<b>2,208,531</b>	<b>2,412,810</b>		
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,298,117	1,298,117	316,817	<b>115,526</b>	(201,291)	▼
Proceeds from Disposal of Assets	6	0	0	0	<b>0</b>	0	
Capital acquisitions	7	(2,958,583)	0	(373,785)	<b>(140,587)</b>	233,198	▲
<b>Amount attributable to investing activities</b>		<b>(1,660,466)</b>	<b>1,298,117</b>	<b>(56,968)</b>	<b>(25,061)</b>		
<b>Financing Activities</b>							
Self-Supporting Loan Principal		20,535	20,535	0	<b>0</b>	0	
Transfer from Reserves	9		0	0	<b>0</b>	0	
Repayment of Debentures	8	(74,569)	(74,569)	0	<b>(7,452)</b>	(7,452)	
Transfer to Reserves	9	0	(440,211)	0	<b>(7,473)</b>	(7,473)	
<b>Amount attributable to financing activities</b>		<b>(54,034)</b>	<b>(494,245)</b>	<b>0</b>	<b>(14,925)</b>		
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>171,316</b>	<b>1,497,992</b>	<b>4,120,443</b>	<b>4,341,748</b>		

**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.



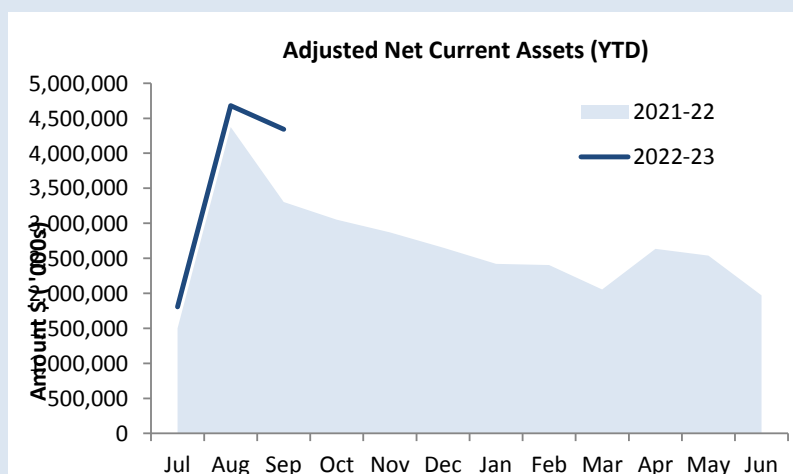
	Ref Note	Last Years Closing 30 June 2022	This Time Last Year 30 Sep 2021	Year to Date Actual 30 Sep 2022
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	2,383,622	3,092,455	2,933,800
Cash Restricted	3	2,288,740	0	2,296,214
Receivables - Rates	4	49,890	614,315	2,139,469
Receivables - Other	4	145,380	244,773	68,141
Loans receivable		30,573	19,925	30,573
Interest / ATO Receivable		0	0	8,046
Accrued Income / Expenses In Advance		43,168	87,572	56,671
Inventories		52,102	34,903	52,102
		4,993,475	4,093,943	7,585,015
<b>Less: Current Liabilities</b>				
Payables		(143,275)	(228,390)	(113,154)
Accrued Expenses / Income In Advance		(515,398)	(743,052)	(803,327)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	0
Provisions - Loans, Annual & Long Service Leave		(477,920)	(426,656)	(470,469)
		(1,173,665)	(1,435,170)	(1,386,949)
<b>Unadjusted Net Current Assets</b>		<b>3,819,810</b>	<b>2,658,773</b>	<b>6,198,066</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Profit on asset disposals		11,043		
Add: Loss on asset disposals		(1,393)		
Less: Cash reserves	3	(2,288,740)	0	(2,296,214)
Less: Loans receivable		(30,573)	(19,925)	(30,573)
Add: Provisions - Loans, Annual & Long Service Leave		477,920	426,656	470,469
<b>Adjusted Net Current Assets</b>		<b>1,968,924</b>	<b>3,065,504</b>	<b>4,341,748</b>

**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)**  
**\$4.34 M**

**Last Year YTD**  
**Surplus(Deficit)**  
**\$3.07 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**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 2022/23 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
<b>Revenue from operating activities</b>				
<b>Expenditure from operating activities</b>				
Governance	21,218	▲	Timing	YTD timing of !/ly Cllr sitting fees
Recreation and Culture	109,474	▲	Timing	Pool costs under budget YTD
Transport	(72,486)	▼	Timing	Road maintenane jobs higher - capital jobs lower
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(201,291)	▼	Timing	Recognition of grant monies as expended
Capital Acquisitions	233,198	▲	Timing	Timing of capital road projects

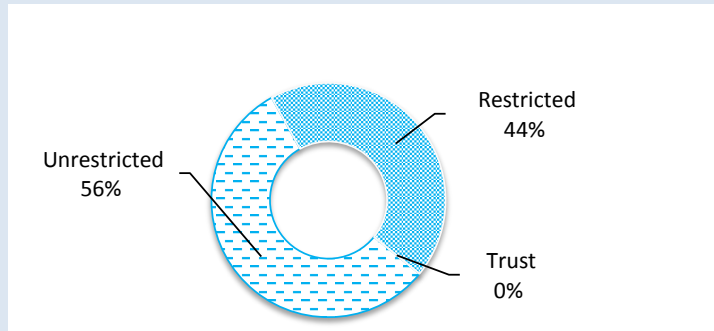
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

<b>Cash and Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total YTD Actual</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>			
<b>Cash on Hand</b>							
Petty Cash and Floats	1,250			1,250	N/A	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Fund	1,996,812			1,996,812	NAB/BWA	Nil	At Call
Overnight Cash Deposit Facility	912,126			912,126	Treasury	2.30%	At Call
Restricted Funds Account	23,613			23,613	BWA	Nil	At Call
Trust Fund			0		BWA	Nil	At Call
Reserve Fund - Telnet Saver		288,799		288,799	BWA	0.05%	At Call
<b>Term Deposits</b>							
Reserve Investment - Term Deposit		2,007,414		2,007,414	Treasury	2.55%	06-Dec-22
<b>Total</b>	<b>2,933,800</b>	<b>2,296,214</b>	<b>0</b>	<b>5,230,014</b>			

**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.

<b>Total Cash</b>	<b>Unrestricted</b>
<b>\$5.23 M</b>	<b>\$2.93 M</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Rates Receivable	30 June 2022	30 September 2022
	\$	\$
Opening Arrears Previous Years	67,957	49,890
Levied this year	2,665,551	2,831,732
Less Collections to date	(2,683,618)	(742,154)
Equals Current Outstanding	<b>49,890</b>	<b>2,139,469</b>
<b>Net Rates Collectable</b>	<b>49,890</b>	<b>2,139,469</b>
% Collected	100.68%	26.21%

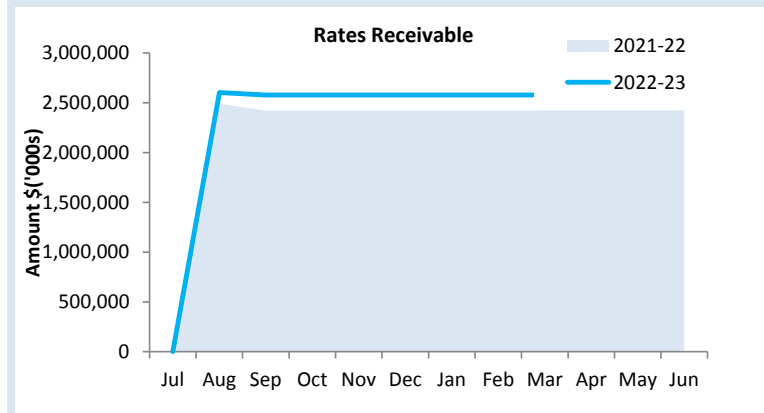
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	44,985	3,904	1,637	19,626	70,153
Percentage	64%	6%	2%	28%	
<b>Balance per Trial Balance</b>					
Sundry debtors					70,153
Loans receivable - clubs/institutions					30,573
Doubtful Debtors					(2,012)
<b>Total Receivables General Outstanding</b>					<b>106,760</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

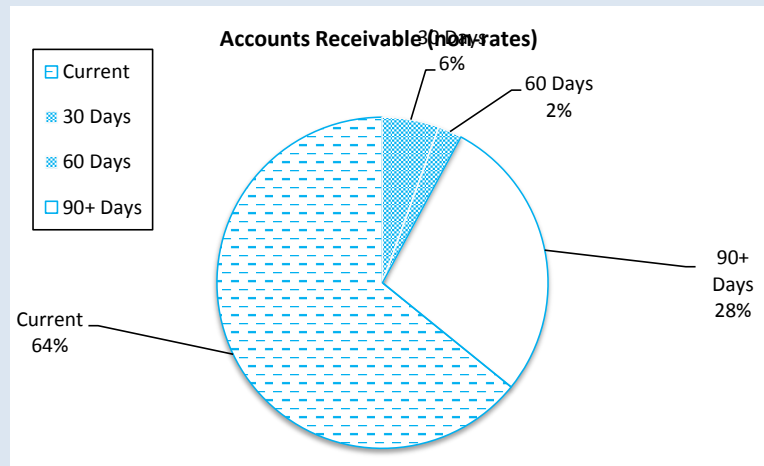
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

**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
<b>26.21%</b>	<b>\$2,139,469</b>



<b>Debtors Due</b>
<b>\$106,760</b>
<b>Over 30 Days</b>
<b>36%</b>
<b>Over 90 Days</b>
<b>28%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

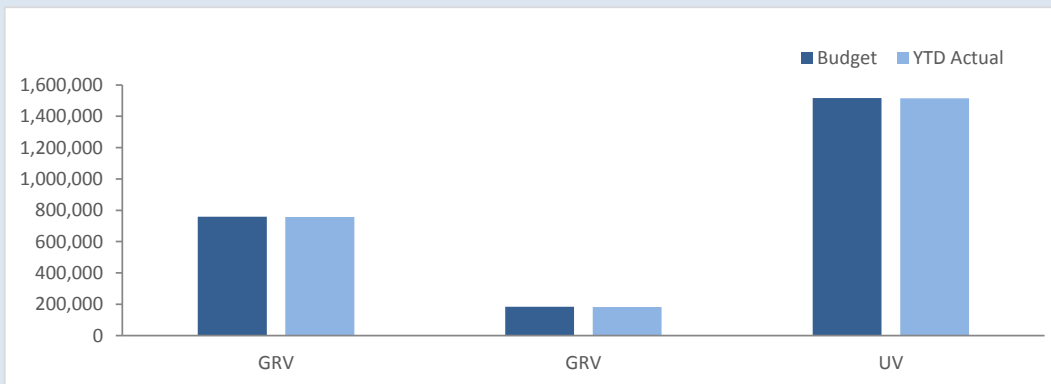
**OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE**

General Rate Revenue		Budget						YTD Actual				
		Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>		\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>												
GRV	Non-commercial	0.086830	675	8,705,834	755,928	3,000	1,000	759,928	755,928	1,844	41	757,813
GRV	Commercial	0.115080	65	1,592,996	183,322			183,322	183,322	-344	0	182,977
UV		0.005683	297	266,695,055	1,515,628	2,000		1,517,628	1,515,628	0	0	1,515,628
		Minimum \$										
GRV	Non Commercial	625	137	211,386	85,625	0	0	85,625	85,625	0	0	85,625
GRV	Commercial	625	13	37,025	8,125	0	0	8,125	8,125	0	0	8,125
UV		625	84	5,800,546	52,500	0	0	52,500	52,500	0	0	52,500
<b>Sub-Totals</b>			<b>1,271</b>	<b>283,042,842</b>	<b>2,601,128</b>	<b>5,000</b>	<b>1,000</b>	<b>2,607,128</b>	<b>2,601,127</b>	<b>1,500</b>	<b>41</b>	<b>2,602,668</b>
Discount								(97,500)				(39,297)
<b>Amount from General Rates</b>								<b>2,509,628</b>				<b>2,563,371</b>
Ex-Gratia Rates								16,341				14,855
<b>Total General Rates</b>								<b>2,525,969</b>				<b>2,578,226</b>

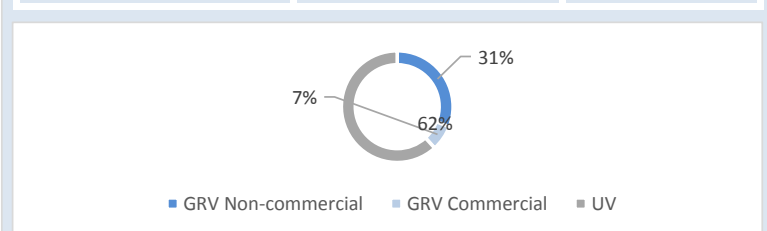
**SIGNIFICANT ACCOUNTING POLICIES**

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	%
<b>\$2.51 M</b>	<b>\$2.56 M</b>	<b>102%</b>

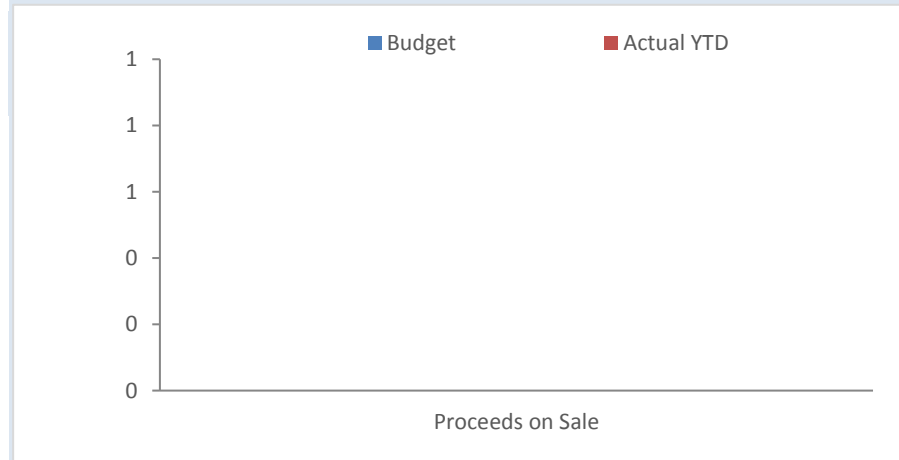


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
		0	0	0	0	0	0	0	0

**KEY INFORMATION**



Proceeds on Sale		
Budget	YTD Actual	%
\$0	\$0	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(230,930)	(71,361)	(15,783)	55,578
Plant & Equipment	(465,486)	(9,000)	(5,696)	3,305
Furniture & Equipment	(100,571)	(12,284)	(4,500)	7,784
Infrastructure - Roads	(1,791,701)	(153,595)	(91,519)	62,076
Footpaths	(88,825)	0	0	0
Infrastructure - Other	(281,070)	(127,545)	(23,089)	104,456
<b>Capital Expenditure Totals</b>	<b>(2,958,583)</b>	<b>(373,785)</b>	<b>(140,587)</b>	<b>233,198</b>

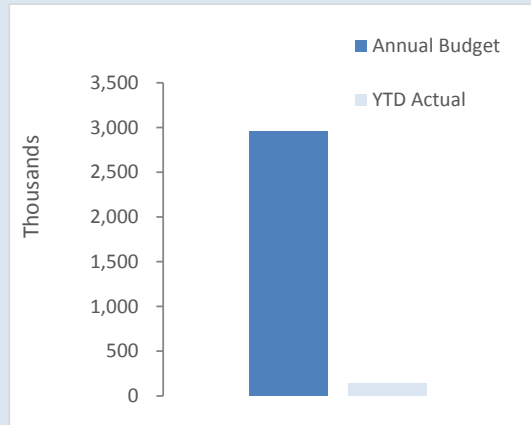
**Capital Acquisitions Funded By:**

	\$	\$	\$	\$
Capital grants and contributions	1,298,117	316,817	422,281	105,464
Other (Disposals & C/Fwd)	0		0	0
Cash Backed Reserves				
Recreation Development Reserve			0	0
Sportsground Precinct Redevelopment Reserve			0	0
Contribution - operations	1,660,466	56,968	(281,694)	(338,662)
<b>Capital Funding Total</b>	<b>2,958,583</b>	<b>373,785</b>	<b>140,587</b>	<b>(233,198)</b>

**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**



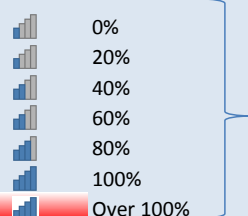
Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.96 M</b>	<b>\$.14 M</b>	<b>5%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.3 M</b>	<b>\$.42 M</b>	<b>33%</b>

Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Adopted Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance	
<b>Capital Expenditure</b>						
<b>Buildings</b>						
	Court House Development	B2201	(171,093)	(42,774)	(1,545)	41,229
	Historical Village - 'History of Wagin' Shed	B2202	(9,887)	(9,887)	(4,945)	4,942
	NAB Building	B2203	(15,000)	(3,750)	(2,234)	1,516
	Historical Village - Shed Fit-out	B2204	(11,000)	(11,000)	(5,507)	5,493
	Depot Upgrades - Shed Wall & Electric Gate	E167458	(3,950)	(3,950)	(1,552)	41,222
	New Roof - Caravan park Ablutions	B2301	(20,000)	0	0	0
			(230,930)	(71,361)	(15,783)	94,402
<b>Plant &amp; Equipment</b>						
	DCEO Vehicle (P02Y19)	E167741	(54,049)	0	0	0
	Isuzu Truck (P16Y17)	PE2301	(87,658)	0	0	0
	Isuzu Crew Cab (P21Y17)	PE2302	(74,404)	0	0	0
	New Ride-on vMower (P27Y17)	PE2303	(9,000)	(9,000)	(5,696)	3,305
	Mahindra Pick-Up Ranger (P38Y16)	PE2304	(25,720)	0	0	0
	Isuzu Side-Tipper (P42)	PE2305	(204,655)	0	0	0
	Plant Attachment - Broom	PE2306	(10,000)	0	0	0
			(465,486)	(9,000)	(5,696)	3,305
<b>Furniture &amp; Equipment</b>						
	CCTV Upgrade	E167110	(8,571)	(4,284)	0	4,284
	IT & Medical Equipment - Medical Centre	FE303	(75,000)	0	0	0
	60 x New Chairs	FE2301	(9,000)	0	(4,500)	(4,500)
	New Treadmill Community Gym	FE2302	(8,000)	(8,000)	0	8,000
			(100,571)	(12,284)	(4,500)	7,784
<b>Infrastructure - Roads</b>						
	Capital Works Program - Roads	E167103	(1,492,946)	(153,595)	(91,519)	62,076
	Capital Works Program - Airstrip	E167782	(298,755)	0	0	0
			(1,791,701)	(153,595)	(91,519)	62,076
<b>Footpaths</b>						
	Footpath Program	E167124	(88,825)	0	0	0
			(88,825)	0	0	0
<b>Infrastructure - Other</b>						
	Giant Ram Lighting	IO2202	(7,050)	(3,525)	(1,020)	2,505
	Sportsground Precinct Redevelopment	IO2204	(150,000)	(37,500)	0	37,500
	War Memorial Upgrades	IO2205	(6,850)	(6,850)	(4,599)	2,251
	Wetlands Park Redevelopment	IO2206	(54,695)	(54,695)	(17,470)	37,225
	Wetlands Park BBQ Shelters	IO2301	(15,000)	(15,000)	0	15,000
	Main Streets Paving, Cleaning & Sealing	IO2207	(2,475)	(2,475)	0	2,475
	Townscape	IO2208	(30,000)	(7,500)	0	7,500
	Mural - toilet Building	IO2302	(15,000)	0	0	0
			(281,070)	(127,545)	(23,089)	104,456
<b>Capital Expenditure Total</b>			(2,958,583)	(373,785)	(140,587)	272,022

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 30 SEPTEMBER 2022**

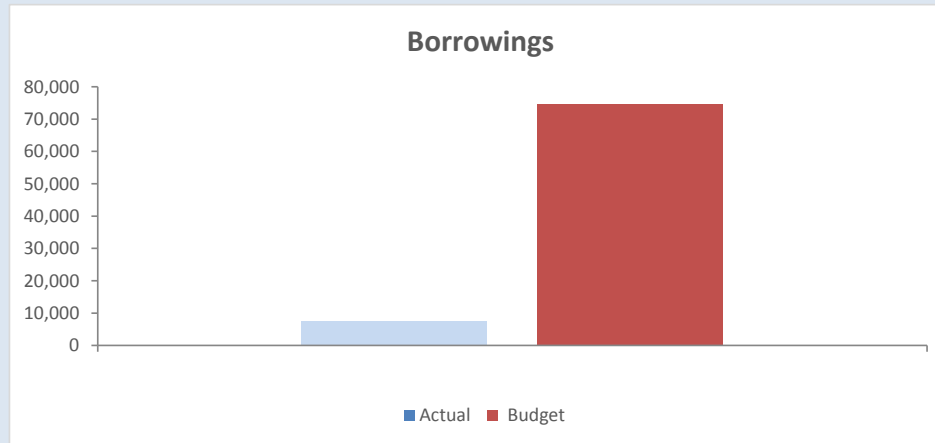
**FINANCING ACTIVITIES  
NOTE 8  
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 131 - Recreation Centre Development	29,477	0	0		11,238	29,477	18,239		1,707
Loan 139 - Swimming Pool Redevelopment	187,284	0	0	3,616	14,746	183,668	172,538	2,393	9,291
<b>Other Property and Services</b>									
Loan 137 - Staff Housing	126,737	0	0	3,835	15,693	122,902	111,044	1,888	7,201
Loan 138 - Doctor Housing	54,353	0	0		12,357	54,353	41,996		3,217
	397,851	0	0	7,452	54,034	390,399	343,817	4,281	21,416
<b>Self supporting loans</b>									
<b>Recreation and Culture</b>									
Loan 141 - Wagin Ag Society (SSL)	97,491	0	0	0	20,535	97,491	76,956		2,809
	97,491	0	0	0	20,535	97,491	76,956	0	2,809
<b>Total</b>	495,342	0	0	7,452	74,569	487,890	420,773	4,281	24,225

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.

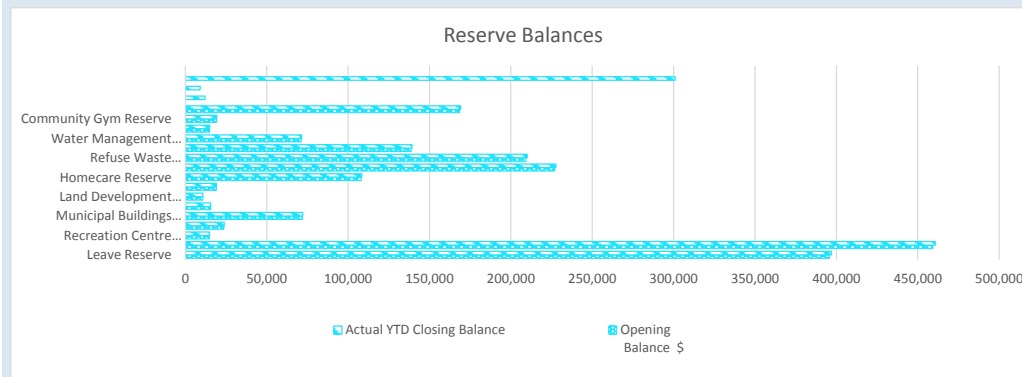


<b>Principal Repayments</b>	<b>\$7,452</b>
<b>Interest Earned</b>	<b>\$8,005</b>
<b>Interest Expense</b>	<b>\$4,281</b>
<b>Reserves Bal</b>	<b>\$2.3 M</b>
<b>Loans Due</b>	<b>\$.49 M</b>

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	395,708	3,957	1,292					399,665	397,000
Plant Replacement Reserve	459,304	4,593	1,500	61,836				525,733	460,803
Recreation Centre Equipment Reserve	14,751	148	48					14,899	14,799
Aerodrome Maintenance & Development Reserve	23,740	237	78	8,500				32,477	23,818
Municipal Buildings Reserve	71,902	719	235					72,621	72,137
Admin Centre Furniture, Equipment & IT Reserve	15,559	156	51					15,715	15,610
Land Development Reserve	10,774	108	35					10,882	10,809
Community Bus Reserve	19,006	190	62					19,196	19,068
Homecare Reserve	108,061	1,081	353					109,142	108,413
Recreation Development Reserve	226,940	2,269	741	20,000				249,209	227,681
Refuse Waste Management Reserve	209,291	2,093	683	29,436				240,820	209,974
Refuse Site Rehabilitation Reserve	138,775	1,388	453	20,000				160,163	139,228
Water Management Reserve	71,214	712	233					71,926	71,447
Electronic Sign Reserve	14,883	149	49					15,032	14,931
Community Gym Reserve	19,174	192	63	2,550		(8,000)		13,916	19,237
Sportsground Precinct Redevelopment Reserve	168,573	1,686	550	100,000				270,259	169,123
Emergency/Bushfire Control Reserve	12,069	121	39					12,190	12,108
Community Events Reserve	9,017	90	29					9,107	9,047
Staff Housing Reserve	300,000	3,000	980	75,000				378,000	300,980
Roadwork Reserve	0	0	0	100,000				100,000	0
	<b>2,288,740</b>	<b>22,889</b>	<b>7,473</b>	<b>417,322</b>	<b>0</b>	<b>(8,000)</b>	<b>0</b>	<b>2,720,951</b>	<b>2,296,214</b>

KEY INFORMATION



Grants and Contributions

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	YTD Variance
<b>Operating grants, subsidies and contributions</b>						
<b>General Purpose Funding</b>						
Grants Commission - General	I032005	254,698	254,698	63,675	85,394	21,719
Grants Commission - Roads	I032010	152,645	152,645	38,161	29,905	(8,257)
<b>Law, Order and Public Safety</b>						
DFES Grant - Operating Bush Fire Brigade	I051010	77,405	77,405	19,351	19,306	(45)
Western Power Grant - Ballaying Water Tank	I051070	0	0	0	0	0
DFES Grant - Operating SES	I051075	32,590	32,590	8,148	8,334	187
<b>Education and Welfare</b>						
Homecare Recurrent Grant	I082010	378,309	378,309	94,578	63,236	(31,342)
HCP Government Funds	I082045	138,200	138,200	34,551	28,925	(5,626)
<b>Recreation and Culture</b>						
Volunteering WA	I119030	2,000	2,000	0	0	0
WA Police - Christmas Street Carnival	I119030	10,000	10,000	0	0	0
<b>Transport</b>						
Direct Road Grants	I121005	138,346	138,346	138,346	141,414	3,068
<b>Operating Contributions</b>						
Rec Centre Equipment Contributions	I113030	1,500	1,500	0	0	0
Contribution to Woolorama	I119015	1,000	1,000	0	0	0
Contribution - St Lighting	I121025	5,000	5,000	0	0	0
<b>Operating grants, subsidies and contributions Total</b>		<b>1,191,693</b>	<b>1,191,693</b>	<b>396,810</b>	<b>376,514</b>	<b>(20,296)</b>
<b>Non-operating grants, subsidies and contributions</b>						
<b>Recreation and Culture</b>						
Wetlands Park Playground Upgrade Contribution	I113040	54,695	54,695	54,695	17,470	(37,225)
<b>Transport</b>						
Road Project Grants	I121010	395,186	395,186	158,074	158,074	0
Roads To Recovery Grant	I121015	312,145	312,145	104,048	2,307	(101,741)
RADS - Airport Upgrade	I126015	298,755	298,755	0	190,117	190,117
Main Roads Bridge 18/19 Funding	I121076	0	0	0	0	0
LRCIP Funding	I121076	237,336	237,336	0	54,312	54,312
<b>Non-operating grants, subsidies and contributions Total</b>		<b>1,298,117</b>	<b>1,298,117</b>	<b>316,817</b>	<b>422,281</b>	<b>105,464</b>
<b>Grand Total</b>		<b>2,489,810</b>	<b>2,489,810</b>	<b>713,627</b>	<b>798,795</b>	<b>85,168</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**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	RESTRICTED FUNDS ACCOUNT			Closing Balance 30 Sep 2022
	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	900	700	(100)	1,500
Deposits - Community Bus	900	450	(150)	1,200
Deposits - Rec Ctr & EFP	2,662	3,900	(1,200)	5,362
Deposits - Animal Trap	25	50	0	75
BCITF	0	0	0	0
Deposit - Community Gym Key	5,580	540	(210)	5,910
Building Services Levy	329	185	(123)	391
Nomination Deposits	0	0	0	0
Other Deposits	6,819	150	0	6,969
Unclaimed Monies	2,147	0	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	40	1	0	41
Cemetery Shelter Contributions	0	0	0	0
	<b>19,422</b>	<b>5,976</b>	<b>(1,783)</b>	<b>23,615</b>



**SHIRE OF WAGIN**  
**STATEMENT OF OPERATING INCOME AND EXPENDITURE**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>General Purpose Funding</b>					
<b>Rate Revenue</b>					
I031005	GRV	Inc	939,250	939,250	939,249
I031010	GRV Minimums	Inc	93,750	93,750	93,750
I031015	UV	Inc	1,515,628	1,515,628	1,515,628
I031020	UV Minimums	Inc	52,500	52,500	52,500
I031025	GRV Interim Rates	Inc	3,000	750	1,844
I031030	UV Interim Rates	Inc	2,000	501	0
I031035	Back Rates	Inc	1,000	1,000	41
I031040	Ex-Gratia Rates (CBH)	Inc	16,341	16,341	14,855
I031045	Discount Allowed	Inc	(97,500)	(97,500)	(39,297)
I031050	Instalment Admin Charge	Inc	6,000	3,000	474
I031055	Account Enquiry Fee	Inc	2,500	624	1,015
I031060	(Rate Write Offs)	Inc	(5,000)	0	(346)
I031065	Penalty Interest	Inc	8,000	2,001	566
I031070	Emergency Services Levy	Inc	126,700	126,700	126,668
I031075	ESL Penalty Interest	Inc	500	126	31
I031080	Instalment Interest	Inc	4,000	999	521
I031090	Rate Legal Charges	Inc	20,000	5,001	604
			2,688,669	2,660,671	2,708,103
E031005	Valuation Expenses	Exp	(9,000)	(2,250)	(237)
E031010	Legal Costs/Expenses	Exp	(500)	(126)	0
E031015	Title Searches	Exp	(600)	(150)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(2,499)	(604)
E031025	Printing Stationery Postage	Exp	(2,000)	(650)	(1,232)
E031030	Emergency Services Levy	Exp	(126,700)	(31,675)	0
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,540)
E031100	Administration Allocated	Exp	(104,549)	(26,136)	(26,136)
			(256,649)	(65,786)	(30,749)
<b>Other General Purpose Funding</b>					
I032005	Grants Commission General	Inc	254,698	63,675	85,394
I032010	Grants Commission Roads	Inc	152,645	38,161	29,905
I032020	Administration Rental	Inc	36,000	9,000	9,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	375	103
I032030	Reimbursements	Inc	100	24	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,977	0	0
I032040	Bank Interest	Inc	750	189	2,820
I032045	Reserves Interest	Inc	7,000	1,750	4,097
I032055	Commissions & Recoups	Inc	500	0	0
			458,170	113,174	131,319
E032005	Bank Fees and Charges	Exp	(12,000)	(3,000)	(2,156)
E032015	Interest on Loans	Exp	(24,225)	(6,057)	(4,281)
E032030	Audit Fees & Other Services	Exp	(25,000)	0	0
E032035	Administration Allocated	Exp	(102,708)	(25,677)	(25,677)
			(163,933)	(34,734)	(32,114)
<b>Total General Purpose Income</b>			3,146,839	2,773,845	2,839,422
<b>Total General Purpose Expenditure</b>			(420,582)	(100,520)	(62,863)
<b>Governance</b>					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Members of Council</b>					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(24,365)	(6,091)	0
E041010	Training	Exp	(8,000)	(2,000)	0
E041015	Members Travelling	Exp	(700)	(175)	0
E041025	Election Expenses	Exp	(3,000)	(1,500)	0
E041030	Other Expenses	Exp	(8,000)	(8,000)	(14)
E041035	Conference Expenses	Exp	(10,000)	(2,500)	0
E041040	Presidents Allowance	Exp	(12,300)	(3,075)	0
E041045	Deputy Presidents Allowance	Exp	(3,075)	(769)	0
E041055	Refreshments and Receptions	Exp	(12,000)	(3,000)	(664)
E041060	Presentations	Exp	(2,500)	(624)	0
E041065	Insurance	Exp	(13,325)	(6,663)	(6,663)
E041070	Public Relations	Exp	(2,000)	(501)	0
E041075	Subscriptions	Exp	(35,000)	(35,000)	(25,478)
E041100	Administration Allocated	Exp	(118,133)	(29,532)	(29,532)
			(252,398)	(99,430)	(62,351)
<b>Other Governance</b>					
I042030	Profit on Sale of Asset	Inc	30,636	0	0
I042045	Admin Reimbursements	Inc	5,000	5,000	7,643
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			35,636	5,000	7,643
E042005	Administration Salaries	Exp	(714,073)	(178,518)	(192,436)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(86,447)	(21,612)	(25,172)
E042011	Loyalty Allowance	Exp	(8,046)	(2,013)	(1,897)
E042012	Housing Allowance Admin	Exp	(13,578)	(3,396)	(8,455)
E042015	Insurance	Exp	(25,969)	(12,985)	(13,558)
E042020	Staff Training	Exp	(10,000)	(2,499)	0
E042025	Removal Expenses	Exp	(10,000)	0	0
E042030	Printing & Stationery	Exp	(30,000)	(7,500)	(4,255)
E042035	Phone, Fax & Modem	Exp	(7,000)	(1,749)	(638)
E042040	Office Maintenance	Exp	(62,000)	(16,790)	(11,787)
E042045	Advertising	Exp	(18,000)	(4,500)	(2,107)
E042050	Office Equipment Maintenance	Exp	(3,000)	(750)	(501)
E042055	Postage & Freight	Exp	(4,000)	(999)	(326)
E042060	Vehicle Running Expenses	Exp	(16,000)	(4,227)	(2,999)
E042065	Legal Expenses	Exp	(25,000)	(6,249)	0
E042070	Garden Expenses	Exp	(12,000)	(3,000)	(1,549)
E042075	Conference & Training	Exp	(10,000)	(2,499)	0
E042080	Computer Support	Exp	(130,000)	(32,499)	(60,007)
E042085	Other Expenses	Exp	(3,000)	(750)	(449)
E042090	Administration Allocated	Exp	(270,719)	(67,680)	(67,680)
E042095	Fringe Benefits Tax	Exp	(15,000)	(3,750)	0
E042100	Staff Uniforms	Exp	(4,000)	0	(400)
E042115	Cash Round Off Control	Exp	0	0	(1)
E042120	Depreciation - Other Governance	Exp	(126,097)	(31,524)	(31,625)
E042125	Less Administration Allocated	Exp	1,278,618	319,659	319,650
E042155	Lease of Photocopier	Exp	0	0	0
E042160	CEO Recruitment	Exp	(18,000)	(4,500)	0
E042165	Paid Parental Leave	Exp	0	0	0
			(343,311)	(90,329)	(106,192)
<b>Total Governance Income</b>			36,636	6,000	7,643
<b>Total Governance Expenditure</b>			(595,709)	(189,758)	(168,543)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Law, Order &amp; Public Safety</b>					
<b>Fire Prevention</b>					
I051010	BFB Operating Grant	Inc	77,405	19,351	17,038
I051015	Sale of Fire Maps	Inc	50	12	45
I051025	Reimbursements	Inc	1,000	249	0
I051030	Bush Fire Infringements	Inc	2,000	0	0
I051040	Donations	Inc	0	0	0
I051035	ESL Admin Fee	Inc	4,000	0	0
I051050	SES Call-out Income	Inc	0	0	0
I051070	Other Bushfire Grants Income	Inc	0	0	0
I051075	SES Operating Grant	Inc	32,590	8,148	1,417
			117,045	27,760	18,500
E051005	BFB Operation Expenditure	Exp	(77,405)	(26,387)	(17,038)
E051010	Communication Mtce	Exp	(4,000)	(1,023)	(1,526)
E051015	Advertising & Other Expenses	Exp	(2,500)	(624)	(1,925)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(1,042)	(1,993)
E051025	Town Block Burn Off	Exp	(5,000)	(2,861)	(2,197)
E051040	Other Bushfire Grants Expenditure	Exp	0	0	(10,112)
E051060	SES Operation Expenditure	Exp	(32,590)	(8,649)	(1,417)
E051100	Administration Allocated	Exp	(64,701)	(16,176)	(16,176)
E051190	Depreciation - Fire Prevention	Exp	(25,484)	(6,372)	(6,423)
			(215,680)	(63,133)	(58,807)
<b>Animal Control</b>					
I052005	Dog Fines and Fees	Inc	5,000	1,251	4,492
I052006	Cat Fines and Fees	Inc	300	75	0
I052010	Hire of Animal Traps	Inc	100	24	0
I052015	Dog Registration	Inc	6,000	0	1,028
I052016	Cat Registration	Inc	700	0	182
I052020	Reimbursements	Inc	500	125	0
			12,600	1,475	5,702
E052005	Ranger Salary	Exp	(18,700)	(4,674)	(3,259)
E052007	Ranger Telephone	Exp	(1,000)	(249)	(168)
E052010	Pound Maintenance	Exp	(2,960)	(747)	(477)
E052015	Dog Control Insurance	Exp	(314)	(314)	(591)
E052020	Legal Fees	Exp	(500)	(126)	0
E052025	Training & Conference	Exp	(500)	(126)	0
E052030	Ranger Services Other	Exp	(25,000)	(6,252)	(6,657)
E052035	Administration Allocated	Exp	(29,784)	(7,446)	(7,446)
E052190	Depreciation - Animal Control	Exp	(1,308)	(327)	(330)
			(80,066)	(20,261)	(18,928)
<b>Other Law, Order &amp; Public Safety</b>					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	5,000	0	0
I053055	Reimbursements	Inc	0	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			5,050	50	0
E053005	Abandoned Vehicles	Exp	(500)	(126)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(126)	(182)
E053045	CCTV & Security	Exp	0	0	0
E053055	Mosquito Control	Exp	(3,000)	(750)	0
			(4,000)	(1,002)	(182)
<b>Total Law, Order &amp; Public Safety Income</b>			134,695	29,285	24,202



COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Total Law, Order &amp; Public Safety Expenditure</b>			(299,746)	(84,396)	(77,917)
<b>Health</b>					
<b>Maternal &amp; Infant Health</b>					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,150)	(2,289)	(1,666)
			(9,150)	(2,289)	(1,666)
<b>Preventative Services - Admin &amp; Inspections</b>					
I074005	Food Licences & Fees	Inc	800	0	0
I074015	Contrib. Regional Health Scheme	Inc	0	0	0
I074020	Reimbursements	Inc	0	0	0
			800	0	0
E074005	EHO Salary	Exp	(10,000)	(2,499)	0
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	0	0	0
E074015	Other Control Expenses	Exp	(7,000)	(1,749)	(164)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0
E074030	Conferences & Training	Exp	(500)	(126)	0
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(26,112)	(6,528)	(6,528)
E074190	Depreciation - Prevent Services	Exp	0	0	0
			(43,612)	(10,902)	(6,692)
<b>Other Health</b>					
I076010	Rent - Medical Centre-Dentist	Inc	4,380	1,095	1,005
I076015	Reimbursements - IPN Medical	Inc	2,500	0	0
I076020	Meeting Room Fees	Inc	3,500	876	600
I076025	Saleof Doctors Vehicle	Inc	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	0	0
			11,880	1,971	1,605
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,021)	(3,513)	(2,076)
E076025	Depreciation - Other Health	Exp	(46,902)	(11,727)	(11,822)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(1,381)	(1,104)
E076035	Loss on Sale of Asset	Exp	0	0	0
E076040	IPN Medical Services	Exp	(45,000)	(11,250)	(12,612)
E076055	Doctor Retention & Relocation	Exp	(20,000)	0	0
E076060	Assets under \$5k	Exp	(10,000)	0	0
			(138,923)	(27,870)	(27,614)
<b>Health - Preventative Services</b>					
E077010	Analytical Expenses	Exp	(500)	(500)	(463)
			(500)	(500)	(463)
<b>Total Health Income</b>			12,680	1,971	1,605
<b>Total Health Expenditure</b>			(192,185)	(41,561)	(36,435)
<b>Education &amp; Welfare</b>					
<b>Pre Schools</b>					
I083035	Day Care Lease	Exp	8,568	2,142	2,312
I083036	Day Care Reimbursements	Exp	5,500	916	535
			14,068	3,058	2,847
E080010	Kindegarten Maintenance (Daycare)	Exp	(12,123)	(3,280)	(1,538)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(6,480)	(6,533)
			(38,041)	(9,760)	(8,071)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Other Education</b>					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	0	0	0
			0	0	0
<b>Homecare Program</b>					
I082010	CHSP & HACC Grant	Inc	378,309	94,578	63,236
I082015	Meals on Wheels	Inc	5,000	1,251	590
I082020	CHSP Fee for Service	Inc	75,000	18,750	24,864
I082030	Reimbursements	Inc	0	0	0
I082040	HCP Client Daily Fee	Inc	15,984	3,996	3,313
I082045	HCP Government Funds	Inc	138,200	34,551	28,925
			612,493	153,126	120,928
E082010	Management & Admin Salaries	Exp	(130,000)	(32,499)	(32,011)
E082013	Homecare Wages/Contract Liability	Exp	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(38,040)	(9,510)	(8,381)
E082020	Nursing Salaries	Exp	(30,000)	(7,500)	(8,863)
E082025	Care Workers Salaries	Exp	(235,000)	(58,749)	(63,260)
E082030	Superannuation	Exp	(45,822)	(11,457)	(12,665)
E082035	Other Expenses	Exp	(13,000)	(3,249)	(1,308)
E082040	Travelling - Mileage	Exp	(19,000)	(4,749)	(5,493)
E082045	Staff Training	Exp	(2,160)	(540)	(450)
E082050	Staff Training Salaries	Exp	(3,356)	(840)	0
E082055	Subscriptions	Exp	(9,752)	(2,439)	(1,296)
E082060	Telephone & Postage	Exp	(2,565)	(642)	(167)
E082065	Advertising & Stationery	Exp	(1,000)	(252)	(489)
E082070	Insurance	Exp	(7,700)	(1,926)	(3,849)
E082075	Office Accommodation	Exp	(36,000)	(9,000)	(9,000)
E082080	Plant & Equipment Mtce	Exp	(26,359)	(6,988)	(5,532)
E082085	Consumable Supplies	Exp	(4,500)	(1,125)	(4,951)
E082090	Funtion & Catering Supplies	Exp	(1,500)	(375)	(111)
E082095	HCP Expenses	Exp	(6,000)	(1,500)	(1,862)
E082100	Administration Allocated	Exp	(21,368)	(5,343)	(5,343)
E082110	Meals on Wheels Expenditure	Exp	(3,605)	(900)	(378)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare Retention Bonus Expenditure	Exp	0	0	0
E082190	Depreciation - Homecare	Exp	(19,644)	(4,911)	(4,951)
			(656,371)	(164,494)	(170,360)
<b>Other Welfare</b>					
I083010	Wagin Frail Aged Reimb	Inc	8,569	4,285	4,584
I083040	Seniors Xmas Lunch Income	Inc	0	0	0
			8,569	4,285	4,584
E083010	Wagin Frail Aged Exp	Exp	(9,168)	(4,584)	(4,584)
E083020	Seniors Xmas Lunch	Exp	(2,500)	0	0
E083050	Other Welfare Exp	Exp	0	0	0
			(11,668)	(4,584)	(4,584)
<b>Total Education &amp; Welfare Income</b>			635,130	160,469	128,359
<b>Total Education &amp; Welfare Expenditure</b>			(706,080)	(178,837)	(183,015)
<b>Community Amenities</b>					
<b>Sanitation - Household Refuse</b>					
I101005	Domestic Collection	Inc	235,500	235,500	253,162
I102020	Refuse Site Fees	Inc	15,000	3,750	3,588
			250,500	239,250	256,750

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E101005	Domestic Refuse Collection	Exp	(48,000)	(12,000)	(7,999)
E101006	Green Waste Collection	Exp	(23,000)	(5,751)	(4,420)
E101010	Recycling Pick-Up	Exp	(70,500)	(17,625)	(10,974)
E101015	Refuse Site Mtce	Exp	(128,500)	(32,164)	(18,067)
E101025	Refuse Site Attendant	Exp	0	0	0
			(270,000)	(67,540)	(41,460)
	<b>Sanitation - Other</b>				
I102002	Commercial Collection Charges	Inc	66,586	62,459	65,910
I102005	Reimbursement Drummuster	Inc	4,000	0	0
I102010	Charges Bulk Rubbish	Inc	15,000	3,750	2,681
			85,586	66,209	68,591
E102005	Commercial Collection	Exp	(13,650)	(3,414)	(2,372)
E102010	Bulk Rubbish Collection	Exp	(16,000)	(3,999)	(2,718)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0
E102190	Depreciation - Sanitation	Exp	(18,148)	(4,539)	(4,574)
			(52,798)	(11,952)	(9,664)
	<b>Sewerage</b>				
I104005	Septic Tank Fees	Inc	500	500	0
			500	500	0
E104005	Sewerage Treatment Plant	Exp	(500)	(60)	(19)
			(500)	(60)	(19)
	<b>Regional Refuse Group</b>				
I102006	Regional Refuse Group	Inc	0	0	37,071
			0	0	37,071
	<b>Regional Refuse Group</b>				
E102007	Regional Refuse Group Expenses	Exp	0	0	(30,893)
			0	0	(30,893)
	<b>Town Planning</b>				
I106005	Planning Fees	Inc	4,000	999	1,236
			4,000	999	1,236
E106005	Town Planning Expenses	Exp	(15,000)	(3,750)	(2,890)
E106100	Administration Allocated	Exp	(66,566)	(16,641)	(16,641)
			(81,566)	(20,391)	(19,531)
	<b>Other Community Amenities</b>				
I107005	Cemetery Fees	Inc	12,000	3,000	4,838
I107010	Community Bus Income	Inc	4,000	999	993
I107025	Other Community Amenities Contributions	Inc	0	0	0
			16,000	3,999	5,831
E107005	Cemetery Mtce	Exp	(40,000)	(10,045)	(11,019)
E107010	Public Convenience Mtce	Exp	(56,428)	(14,313)	(11,925)
E107015	Community Bus Operating	Exp	(3,674)	(1,138)	(1,034)
E107100	Administration Allocated	Exp	(72,439)	(18,111)	(18,111)
E107190	Depreciation - Other Comm Amenities	Exp	(50,968)	(12,744)	(12,847)
			(223,509)	(56,351)	(54,936)
	<b>Total Community Amenities Income</b>		356,586	310,957	369,479
	<b>Total Community Amenities Expenditure</b>		(628,373)	(156,293)	(156,503)

### Recreation & Culture

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
<b>Public Halls &amp; Civic Centres</b>					
I111005	Town Hall Hire	Inc	2,000	501	4,172
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	0	0	0
			2,100	601	4,172
E111005	Town Hall Mtce	Exp	(28,555)	(8,320)	(4,258)
E111010	Other Halls Mtce	Exp	(6,153)	(1,644)	(206)
E111190	Depreciation - Public Halls	Exp	(202,711)	(50,679)	(51,094)
			(237,419)	(60,642)	(55,558)
<b>Swimming Pool</b>					
I112010	Swimming Pool Admission	Inc	30,000	0	0
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0
I112020	Reimbursements	Inc	600	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0
			30,600	0	0
E112005	Pool Staff Salary	Exp	(109,500)	(27,375)	(319)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	0	0	0
E112015	Swimming Pool Maintenance	Exp	(118,388)	(31,991)	(10,513)
E112020	Swimming Pool Other Expenses	Exp	(5,850)	(1,464)	(192)
E112190	Depreciation - Swimming Pools	Exp	(197,388)	(49,350)	(49,752)
			(431,126)	(110,180)	(60,776)
<b>Other Recreation &amp; Sport</b>					
I113005	Sportsground Rental	Inc	8,795	4,398	2,509
I113015	Power Reimbursements	Inc	5,000	1,251	961
I113020	Recreation Centre Hire	Inc	5,000	1,251	994
I113025	Reimbursements Other	Inc	0	0	0
I113030	Rec Centre Equipment Contributions	Inc	1,500	0	0
I113035	Sporting Club Leases	Inc	0	0	595
I113040	Other Recreation & Sport Contributions	Inc	54,695	54,695	17,470
I113055	Eric Farrow Pavillion Hire	Inc	5,000	1,251	2,702
I113065	Community Gym Membership	Inc	13,800	3,450	5,375
			93,790	66,296	30,606
E113005	Sportsground Mtce	Exp	(115,555)	(29,024)	(16,714)
E113010	Sportsground Building Mtce	Exp	(24,931)	(8,494)	(5,593)
E113015	Wetlands Park Mtce	Exp	(70,011)	(17,839)	(13,604)
E113020	Parks & Gardens Mtce	Exp	(49,099)	(12,315)	(12,767)
E113025	Puntapin Rock Mtce	Exp	(2,506)	(627)	(590)
E113030	Recreation Centre Mtce	Exp	(65,780)	(19,398)	(13,043)
E113035	Rec Staff Salaries	Exp	(19,853)	(4,965)	(1,831)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(2,085)	(522)	(593)
E113045	Other Expenses	Exp	(1,200)	(300)	(167)
E113050	Norring Lake Mtce	Exp	(3,400)	(870)	(804)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,145)	(6,511)	(7,066)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(501)	(1,123)
E113095	Community Gym Expenditure	Exp	(11,250)	(2,814)	(1,168)
E113100	Administration Allocated	Exp	(116,535)	(29,133)	(29,133)
E113190	Depreciation - Other Rec & Sport	Exp	(392,093)	(98,025)	(98,876)
			(899,443)	(231,336)	(203,072)
<b>Library</b>					
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E115005	Library Staff Salaries	Exp	(52,700)	(13,176)	(13,670)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(10,481)	(2,751)	(838)
E115020	Library Other Expenses	Exp	(7,800)	(2,209)	(887)
E115190	Depreciation - Libraries	Exp	(16,210)	(4,053)	(4,086)
			(87,191)	(22,189)	(19,481)
	<b>Other Culture</b>				
I116035	Long Table Experience Income	Inc	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	750	227
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	9,000	0	0
I119030	Community Events Income	Inc	2,000	0	0
I119031	Other Culture Grant Funds	Inc	10,000	0	0
			25,000	750	227
E116005	Subsidy Woolorama Committee	Exp	(500)	0	0
E116010	Woolorama Costs & Maintenance	Exp	(65,136)	(16,515)	(1,770)
E116015	Community Centre Mtce	Exp	(15,837)	(4,152)	(1,467)
E116020	Historical Village	Exp	(2,166)	(907)	(1,178)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(31,463)	(7,863)	(1,549)
E116046	Community Development Equipment Maintenance	Exp	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	0
E116060	Betty Terry Theatre Expenditure	Exp	(3,215)	(994)	(682)
E116065	Electronic Sign Expenditure	Exp	(2,500)	(651)	(875)
E116070	Court House Expenditure	Exp	(4,836)	(1,865)	(2,028)
E116075	NAB Building Expenditure	Exp	(4,586)	(1,143)	(320)
E116190	Depreciation - Other Culture	Exp	(99,193)	(24,798)	(25,002)
			(229,432)	(58,888)	(34,871)
	<b>Total Recreation &amp; Culture Income</b>		151,640	67,797	35,005
	<b>Total Recreation &amp; Culture Expenditure</b>		(1,884,611)	(483,234)	(373,758)
	<b>Transport</b>				
	<b>Streets Roads Bridges &amp; Depot Construction</b>				
I121005	Direct Road Grants	Inc	138,346	138,346	141,414
I121010	Road Project Grants	Inc	395,186	158,074	1,293
I121015	Roads to Recovery Grant	Inc	312,145	104,048	42,450
I121020	Reimbursements	Inc	1,000	0	0
I121025	Contribution - St Lighting	Inc	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	237,336	0	54,312
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,089,013	400,468	239,469
	<b>Streets Roads Bridges &amp; Depot Maintenance</b>				
I122055	Diesel Fuel Rebate Income	Inc	55,000	13,749	4,617
			55,000	13,749	4,617
E122005	Road Maintenance	Exp	(110,000)	(27,498)	(40,497)
E122006	Maintenance Grading	Exp	(200,000)	(50,001)	(105,825)
E122007	Rural Tree Pruning	Exp	(80,000)	(20,004)	(11,590)
E122008	Rural Spraying	Exp	(10,000)	(2,499)	(5,802)
E122009	Town Site Spraying	Exp	(20,000)	(5,004)	(9,082)
E122010	Depot Mtce	Exp	(19,418)	(5,121)	(3,559)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(2,499)	(720)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(5,628)	(5,570)
E122015	Rural Numbering	Exp	0	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E122020	Footpath Mtce	Exp	(5,000)	(1,254)	(881)
E122025	Street Cleaning	Exp	(45,000)	(11,250)	(10,890)
E122030	Street Trees	Exp	(65,000)	(16,251)	(10,251)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(999)	(398)
E122045	Townscape	Exp	(45,000)	(11,268)	(28,589)
E122050	Crossovers	Exp	(500)	(126)	0
E122055	RoMan Data Collection	Exp	(11,500)	(5,750)	(7,318)
E122060	Street Lighting	Exp	(70,000)	(17,499)	(11,532)
E122090	Graffiti Removal	Exp	0	0	(36)
E122100	Administration Allocated	Exp	(53,499)	(13,374)	(13,374)
E122105	Loss on Sale of Asset	Exp	0	0	0
E122190	Depreciation - Roads	Exp	(2,002,289)	(500,571)	(504,687)
E147120	Storm Damage - Not Claimable	Exp	0	0	(221)
			(2,773,706)	(696,596)	(770,822)
<b>Road Plant Purchases</b>					
I122100	Profit on Sale of Asset	Inc	50,245	0	0
			50,245	0	0
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
<b>Aerodrome</b>					
I126015	Aerodrome Reimbursements/Grants	Inc	298,755	0	0
I126020	Aerodrome Hangar Lease	Inc	9,000	2,225	4,312
			307,755	2,225	4,312
E126005	Aerodrome Maintenance	Exp	(12,404)	(3,316)	(1,482)
E126190	Depreciation - Aerodromes	Exp	(44,961)	(11,238)	(11,333)
			(57,365)	(14,554)	(12,815)
<b>Total Transport Income</b>			1,502,013	416,442	248,398
<b>Total Transport Expenditure</b>			(2,831,071)	(711,150)	(783,637)
<b>Economic Services</b>					
<b>Rural Services</b>					
I131020	Landcare Reimbursements	Inc	78,250	19,563	20,300
			78,250	19,563	20,300
E131020	Landcare	Exp	(112,000)	(28,276)	(18,767)
E131030	Rural Towns Program	Exp	(18,000)	(4,549)	(3,016)
E131100	Administration Allocated	Exp	(16,055)	(4,014)	(4,014)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(2,550)	(3,567)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(156,055)	(39,389)	(29,364)
<b>Tourism &amp; Area Promotion</b>					
I132005	Caravan Park Fees	Inc	70,000	17,499	17,404
I132010	Reimbursements	Inc	1,000	249	28
I132015	RV Area Fees	Inc	15,000	3,750	3,084
I132035	Tourism Income	Inc	0	0	0
			86,000	21,498	20,516
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(33,000)	(8,384)	(8,880)
E132020	Caravan Park Mtce	Exp	(50,886)	(12,892)	(7,515)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(8,598)	(2,151)	(2,449)
E132040	Tourism Promotion & Subscripts	Exp	(19,500)	(4,875)	(542)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
E132050	Administration Allocated	Exp	(70,392)	(17,598)	(17,598)
E132190	Depreciation - Tourism	Exp	(19,446)	(4,860)	(4,901)
			(210,322)	(50,760)	(41,885)
<b>Building Control</b>					
I133005	Building Licenses	Inc	8,000	2,001	345
I133010	Swimming Pool Inspection Fees	Inc	0	0	0
I142010	Sale of Land	Inc	0	0	0
			8,000	2,001	345
<b>Other Economic Services</b>					
I134005	Water Sales	Inc	20,000	5,001	248
			20,000	5,001	248
E134005	Water Supply - Standpipes	Exp	(20,000)	(5,004)	(4,007)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(513)	(517)
			(22,052)	(5,517)	(4,524)
<b>Total Economic Services Income</b>			192,250	48,063	41,409
<b>Total Economic Services Expenditure</b>			(388,429)	(95,665)	(75,773)
<b>Other Property &amp; Services</b>					
<b>Private Works</b>					
I141005	Private Works Income	Inc	20,000	5,001	1,788
			20,000	5,001	1,788
E141005	Private Works	Exp	(15,000)	(3,747)	(935)
E141100	Administration Allocated	Exp	(3,053)	(762)	(762)
			(18,053)	(4,509)	(1,697)
<b>Public Works Overheads</b>					
I143020	Reimbursements	Inc	500	0	4,032
			500	0	4,032
E143005	Engineering Salaries	Exp	(117,801)	(29,451)	(27,012)
E143007	Engineering Administration Salaries	Exp	(62,007)	(15,501)	(16,594)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(4,257)	(11,595)
E143015	CEO's Salary Allocation	Exp	(60,886)	(15,222)	(26,921)
E143020	Engineering Superannuation	Exp	(120,687)	(30,171)	(30,493)
E143025	Engineering - Other Expenses	Exp	(5,000)	(1,251)	(315)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(41,250)	(46,577)
E143045	Insurance on Works	Exp	(38,318)	(19,159)	(19,284)
E143050	Protective Clothing	Exp	(8,000)	(2,001)	(286)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(249)	(58)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(2,138)	(2,440)
E143075	Telephone Expenses	Exp	(1,500)	(375)	(209)
E143080	Staff Licenses	Exp	(500)	(126)	(47)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(999)	(88)
E143090	Conferences & Courses	Exp	(1,500)	(375)	0
E143095	Staff Training	Exp	(15,000)	(3,753)	(321)
E143105	Administration Allocated	Exp	(1,156)	(288)	(288)
E143200	LESS PWOH ALLOCATED	Exp	628,377	157,098	151,879
			(9)	(9,468)	(30,648)
<b>Plant Operation Costs</b>					
I144005	Sale of Scrap	Inc	1,500	375	0
I144010	Reimbursements	Inc	4,000	999	600



COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			5,500	1,374	600
E144010	Fuel & Oils	Exp	(180,000)	(45,000)	(34,094)
E144020	Tyres & Tubes	Exp	(20,000)	(5,001)	(6,113)
E144030	Parts & Repairs	Exp	(85,000)	(21,252)	(18,251)
E144040	Plant Repair - Wages	Exp	(25,000)	(6,249)	(9,694)
E144050	Insurance and Licences	Exp	(35,000)	(14,191)	(17,864)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(2,499)	(99)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(249)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(2,001)	0
E144200	LESS POC ALLOCATED-PROJECTS	Exp	364,000	91,002	71,793
			0	(5,440)	(14,323)
	<b>Salaries &amp; Wages</b>				
E146010	Gross Salaries, Allowances & Super	Exp	(2,339,945)	(584,985)	(722,510)
E146200	Less Sal , Allow, Super Allocated	Exp	2,339,945	584,988	722,510
			0	3	0
	<b>Unclassified</b>				
I147005	Commission - Vehicle Licensing	Inc	50,000	12,501	11,716
I147006	Commission - TransWA	Inc	500	126	95
I147007	Reimbursement - OHS	Inc	500	126	0
I147035	Banking errors	Inc	0	0	7,257
I147050	Council Staff Housing Rental	Inc	34,300	8,574	9,519
I147065	Insurance Reimbursement	Inc	0	0	0
I147070	Council Housing Reimbursements	Inc	0	0	15
I147085	NAB Buiding Rent	Inc	8,400	2,100	2,100
I147120	Charge on Private use of Shire Vehicle	Inc	360	0	0
I147121	Reimbursement - Community Requests	Inc	0	0	0
			94,060	23,427	30,702
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(750)	0
E147035	Banking Errors	Exp	0	0	0
E147050	Council Housing Maintenance	Exp	(92,214)	(24,582)	(25,019)
E147055	Consultants	Exp	(40,000)	(9,999)	0
E147070	4WD Resource Sharing Group	Exp	(1,000)	(249)	0
E147090	Building Maintenance	Exp	(8,000)	(2,001)	(1,269)
E147100	Administration Allocated	Exp	(140,848)	(35,211)	(35,211)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(2,499)	0
E147130	Depreciation - Unclassified	Exp	(136,963)	(34,242)	(34,522)
E147150	Community Requests Budget	Exp	(20,000)	(5,001)	(7,057)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(876)	0
			(455,525)	(115,410)	(103,078)
	<b>Total Other Property &amp; Services Income</b>		120,060	29,802	37,122
	<b>Total Other Property &amp; Services Expenditure</b>		(473,587)	(134,823)	(149,746)
	<b>Total Income</b>		<b>6,288,529</b>	<b>3,844,630</b>	<b>3,732,644</b>
	<b>Total Expenditure</b>		<b>(8,420,373)</b>	<b>(2,176,235)</b>	<b>(2,068,190)</b>
	<b>Net Deficit (Surplus)</b>		<b>(2,131,844)</b>	<b>1,668,395</b>	<b>1,664,454</b>



## 12. REPORTS TO COUNCIL

### 12.1 ACTING CHIEF EXECUTIVE OFFICER

#### 12.1.1 ACTING CHIEF EXECUTIVE OFFICERS REPORT – OCTOBER 2022

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Acting Chief Executive Officer
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	18 October 2022
PREVIOUS REPORT(S):	12 September 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	1. Key Result Areas

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council receive the Acting Chief Executive Officers report as presented.**

**Carried 0/0**

#### BRIEF SUMMARY

The following report details activities within the CEO portfolio.

#### BACKGROUND/COMMENT

Functions of the Chief Executive Officer (s.5.41 Local Government Act 1995):

##### 5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and
- (c) cause council decisions to be implemented; and
- (d) manage the day to day operations of the local government; and
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and

(f) speak on behalf of the local government if the mayor or president agrees; and

(g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and

(h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and

(i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Mr Bill Atkinson retired as the shire's Chief Executive Officer 30 September. Council held a function for Mr Atkinson 29 September with many staff attending as well as Mrs Atkinson and Mr Atkinson's former shire President at Sandstone shire, Cr Beth Walton.

Sincere thanks and best wishes are extended to Bill and Val Atkinson for their contribution to this local government and service to the wider sector as they commence what is hoped to be a long and happy retirement.

Council decided at the June ordinary meeting to appoint Ian McCabe as Acting Chief Executive Officer from 1 October for six months or until such time as the recruitment process is concluded.

The acting CEO met with the CEO weekly in the lead-up to 1 October and had several formal handover meetings to provide background materials.

A recruitment process has been underway for some weeks with a committee of council formed with an independent person and administrative support. State-wide advertising for a suitably qualified executive commenced 1 October and closes 24 October with interviews shortly thereafter.

The Acting CEO attended the conference of the West Australian Local Government Association (WALGA) 2 – 4 October, along with the President Cr Phil Blight; Deputy President Cr Greg Ball; and Cr's Bryan Kilpatrick; Sherryl Chilcott; and Bronwyn Hegarty.

The conference comprised WALGA's AGM (the minutes may be seen here: <https://walga.asn.au/about-walga/walga-agm-agenda-and-minutes> ); award presentations to elected members and officers of distinguished service; and a convention of presentations relevant to the sector.

The shire's President, Cr Phil Blight, was awarded WALGA's Eminent Service award for 2022, recognising 30 years' service as an elected member including 14 years as President and an active contributor as a State Councillor representing the Central Country Zone. Cr Blight is known as a strong advocate for regional councils and emergency service volunteers and is a well-deserved recipient of this award.

Sessions attended by the acting CEO included:

- Speeches by the Minister for Housing; Lands; Homelessness; Local Government, Hon. John Carey, on local government reform; and, in response, Shane Love MLA, Deputy Leader of The Nationals and Opposition; Shadow Minister for Transport, Mines, Local Government and Climate Action, representing the Leader of the Opposition, Hon. Mia Davies MLA;
- Cecile Thaxter, Vice President, Health, Safety, Environment & Communities at Rio Tinto, who spoke to managing risk through understanding local voices;
- Demographer and futurist Bernard Salt, who gave a wide-ranging and interesting presentation on the census, statistics, economic drivers, lifestyle and making decisions for the future;
- Panel presentations by parliamentarians on climate resilience and government priorities;
- The Ukrainian ambassador to Australia, his Excellency Vasyl Myroshnychenko, who presented a video from Ukrainian mayors of major cultural and industrial cities, demonstrating the effects of the current war – a very powerful speech and presentation which received a standing ovation from those present;
- An interesting discussion by NZ and Australian academics including Professor Fiona Stanley on the use of well-being measures as an alternative to Gross Domestic Product (GDP) in assessing the development of communities. This concept may prove a useful tool in community planning, particularly as the Health Act 2016 requires local governments to have local health plans and well-being is the key driver of community development, be that economic, recreational, built environment or other indicators of well-being.

The acting CEO attended a meeting 6 October with President Cr P Blight, representatives of WALGA and several other local government elected members and officers, with the Minister for Local Government, Hon. John Carey, on the subject of local government tenders and general practitioner procurement. The likely outcome is modification of regulations to allow those councils who are in the process of renewing agreements with medical services providers to do so by resolution, rather than by tender, with reference to a compliant purchasing policy. Where a provider is not in place, the market will be tested by way of tender.

The acting CEO recently concluded procurement for the medical centre necessitated by the withdrawal of the current contracted management from 31 January 2023. This includes three Request for Quotes across information technologies, telephony, and a range of medical equipment. The new management of the Wagin medical centre commences 6 February 2023, contracted by council for up to six years. Project planning for transition to the new management is now well advanced.

The acting CEO held a phone meeting 12 October with the principal of managed services provider WALIS Computers to commence Business Continuity Planning (particularly as it relates to information technologies).

The acting CEO and President Cr Phil Blight attended a very good roundtable meeting 14 October with parliamentarians Rick Wilson MP and Hon. Steve Martin MLC, state and federal bureaucrats, board members, the facility manager of the Wagin Frail Aged Care Inc. (Waratah

Lodge) and the manager of Wagin Homecare, Ms Robyn Flett. The purpose of the meeting was to discuss issues facing aged care and the health sector more broadly and to understand how the financial viability of the facility could be improved. The Board of Wagin Frail Aged Care Inc. will consider the issues and suggestions raised at this meeting for future implementation.

The 2021/22 financial audit should be concluded this month with financial statements available shortly for inclusion in the shire's annual report. This will be presented to Council prior to publishing at the annual electors meeting late this year.

The acting CEO is currently participating in a sector wide project by invitation of our insurer with 15 councils participating in a cyber security project to reduce risk to council information technologies. In addition, work has commenced on business continuity planning in support of the council decision 4869 (see item 12.2.4 Disaster Recovery Planning for Information Technology).

More generally, shire administration is undertaking process mapping and other reviews to improve service delivery, quality control and record keeping.

In closing this report, I'd like to extend my thanks to Ms Donna George for her ongoing efforts as acting Deputy CEO; to Ms Kirsty Simkins for initiating additional team meetings for business improvement; and the team at large who continue to deliver a high standard of service in administration and in outdoor works to the community.

#### **CONSULTATION/COMMUNICATION**

Cr P Blight; Cr B Hegarty; Mr Nat Walis, WALIS Computers; staff of the Shire of Wagin; informal contact with a number of councillors and community members.

#### **STATUTORY/LEGAL IMPLICATIONS**

s.5.41 Local Government Act 1995

#### **POLICY IMPLICATIONS**

All policy areas.

#### **FINANCIAL IMPLICATIONS**

There are no direct financial implications to this item.

#### **STRATEGIC IMPLICATIONS**

All key result areas of the Shire of Wagin Strategic Community Plan 2020 – 2030 (as revised August 2022, see Attachment 1).

#### **VOTING REQUIREMENTS**

Simple majority.



## Key Results Areas

These areas were originally derived from engagement with the Wagin Community and other key stakeholders to guide the strategies and activities that will guide delivery of the vision for the future. They are built on the results of the Community engagement strategies carried out in 2018 and are consistent responses with a greater emphasis on heritage, town presentation and economic development. The Key results areas below were reviewed by Council in 2020 and amended accordingly. Over the ten years of this plan we will endeavour to address these issues in the most affordable and sustainable manner where we have the ability and mandate, and to lobby or support initiatives where we do not have jurisdiction. The short term activities for 2020-2024 are outlined in the priority activities with medium, long term and non-resourced strategies will be addressed in subsequent corporate plans or sooner if resources or opportunities arise.

1. Economic Development	2. Buildings and Infrastructure	3. Community Services and Social Environment	4. Town and Natural Environment	5. Council Leadership
1.1 Increase in the number and diversity of businesses in the town and district.	2.1 Improve road conditions on all Shire and State roads.	3.1 Keep the family-friendly country lifestyle, community spirit, safe community with low crime rate.	4.1 Upgrade main street appearance for the amenity of residents and encourage travellers and tourists to stop.	5.1 Support and provide incentives for more businesses and retail opportunities.
1.2 Support more job/ training opportunities, and entities especially for young people.	2.2 Monitor heavy vehicle movements through the townsite.	3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.	4.2 Improve town approach and entry statements.	5.2 Foster Communication with the community.
1.3 Increase tourism and promotion of town and heritage.	2.3 Improvement in condition and appearance of the main streets of the Town and improved signage.	3.3 Housing, Job and training especially for young people.	4.3 Maintain and improve natural environment and recreation areas	5.3 Plan services and activities based on sustainability, affordability and resources.
1.4 Facilitate Broadband and other associated electronic media infrastructure	2.4 Continue to upgrade Footpaths in town.	3.4 Progress the Wagin Community Recreational Hub	4.4 Improved waste management in town and Shire.	5.4 Encourage and acknowledge volunteering.
1.5 Explore affordable accommodation for workers.	2.5 Refine Infrastructure to support arts, culture, entertainment and library services.	3.5. Youth focus on services and recreation development including coordination of effort across the Shire/region.	4.5 Continue to increase the number of suitable trees within the townsite to enhance the tree canopy in particular the CBD	5.5 Be responsive to community aspirations and requirements within the capacity of council.
1.6 Aid retention and encourage more government services in Wagin.	2.6 Encourage greater care and restoration or preservation of heritage buildings.	3.6 Foster and support Woolorama and other events, cultural and other entertainment opportunities.		5.6 Council to have a sound strategy to the sustainability to the Shire
1.7 Support and Promote Wagin as a business opportunity.	2.7 Develop a safe fenced playground for children in a park environment	3.7 Support community activities with resources and facilities as required.		5.7 Investigate rebranding of the Shire.
1.8 Determine further waste management options.	2.8 Investigate planning and development of sporting facilities	3.8 Investigate to establish Wi-Fi Hotspots		5.8 Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire
1.9 Maintain and improve the freight network in the Shire	2.9 Investigate future housing and expansion for tourist and other attractions.	3.9 Promote and Enhance the Wagin caravan and camping experience.		
	2.10 Optimise water harvesting and storage			

## 12.2 ACTING DEPUTY CHIEF EXECUTIVE OFFICER

### 12.2.1 ACTING DEPUTY CHIEF EXECUTIVE OFFICERS REPORT – OCTOBER 2022

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Acting Deputy Chief Executive Officer
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	15 October 2022
PREVIOUS REPORT(S):	15 September 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Acting Deputy Chief Executive Officer's report as presented.

Carried 0/0

#### BRIEF SUMMARY

The following report details activities within the DCEO portfolio.

#### BACKGROUND/COMMENT

##### ACTING DEPUTY CEO (A. DCEO)

The Acting Deputy CEO Ms Donna George has been in the role for a period of two weeks on writing this report. To date the role has been working well, with both staff and the Acting CEO providing support around the process of transition into the position.

The new Community Development Officer, Julie Christensen, has taken to the role very well, with great passion and enthusiasm for the chance to learn more about the community and activities going on in Wagin. She has fresh eyes and has been a font of ideas for potential growth and change in many areas.

Key Meetings and Activities since 15 September have included:

- 7 October, meeting with new Pool Manager to discuss potential of new programs to be offered at the pool along with fees associated.

#### CORPORATE SERVICES

The purpose of corporate service officers is to deliver administration services to the community through local government activities.

- **Manager of Finance:** major activities have been budget implementation and receipt of rates notices; activities related to annual reporting and audit which falls due this month
- **Homecare:** inductions; updating of administration tools: policy, procedures, reporting.
- **Community Liaison Officer:** venue management, community events, funding.
- **Building Officer:** Please refer to item 12.5;
- **Customer Service and Records:** The oral history project training session went well with a good number of local and out of town people attending; the past month has been busy with the payments of rates notices coming in; the Optus security breach has resulted in large numbers of the community attending the licensing desk to resolve their personal identity concerns; the shire continues to receive significant and positive feedback from travellers about the facilities and services that the town and Shire have to offer: Caravan Park, Wetlands Park, Ninja Park and the tourist information available are all mentioned by visitors to the shire administration.

### **Social Media (Facebook)**

Since the last report, there's been 12 postings to the shire Facebook page with the biggest audience being garnered by the call for submissions regarding the Bojanning Park with 1,337 checking in for details.

<b>Social Media Posts</b>	<b>Post reach</b>
Bojanning park – call for submissions	1,337
Staff vacancy – Homecare worker	1,033
Award – Phillip Blight	939
Breast Screen WA	564
BT Theatre – Railway children	546
Aussie Bird Count	363

### **Radio**

Staff attend the local Radio station 1611 on a fortnightly basis with the intention of being heard in the community advising of the various topics, events and opportunities which come to the attention of the Community Officer and may not be commonly known to the community. This remains an important activity for the Shire to impart community information to the Public.

### **Community Assets**

A pool manager has been employed and has commenced her role. The compliance activities required to open the pool have commenced and should all tests be acceptable it is anticipated that the pool will open 1 November. The current planned events for the pool have been reviewed to incorporate the added services the Pool Manager would like to incorporate into the programs available for the following season.

### **Pool Manager Introduction**

'Hi, I am Rachel Bairstow, and I am very happy to be part of your team, everyone has been welcoming and accommodating and I have loved my first week in my new role here at the Shire of Wagin.

I believe that I would be an asset to the Shire of Wagin. Looking forward to bringing my knowledge and experience to you.



### Swimming Pool Facility Updates

- First Aid room stock take, first aid equipment updates due 21 October
- Regular maintenance file to be created.

### Swimming Pool Parties/classes/Special events

- Plans for regular pool party opportunities
- Plans for additional swimming lessons, aqua aerobics and club fitness in the new year

### Swimming Pool Maintenance

- Annual maintenance arranged along with various items identified and repaired
- Additional items ordered to be installed to ensure best practice is followed, largely able to be completed by manager

I am looking forward to the Season and working for the Shire of Wagin – Pool Open day Tuesday 1 November pending Health Department pool testing Results’.

### Community Events (\*\*shire events)

Recent:

- Landcare Field Walk (13 October)
- School Athletic Carnival (14 October)
- Tracmach Vintage Machinery Hay Day (15 October)
- Golden Age Girls – a Narrogin Arts Event (20 October)

Upcoming

- Waratah Lodge Market Day (5 November)
- Wagin Trotting Club 100 years (11 December)
- Christmas Street Carnival (16 December) \*\*\*

### Grant Funding

The Roadwise Grant application for the Christmas Street Carnival was unsuccessful and the Lotterywest application for the same event did not meet the timeframe. This will mean that available funds will not be as significant as in the past.

### Fire Permits

The Chief Bushfire Control Officer postponed the restricted burning time from 1 October till 14 October. At the time of writing this report the extended time period has ended so permits are now required through to the end of October. From 1 November burning will be prohibited through to 14 March 2023.

Permits are available at the shire office if you live in the townsite; rural permits are available from your nearest Fire Control Officer – these contacts available on the shire website.

### Wetland Park Update

The Ninja Park is close to completion with a proposed new footpath along the school side of the park area awaiting quotes prior to installation and the fenced playground area is now complete.



## **Library**

A report to councillors and community about events, activities and statistics for the Wagin Library and Gallery.

### **Library Events:**

- Wagin Library and Gallery Book Club was on Saturday 10th September from 2pm to 4pm. Our next Book Club was held on Saturday October 8th at Wagin Library and Gallery from 2pm to 4pm.
- Story Time is held every Wednesday 10am to 11am then again on Fridays 1.30pm to 2.30pm.
- BACKYARD SCIENCE STEM (Science, Technology, Engineering and Mathematics) Activity- Grow your own alfalfa pet. Wednesday 28th September 10am.

### **Library Regular Activities:**

- WLG Book Club was on Saturday 10 September from 2pm to 4pm at Wagin Library and Gallery. Our next Book Club was held on Saturday 8 October from 2pm to 4pm at Wagin Library and Gallery
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.
- Friends of Wagin Library and Gallery meeting was held on Thursday 29 September at 4.30pm. Our next Friends Meeting will be held on Thursday 27 October at 4.30pm.

### **Library Statistics October 2022**

Patron Visits	206
Free Tea or Coffee	29
Phone Enquiries	32
Inter-Library requests	1
Information searches by library staff	3

### **Patron Comments and Suggestions:**

Guest book: More new comments entered, and available on library coffee table to view during Library hours.

## **HEMOCARE**

The purpose of Homecare is to maximise independence, wellbeing and community connections so aged persons can remain living independently in the community.

Report for September 2022:

95 unique clients received one or more services in June (an increase of four on August); Domestic Assistance (26%); Gardening (23%); and Transport (16%) are the services in greatest demand. Note: Some clients utilise more than one service.

Service	Number of clients
Domestic Assistance	62
Gardening	55
Transport	38
Social Support Group	24
Nursing	23
Social Support	18
Shopping	8
Meal Preparation	3
Meals on Wheels	3
Personal Care	2

There were 659 service deliveries in September (increase of 193 compared to August); Domestic Assistance (33.5%), Transport (16.23%) and Gardening (11.22%) are the services in greatest demand. Note: Some deliveries involve more than one service.

Service	Number of Services
Domestic Assistance	221
Transport	107
Gardening	74
Social Support	70
Social Support - Group	66
Nursing	47
Meals on Wheels	33
Shopping	28
Meal Preparation	8
Personal Care	5

- Month and Year to Date (YTD) Service Delivery

Types of services provided	Format	Monthly Contracted	Hours Provided	Variance	Contracted	Year to date
Domestic Assistance	Hours	243	237	-6	2913	834
Social Support Group	Hours	120	138	18	1442	417
Home Maintenance	Hours	112	62	-50	1344	209
Social Support Individual	Hours	83	72	-11	1001	209
Transport	Trips	64	58	-6	762	176
Meals on Wheels	Meals	226	33	-193	2707	95
Personal Care	Hours	33	3	-30	390	81
Nursing	Hours	0	24	24	0	70
Other food services	Hours	25	9	-16	299	22
Respite Care	Hours	2	0	-2	18	1

### **CONSULTATION/COMMUNICATION**

Chief Executive Officer and staff of the Shire of Wagin.

### **STATUTORY/LEGAL IMPLICATIONS**

Local Government Act 1995 and relevant regulations.

### **POLICY IMPLICATIONS**

No direct policy implications.

### **FINANCIAL IMPLICATIONS**

There are no direct financial implications to this report.

### **STRATEGIC IMPLICATIONS**

Reference to and implementation of Shire of Wagin Strategic Community Plan; Shire of Wagin Corporate Business Plan; Shire of Wagin Disability Access and Inclusion Plan.

### **VOTING REQUIREMENTS**

Simple majority.

## 12.3 MANAGER OF WORKS

### 12.3.1 WORKS AND SERVICES REPORT – OCTOBER 2022

PROPONENT:	Manager of Works
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Shire of Wagin
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	18 October 2022
PREVIOUS REPORT(S):	9 August 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

#### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council receive the Manager of Works Officers Report as presented.**

**Carried 0/0**

#### BRIEF SUMMARY

Nil

#### BACKGROUND/COMMENT

##### CONSTRUCTION CREW:

- Roadside mulching 3.8km of Bullock Hills Road including debris removal from table drains (LRCIP)
- Gravel sheet 2km section on Collanilling Road
- Mulching various rural roads completed
- Maintenance grading all roads and shoulders completed
- Gravel sheet and compact Cemetery Car Park

##### UPCOMING WORKS:

- Gravel sheet 3km section of Dwelyerdine Road
- Install tank pad at eastern end of Airfield
- Stabilise and seal bitumen shoulders on Beaufort Road

##### ROAD MAINTENANCE:

The Road Maintenance Crew have attended public requests, general road maintenance issues including blow-outs and fallen trees as they arise.  
Maintenance regrading of school bus routes.

##### TOWN MAINTENANCE:

The Town Crew have been undertaking community request works, removing fallen trees, cleaning out drains, patching potholes, cleaning footpaths as required and other general works. Commenced slashing on various vacant blocks.

**PLANT / MACHINERY:**

General servicing of small plant will be carried out by Shire staff, and large plant item servicing and mechanical repairs to be carried out by Marleys Diesel & Ag as required.

**COUNCILLOR'S INFORMATION**

Nil

**CONSULTATION/COMMUNICATION**

Nil

**STATUTORY/LEGAL IMPLICATIONS**

Nil

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority

PLANT REPORT			Sep-22			
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMENTS
ISUZU D-MAX WAGON P-01	D GEORGE	29/10/2019	43,828	49,000	W.1	
ISUZU D-MAX WAGON P-02	I MCCABE	1/11/2018	94,389	100,000	W.001	
ISUZU D MAX P-04	A HICKS	17/11/2020	51,066	54,000	W.1008	
TOYOTA KLUGER - P-05	P VAN MARSEVEEN	13/10/2021		15,000	W.1479	
WCM LOADER P-09	REFUSE SITE	30/06/2012	3,258	1/03/2023	W.10292	
CAT GRADER P-10	J PRAETZ	14/01/2021	2,139	2,500	W.284	
KOMATSU LOADER P-11	G EVANS	21/03/2018	4,639	4,600	W.10707	Service Due
KOMATSU GRADER P-12	C WARREN	15/01/2019	4,372	4,550	W.041	
KOMATSU EXCAVATOR P-13	VARIOUS	10/12/2021	156	250		
ISUZU TRUCK P-14	S HISKINS	3/12/2019	74,472	84,000	W.1002	
BOMAG ROLLER P-15	VARIOUS	3/01/2008	10,256	10,231	W.7862	Service Due
ISUZU TRUCK P-16	VARIOUS	19/10/2010	108,463	111,000	W.1012	
MAHINDRA P-17	M WUBBELS	21/03/2022	3,983	5,000	W.10955	
KUBOTA MOWER P-18	M TITO	31/10/2019	381	400		
VIBE ROLLER P-19	VARIOUS	3/01/2008	2,009	2,100	W.841	
JOHN DEERE P-20	VARIOUS	9/02/2006	4,230	1/02/2023	W.9618	
ISUZU P-21	C WARREN	17/03/2017	82,582	84,000	W.676	
JOHN DEERE P-22	S SICELY	10/08/2016	528	600	W.487	
TOYOTA UTE P-24	M TITO	17/11/2020	16,987	26,000	W.1010	
TOYOTA UTE P-25	S SICELY	25/11/2020	19,603	28,000	W.1001	
TRITON UTE P-26	J PRAETZ	14/11/2014	89,830	92,000	W.1022	
MAHINDRA P-38	L STANBRIDGE	21/01/2016	65,358	70,000	W.1044	
BOBCAT P-39	VARIOUS	17/09/2013	3,920	3,900	W.10553	Service Due
ISUZU TRUCK P-40	VARIOUS	29/03/2019	93,152	103,000	W.437	
ISUZU TRUCK P-42	J CHAMBERLAIN	6/02/2014	180,193	180,000	W.1015	Service Due
TORO MOWER P-43	M TITO	12/09/2013	1,182	1,282		
CAT BACKHOE P-47	VARIOUS	21/09/2015	6,123	6,120	W.10552	Service Due
TENNANT SWEEPER P-48	D HOYSTED	16/10/2015	2,103	2,120	W.10554	
MULTIPAC ROLLER P-49	VARIOUS	9/01/2017	4,550	4,657	W.860	
TOYOTA UTE P-50	T SIMMS	15/12/2017	53,956	60,000	W.924	
FORKLIFT P-51	VARIOUS	30/11/2018	16,466	1/04/2023	W.10729	
KUBOTA RTV P-52	VARIOUS	31/10/2019	562	660		
ROVER MOWER P-53	VARIOUS	5/09/2022	4			
TOYOTA UTE P-85	G ARNOLD	29/10/2020	15,446	25,000	W.863	
TOYOTA UTE P-94	D HOYSTED	23/10/2019	51,592	50,000	W.10796	Service Due

## 12.4 MANAGER OF FINANCE

Nil

## 12.5 BUILDING OFFICER

### 12.5.1 BUILDING OFFICERS REPORT – OCTOBER 2022

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Building Officer
SENIOR OFFICER:	Acting Chief Executive Officer
DATE OF REPORT:	18 October 2022
PREVIOUS REPORT(S):	13 September 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	LP.NO.3
ATTACHMENTS:	Nil

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Building Officers Report as presented.

Carried 0/0

### BRIEF SUMMARY

Monthly report for building and development prepared by the Building Officer.

### BACKGROUND/COMMENT

Report provided monthly for Councils information consisting of Planning, Building and Health activities for the month of September.

### BUILDING PERMITS –

Permit No.	Owner	Builder	Location	Description	Value	Fees
99921	Chris & Melanie English	Chris & Melanie English	23998 Great Southern Highway	New Residence – Permit Extension	\$400,000	\$110
99922	Borondi	Auspan Building Systems	1022 Ballagin Rd	Shearing Shed	\$139,448	\$264.95

### BUILDING FINALS (BA7) FINAL CERTIFICATES RECIEVED

Steel Framed Shed – 19 Johnston Street, Wagin

New Dwelling – 29 Stubbs Street, Wagin

**COMPLAINTS RECEIVED AND ADVICE GIVEN:**

Nil

**BUILDING AND DEVELOPMENT ENQUIRIES:**

Six pending enquiries:

- One building related. Pending customer documentation
- Two health related. Both awaiting client application before they can proceed.
- Three development related. One requires further documentation before the application can progress. One has had advice given with guidance, requiring application from client if they wish to continue. One requires preliminary steps regarding amalgamations and subdivisions before the application can be made.

**CONSULTATION/COMMUNICATION**

Nil

**STATUTORY/LEGAL IMPLICATIONS**

Nil

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Associated Building and Health Fees

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Simple Majority



**12.6 TOWN PLANNER REPORT**

*Nil*

**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**