



AGENDA

ORDINARY MEETING OF COUNCIL

19 DECEMBER 2023



Agendas and Minutes are available on the Shire website www.wagin.wa.gov.au
Alternative formats are also available upon request.

SHIRE OF WAGIN

NOTICE OF MEETING

Dear President and Councillors,

The next Ordinary Meeting of Council will be held

ON: Tuesday 19 December 2023

WHERE: Council Chambers, Shire Office

AT: 7:00pm

Mark Hook
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.

Mark Hook
ACTING CHIEF EXECUTIVE OFFICER



Community Strategic Vision

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

Council's Mission and Philosophy

The Shire of Wagin is a focussed Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

Council's Guiding Values

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

Shire of Wagin Strategic Community Plan 2020 - 2030



SHIRE OF WAGIN

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers, Wagin on Tuesday 28 November 2023 commencing at 7pm

CONTENTS

1.	OFFICIAL OPENING	7
2.	RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED).....	7
2.1.	ATTENDANCE.....	7
2.2.	APOLOGIES.....	7
2.3.	APPROVED LEAVE OF ABSENCE	7
2.4.	VISITORS	7
3.	RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE	7
4.	PUBLIC QUESTION TIME.....	7
5.	APPLICATION FOR LEAVE OF ABSENCE	7
6.	PUBLIC FORUM	7
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS.....	8
8.	DISCLOSURE OF FINANCIAL AND OTHER INTERESTS.....	8
8.1	DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a	8
8.2	DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.60b.....	8
8.3	DISCLOSURE OF IMPARTIALITY INTEREST – Local Government (Administration) Regulation 19AA (Code of Conduct Section 22).....	8
9.	CONFIRMATION OF PREVIOUS MEETING MINUTES	8
9.1	MINUTES FROM THE ORDINARY MEETING OF COUNCIL 28 NOVEMBER 2023.....	8
9.2	MINUTES FROM THE SPECIAL MEETING OF COUNCIL 4 DECEMBER 2023..	8
10	FINANCIAL REPORTS	9
10.1	FINANCIAL REPORTS – NOVEMBER 2023	9
10.2	SCHEDULE OF ACCOUNTS PAYMENTS – NOVEMBER 2023	48
11	REPORTS TO COUNCIL.....	56
11.1	ACTING CHIEF EXECUTIVE OFFICER.....	56
11.1.1	CHIEF EXECUTIVE OFFICER’S REPORT DECEMBER 2023.....	56
11.1.2	WELCOME TO WAGIN SIGN AT WETLANDS PARK	64



11.1.3	DEDICATION OF LIME LAKE WEST ROAD	66
11.1.4	ASSIGNMENT AND VARIATION OF LEASE – WARATAH LODGE.....	72
11.1.5	WAGIN AGRICULTURAL SOCIETY – LOAN REPAYMENT EXTENSION	85
11.2	EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES.....	87
11.2.1	EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES REPORT –NOVEMBER 2023.....	87
11.2.2	ACCEPTANCE OF ANNUAL REPORT FOR 2022/23 AND SETTING OF THE DATE FOR ANNUAL GENERAL MEETING OF ELECTORS.....	101
11.2.3	WAGIN TOY LIBRARY – LEASE AGREEMENT	104
11.3	MANAGER OF WORKS	107
1.3.1	WORKS AND SERVICES REPORT - DECEMBER 2023	107
11.4	MANAGER OF FINANCE.....	109
11.5	TOWN PLANNER REPORT	109
11	ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS	109
12	URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING	109
13	CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23 (2) .	109
14	CLOSURE	109



1. OFFICIAL OPENING

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

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

2.1. ATTENDANCE

Cr Phillip Blight	Shire President
Cr Wade Longmuir	Elected Member
Cr Greg Ball	Elected Member
Cr Ann O'Brien	Elected Member
Cr Sherryl Chilcott	Elected Member
Mark Hook	Acting Chief Executive Officer
John Fathers	Executive Manager Corporate and Community Services
Allen Hicks	Manager of Works

2.2. APOLOGIES

2.3. APPROVED LEAVE OF ABSENCE

Cr Bryan Kilpatrick	Deputy Shire President
Cr Geoff West	Elected Member

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 5.60b

8.3 DISCLOSURE OF IMPARTIALITY INTEREST – Local Government (Administration) Regulation 19AA (Code of Conduct Section 22)

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 28 NOVEMBER 2023

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Ordinary Meeting of Council held on Tuesday 28 November 2023 circulated to all Councillors, be confirmed as a true and accurate record.

Carried 0/0

9.2 MINUTES FROM THE SPECIAL MEETING OF COUNCIL 4 DECEMBER 2023

COUNCIL DECISION

Moved Cr

Seconded Cr

That the Minutes of the Special Meeting of Council held on Monday 4 December 2023 circulated to all Councillors, be confirmed as a true and accurate record.

Carried 0/0



10 FINANCIAL REPORTS

10.1 FINANCIAL REPORTS – NOVEMBER 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Jenny Goodbourn, Manager of Finance
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	12 December 2023
PREVIOUS REPORT(S):	16 November 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
STRATEGIC DOCUMENT REFERENCE	Approved Budget 2023/24
ATTACHMENTS:	1. Monthly Financial Report

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts the Financial Report for the period ending 30 November 2023 as presented.

Carried 0/0

BRIEF SUMMARY

The November 2023 Monthly Financial Report is attached for Council to review and adopt.

BACKGROUND/COMMENT

In accordance with the Local Government (Financial Management) Regulations 1996. Regulation 34, a local government is to prepare a monthly statement of Financial Activity for approval by Council.

The monthly financial report has been updated to present the financial information in a format compliant with the new Model Financial Reporting templates developed by the Department of Local Government and to ensure compliance with recent changes to Accounting Standards and Financial Regulations.

Under the new regulations we are only required to present the Statement of Financial Activity by Nature and Type but we have chosen to continue to include it by Program as well.



The Shire of Wagin started 2023/24 in a strong financial position with early payment of the Financial Assistance Grants on 30 June forming a major part of the carried forward balance from 2022/23.

The closing surplus as at the 30 November 2023 is \$3,413,394.

Total rates outstanding at the end of November are \$513,390. Payments to the end of November were \$2,720,943 with many people paying by the due date which was the 19th September. Approximately 17% have elected to pay by instalment, taking up either the 2 or 4 instalments option. Those who have not made payment or an arrangement have been forwarded to our collection agent for recovery action to be taken.

The Shire has a total of \$5,477,978 invested in interest bearing accounts which are currently earning interest of 4.30% on Treasury OCDF (\$2,379,577) and 4.12% on Treasury Reserve Term Deposit (\$2,055,012) and 1.25% Telnet Saver (\$1,043,389).

The carry forward amount has been adjusted in line with the 2022-2023 Annual Financial Report, which has now been audited by the Office of the Auditor General and is included in the Annual Report being presented to Council at this meeting.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



SHIRE OF WAGIN

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
FOR THE PERIOD ENDED 30 NOVEMBER 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity by Nature	2
Statement of Financial Activity by Program	3
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6
Note 3 Explanation of Material Variances	7

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Var.
	Note	(a)		(b)	(c)	(c) - (b)	
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
General Rates		2,618,623	2,618,623	2,620,118	2,603,464	(16,654)	
Rates (excluding general rate)		0	0	0	15,420	15,420	
Grants, subsidies and contributions		768,281	848,786	453,923	693,068	239,146	▲
Fees and charges		822,908	822,908	542,499	547,661	5,162	
Interest Revenue		128,682	128,682	39,392	64,460	25,068	▲
Other revenue		364,315	364,315	228,319	274,399	46,080	▲
Profit on asset disposals		90,919	90,919	0	42,817	42,817	
		4,793,728	4,874,233	3,884,251	4,241,289	357,039	
Expenditure from operating activities							
Employee costs		(2,873,551)	(2,873,551)	(1,227,281)	(1,240,209)	(12,928)	
Materials and contracts		(1,723,292)	(1,723,292)	(769,889)	(729,998)	39,891	▲
Utility charges		(359,668)	(359,668)	(149,750)	(107,682)	42,068	▲
Depreciation		(3,351,231)	(3,351,231)	(1,396,279)	(1,408,579)	(12,300)	
Finance Costs		(20,785)	(20,785)	(9,160)	(9,563)	(403)	
Insurance		(202,713)	(202,713)	(130,268)	(209,021)	(6,308)	
Other expenditure		(342,798)	(342,798)	(156,199)	(209,261)	(53,062)	▼
Loss on asset disposals		(5,396)	(5,396)	0	(1,118)	(1,118)	
		(8,879,434)	(8,879,434)	(3,838,826)	(3,915,432)	(76,606)	
Non-cash amounts excluded from operating activities	(b)	3,265,708	3,265,708	1,396,279	1,371,026	(25,253)	▼
Amount attributable to operating activities		(819,998)	(739,493)	1,441,704	1,696,883	255,179	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		974,682	974,682	323,983	264,760	(59,223)	▼
Proceeds from disposal of assets		275,453	275,453	0	95,818	95,818	
Proceeds from financial assets at amortised cost - self supporting loans		22,560	22,560	0	0	0	
		1,272,695	1,272,695	323,983	360,578	36,595	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(60,000)	(60,000)	(60,000)	(60,000)	0	
Payments for property, plant and equipment		(1,051,819)	(1,054,219)	(760,235)	(759,593)	642	
Payments for construction of infrastructure		(1,987,470)	(1,996,120)	(628,102)	(597,624)	30,478	▲
		(3,099,289)	(3,110,339)	(1,448,337)	(1,417,216)	31,121	
Non-cash amounts excluded from investing activities	(c)	0	0	0	0	0	
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,124,354)	(1,056,638)	67,716	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new loans		60,000	60,000	60,000	60,000	0	
Transfer from reserves		143,957	143,957	0	0	0	
		203,957	203,957	60,000	60,000	0	
Outflows from financing activities							
Repayment of borrowings		(67,881)	(67,881)	(31,849)	(31,453)	396	
Transfer to reserves		(312,405)	(312,405)	(24,992)	(26,580)	(1,588)	
		(380,286)	(380,286)	(56,841)	(58,033)	(1,192)	
Amount attributable to financing activities		(176,329)	(176,329)	3,159	1,967	(1,192)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,827,597	2,771,183	2,771,183	2,771,183	0	
Amount attributable to operating activities		(819,998)	(739,493)	1,441,704	1,696,883	255,179	
Amount attributable to investing activities		(1,826,594)	(1,837,644)	(1,124,354)	(1,056,638)	67,716	
Amount attributable to financing activities		(176,329)	(176,329)	3,159	1,967	(1,192)	
Surplus or deficit after imposition of general rates	(a)	4,676	17,717	3,091,691	3,413,394	321,703	▲

KEY INFORMATION

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

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

PROGRAM

Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. ▲▼
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
Governance	37,977	37,977	2,080	36,161	34,081	▲
General Purpose Funding - Rates	6 2,618,623	2,618,623	2,620,118	2,603,464	(16,654)	▼
General Purpose Funding - Other	317,889	398,394	236,795	277,102	40,307	▲
Law, Order and Public Safety	112,016	112,016	58,746	55,705	(3,041)	▼
Health	8,834	8,834	3,050	2,684	(366)	▼
Education and Welfare	650,108	650,108	275,754	511,795	236,041	▲
Housing	0	0	0	0	0	
Community Amenities	402,876	402,876	363,341	371,005	7,664	▲
Recreation and Culture	84,513	84,513	27,637	39,415	11,778	▲
Transport	265,779	265,779	173,805	187,285	13,480	▲
Economic Services	185,653	185,653	77,340	81,101	3,761	▲
Other Property and Services	109,460	109,460	45,585	75,574	29,989	▲
	4,793,728	4,874,233	3,884,251	4,241,289		
Expenditure from operating activities						
Governance	(550,132)	(550,132)	(280,290)	(234,545)	45,745	▲
General Purpose Funding	(366,067)	(366,067)	(171,534)	(170,488)	1,046	▲
Law, Order and Public Safety	(434,114)	(434,114)	(185,911)	(210,377)	(24,466)	▼
Health	(193,204)	(193,204)	(72,408)	(81,903)	(9,495)	▼
Education and Welfare	(730,432)	(730,432)	(319,285)	(363,678)	(44,393)	▼
Community Amenities	(739,335)	(739,335)	(310,539)	(307,203)	3,336	▲
Recreation and Culture	(2,165,203)	(2,165,203)	(886,519)	(888,758)	(2,239)	▼
Transport	(2,714,983)	(2,714,983)	(1,158,817)	(1,185,780)	(26,963)	▼
Economic Services	(488,248)	(488,248)	(200,035)	(193,137)	6,898	▲
Other Property and Services	(497,716)	(497,716)	(253,488)	(279,564)	(26,076)	▼
	(8,879,434)	(8,879,434)	(3,838,826)	(3,915,432)		
Non-cash amounts excluded from operating activities	(b) 3,265,708	3,265,708	1,396,279	1,371,026	(25,253)	▼
Amount attributable to operating activities	(819,998)	(739,493)	1,441,704	1,696,883	255,179	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	974,682	974,682	323,983	264,760	(59,223)	▼
Proceeds from disposal of assets	275,453	275,453	0	95,818	95,818	▲
Proceeds from financial assets at amortised cost - self supporting loans	22,560	22,560	0	0	0	
	1,272,695	1,272,695	323,983	360,578	36,595	
Outflows from investing activities						
Payments for financial assets at amortised cost - self	(60,000)	(60,000)	(60,000)	(60,000)	0	
Payments for property, plant and equipment	(1,051,819)	(1,054,219)	(760,235)	(759,593)	642	▲
Payments for construction of infrastructure	(1,987,470)	(1,996,120)	(628,102)	(597,624)	30,478	▲
	(3,099,289)	(3,110,339)	(1,448,337)	(1,417,216)	31,121	
Non-cash amounts excluded from investing activities	2(b) 0	0	0	0	0	
Amount attributable to investing activities	(1,826,594)	(1,837,644)	(1,124,354)	(1,056,638)	67,716	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new loans	60,000	60,000	60,000	60,000	0	
Transfer from Reserves	143,957	143,957	0	0	0	
	203,957	203,957	60,000	60,000	0	
Outflows from financing activities						
Repayment of borrowings	(67,881)	(67,881)	(31,849)	(31,453)	396	▲
Transfer to Reserves	(312,405)	(312,405)	(24,992)	(26,580)	(1,588)	▼
	(380,286)	(380,286)	(56,841)	(58,033)	(1,192)	
Amount attributable to financing activities	(176,329)	(176,329)	3,159	1,967	(1,192)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,827,597	2,771,183	2,771,183	2,771,183		
Amount attributable to operating activities	(819,998)	(739,493)	1,441,704	1,696,883		
Amount attributable to investing activities	(1,826,594)	(1,837,644)	(1,124,354)	(1,056,638)		
Amount attributable to financing activities	(176,329)	(176,329)	3,159	1,967		
Surplus or deficit after imposition of general rates	1 4,676	17,717	3,091,691	3,413,394		

KEY INFORMATION

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

Refer to Note 3 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$20,000

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

SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

		Supplementary	
	Informati	30 June 2023	30 November 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,043,307	6,279,669
Trade and other receivables	7	203,918	545,131
Other financial assets	8	21,164	22,456
Inventories	8	63,263	63,263
Contract assets	8	25,534	25,534
Other assets	8	10,175	0
TOTAL CURRENT ASSETS		6,367,362	6,936,053
NON-CURRENT ASSETS			
Trade and other receivables		69,937	69,937
Other financial assets		137,280	195,989
Property, plant and equipment		20,446,427	20,545,592
Infrastructure		128,965,345	128,760,698
TOTAL NON-CURRENT ASSETS		149,618,990	149,572,216
TOTAL ASSETS		155,986,351	156,508,270
CURRENT LIABILITIES			
Trade and other payables	9	178,723	92,961
Other liabilities	12	278,098	266,614
Borrowings	11	66,486	36,324
Employee related provisions	12	524,736	524,736
TOTAL CURRENT LIABILITIES		1,048,042	920,635
NON-CURRENT LIABILITIES			
Borrowings	11	336,047	394,755
Employee related provisions		33,047	33,047
TOTAL NON-CURRENT LIABILITIES		369,094	427,802
TOTAL LIABILITIES		1,417,136	1,348,437
NET ASSETS		154,569,215	155,159,832
EQUITY			
Retained surplus		33,608,012	34,172,049
Reserve accounts	4	3,071,820	3,098,400
Revaluation surplus		117,889,383	117,889,383
TOTAL EQUITY		154,569,215	155,159,832

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

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2023

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Current assets			
Cash and cash equivalents	3,272,420	6,043,307	6,279,669
Financial assets at amortised cost	22,560	0	0
Rates receivables	0	37,369	445,660
Receivables	143,235	166,548	99,471
Other current assets	63,263	120,137	111,253
	3,501,478	6,367,362	6,936,053
Less: Current liabilities			
Payables	(203,523)	(178,723)	(92,961)
Borrowings	0	(66,486)	(36,324)
Contract liabilities	(58,605)	(278,098)	(266,614)
Provisions	(494,156)	(524,736)	(524,736)
	(756,284)	(1,048,042)	(920,635)
Net Current Assets	2,745,194	5,319,319	6,015,419
Less: Total adjustments to net current assets	(c) (2,745,194)	(2,548,137)	(2,602,025)
Closing funding surplus / (deficit)	0	2,771,183	3,413,394

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Non-cash items excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(90,919)	0	(42,817)
Less: Movement in liabilities associated with restricted cash	0	0	4,145
Add: Loss on asset disposals	5,396	0	1,118
Add: Depreciation on assets	3,351,231	1,396,279	1,408,579
Total non-cash items excluded from operating activities	3,265,708	1,396,279	1,371,026

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Adjustments to net current assets			
Less: Reserves - restricted cash	(3,234,677)	(3,071,820)	(3,098,400)
Less: - Financial assets at amortised cost - self supporting loans	(21,164)	(21,164)	(22,456)
Less: Rates Receivable	(42,115)		
Add: Borrowings	58,605	66,486	36,324
Add: Provisions employee related provisions	494,157	478,362	482,507
Total adjustments to net current assets	(2,745,194)	(2,548,137)	(2,602,025)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

3 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 Actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000

Nature or type	Var. \$	Explanation of variances	
		Timing	Permanent
	\$		
		↑↑	
Revenue from operating activities			
Grants, subsidies and contributions	239,146	▲ CHSP Grant 50% paid up front and further 30% in November	FAGS grants \$19k received - not budgeted as 100% paid 30-06-2023
Interest Revenue	25,068	▲ Timing of term deposit interest	
Other revenue	46,080	▲ \$5k SES recoup to be refunded to DFES	\$3k Retained bonds, \$6k Cricket pitch damage recoup, \$12k recoup of workers comp, \$10k LGIS refund on actual wages 22/23
Expenditure from operating activities			
Materials and contracts	39,891	▲ Timing of projects	
Utility charges	42,068	▲ Timing of invoices	
Other expenditure	(53,062)	▼ Timing - advance to bowls club - budgeted for December	
Non-cash amounts excluded from operating activities	(25,253)	▼ Timing of asset disposals - DCEO vehicle traded earlier than budgeted	
Proceeds from capital grants, subsidies and contributions	(59,223)	▼ Held as liability until expended	
Payments for construction of infrastructure	30,478	▲ Timing of purchases	
Surplus or deficit after imposition of general rates	321,703	▲ Timing of projects	

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	9
2	Key Information - Graphical	10
3	Cashand Financial Assets	11
4	Reserve Accounts	12
5	Capital Acquisition	13
6	Disposal of Assets	15
7	Receivables	16
8	Other Current Assets	17
9	Payables	18
10	Rate Revenue	19
11	Borrowings	20
12	Other Current Liabilities	21
13	Grants and Contributions	22
14	Capital Grants and Contributions	23
15	Bonds and Deposits	24
16	Budget Amendments	25
17	Chart of Accounts	26

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

1 KEY INFORMATION

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.83 M	\$2.77 M	\$2.77 M	\$0.00 M
Closing	\$0.00 M	\$3.09 M	\$3.41 M	\$0.32 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.16 M	50.4%
Restricted Cash	\$3.12 M	49.6%

Refer to Note 0 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days		96.8%
Over 30 Days		3.2%
Over 90 Days		0%

Refer to Note 0 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.51 M	84.1%
Trade Receivable	\$0.10 M	
Over 30 Days		41.5%
Over 90 Days		15.5%

Refer to Note 0 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.82 M)	\$1.44 M	\$1.70 M	\$0.26 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.62 M	
YTD Budget	\$2.62 M	(0.0%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.69 M	
YTD Budget	\$0.45 M	52.7%

Refer to Note 0 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.55 M	
YTD Budget	\$0.54 M	1.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.83 M)	(\$1.12 M)	(\$1.06 M)	\$0.07 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.10 M	
Adopted Budget	\$0.28 M	(65.2%)

Refer to Note 0 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.36 M	
Adopted Budget	\$3.04 M	(55.3%)

Refer to Note 0 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.26 M	
Adopted Budget	\$0.97 M	(72.8%)

Refer to Note 0 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	\$0.00 M	\$0.00 M	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.01 M
Principal due	\$0.43 M

Refer to Note 0 - Borrowings

Reserves	
Reserves balance	\$3.10 M
Interest earned	\$0.03 M
	0.0%

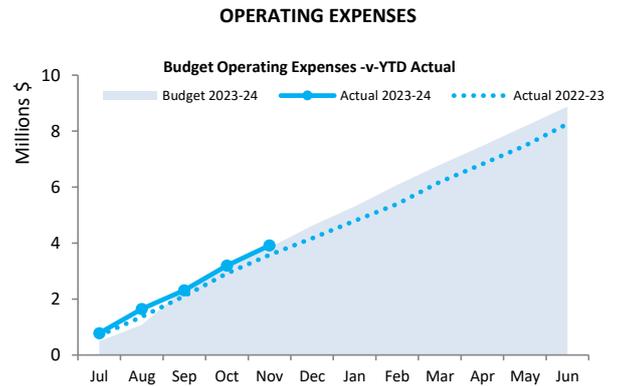
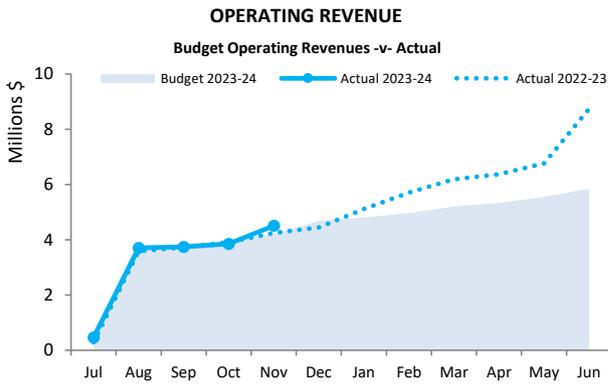
Refer to Note 0 - Cash Reserves

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

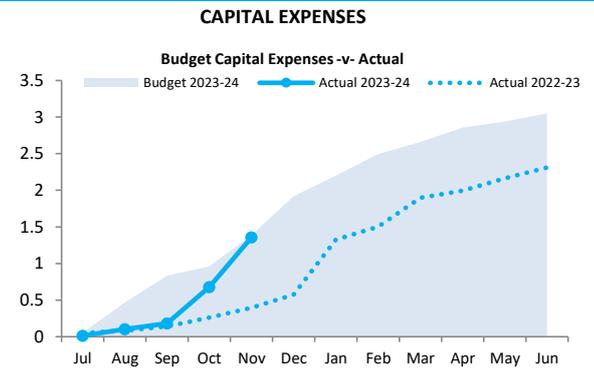
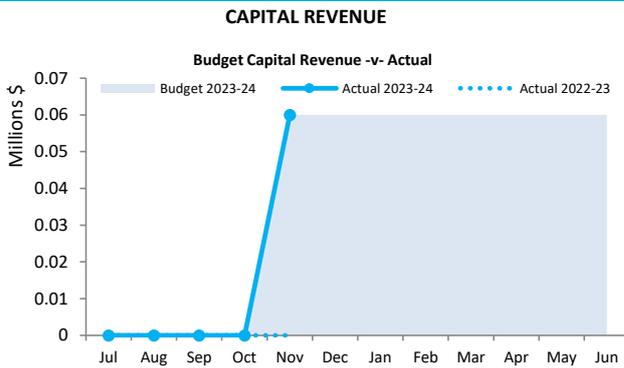
**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

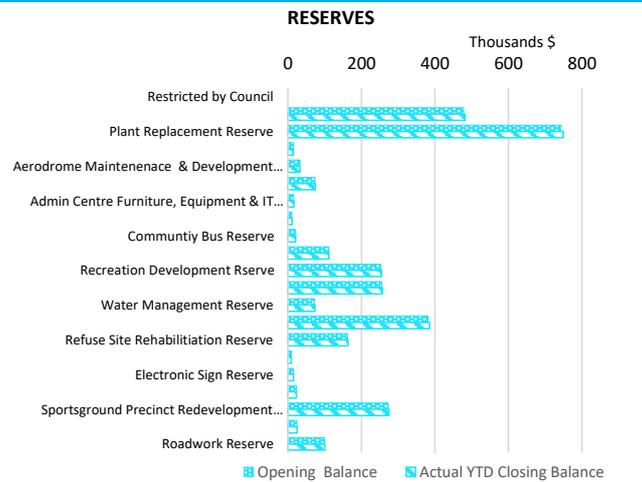
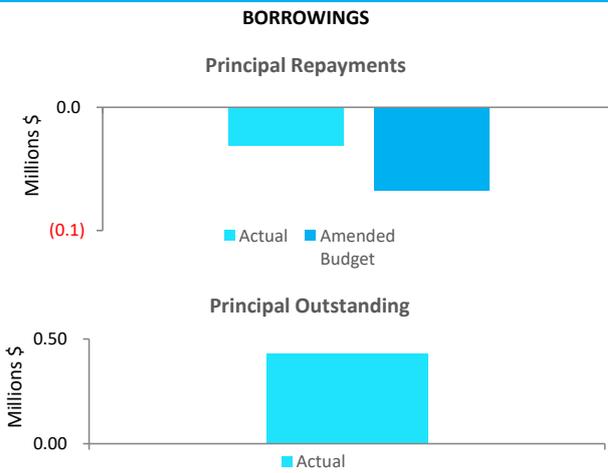
OPERATING ACTIVITIES



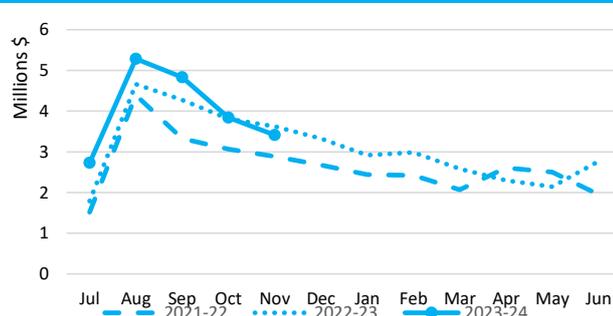
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Petty Cash	Cash and cash equivalents	1,250	0	1,250		N/A	NIL	On hand
Municipal Cash at Bank	Cash and cash equivalents	782,286	0	782,286		Bankwest	NIL	On hand
At Call Deposits								
Treasury Overnight Cash Deposit Facility	Cash and cash equivalents	2,379,577	0	2,379,577		WATC	4.30%	N/A
Restricted Funds Account	Cash and cash equivalents	0	18,156	18,156		Bankwest	0.00%	N/A
Reserve Cash at Bank	Cash and cash equivalents	0	1,043,389	1,043,389		Bankwest	1.25%	N/A
Term Deposits								
Reserve Investment Account 1	Cash and cash equivalents	0	2,055,012	2,055,012		WATC	4.12%	12/12/23
Total		3,163,113	3,116,557	6,279,669	0			
Comprising								
Cash and cash equivalents		3,163,113	3,116,557	6,279,669	0			
Financial assets at amortised cost		0	0	0	0			
		3,163,113	3,116,557	6,279,669	0			

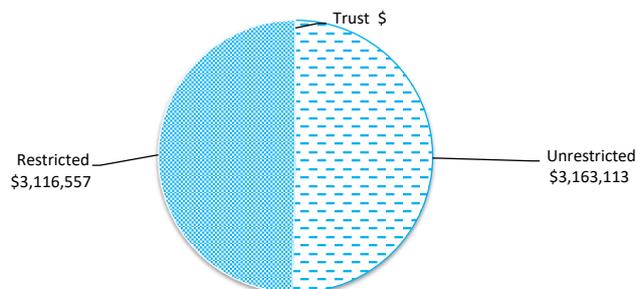
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

4 RESERVE ACCOUNTS

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	478,362	12,146	4,145	0	0	0	0	490,508	482,507
Plant Replacement Reserve	742,860	22,269	6,409	0	0	(143,957)	0	621,172	749,270
Recreation Centre Reserve	15,113	453	131	0	0	0	0	15,566	15,245
Aerodrome Maintenance & Developm	32,715	984	283	9,767	0	0	0	43,466	32,998
Municipal Buildings Reserve	73,666	2,207	641	0	0	0	0	75,873	74,307
Admin Centre Furniture, Equipment & I'	15,940	478	139	0	0	0	0	16,418	16,079
Land Development Reserve	11,038	331	96	0	0	0	0	11,369	11,134
Communtiy Bus Reserve	21,121	583	183	1,500	0	0	0	23,204	21,304
Homecare Resereve	110,711	3,317	963	3,660	0	0	0	117,688	111,674
Recreation Development Rserve	252,506	7,566	2,193	20,000	0	0	0	280,072	254,699
Refuse Waste Management Reserve	255,411	7,307	2,214	5,514	0	0	0	268,232	257,625
Water Management Reserve	72,961	2,186	635	0	0	0	0	75,147	73,596
Staff Housing Reserve	382,358	11,459	3,312	75,000	0	0	0	468,817	385,670
Refuse Site Rehabilitation Reserve	162,179	4,860	1,407	20,000	0	0	0	187,039	163,586
Community Events Reserve	9,239	277	80	0	0	0	0	9,516	9,319
Electronic Sign Reserve	15,248	457	133	0	0	0	0	15,705	15,380
Community Gym Reserve	22,960	665	199	2,875	0	0	0	26,500	23,159
Sportsground Precinct Redevelopment I	272,707	8,174	2,353	85,000	0	0	0	365,881	275,060
Emergency/Bushfire Control Reserve	24,727	370	213	0	0	0	0	25,097	24,940
Roadwork Reserve	100,000	3,000	850	0	0	0	0	103,000	100,850
	3,071,820	89,089	26,580	223,316	0	(143,957)	0	3,240,268	3,098,400

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	278,088	278,088	218,770	81,343	(137,427)
Furniture and equipment	36,500	38,900	20,900	19,480	(1,421)
Plant and equipment	737,231	737,231	520,565	658,770	138,205
Infrastructure - roads	1,474,292	1,474,292	425,504	470,977	45,473
Infrastructure - other	513,178	521,828	202,598	126,646	(75,952)
Payments for Capital Acquisitions	3,039,289	3,050,339	1,388,337	1,357,216	(31,121)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	974,682	974,682	323,983	264,760	(59,223)
Borrowings	60,000	60,000	60,000	60,000	0
Other (disposals & C/Fwd)	275,453	275,453	0	95,818	95,818
Cash backed reserves					
Plant Replacement Reserve	143,957	143,957	0	0	0
Contribution - operations	1,585,197	1,596,247	1,004,354	936,638	(67,716)
Capital funding total	3,039,289	3,050,339	1,388,337	1,357,216	(31,121)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

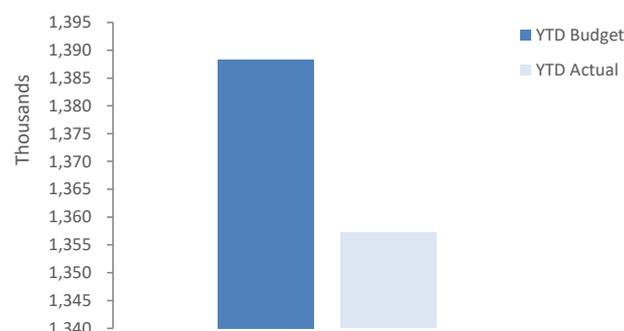
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

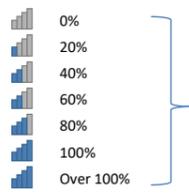
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

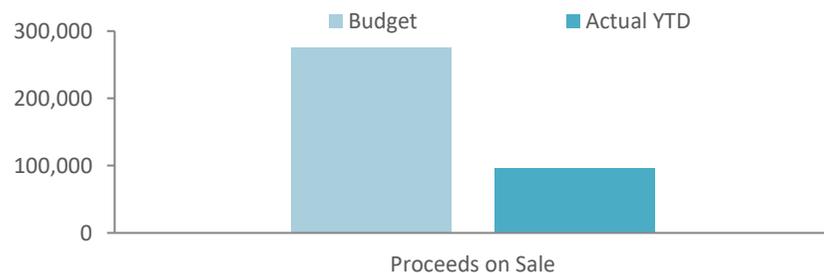
Account Number	Job Number	Sheet Category	Account/Job Description	Balance		Adopted		Amended		Variance (Under)/Over
				Budget	YTD Budget	Budget	YTD Budget			
			1	\$	\$	\$	\$	\$	\$	
Buildings										
Education & Welfare										
E167790	B2302	521	Relocation to Wagin Town Hall	0	(55,000)	(13,750)	(18,772)	(5,022)		
Total - Education & Welfare				0	(55,000)	(13,750)	(18,772)	(5,022)		
Recreation And Culture										
E167784	B2201	521	Court House Upgrades	(157,338)	(102,338)	(85,272)	(57,793)	27,479		
E167784	B2203	521	NAB Building	(6,000)	(6,000)	(4,998)	(4,779)	219		
E167780	B2401	521	Upgrade toilet at sportsground - Disable Access	(35,000)	(35,000)	(35,000)	0	35,000		
E167780	B2402	521	Change Rooms - Shower Updates - Home & Away	(15,000)	(15,000)	(15,000)	0	15,000		
Total - Recreation And Culture				(213,338)	(158,338)	(140,270)	(62,571)	77,699		
Economic Services										
E167787	B2301	521	New Roof - Caravan Park Ablution Block	(64,750)	(64,750)	(64,750)	0	64,750		
Total - Economic Services				(64,750)	(64,750)	(64,750)	0	64,750		
Total - Buildings				(278,088)	(278,088)	(218,770)	(81,343)	137,427		
Plant & Equipment										
Governance										
E167746	PE2404	525	CEO - Camry Hybrid	(46,672)	(46,672)	0	0	0		
E167746	PE2405	525	DCEO - Isuzu MUX	0	0	0	(54,561)	(54,561)		
Total - Governance				(46,672)	(46,672)	0	(54,561)	(54,561)		
Law, Order & Public Safety										
E167111	P96	525	Water Tanker Trailer	(17,820)	(17,820)	(14,846)	(2,914)	11,932		
Total - Law, Order & Public Safety				(17,820)	(17,820)	(14,846)	(2,914)	11,932		
Transport										
E167761	PE2301	525	Isuzu Truck - FRR 107-210 6T	(89,590)	(89,590)	0	(89,590)	(89,590)		
E167761	PE2302	525	Isuzu Crew Cab - NPR 190-65	(77,430)	(77,430)	0	(78,060)	(78,060)		
E167761	PE2305	525	Isuzu Side-Tipper FVZ 1400 W1015	(211,424)	(211,424)	(211,424)	(212,424)	(1,000)		
E167761	PE2401	525	MOW - New Ute	(58,102)	(58,102)	(58,102)	(48,036)	10,066		
E167761	PE2402	525	Multi Tyre Roller	(205,000)	(205,000)	(205,000)	(173,186)	31,814		
E167761	PE2403	525	Toyota Hilux - Gardener	(31,193)	(31,193)	(31,193)	0	31,193		
Total - Transport				(672,739)	(672,739)	(505,719)	(601,296)	(95,577)		
Total - Plant & Equipment				(737,231)	(737,231)	(520,565)	(658,770)	(138,205)		
Furniture & Equipment										
Governance										
E167742	FE2401	523	New Server - Administration	(18,000)	(18,000)	0	0	0		
Total - Governance				(18,000)	(18,000)	0	0	0		
Other Health										
E167750	FE2403	523	Air-Con - Dentist Rooms	0	0	0	(7,746)	(7,746)		
E167750	FE2405	523	Air-Con Medical Centre	0	0	0	(3,359)	(3,359)		
Total - Other Health				0	0	0	(11,105)	(11,105)		
Recreation & Culture										
E167284	FE2402	523	100 x New Chairs	(18,500)	(18,500)	(18,500)	(8,375)	10,125		
E167756	FE2404	523	Sports Ground - PA System - Contribution	0	(2,400)	(2,400)	0	2,400		
Total - Recreation & Culture				(18,500)	(20,900)	(20,900)	(8,375)	12,525		
Total - Furniture & Equipment				(36,500)	(38,900)	(20,900)	(19,480)	1,421		
Infrastructure - Roads										
Transport										
E167103	CP152	541	2022/23 RRG Dongolocking Road - Reconstruct Seal Widen	(282,804)	(282,804)	(212,100)	(246,219)	(34,119)		
E167103	CP344	541	2023/24 - R2R - Bullocks Hill Road	(92,821)	(92,821)	0	0	0		
E167103	CP345	541	2023/24 - R2R - Beaufort Road	(114,637)	(114,637)	0	(2,475)	(2,475)		
E167103	CP346	541	2023/24 - Shire - Dwelyerdine Road	(55,000)	(55,000)	(27,500)	(28,545)	(1,045)		
E167103	CP347	541	2023/24 - R2R - Hyde Road	(44,542)	(44,542)	0	(19,195)	(19,195)		
E167103	CP348	541	2023/24 - RRG - Ballagin Road (Piesseville - Tarwonga)	(150,682)	(150,682)	(60,272)	0	60,272		
E167103	CP349	541	2023/24 - Shire - Heights Road	(42,000)	(42,000)	(42,000)	(27,938)	14,062		
E167103	CP350	541	2023/24 - Shire - Angwins Road	(48,975)	(48,975)	(24,487)	(41,601)	(17,114)		
E167103	CP351	541	2023/24 - Shire - Etelowie Street	(30,453)	(30,453)	0	0	0		
E167103	CP352	541	2023/24 - Shire - Theta Street	(11,325)	(11,325)	0	0	0		
E167103	CP353	541	2023/24 - Shire - Vine Street	(18,222)	(18,222)	0	0	0		
E167103	CP357	541	2023/24 - Shire - Main Drain/Padbury Lane	(20,000)	(20,000)	0	0	0		
E167103	CP358	541	2023/24 - RRG - Dongolocking Road	(395,186)	(395,186)	0	(20,847)	(20,847)		
E167103	CP359	541	2023/24 - Shire - Morgan Road	(30,000)	(30,000)	(30,000)	(24,211)	5,789		
E167103	CP360	541	2023/24 - R2R - Behn-ord Road	(31,000)	(31,000)	0	(27,919)	(27,919)		
E167103	CP361	541	2023/24 - R2R - Delyanine North Road	(29,145)	(29,145)	(29,145)	(29,142)	3		
E167103	CP362	541	2023/24 - Shire - Culverts - Various - Extend	(20,000)	(20,000)	0	(2,884)	(2,884)		
E167103	CP363	541	2023/24 - Shire - Tarbet Street - Kerbing Tudhoe to Thornton	(15,000)	(15,000)	0	0	0		
E167103	CP364	541	2023/24 - Shire - Leonora Street - Kerbing Both Sides	(22,500)	(22,500)	0	0	0		
E167103	CP365	541	2023/24 - Shire - Ware Street - Kerbing Both Sides	(20,000)	(20,000)	0	0	0		
Total - Transport				(1,474,292)	(1,474,292)	(425,504)	(470,977)	(45,473)		
Total - Infrastructure - Roads				(1,474,292)	(1,474,292)	(425,504)	(470,977)	(45,473)		
Infrastructure - Other										
Law, Order & Public Safety										
E167112	IO028	543	250,000L Emergency Water Tank - Wagin Airfield	(11,740)	(11,740)	(9,776)	0	9,776		
Total - Law, Order & Public Safety				(11,740)	(11,740)	(9,776)	0	9,776		
Recreation & Culture										
E167757	IO2402	543	Paint Pool Gutters and Lining	(88,150)	(88,150)	(88,150)	(84,685)	3,465		
E167758	IO2403	543	Goal Posts	0	(8,650)	(8,650)	0	8,650		
E167758	IO2204	543	Sportsground Precinct Redevelopment	(150,000)	(150,000)	0	(1,561)	(1,561)		
E167758	IO2301	543	Wetlands Park BBQ Shelters	(5,288)	(5,288)	(5,288)	(103)	5,185		
Total - Recreation & Culture				(243,438)	(252,088)	(102,088)	(86,348)	15,740		
Transport										
E167136	IO2401	543	Townscape	(30,000)	(30,000)	(12,490)	(1,836)	10,654		
Total - Transport				(30,000)	(30,000)	(12,490)	(1,836)	10,654		
Total - Infrastructure - Other				(285,178)	(293,828)	(124,354)	(88,185)	36,169		
Infrastructure - Footpaths										
Transport										
E167124	CP254	543	2022/23 - Shire Tarbet Street - Footpath Trimdon to Tudhoe	(40,000)	(40,000)	(40,000)	(38,461)	1,539		
E167124	CP255	543	2022/23 - Shire Upland Street - Footpath Tudor To Strickland	(40,000)	(40,000)	(9,998)	0	9,998		
E167124	CP354	543	2023/24 - Shire - Ware Street (Arnot to Khedive)	(48,000)	(48,000)	(11,999)	0	11,999		
E167124	CP355	543	Bridge	(65,000)	(65,000)	(16,247)	0	16,247		
E167124	CP356	543	2023/24 - Shire - Lukin Street (Tudhoe to Trenton)	(35,000)	(35,000)	0	0	0		
Total - Infrastructure - Footpaths				(228,000)	(228,000)	(78,244)	(38,461)	39,783		
Total - Infrastructure - Footpaths				(228,000)	(228,000)	(78,244)	(38,461)	39,783		
Grand Total				(3,039,289)	(3,050,339)	(1,388,337)	(1,357,216)	31,121		

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

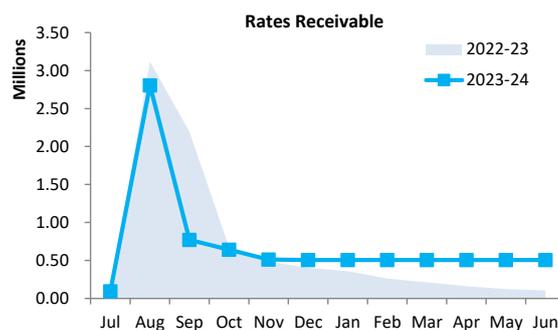
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
P02Y19	DCEO Vehicle	0	32,727	32,727	0	0	35,000	35,000	0
	Transport								
P04Y21	Toyota Hilux (MOW)	34,790	40,909	6,119	0	34,001	41,818	7,817	0
P15	2007 Bomag Roller	20,396	15,000	0	(5,396)	20,118	19,000	0	(1,118)
P16Y17	Isuzu Truck	38,430	45,227	6,797	0	0	0	0	0
P21Y17	Isuzu Crew Cab	29,562	36,136	6,574	0	0	0	0	0
P42	Isuzu Side-tipper	56,405	90,909	34,504	0	0	0	0	0
P50	Toyota Hilux (Gardener)	10,347	14,545	4,198	0	0	0	0	0
		189,930	275,453	90,919	(5,396)	54,119	95,818	42,817	(1,118)



7 RECEIVABLES

Rates receivable	30 Jun 2023	30 Nov 2023
	\$	\$
Opening arrears previous years	105,957	105,099
Levied this year	3,010,794	3,129,234
Less - collections to date	(3,011,652)	(2,720,943)
Gross rates collectable	105,099	513,390
Net rates collectable	105,099	513,390
% Collected	96.6%	84.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(750)	55,178	18,726	5,367	14,357	92,879
Percentage	(0.8%)	59.4%	20.2%	5.8%	15.5%	
Balance per trial balance						
Sundry receivable						92,879
Other Receivables						(4,090)
LSL Receivables (Current)						10,682
Total receivables general outstanding						99,471

Amounts shown above include GST (where applicable)

KEY INFORMATION

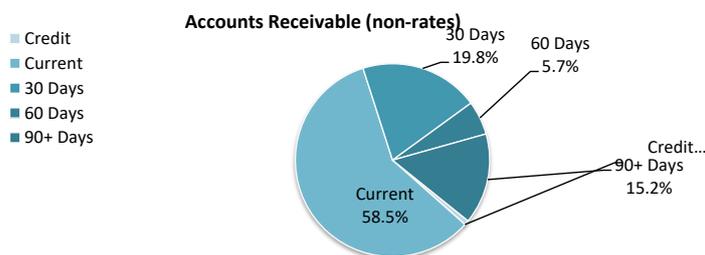
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 November 2023
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	21,164	1,291	0	22,456
Inventory				
Fuel and materials (including gravel)	63,263	0	0	63,263
Other Assets				
Accrued income	10,175	0	(10,175)	0
LSL Receivables (Current)	0	0	0	0
Contract assets				
Contract assets	25,534	0	0	25,534
Total other current assets	120,137	1,291	(10,175)	111,253

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2023
 9 PAYABLES

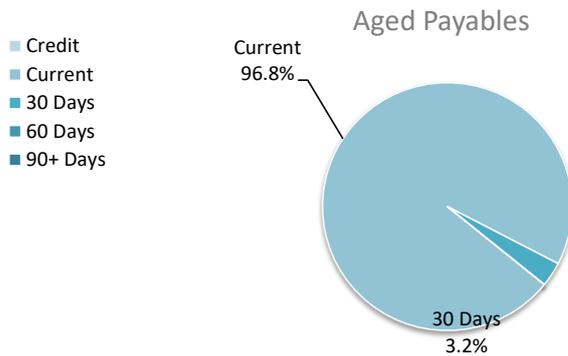
OPERATING ACTIVITIES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	70,362	2,338	0	0	72,700
Percentage	0%	96.8%	3.2%	0%	0%	
Balance per trial balance						
Sundry creditors						72,700
Accrued interest on borrowings						1,989
Bonds and deposits held						18,272
Total payables general outstanding						92,961

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and Services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Non-commercial	0.089977	678	8,752,637	787,536	3,000	1,000	791,536	787,536	(303)	204	787,437
Commercial	0.119453	65	1,592,995	190,288	0	0	190,288	190,288	0	0	190,288
Unimproved value									0		
UV	0.004803	296	327,083,073	1,570,980	2,000	0	1,572,980	1,570,980	1,074	0	1,572,054
Sub-Total		1,039	337,428,705	2,548,804	5,000	1,000	2,554,804	2,548,803	771	204	2,549,779
Minimum payment	Minimum \$										
Gross rental value											
Non-commercial	650	134	200,950	87,100	0	0	87,100	87,100	0	0	87,100
Commercial	650	14	37,764	9,100	0	0	9,100	9,100	0	0	9,100
Unimproved value											
UV	650	88	7,337,166	57,200	0	0	57,200	57,200	0	0	57,200
Sub-total		236	7,575,880	153,400	0	0	153,400	153,400	0	0	153,400
		1,275	345,004,585	2,702,204	5,000	1,000	2,708,204	2,702,203	771	204	2,703,179
Discount							(100,000)				(99,698)
Amount from general rates							2,608,204				2,603,481
Rates Written Off							(5,000)				(17)
Ex-gratia rates CBH							15,419	15,420	0	0	15,420
Total general rates							2,618,623				2,618,884
Total		1,275					2,618,623				2,618,884

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture												
Hide Recreation Centre Development	131	0	0	0	0	0	0	0	0	0	0	0
Swimming Pool Redevelopment	139	172,539	0	0	0	(7,658)	(15,514)	(15,514)	164,880	157,025	(4,360)	(8,523)
Wagin Ag Society	141	76,955	0	0	0	(10,502)	(21,164)	(21,164)	66,453	55,791	(1,170)	(2,180)
Wagin Bowls Club	141	0	60,000	60,000	60,000	0	(1,395)	(1,395)	60,000	58,605	0	(1,422)
Other property and services												
Staff Housing	137	111,043	0	0	0	(6,822)	(16,664)	(16,664)	104,221	94,379	(2,717)	(6,230)
Doctor Housing	138	41,996	0	0	0	(6,470)	(13,144)	(13,144)	35,525	28,852	(1,317)	(2,430)
		325,577	0	0	0	(20,951)	(45,322)	(45,322)	304,627	280,256	(8,394)	(17,183)
Self supporting loans												
Recreation and culture												
Wagin Ag Society	141	76,955	0	0	0	(10,502)	(21,164)	(21,164)	66,453	55,791	(1,170)	(2,180)
Wagin Bowls Club	142	0	60,000	60,000	60,000	0	(1,395)	(1,395)	60,000	58,605	0	(-1,422)
		76,955	60,000	60,000	60,000	-10,502	(22,560)	(22,560)	126,453	114,396	(1,170)	(3,602)
Total		402,532	60,000	60,000	60,000	(31,453)	(67,881)	(67,881)	431,080	394,652	(9,563)	(20,785)
Current borrowings		66,486							36,324			
Non-current borrowings		336,047							394,755			
		402,533							431,080			

All debenture repayments were financed by general purpose revenue.
 Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total	Interest Rate	Amount (Used)
	Actual	Budget				Interest & Charges		Budget
	\$	\$				\$	%	\$
	0	60,000	Wagin Bowls Club		15	0	TBA	60,000

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		17,885	0	56,869	(57,539)	17,214
- Capital grant/contribution liabilities		260,213	0	253,947	(264,760)	249,400
Total other liabilities		278,098	0	310,816	(322,299)	266,614
Employee Related Provisions						
Annual leave		194,417	0	0	0	194,417
Long service leave		272,389	0	0	0	272,389
Total Employee Related Provisions		466,805	0	0	0	466,805
Other Provisions						
Provision for LSL On-costs (Current)		31,683	0	0	0	31,683
Provision for Annual Leave On-costs (Current)		26,248	0	0	0	26,248
Total Other Provisions		57,931	0	0	0	57,931
Total other current assets		802,833	0	310,816	(322,299)	791,350
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note and

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WAGIN
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2023
 13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING ACTIVITIES

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue						
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	Budget	YTD	Forecast	
	1 July 2023	in	Reduction	30 Nov 2023	Liability	Budget	YTD	Annual	Variations	Revenue	30 June	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			(As revenue)			Revenue	Budget	Budget	Expected	Actual	Closing	
Grants and subsidies												
General purpose funding												
Grants Commission - General (WALGGC)	0	0	0	0	0	0	24,838	49,675	49,675	99,350	24,838	0
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	15,415	30,830	30,830	61,660	15,415	0
Law, order, public safety												
DFES Grant - Operating Bush Fire Brigade	1,387	31,172	(32,559)	0	0	64,242	32,120	64,242	0		32,559	437
DFES Grant - ESL Admin Contribution		0	0	0	0	0	0	0	0		4,000	4,000
DFES Grant -Operating SES	1,367	13,368	(14,280)	456	456	29,074	14,536	29,074	0		14,280	(258)
Education and welfare												
Homecare - CHSP Operating Grant	0	0	0	0	0	408,771	170,320	408,771	0		377,218	138,767
Homecare - HCP Operating Grant	0	0	0	0	0	108,000	45,000	108,000	0		61,364	(1,636)
Homecare - Donations	0	0	0	0	0	0	0	0	0		500	500
Recreation and culture												
Australia Day Grant	0	0	0	0	0	0	0	0	0		0	0
State Library Grant	0	4,155	0	4,155	4,155	0	0	0	0		0	0
Dept of Communities - Thank a Volunteer Day	0	0	0	0	0	0	0	0	0		0	0
Lotterywest - Christmas Street Carnival	0	8,174	(700)	7,474	7,474	0	0	0	0		700	700
Youth Engagement Grant	10,000	0	(10,000)	0	0	0	0	0	0		10,000	10,000
Heritage Review Grant	5,130	0	0	5,130	5,130	0	0	0	0		0	0
DDC DDWA - Betty Terry Disability Step	0			0		0				0	500	500
Transport												
Direct Grant (MRWA)	0	0	0	0	0	151,694	151,694	151,694	0		151,694	151,694
	17,885	56,869	(57,539)	17,214	17,214	761,781	453,923	842,286	80,505	161,010	693,068	304,705
Operating contributions												
Recreation and culture												
Rec Centre Equipment Contributions	0	0	0	0	0	1,500	0	1,500	0		0	(1,500)
Transport												
Contribution to Street Lighting	0	0	0	0	0	5,000	0	5,000	0		0	(5,000)
	0	0	0	0	0	6,500	0	6,500	0	0	0	(6,500)
TOTALS	17,885	56,869	(57,539)	17,214	17,214	768,281	453,923	848,786	80,505	161,010	693,068	298,205

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	Budget	YTD	
	1 July 2023	in	Reduction	30 Nov 2023	Liability	Budget	YTD	Annual	Variations	Expected	
	Liability	Liability	(As revenue)	30 Nov 2023	30 Nov 2023	Revenue	Budget	Budget			Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Law, order, public safety											
Community Water Supply Project	0	0	0	0	0	7,856	0	7,856	0	7,856	0
Transport											
R2R -2023/24 Bullocks Hill Road	0	0	0	0	0	92,821	30,630	92,821	0	92,821	0
R2R - 2023/24 Beaufort Road	0	2,475	(2,475)	0	0	114,637	37,830	114,637	0	114,637	2,475
R2R - 2023/24 Hyde Road	0	44,542	(19,195)	25,347	25,347	44,542	14,698	44,542	0	44,542	19,195
R2R -2023/24 Behn-ord Road	0	31,000	(27,919)	3,081	3,081	31,000	10,230	31,000	0	31,000	27,919
R2R - 2023/24 Delyanine North Road	0	29,145	(29,142)	3	3	29,145	9,617	29,145	0	29,145	29,142
RRG - 2023/24 Ballagin Road	0	40,182	0	40,182	40,182	100,455	40,182	100,455	0	100,455	0
RRG - 2023/24 Dongolocking Road	0	105,383	(20,847)	84,536	84,536	263,457	105,382	263,457	0	263,457	20,847
RRG - 2022/23 Dongolocking Road	139,640	0	(139,640)	0	0	188,536	75,414	188,536	0	188,536	139,640
Bridge Funding from 2018-2019	74,251	0	0	74,251	74,251	0	0	0	0	0	0
LRCIP -Phase 2	0	0	0	0	0	25,536	0	25,536	0	25,536	0
LRCIP -Phase 3	24,322	1,220	(25,542)	0	0	76,697	0	76,697	0	76,697	25,542
Economic services											
Sale of Land - Raymond Edward	22,000	0	0	22,000	22,000	0	0	0	0	0	0
	260,213	253,947	(264,760)	249,400	249,400	974,682	323,983	974,682	0	974,682	264,760

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

15 BONDS AND DEPOSITS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Deposits - Town Hall	1,400	700	(1,500)	600
Deposits - Community Bus	750	1,050	(900)	900
Deposits - Rec Centre & EFP	4,200	3,300	(6,000)	1,500
Deposits - Animal Trap	75	100	(100)	75
BCITF	0	1,460	(1,380)	80
Building Services Levy	390	1,151	(1,089)	452
Nomination Deposits	0	400	(400)	0
Other Deposits	7,419	150	(1,150)	6,419
Unclaimed Monies	2,147	0	(2,147)	0
Deposit - Refuse Site Key	20	0	0	20
Deposit - Community Gym Key	6,750	2,170	(810)	8,110
Sub-Total	23,152	10,481	(15,476)	18,156
Trust Funds				
Nil				
Sub-Total	0	0	0	0
	23,152	10,481	(15,476)	18,156

**SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

16 BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	Budget adoption - correction to budget balance			4,676		4,676
	Year end adjustments and correction to employee leave provision calc		Opening Surplus(Deficit)		(56,414)	(51,739)
	Variations					(51,739)
I032005	FAG - General Grant		Operating Revenue	49,675		(2,064)
I032010	FAG - Road Grant		Operating Expenses	30,830		28,766
IO2403	Goal Posts	5046	Capital Expenses		(8,650)	20,116
B2201	Court House	5074	Capital Expenses	55,000		75,116
B2302	Homecare relocation to Town Hall	5074	Capital Expenses		(55,000)	20,116
FE2404	Wagin Trotting Club - PA System	5078	Capital Expenses		(2,400)	17,716
Various	Various		Operating Expenses			
				140,181	(122,464)	17,717

SHIRE OF WAGIN
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

17 CHART OF ACCOUNTS

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
General Purpose Funding						
Rate Revenue						
I031005	GRV	Inc	977,824	977,824	977,824	977,823
I031010	GRV Minimums	Inc	96,200	96,200	96,200	96,200
I031015	UV	Inc	1,570,980	1,570,980	1,570,980	1,570,980
I031020	UV Minimums	Inc	57,200	57,200	57,200	57,200
I031025	GRV Interim Rates	Inc	3,000	3,000	1,250	(3,543)
I031030	UV Interim Rates	Inc	2,000	2,000	830	4,315
I031035	Back Rates	Inc	1,000	1,000	415	204
I031040	Ex-Gratia Rates (CBH)	Inc	15,419	15,419	15,419	15,420
I031045	Discount Allowed	Inc	(100,000)	(100,000)	(100,000)	(99,698)
I031050	Instalment Admin Charge	Inc	5,000	5,000	5,000	4,897
I031055	Account Enquiry Fee	Inc	4,000	4,000	1,665	1,379
I031060	(Rate & Sdry Debtor Write Offs)	Inc	(5,000)	(5,000)	0	(17)
I031065	Penalty Interest	Inc	6,000	6,000	2,500	6,919
I031070	Emergency Services Levy	Inc	126,700	126,700	126,700	131,163
I031075	ESL Penalty Interest	Inc	500	500	205	439
I031080	Instalment Interest	Inc	4,000	4,000	4,000	4,368
I031090	Rate Legal Charges	Inc	20,000	20,000	8,330	473
			2,784,823	2,784,823	2,768,518	2,768,522
E031005	Valuation Expenses	Exp	(9,000)	(9,000)	(3,750)	(438)
E031010	Legal Costs/Expenses	Exp	(500)	(500)	(205)	(658)
E031015	Title Searches	Exp	(600)	(600)	(250)	0
E031020	Rate Recovery Expenses	Exp	(10,000)	(10,000)	(4,165)	(2,160)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,000)	(1,548)
E031030	Emergency Services Levy	Exp	(126,700)	(126,700)	(63,350)	(78,274)
E031040	Rate Refunds	Exp	(1,000)	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,689)	(2,689)	(2,689)	(2,611)
E031100	Administration Allocated	Exp	(91,347)	(91,347)	(38,060)	(38,060)
			(243,836)	(243,836)	(114,469)	(123,749)
Other General Purpose Funding						
I032005	Grants Commission General	Inc	0	49,675	24,838	24,838
I032010	Grants Commission Roads	Inc	0	30,830	15,415	15,415
I032020	Administration Rental	Inc	36,000	36,000	15,000	15,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,000	1,000	415	769
I032030	Reimbursements	Inc	100	100	40	0
I032035	SS Loans Interest & GFee Reimb.	Inc	0	0	0	0
I032040	Bank Interest	Inc	25,000	25,000	10,415	31,538
I032045	Reserves Interest	Inc	89,089	89,089	22,272	21,196
I032055	Commissions & Recoups	Inc	500	500	0	0
I032080	Other General Purpose Income	Inc	0	0	0	3,288
I032190	WALGA House Units	Inc	0	0	0	0
			151,689	232,194	88,395	112,044
E032005	Bank Fees and Charges	Exp	(10,000)	(10,000)	(4,165)	(5,734)
E032015	Interest on Loans	Exp	0	0	0	0
E032030	Audit Fees & Other Services	Exp	(27,500)	(27,500)	(17,600)	(5,700)
E032035	Administration Allocated	Exp	(84,731)	(84,731)	(35,300)	(35,305)
			(122,231)	(122,231)	(57,065)	(46,739)
Total General Purpose Income			2,936,512	3,017,017	2,856,913	2,880,566
Total General Purpose Expenditure			(366,067)	(366,067)	(171,534)	(170,488)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Governance						
Members of Council						
I041020	Other Income Relating to Members	Inc	250	250	0	0
			250	250	0	0
E041005	Sitting Fees	Exp	(26,999)	(26,999)	(6,749)	(7,708)
E041010	Training	Exp	(7,000)	(7,000)	(1,750)	(22)
E041015	Members Travelling	Exp	(750)	(750)	(187)	0
E041020	Communication Allowance	Exp	(5,545)	(5,545)	(1,386)	(2,080)
E041025	Election Expenses	Exp	(20,000)	(20,000)	(20,000)	0
E041030	Other Expenses	Exp	(19,400)	(19,400)	(8,080)	(7,224)
E041035	Conference Expenses	Exp	(10,000)	(10,000)	(10,000)	(4,117)
E041040	Presidents Allowance	Exp	(15,656)	(15,656)	(3,914)	(3,914)
E041045	Deputy Presidents Allowance	Exp	(3,918)	(3,918)	(979)	(980)
E041055	Refreshments and Receptions	Exp	(12,000)	(12,000)	(5,000)	(2,627)
E041060	Presentations	Exp	(2,500)	(2,500)	(1,040)	(363)
E041065	Insurance	Exp	(14,007)	(14,007)	(14,006)	(14,007)
E041070	Public Relations	Exp	(2,000)	(2,000)	(830)	(30)
E041075	Subscriptions	Exp	(36,000)	(36,000)	(36,000)	(30,656)
E041100	Administration Allocated	Exp	(129,268)	(129,268)	(53,860)	(53,860)
			(305,043)	(305,043)	(163,781)	(127,588)
Other Governance						
I042030	Profit on Sale of Asset	Inc	32,727	32,727	0	35,000
I042045	Admin Reimbursements	Inc	5,000	5,000	2,080	1,161
			37,727	37,727	2,080	36,161
E042005	Administration Salaries	Exp	(887,906)	(887,906)	(375,650)	(356,992)
E042008	Admin Leave/Wages Liability	Exp	0	0	0	(7,768)
E042010	Administration Superannuation	Exp	(112,735)	(112,735)	(47,691)	(43,912)
E042011	Loyalty Allowance	Exp	(10,072)	(10,072)	(4,258)	(2,818)
E042012	Housing Allowance Admin	Exp	(13,582)	(13,582)	(5,743)	(11,558)
E042015	Insurance	Exp	(28,537)	(28,537)	(28,536)	(27,549)
E042020	Staff Training	Exp	(10,000)	(10,000)	(4,165)	(1,677)
E042025	Removal Expenses	Exp	(10,000)	(10,000)	0	(2,240)
E042030	Printing & Stationery	Exp	(25,000)	(25,000)	(10,415)	(9,042)
E042035	Phone, Fax & Modem	Exp	(7,000)	(7,000)	(2,915)	(1,591)
E042040	Office Maintenance	Exp	(65,290)	(65,290)	(27,180)	(24,824)
E042045	Advertising	Exp	(15,000)	(15,000)	(6,250)	(2,091)
E042050	Office Equipment Maintenance	Exp	(3,000)	(3,000)	(1,245)	(602)
E042055	Postage & Freight	Exp	(4,000)	(4,000)	(1,665)	(1,424)
E042060	Vehicle Running Expenses	Exp	(16,000)	(16,000)	(6,660)	(7,769)
E042065	Legal Expenses	Exp	(10,000)	(10,000)	(4,165)	(1,200)
E042070	Garden Expenses	Exp	(12,000)	(12,000)	(4,990)	(6,413)
E042075	Conference & Training	Exp	(10,000)	(10,000)	(4,165)	(2,083)
E042080	Computer Support	Exp	(168,000)	(168,000)	(70,000)	(87,073)
E042085	Other Expenses	Exp	(3,000)	(3,000)	(1,250)	(1,918)
E042090	Administration Allocated	Exp	(245,486)	(245,486)	(102,285)	(102,285)
E042095	Fringe Benefits Tax	Exp	(15,000)	(15,000)	(3,750)	(6,348)
E042100	Staff Uniforms	Exp	(5,000)	(5,000)	0	(1,458)
E042120	Depreciation - Other Governance	Exp	(125,149)	(125,149)	(52,141)	(49,360)
E042125	Less Administration Allocated	Exp	1,581,669	1,581,669	659,025	659,030
E042160	DCEO/CEO Recruitment	Exp	(25,000)	(25,000)	(10,415)	(5,994)
E042165	Paid Parental Leave	Exp	0	0	0	0
			(245,089)	(245,089)	(116,509)	(106,960)
Total Governance Income			37,977	37,977	2,080	36,161
Total Governance Expenditure			(550,132)	(550,132)	(280,290)	(234,548)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Law, Order & Public Safety						
Fire Prevention						
I051010	BFB Operating Grant	Inc	64,242	64,242	32,120	32,559
I051015	Sale of Fire Maps	Inc	50	50	20	23
I051025	Reimbursements	Inc	1,000	1,000	0	0
I051030	Bush Fire Infringements	Inc	2,000	2,000	0	0
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	4,000
I051050	SES Other Income	Inc	0	0	0	0
I051075	SES Operating Grant	Inc	29,074	29,074	14,536	14,280
			100,366	100,366	50,676	50,862
E051005	BFB Operation Expenditure	Exp	(64,242)	(64,242)	(26,755)	(52,193)
E051010	Communication Mtce	Exp	(4,000)	(4,000)	(1,665)	(2,209)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,500)	(2,051)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(14,000)	(14,000)	(5,815)	(3,748)
E051025	Town Block Burn Off	Exp	(6,000)	(6,000)	(6,000)	(4,676)
E051040	Other Bushfire Expenditure	Exp	(18,500)	(18,500)	(7,705)	(416)
E051045	Mt Latham & Condinging Repeats	Exp	(500)	(500)	(205)	(245)
E051060	SES Operation Expenditure	Exp	(29,074)	(29,074)	(12,110)	(14,280)
E051100	Administration Allocated	Exp	(85,915)	(85,915)	(35,795)	(35,800)
E051190	Depreciation - Fire Prevention	Exp	(75,871)	(75,871)	(31,606)	(31,803)
			(300,602)	(300,602)	(130,156)	(147,421)
Animal Control						
I052005	Dog Fines and Fees	Inc	5,000	5,000	2,080	2,436
I052006	Cat Fines and Fees	Inc	300	300	125	142
I052010	Hire of Animal Traps	Inc	100	100	40	36
I052015	Dog Registration	Inc	5,000	5,000	5,000	2,038
I052016	Cat Registration	Inc	700	700	700	191
I052020	Reimbursements	Inc	500	500	125	0
			11,600	11,600	8,070	4,843
E052005	Ranger Salary	Exp	(11,000)	(11,000)	(4,648)	(6,550)
E052007	Ranger Telephone	Exp	(1,000)	(1,000)	(415)	(164)
E052010	Pound Maintenance	Exp	(2,969)	(2,969)	(1,230)	(2,748)
E052015	Dog Control Insurance	Exp	(166)	(166)	(164)	(166)
E052020	Legal Fees	Exp	0	0	0	0
E052025	Training & Conference	Exp	(500)	(500)	(205)	0
E052030	Ranger Services Other	Exp	(25,000)	(25,000)	(10,410)	(12,124)
E052035	Administration Allocated	Exp	(78,950)	(78,950)	(32,895)	(32,895)
E052190	Depreciation - Animal Control	Exp	(2,998)	(2,998)	(1,247)	(1,257)
			(122,583)	(122,583)	(51,214)	(55,904)
Other Law, Order & Public Safety						
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	0
I053040	Safer Wagin Income	Inc	0	0	0	0
I053055	Reimbursements	Inc	0	0	0	0
I053060	Community Water Supply Program Grant	Inc	7,856	7,856	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0	0
			7,906	7,906	0	0
E053005	Abandoned Vehicles	Exp	0	0	0	(288)
E053010	Emergency Services	Exp	0	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(500)	(205)	0
E053045	CCTV & Security	Exp	(1,500)	(1,500)	(625)	(2,684)
E053055	Mosquito Control	Exp	(5,000)	(5,000)	(2,075)	(2,027)
E053056	Community Water Supplu Programme	Exp	0	0	0	(350)
E053090	Depreciation - Other Law, Order & Public Safety	Exp	(3,929)	(3,929)	(1,636)	(1,702)
			(10,929)	(10,929)	(4,541)	(7,051)
Total Law, Order & Public Safety Income			119,872	119,872	58,746	55,705
Total Law, Order & Public Safety Expenditure			(434,114)	(434,114)	(185,911)	(210,376)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Health						
Maternal & Infant Health						
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(8,420)	(8,420)	(3,490)	(2,936)
			(8,420)	(8,420)	(3,490)	(2,936)
Preventative Services - Admin & Inspections						
I074005	Food Licences & Fees	Inc	500	500	205	102
I074015	Contrib. Regional Health Scheme	Inc	0	0	0	0
I074020	Reimbursements	Inc	0	0	0	0
			500	500	205	102
E074005	EHO Salary	Exp	(10,000)	(10,000)	(4,165)	(3,240)
E074008	EHO Leave/Wages Liability	Exp	0	0	0	0
E074010	EHO Superannuation	Exp	(550)	(550)	(225)	(356)
E074015	Other Control Expenses	Exp	(7,000)	(7,000)	(2,910)	(392)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	0	0	0	0
E074030	Conferences & Training	Exp	0	0	0	0
E074035	Loss on Sale of Asset	Exp	0	0	0	0
E074100	Administration Allocated	Exp	(48,449)	(48,449)	(20,185)	(20,185)
E074190	Depreciation - Prevent Services	Exp	0	0	0	0
			(65,999)	(65,999)	(27,485)	(24,173)
Other Health						
I076010	Rent - Medical Centre-Dentist	Inc	4,334	4,334	1,805	1,647
I076015	Reimbursements - Medical Practice	Inc	2,500	2,500	1,040	626
I076020	Meeting Room Fees	Inc	0	0	0	0
I076025	Sale of Doctors Vehicle	Inc	0	0	0	0
I076040	Reimbursements - Dr Norris	Inc	1,500	1,500	0	309
			8,334	8,334	2,845	2,582
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(16,384)	(16,384)	(6,815)	(8,850)
E076025	Depreciation - Other Health	Exp	(46,902)	(46,902)	(19,538)	(22,924)
E076030	Doctors Vehicle Mtce	Exp	(5,000)	(5,000)	(2,080)	(1,723)
E076035	Loss on Sale of Asset	Exp	0	0	0	0
E076040	St Lukes Medical Services	Exp	(50,000)	(50,000)	(12,500)	(20,833)
E076055	Doctor Retention & Relocation	Exp	0	0	0	0
E076060	Assets under \$5k	Exp	0	0	0	0
			(118,285)	(118,285)	(40,933)	(54,330)
Health - Preventative Services						
E077010	Analytical Expenses	Exp	(500)	(500)	(500)	(463)
			(500)	(500)	(500)	(463)
Total Health Income			8,834	8,834	3,050	2,684
Total Health Expenditure			(193,204)	(193,204)	(72,408)	(81,902)
Education & Welfare						
Pre Schools						
I083035	Day Care Lease	Exp	9,205	9,205	3,835	3,540
I083036	Day Care Reimbursements	Exp	5,500	5,500	1,832	2,712
			14,705	14,705	5,667	6,252
E080010	Kindegarten Maintenance (Daycare)	Exp	(15,081)	(15,081)	(6,265)	(6,696)
E080190	Depreciation - Pre-Schools	Exp	(25,918)	(25,918)	(10,797)	(10,864)
			(40,999)	(40,999)	(17,062)	(17,560)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Other Education						
E081020	School Oval Mtce	Exp	0	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	(2,600)	(2,600)
			(2,600)	(2,600)	(2,600)	(2,600)
Homecare Program						
I082010	CHSP & HACC Grant	Inc	408,771	408,771	170,320	377,218
I082015	Meals on Wheels	Inc	2,500	2,500	1,040	902
I082020	CHSP Fee for Service	Inc	87,000	87,000	36,250	49,737
I082025	Donations	Inc	0	0	0	500
I082030	Government Pay Reimbursement	Inc	0	0	0	0
I082031	Homecare - Other Income	Inc	0	0	0	0
I082040	HCP Client Daily Fee	Inc	19,980	19,980	8,325	6,669
I082045	HCP Government Funds	Inc	108,000	108,000	45,000	61,364
			626,251	626,251	260,935	496,390
E082010	Management & Admin Salaries	Exp	(139,624)	(139,624)	(59,070)	(56,634)
E082013	Homecare Leave/Wages Liability GEN	Exp	0	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(34,752)	(34,752)	(14,701)	(33,921)
E082020	Nursing Salaries	Exp	(35,963)	(35,963)	(15,213)	(16,580)
E082025	Care Workers Salaries	Exp	(255,596)	(255,596)	(108,135)	(125,343)
E082030	Superannuation	Exp	(51,733)	(51,733)	(21,885)	(21,861)
E082035	Other Expenses	Exp	(5,000)	(5,000)	(2,075)	(6,999)
E082040	Travelling - Mileage	Exp	(25,000)	(25,000)	(10,415)	(13,241)
E082045	Staff Training	Exp	(1,800)	(1,800)	(750)	0
E082050	Staff Training Salaries	Exp	(3,500)	(3,500)	(1,455)	0
E082055	Subscriptions	Exp	(5,900)	(5,900)	(2,455)	(7,241)
E082060	Telephone & Postage	Exp	(1,400)	(1,400)	(580)	(833)
E082065	Advertising & Stationery	Exp	(1,200)	(1,200)	(500)	(354)
E082070	Insurance	Exp	(8,281)	(8,281)	(8,280)	(8,241)
E082075	Office Accommodation	Exp	(36,000)	(36,000)	(15,000)	(15,000)
E082080	Plant & Equipment Mtce	Exp	(20,000)	(20,000)	(8,325)	(8,498)
E082085	Consumable Supplies	Exp	(4,500)	(4,500)	(1,875)	(69)
E082090	Function & Catering Supplies	Exp	(1,500)	(1,500)	(625)	(575)
E082095	HCP Expenses	Exp	(6,000)	(6,000)	(2,500)	(2,574)
E082100	Administration Allocated	Exp	(17,788)	(17,788)	(7,410)	(7,410)
E082110	Meals on Wheels Expenditure	Exp	(2,500)	(2,500)	(1,040)	(756)
E082190	Depreciation - Homecare	Exp	(19,644)	(19,644)	(8,182)	(8,234)
			(677,681)	(677,681)	(290,471)	(334,364)
Other Welfare						
I083010	Wagin Frail Aged Reimb	Inc	9,152	9,152	9,152	9,152
I083040	Seniors Xmas Lunch Income	Inc	0	0	0	0
			9,152	9,152	9,152	9,152
E083010	Wagin Frail Aged Exp	Exp	(9,152)	(9,152)	(9,152)	(9,152)
E083020	Seniors Xmas Lunch	Exp	0	0	0	0
E083050	Other Welfare Exp	Exp	0	0	0	0
			(9,152)	(9,152)	(9,152)	(9,152)
Total Education & Welfare Income			650,108	650,108	275,754	511,794
Total Education & Welfare Expenditure			(730,432)	(730,432)	(319,285)	(363,676)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Community Amenities						
Sanitation - Household Refuse						
I101005	Domestic Collection	Inc	269,216	269,216	269,216	268,633
I102020	Refuse Site Fees	Inc	18,000	18,000	7,500	9,903
			287,216	287,216	276,716	278,536
E101005	Domestic Refuse Collection	Exp	(55,401)	(55,401)	(23,080)	(23,472)
E101006	Green Waste Collection	Exp	(27,227)	(27,227)	(11,340)	(11,574)
E101010	Recycling Residential	Exp	(65,294)	(65,294)	(27,205)	(27,502)
E101015	Refuse Site Mtce	Exp	(152,614)	(152,614)	(63,575)	(69,168)
E101025	Refuse Site Attendant	Exp	0	0	0	0
			(300,536)	(300,536)	(125,200)	(131,716)
Sanitation - Other						
I102002	Commercial Collection Charges	Inc	68,760	68,760	68,760	68,040
I102005	Reimbursement Drummuster	Inc	4,000	4,000	0	944
I102010	Charges Bulk Rubbish	Inc	17,400	17,400	7,250	7,120
			90,160	90,160	76,010	76,104
E102005	Commercial Collection	Exp	(16,089)	(16,089)	(6,700)	(6,930)
E102010	Bulk Cardboard Collection	Exp	(18,500)	(18,500)	(7,705)	(7,320)
E102020	Recycling Commercial	Exp	(15,187)	(15,187)	(6,325)	(5,699)
E101020	Chemical Drum Disposal Costs	Exp	(4,500)	(4,500)	(4,500)	0
E102190	Depreciation - Sanitation	Exp	(15,695)	(15,695)	(6,534)	(6,579)
			(69,971)	(69,971)	(31,764)	(26,528)
Sewerage						
I104005	Septic Tank Fees	Inc	500	500	205	0
			500	500	205	0
E104005	Sewerage Treatment Plant	Exp	(500)	(500)	(164)	(37)
			(500)	(500)	(164)	(37)
Town Planning						
I106005	Planning Fees	Inc	5,000	5,000	2,080	3,789
			5,000	5,000	2,080	3,789
E106005	Town Planning Expenses	Exp	(15,000)	(15,000)	(6,250)	0
E106100	Administration Allocated	Exp	(109,547)	(109,547)	(45,640)	(45,645)
			(124,547)	(124,547)	(51,890)	(45,645)
Other Community Amenities						
I107005	Cemetery Fees	Inc	15,000	15,000	6,250	11,067
I107010	Community Bus Income	Inc	5,000	5,000	2,080	1,510
I107025	Other Community Amenities Contributions	Inc	0	0	0	0
			20,000	20,000	8,330	12,577
E107005	Cemetery Mtce	Exp	(40,000)	(40,000)	(16,650)	(24,827)
E107010	Public Convenience Mtce	Exp	(56,196)	(56,196)	(23,400)	(22,723)
E107015	Community Bus Operating	Exp	(4,000)	(4,000)	(1,655)	(1,534)
E107100	Administration Allocated	Exp	(92,733)	(92,733)	(38,635)	(38,640)
E107190	Depreciation - Other Comm Amenities	Exp	(50,851)	(50,851)	(21,181)	(15,552)
			(243,781)	(243,781)	(101,521)	(103,276)
Total Community Amenities Income			402,876	402,876	363,341	371,006
Total Community Amenities Expenditure			(739,335)	(739,335)	(310,539)	(307,202)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Recreation & Culture						
Public Halls & Civic Centres						
I111005	Town Hall Hire	Inc	4,000	4,000	1,665	641
I111010	Reimbursements	Inc	100	100	40	0
I111015	Town Hall Lease - L Piesse	Inc	0	0	0	0
			4,100	4,100	1,705	641
E111005	Town Hall Mtce	Exp	(30,413)	(30,413)	(12,660)	(10,697)
E111010	Other Halls Mtce	Exp	(11,602)	(11,602)	(4,825)	(4,561)
E111190	Depreciation - Public Halls	Exp	(202,711)	(202,711)	(84,461)	(84,972)
			(244,727)	(244,727)	(101,946)	(100,230)
Swimming Pool						
I112010	Swimming Pool Admission	Inc	30,000	30,000	4,500	7,843
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0
I112020	Reimbursements	Inc	500	500	500	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0	0
			30,500	30,500	5,000	7,843
E112005	Pool Staff Salary	Exp	(122,579)	(122,579)	(51,859)	(45,740)
E112008	Pool Leave/Wages Liability	exp	0	0	0	0
E112010	Superannuation	Exp	(12,383)	(12,383)	(5,236)	0
E112015	Swimming Pool Maintenance	Exp	(119,242)	(119,242)	(49,670)	(42,760)
E112020	Swimming Pool Other Expenses	Exp	(7,088)	(7,088)	(2,950)	(3,251)
E113076	Interest on Loan 139 - Swimming Pool	Exp	(8,523)	(8,523)	(4,260)	(4,360)
E112190	Depreciation - Swimming Pools	Exp	(221,266)	(221,266)	(92,189)	(92,750)
			(491,081)	(491,081)	(206,164)	(188,861)
Other Recreation & Sport						
I113005	Sportsground Rental	Inc	8,795	8,795	4,397	2,509
I113010	Sportsground Reimbursements	Inc	0	0	0	5,860
I113015	Power Reimbursements	Inc	5,000	5,000	2,080	957
I113020	Recreation Centre Hire	Inc	5,000	5,000	2,080	720
I113025	Reimbursements Other	Inc	1,000	1,000	1,000	0
I113030	Rec Centre Equipment Contributions	Inc	1,500	1,500	0	0
I113035	Sporting Club Leases	Inc	2,000	2,000	2,000	959
I113040	Other Recreation & Sport Contributions	Inc	0	0	0	0
I113055	Eric Farrow Pavillion Hire	Inc	5,000	5,000	2,080	2,745
I113065	Community Gym Membership	Inc	14,375	14,375	5,985	5,753
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	Inc	1,422	1,422	0	0
			44,092	44,092	19,622	19,503
E113005	Sportsground Mtce	Exp	(123,057)	(123,057)	(51,255)	(42,102)
E113010	Sportsground Building Mtce	Exp	(24,662)	(24,662)	(10,250)	(16,515)
E113015	Wetlands Park Mtce	Exp	(77,953)	(77,953)	(32,470)	(30,662)
E113020	Parks & Gardens Mtce	Exp	(67,359)	(67,359)	(28,050)	(25,668)
E113025	Puntapin Rock Mtce	Exp	(2,706)	(2,706)	(1,120)	(144)
E113030	Recreation Centre Mtce	Exp	(63,759)	(63,759)	(26,545)	(23,275)
E113035	Rec Staff Salaries	Exp	(18,000)	(18,000)	(7,612)	(1,630)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0	0
E113040	Superannuation	Exp	(1,980)	(1,980)	(836)	(1,337)
E113045	Other Expenses	Exp	(3,200)	(3,200)	(1,330)	(283)
E113050	Norring Lake Mtce	Exp	(3,400)	(3,400)	(1,405)	(4,119)
E113065	Eric Farrow Pavilion Mtce	Exp	(23,220)	(23,220)	(9,665)	(14,845)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(2,000)	(830)	(778)
E113075	Interest on Loan 131 - Rec Centre	Exp	0	0	0	0
E113078	Interest on Loan 142 - SSL Bowls Club	Exp	(1,422)	(1,422)	0	0
E113095	Community Gym Expenditure	Exp	(11,500)	(11,500)	(4,775)	(2,051)
E113115	Bowls Club Financial Assistance	Exp	(60,000)	(60,000)	0	(60,000)
E113100	Administration Allocated	Exp	(203,037)	(203,037)	(84,595)	(84,600)
E113190	Depreciation - Other Rec & Sport	Exp	(388,286)	(388,286)	(161,782)	(162,761)
			(1,075,541)	(1,075,541)	(422,520)	(470,770)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Library						
I115005	Lost Books	Inc	50	50	20	0
I115010	Reimbursements & Grants	Inc	100	100	40	0
			150	150	60	0
E115005	Library Staff Salaries	Exp	(50,969)	(50,969)	(21,556)	(26,317)
E115008	Library Leave/Wages Liability	Exp	0	0	0	0
E115015	Library Building Mtce	Exp	(11,347)	(11,347)	(4,710)	(4,432)
E115020	Library Other Expenses	Exp	(7,917)	(7,917)	(3,285)	(1,512)
E115030	Library IT	Exp	(12,800)	(12,800)	(10,663)	0
E115190	Depreciation - Libraries	Exp	(16,210)	(16,210)	(6,751)	(6,795)
			(99,242)	(99,242)	(46,965)	(39,056)
Other Culture						
I116035	Long Table Experience Income	Inc	0	0	0	0
I116065	Electronic Sign Advertising Income	Inc	3,000	3,000	1,250	227
I119015	Contribution to Woolorama	Inc	0	0	0	0
I119020	Reimbursements	Inc	0	0	0	500
I119030	Community Events Income	Inc	0	0	0	700
I119031	Other Culture Grant Funds	Inc	0	0	0	10,000
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	Inc	2,671	2,671	0	0
			5,671	5,671	1,250	11,427
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0	0
E116010	Woolorama Costs & Maintenance	Exp	(68,634)	(68,634)	(28,580)	(4,719)
E113077	Interest on Loan 141 - SSL Wagin Ag	Exp	(2,180)	(2,180)	(1,090)	(1,170)
E116015	Community Centre Mtce	Exp	(16,449)	(16,449)	(6,840)	(3,923)
E116020	Historical Village	Exp	(2,930)	(2,930)	(1,210)	(2,422)
E116025	Heritage Review	Exp	(12,130)	(12,130)	(10,106)	0
E116035	Long Table Experience Expenditure	Exp	0	0	0	0
E116045	Community Development Events	Exp	(14,000)	(14,000)	0	(1,998)
E116046	Community Development Equipment Maintenance	Exp	0	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	(11,000)	(11,000)	(8,333)	(10,000)
E116060	Betty Terry Theatre Expenditure	Exp	(6,485)	(6,485)	(2,685)	(2,230)
E116065	Electronic Sign Expenditure	Exp	(4,500)	(4,500)	(1,870)	(1,805)
E116070	Court House Expenditure	Exp	(6,059)	(6,059)	(2,500)	(3,375)
E116075	NAB Building Expenditure	Exp	(10,554)	(10,554)	(4,380)	(13,435)
E116190	Depreciation - Other Culture	Exp	(99,193)	(99,193)	(41,330)	(44,764)
			(254,613)	(254,613)	(108,924)	(89,841)
Total Recreation & Culture Income			84,513	84,513	27,637	39,414
Total Recreation & Culture Expenditure			(2,165,203)	(2,165,203)	(886,519)	(888,758)
Transport						
Streets Roads Bridges & Depot Construction						
I121005	Direct Road Grants	Inc	151,694	151,694	151,694	151,694
I121010	Road Project Grants	Inc	552,448	552,448	220,978	160,487
I121015	Roads to Recovery Grant	Inc	312,145	312,145	103,005	78,731
I121020	Reimbursements	Inc	0	0	0	0
I121025	Contribution - St Lighting	Inc	5,000	5,000	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0	0
I121076	LRCIP Funding	Inc	102,233	102,233	0	25,542
I147125	Storm Damage Reimbursements	Inc	0	0	0	0
			1,123,520	1,123,520	475,677	416,454

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Streets Roads Bridges & Depot Maintenance						
I122055	Diesel Fuel Rebate Income	Inc	40,000	40,000	16,665	21,990
			40,000	40,000	16,665	21,990
E122005	Road Maintenance	Exp	(130,000)	(130,000)	(54,155)	(40,988)
E122006	Maintenance Grading	Exp	(180,000)	(180,000)	(74,990)	(96,533)
E122007	Rural Tree Pruning	Exp	(65,000)	(65,000)	(27,070)	(43,869)
E122008	Rural Spraying	Exp	(10,000)	(10,000)	(4,165)	(5,329)
E122009	Town Site Spraying	Exp	(20,000)	(20,000)	(8,320)	(9,591)
E122010	Depot Mtce	Exp	(21,444)	(21,444)	(8,910)	(9,162)
E122011	Town Reserve & Verg Mtce	Exp	(10,000)	(10,000)	(4,160)	(1,183)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(22,500)	(9,365)	(6,158)
E122015	Rural Numbering	Exp	0	0	0	0
E122020	Footpath Mtce	Exp	(5,000)	(5,000)	(2,070)	(739)
E122025	Street Cleaning	Exp	(45,000)	(45,000)	(18,740)	(14,791)
E122030	Street Trees	Exp	(50,000)	(50,000)	(20,825)	(20,220)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(4,000)	(1,660)	(3,134)
E122045	Townscape	Exp	(70,000)	(70,000)	(58,320)	(55,581)
E122050	Crossovers	Exp	(500)	(500)	(200)	(160)
E122055	RoMan Data Collection	Exp	(10,000)	(10,000)	(5,000)	(8,711)
E122060	Street Lighting	Exp	(70,000)	(70,000)	(29,165)	(24,211)
E122090	Graffiti Removal	Exp	0	0	0	0
E122100	Administration Allocated	Exp	(83,169)	(83,169)	(34,650)	(34,655)
E122105	Loss on Sale of Asset	Exp	0	0	0	0
E122190	Depreciation - Roads	Exp	(1,853,148)	(1,853,148)	(772,135)	(782,976)
E147120	Storm Damage - Not Claimable	Exp	0	0	0	0
			(2,649,761)	(2,649,761)	(1,133,900)	(1,157,991)
Road Plant Purchases						
I122100	Profit on Sale of Asset	Inc	58,192	58,192	0	7,817
			58,192	58,192	0	7,817
E123010	Loss on Sale of Asset	Exp	(5,396)	(5,396)	0	(1,118)
			(5,396)	(5,396)	0	(1,118)
Aerodrome						
I126015	Aerodrome Reimbursements/Grants	Inc	0	0	0	0
I126020	Aerodrome Hangar Lease	Inc	10,893	10,893	5,446	5,784
			10,893	10,893	5,446	5,784
E126005	Aerodrome Maintenance	Exp	(12,714)	(12,714)	(5,290)	(6,924)
E126190	Depreciation - Aerodromes	Exp	(47,112)	(47,112)	(19,627)	(19,748)
			(59,826)	(59,826)	(24,917)	(26,672)
Total Transport Income			1,232,605	1,232,605	497,788	452,045
Total Transport Expenditure			(2,714,983)	(2,714,983)	(1,158,817)	(1,185,781)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Economic Services						
Rural Services						
I131020	Landcare Reimbursements	Inc	79,653	79,653	33,185	35,072
			79,653	79,653	33,185	35,072
E131020	Landcare	Exp	(115,000)	(115,000)	(47,905)	(58,272)
E131030	Rural Towns Program	Exp	(18,000)	(18,000)	(7,490)	(3,821)
E131100	Administration Allocated	Exp	(29,060)	(29,060)	(12,105)	(12,110)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(10,000)	(4,150)	(2,529)
E131190	Depreciation - Rural Services	Exp	0	0	0	0
			(172,060)	(172,060)	(71,650)	(76,732)
Tourism & Area Promotion						
I132005	Caravan Park Fees	Inc	70,000	70,000	29,165	26,618
I132010	Reimbursements	Inc	1,000	1,000	415	909
I132015	RV Area Fees	Inc	10,000	10,000	4,165	3,977
I132035	Tourism Income	Inc	0	0	0	0
			81,000	81,000	33,745	31,504
E132010	Wagin Tourism Committee	Exp	0	0	0	0
E132015	Caravan Park Manager Salary	Exp	(35,238)	(35,238)	(14,904)	(16,225)
E132020	Caravan Park Mtce	Exp	(55,039)	(55,039)	(22,920)	(15,245)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0	0
E132025	Subsidy Historic Village	Exp	(8,500)	(8,500)	0	0
E132035	RV Area Maintenance	Exp	(10,000)	(10,000)	(4,160)	(4,710)
E132040	Tourism Promotion & Subscripts	Exp	(14,500)	(14,500)	(6,035)	(1,148)
E132050	Administration Allocated	Exp	(148,525)	(148,525)	(61,885)	(61,885)
E132190	Depreciation - Tourism	Exp	(17,334)	(17,334)	(7,221)	(7,266)
			(289,136)	(289,136)	(117,125)	(106,479)
Building Control						
I133005	Building Licenses	Inc	5,000	5,000	2,080	2,570
I133010	Swimming Pool Inspection Fees	Inc	0	0	0	0
I142010	Sale of Land	Inc	0	0	0	0
			5,000	5,000	2,080	2,570
Other Economic Services						
I134005	Water Sales	Inc	20,000	20,000	8,330	11,956
			20,000	20,000	8,330	11,956
E134005	Water Supply - Standpipes	Exp	(25,000)	(25,000)	(10,405)	(8,945)
E134020	Land Sale Costs	Exp	0	0	0	(120)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(2,052)	(855)	(860)
			(27,052)	(27,052)	(11,260)	(9,925)
Total Economic Services Income			185,653	185,653	77,340	81,102
Total Economic Services Expenditure			(488,248)	(488,248)	(200,035)	(193,136)
Other Property & Services						
Private Works						
I141005	Private Works Income	Inc	20,000	20,000	8,330	13,084
			20,000	20,000	8,330	13,084
E141005	Private Works	Exp	(15,000)	(15,000)	(6,245)	(9,669)
E141100	Administration Allocated	Exp	(3,428)	(3,428)	(1,425)	(1,430)
			(18,428)	(18,428)	(7,670)	(11,099)

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
Public Works Overheads						
I143020	Reimbursements	Inc	11,000	11,000	4,580	17,985
I143040	Workers Compensaion	Inc	0	0	0	0
			11,000	11,000	4,580	17,985
E143005	Engineering Salaries	Exp	(118,891)	(118,891)	(50,298)	(43,464)
E143007	Engineering Administration Salaries	Exp	(64,406)	(64,406)	(27,247)	(28,093)
E143008	Works Leave/Wages Liability	Exp	0	0	0	0
E143009	Housing Allowance Works	Exp	(17,031)	(17,031)	(7,205)	(14,518)
E143015	CEO's Salary Allocation	Exp	(58,688)	(58,688)	(24,827)	(48,407)
E143020	Engineering Superannuation	Exp	(123,644)	(123,644)	(52,310)	(46,345)
E143025	Engineering - Other Expenses	Exp	(5,000)	(5,000)	(2,075)	(374)
E143030	Sick Holiday & Allowances Pay	Exp	(165,000)	(165,000)	(68,750)	(50,536)
E143040	Workers Compensation	Exp	0	0	0	(20,881)
E143045	Insurance on Works	Exp	(37,752)	(37,752)	(37,752)	(38,051)
E143050	Protective Clothing	Exp	(8,000)	(8,000)	(3,330)	(2,357)
E143055	Fringe Benefits	Exp	(500)	(500)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(1,000)	(415)	(781)
E143065	MOW - Vehicle Expenses	Exp	(8,000)	(8,000)	(3,325)	(3,410)
E143075	Telephone Expenses	Exp	(1,500)	(1,500)	(625)	(1,359)
E143080	Staff Licenses	Exp	(500)	(500)	(205)	(43)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(4,000)	(1,660)	(1,840)
E143090	Conferences & Courses	Exp	(1,500)	(1,500)	(625)	0
E143095	Staff Training	Exp	(15,000)	(15,000)	(6,240)	0
E143105	Administration Allocated	Exp	0	0	0	0
E143200	LESS PWOH ALLOCATED	Exp	630,412	630,412	262,670	253,046
			0	0	(24,219)	(47,413)
Plant Operation Costs						
I144005	Sale of Scrap	Inc	500	500	205	0
I144010	Reimbursements	Inc	500	500	205	0
			1,000	1,000	410	0
E144010	Fuel & Oils	Exp	(180,000)	(180,000)	(74,995)	(72,952)
E144020	Tyres & Tubes	Exp	(20,000)	(20,000)	(8,330)	(9,288)
E144030	Parts & Repairs	Exp	(85,000)	(85,000)	(35,410)	(21,204)
E144040	Plant Repair - Wages	Exp	(30,000)	(30,000)	(12,495)	(12,258)
E144050	Insurance and Licences	Exp	(37,500)	(37,500)	(37,498)	(33,802)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(10,000)	(4,165)	(258)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(1,000)	(415)	0
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(8,000)	(3,330)	(2,465)
E144200	LESS POC ALLOCATED-PROJECTS	Exp	371,500	371,500	154,790	112,685
			0	0	(21,848)	(39,542)
Salaries & Wages						
E146010	Gross Salaries, Allowances & Super	Exp	(2,849,974)	(2,849,974)	(1,205,755)	(1,257,579)
E146200	Less Sal , Allow, Super Allocated	Exp	2,849,974	2,849,974	1,205,755	1,257,579
			0	0	0	0

COA	Description	Type	Annual Budget	Amended Budget	YTD Budget	YTD Actual
	Unclassified					
I147005	Commission - Vehicle Licensing	Inc	50,000	50,000	20,830	22,475
I147006	Commission - TransWA	Inc	500	500	205	65
I147007	Reimbursement - OHS	Inc	0	0	0	0
I147035	Banking errors	Inc	0	0	0	0
I147050	Council Staff Housing Rental	Inc	18,200	18,200	7,580	5,900
I147065	Insurance Reimbursement	Inc	0	0	0	10,400
I147070	Council Housing Reimbursements	Inc	0	0	0	1,961
I147085	NAB Buiding Rent	Inc	8,400	8,400	3,500	3,703
I147120	Charge on Private use of Shire Vehicle	Inc	360	360	150	0
I147121	Reimbursement - Community Requests	Inc	0	0	0	0
			77,460	77,460	32,265	44,504
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(3,000)	(1,250)	0
E147035	Banking Errors	Exp	0	0	0	150
E147050	Council Housing Maintenance	Exp	(95,000)	(95,000)	(39,455)	(32,321)
E147051	Interest on Loan 137 - Staff Housing	Exp	(6,230)	(6,230)	(2,595)	(2,717)
E147052	Interest on Loan 138 - Doctor Housing	Exp	(2,430)	(2,430)	(1,215)	(1,317)
E147055	Consultants	Exp	(55,000)	(55,000)	(22,915)	(3,346)
E147070	4WD Resource Sharing Group	Exp	(7,500)	(7,500)	(3,125)	(7,036)
E147090	Building Maintenance	Exp	(5,000)	(5,000)	(2,070)	(1,437)
E147100	Administration Allocated	Exp	(130,236)	(130,236)	(54,265)	(54,265)
E147115	Occupational Health & Safety (OHS)	Exp	(10,000)	(10,000)	(4,165)	(85)
E147130	Depreciation - Unclassified	Exp	(136,963)	(136,963)	(57,066)	(57,412)
E147150	Community Requests Budget	Exp	(24,430)	(24,430)	(10,175)	(21,170)
E147151	Community Donations/Sponsorship	Exp	(3,500)	(3,500)	(1,455)	(553)
			(479,289)	(479,289)	(199,751)	(181,509)
	Total Other Property & Services Income		109,460	109,460	45,585	75,573
	Total Other Property & Services Expenditure		(497,716)	(497,716)	(253,488)	(279,563)
	Total Income		5,768,410	5,848,915	4,208,234	4,506,050
	Total Expenditure		(8,879,434)	(8,879,434)	(3,838,826)	(3,915,430)
	Net Deficit (Surplus)		(3,111,024)	(3,030,519)	369,408	590,620



10.2 SCHEDULE OF ACCOUNTS PAYMENTS – NOVEMBER 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Jenny Goodbourn, Manager of Finance
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	13 December 2023
PREVIOUS REPORT(S):	16 November 2023
DISCLOSURE OF INTEREST:	Nil
STRATEGIC DOCUMENT REFERENCE	Local government (Financial Management) Regulations 1996
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	1. Payments List

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council endorses the list of accounts paid by the Chief Executive Officer under delegated authority, during November 2023:

- 1. EFT Payments EFT14064 – EFT14241, Cheque Payments 211 – 221 and Direct Debit Payments DD5406.1 – DD5440.31 from the Municipal Account totalling \$1,661,331.44.**
- 2. EFT Payments EFT14056 – EFT14244 from the Restricted Funds Account totalling \$10,089.23.**
- 3. Credit card Payments totalling \$5,018.79.**

Carried 0/0

BRIEF SUMMARY

This item presents the schedule of payments made during November for Council approval in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.

BACKGROUND/COMMENT

The Local Government has delegated authority to the CEO to make payments from the municipal fund or the restricted fund as required. A list of all the payments is to be prepared each month showing all accounts paid since the last list was prepared.

All accounts paid have been fully checked and are supported by purchase orders and certified as to the receipt of goods and/or services and compliant with the Shire of Wagin purchasing policy.



CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Local government (Financial Management) Regulations 1996

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- 2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; (ii) the amount of the payment; and
 - (ii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All expenditure has been approved via adoption of the 2023/24 Annual Budget or resulting from a Council Motion for a budget amendment.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF WAGIN
STATEMENT OF PAYMENTS
For the Period Ended 30 November 2023

Municipal Funds Account - List of Payments

Cheque Payment

Chq/EFT	Date	Name	Description	Amount
211	02/11/2023	Kleenheat Gas	2x 45kg Cylinders - Facility Fee/Cylinder Service charge to October 2024 - 5 Marks Court	(100.10)
212	02/11/2023	Shire Of Wagin	Wagin Shire Council - Petty Cash Recouped	(95.60)
213	02/11/2023	Synergy	Electricity Usage - multiple properties	(10,465.50)
214	02/11/2023	Telstra	DCEO, CEO & SES Ipads - October 2023	(94.70)
215	16/11/2023	Synergy	Electricity Bill Street Lights 25 August - 24 September 2023 & 25 September - 24 October	(13,227.04)
216	16/11/2023	Telstra	Admin Office Phones, Faxes and Staff Mobiles - October 2023, Ambulance Assoc Hut to 3 Decemabr	(996.61)
217	16/11/2023	Water Corporation	Water Usage 4 x Standpipes, Refuse Site & Puntapin Rock	(829.93)
218	30/11/2023	Kleenheat Gas	Daycare Centre - 2x 45KG Cylinders - Facility Fee / Cylinder Service Charge to November 2024	(76.98)
219	30/11/2023	Shire Of Wagin	Wagin Shire Council - Petty Cash Recouped	(38.15)
220	30/11/2023	Synergy	Electricity Usage Swimming Pool & Recreation Centre	(4,057.77)
221	30/11/2023	Water Corporation	Water Usage - multiple properties	(23,838.98)
Cheque Payments Total				(53,821.36)

EFT Payments

EFT14064	02/11/2023	3e Advantage Pty Limited	Photocopier Charges 1/10/2023 - 31/10/2023	(979.83)
EFT14065	02/11/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(537.40)
EFT14066	02/11/2023	Apps Plumbing & Gas Wagin	Repairs to standpipe - Piesseville & Admin Office plumbing blockage	(951.50)
EFT14067	02/11/2023	Atc Work Smart	E-Rua's Wages - Split 76 Hours (Date paid 14/10/2023)	(1,437.08)
EFT14068	02/11/2023	Bryan Leslie Kilpatrick	Members Sitting Fees & Communication Allowance 1/4	(1,320.00)
EFT14069	02/11/2023	Chubb Security Australia	Attend and review security system fault - Medical Centre	(716.87)
EFT14070	02/11/2023	Command A Com	Shire Administration Office - Phone and Fax Service - October 2023	(181.81)
EFT14071	02/11/2023	Conplant Pty Ltd	Purchase 1x Wacker Neuson Multi Tyred Roller with Trade in of Bomag Roller	(169,604.52)
EFT14072	02/11/2023	Corsign Wa Pty Ltd	Male, Female & Disabled Toilets signs & brackets - Other Sportsground Buildings	(308.00)
EFT14073	02/11/2023	Cr Phillip Blight	Members Sitting Fees, Communication Allowance & Presidents Allowance 1/4	(6,084.00)
EFT14074	02/11/2023	Edwards Isuzu Ute	1x New 2023 Isuzu Dmax 4x4 Crew Cab Chassis SX 3.0l Auto, minus trade in of 2020 Toyota Hilux	(6,794.80)
EFT14075	02/11/2023	EverGreen Synthetic Grass	Wagin Bowling Club - 2023/2024 Budget includes SSL fof \$60k and Shire Donation of \$60k Payment for 60% of new bowling green	(94,188.60)
EFT14076	02/11/2023	Fuel Distributors Of Wa Pty Ltd	Unleaded Fuel - Homecare Managers Vehicle (P80)	(143.53)
EFT14077	02/11/2023	G & M Detergents & Hygiene Services Albany	Hygiene Service Agreement - Admin Office, Works Depot, Recreation Centre, Eric Farrow Pavilion, Public Toilets & Swimming Pool	(2,530.00)
EFT14078	02/11/2023	Geoffrey Kenneth Benjamin West	Members Sitting Fees & Communication Allowance 1/4	(447.00)
EFT14079	02/11/2023	Goodyear Autocare Wagin	1x New Rear Tyre - Komatsu Grader (P12)	(3,051.00)
EFT14080	02/11/2023	Great Southern Waste Disposal	Management of Facility & Refuse Collection - September 2023	(28,690.86)
EFT14081	02/11/2023	Halanson Earthmoving	Push 2500m of Gravel - Hyde Road	(4,537.50)
EFT14082	02/11/2023	Hall Electrical & Data Services	50% Remaining Costs - Supply and install Fujitsu ducted air conditioner - Dentist Rooms	(5,619.27)
EFT14083	02/11/2023	Jonathan Fathers	Reimbursement of Removal Expenses	(2,510.20)
EFT14084	02/11/2023	Kirsty Simkins	Riembursement for Plant & Gift Wrap for Citizenship Ceremony (31/10/2023)	(19.75)
EFT14085	02/11/2023	Komatsu Australia Pty Ltd	Install and adjust wear plate on turn circle - Komatsu Grader (P12)	(2,314.13)
EFT14086	02/11/2023	Landgate - Midland	Shared Location Information Platform (SLIP) Subscription	(844.80)
EFT14087	02/11/2023	LGISWA	Bushfire Insurance, Crime & Cyber Liability Insurance, Management Liability Insurance, Personal Accident Insurance, Travel Insurance, Workers Compensation Insurance, Personal Accident Insurance, Public Liability, Property Insurance & Motor Vehicle Insurance 2023/2024 - 2nd Instalment	(133,356.12)

EFT14088	02/11/2023	Liberty Oil Australia Pty Ltd	5,000L Diesel, 2,000L Unleaded	(13,825.40)
EFT14089	02/11/2023	Metal Artwork Creations	2x Brushed Gold Metal Name Plaques - Cr Bryan Kilpatrick (Deputy Shire President) & Cr Greg Ball	(38.50)
EFT14090	02/11/2023	Metro Count	2 x Battery Packs for Road Counters	(99.00)
EFT14091	02/11/2023	Muriel Ann O'brien	Members Sitting Fees & Communication Allowance 1/4	(1,195.00)
EFT14092	02/11/2023	Narrogin Pumps Solar And Spraying	Repair davey pump - Wetlands Park	(539.99)
EFT14093	02/11/2023	Officeworks	November 2023 Stationery Order	(191.94)
EFT14094	02/11/2023	Omnicom Media Group Australia Pty Ltd	Advertisement Chief Executive Officer - The West Australian 14 October 2023	(2,972.35)
EFT14095	02/11/2023	Palace Hotel	Restock Council Bar Fridge: 1 x Carton Corona 1x Carton Cider 4 x Moscato Piccolo 2 x Bottles of SSB 2 x Bottles of Bubbles	(185.97)
EFT14096	02/11/2023	Property Supervision Services	Gardening - Homecare	(3,828.00)
EFT14097	02/11/2023	Rustic Metal Works	Metal Art - Presentations	(275.00)
EFT14098	02/11/2023	Sherryl Maree Chilcott	Members Sitting Fees & Communication Allowance 1/4	(1,195.00)
EFT14099	02/11/2023	Sigma Chemicals	Chemicals - Swimming Pool	(4,019.84)
EFT14100	02/11/2023	Slater-gartrell Sports	Supply and lay SG Midland Test 12.5mm Premium Synthetic Turf (28m x 2.8m) - Sportsground Oval	(5,337.20)
EFT14101	02/11/2023	Sound Garden Centre Wagin	Tree Voucher - A O'Brien	(70.00)
EFT14102	02/11/2023	St Luke's Family Practice Management Trust	Management fee for Wagin Practice - October 2023	(4,583.33)
EFT14103	02/11/2023	Team Global Express Pty Ltd	Delivery Charges	(97.98)
EFT14104	02/11/2023	Uniforms At Work Australia Pty Ltd	Uniform Ordesr 2023/2024 - Admin staff	(857.64)
EFT14105	02/11/2023	Wa Contract Ranger Services Pty Ltd	Ranger Services 12/10/2023, 13/10/2023, 17/10/2023, 26/10/2023 & 27/10/2023	(1,776.50)
EFT14106	02/11/2023	Wade Joseph Longmuir	Members Sitting Fees & Communication Allowance 1/4	(1,133.00)
EFT14107	02/11/2023	Wagin & Herald Street Veterinary Clinics	Microchip 2x Dogs	(140.00)
EFT14108	02/11/2023	Wagin Community Resource Centre	Advertising Manager of Finance and Executive Assistant Positions Vacant - 2 November 2023	(120.00)
EFT14109	02/11/2023	Wagin Gas Electrics	Repairs to BBQ - Eric Farrow Pavilion & Installation of power to tank for fast fill pimp	(1,061.50)
EFT14110	02/11/2023	Wagin Mechanical Repairs	Installation 1x AVL units & replaced gear shift cable - Piesseville Bushfire Truck	(916.20)
EFT14111	02/11/2023	Wagin State Emergency Service	Quarterly payment of SES grant - 1st & 2nd Quarter - \$12,944.00	(12,944.00)
EFT14112	02/11/2023	Wagin Trotting Club	Reimbursement for electrical invoices paid to repair lighting - Sportsground Oval	(1,410.00)
EFT14113	02/11/2023	Wallis Computer Solutions	Agreement Fusion - Internet November 2023 Shire Administration Main Office	(466.18)
EFT14114	02/11/2023	Westrac Equipment	Travel costs for warranty fault - Caterpillar Grader (P10)	(415.80)
EFT14115	02/11/2023	South West Isuzu	Supply 1x NPR 65/190 Isuzu Crew Cab Automatic Truck	(85,866.00)
EFT14116	09/11/2023	Australian Services Union	Payroll deductions	(26.50)
EFT14117	09/11/2023	Wagin Woodanilling Landcare Zone	Payroll deductions	(42.00)
EFT14122	16/11/2023	AMD Audit & Assurance Pty Ltd	Audit Fees - LRCI, R2R and deferred pensioners 30 June 2023	(6,270.00)
EFT14123	16/11/2023	Albany City Motors	Supply 1x FVZ-240-300 6x4 automatic tipping truck as per tender 7 of 2022/23	(233,666.20)
EFT14124	16/11/2023	Alexander Galt And Co Pty Ltd	Hardware Supplies	(452.59)
EFT14125	16/11/2023	Ashleigh Innes	Apply Dulux Luxafloor to Concrete & Paint walls - Community Request St John Ambulance	(5,273.40)
EFT14126	16/11/2023	Atc Work Smart	E-Rua's Wages - 17 Hours (Date paid 28/10/2023)	(321.45)
EFT14127	16/11/2023	Australia Post	Postage - October 2023	(772.26)
EFT14128	16/11/2023	Bob Waddell & Associates Pty Ltd	Assistance with October monthly financial statements	(165.00)
EFT14129	16/11/2023	Collie Podiatry Clinic	Val Gibbs Podiatry Appointment August	(75.00)
EFT14130	16/11/2023	Edwards Isuzu Ute	DCEO Vehicle - Install towbar	(1,508.95)
EFT14131	16/11/2023	Eric Pearson	Refund of Standpipe Access Card Bond	(20.00)
EFT14132	16/11/2023	EverGreen Synthetic Grass	Wagin Bowls Club - Final payment for New Bowling Rink	(18,196.10)
EFT14133	16/11/2023	Fuel Distributors Of Wa Pty Ltd	Unleaded Fuel - Homecare Managers Vehicle	(78.80)
EFT14134	16/11/2023	Great Southern Fuel Supply	Unleaded Fuel - Darkan Homecare Vehicles	(426.54)
EFT14135	16/11/2023	Great Southern Waste Disposal	Management of Facility - Labour & Machine - October 2023	(28,558.86)
EFT14136	16/11/2023	Gregory Robert Ball	Deputy Presidents Allowance 1/4	(2,112.50)
EFT14137	16/11/2023	Ictouch Pty Ltd	NBN Services November 2023 - Medical Centre	(540.00)
EFT14138	16/11/2023	Iga X-press	Ocotber Purchases	(247.92)
EFT14139	16/11/2023	Joe Fanchi Real Estate	Market appraisal of the property located at Lot 220 Vernal Street Wagin	(132.00)
EFT14140	16/11/2023	Jonathan Fathers	LG Pro Membership	(551.01)
EFT14141	16/11/2023	Judyann Dorante	Reimbursement for Police Clearance	(58.70)
EFT14142	16/11/2023	Kee Hire	Roller Hire for the month of October 2023	(6,354.92)
EFT14143	16/11/2023	Kojonup Bmc Embroidery	Homecare Uniforms 2023/2024	(777.00)
EFT14144	16/11/2023	Midalia Steel Pty Ltd	Steel for pool	(65.23)

EFT14145	16/11/2023	Narrogin Hardware and Building Supplies	Hardware Supplies	(87.80)
EFT14146	16/11/2023	Narrogin Packaging And Motorcycles	25x Small Packing Boxes - Library relocation	(100.00)
EFT14147	16/11/2023	Officeworks	December Stationery Order	(799.76)
EFT14148	16/11/2023	Omnicom Media Group Australia Pty Ltd	Manager of Finance Position Advertisement - The West Australian Saturday 28 October 2023	(755.37)
EFT14149	16/11/2023	Pool & Pump Services	Annual Service of all pool filtration and pump equipment Plus travel and accomodation	(2,174.48)
EFT14150	16/11/2023	Property Supervision Services	Homecare gardening services	(4,038.00)
EFT14151	16/11/2023	Putland Motors	Fix 1 x Flat Tyre & Balance Travel out to car to fix W9800	(375.15)
EFT14152	16/11/2023	R B A Group	Grab rails, signage, mirror - Court house fit-out	(3,452.30)
EFT14153	16/11/2023	Sheridans Badges And Engraving	Name Badges - Homecare, Admin & Councillors	(234.96)
EFT14154	16/11/2023	Shire Of Woodanilling	4WDL Dinner LG Week (17/09/2023) - 7 Attendees	(442.45)
EFT14155	16/11/2023	Slater-gartrell Sports	Quickster soccer goals	(790.68)
EFT14156	16/11/2023	Team Global Express Pty Ltd	Delivery Charges	(56.72)
EFT14157	16/11/2023	The Roof & Wall Doctor	Repairs to rising damp in internal / external walls - Court house fit-out	(14,245.00)
EFT14158	16/11/2023	The West Australian	Bushfire Directory Notice - Great Southern Herald and Narrogin Observer	(380.00)
EFT14159	16/11/2023	Uniforms At Work Australia Pty Ltd	Uniform Ordesr 2023/2024 - Admin staff	(487.50)
EFT14160	16/11/2023	Wa Contract Ranger Services Pty Ltd	Ranger Services 31/10/2023, 3/11/2023 & 7/11/2023	(1,254.00)
EFT14161	16/11/2023	Wa Country Health Service - Wheatbelt	MOW for Homecare client	(198.00)
EFT14162	16/11/2023	Wagin Agri Services	1L Spectrum 20L Bifenthrin	(633.20)
EFT14163	16/11/2023	Wagin Bowling Club Inc	Wagin Bowling Club - 2023/2024 Budget includes SSL fof \$60k and Shire Donation of \$60k Final Invoice for Surrounds, seating, shelter and landscaping	(17,832.09)
EFT14164	16/11/2023	Wagin District Farmers Co-operative	Ocotber Purchases	(510.82)
EFT14165	16/11/2023	Wagin Window & Carpet Cleaning	Carpet & Mat Cleaning - Eric Farrow Pavilion, Library & Infant Health Centre	(4,330.70)
EFT14166	16/11/2023	Wagin Woodanilling Landcare Zone	Contribution to WWLZ 1 July 2023 - 30 June 2024	(25,000.00)
EFT14167	16/11/2023	Wallis Computer Solutions	Extended warranty for 1 year on Dell T430 server	(4,832.30)
EFT14168	16/11/2023	Western Stabilisers	Stabilizing Dongolocking Road - 13,181m2	(69,533.39)
EFT14173	23/11/2023	Australian Services Union	Payroll deductions	(26.50)
EFT14174	23/11/2023	Wagin Woodanilling Landcare Zone	Payroll deductions	(42.00)
EFT14175	30/11/2023	A G Brookes Excavations	Mulching - 2.1km Queerearrup Rd. 1.3Km Lime Lake West Rd & 1.1km Norring Rd	(11,385.00)
EFT14176	30/11/2023	Aba Automatic Gates Wa	3x Gate Remotes & 90mm Wheel Including postage	(213.80)
EFT14177	30/11/2023	Alexander Galt And Co Pty Ltd	Hardware supplies	(2,266.25)
EFT14178	30/11/2023	Ampac Debt Recovery	Commissions and Costs for the month of November 2023	(2,508.00)
EFT14179	30/11/2023	Apps Plumbing & Gas Wagin	Repair female toilets	(687.50)
EFT14180	30/11/2023	Atc Work Smart	E-Rua's Wages - Split 42 Hours (Date paid 11/11/2023)	(794.18)
EFT14181	30/11/2023	B L Woodhouse	Re instate Fence at NAB building & Repairs to P21 & P09	(2,596.65)
EFT14182	30/11/2023	Chefmaster Australia	2 x Cartons of Black Rubbish bags - 348PR	(239.49)
EFT14183	30/11/2023	Corsign Wa Pty Ltd	20 x TD-1 Brackets	(110.00)
EFT14184	30/11/2023	Department Of Fire & Emergency Services	2023/2024 ESL Quarter 2	(39,290.00)
EFT14185	30/11/2023	Dfabengineering	Repairs to pool blanket roller	(440.00)
EFT14186	30/11/2023	Donna Marie George	Reimburse for Staff Uniform 2023/2024	(105.00)
EFT14187	30/11/2023	Edwards Isuzu Ute	P01 - Jump start vehicle & replace battery	(280.42)
EFT14188	30/11/2023	Elite Pool Covers	Pool Blanket Roller end Shafts	(1,726.56)
EFT14189	30/11/2023	Fuel Distributors Of Wa Pty Ltd	Diesel & Adblue - W796	(159.08)
EFT14190	30/11/2023	Fulton Hogan Industries Pty Ltd	12,210m ² Dongolocking Road - 2 coat seal	(121,147.62)
EFT14191	30/11/2023	Goodyear Autocare Wagin	Replace 2x front tyres - CAT Grader P10, batteries amd tyre repairs	(4,916.00)
EFT14192	30/11/2023	Great Southern Rammed Earth & Concrete	Supply & Lay Footpath - Tarbet Street 180m x 1.8m wide = 324m ² plus 4 crossovers	(41,987.13)
EFT14193	30/11/2023	HM & MJ Ward	Gravel supplied for Heights Road and Behn-ord Road	(4,455.00)
EFT14194	30/11/2023	Hall Electrical & Data Services	50% Deposit Town Hall Aircon Fit and Supply 12.5km ducted reverse cycle air conditioner Fit and Supply 3.5kw reverse cycle wall hung air conditioner	(10,004.60)
EFT14195	30/11/2023	Hamersley Refrigeration	Check Air Conditioning in Doctors Surgery	(198.00)
EFT14196	30/11/2023	Hersey's Safety Pty Ltd	12x White Spray Mark Paint & 3 rakes	(216.15)
EFT14197	30/11/2023	JB Hi-Fi Group Pty Ltd	ApApple Ipad for Councillors & homecare staff	(10,048.86)
EFT14198	30/11/2023	Katanning Glazing And Security	Poly Carbonate sheet - sportsground toilets	(72.00)
EFT14199	30/11/2023	Kee Hire	Roller Hire for the period 1/11/2023 to 10/11/2023 including environmental levy & transport charge	(4,060.78)
EFT14200	30/11/2023	Komatsu Australia Pty Ltd	1x Oil Filter 2x Fuel Filters - P12	(198.83)
EFT14201	30/11/2023	Larina Piesse Barrister & Solicitor	Larina Piesse HCP Agreement Review	(3,520.00)
EFT14202	30/11/2023	Liberty Oil Australia Pty Ltd	10,000L Diesel	(19,022.00)
EFT14203	30/11/2023	Lite N' Easy Perth Branch	HCP Client- Lite n Easy 28/11/2023	(171.14)

EFT14204	30/11/2023	Marleys Diesel & Ag	Service of Standpipes	(957.62)
EFT14205	30/11/2023	Metro Count	2x Packs Centreline Flaps (10 per pack) Plus freight	(429.00)
EFT14206	30/11/2023	Midalia Steel Pty Ltd	8x 90 degree pipe bends 2x 6.5 length gal pipe - DFES	(629.55)
EFT14207	30/11/2023	Mjb Industries	4x 300mm Concrete Pipes 2x 300mm Headwalls - Dongolocking Road	(1,527.68)
EFT14208	30/11/2023	Narrogin Technology Solutions	NTS Core i5-12400 business desktop system - library	(2,262.90)
EFT14209	30/11/2023	Officeworks	Desks x2 Credenzas x3 Whiteboards x3 - Homecare to Town Hall	(4,194.88)
EFT14210	30/11/2023	Omnicom Media Group Australia Pty Ltd	Manager of Finance Position Advertisement The West Australian 1 November 2023	(506.50)
EFT14211	30/11/2023	Property Supervision Services	Homecare gardening services	(3,209.50)
EFT14212	30/11/2023	Public Transport Authority	Trans WA ticket sales minus agent commission	(189.01)
EFT14213	30/11/2023	R & C Goldsmith	Fuel for Piesseville fire truck	(1,001.00)
EFT14214	30/11/2023	Ray Ford Signs	A frame sign for Library open hours	(327.47)
EFT14215	30/11/2023	Ray Ford Signs (Powerhouse Signs)	Replacement 2023 Gold Lettering for Honour Board	(19.80)
EFT14216	30/11/2023	Security And Key Distributors	Replace security locking system in courthouse	(1,206.30)
EFT14217	30/11/2023	Shane De Souza	Reimbursement for Work Boots	(89.00)
EFT14218	30/11/2023	South West Isuzu	Supply 1x FRR 110-240 Automatic Tipping Truck	(98,549.00)
EFT14219	30/11/2023	St Luke's Family Practice Wagin	Pre Employment Medical - Judy Dorante	(198.00)
EFT14220	30/11/2023	Sunny Brushware Suppliers	Tractor Broom	(835.23)
EFT14221	30/11/2023	T-quip	Parts to repair Toro Mower	(459.35)
EFT14222	30/11/2023	Team Global Express Pty Ltd	Delivery from Chefmaster	(68.73)
EFT14223	30/11/2023	Tennant Australia Pty Ltd	Air Cleaner for Street Sweeper P48	(664.54)
EFT14224	30/11/2023	Wa Contract Ranger Services Pty Ltd	Ranger Services 14/11/2023, 15/11/2023, 16/11/2023 & 23/11/2023	(1,619.75)
EFT14225	30/11/2023	Wa Reticulation Supplies	Single Station Controller & parts - sportsground oval & RV Area	(2,681.12)
EFT14226	30/11/2023	Wagin Action Group	Badgarning Hill - Clean out Drains for water catchment purposes	(6,100.00)
EFT14227	30/11/2023	Wagin Mechanical Repairs	2 x Fuel filters - P50	(135.20)
EFT14228	30/11/2023	Wagin Motel	1x Night Accommodation. CEO Recruitment Consultant Lydia Highfield.	(160.00)
EFT14229	30/11/2023	Wagin Truck Centre	Service Kit (2x Fuel & 2x Oil Filters) P19, P49, P14, P40	(746.95)
EFT14230	30/11/2023	Wagin Window & Carpet Cleaning	Carpet cleaning of the swimming pool kiosk	(110.00)
EFT14231	30/11/2023	Wallis Computer Solutions	Transfer of server equipment from community office into server room	(6,035.35)
EFT14232	30/11/2023	Westrac Equipment	1x Oil Filter 2x Fuel Filters	(128.36)
EFT14241	30/11/2023	Pauline Dianna Bilokur	Rates refund for assessment A234	(575.37)
EFT Payments Total				(1,490,473.19)

Direct Debit Payments

DD5406.1	09/11/2023	Aware Super	Payroll deductions	(6,054.59)
DD5406.2	09/11/2023	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5406.3	09/11/2023	Asgard Super	Superannuation contributions	(196.37)
DD5406.4	09/11/2023	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5406.5	09/11/2023	Active Super	Superannuation contributions	(194.75)
DD5406.6	09/11/2023	R E I Super	Superannuation contributions	(196.72)
DD5406.7	09/11/2023	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5406.8	09/11/2023	Rest Administration	Superannuation contributions	(1,266.39)
DD5406.9	09/11/2023	Hesta Super Fund	Superannuation contributions	(696.96)
DD5423.1	27/11/2023	Bankwest	Mastercard to 6 Nov 2023	(2,224.02)
DD5425.1	23/11/2023	Aware Super	Payroll deductions	(6,041.66)
DD5425.2	23/11/2023	Hub24 Super Fund	Superannuation contributions	(257.44)
DD5425.3	23/11/2023	Bt Panorama	Superannuation contributions	(164.85)
DD5425.4	23/11/2023	Netwealth Superannuation	Superannuation contributions	(328.44)
DD5425.5	23/11/2023	Active Super	Superannuation contributions	(188.47)
DD5425.6	23/11/2023	R E I Super	Superannuation contributions	(196.72)
DD5425.7	23/11/2023	The Trustee for Trojan Self Managed Super Fund	Superannuation contributions	(507.70)
DD5425.8	23/11/2023	Hesta Super Fund	Payroll deductions	(731.86)
DD5425.9	23/11/2023	Rest Administration	Superannuation contributions	(1,316.80)
DD5430.1	25/11/2023	Telstra	TIM Platform to 24 November 2023	(125.73)
DD5430.2	17/11/2023	Telstra	DCEO Ipad - November 2023	(94.70)
DD5440.1	03/11/2023	Department Of Transport	Daily Licensing Takings 01/11/2023	(705.00)
DD5440.2	14/11/2023	Department Of Transport	Daily Licensing Takings 10/11/2023	(4,636.95)
DD5440.3	15/11/2023	Department Of Transport	Daily Licensing Takings 13/11/2023	(3,271.60)
DD5440.4	15/11/2023	Sandwai Pty Ltd	November Monthly Fee for Sandwai	(484.00)
DD5440.5	16/11/2023	Department Of Transport	Daily Licensing Takings 14/11/2023	(3,907.35)
DD5440.6	17/11/2023	Department Of Transport	Daily Licensing Takings 15/11/2023	(599.00)
DD5440.7	17/11/2023	Payrix	Synergy On Line Transaction Fee	(20.91)

DD5440.8	20/11/2023	Department Of Transport	Daily Licensing Takings 20/11/2023	(4,954.70)
DD5440.9	20/11/2023	Aussie Broadband Pty Ltd	Broadband November 2023	(316.00)
DD5453.1	30/11/2023	Department Of Transport	Daily Licensing Takings 28/11/2023	(3,373.00)
DD5403.24	01/11/2023	Department Of Transport	Daily Licensing Takings 30/10/2023	(3,131.85)
DD5403.25	02/11/2023	Department Of Transport	Daily Licensing Takings 31/10/2023	(1,978.00)
DD5403.26	03/11/2023	Bankwest	Merchant Fee Swimming Pool October 2023	(430.39)
DD5406.10	09/11/2023	Australian Super Administration	Superannuation contributions	(1,584.23)
DD5406.11	09/11/2023	Hostplus	Superannuation contributions	(245.66)
DD5406.12	09/11/2023	North Personal Superannuation	Superannuation contributions	(296.93)
DD5406.13	09/11/2023	Prime Super	Superannuation contributions	(284.91)
DD5406.14	09/11/2023	Smartmonday Prime	Superannuation contributions	(123.86)
DD5406.15	09/11/2023	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5425.10	23/11/2023	Australian Super Administration	Superannuation contributions	(1,745.30)
DD5425.11	23/11/2023	Hostplus	Superannuation contributions	(235.16)
DD5425.12	23/11/2023	North Personal Superannuation	Superannuation contributions	(307.32)
DD5425.13	23/11/2023	Prime Super	Superannuation contributions	(284.91)
DD5425.14	23/11/2023	Smartmonday Prime	Superannuation contributions	(138.34)
DD5425.15	23/11/2023	National Mutual Retirement Fund	Superannuation contributions	(179.91)
DD5440.10	21/11/2023	Department Of Transport	Daily Licensing Takings 17/11/2023	(1,814.65)
DD5440.11	22/11/2023	Department Of Transport	Daily Licensing Takings 20/11/2023	(944.50)
DD5440.12	06/11/2023	Department Of Transport	Daily Licensing Takings 02/11/2023	(2,469.50)
DD5440.13	23/11/2023	Department Of Transport	Daily Licensing Takings 21/11/2023	(1,344.35)
DD5440.14	24/11/2023	Department Of Transport	Daily Licensing Takings 22/11/2023	(1,279.05)
DD5440.15	24/11/2023	Western Australian Treasury Corporation	Loan Repayment 137 November 2023	(1,907.86)
DD5440.16	24/11/2023	Payrix	Synergy On Line Transaction Fee	(16.23)
DD5440.17	27/11/2023	Department Of Transport	Licensing 24 November	(7,608.65)
DD5440.18	28/11/2023	Department Of Transport	Daily Licensing Takings 24/11/2023	(3,926.40)
DD5440.19	29/11/2023	Department Of Transport	Daily Licensing Takings 27/11/2023	(1,717.55)
DD5440.20	30/11/2023	Western Australian Treasury Corporation	Loan Repayment 141November 2023	(11,672.13)
DD5440.22	07/11/2023	Department Of Transport	Daily Licensing Takings 03/11/2023	(9,878.00)
DD5440.26	08/11/2023	Department Of Transport	Daily Licensing Takings 08/11/2023	(4,083.65)
DD5440.27	09/11/2023	Department Of Transport	Daily Licensing Takings 09/11/2023	(2,743.60)
DD5440.28	10/11/2023	Department Of Transport	Daily Licensing Takings 08/11/2023	(2,494.90)
DD5440.29	03/11/2023	Payrix	Synergy On Line Transaction Fee	(19.53)
DD5440.30	13/11/2023	Department Of Transport	Daily Licensing Takings 09/11/2023	(1,814.35)
DD5440.31	13/11/2023	Western Australian Treasury Corporation	Loan Repayment 139 November 2023	(6,009.05)
Direct Debit Payments Total				(117,036.89)
Municipal Account - Payments Total				(1,661,331.44)

Restricted Funds Account - List of Payments

EFT Payments

EFT14056	02/11/2023	Bree-anna Neretlis	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT14057	02/11/2023	Campervan and Motorhome Club of Australia	VENUE HIRE BOND REFUND	(450.00)
EFT14058	02/11/2023	Emmanuel Honniss	COMMUNITY GYM FOB BOND REFUND	(50.00)
EFT14059	02/11/2023	Michelle Muller	COMMUNITY GYM FOB BOND REFUND	(50.00)
EFT14060	02/11/2023	Spurry's Transport	EQUIPMENT HIRE BOND REFUND	(100.00)
EFT14061	02/11/2023	Steven Williams	VENUE HIRE BOND REFUND	(300.00)
EFT14062	02/11/2023	Theo Rose	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT14063	02/11/2023	Waratah Lodge	VENUE HIRE BOND REFUND	(300.00)
EFT14118	14/11/2023	Shire Of Wagin	A3 MAP CONTRIBUTIONS	(3,238.23)
EFT14119	14/11/2023	St John Ambulance - Wagin Sub Centre	DONATION TO ST JOHNS	(59.00)
EFT14120	14/11/2023	Wagin District High School	VENUE HIRE BOND REFUND	(200.00)
EFT14121	14/11/2023	Wagin Masonic Lodge	VENUE HIRE BOND REFUND	(300.00)
EFT14169	16/11/2023	Alix Carter-Regan	COMMUNITY BUS BOND REFUND	(150.00)
EFT14170	16/11/2023	C B H Grain Pty Ltd	VENUE HIRE BOND REFUND	(600.00)
EFT14171	16/11/2023	Shaan Singh	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT14172	16/11/2023	Wagin Woodanilling Landcare Zone	VENUE HIRE BOND REFUND	(300.00)
EFT14233	30/11/2023	Julie Christensen	COMMUNITY GYM FOB BOND REFUND	(30.00)
EFT14234	30/11/2023	Kathleen Arena	COMMUNITY GYM FOB BOND REFUND	(50.00)
EFT14235	30/11/2023	Raylene Boyce	VENUE HIRE BOND REFUND	(300.00)
EFT14236	30/11/2023	Shire Of Wagin	CANCELLATION OF OLD BOLDS	(1,325.00)
EFT14237	30/11/2023	Steven Williams	VENUE HIRE BOND REFUND	(175.00)
EFT14242	30/11/2023	Construction Training Fund (ctf)	App # 99945 Bw May Pty Ltd	(1,191.75)
EFT14243	30/11/2023	Department Of Mines, Industry Regulation And Safety	App # 99945 Bw May Pty Ltd	(817.00)
EFT14244	30/11/2023	Shire Of Wagin	App # 99945 Bw May Pty Ltd	(13.25)
EFT Payments Total				(10,089.23)
Restricted Funds Account - Payments Total				(10,089.23)

SHIRE OF WAGIN
STATEMENT OF MASTERCARD PAYMENTS
For the Period Ended 5 December 2023

Credit Card List of Payments

Acting Chief Executive Officer - Mark Hook

Credit Card	8/11/2023	Burando Hill Pty Ltd	Honda Pump - Bushfire Brigade	(1,423.54)
Credit Card	13/10/2023	Narrogin Fruit	Catering - Kirsty's Farewell	(406.80)
Acting Chief Executive Officer - Mark Hook Total				(1,830.34)

Executive Manager of Community and Corporate Services - Jonathan Fathers

Credit Card	10/11/2023	Cannon Sound	Megaphone - Swimming Pool	(205.50)
Credit Card	16/11/2023	New Signs	Signage - Swimming Pool	(314.25)
Credit Card	16/11/2023	Oh Clocks	Mains Powered Wall Clock - Swimming Pool	(362.45)
Credit Card	17/11/2023	Shire of Wagin	12 Months Registration - Isuzu Tip Truck (P16)	(405.40)
Credit Card	17/11/2023	Shire of Wagin	12 Months Registration - Isuzu Tip Truck (P16)	(41.40)
Credit Card	21/11/2023	IGA X-Press Wagin	Batteries - Swimming Pool	(13.65)
Credit Card	26/11/2023	North Road Super IGA	Water & Gatorade - Bushfire Brigades	(179.94)
Executive Manager of Community and Corporate Services - Jonathan Fathers Total				(1,522.59)

Community Liaison Officer - Donna George

Credit Card	15/11/2023	Puma Wagin Roadhouse	Fuel - Ute used for library relocation	(93.34)
Credit Card	25/11/2023	Palace Hotel Wagin	Pizza - BFB Fire fighting	(180.90)
Credit Card	25/11/2023	Two Sisters Café	Sandwiches for fire ground volunteers	(250.00)
Credit Card	30/11/2023	Temple & Webster	Office Chair	(237.52)
Community Liaison Officer - Donna George Total				(761.76)

Manager of Works - Allen Hicks

Credit Card	7/11/2023	Shire of Wagin	D Licence - Tracy Simms	(46.85)
Credit Card	8/11/2023	Shire of Wagin	P21 Plate changes - new truck - retain current Wagin plates	(135.30)
Credit Card	14/11/2023	Shire of Wagin	P42 Plate changes - new truck - retain current Wagin plates	(135.30)
Credit Card	14/11/2023	Shire of Wagin	P42 - New truck - 12 months licence	(361.60)
Credit Card	14/11/2023	Shire of Wagin	P42 - Recording and plate fee	(29.20)
Credit Card	17/11/2023	Shire of Wagin	P16 - Plate change W1012 to 11AV909	(31.10)
Credit Card	17/11/2023	Shire of Wagin	P16 - Plate change - new truck to W1012	(18.90)
Credit Card	24/11/2023	Shire of Wagin	D Licence - Desmond Woods	(46.85)
Manager of Works - Allen Hicks Total				(805.10)

Manager of Finance - Jenny Goodbourn

Manager of Finance - Jenny Goodbourn				0.00
Manager of Finance - Jenny Goodbourn Total				0.00

Fees and Charges

Fee	5/12/2023	Facility Fee	Annual Fee	(99.00)
Fees and Charges Total Total				(99.00)

Credit Card List of Payments Total

Credit Card List of Payments Total				(5,018.79)
---	--	--	--	-------------------



11 REPORTS TO COUNCIL

11.1 ACTING CHIEF EXECUTIVE OFFICER

11.1.1 CHIEF EXECUTIVE OFFICER'S REPORT DECEMBER 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Mark Hook, Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	11 December 2023
PREVIOUS REPORT(S):	November 2023
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	All key indicators
ATTACHMENTS:	NIL

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

Accept the Acting Chief Executive Officer's Report for December 2023 as presented.

Carried 0/0

BRIEF SUMMARY

The following item details activities within the CEO portfolio.

BACKGROUND/COMMENT

The Chief Executive Officer (CEO) is appointed by Council to manage the day-to-day affairs of the local government and to perform the functions of the office as defined by section 5.41 of the Local Government Act 1995.



Wagin Woolorama

The Manager of Works and I attended a meeting with the Woolorama Committee as the Work Safety Officer Julii Gaunt (OHS inspector) had done a walk around the facilities to check prior to Woolorama. She saw a few issues that needed attending to from last year's Woolorama.

At this stage, all power boxes need to be inspected, numbered and registered and tested by an authorised electrician prior to the Woolorama in March. I have organised a quote for the works from Shane Hall as this is the Shire of Wagin's responsibility as they are on Shire of Wagin facilities.

We have removed one of the grandstands at the dog area as it was in disrepair and could not be moved. All the grandstands used by Woolorama must be rated with signs advising total carrying capacity.

It was asked if any of the trees in the public area have been inspected by an arborist. Allen will trim and remove a couple of dead trees. The one in the carpark near the trotting stalls will have to be removed as it does have a big split in it.

The Wagin Woolorama will give the Shire of Wagin a list of other items requiring attention and we will work out what is the Shire's responsibility and what is Woolorama Committee's responsibility.

This could add up to a reasonable figure of expenditure, but Council will have no option as it is a requirement of the Worksafe inspector. At this stage no official orders have been given but Council will need to work towards rectifying the issues raised prior to the Woolorama and before the 2025 Woolorama.

Manager of Finance

The Acting CEO has appointed Donna-Jo Fawcett to the position of Manager of Finance with the Shire of Wagin. Donna will commence her duties on the 22nd January 2024. Donna is currently the Finance Officer at the Shire of Plantagenet and comes with sixteen years of experience in Local Government finance and Human Resources.

Staff

The Acting CEO has appointed Amy Kippin to the position of Executive Assistant with the Shire of Wagin. Amy will commence her duties with the Shire of Wagin on the 2nd January 2024. Amy has extensive experience as an EA with the Shire of Woodanilling and has been on the Wagin Woolorama event management team.



Homecare

The Homecare Team's move to the Wagin Town Hall old road board offices are progressing well. There is an issue with the wooden flooring in the Wagin Town Hall that has caused an area in the office area to sag. The cause is the major dampness under the wall that has totally rotted away one of the main floor bearers. This has been replaced with new timber and the carpet has been laid. The painting, wall repairs and lighting have been completed and the computer and electrician will be onsite this week to look at what is required for the move.

Southern Wheatbelt Regional Drought Resilience Implementation Plan

The Southern Wheatbelt Regional Drought Resilience Plan (RDRP) still awaits final Federal Government endorsement. This approval is required to unlock already committed RDRP implementation funds (circa \$300K). A priority implementation focus of the Southern Wheatbelt LGA's is strategic water supply and security that feeds into a potential 'project ready' infrastructure investment plan.

In readiness for Federal Government RDRP plan endorsement, the Wheatbelt Development Commission (WDC) has prepared a (draft) Implementation Plan for Southern Wheatbelt LGA CEO consideration, which incorporates the budget below.

Table 3: Proposed budget - Implementation

Cash income	Source	TOTAL
State Government	Implementation fund	\$150,000
Australian Government	Implementation fund	\$150,000
		\$300,000

Table 4: Estimated expenditure (dependent on endorsement of projects)

Expenditure	2023-24	2024-25	TOTAL	Source
Regional personnel	\$10,000	\$20,000	\$30,000	In kind WDC/LGAs
Technical expertise & consultancy	\$150,000	\$150,000	\$300,000	Imp Fund (\$300K)
Comms & engagement	\$5,000	\$5,000	\$10,000	In kind WDC
Program administration	\$10,000	\$10,000	\$20,000	In kind WDC
TOTAL	\$175,000	\$185,000	\$360,000	



Acting CEO

This will be my last Council Meeting with the Shire of Wagin as the new CEO Ken Parker has been appointed and will be commencing his duties with the Shire of Wagin on the 29th January 2024. My last day at the Shire of Wagin will be the 25th January 2024.

I would like to thank the Shire President and all the Councillors for the support that has been given to me during my time as Acting CEO with the Shire of Wagin. Thank you to all the staff that has welcomed me and given me their support over this time. Thank you to John who has made the transition into the Shire of Wagin Executive Manager of Community and Corporate Services a seamless one and has done a great job with Donna and Angela with the move of the Library to the Wagin Court House.

The CEO has attended the following meetings for November and December 2023.

November 2023	Meeting Attended
1 st	Linda Elms DFES Narrogin and Lyn Lucas SES Wagin Discussion regarding Land / New Building. With SES - Acquisition of land and New SES Building
1 st	Woolorama Committee regarding ablution block on the Youth Group land.
9 th	Narrogin Homecare Meeting to discuss the operations for Homecare services including. Role and responsibilities as a provider Practices put in place to achieve audit pass. - Strategic planning - Financial oversight - Clinical governance
14 th	Wagin Woodanilling Landcare Zone AGM and General Meeting
17 th	WALGA CCZ meeting Lake Grace
28 th	AMD and Office of Auditor General, Shire of Wagin Exit Meeting with Shire President Manger of Finance and Executive Manager of Community and Corporate Services
30 th	Meeting with Water Corporation representative Kym Walker, Manager Customer and Stakeholder, Great Southern Region. Puntapin Dam Water Corporation to provide some dot points for the council meeting on 19 December about where we are up to with progressing design. There is no



	<p>current water supply agreement so the water is provided free of charge to the Shire.</p> <p>Unigrain Their water use is currently below what we expect of a major consumer (49kl/day) however, if they do require volumes in this order then please pass on my details and I can investigate their options.</p> <p>Wagin High School- request for reuse water This was reviewed internally, and it wasn't a viable option at this point in time. As we discussed Puntapin Dam could be an option in the future</p>
December 2023	
4 th	EA interviews
4 th	Special Meeting of Council CEO Appointment
7 th	Wagin Woolorama Committee Work Safe inspector
21 st	Narrogin - Bush Fire Risk Management Coordinator Position - Discussion

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

Under Section 5.46 of the Local Government Act 1995 the CEO must undertake the following.

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

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

Below is the register of the Delegations undertaken for the Month of August by the CEO and other staff.

No.	Delegation Name	Delegation To	Delegation Exercised	When Exercised
Delegation No:1	Abandoned Vehicles	CEO		
Delegation No:3	Agreement to Payment of Rates and Service Charges	CEO		



Delegation No:5	Approval/Refusal Building Applications	BS		
Delegation No:6	Authorised Officers	CEO		
Delegation No:7	Authorised Officer Caravan Park & Camping Ground	CEO		
Delegation No:8	Authorised Officers Dog Act	CEO	5 Infringements for the month	November 2023
Delegation No:9	Authorisation of Officers to exercise certain provisions about Land	CEO		
Delegation No:10	Bushfire Polices 2 Suspend Prohibited & Restricted Burning Period, 3 Use of Council Equipment 6 Issuing Infringements	CEO in conjunction with CBFCO	Two infringements issued	November 2023
Delegation No:11	Clearing of Rural Road Intersections & Fence lines on Road Reserves	CEO MW		
Delegation No:12	Closure of Thoroughfares	CEO MW		
Delegation No:13	Declared Noxious Weed Control	CEO MW		
Delegation No:14	Donation Requests	CEO		
Delegation No:15	Dumping of Grain	CEO		
Delegation No:16	Firewood Collection on Road Reserves	CEO DCEO MW MF		
Delegation No:17	Investments	CEO MF DCEO		
Delegation No:18	Legal Representation – Costs Indemnification	CEO		
Delegation No:20	Payment of Accounts	CEO MF DCEO MW Shire President	Refer to Agenda Item	



Delegation No:21	Planning Applications	CEO Shire Planner(contract)	1. Retrospective planning Approval for transportable building at Lot 51 Arthur Road 2. OVERSIZED OUTBUILDING Lot 1 Brockman Road, Wagin	
Delegation No:22	Power and Duties – Food Act 2008	CEO EHO		
Delegation No:23	Registration Officers Dog Act	CEO DCEO MF CSO EA FO – Payroll FO – Rates AO WA contract Ranger Services		
Delegation No:24	Road Train Permits	CEO Shire president MW		
Delegation No:25	Septic Tank Approvals	CEO EHO		
Delegation No:26	Swimming Pool Inspections	CEO BS		
Delegation No:27	Townscape Painting Subsidies	CEO		
Delegation No:28	Use of Common Seal	CEO Shire President	1. CEO Contract 2. Dental Surgery Lease	
Delegation No:29	Permission to keep more than Two Dogs	CEO DCEO		
Delegation No:30	Tendering for Goods and Services	CEO		

CONSULTATION/COMMUNICATION

Members of staff; community; council.

STATUTORY/LEGAL IMPLICATIONS

No direct legislative reference but the position of CEO is a legislated role as described by s. 5.41 of the Local Government Act 1995.

POLICY IMPLICATIONS

No direct policy reference.



FINANCIAL IMPLICATIONS

No financial impact to this item.

STRATEGIC IMPLICATIONS

The CEO references all Key Result Areas of Council.

VOTING REQUIREMENTS

Simple Majority.



11.1.2 WELCOME TO WAGIN SIGN AT WETLANDS PARK

PROPONENT:	Not Applicable
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Wetlands Park
AUTHOR OF REPORT:	Mark Hook, Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	30 November 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CR.SI.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the wording on the new welcome to Wagin sign at Wetlands Park be changed to Wanju to Waitjen - Welcome to Wagin Home of Bart the Giant Ram.

Carried 0/0

BRIEF SUMMARY

Council is being requested to change the wording on the Welcome sign at Wetlands Park to Wanju to Waitjen - Welcome to Wagin Home of Bart the Giant Ram.

BACKGROUND/COMMENT

Below is a photo of the Welcome Sign at the wetland park which has faded considerably and needs replacing. This is being undertaken under Council's Signage budget. Council may wish to take the opportunity to change the wording on this sign as a new sign will need to be manufactured.



As the wetlands park has recently had the addition of the signs showing the six indigenous seasons, council may wish to consider adding the Welcome to Wagin in the traditional language for this area.

This would mean the sign would read:

Wanju to Waitjen - Welcome to Wagin Home of the Giant Ram

Or Council can change the whole wording of the sign to read as:

Wanju to Waitjen - Welcome to Wagin Home of Bart the Giant Ram

This would coincide with the Australia Post Aussie Big things coin and stamp release where they use Wagin's giant ram Bart in their advertising campaign.

Council may also wish to keep the sign as Welcome to Wagin Home of the Giant Ram.

CONSULTATION/COMMUNICATION

No consultation has taken place with the indigenous community or the Wagin community.

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The cost of the sign is \$623.25 (ex GST), which will be charged to Council's sign budget for 2023/2024.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



11.1.3 DEDICATION OF LIME LAKE WEST ROAD

PROPONENT:	Shire of Wagin
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Lime Lake West Road
AUTHOR OF REPORT:	Mark Hook, Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	8 December 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	RD.AC.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That:

1. Council advise DPLH that it agrees with Main Roads excising a portion of the eastern boundary of the reserve 6046 for the purpose of widening the Great Southern Highway Road corridor.
2. The CEO commence the process for the dedication of the Lime Lake West Road as per the provisions of Section 56 of the Land Administration Act 1997 and Regulation 8 of the Land Administration Regulations 1998.

Carried 0/0

BRIEF SUMMARY

Council is being requested to advise DPLH that it agrees with Main Roads excising a portion of the eastern boundary of the reserve 6046 for the purpose of widening the Great Southern Highway Road corridor. Currently the Great Southern Highway runs through reserve 6046 rather than within its own dedicated road corridor.

Council is being requested to commence the process for the dedication of the Lime Lake West Road under the provisions of Section 56 of the Land Administration Act 1997 and Regulation 8 of the Land Administration Regulations 1998.

BACKGROUND/COMMENT

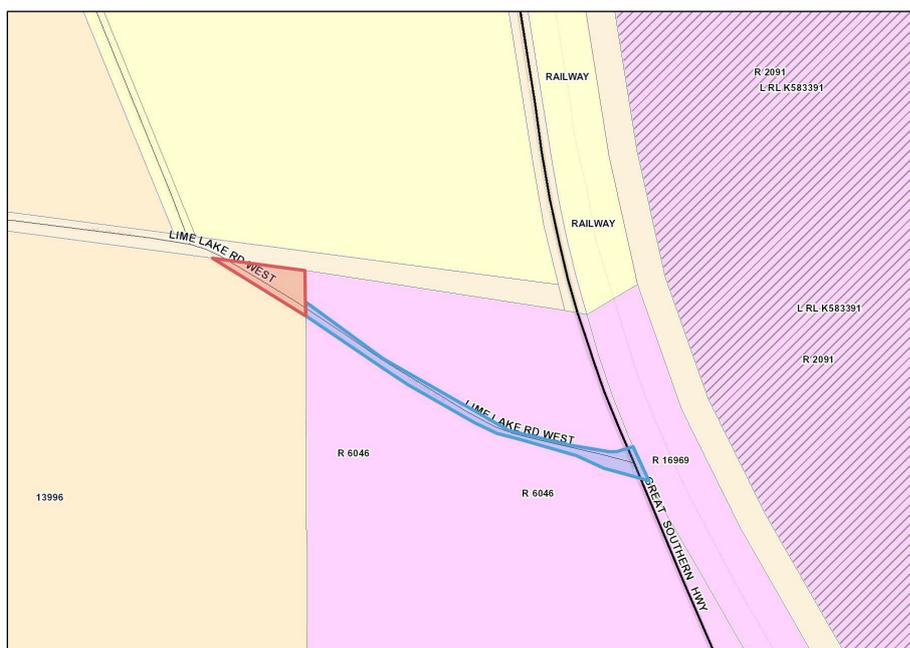
The Shire of Wagin contacted the Department of Planning, Lands and Heritage (DPLH) in July 2020 in relation to access concerns around the Lime Lake Water Tank, which sits adjacent to the Great Southern Highway and within Reserve 6046. Reserve 6046 is unmanaged and was created for the purpose of a 'Sand & Gravel Pit'.

DPLH has reviewed the site and established that there is a tenure anomaly wherein the Great Southern Highway runs north-south through the reserve (approx. 1,400m) without a dedicated road corridor. The Lime Lake Water Tank sits between the Great Southern Highway and the eastern border of the reserve. It is DPLH's intention to correct this tenure anomaly by subdividing and excising the eastern length of the reserve to create a dedicated road corridor for the Great Southern Highway. This will also ensure legal access to the Lime Lake Water Tank into the future.

The review of the site has also revealed that Lime Lake Road West, which runs east-west through the northern part of Reserve 6046, is a 'constructed' road rather than a 'dedicated' road. A constructed road also runs from the north-east corner of Reserve 6046 and connects with Lime Lake Road West, providing another access point to the Great Southern Highway. It's worth noting that the western section of the constructed road runs across (freehold) Lot 13996 on Deposited Plan 166213.

Council will need to make arrangements with the owner of Lot 13996 on Deposited Plan 166213 to excise approx. 2400sqm from Lot 13996 so that this portion of land can be dedicated as part of Lime Lake West Road.

DPLH are enquiring whether the Shire of Wagin wishes to dedicate the portion of Lime Lake Road West contained within Reserve 6046 as a road.





Reserve 6046 is under consideration for inclusion within the Noongar Land Estate. As a result, DPLH is unable to issue a Management Order over the Reserve in favour of the Shire of Wagin.

If Council wishes to proceed with the dedication of lime lake West Road, Council will be required to comply with the provisions of *Section 56 of the Land Administration Act 1997 and Regulation 8 of the Land Administration Regulations 1998, as follows.*

- Pass a council resolution endorsing the road dedication (must include confirmation that the Shire has complied with section 56(2) of the LAA).
- Provide copies of submissions relating to the request that the local government has received (e.g. to service providers).
- Provide a sketch plan to describe the dimensions of the proposed road.
- The Council resolution should also include the following indemnity statement (see Section 56(4) of the LAA).

The Shire of Wagin agrees that it will indemnify, and keep indemnified, the State of Western Australia, the Department of Planning, Lands and Heritage and the Minister for Lands and hold them harmless from and against all liabilities, obligations, costs, expenses or disbursements of any kind including, without limitation, compensation payable to any party under the Native Title Act 1993 (Cth) which may be imposed on, or incurred by, the Indemnified Parties relating to or arising directly from the dedication of a portion of Reserve 6046 as a road.

CONSULTATION/COMMUNICATION

Consultation has only taken place with the DPLH.



STATUTORY/LEGAL IMPLICATIONS

Section 56 of the Land Administration Act

56. Dedication of land as road

- (1) If in the district of a local government —
 - (a) land is reserved or acquired for use by the public, or is used by the public, as a road under the care, control and management of the local government; or
 - (b) in the case of land comprising a private road constructed and maintained to the satisfaction of the local government —
 - (i) the holder of the freehold in that land applies to the local government, requesting it to do so; or
 - (ii) those holders of the freehold in rateable land abutting the private road, the aggregate of the rateable value of whose land is greater than one half of the rateable value of all the rateable land abutting the private road, apply to the local government, requesting it to do so;

or

 - (c) land comprises a private road of which the public has had uninterrupted use for a period of not less than 10 years, and that land is described in a plan of survey, sketch plan or document, the local government may request the Minister to dedicate that land as a road.
- (2) If a local government resolves to make a request under subsection (1), it must —
 - (a) in accordance with the regulations prepare and deliver the request to the Minister; and
 - (b) provide the Minister with sufficient information in a plan of survey, sketch plan or document to describe the dimensions of the proposed road.
- (3) On receiving a request under subsection (2), the Minister must consider the request and may then —
 - (a) subject to subsection (5), by order grant the request; or
 - (b) direct the relevant local government to reconsider the request, having regard to any matters the Minister specifies in that direction; or
 - (c) refuse the request.
- (3A) Land dedicated under subsection (3)(a) is subject to any encumbrances specified in the order.
- (4) On the Minister granting a request under subsection (3), the relevant local government is liable to indemnify the Minister against any claim for compensation (not being a claim for compensation in respect of land referred to in subsection (6)) in an amount equal to the amount of all costs and expenses reasonably incurred by the Minister in considering and granting the request.
- (5) To be dedicated under subsection (3)(a), land must immediately before the time of dedication be —



- (a) Crown land or, in the case of a private road, alienated land; and
 - (b) designated in the relevant plan of survey, sketch plan or document as having the purpose of a road.
- (6) If land is dedicated under subsection (3)(a), a person with an interest in that land (including a person who has the benefit of an easement created under section 167A of the TLA) is not entitled to compensation because of that dedication.

Regulation 8 of the Land Administration Regulations 1998

8. Local government request to dedicate land as a road (Act s. 56), requirements for

For the purposes of preparing and delivering under section 56(2)(a) of the Act a request to the Minister to dedicate land as a road, a local government must include with the request —

- (a) written confirmation that the local government has resolved to make the request, details of the date when the relevant resolution was passed and any other information relating to that resolution that the Minister may require; and
- (b) if an application has been made to the local government under section 56(1)(b)(ii) of the Act, a copy of the application and details of the rateable value of all the rateable land relevant to the application; and
- (c) if the request is made in respect of a private road referred to in section 56(1)(c) of the Act —
 - (i) written confirmation that the public has had uninterrupted use of the private road for a period of not less than 10 years; and
 - (ii) a description of the section or sections of the public who have had that use; and
 - (iii) a description of how the private road is constructed.and
- (d) copies of any submissions relating to the request that the local government has received, and the local government's comments on those submissions; and
- (e) any other information the local government considers relevant to the Minister's consideration of the request; and
- (f) written confirmation that the local government has complied with section 56(2) of the Act.

POLICY IMPLICATIONS

Nil



FINANCIAL IMPLICATIONS

Cost of the survey and lodgement of the application for the dedication of the Lime Lake West Road.

Council is awaiting a quote from 35 Degrees south to undertake the required survey.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority.



11.1.4 ASSIGNMENT AND VARIATION OF LEASE – WARATAH LODGE

PROPONENT:	WA Country Health Service
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Arnett Street
AUTHOR OF REPORT:	Mark Hook, Acting Chief Executive Officer
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	7 December 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	LS.AG.1
STRATEGIC DOCUMENT REFERENCE:	Key Results Area - 3. Community Services and Social Environment Key Activities and Strategies for the Short Term 2021-2025 - 3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.
ATTACHMENTS:	1. Shire of Wagin Letter to WACHS 2. Deed of Variation

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That authority be granted to the Shire President and the Chief Executive Officer to affix the common seal to the Deed of Variation for the additional 450m2 area to be added to the current lease for Waratah Lodge.

Carried 0/0

BRIEF SUMMARY

Council is being requested to authorise the Shire President and the Chief Executive Officer to affix the common seal to the Deed of Variation for the additional 450m2 area to be added to the current lease for Waratah Lodge as per the attached Deed of Variation.

BACKGROUND/COMMENT

The previous CEO requested a review of the lease with the WA Country Health Services for Waratah Lodge on the 26 May 2022 as per the attached letter.



Council has been advised the following via Email from Sue Potocznyj Regional Procurement & Contract Manager, Business Services, WA Country Health Service Wheatbelt

Further to your correspondence with Sheldon Paice on the proposed expansion of lease area – Waratah Lodge (your ref: CSSP-23). Approval has been provided for the additional 450m2 area to be added to the current lease. State Solicitors Office have drafted the Deed of Variation and please find attached. If you could have the document executed by the Shire of Wagin and return to me so I can arrange for the execution by the Ministerial Body. Once this has been completed, I will send a copy for your records.

Council has signed an Assignment of the Sublease of Waratah Lodge to Juniper after the resolution of Council at the 26 September 2023 Council meeting. This Deed of Variation has no effect to the Assignment of the Sublease as this is just adding additional land to the original lease.

CONSULTATION/COMMUNICATION

Consultation has taken place with WACHS.

STATUTORY/LEGAL IMPLICATIONS

Shire of Wagin Standing Orders

Part 19 - Common Seal

19.1 The Council's Common Seal

- (1) The CEO is to have charge of the common seal of the Local Government and is responsible for the safe custody and proper use of it.
- (2) The common seal of the Local Government may only be used on the authority of the Council given either generally or specifically and every document to which the seal is affixed must be signed by the President and the CEO or a senior employee authorised by him or her.
- (3) The common seal of the Local Government is to be affixed to any local law which is made by the Local Government.
- (4) The CEO is to record in a register each date on which the common seal of the Local Government was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.
- (5) Any person who uses the common seal of the Local Government or a replica thereof without authority commits an offence.

POLICY IMPLICATIONS

Nil



FINANCIAL IMPLICATIONS

There are no financial implications to the Shire of Wagin

STRATEGIC IMPLICATIONS

Key Results Areas

3. Community Services and Social Environment
- 3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.

VOTING REQUIREMENTS

Simple Majority

ADMINISTRATION CENTRE
2 Arthur Road, WAGIN W.A
PO Box 200, WAGIN 6315



Telephone: (08) 9861 1177
Facsimile: (08) 9861 1204
Website: www.wagin.wa.gov.au
Email: shire@wagin.wa.gov.au

Ref: CSSP -23

26 May 2022

Mr Sheldon Paice
Regional Manager Infrastructure and Support Services Wheatbelt
WA Country Health Service
Unit 2 178 Fitzgerald Street
Northam WA 6401

Sheldon.Paice@health.wa.gov.au

Dear Sheldon,

PROPOSED EXPANSION OF LEASE AREA – WARATAH LODGE WAGIN

Further to recent discussions between you and Ms Julie Christensen with respect to the lease footprint of the land and buildings comprising the 18 bed Waratah Lodge facility, the Shire of Wagin would like to request a review of the existing lease arrangement.

The existing lease arrangement (2006) does not meet the future strategic expansion needs of the residential facility to enhance quality aged care services to the region. The proposed expansion of the lease footprint would better accommodate the planning and future development of this facility.

An amended site plan is attached which details the extent of the requested adjustment to the lease area.

The Shire looks forward to favourable consideration of this request. Should you require any further information, please contact either Julie Christensen on 0427836220 or me to discuss.

Yours sincerely


BILL ATKINSON
CHIEF EXECUTIVE OFFICER



Legend

- Hazardous Materials**
 - ▲ No
 - ▲ Yes
- Owned Property Block** (Black outline)
- LeasedIn Property** (Yellow outline)
- BuildingFootPrints** (Blue fill)
- Health Regions (Single Color)** (Green fill)
- Owned_Polygons** (Red outline)
- Cadastral (Polygon) (LGATE-2)**
 - Yellow outline
 - Easement (Hatched pattern)
 - Other Interests (Large Scale) (Hatched pattern)
- Cadastral (Polygon) (LGATE-2)**
 - Yellow outline
 - Easement (Hatched pattern)
 - Other Interests (Large Scale) (Hatched pattern)
- Cadastral (Polygon) (LGATE-2)**
 - Yellow outline
 - Easement (Hatched pattern)
 - Other Interests (Large Scale) (Hatched pattern)
- Cadastral (Polygon) (LGATE-2)**
 - Yellow outline
 - Easement (Hatched pattern)
 - Other Interests (Large Scale) (Hatched pattern)

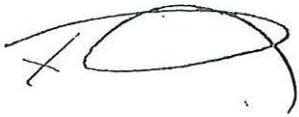
Notes
LaPIS

0.1 0 0.03 0.1 Miles

WGS_1984_Web_Mercator_Auxiliary_Sphere
© Department of Health, Western Australia

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.
THIS MAP IS NOT TO BE USED FOR NAVIGATION

COPY



WARE STREET

ARNOTT STREET

ARNOTT STREET

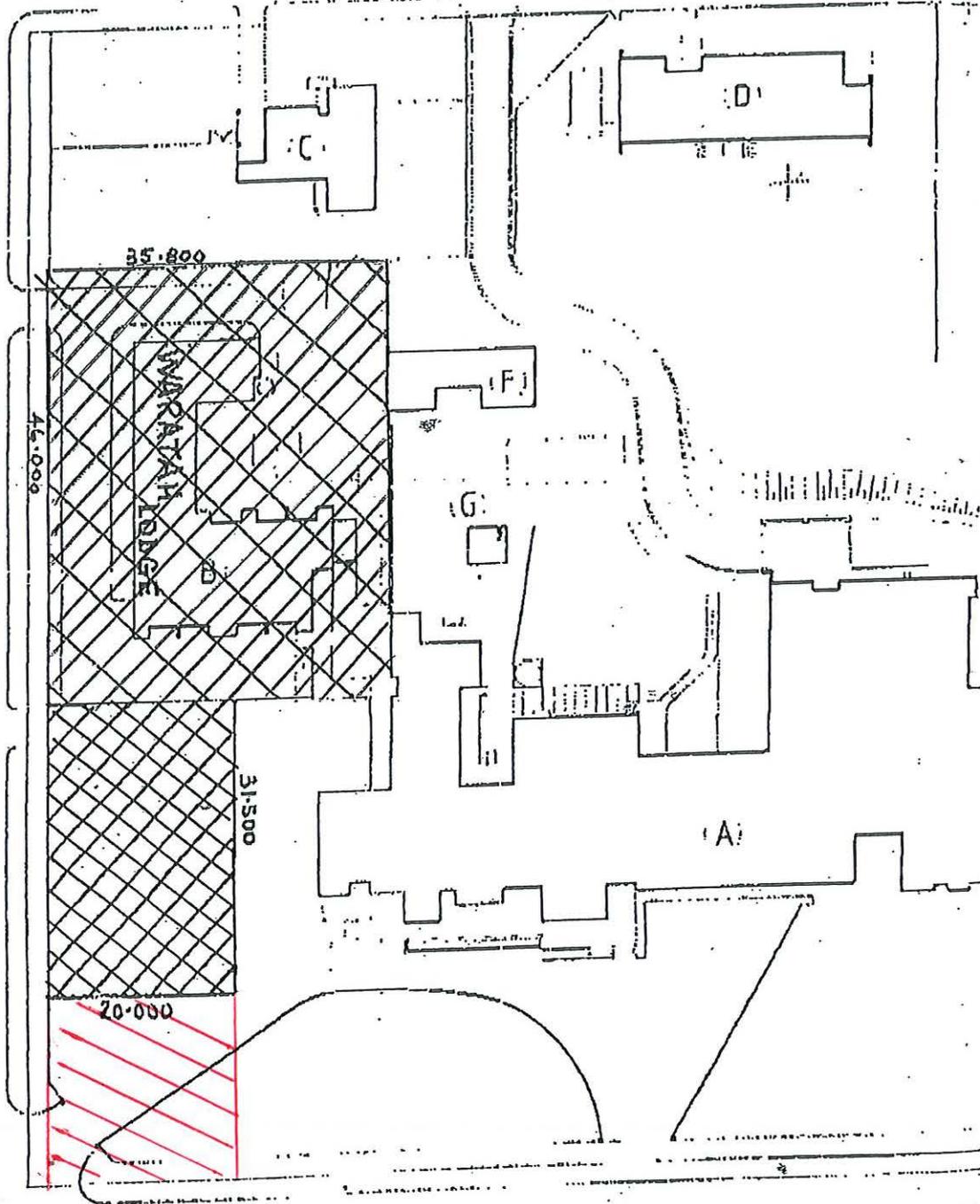
WARWICK STREET



EXISTING AREA UTILISED BY WARWICK LODGE



PROPOSED EXTENSION AREA FOR WARWICK LODGE



PROPOSED EXTENSION.

SITE PLAN
SCALE 1:500

WAGIN HOSPITAL

2023

**HEALTH MINISTERIAL BODY
“LESSOR”**

AND

**SHIRE OF WAGIN
“LESSEE”**

**DEED OF VARIATION OF LEASE
WARATAH LODGE WAGIN**

**STATE SOLICITOR'S OFFICE
COMMERCIAL AND CONVEYANCING
PERTH**

TELEPHONE : (08) 9264 1176

SSO : 3941-99

"Schedule" means the schedule to this Deed;

"Term" means the term of the Lease.

1.2 In this Deed, unless the context otherwise requires:

- (a) the singular includes the plural and vice versa;
- (b) a reference to any thing is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them but this is not to be taken as implying that performance of part of an obligation is the performance of the whole;
- (c) a reference to a gender includes other genders;
- (d) a reference to a person includes a public authority, a public body, a company and an incorporated or unincorporated association or body of persons;
- (e) a reference to a person includes a reference to the person's executors, administrators, successors, substitutes (including, but not limited to, a person taking by novation) and permitted assigns;
- (f) an agreement, obligation, representation or warranty on the part of, or in favour of, 2 or more persons binds, or is for the benefit of, them jointly and severally;
- (g) a reference to this Deed or another instrument includes all variations and replacements of either of them despite any change of, or any change in the identity of, the Lessor or the Lessee;
- (h) a reference to a clause, schedule, attachment or appendix is a reference to a clause in, or a schedule, attachment or appendix to, this Deed;
- (i) all the provisions in any schedule, attachment or appendix to this Deed are incorporated in, and form part of, this Deed and bind the Lessor and the Lessee;
- (j) headings are included for convenience and do not affect the interpretation of this Deed;
- (k) a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- (l) no rule of interpretation is to be applied to disadvantage the Lessor or the Lessee on the basis that it was responsible for preparing this Deed;

- (m) if a word or phrase is defined, other grammatical forms of that word or phrase have a corresponding meaning;
- (n) if the word "including" or "includes" is used, the words "without limitation" are taken to immediately follow;
- (o) a reference to writing includes all means of representing or reproducing words in visible form including by electronic means such as facsimile transmission;
- (p) a reference to a liability includes all obligations to pay money and all other losses, costs and expenses of any kind;
- (q) if a period of time is specified and dates from a given day or the day of an act or event, it is to be calculated inclusive of that day;
- (r) where the time for performing an obligation or exercising a right is expressed by reference to a period of one or more months before or after a specified date (the *reference date*) that time period will be determined by calculating the number of months specified from the reference date, with the period expiring on the date which is the equivalent date to the reference date, or if there is no such date in the final month, the last day of that final month; and
- (s) a reference to a monetary amount means that amount in Australian currency.

2. Variations

On and from the Effective Date the Lease is varied as follows:

- (a) In line 2 of clause 1, the words "cross hatched" are deleted and replaced with "cross hachured and hachured in red".
- (b) The plan annexed to the Lease is deleted and replaced with the plan annexed to this Deed.

3. Grant of Lease

On and from the Effective Date, the Lessor leases to the Lessee the Additional Premises for the Remainder of the Term for the Rent and otherwise on the terms and conditions contained in the Lease and the Lessee accepts that lease.

4. Lease to remain in effect

Subject only to the variations contained in this Deed and such other alterations (if any) as may be necessary to make the Lease consistent with this Deed, the Lease as varied by this Deed shall remain in full force and effect and shall be read construed and be enforceable as if the terms of this Deed were inserted therein by way of addition deletion or substitution as the case may be.

5. Costs

The Lessee shall pay the costs of and incidental to instructions for and preparation of this Deed.

6. Do all further things

The parties will promptly do and perform all further acts and execute and deliver all further documents required by law or reasonably requested by any other party to carry out and effect the intent and purpose of this Deed.

7. Governing Law

This Deed is governed by the laws of the State of Western Australia. The Lessor and the Lessee irrevocably submit to the exclusive jurisdiction of the courts of Western Australia.

EXECUTED as a Deed.

Signed for and on behalf of the)	
HEALTH MINISTERIAL BODY by)	
_____)	_____
(Print full name))	(Signature)
the officer duly authorised)	Position
by the Body pursuant to section 12(5))	
of the Health Services Act 2016 for that)	
purpose in the presence of)	

_____ Witness signature

_____ Print Full Name

_____ Address

_____ Occupation

THE COMMON SEAL of the)
 SHIRE OF WAGIN)
 was hereunto affixed in the presence of:)

_____ Shire President

_____ Chief Executive Officer

_____ Print full name

_____ Print full name

COPY

WARE STREET

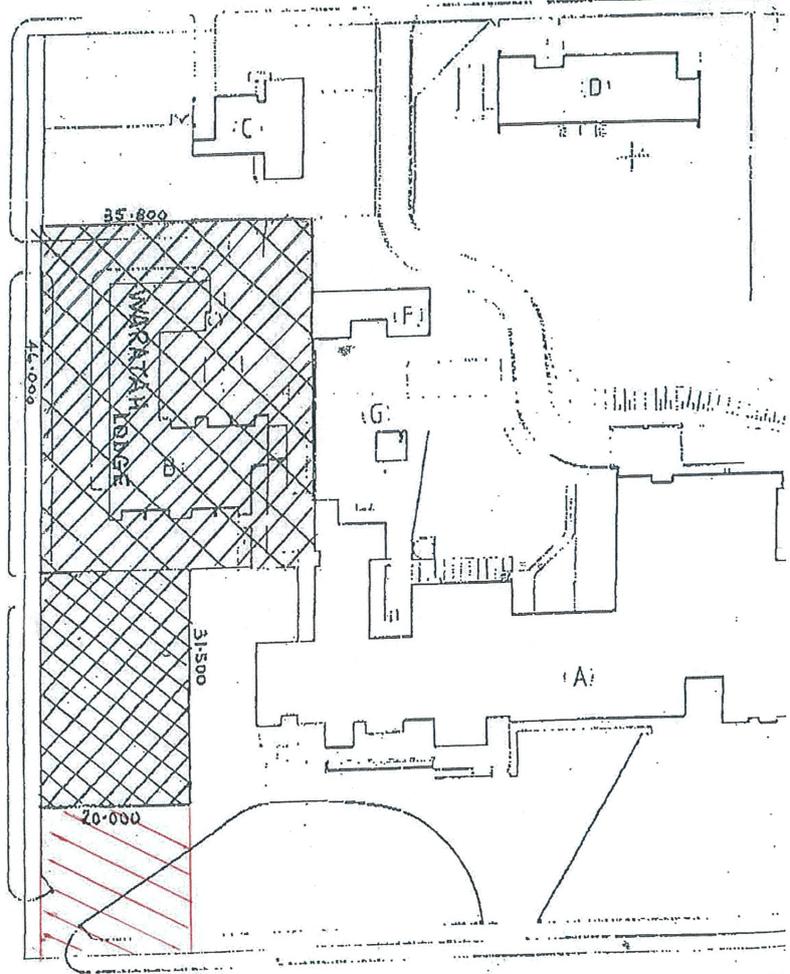
ARNOTT STREET

ARNOTT STREET

WARWICK STREET

EXISTING AREA UTILISED BY WARWICK LODGE

PROPOSED EXTENSION AREA FOR WARWICK LODGE



WAGIN HOSPITAL

PROPOSED EXTENSION

SITE PLAN
SCALE 1:500

TOTAL P.01



11.1.5 WAGIN AGRICULTURAL SOCIETY – LOAN REPAYMENT EXTENSION

PROPONENT:	Wagin Woolorama
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Mark Hook, Acting Chief Executive Officer
SENIOR OFFICER:	Not Applicable
DATE OF REPORT:	13 December 2023
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.LO.1
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Wagin Agricultural Society be given a six-month extension on their loan repayment due in December 2023 to 30th June 2024.

Carried 0/0

BRIEF SUMMARY

The Wagin Agricultural Society is requesting Council to extend the loan repayment due in December 2023 to June 2024.

BACKGROUND/COMMENT

Council has received the following request from the Wagin Agricultural Society.



LOAN REPAYMENT EXTENSION REQUEST

The Wagin Agricultural Society are writing to formally request an extension on its bi-annual loan repayment coming due in December 2023.

Currently due to the cancellation of the 2022 Wagin Woolorama the Society is undergoing a temporary adjustment to its current financial position.

As a result of this and to ensure a strong and sustainable future for the show, we are requesting that our upcoming loan repayment be extended to June 2024.

We look forward to your response and continued support.

Yours sincerely

Paul Powell
President
Wagin Agricultural Society

CONSULTATION/COMMUNICATION

No consultation required on this matter.

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

No financial implications as the loan will be repaid in June 2024 and in the same financial year.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



11.2 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

11.2.1 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES REPORT – NOVEMBER 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	John Fathers, Executive Manager Community and Corporate Services
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	13 December 2023
PREVIOUS REPORT(S):	11 November 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	Strategic Community Plan
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Executive Manager Community and Corporate Services report as presented.

Carried 0/0

BRIEF SUMMARY

The following report details activities within the Executive Manager Community and Corporate Services portfolio.

BACKGROUND/COMMENT

EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

Meetings attended:

- Meeting with Commonwealth Bank to discuss the transition process to join CBA.
- Sandwai (Homecare management software) training and discussion on rectifying the back end deficiencies.
- LGIS cyber pilot project – Development of Local Government Cyber Incident Guidelines.



- WALGA Workplace Trainers – Admin trainee Marcie Smith finalised her Certificate III in Local Government program. She was recognised as having finished her coursework earlier than everyone else in her cohort throughout the state and has really impressed the tutors.
- Audit Exit Meeting – AMD and Office of the Auditor General.
- Best Office Systems – Ongoing photocopier requirements.
- Ordinary and Special Council meetings (I did the agendas and minutes in the absence of an Executive Assistant).
- Meeting with Nat from Wallis Computers to discuss ICT requirements for the Town Hall (Homecare) and seeking an indicative cost for the disaster recovery capability within the Eric Farrow Pavilion.

I have also been involved with:

- Co-ordinating building maintenance works.
- Transition of Homecare to the Town Hall (in particular ICT Requirements). In regard to the building, one of the floors in the office has dropped due to a rotten bearer in the floor. Repairs will be carried out but due to the underfloor dampness, the problem may be more widespread. The Acting CEO recommends this be looked at more closely for the 2024/2025 budget.
- Finalising the Annual Report. The annual financial report is now finished after some final changes required by the OAG were done.
- Courthouse – Library relocation.
- Homecare – ICT requirements for Town Hall and setting up new iPads.
- Interviews for the Executive Officer.
- Starting to do a handover from Jenny Goodbourn, Manager of Finance who is leaving in mid December.
- Setting up new iPads for Elected Members.
- Finalising documentation for Wagin Dental Centre - Deed of Extension and Assignment.
- Finalising interviews for Manager of Finance position.
- New signage for swimming pool.
- Developing an RFQ for the revaluation of drainage assets (required for 2023/2024 financial year).

1.

2. 2022/23 LGGS Operating Grant Acquittal - Assessment

We have recently received the review and acquittal of last year's operating grants.

Between ourselves and DFES, it has been determined that there has been an underspend on BFB of \$15,755.23 and SES \$4,958.07 (ex GST). There were a number of items that are not eligible under the funding and which we have to remove from the claim.



The Manager of Finance has reminded staff to familiarise themselves with what can and cannot be included under the BFB operating expenses and which categories things should be posted to. The SES has also been advised and, as they manage their own expenditure, they have been invoiced for the amount which they need to pay back to the Shire.

These funds will be deducted by DFES from the 1st quarterly payment of 2024-2025. We will hold the money in our reserve account so that at that time we will be able to provide the full funding for 2024-2025 rather than having to deduct this amount.

3. Records Keeping Plan

At its meeting on 27 November 2023 the State Records Commission approved the amended Recordkeeping Plan for the Shire of Wagin. Under that plan, the Shire will need to carry out a disposal program in the near future.

BUILDING OFFICER

Building Permits November

Permit No.	Owner	Builder	Location	Description	Value	Fees
99945	Unigrain	Trevor Parsons	31 Stewart Road Wagin	Flaking Mill Packing Facility	\$600,000	\$3162.00

COMMUNITY OFFICERS

The Community Officers have been busy organising Christmas Street Carnival which will be complete at the time of reporting. The event was funded by Lotterywest to the value of \$8,991.40 which provides the entertainment and rides for no cost to the community of Wagin. The organisers would like to thank The Wagin Action Group guys for setting up the chairs for the event and the Wagin Volunteer Fire Brigade for picking up Santa and bringing him to the event.

The Opening of the Wagin Library and Gallery in the new location will also be complete at the time of reporting, with a number of members of the community invited, along with a plethora of dignitaries who participated in the funding process. Staff and members of the community who have attended the venue are extremely pleased with the end result, keeping the flavour of the building intact whilst providing a lot more room for reading, art, events and supporting opportunities for the Library & Gallery. We have already been able to provide Wagin Toy Library with a room for their equipment, bringing additional members into the venue and ensuring space for the toy library to expand and encourage new parents to attend both sites during the same visit.

The Bushfire Brigades have been busy early with a number of fires requiring large scale attention to being under control. The volunteers have been very responsive in



dealing with the emergencies as they come up and have done a great job. Staff have created a support WhatsApp group for any associate members who would be available to make and delivery food, or any other required item to support the volunteers.

SWIMMING POOL

November has been busy, topping the highest numbers we have ever had for a November (2,532 attendees) with lot positive feedback. There have been a few issues but considering our November average at close to 100 per day, it can become difficult with one lifeguard on deck. Changes have been to made to stop a recurrence of these. Considering the number we have had the kids have been good with a total of eight bans for November.

November has not been as hot, averaging 30 degrees. There has been no swim club and no school attendance, yet attendance numbers have increased by 50 on 2022 and 344 for 2021, which I think is fantastic. Also considering last year to we had the wallet program running from the start, which meant free entry for many.

Activities to come are Vac Swim in December and the Wallet program. Maintenance works include a repair to a float valve and maintenance to pool cover mechanisms to make them stronger and safer; one had sheared of completely.

CARAVAN PARK

November saw increasingly good numbers as the month went by, with a total for the month of 264 staying at the park.

We have been liaising with the builder in regard to the roof replacement project and he has advised that all residents should leave the park during the works, which will be carried out within the next month. We will be sending a letter to residents and offering the RV area at no cost for the period of time the park will be closed.

LIBRARY

Wagin Library & Gallery (WL&G):

This report provides information to councillors about events, activities and statistics in the Wagin Library & Gallery which have occurred during the reporting period and is submitted in advance of the monthly council meeting.

Library Update:

- Wagin Library & Gallery moved from the old library to the Courthouse, our new library and gallery. The library wasme closed from 15-22 November to get the new library ready. The relocated library opened on 23 November. An official opening will be held on Thursday 14 December at 2.00pm.

Library Events:

- WL&G Book Club will be held on Saturday 14 October from 2pm to 4pm.
- Story Time is held every Wednesday 10am to 11am and Fridays 1.30pm to 2.30pm.
- Children's Book Club is offered every Tuesday 3.30pm to 4.30pm.



Library Regular Activities:

- WL&G Book Club was on Saturday 9 December from 2pm to 4pm at Wagin Library & Gallery. Our next Book Club will be held on Saturday 11 February from 2pm to 4pm at Wagin Library & Gallery, which will be the last one for the year.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.

Library Statistics:

	November	October
Patron Visits	198	234
Phone Transactions	39	32
Inter Library Loans	10	42
Community Connections	21	19
Information search request	0	3

Patron Comments and Suggestions:

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

Coming news and events:

- Story Time Wednesdays from 10am-11am the again on Fridays from 1.30pm-2.30pm.
- Children's Book Club Tuesday's 3.30pm – 4.30pm.

HEMOCARE

Manager Report - November 2023

Moving on up

As 2023 draws to a close, so does an era end for Wagin Homecare. The proposed move to the Town Hall is underway. Wagin Homecare (WHC) will depart the back office of the Shire Administration building and relocate to a central position, downtown thus presenting a more accessible option for our clients.

The proximity to the GP, chemist, Co-op and of course the new Library location, will benefit our seniors to have easy access to WHC admin and management in a truly confidential space where they will be able to communicate freely.

The Town Hall has presented some challenges for the renovation, due mostly to the inactivity and lack of regular use of the building. There have been wall cracks and water leaks to address. Walls and floors that had parted ways and wet disintegrating

beams to replace. Overall, the office space will be ready for us to move in, hopefully in February/March of 2024.

The plaster repairs completed and walls have been painted. Clinical room floor installed and carpets laid. Next will be the installation of air conditioning units and power sources as well as the Information Technology fit out. The office space is now looking like an area where we will be able to have some structured workflow. Instant access to the Lesser Hall, where we now host our 'Happy Days' means that as office staff, we can freely interact with clients without much interruption to our duties.

While the proposed move has injected much excitement for WHC workers, it has been a very busy and sad time for staff and clients. The festive season brings about reflection and this can impact an individual's mental health. It is also a time to host families, that means a concerted effort to tidy around the house. Some tasks now, just beyond the scope of clients' abilities and falls occur often resulting in tragic circumstances.

Clinicians attempt to clear the desk and reduce waitlist KPI's and that means an influx of transport requests to get clients to medical and specialist appointments within the region but more complex to arrange are trips to Bunbury and Perth. Accompanying this activity is new diagnoses and changes to care requirements. Some clients move on to higher clinical care while others move into permanent care. Today as I write this, we say goodbye for the last time to another client. We have lost more than a handful this year.



Working in aged care exposes workers to the entire gamut of life's 'good and bad' and by December it takes its toll and so now more than ever, our workers must feel support for themselves.

Thanks to our support workers who are at the coal face for our client's trials to remain living in the home. The emotional roller coaster that is growing old and becoming frail and dependent on care confronts each worker every day. But they do it with grace and



ensure the dignity for each client is at the forefront of service delivery. WHC workers become like family to our clients, who rely on us for many aspects of their day to day lives. It's an honour to serve our community in this most intimate way.

Thank you to our Acting CEO, Mark Hook and EMCCS, John Fathers for bridging the gap between Shire business and Homecare business. We are one and the same and I can truly say that we know the councillors value this unique service as much as we and the community do. Thank you.

I commend our Registered Nurse (RN) for her ability to carry the enormous tasks of clinical care, unperturbed. Well at least that's how it appears. The RN (Sasha Biggs) is integral to our core purpose, continuity of care for our clients. She is the link to clinical attention, and I can't thank her enough for her adaptability, roadside and bush nursing, to address clients in need. She provides observations and feedback to GPs and specialists, and she is our decision maker for many of our clinical situations including service delivery with COVID in 2019/2020 and beyond. She also educates our workers. This is precious work, and we know our clients feel safer having her to seek advice and care from. Thank you, Sasha.

Providing training and support for our RN is also on our agenda to rectify. She needs assistance and this is where we believe the reintroduction of the Combined Services Management Meetings could offer more direction and instruction.

This is my most passionate goal for 2024, to reinstate cohesion of the services in town – the Combined Services Management meetings. A regular gathering of all essential services in Wagin and visiting specialists. Services such as the GPs who generate the referrals and support plans. The hospital and WACHS Allied Health clinicians, including Mental Health, Waratah, Wagin Cottages and of course Wagin Homecare. To meet and combine resources and information pertinent to the continuity of care for the clients we share and to streamline their medical journeys with appropriate support.

This is the biggest gap to solve; getting the right care at the right time to our clients to reduce acute presentations and subsequent hospitalisations with a view to increase better health outcomes. We have these the services in town but to a degree, still operate as individual silos. WHC (and other managers of essential services) could, via management meetings offer crucial observations for clinicians to execute and oversee vital care. Specialised attention before a crisis could avert serious outcomes and potential tragedy. This will take some time to seek out the stakeholders as mentioned above and plan meetings that work within the scope of confidentiality but still benefit the client/patient and their eventual daily care.

Despite the end of year celebrations, our work to ensure the safety and comfort of our clients continues. However, this also exposes another gap. While we close for a much-needed break and address some mandatory training (without regular service



schedules to navigate) clients are left to tackle days without our usual support. For those without family near or visiting, this proposes a real challenge. A volunteer register, with police cleared and Work Health Safety initiated community members would go some way to coordinate a roster of check-ins, care, and attention to those who are frail and need daily assistance. A register that is maintained within community for all services to draw from, of caring individuals, of which this town has many. This is a goal derived from the Community Builders Workshop held earlier this year. A work in progress that I hope will come to fruition in 2024.

Training and upskilling of WHC Staff

Finally, training is on the agenda! The first of what I hope will be regular mandatory training sessions for staff, begins on 18-20 December. WHC will be hosting this training event. We have collaborated with the Commonwealth Health and Aged Care – Department of Service Delivery, TAFE and Care Communities and Narrogin Homecare to deliver this vital element to care.

The EMCCS, John Fathers and I will meet with Narrogin TAFE to address training pathways for support workers and for administration and management as well. Investing in our workforce not only builds their capabilities but also their confidence to deliver a service they know is safe and effective. Investing in training in Wagin will become a drawcard for those seeking employment opportunities that resonate with the individuals' values, like aged care for example. But this could extend to administration, finance, works and gardens, future CEO's and councillors and volunteers.

Building a skilled community to draw from would be utopia. Especially for parents of young children now, traineeships and career pathways mean our youth could remain in town working in a meaningful position for them thus increasing the need for other services which then generates more jobs locally. Investment in training and upskilling our community must be a goal of this current shire and business community. As I mentioned, utopia? Yes. Achievable? Yes! But it takes cohesion.

See the Strategic Community Plan 2020-2030 for a more detailed view of what this community wants.

Merry Christmas

To the ladies and gentlemen that are Wagin Homecare, thank you. This work is not for everyone, but I am in awe of what you do each and every day. I know our clients value you too. We're almost in our new home and with that will come a clearer focus on our service delivery, compliance, and clinical governance. You will even have a designated staff and training room. Have a Merry Christmas everyone from all of us at



Wagin Homecare and we look forward to working together within the Shire of Wagin auspices in 2024.

Statistics

A total of 82 CHSP and 7 HCP clients received seven or more services in November; Domestic Assistance, Social Support and Gardening are the services in greatest demand. There were 525 CHSP service deliveries in November and 209 services for HCP packages.

Commonwealth Home Support Package (CHSP)

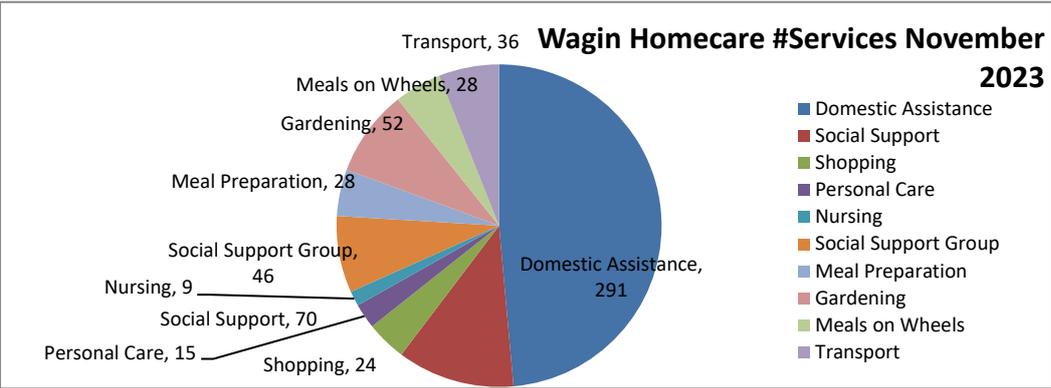
Types of services provided	Format	Provided	Contracted	Variance
Domestic Assistance	(Hours)	291	222	-69
Social Support Group	(Hours)	46	140	94
Social Support Individual	(Hours)	70	83	13
Home Maintenance	(Hours)	52	106	54
Transport	(#Trips)	36	64	28
Meals - Community and Home Support	(#Meals)	28	225	197
Nursing	(Hours)	9	16	7
Personal Care	(Hours)	15	33	18
Other food services	(Hours)	18	27	9
Respite Care	(Hours)	0	1	1

Home Care Packages (HCP)

Types of services provided	Format	Provided
Domestic Assistance	(Hours)	50
Social Support Group	(Hours)	34
Social Support Individual	(Hours)	59
Home Maintenance	(Hours)	9
Transport	(#Trips)	18
Meals on Wheels	(#Meals)	0
Nursing	(Hours)	24
Personal Care	(Hours)	29
Other food services	(Hours)	25
Respite Care	(Hours)	0



NUMBER	DATA
1	Domestic Assistance
2	Gardening
3	Transport
4	Nursing
5	Social Support Group
6	Social Support Individual
7	Meals on Wheels
8	Shopping
9	Meal Preparation
10	Personal Care



Homecare Financial Summary:

Budget, actual and forecast actual figures have been provided for the Homecare business unit. The current EOY projection is an operating deficit of \$57,696, which is \$6,266 more than budgeted, although the current actual figures include a staff long service leave payout of around \$10,000.

In analysing the cost of Homecare to the ratepayers, the ‘direct cost’ deficit (excluding admin allocation & majority of office accommodation) is projected to be around **\$13k** (Depreciation is included in this analysis as it represents actual future capital replacement costs). The exclusions can be seen not so much as a direct costs but opportunity costs, as the Shire would likely incur most of those with or without the Homecare service.



With the move to the Town Hall, the ongoing office accommodation costs are currently a bit of an unknown. Estimated capital expenditure is shown as per budget. The final estimate will become clearer next year.

Shire Of Wagin											
SCHEDULE 08 - EDUCATION & WELFARE											
Financial Statement for Period Ended											
30 November 2023											
HOME CARE PROGRAM		Revised Budget		YTD Budget		YTD Actual		YTD		Forecast Actual	
GL #	JOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Variance	Variance	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$	\$	%	\$	\$
OPERATING EXPENDITURE											
E082010	Management & Admin Salaries		139,624		59,070		56,634	2,436	4%		142,557
E082013	Homecare Leave/Wages Liability GEN		0		0		0	0	0%		0
E082015	Maintenance & Gardening Salaries		34,752		14,701		33,921	(19,220)	(131%)		55,307
E082020	Nursing Salaries		35,963		15,213		16,580	(1,367)	(9%)		38,711
E082025	Care Workers Salaries		255,596		108,135		125,343	(17,208)	(16%)		282,633
E082030	Superannuation		51,733		21,885		21,861	24	0%		53,697
E082035	Other Expenses		5,000		2,075		6,999	(4,924)	(237%)		10,076
E082040	Travelling - Mileage		25,000		10,415		13,241	(2,826)	(27%)		28,625
E082045	Staff Training		1,800		750		0	750	100%		1,108
E082050	Staff Training Salaries		3,500		1,455		0	1,455	100%		2,154
E082055	Subscriptions		5,900		2,455		7,241	(4,786)	(195%)		7,241
E082060	Telephone & Postage		1,400		580		833	(253)	(44%)		1,650
E082065	Advertising & Stationery		1,200		500		354	146	29%		1,054
E082070	Insurance		8,281		8,280		8,241	39	0%		8,241
E082075	Office Accommodation		36,000		15,000		15,000	0	0%		36,000
E082080	Plant & Equipment Mtce		20,000		8,325		8,498	(173)	(2%)		20,165
E082085	Consumable Supplies		4,500		1,875		69	1,806	96%		2,694
E082090	Function & Catering Supplies		1,500		625		575	50	8%		1,450
E082095	HCP Expenses		6,000		2,500		2,574	(74)	(3%)		6,074
E082100	Administration Allocated		17,788		7,410		7,410	0	0%		17,786
E082110	Meals on Wheels Expenditure		2,500		1,040		756	284	27%		2,214
E082120	Loss on Sale of Asset		0		0		0	0	0%		0
E082130	Homecare Retention Bonus Expenditure		0		0		0	0	0%		0
E082190	Depreciation - Homecare		19,644		8,182		8,234	(52)	(1%)		19,693
OPERATING REVENUE											
I082010	CHSP & HACC Grant	408,771		170,320		377,218		206,898	121%	408,771	
I082015	Meals on Wheels	2,500		1,040		902		(138)	(13%)	2,361	
I082020	CHSP Fee for Service	87,000		36,250		49,737		13,487	37%	100,487	
I082025	Donations	0		0		500		500	0%	500	
I082030	Government Pay Reimbursement	0		0		0		0	0%	0	
I082031	Homecare - Other Income	0		0		0		0	0%	0	
I082040	HCP Client Daily Fee	19,980		8,325		6,669		(1,656)	(20%)	18,324	
I082045	HCP Government Funds	108,000		45,000		61,364		16,364	36%	150,992	
SUB-TOTAL		626,251	677,681	260,935	290,471	496,391	334,366			681,435	739,131
Operating Surplus / (Deficit)			(51,430)		(29,536)		162,025				(57,696)
CAPITAL EXPENDITURE											
E167790	B2302 Relocation to Wagin Town Hall		55,000		13,750		18,772	(5,022)	(37%)		55,000
CAPITAL REVENUE											
SUB-TOTAL		0	55,000	0	13,750	0	18,772			0	55,000
TOTAL - HOME CARE PROGRAM		626,251	732,681	260,935	304,221	496,391	353,138			681,435	794,131



WAGIN WOODANILLING LANDCARE ZONE UPDATE

The following information has been provided by Gen Harvey, NRM Officer

WWLZ INFORMATION REPORT – FOR THE PERIOD – NOV 2023 – DEC 2023

GLOSSARY

NRM	- Natural Resource Management
SWCC	- South West Catchments Council
DPIRD	- Department of Primary Industry, Research & Development
DMIRS	- Department of Mining, Industry Regulation & Safety
EOI	- Expression of Interest
FOO	- Food on Offer
TEK	- Traditional Ecological Knowledge

MANAGEMENT COMMITTEE MEETING

Last Meeting: Nov 14th

Next Meeting: Feb 2024

LANDCARE COORDINATION FUNDING 2022/2023

- State NRM Community Fauna Education Project - \$133,340
- DPIRD – FEED365 – Satellite trial site – \$60,000
- Protecting threatened species from feral pig impacts in the wheatbelt - \$190,500

STRATEGIC PLANNING

NON-PROJECT COMMUNITY ACTIVITIES

- Snake removal call outs
- Property improvement advice
- General administration
- Fauna ID queries
- Weed management advice
- Fox Baiting advice

COMPLETED EVENTS

- CRC bird house art workshop
- Woolorama
- Fox Shoot
- Tedera Field Walk
- Carbon Farming Information for farmers
- Woodanilling School Incursion – Local Fauna Education
- Wagin DHS School Incursion – Local Fauna Education



- Birds on Farms Workshop – Birdlife Australia
- RV Club Activity presentation
- Nov Nightstalk
- Woodanilling Skate Park Project – presentation to kids

COMING EVENTS

- Woolorama 2024
- Feb/Mar Fox Shoot

CURRENT/ONGOING PROJECTS:

STATE NRM – HELPING OUR WAGIN-WOODY COMMUNITY TO UNDERSTAND AND PROTECT OUR SPECIES - \$133,340 (OVER 3 YEARS)

- Data collation for fauna report at end of project.
- Planning on new fauna survey locations for autumn 2024
- Volunteer recruitment for 2024 surveys
- Participation in planning for woodanilling skate park refurbishment – local wildlife for art project

DPIRD – FEED 365 PASTURE TRIALS SATELLITE SITE - \$60,000 (OVER 3 YEARS)

- No grazing currently as sheep going out onto stubbles at this time of year.

STATE NRM – PROTECTING THREATENED SPECIES FROM FERAL PIG IMPACTS IN THE WHEATBELT – \$190,500 (OVER 3 YEARS)

- Mapping data from contractor
- Design survey for participating farmers to gauge commitment for control beyond project.

APPLICATION SUBMITTED

- Saving Native Species Federal Funding – In partnership with Katanning Landcare, application for a part time Carnaby's Project Officer for 2 year project. Focus on Carnaby's Black Cockatoo habitat and nesting. Community Engagement, fencing & reveg, production & installation of nesting boxes, increasing citizen science. - \$318,000

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

2023/24 approved budget.

STRATEGIC IMPLICATIONS

Reference to and implementation of the Shire of Wagin strategic Community Plan, Shire of Wagin Corporate Business Plan, Shire of Wagin Disability access and Inclusion Plan.

VOTING REQUIREMENTS

Simple Majority.



11.2.2 ACCEPTANCE OF ANNUAL REPORT FOR 2022/23 AND SETTING OF THE DATE FOR ANNUAL GENERAL MEETING OF ELECTORS

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	John Fathers, Executive Manager Community and Corporate Services
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	27 November 2023
PREVIOUS REPORT(S):	9 December 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.RE.2
ATTACHMENTS:	1. Shire of Wagin Annual Report for 2022/23 (under separate cover)

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council:

1. **Accept the Annual Report for the financial year ended 30 June 2023 as attached to this item;**
2. **Endorse 6.30pm Tuesday 13 February 2024 as the meeting time for the annual general meeting of electors.**

Carried 0/0

BRIEF SUMMARY

This report presents the Shire of Wagin 2022/23 Annual Report for Council's acceptance in accordance with s. 5.54 (1) of the Local Government Act 1995 ('the Act'). This incorporate the Annual Financial Report, which will be presented to the Audit Committee at its meeting to be held on 19 December 2023.

In compliance with section 5.27 (1) and (2) of the Act, which requires a general meeting of the electors of the district to be held not more than 56 days after acceptance of the annual report. Council is asked to endorse Tuesday 13 February 2024 for this meeting, which is 56 days after acceptance of the annual report, assuming the recommendation to accept the annual report is endorsed.

BACKGROUND/COMMENT

The Annual Report notes the following activities during the year:



An agreement was concluded with the Community Water Supply Program to support emergent water delivery; progress was made on transferring Puntapin Dam from the Water Corporation to the Shire; the Shire of Wagin agreed to work with the Department of Planning, Lands, Heritage and the shires of Williams and West Arthur to develop a joint planning strategy; and Council approved the negotiation of a renewed agreement with the Shire of Woodanilling for Landcare.

A key project initiated in 2022/2023 is the 4WDL (Wagin, Woodanilling, West Arthur, Dumbleyung, Lake Grace) short term stay and worker accommodation project. This could eventuate in additional housing and visitor accommodation that could boost the local economies of each participating shire.

The shire initiated regular information exchange with the Wagin police. Besides enabling an improved relationship and flow of information, the police and local government are important partners in emergency services.

Key projects delivered in 2022/2023 included the completion of works to the aerodrome runway; completion of federally funded Local Roads and Community Infrastructure projects, including: kerbing, upgraded culverts, roadworks and drainage; continued beautification with plantings and restoration; the lighting of the giant ram, Bart; the completion of Ninja Park; repairs to gravestones damaged by tree growth; an extensive roads programme; truck fleet purchases; and restoration works to the Memorial pool.

The President Cr Phil Blight was awarded an Eminent Service award at this conference recognising his 30 years as an elected member, including leadership as a State Councillor.

Council delivered a number of important decisions in the year including support for worker accommodation; a renewed contract for waste services and a new Bush Fire Brigade local law; strategic planning in the community plan and a revised Disability Access and Inclusion Plan; and early consideration of fees and charges within an advanced budget timeline designed to support well-being and deliver value for money.

A heritage review commenced which will allow the community to provide Council with input about what are important heritage artefacts to them. This will be combined with an expert survey of buildings and places within the district to advise Council on an appropriate planning and recognition approach to heritage in the shire.

CONSULTATION/COMMUNICATION

Chief Executive Officer; administration staff; Directors of AMD Chartered Accountants; the Office of the Auditor General.

STATUTORY/LEGAL IMPLICATIONS

Section 5.54 of the Local Government Act 1995 states:

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year. * Absolute majority required.*



- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

The Shire of Wagin prepares an Annual Report each year to meet obligations under Part 5 of the Local Government Act 1995. Section 5.53 (1) requires the local government to prepare an annual report. Section 5.53 (2) details the components of the report, as follows (*a description will follow where required*):

- (a) a report from the President;
- (b) a report from the CEO;
- (c and d have been deleted);
- (e) an overview of the plan for the future, including initiatives proposed to commence or continue (*this is a reference to the Strategic Community Plan*);
- (f) the financial report for the year; and,
- (g) such information as may be prescribed in relation to employees; and,
- (h) the auditor's report prepared under 7.9 (1) or 7.12AD(1) for the financial year; and,
- (ha) a matter on which a report must be made under s.29 (2) of the Disability Services Act 1993 (*this is a reference to the Disability Access and Inclusion Plan 2020 – 2024*); and
- (hb) details of entries made under 5.121 during the financial year in the register of complaints.
- (i) other information as may be prescribed.

This report is to be presented to electors of the district 'once every financial year' (section 5.27 (1) of the Act). This is to occur within 56 days of acceptance (s. 5.27 (2) refers) and the recommended date meets that obligation.

POLICY IMPLICATIONS

Many policies have relevance to the preparation of the reports which comprise the annual report or inform its content: key examples being A.18 Asset Management and all F. (Financial) policies including those that address risk management.

FINANCIAL IMPLICATIONS

There is no identified financial implication to this item.

STRATEGIC IMPLICATIONS

All Key Result Areas of the Strategic Community Plan are relevant.

VOTING REQUIREMENTS

Absolute majority.



ANNUAL REPORT 2022/2023



CONTENTS

Contents

INTRODUCTION	3
SHIRE SNAPSHOT	4
SHIRE PRESIDENT'S REPORT	5
CHIEF EXECUTIVE OFFICER'S REPORT	6
YOUR COUNCIL FOR 2022/2023	9
COUNCIL COMMITTEES	10
KEY RESULT AREAS	11
SUMMARY OF ACTIVITIES – 2022/2023.....	13
Governance	13
Community Facilities.....	15
Community Development.....	16
Wagin Homecare	20
Emergency Management.....	21
Building and Planning	22
Works and Services	23
STATUTORY REPORTING.....	25
Elected Member Remuneration and Allowances.....	25
Elected Member Council and Committee Meeting Attendance.....	25
Elected Member Demographic Information	26
Complaints.....	26
Employee Remuneration.....	26
Planning for the Future	27
Overview of the 2023/2024 Budget Proposals	27
Disability Access and Inclusion Plan	28
Public Interest Disclosure.....	29
National Competition Policy	29
Competitive Neutrality.....	29
Record Keeping	29
Equal Opportunity	30
Local Laws.....	30
ANNUAL FINANCIAL REPORT.....	31
INDEPENDENT AUDITOR'S REPORT.....	66

Introduction

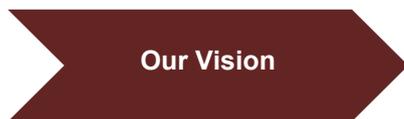
Welcome to the Shire of Wagin. Our employees and councillors are proud to call Wagin home.

Wagin offers its residents a safe, well-appointed town with a real sense of community and it has been heartening to welcome new residents to our community in recent years who are choosing to move to our town.

The Local Government Act 1995 requires local governments to produce an Annual Report by 31 December each year.

This document provides an overview of the Shire of Wagin's financial status and performance against budget and the Corporate Business Plan for the 2022/2023 financial year. This report is a public document that provides the disclosure requirements outlined in the State Government of Western Australia Local Government Act 1995.

The following graphic summarises the Shire of Wagin's mandate to the community as stated in its Strategic Community Plan.



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



The Shire of Wagin is a focussed local government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring



- ❖ Governance and Leadership
- ❖ Honesty and Integrity
- ❖ Innovation and Creativity
- ❖ Community Focused
- ❖ Environmentally Aware



- ❖ Economic Development
- ❖ Buildings and Infrastructure
- ❖ Community Services and Social Environment
- ❖ Town and Natural Environment
- ❖ Council Leadership

A digital version of this report is available on our website.



Shire Snapshot

Wagin (meaning the Emu's Watering Place) is located 228 kms south-east of Perth in the southern part of Western Australia's Wheatbelt.

The Shire encompasses an area of 1,956 square kilometres (194,617 ha). The dominant industries are based on agriculture with wheat, barley, oats, canola and lupines being the main crops and sheep and cattle production being prominent. Wagin is also home to a pet food manufacturer, grain merchant a hay, straw and pellet producer, and a number of steel fabricators, builders, service firms, retailers, machinery and vehicle dealerships.

Wagin has a modern accredited hospital with an excellent emergency department. The town is well serviced by a modern medical centre, from which local doctors, dentist and infant health services operate as well as visiting allied health services. A Frail Aged Hostel known as Waratah Lodge is equipped with 18 well-appointed rooms adjacent to the hospital and Wagin Cottage Homes has 48 accommodation units for aged independent living.

Additionally, Wagin is serviced by the Royal Flying Doctor Service which assists in the air transport of patients who require emergency elsewhere. Wagin has a sealed airstrip and is serviced by a Patient Transfer Building and Pilot Activated lighting.

The Wagin District High School caters for schooling from kindergarten to year 10 and a daily bus service operates to Narrogin Senior High School for years 11 and 12.

The town is well serviced by recreational facilities with participation in a wide range of sports, including tennis, cricket, football, netball, hockey, lawn bowls, golf, darts, shooting, trotting, equestrian, go-karts, motorcycle club and swimming.

Significant local events include Wagin Woolorama, which incorporates the State Sheep Show, Australia Day Breakfast, WA Day Celebration at the Wagin Historical Village which includes a vintage car club rally as well as a Christmas Carnival.

Wagin is home to the Giant Ram, a man-made lifelike merino ram and tourist attraction which has become an icon of Wagin. The Wagin Historical Village includes relocated and restored buildings depicting a real settler village as it would have looked over 100 years ago. It is one of the best reconstructions of a Farming Community in the State. Other attractions include the Wetlands Park, Marroblie Bird Place, Heritage Walk Trail, Puntapin Rock, Norring Lake and Mount Latham. There are 92 places are heritage-listed in the Shire of Wagin, of which eight are on the State Register of Heritage Places.



Shire President's Report

(s. 5.53(2)(a) Local Government Act 1995)

Shire and community have endured the challenges of Covid 19 and have shown resilience throughout. Some of the State directives had the possibility of having negative impacts on rural communities but fortunately the virus abated and the worst was avoided.



In a busy year there has been a lot of activity within the Shire of Wagin. After many years of a very stable workforce, we have had several important changes in the senior administration positions. I would like to thank and acknowledge all the staff who have continued to keep the operations of the Shire functioning well.

During this we successfully recruited the services of St Lukes Family Practice to provide GP services to Wagin. To the credit of all, the transition was seamless, and the service continues.

With the Royal Commission into Aged Care, the Shire provided support to the Wagin Frail Aged Inc (Waratah) board and changes that are now coming through are a credit to the Board to have achieved.

The Shire continues to quietly operate many functions in the background in preparation for possible threats. Covid 19 was over however Foot and Mouth disease was a threat to the north that had our Emergency Services on alert and training.

The burden of ever-increasing compliance weighs heavily on all within the Shire. It takes energy and consumes resources that could be better employed elsewhere. This appears to have more impact on the smaller shires and often escapes notice of the powers that implement them. Councillors are also being thrust into issues that rightly sit with State Government also consuming resources better spent elsewhere.

Council was fortunate to gain funding from the State Government's Community Water Supplies Partnership Program to install some infrastructure in Wagin and has also been in discussion over the maintenance and the ongoing future of the Puntapin Dam. With remediation planned, there is a willingness of the Water Authority to pass ownership of the dam to the Shire of Wagin. This will shore up our water supply capacity for our ovals, parks and gardens.

Council undertook a review of the Strategic Community Plan. The plan references corporate strategies and service delivery to meet key objectives and core functions of the Shire. I commend those individuals that gave input to this review and recommend that everyone try to take an active role in these reviews in the future.

I take this opportunity to thank our Elected Members for their commitment to the role. They are all busy people in their own lives and their input often not recognised by the broader community. In a town that relies so heavily on volunteers I commend their involvement.

The Shire continues to be in a sound financial position through diligent and prudent budgeting that has seen rate rises held below many Local Governments and the CPI. It must also be noted that the Federal Government Stimulus Packages have been very timely and well received to offset some long term structural costs that plague Local Government.

Lastly but not least, I thank our very dedicated staff for their continued efforts. Often they go well above their job to keep the community safe and comfortable. It is their efforts that finds the Shire of Wagin ranked highly in the State.

Cr Philip Blight
Shire President

Chief Executive Officer's Report

(s. 5.53(2)(b) Local Government Act 1995)

I am pleased to present the Chief Executive Officer's report for 2022/2023.



The financial results of the local government are noted elsewhere in this Annual Report, so I take this opportunity to record some of the challenges and achievements of this past year.

The theme for community development activities and this year's annual report is 'Possibilities.' This theme recognises a key aspect of engagement – how does a government hear from as many as possible within the community and ensure that the shire delivers to the community as a whole? No-one likes surveys, so this year a series of postcards were created across a range of subjects on the theme Possibilities (Business Possibilities, Sport and Recreation Possibilities, Community Possibilities, etc.). This allowed for shorter, more direct Q and A and much more relevant responses that have assisted with building community programmes and validating revised community plans. Thank you to all who contributed.

This theme of possibility has been carried through to business planning within the Shire of Wagin. In July 2022, Council adopted a differential rating strategy that allows greater flexibility in the equitable collection of rates. Rather than placing most properties in one bucket, this strategy allows Council to apply rates to properties that are 'like for like', making rate charges fairer.

The possibility of driving value and finding efficiencies means gaining greater value from assets of the shire. For example, in the past year, the shire has been working on asset management and practices to improve cyber-security. This has resulted in the development of disaster recovery planning and the use of more flexible technologies. One of the related results was an unqualified audit – a great outcome given the impact of COVID, and recruitment demands. On the services side, the shire administration extended trading hours by 30 minutes per workday.

The possibility of youth is an amazing resource. The shire engaged two young people on traineeships in 2022/23 (Local Government and Horticulture) and I'm pleased to report they are making great progress. This is part of a deliberate strategy to reduce the average age of the workforce, employ local youth, build capacity and capability, and make the local government more resilient. This will be further built on by continued engagement with Wagin District High School about work placements and possible school-based traineeships – as well as contacts made with the UWA / McCusker Foundation to employ interns.

The possibility of community good health and well-being is a key interest of the local government and this past year saw the acceptance of a tender for GP medical services from St Luke's Family Practice. The February 2023 opening of St Luke's Wagin brought an expanded health service at the medical centre and new equipment to better serve the community.

Good health and well-being is also served by support for sports and recreation and Council approved stage one of the Sportsground project and commenced discussions to support redevelopment at the Wagin Bowling Club in 2023/2024 as well as considering the delivery of increased programmes at the swimming pool.

This local government has a proud history of support for the aged. This is ably illustrated by the work of the shire's Home Care team who delivered home based services to more than 100 clients in 2022/2023, while managing the impact of COVID and increased regulation. The future challenge will be maintaining services while meeting increased regulation and increased costs. The shire also built on an already strong relationship with the Waratah board and facility during a difficult year with the prospect of good outcomes in 2023/2024.

Agreements with external business partners creates possibilities. An agreement was concluded with the Community Water Supply Program to support emergency water delivery; progress was made on transferring Puntapin Dam from the Water Corporation to the local government; the Shire of Wagin agreed to work with the Department of Planning, Lands, Heritage and the shires of Williams and West Arthur to develop a joint planning strategy; and Council approved the negotiation of a renewed agreement with the Shire of Woodanilling for Landcare. A key project initiated in 2022/2023 is the 4WDL (Wagin, Woodanilling, West Arthur, Dumbleyung, Lake Grace) short term stay and worker accommodation project. This could eventuate in additional housing and visitor accommodation that could boost the local economies of each participating shire.

In March 2023, Woolorama brought the community and visiting exhibitors together for a successful event and provided an opportunity for the state Minister for Agriculture, Hon. Jackie Jarvis MLC, to meet councillors and discuss regional issues.

The shire also initiated regular information exchange with the Wagin police in 2022/23 – besides enabling an improved relationship and flow of information, the police and local government are important partners in emergency services.

Key projects delivered in 2022/2023 included the completion of works to the aerodrome runway; completion of federally funded Local Roads and Community Infrastructure projects, including: kerbing, upgraded culverts, roadworks and drainage; continued beautification with plantings and restoration; the lighting of the giant ram, Bart; the completion of Ninja Park; repairs to gravestones damaged by tree growth; an extensive roads programme; truck fleet purchases; and restoration works to the Memorial pool.

All Council members completed mandatory training and attended professional development opportunities, including the attendance of Councillors Blight, Ball, Kilpatrick, Hegarty and Chilcott at the annual conference of the Western Australian Local Government Association (WALGA).

The President Cr Phil Blight was awarded an Eminent Service award at this conference recognising his 30 years as an elected member, including leadership as a State Councillor.



Council delivered a number of important decisions in the year including support for worker accommodation; a renewed contract for waste services and a new Bush Fire Brigade local law; strategic planning in the community plan and a revised Disability Access and Inclusion Plan; and early consideration of fees and charges within an advanced budget timeline designed to support well-being and deliver value for money. Some of these are more fully detailed in the main text of the Annual Report.

As the financial year closed a heritage review commenced which will allow the community to provide council with input about what are important heritage artefacts to them. This will be combined with an expert survey of buildings and places within the district to advise Council on an appropriate planning and recognition approach to heritage in the shire.



I would like to recognise the challenge of change: change is desirable so that progress is made; it can also be difficult because preparedness is not always achieved; it may generate some regret because change is not desirable to some. What change always is, though, is inevitable. For those members of the community who have passed or left, you'll be missed; for colleagues who retired or resigned, thank you for your contributions; for those who are new to a role, welcome to a new way forward. To all, please consider your contribution in making change that leaves Wagin a better place to live: can you volunteer? Do you have a business or service idea? Do you have a skill to contribute? Have you considered being a councillor or staff member of the local government? Can you see the possibilities?

In closing, I extend my sincere thanks to the Council and staff of the Shire of Wagin for your support and efforts in 2022/23 and to the families that support each of us.

Ian McCabe
Chief Executive Officer (during 2022/2023)
2 August 2023

Your Council for 2022/2023

The Council of the Shire of Wagin comprises of nine councillors, referred to as elected members. Councillors are elected for four-year terms with about half of the Council elected at each election. Elections are held each two years, most recently 2021 and the next in 2023.

Shire President
Cr Phillip Blight



Deputy Shire
President
Cr Greg Ball



Cr Sherryl Chilcott



Cr Bronwyn
Hegarty



Cr Bryan Kilpatrick



Cr Wade Longmuir



Cr Dale Lloyd
(Resigned 9
January 2023)



Cr Ann O'Brien



Cr Geoff West





Council Committees

Section 5.8 of the Local Government Act 1995 provides that Council can establish committees of three or more persons. Committees can be appointed to oversee specific functions, projects or programs. The Shire of Wagin established the following committees in 2022/2023.

Audit Committee

Councillor representation: Cr Blight, Cr Ball, Cr Hegarty, Cr Chilcott

The Local Government Act 1995 requires that all local governments establish an audit committee to assist in providing a transparent and independent process oversee the Council's governance and compliance framework and financial and risk management responsibilities.

Finance and General Purposes Committee

Councillor representation: Cr Blight, Cr Ball, Cr Hegarty, Cr Kilpatrick

This committee has an extensive remit which includes oversight of Council finances including borrowings, management and use of Council properties, land purchases, disposal and leasing of Council property and local laws relating to relevant areas of responsibility.

Sportsground Precinct Redevelopment Committee

Councillor representation: Cr Blight, Cr Longmuir

This Committee aims to provide Council with recommendations on the implementation of the Wagin Sportsground Precinct Re-development Masterplan.

Bushfire Advisory Committee

Councillor representation: Cr Blight, Cr Kilpatrick (Proxy)

Section 67 (1) of the Bush Fires Act 1954 provides that a local government may at any time appoint a bush fire advisory committee for the purpose of advising on all matters relating to the preventing, controlling and extinguishing of bush fires, the planning of the layout of fire-breaks in the district and other related matters.

Local Emergency Management Committee

Councillor representation: Cr Blight (President), Cr Kilpatrick (Proxy)

Pursuant to Section 39 of the Emergency Management Act 2005, the functions of this committee are to advise and assist the Council in ensuring that local emergency management arrangements are established, the testing of those arrangements and other emergency management activities.

Works and Services Committee

Councillor representation: Cr Ball, Cr West, Cr Longmuir, Cr Kilpatrick

This Committee has oversight of a wide variety of works, including construction and maintenance of roads, public spaces, parks and reserves, airport development, waste management and plant purchases.

CEO Review Committee

Councillor representation: Cr Blight, Cr Ball, Cr Hegarty, Cr Chilcott

The committee assists Council with establishing CEO performance criteria and conducts an annual performance reviews of the CEO.

Sportsground Advisory / Recreation Centre

Management Committee

Councillor representation: Cr Chilcott, Cr Longmuir

The committee assists Council with oversight on the usage and operation of the Wagin Sportsground facility.

Chief Executive Officer Recruitment and Selection Committee

Councillor representation: All councillors

This committee was formed when required to coordinate the CEO recruitment process.

Key Result Areas

The following Strategic Community Plan - Key Result 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 & 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			



Summary of Activities – 2022/2023

Governance

Councillor Representation

In July 2022, the Minister for Local Government announced a number of reforms in relation to local government engagement and elections. The Minister subsequently wrote to the Council indicating the likelihood that Wagin would have to reduce the number of councillors as part of the reform process.

In February 2023 the Council considered the number of council offices as required by the state government Local Government Reforms - Election transition arrangements (Changes to Council Size). Having considered the Government's position and community consultation in relation to the number of council offices, The Council determined that the number of elected members to represent the electors of the Shire of Wagin should be not less than seven and that this should take effect from the ordinary Council 2023 elections.

On another note, Cr Dale Lloyd resigned as councillor 9 January 2023. The Council received the approval of the Electoral Commissioner to leave the vacant office unfilled until the election of October 2023.

Administration Opening Hours

The Shire administration office opened for 30 minutes additional per workday from 3 January 2023. The new opening hours are 8.30am to 4.30pm Monday to Friday (previously 9am to 4.30pm Monday to Friday). There was no impact on staff hours or costs to Council. This change brought the Shire of Wagin into alignment with all neighbouring local governments and has made doing business easier for residents and visitors.

Finance

The Shire's operating net result was \$476,689 in 2022/2023. Rate revenue increased from \$2.42 million in 2021/2022 to \$2.51 million in 2022/2023. Outstanding borrowings reduced from \$495,341 in 2021/2022 to \$402,533 in 2022/2023.

The Council spent \$60,082 on buildings and \$664,837 on purchases of plant, furniture and equipment. The amount spent on roads, drainage and other infrastructure was \$1,585,816.

The level of reserve funds increased from \$2,288,741 in 2021/2022 to \$3,071,820 in 2022/2023. Unrestricted cash at year end increased from (\$145,410) to \$2,670,237, noting that the total of the 2023/2024 Commonwealth Financial Assistance Grants were paid in advance on 30 June 2023 and had to be classified as 2022/2023 income.

The Council received grants and contributions for the development of assets of \$1.84 million in 2022/2023. Total grants and contributions received was \$4.87 million.

Capital grant / contributions liabilities reduced from \$487,888 in 2021/2022 to \$260,213 in 2022/2023. This represents grant money that can now be recognised due to grant funded works being completed.

The level of year end rates debtors (current – excludes deferred rates) decreased from \$77,623 to \$37,369, which is only 1.5% of rates.

Depreciation increased from \$ 2,706,150 in 2021/2022 to \$ 3,458,468 in 2022/2023, a significant rise of \$752,318 (27.8%). This was principally due to the statutory revaluation of Shire buildings, whose depreciation increased by \$709,102.



Information Technology

During the year the Shire developed a policy and guidelines to set appropriate acceptable use parameters for the Shire of Wagin Information and Communications Technology systems.

Further, the Shire adopted an Information and Communication Technology Disaster Recovery Plan. This does not replace technical material held by the Managed Services Provider as security, back-up and restoration of files are automatic processes or processes implemented by external qualified specialist personnel. However, the plan does include a process of response, key assets and personnel information as well as important context for non-IT personnel.

This plan complements business continuity and emergency arrangements such as the Local Emergency Management Arrangements and the Shire's Record Keeping Plan. It is a living document and will be reviewed as investment is made, situations arise and improvements are implemented. It is proposed to re-present a reviewed plan to Council in June 2025.

Property Transactions

The Council entered into a lease with Waratah Lodge for the property at 5 Arnott Street Wagin, for the purpose of accommodating a registered nurse.

The Council extended the lease of rooms at the Wagin Medical Centre to A.R. Norris to operate the Wagin Dental Centre until 30 April 2024.

Staffing

During the 2022/2023 financial year the Shire of Wagin saw a number of staff changes.

Chief Executive Officer Bill Atkinson resigned in September 2022. Ian McCabe, who was Acting Deputy CEO at the time, was made Acting CEO and was appointed to the substantive CEO position in January 2023. Donna George was made Acting Deputy CEO in October 2022 and continued in this role throughout the remainder of the financial year.

Emily Edwards went on maternity leave from June 2022 – October 2022, was made Project Manager in February 2023 and resigned in May 2023.

Marcie Smith started in November 2022 in a Young Worker Development role for three months part time supporting the Shire of Wagin's History of Wagin Project and the record-keeping function of the local government. Marcie then commenced as Trainee February 2023 with a traineeship from March 2023.

Pool Manager Rachel Bairstow started in October 2022.

Julie Christensen began as Community Development Officer in September 2022, but resigned from that role in May 2023. That position was filled by Angela Jade in July 2023.

Kayla Lloyd took up an Accounts Officer role in July 2023. Ajay Yadav began as Works Administration Officer in February 2023 and Michelle Muller was appointed Administration Officer (Customer Service) in March 2023.

In Homecare Kristie Johansson – Support Worker started July 2022, Elspeth Wallas – Support Worker started in February 2023. Sarah Kenning – Support Worker progressed from casual to part time in January 2023. Carole Lindley - Carer resigned in October 2022.

Desmond Woods joined as Roller/Plant Operator in November 2022 and Shane De Souza joined June 2023 as Construction Grader/Plant Operator. Gregory Arnold – Works Crew progressed from casual to full time in February 2023. Andrew Cesery-Hopkins – Gardener/Towns Person resigned in July 2022 and Charlie Warren – Construction Grader Operator resigned in May 2023.

This list excludes appointment of casual employees.



Citizenship Ceremonies

Four citizenship ceremonies were held during the year. Citizenship was conferred to six Wagin residents from New Zealand, the Philippines, India and the United Kingdom.

Community Facilities

Wagin Swimming Pool

The Wagin Memorial Swimming Pool opened on 4 November 2022 with a great turnout of 108 patrons, who enjoyed their first swim and a free sausage sizzle. A pool party was held with the inflatable one weekend before Christmas.

The school holiday period was lot quieter than the after-school period, considering the weather with low outside averages of 28-32 degrees. There was, however, an increase on last year's numbers. The most regular swimmers are early morning with an average 15- 20 lap swimmers daily.

Activities included School in-term swimming lessons for Wagin and Dumbleyung, School swimming carnival, Blue light disco pool party, end of season party, inflatable event and swim club time trails windup. There was lots of positive feedback from customers on the pool grounds and the excellent night events.

Community Gym

New Gym membership applications were consistent at between one to two per week. The recent addition of a replacement treadmill proved to be a hit with members, with the ability to walk tracks from all over the world via the screen attached. A new punching bag was also installed.

Sportsground Redevelopment

Proposals for the redevelopment of sporting facilities in Wagin have an extended history. Plans have not been realised due to changed funding opportunities and priorities. Economic realities such as the Covid-19 pandemic has also made substantive progress difficult.

Nevertheless, a Sportsground Precinct Redevelopment Steering Committee was formed in May 2021, and there were several meetings of the Committee in 2021 and 2022 resulting in written support of the proposal by all committee member clubs and in July 2022 a memorandum of understanding to agree on further co-operation between the Shire and represented sporting groups to support the Shire to improve and manage the nominated recreational facilities. This met the requirements of recommendation 12.1 (5) of the Masterplan implementation plan.

At the Council meeting held on 2 August 2022 the Council agreed to list the Sportsground Redevelopment as a Council project within strategic planning with appropriate planning and reporting to be developed for future decision making. The CEO was authorised to initiate tenders for demolition of several buildings and a sum of \$150,000 was included in the 2022/2023 budget for this purpose.

Wagin Library and Gallery

Library Statistics for the year:

- 2,722 patron visits
- 242 inter-library loans requests undertaken for patrons
- 56 requests for information searches undertaken for patrons

Library Events and Activities included:

- Story Time
- Book Club and Children's Book Club
- A weekly exchange of books and media occurs at Waratah Lodge
- Wagin Hospital Homebound visiting program
- Friends of Wagin Library and Gallery meetings
- Library Lover's Day

Wagin Library and Gallery joined AV and Large Print so we can promote an Author of the Month and 'Special – Collections WA' to reference rare books and special collections. The team also provides internet and computer access to members of the public as well as a free tea or coffee. They look forward to welcoming youth and others in discovering that 'Reading is Cool'.

Other Facilities

The Shire continues to receive significant and positive feedback from travellers about the facilities and services that the town and Shire have to offer. The Caravan Park, Wetlands Park, Ninja Park and the tourist information available are all mentioned by visitors to the Shire administration.

Community Development

Community Requests Budget

The Shire again provided financial assistance to local groups for services and projects that will benefit the community. This year, \$12,000 was allocated to three incorporated bodies and \$7,100 was spent on woodchip mulch as requested by the community.

Events

Lexus Melbourne Cup Tour - 16 August 2022

A major event during the year was the Lexus Melbourne Cup Tour.

This is one of the most important initiatives of the Victoria Racing Club and this year celebrated 20 years of touring Australia and the world.

Since the tour's inception in 2003, the Cup has travelled far and wide across Australia and the world, travelling over 760,000 kilometres, visiting more than 560 destinations, engaging with tens of thousands of people and raising hundreds of thousands of dollars for local fundraising initiatives.



Melbourne Cup tour of Wagin

Wagin was lucky enough to participate in this fantastic opportunity to host the Cup for the day and host three representatives from the Victoria Racing Club. The group enjoyed a full day of visiting locations where they met a large percentage of the Wagin community.

The crowds enjoyed hearing the stories, seeing the Cup and having their pictures taken with it. The stories told at all venues were different, fascinating, funny and amazing with each audience being enthralled and keen to speak to members of the team.

Australia Day - 26 January 2023

Another wonderful Australia Day was held, and was very well supported by the community. Breakfast was again co-ordinated by the Lions and Rotary Clubs of Wagin. Shire President Councillor Phil Blight was the Master of Ceremonies and oversaw presentations including a speech from Julian Pace. Julian made an impact on everyone present.



Australia Day 2023

Three new citizens were also made welcome following their pledges to Australia. Entertainment was provided by Rastatrix and behind the scenes art was both on display and being created by younger members of our community. The event was supported by The Australia Day Council.

Thank a Volunteer Day - 15 February 2023

The Thank a Volunteer event went off well, with approximately 50 people attending and a number of community members receiving a certificate of thanks from the Minister for Emergency Services; Innovation and the Digital Economy; Medical Research; Volunteering. This event is a great way to show the appreciation of the local government for the massive commitment made by local volunteers to many and various community events, organisation and activities within the shire. The event was supported by the Department of Communities.

Christmas Street Carnival – 16 December 2022

The 2022 Wagin Christmas Street Carnival was held in Tavistock Street, with a variety of community stall holders selling arts and crafts, along with a variety of food and entertainment.

Various members of the community took advantage of the street carnival as a great opportunity to raise additional funding for various causes. Free side show rides were provided for children, covering a variety of ages and ability, while parents and grandparents were able to watch the children enjoy the variety, catching up with friends and making new connections, listening to the music or doing a bit of last minute Christmas shopping.



2022 Christmas Street Carnival

Projects

Queen's Platinum Jubilee

Ten purple flowering crepe myrtles trees were planted in Chellev Park to commemorate the Platinum Jubilee of Her Majesty, Queen Elizabeth II. Funding was provided by the Australian Government Department of Industry, Science, Energy and Resources.



Queen's Platinum Jubilee planting

Australia Day seasonal art works

The Australia Day Seasonal art works were installed in the Wetlands Park. The art work descriptions placed on the back of each piece explains the season that each design represents:

- Birak : First Summer – December to January – Season of the Young
- Bunuru : Second Summer – February to March – Season of Adolescence
- Djeran : Autumn – April to May – Season of Adulthood
- Makuru : Winter – June to July – Season of fertility
- Djilba : First Spring – August to September – Season of conception
- Kamarang : Second Spring – October to November – Season of birth

Three new 'street signs' have been installed in the Wetlands Park, providing new points of interest to people walking the path of flags around the water ponds. The new signs take the form of street signage but directing observers toward countries connected to the flags, including the distance required in direct travel to get there.



Australia Day seasonal art works

Courthouse Upgrades

Using LRCIP grant funds, the Shire identified the relocation of the Wagin Library & Gallery from the current site to the Wagin Courthouse and any upgrades or works required to provide a better facility that is fit for purpose.

The main objectives were to create suitable storage for art and leverage the gallery as an attraction and offer other relevant services, such as community and visitor information services and possibly host other community borrowing services.



Courthouse – Future Library location

The project was commenced during 2022/2023 with some equipment purchases and minor building renovation works. It is intended for the works to be completed by the end of 2023, to enable the facility to be reopened in its new location.

Historical Village - History of Wagin Shed

The finishing touches were applied to the newly built History of Wagin Shed at the Historical Village with external doors, lighting and powerpoints.

NAB Building

In 2021, the Shire accepted the gifting of the former National Australia Bank building with the intention of letting it out to third parties. Some expenditure was required to bring the premises up to a condition suitable for renting. A modular kitchen was installed together with the purchase of various items of furniture.

Wetlands Park Upgrades

The Shire continued with improvements to the Wetlands Park and surrounds with the installation of limestone blocks at Ninja Park, renewal of the pathway at the rear of Ninja Park, installation of Barbeque shelters, drinking fountain and some playground equipment.



Wetlands Playground Area

Wagin Homecare

Wagin Homecare continues to offer the communities of Wagin and West Arthur in-home support. The unique care that comes from locals servicing locals means better health and wellbeing outcomes for our clients. This year we serviced 116 clients. Some of the most popular services offered this year were domestic assistance, social support, transport and gardening. Domestic assistance and gardening are still the most popular services, 3,474 domestic assistance and 805 gardening hours were delivered this financial year.

Having in home support can fill some of the gaps that arise for our frail and elderly especially where family and friend support is limited. We wanted to know what our clients thought about this service. We asked: What do you know about Wagin Homecare (WHC)?

Below are some excerpts of that feedback:

To help people stay in their homes, it's for seniors when they need help.

Different people have different needs, for me, I know that whatever happens WHC has my back.

Group of caring people willing to give their precious time to the aged and disabled.

If they can find a way to help, they will.

I've been with WHC for years and appreciate the service.

I hope you know what you mean to us. You change the quality of life just by being here.

Social connections are a vital link to wellbeing. This year we moved our social support group from the Eric Farrow Pavilion to the Town Hall and hope to build on the range of activities by working in collaboration with the Wagin CRC and local artists. Waratah clients continue to join us on a monthly basis and we have worked with Arts Narrogin to assist clients to attend events outside of business hours. Visiting acts such as Golden Age Girls held at the Wagin Town Hall, She is Strong held in Narrogin and Space Music, held in Wickepin where clients were treated to an art installation, the result of a special residency over two terms with primary schools in the region and a performance by Australian Baroque Orchestra.

Thank you to the clients of Wagin and West Arthur who support this essential service. It's been an honour to work with such a dynamic team to serve you. Be well.

Clinical Care

Our Registered Nurse has provided various clinical services this year and continues to support the medical health plans and outcomes for each person, in their home.

Clinical and personal care services assist clients with dressing changes, blood pressure and blood sugar monitoring without the stress of leaving the house, at a most crucial time of recovery. In this way we also support our local essential services such as the GP and hospital by reducing presentations.



Clients attended She is Strong at the Narrogin Town Hall—
Photo courtesy of Arts Narrogin



Sometimes clients return home after a medical event without support in the home. It can be beneficial to the client to have the nurse offer advice and assurance which we know reduces some of the anxiety that arises from a significant medical event in a person's health journey.

Training

We as a community benefit from very caring staff that go above and beyond for their clients and fellow community members. Managing such a caring group of people has been an absolute pleasure. It's time for them to have some support too in terms of training and upskilling.

All aged care support workers are required to attain a certificate level to be able to offer care to our frail and aged. This is currently Certificate III in Individual Support. Our vision for Wagin Homecare will be to have all staff working in the areas of care to have completed that or be involved with training pathways.

We anticipated that would be our focus in 2023 and for various reasons, that has not worked out as we hoped.

Emergency Management

The Minister for Emergency Services announced the rollout of the Australian Fire Danger Rating System (AFDRS) from 1 September 2022. This national system replaced the previous fire danger rating system, which was developed in the 1960s. The AFDRS is backed by improvements in science to deliver more localised and accurate information for communities throughout WA. The AFDRS replaced six fire rating levels with four: Moderate; High; Extreme and Catastrophic. There is also 'no rating' for days when conditions present minimal fire risk.

The new town bush fire brigade fire truck (Volvo FLL crew cab) arrived after delays due to COVID and supply issues. The truck has already attended a few fires. A 250,000L emergency water tank was also purchased and installed at Wagin Airfield.

A review of the Local Emergency Management Arrangements was initiated by the State Emergency Management Committee with the aim of improving processes and developing fit-for-purpose and adaptive local level emergency arrangements, that considers the changing risk landscape. DFES on behalf of the SEMC and WALGA will work together with key stakeholders to identify issues with LEMA and develop options to streamline LEMA processes.

On 15 June 2023, a multi service exercise was held at the Wagin District High School to trial an evacuation, assess the process, communication, current plans in play and report on any issues around the exercise, being a gas leak resulting in a total evacuation. Some issues were identified and the exercise provided good training to all services as well as a good understanding by children of what would occur in an event.

Building and Planning

Joint Local Planning Strategy

The Shires of West Arthur and Williams have been negotiating with the Department of Planning, Lands and Heritage to formulate a joint planning strategy. During the 2022/2023 year the Council endorsed the preparation of a Joint Local Planning Strategy with the Shires of West Arthur and Williams, in co-operation with that department.

This will underpin a local planning scheme and provide an interface with regional planning. The creation of a joint planning strategy affords the Shire an opportunity to review local planning arrangements in context with regional planning. This is particularly of value as the Shire of Wagin Local Planning Scheme is overdue for review and there are other imperatives such as Council's community plan which will be relevant to the development of such a strategy.

Planning Approvals

A total of eight planning approvals were issued during 2022/2023, as detailed below. The total value of constructions was \$1,946,716.

Type	Value
Extension of existing Flaking Mill Building (x 2)	\$1,250,000
Machinery Shed	\$254,716
Machinery Shed	\$19,000
New residence and shed	\$192,000
Sea containers and caravan	\$105,000
Shed	\$26,000
Storage Shed	\$100,000

Building Permits

A total of 20 building permits were issued during 2022/2023, as detailed below. The total value of constructions was \$1,314,983.

Type	Quantity	Value
Addition	1	\$159,500
Carport	2	\$26,000
Hangar	1	\$60,000
New Dwelling	1	\$130,000
Patio	7	\$84,900
Renovation	1	\$198,000
Shearing Shed	1	\$139,448
Shed	2	\$20,990
Verandah	1	\$8,645
Permit Extensions	3	\$487,500

Works and Services

The Works and Services team is responsible for managing the Shire's infrastructure assets and delivering capital projects. This includes roads, footpaths, parks, reserves, drainage, street trees and the cemetery.

The Works and Services team have done a great job in 2022/2023 with roads, parks and footpaths all maintained to a high standard.

Parks, Gardens and Ovals

A considerable amount of effort and resources goes into the up-keep and maintenance of the Shires parks, gardens and sporting facilities. Our Town crew have done an excellent job ensuring these facilities perform well and look their best.

Plant / Machinery

Plant purchases included a new Mahindra utility (ranger), water tanker trailer & pump, ride-on mower, bucket broom & side broom attachment. The Isuzu Crew Cab, Isuzu Small Tip Truck and an Isuzu 6 Wheel Tipping Truck were carried over into the 2023/2024 budget.

Capital works

The main projects for the financial year included:

- Reseals on Vernon, Unicorn, Wendell, Vernal Victor Streets and Airfield Road;
- Construct and seal Jaloran Road;
- Reconstruct, seal, widen (including intersection) Bullock Hills Road and Dongolocking Road;
- Reconstruct, seal and widen Beaufort Road;
- Clear floodways, culverts and main drain (LRCIP);
- Widen culverts on Beaufort And Bullock Hills Roads;
- Gravel sheet Angwins, Dwelyerdine, Andrews, Collanilling, Nallian, Wagin-Wickepin Roads;
- Gravel sheet cemetery carpark (LRCIP) and construct and seal cemetery west entry (LRCIP);
- Kerbing upgrade to Tarbet, Trench, Ventnor and Ware Streets;
- Footpath upgrade to Trench Street.



Stabilising works to Dongolocking Road



Shoulders widened Dongolocking Road

The Shire also cement stabilised and applied a two coat seal on the Wagin Airfield runway.



Wagin Airstrip reseal

Waste Management

During the year, the Shire approved the renewal of contract with Great Southern Waste Disposal for the provision of refuse, recycling, green waste collections services and refuse site maintenance. The three-bin system as delivered by Great Southern Waste continues to be well received.

Statutory Reporting

Elected Member Remuneration and Allowances

(Regulation 19B (2) (c) Local Government (Administration) Regulations 1996; Schedule 5.1, clause 9 Local Government Act 1995).

Councillor	Sitting Fees	President / Deputy President Allowance	Communications Allowance	Travel Reimbursement	Total
Cr Phillip Blight	\$4,320	\$12,300	\$1,040	\$0	\$17,660
Cr Gregory Ball	\$2,002	\$3,075	\$1,040	\$547	\$6,664
Cr Bryan Kilpatrick	\$1,940	\$0	\$1,040	\$0	\$2,980
Cr Geoff West	\$2,044	\$0	\$1,290	\$0	\$3,334
Cr Sherryl Chilcott	\$2,273	\$0	\$1,040	\$0	\$3,313
Cr Bronwyn Hegarty	\$2,211	\$0	\$1,040	\$0	\$3,251
Cr Wade Longmuir	\$2,586	\$0	\$1,290	\$0	\$3,876
Cr Dale Lloyd	\$1,085	\$0	\$520	\$0	\$1,605
Cr Ann O'Brien	\$2,086	\$0	\$1,040	\$0	\$3,126
	\$20,544	\$15,375	\$9,340	\$547	\$45,806

Elected Member Council and Committee Meeting Attendance

(Regulation 19B (2) (f) Local Government (Administration) Regulations 1996).

Elected Member Meeting Attendance						
	Ordinary		Special		Committee	
Total number held during the year	11		3		8	
Elected Member	Present	Apology / LOA	Present	Apology / LOA	Present	Apology / LOA
Cr Phillip Blight	10	1	3	0	6	1
Cr Greg Ball	9	2	3	0	2	1
Cr Dale Lloyd (Resigned 9/1/2023)	5	1	1	0	0	0
Cr Sherryl Chilcott	10	1	3	0	2	0
Cr Bronwyn Hegarty	10	1	3	0	2	0
Cr Bryan Kilpatrick	8	3	3	0	1	0
Cr Wade Longmuir	10	1	3	0	2	0
Cr Ann O'Brien	10	1	3	0	0	0
Cr Geoff West	9	2	2	1	1	0

Elected Member Demographic Information

(Regulation 19B (2) (g) (h) (i) Local Government (Administration) Regulations 1996).

During 2022/2023, there were six male (67%) and three female councillors (33%).

Elected Members by Age		
Age Range	Number	%
18 - 24 years	0	0
25 - 34 years	0	0
35 - 44 years	2	22
45 - 54 years	1	12
55 - 64 years	2	22
Over 64 years	4	44

Complaints

(s. 5.53(2)(hb); s. 5.121 Local Government Act 1995)

Section 5.121 Local Government Act 1995 requires the complaints officer (usually the Chief Executive Officer) to maintain a register of complaints against elected members (section 5.105, 5.107, 5.109 refers).

No breaches were recorded in the financial year 2022/2023.

Employee Remuneration

(s. 5.53 (2) (g) Local Government Act 1995)

Regulation 19B (2) (a) Local Government (Administration) Regulations 1996 requires:

'the number of employees of the local government entitled to an annual salary of \$130,000 or more'; and at (b) the number of employees of the local government entitled to an annual salary that falls within each band of \$10,000 over \$130,000.'

Employees entitled to an annual salary of \$130,000 or more in 2022/2023:

\$130,000 - \$139,999	0
\$140,000 - \$149,999	0
\$150,000 - \$159,999	0
\$160,000 - \$169,999	1

Regulation 19B (2) (e) Local Government (Administration) Regulations 1996 requires: *'the remuneration paid or provided to the CEO during the financial year'*:

The following cash salaries and packages were applicable for the former CEO's during the 2022/2023 financial year. Actual amounts paid are pro rata, based on the applicable dates.

- Bill Atkinson – CEO from 1/7/2022 – 30/9/2022 – Cash salary \$169,719pa. Salary package \$205,272pa.
- Ian McCabe – A/CEO 1/10/2022 - 02/01/2023 – Cash salary \$169,719pa. Salary package \$206,467pa.
- Ian McCabe – CEO 3/1/2023 – 30/06/2023 - Cash salary \$160,000pa. Salary package \$205,950pa.



Planning for the Future

(s.5.53 (2) (e) Local Government Act 1995)

The Local Government Act 1995 requires each local government to prepare a plan for the future. The Strategic Community Plan, together with the Corporate Business Plan, form the Shire's plan for the future. The overarching plan is our Strategic Community Plan, which sets out the visions, aspirations and objectives for our community over a 10-year period. This plan guides all of the work, advocacy and partnerships that the Council undertakes.

At its meeting held on 28 July 2020, Council adopted the Strategic Community Plan 2020 - 2030 and Corporate Business Plan 2020 – 2024. Section 19C(4) of the Local Government (Administration) Regulations 1996 requires local governments to review the strategic community plan at least once each four years. A review of the document was conducted in 2022 which involved community consultation to gauge importance and satisfaction across 43 local government activities or aspects of community life occurred in the first half of 2022.

At its meeting held on 23 August 2022, Council endorsed the Strategic Community Plan 2020 – 2030 review document. The review made no material changes to the existing plan but did attempt to reference the 2022 community survey and improve currency and any editorial issues. It also removes the Corporate Business Plan from the document to better align the plan with legislation and emphasise the strategic focus of the document (whereas the Corporate Business Plan is an implementation tool).

The review document represented a minor review and not a change in direction nor identification of emerging issues. Further work is proposed to develop discussion(s) in the community and at Council to satisfy the local government's need for relevant and accurate inputs to decision making.

This plan is available to the public on our website.

Overview of the 2023/2024 Budget Proposals

(s.5.53(2)(e) Local Government Act 1995)

The 2023/2024 budget comprises expenditure of \$12.0 million including operating expenditure of \$8.9 million and capital expenditure of 3.1 million.

The budget has been formulated with an overall increase of 3.8% in rate revenue with the minimum rates increasing from \$625 to \$650. This year the shire has continued with differential rating within the GRV category.

The total of the annual Financial Assistance Grant was paid in advance on 30 June 2023 and had to be classified as 2022/23 income, having been received in that financial year. The remaining figure for 2023/24, if any, is yet to be confirmed. We have therefore not included any further amount in the 2023/24 budget.

Regional Road Group funds have increased to \$552,448 for the Dongolocking and Ballagin Road Projects. This includes an amount of \$188,536 carried forward from a 2022/23 project. Roads to Recovery funding for the 2023/24 year remains the same at \$312,145. The untied Direct Road Grants amount has increased to \$151,694.

There is \$1,702,292 in the capital roadworks program. This comprises road works of \$1,416,792, footpaths of \$228,000, kerbing of \$57,500. Council's contribution to these works totals \$837,698, while the balance of \$1,702,292 is grant funded.

The following other major capital expenditure items have been included in the budget:

- Court House Development \$ 157,338
- NAB Building – Refurbishment of Residence \$ 6,000
- New Roof – Caravan Park Ablutions Block \$ 64,750
- Upgrade toilet at sportsground for disabled access \$ 35,000
- Rec Centre – Update showers – home and away \$ 15,000
- Recreation Centre – New Chairs \$ 18,500
- New server – Admin office \$ 18,000
- New CEO Vehicle \$ 46,672
- Isuzu Truck \$ 89,500
- Isuzu Crew Cab \$ 77,430
- Multi Tyre Roller \$ 205,000
- New Gardeners Ute \$ 31,193
- Side Tipper \$ 211,434
- MOW Vehicle \$ 58,102
- CWSP Tanker Trailer \$ 17,820
- Capital Works Programme \$ 1,702,292
- Sportsground Precinct Redevelopment \$ 150,000
- Swimming Pool - Pool gutters & lining \$ 88,150
- CWSP Emergency Water Tank \$ 11,740
- Wetlands Park BBQ Shelters \$ 5,288
- Townscape \$ 30,000

Disability Access and Inclusion Plan

(s. 5.53 (ha) Local Government Act 1995)

The Local Government Act 1995 requires local governments to prepare a plan for disability, access and inclusion as a requirement of s.29 (2) of the Disability Services Act 1993.

The Shire of Wagin has a Disability Access and Inclusion Plan for the period 2020 – 2024. The Plan was reviewed in the calendar year 2022 and was approved by Council at its meeting held on 23 August 2022.

The document was completely reviewed and refreshed for modern language, format and content. There was public notice and engagement as part of the review. No change was made to the objectives of the plan and a report was submitted to the Disability Services commission in accordance with the s. 29 (6) of the Disability Services Act 1993.

There are persons living with disability in the Shire of Wagin; equally, there are persons who may have limitations on access to Council services or opinions about inclusion. Despite public notice and attempts to engage with such persons, the local government is unable to assess whether access or inclusion presents issues within the district.

Despite this, the local government is intent on discovering persons so affected and maximising engagement to address the situation of those persons. A possible method in doing this is communicating with education and health institutions to develop professional relationships. This will allow the shire to access appropriate knowledge and connections to improve local government understanding.

This and a review of business and employment practices will be focussed on reaffirming the disability, access and inclusion objectives and wherever possible improving community outcomes.



Public Interest Disclosure

A local government is a public authority for purposes of the Public Interest Disclosure Act 2003 (section 3 (1)).

Public interest information means information that tends to show that, in relation to its performance of a public function, a public authority, a public officer, a public sector contractor, (either) improper conduct, an act or omission that is an offence, unauthorised or misuse of public resources, or an act or omission that involves a risk of injury to public health; or prejudice public safety; or harm to the environment.

There are no public interest disclosures recorded in 2022/2023.

National Competition Policy

In 1995, Australian Governments entered into a number of policies known as National Competition Policy. The Local Government sector is affected where it operates significant business activity that competes with or has the potential to compete with private business.

The Shire of Wagin does not operate significant non-government business activities.

There are limited operations in situations where market failure could mean that without the intervention of the local government the service would not be available to the community.

One example is Wagin Home Care, a visiting home care service delivering services to the aged in their home. This program is fully funded by the federal government and regulated client contributions. Private business is not excluded from delivering this service but the absence of profit margin makes it unlikely. In addition, the primary objective of this service is caring for community in the client's home. The nature of this caring service is not commercial and fits well with the service philosophy of the local government's purpose.

The Shire of Wagin does not engage in the delivery of medical services but does provide asset and financial support to ensure medical practitioners will deliver contracted medical services to the community of Wagin. This is a benefit to residents of neighbouring councils as well as visitors to the region. Private entities are not excluded from providing the service without support from the local government but the number of unfilled general practitioner vacancies Australia-wide demonstrates the consequence of market failure should local government not engage in a level of intervention. There are currently 11,000 vacancies for general practitioners Australia-wide.

The Shire of Wagin successfully tendered for medical services in calendar year 2022 with an independent contractor commencing 1 February 2023.

Competitive Neutrality

The principle of competitive neutrality forms part of the National Competition Policy. The principle requires that any government cannot benefit from resource allocation distortions that result from government resourcing. In essence, the government cannot benefit from public sector ownership and any advantage that may offer (for example, any exemptions that a private entity cannot access).

No activities of the Shire of Wagin can be assessed as significant business activities and no instances of breaching competitive neutrality.

Record Keeping

The State Records Commission is a state government entity of four commissioners, three of whom are ex-officio: the Auditor-General; the Ombudsman; the Information Commissioner. The fourth commissioner is appointed by the Governor, on recommendation of the Government, and is a person with significant record-keeping experience.



The relevant legislation is the State Records Act 2000. For the purposes of this Act, the Shire of Wagin is a Government Organisation (Schedule 1, number 12). Government organisations are required to have a record keeping plan (Part 3 of that Act) and the legislation details how records are kept and what review process is enforced.

The Shire of Wagin has a Record Keeping Plan which was reviewed in 2022/2023.

The Shire of Wagin employs an administration officer with a primary role of maintaining records and filing documents (in excess of 0.5 full-time equivalents). There is a continuous improvement approach to record keeping and principles of privacy, quality and historical relevance are reinforced to all officers.

Equal Opportunity

The Shire of Wagin is committed to providing a work environment that demonstrates positive values of respectful inclusion, diversity and access, free of discrimination.

Local Laws

There was one review of a local law in 2022/2023, being the Shire of Wagin Bush Fire Brigades Local Law 2023. The local law is a model law provided by the West Australian Local Government Association (WALGA) and has not been modified, other than insertion of the local government name and referencing the repeal of the Shire of Wagin Bush Fire Brigade Local Law 2002.

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	36

The Shire of Wagin conducts the operations of a local government with the following community vision:

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

Principal place of business:
2 Arthur Road
WAGIN WA 6315

**SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Wagin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 28th day of November 2023



Chief Executive Officer

Mark Hook

Name of Chief Executive Officer

**SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),20	2,511,175	2,525,969	2,422,470
Grants, subsidies and contributions	2(a)	3,028,840	1,191,693	2,785,586
Fees and charges	2(a)	807,785	787,363	762,553
Interest revenue	2(a)	109,635	19,750	17,338
Other revenue	2(a)	424,272	384,756	339,324
		6,881,707	4,909,531	6,327,271
Expenses				
Employee costs	2(b)	(2,663,417)	(2,863,499)	(2,491,587)
Materials and contracts		(1,463,561)	(1,383,433)	(1,243,693)
Utility charges		(335,926)	(370,229)	(302,409)
Depreciation		(3,458,468)	(3,427,773)	(2,706,150)
Finance costs	2(b)	(23,078)	(24,225)	(27,605)
Insurance		(173,131)	(173,703)	(204,189)
Other expenditure	2(b)	(143,292)	(177,512)	(164,625)
		(8,260,873)	(8,420,374)	(7,140,258)
		(1,379,166)	(3,510,843)	(812,987)
Capital grants, subsidies and contributions	2(a)	1,845,297	1,298,117	1,181,295
Profit on asset disposals		6,872	80,881	7,046
Loss on asset disposals		0	0	(1,393)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,684	0	3,997
		1,855,853	1,378,998	1,190,945
Net result for the period		476,687	(2,131,845)	377,958
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	26,370,471	0	1,938,000
Total other comprehensive income for the period	15	26,370,471	0	1,938,000
Total comprehensive income for the period		26,847,158	(2,131,845)	2,315,958

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,043,307	2,672,362
Trade and other receivables	5	203,917	208,082
Other financial assets	4(a)	21,164	2,030,573
Inventories	6	63,263	52,102
Other assets	7	35,709	43,168
TOTAL CURRENT ASSETS		6,367,360	5,006,286
NON-CURRENT ASSETS			
Trade and other receivables	5	69,937	58,273
Other financial assets	4(b)	137,281	154,759
Property, plant and equipment	8	20,446,427	21,136,189
Infrastructure	9	128,965,345	103,058,693
TOTAL NON-CURRENT ASSETS		149,618,990	124,407,914
TOTAL ASSETS		155,986,350	129,414,200
CURRENT LIABILITIES			
Trade and other payables	11	178,718	199,488
Other liabilities	12	278,098	515,399
Borrowings	13	66,486	74,569
Employee related provisions	14	524,737	416,164
TOTAL CURRENT LIABILITIES		1,048,039	1,205,619
NON-CURRENT LIABILITIES			
Borrowings	13	336,047	420,772
Employee related provisions	14	33,047	65,752
TOTAL NON-CURRENT LIABILITIES		369,094	486,524
TOTAL LIABILITIES		1,417,133	1,692,143
NET ASSETS		154,569,217	127,722,057
EQUITY			
Retained surplus		33,608,012	33,914,402
Reserve accounts	23	3,071,822	2,288,741
Revaluation surplus	15	117,889,383	91,518,913
TOTAL EQUITY		154,569,217	127,722,057

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

**SHIRE OF WAGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		34,116,553	1,708,631	89,580,913	125,406,097
Comprehensive income for the period					
Net result for the period		377,958	0	0	377,958
Other comprehensive income for the period	15	0	0	1,938,000	1,938,000
Total comprehensive income for the period		377,958	0	1,938,000	2,315,958
Transfers from reserve accounts	23	185,500	(185,500)	0	0
Transfers to reserve accounts	23	(765,610)	765,610	0	0
Balance as at 30 June 2022		33,914,402	2,288,741	91,518,913	127,722,057
Comprehensive income for the period					
Net result for the period		476,687	0	0	476,687
Other comprehensive income for the period	15	0	0	26,370,471	26,370,471
Total comprehensive income for the period		476,687	0	26,370,471	26,847,158
Transfers to reserve accounts	23	(783,081)	783,081	0	0
Balance as at 30 June 2023		33,608,012	3,071,822	117,889,383	154,569,217

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

**SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	2,518,645	2,431,177
Grants, subsidies and contributions	3,014,291	2,819,485
Fees and charges	811,413	765,935
Interest revenue	109,635	17,338
Other revenue	418,761	339,324
	6,872,745	6,373,259
Payments		
Employee costs	(2,587,550)	(2,483,987)
Materials and contracts	(1,496,197)	(1,313,995)
Utility charges	(335,926)	(302,409)
Finance costs	(23,078)	(27,605)
Insurance paid	(173,131)	(204,189)
Other expenditure	(143,292)	(164,625)
	(4,759,174)	(4,496,810)
Net cash provided by (used in) operating activities	2,113,571	1,876,449
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (724,919)	(344,632)
Payments for construction of infrastructure	9(a) (1,585,816)	(1,448,228)
Capital grants, subsidies and contributions	1,617,622	1,448,810
Proceeds for financial assets at amortised cost	2,000,000	(2,000,000)
Proceeds from financial assets at amortised cost - self supporting loans	30,573	9,888
Proceeds from sale of property, plant & equipment	12,718	42,727
Net cash provided by (used in) investing activities	1,350,178	(2,291,435)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	22(a) (92,808)	(70,889)
Net cash provided by (used In) financing activities	(92,808)	(70,889)
Net increase (decrease) in cash held	3,370,945	(485,875)
Cash at beginning of year	2,672,362	3,158,235
Cash and cash equivalents at the end of the year	6,043,307	2,672,362

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

**SHIRE OF WAGIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	20	2,496,320	2,509,628	2,408,172
Rates excluding general rates	20	14,855	16,341	14,298
Grants, subsidies and contributions		3,028,840	1,191,693	2,785,586
Fees and charges		807,785	787,363	762,553
Interest revenue		109,635	19,750	17,338
Other revenue		424,272	384,756	339,324
Profit on asset disposals		6,872	80,881	7,046
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,684	0	3,997
		6,892,263	4,990,412	6,338,314
Expenditure from operating activities				
Employee costs		(2,663,417)	(2,863,499)	(2,491,587)
Materials and contracts		(1,463,561)	(1,383,433)	(1,243,693)
Utility charges		(335,926)	(370,229)	(302,409)
Depreciation		(3,458,468)	(3,427,773)	(2,706,150)
Finance costs		(23,078)	(24,225)	(27,604)
Insurance		(173,131)	(173,703)	(204,189)
Other expenditure		(143,292)	(177,512)	(164,625)
Loss on asset disposals		0	0	(1,393)
		(8,260,873)	(8,420,374)	(7,141,650)
Non-cash amounts excluded from operating activities	21(a)	3,486,197	3,346,892	2,660,775
Amount attributable to operating activities		2,117,587	(83,070)	1,857,439
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,845,297	1,298,117	1,181,295
Proceeds from disposal of assets		12,718	227,972	42,727
Proceeds from financial assets at amortised cost - self supporting loans	22(a)	30,573	30,573	9,888
		1,888,588	1,556,662	1,233,910
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(724,919)	(796,987)	(344,632)
Purchase and construction of infrastructure	9(a)	(1,585,816)	(2,161,596)	(1,448,227)
		(2,310,735)	(2,958,583)	(1,792,859)
Amount attributable to investing activities		(422,146)	(1,401,921)	(558,949)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	23	0	8,000	185,500
		0	8,000	185,500
Outflows from financing activities				
Repayment of borrowings	22(a)	(92,808)	(74,569)	(70,889)
Transfers to reserve accounts	23	(783,081)	(417,322)	(765,609)
		(875,889)	(491,891)	(836,498)
Amount attributable to financing activities		(875,889)	(483,891)	(650,998)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		1,951,632	1,968,880	1,304,140
Amount attributable to operating activities		2,117,587	(83,070)	1,857,439
Amount attributable to investing activities		(422,146)	(1,401,921)	(558,949)
Amount attributable to financing activities		(875,889)	(483,891)	(650,998)
Surplus or deficit after imposition of general rates	21(b)	2,771,184	(0)	1,951,632

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

**SHIRE OF WAGIN
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Trade and Other Payables	22
Note 12	Other Liabilities	23
Note 13	Borrowings	24
Note 14	Employee Related Provisions	25
Note 15	Revaluation Surplus	26
Note 16	Restrictions Over Financial Assets	27
Note 17	Undrawn Borrowing Facilities and Credit Standby Arrangements	27
Note 18	Related Party Transactions	28
Note 19	Other Significant Accounting Policies	30
Information required by legislation		
Note 20	Rating Information	31
Note 21	Determination of Surplus or Deficit	32
Note 22	Borrowing and Lease Liabilities	33
Note 23	Reserve accounts	35

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Wagin which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,511,175	(0)	2,511,175
Grants, subsidies and contributions	3,028,840	0	0	0	3,028,840
Fees and charges	0	0	807,785	0	807,785
Interest revenue	0	0	9,778	99,857	109,635
Other revenue	0	0	0	424,272	424,272
Capital grants, subsidies and contributions	0	1,845,297	0	0	1,845,297
Total	3,028,840	1,845,297	3,328,738	524,129	8,727,004

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,422,470	0	2,422,470
Grants, subsidies and contributions	2,785,586	0	0	0	2,785,586
Fees and charges	0	0	762,553	0	762,553
Interest revenue	0	0	10,023	7,315	17,338
Other revenue	0	0	0	339,324	339,324
Capital grants, subsidies and contributions	0	1,181,295	0	0	1,181,295
Total	2,785,586	1,181,295	3,195,046	346,639	7,508,566

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Financial assets at amortised cost - self supporting loans	2,809	0
Interest on reserve account funds	58,142	6,685
Trade and other receivables overdue interest	9,778	10,023
Other interest revenue	38,906	630
	109,635	17,338
Fees and charges relating to rates receivable		
Charges on instalment plan	4,077	5,137
The 2023 original budget estimate in relation to: Charges on instalment plan was \$6,000.		

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	26,250	20,400
- Other services – grant acquittals	2,500	3,000
	28,750	23,400

Employee Costs

Employee benefit costs	2,663,417	2,491,587
Other employee costs		
	2,663,417	2,491,587

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	23,078	27,605
	23,078	27,605

Other expenditure

Sundry expenses	143,292	164,625
	143,292	164,625

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	4,009,833	2,672,362
Term deposits	2,033,474	0
Total cash and cash equivalents	6,043,307	2,672,362
Held as		
- Unrestricted cash and cash equivalents	2,670,235	2,383,621
- Restricted cash and cash equivalents	16 3,373,072	288,741
	6,043,307	2,672,362

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable
 Term deposits

Held as

- Unrestricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
 Financial assets at fair value through profit or loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
 Financial assets at fair value through profit and loss
 Units in Local Government House Trust - closing balance

	2023	2022
	\$	\$
Financial assets at amortised cost	21,164	2,030,573
	21,164	2,030,573
Other financial assets at amortised cost		
Self supporting loans receivable	21(b) 21,164	30,573
Term deposits	0	2,000,000
	21,164	2,030,573
Held as		
- Unrestricted other financial assets at amortised cost	21,164	2,030,573
	21,164	2,030,573
Financial assets at amortised cost	55,791	76,955
Financial assets at fair value through profit or loss	81,490	77,804
	137,281	154,759
Financial assets at amortised cost		
Self supporting loans receivable	55,791	76,955
	55,791	76,955
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	77,806	73,807
Financial assets at fair value through profit and loss	3,684	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 22(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 19 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
Current			
Rates and statutory receivables		66,651	77,623
Trade receivables		159,956	147,392
Receivables for employee related provisions	14	10,682	12,812
Allowance for credit losses of rates and statutory receivables		(29,282)	(27,732)
Allowance for credit losses of trade receivables		(4,090)	(2,013)
		203,917	208,082
Non-current			
Rates and statutory receivables		67,730	56,066
Receivables for employee related provisions		2,207	2,207
		69,937	58,273

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
		\$	\$	\$
Contract assets	7	25,534	0	0
Total trade and other receivables from contracts with customers		21,444	0	0

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		63,263	52,102
		63,263	52,102
The following movements in inventories occurred during the year:			
Balance at beginning of year		52,102	34,903
Additions to inventory		11,161	17,199
Balance at end of year		63,263	52,102

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Accrued income	10,175	3,376
Contract assets	25,534	39,792
	<u>35,709</u>	<u>43,168</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2021	3,284,499	13,970,927	17,255,426	17,255,426	337,300	1,997,636	19,590,363
Additions	0	176,385	176,385	176,385	25,941	142,306	344,632
Disposals	0		0	0		(37,074)	(37,074)
Revaluation increments / (decrements) transferred to revaluation surplus	30,101	1,907,899	1,938,000	1,938,000			1,938,000
Depreciation		(379,395)	(379,395)	(379,395)	(42,191)	(278,145)	(699,732)
Balance at 30 June 2022	3,314,600	15,675,816	18,990,416	18,990,416	321,050	1,824,723	21,136,189
Comprises:							
Gross balance amount at 30 June 2022	3,314,600	15,675,816	18,990,416	18,990,416	421,676	2,533,330	21,945,422
Accumulated depreciation at 30 June 2022	0	0	0	0	(100,626)	(708,607)	(809,233)
Balance at 30 June 2022	3,314,600	15,675,816	18,990,416	18,990,416	321,050	1,824,723	21,136,189
Change in accounting policy			0				0
Restated balance at 1 July 2022	3,314,600	15,675,816	18,990,416	18,990,416	321,050	1,824,723	21,136,189
Additions	0	60,082	60,082	60,082	93,140	571,697	724,919
Disposals	0	0	0	0		(5,846)	(5,846)
Depreciation	0	(1,060,054)	(1,060,054)	(1,060,054)	(42,732)	(306,048)	(1,408,834)
Balance at 30 June 2023	3,314,600	14,675,844	17,990,444	17,990,444	371,458	2,084,525	20,446,427
Comprises:							
Gross balance amount at 30 June 2023	3,314,600	15,735,898	19,050,498	19,050,498	514,816	3,096,027	22,661,341
Accumulated depreciation at 30 June 2023	0	(1,060,054)	(1,060,054)	(1,060,054)	(143,358)	(1,011,502)	(2,214,914)
Balance at 30 June 2023	3,314,600	14,675,844	17,990,444	17,990,444	371,458	2,084,525	20,446,427

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.
Buildings - non-specialised	2	Market Approach to determine Fair Value using recent observable market data for similar properties	Independent Registered Valuers	June 2022	Rawlinson cost data & cost indices. Building size, material, type & structure. Condition. Useful Life. Restrictions associated with site. Valuer's judgement.

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

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

(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure - Other	Other infrastructure - Drainage	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2021	88,820,151	11,516,802	3,279,930	103,616,883
Additions	1,174,035	274,192		1,448,227
Depreciation	(1,518,656)	(419,430)	(68,332)	(2,006,418)
Balance at 30 June 2022	88,475,530	11,371,564	3,211,599	103,058,692
Comprises:				
Gross balance at 30 June 2022	94,431,070	12,915,034	3,416,594	110,762,698
Accumulated depreciation at 30 June 2022	(5,955,540)	(1,543,470)	(204,995)	(7,704,005)
Balance at 30 June 2022	88,475,530	11,371,564	3,211,599	103,058,693
Additions	1,200,513	385,303		1,585,816
Revaluation increments / (decrements) transferred to revaluation surplus	24,763,736	1,606,734		26,370,470
Depreciation	(1,542,180)	(439,122)	(68,332)	(2,049,634)
Balance at 30 June 2023	112,897,599	12,924,479	3,143,267	128,965,345
Comprises:				
Gross balance at 30 June 2023	112,897,599	12,924,479	3,416,594	129,238,672
Accumulated depreciation at 30 June 2023	0	0	(273,327)	(273,327)
Balance at 30 June 2023	112,897,599	12,924,479	3,143,267	128,965,345

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Other	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Drainage	3	Cost Approach using depreciated replacement cost	Independent Registered Valuers	June 2019	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Land - freehold land	
Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors	99,926	95,448
Prepaid rates	53,651	45,487
Bonds and deposits held	23,152	19,143
Other payables - Regional Refuse Group Accrued Funds	0	37,071
Other payables - Accrued interest on loans	1,989	2,339
	178,718	199,488

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Contract liabilities	17,885	22,000
Capital grant/contributions liabilities	260,213	487,889
Other Liabilities - Accrued Creditors	0	5,510
	278,098	515,399
Reconciliation of changes in contract liabilities		
Opening balance	22,000	18,329
Additions	17,885	22,000
Revenue from contracts with customers included as a contract liability at the start of the period	(22,000)	(18,329)
	17,885	22,000
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	487,889	225,884
Additions (Reductions)	(227,676)	487,889
Revenue from capital grant/contributions held as a liability at the start of the period		(225,884)
	260,213	487,889

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		66,486	336,047	402,533	74,569	420,772	495,341
Total secured borrowings	22(a)	66,486	336,047	402,533	74,569	420,772	495,341

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wagin. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Wagin has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 22(a).

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	194,417	173,507
Long service leave	272,389	196,277
	466,806	369,784
Employee related other provisions		
Employment on-costs	57,931	46,380
	57,931	46,380
Total current employee related provisions	524,737	416,164
Non-current provisions		
Employee benefit provisions		
Long service leave	29,890	60,020
	29,890	60,020
Employee related other provisions		
Employment on-costs	3,157	5,732
	3,157	5,732
Total non-current employee related provisions	33,047	65,752
Total employee related provisions	557,784	481,916

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,950,342		2,950,342	2,920,241	30,101	2,950,342
Revaluation surplus - Buildings - non-specialised	10,226,965		10,226,965	8,319,066	1,907,899	10,226,965
Revaluation surplus - Plant and equipment	106,181		106,181	106,181		106,181
Revaluation surplus - Infrastructure - roads	65,074,532	24,763,737	89,838,269	65,074,532		65,074,532
Revaluation surplus - Other infrastructure - Other	9,744,298	1,606,734	11,351,032	9,744,298		9,744,298
Revaluation surplus - Other infrastructure - Drainage	3,416,594		3,416,594	3,416,594		3,416,594
	91,518,912	26,370,471	117,889,383	89,580,912	1,938,000	91,518,912

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,373,072	817,773
- Financial assets at amortised cost	4	0	2,000,000
		3,373,072	2,817,773

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

Restricted reserve accounts	23	3,071,822	2,288,741
Contract liabilities	12	17,885	22,000
Capital grant liabilities	12	260,213	487,889
Bonds and deposits held	11	23,152	19,143
Total restricted financial assets		3,373,072	2,817,773

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit card limit		16,000	19,000
Credit card balance at balance date		0	0
Total amount of credit unused		16,000	19,000

Loan facilities

Loan facilities - current		66,486	74,569
Loan facilities - non-current		336,047	420,772
Total facilities in use at balance date		402,533	495,341

Unused loan facilities at balance date		0	0
---	--	---	---

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	12,300	12,300	12,000
President's meeting attendance fees	4,320	4,505	5,375
President's annual allowance for ICT expenses	1,040	1,240	1,000
	17,660	18,045	18,375
Deputy President's annual allowance	3,075	3,075	3,000
Deputy President's meeting attendance fees	2,002	2,482	2,125
Deputy President's annual allowance for ICT expenses	1,040	1,040	1,000
Deputy President's travel and accommodation expenses	547	150	684
	6,664	6,747	6,809
All other council member's meeting attendance fees	14,222	17,374	10,751
All other council member's annual allowance for ICT expenses	7,260	7,630	6,750
	21,482	25,004	17,501
18(b)	45,806	49,796	42,685

(b) Key Management Personnel (KMP) Compensation

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

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	511,778	565,849
Post-employment benefits	58,789	66,333
Employee - other long-term benefits	10,403	6,975
Employee - termination benefits	42,647	58,938
Council member costs	45,806	42,685
18(a)	669,423	740,780

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accrued during the year.

Termination benefits

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

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	15,766	21,203
Purchase of goods and services	23,652	58,082
Amounts outstanding from related parties:		
Trade and other receivables	3,812	3,249
Amounts payable to related parties:		
Trade and other payables	4	9,928

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 18(a) and 18(b)

ii. Other Related Parties

An Associate person of KMP was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
GRV - Non-commercial	Gross rental valuation	0.08683	675	8,705,834	755,927	1,347	757,274	755,928	4,000	759,928	907,024
GRV Commercial	Gross rental valuation	0.11508	65	1,592,996	183,322	0	183,322	183,322	0	183,322	
UV	Unimproved valuation	0.00568	297	266,835,899	1,515,628	999	1,516,627	1,515,628	2,000	1,517,628	1,460,264
Total general rates			1,037	277,134,729	2,454,877	2,346	2,457,222	2,454,878	6,000	2,460,878	2,367,288
Minimum Payment											
Minimum payment		\$									
GRV - Non-commercial	Gross rental valuation	625	137	211,386	85,625	0	85,625	85,625	0	85,625	87,000
GRV Commercial	Gross rental valuation	625	13	37,025	8,125	0	8,125	8,125	0	8,125	
UV	Unimproved valuation	625	84	5,800,546	52,500	0	52,500	52,500	0	52,500	51,000
Total minimum payments			234	6,048,957	146,250	0	146,250	146,250	0	146,250	138,000
Total general rates and minimum payments			1,271	283,183,686	2,601,127	2,346	2,603,472	2,601,128	6,000	2,607,128	2,505,288
Ex-gratia Rates											
CBH					14,855		14,855	16,341	0	16,341	14,298
Total amount raised from rates (excluding general rates)			0	0	14,855	0	14,855	16,341	0	16,341	14,298
Discounts							(103,144)			(97,500)	(97,116)
Concessions							(4,008)				
Total Rates							2,511,175			2,525,969	2,422,470
Rate instalment interest							4,250			4,000	3,779
Rate overdue interest							5,249			8,000	6,244

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(1 July 2022 Brought Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	(6,872)	(80,881)	(7,046)	(7,046)
Less: Movement in liabilities associated with restricted cash	82,654		16,172	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,684)	0	(3,997)	(3,997)
Add: Loss on disposal of assets	0	0	1,393	1,393
Add: Depreciation	3,458,468	3,427,773	2,706,150	2,706,150
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost	0			
Pensioner deferred rates	(11,664)	0	(4,134)	(4,134)
Receivables for employee related provisions	0	0	(2,207)	0
Assets held for sale	0	0	0	0
Employee benefit provisions (non-current)	(32,705)	0	(45,556)	(45,556)
Non-cash amounts excluded from operating activities	3,486,197	3,346,892	2,660,775	2,646,810
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	23 (3,071,822)	(2,720,952)	(2,288,741)	(2,288,741)
Less: Financial assets at amortised cost - self supporting loans	4(a) (21,164)		(30,573)	(30,573)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13 66,486	30,573	74,569	74,569
- Current portion of contract liability held in reserve		12,985		
- Employee benefit provisions	478,362	395,708	395,708	325,483
Total adjustments to net current assets	(2,548,138)	(2,281,686)	(1,849,037)	(1,919,262)
Net current assets used in the Statement of Financial Activity				
Total current assets	6,367,361	3,015,284	5,006,286	4,993,475
Less: Total current liabilities	(1,048,039)	(733,598)	(1,205,619)	(1,192,808)
Less: Total adjustments to net current assets	(2,548,138)	(2,281,686)	(1,849,037)	(1,919,262)
Surplus or deficit after imposition of general rates	2,771,184	0	1,951,632	1,881,405

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. DETERMINATION OF SURPLUS OR DEFICIT (Continued)

(c) Adjustments have been made between the closing 30 June 2022 and opening 1 July 2022 balances in some areas as detailed above. Some of these changes were necessitated to comply with changes to the accounting standard that now require Long Service Leave due from other councils to be held as either current or non-current assets. Previously these amounts were offset against the total employee leave provisions.

Other changes have been made to standardise the methodology used to determine the items to be included as adjustments to net current assets. The employee benefit provision to be added back is now linked to the amount held in the Shires' Leave Reserve account. This had not previously been the case. This will set the standard moving forward and is in line with most councils accounting procedures.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2022	Principal			Principal at 1 July 2022	Principal		
		Principal at 1 July 2021	New Loans During 2021-22	Repayments During 2021-22		New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023		New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Recreation Centre Development	131	40,030	0	(10,553)	29,477	0	(29,477)	0	29,477	0	(11,238)	18,239
Swimming Pool Redevelopment	139	201,300	0	(14,016)	187,284	0	(14,746)	172,538	187,284	0	(14,746)	172,538
Staff Housing	137	141,515	0	(14,778)	126,737	0	(15,693)	111,044	126,737	0	(15,693)	111,044
Doctor Housing	138	65,969	0	(11,617)	54,352	0	(12,357)	41,995	54,353	0	(12,357)	41,996
Total		448,814	0	(50,964)	397,850	0	(72,273)	325,577	397,851	0	(54,033)	343,818
Self Supporting Loans												
Wagin Ag Society	141	117,416	0	(19,925)	97,491	0	(20,535)	76,955	97,491	0	(20,535)	76,955
Total Self Supporting Loans		117,416	0	(19,925)	97,491	0	(20,535)	76,955	97,491	0	(20,535)	76,955
Total Borrowings	13	566,230	0	(70,889)	495,341	0	(92,808)	402,532	495,342	0	(74,569)	420,773

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ended 30 June 2023	Budget for year ended 30 June 2023	Actual for year ended 30 June 2022
						\$	\$	\$
Recreation Centre Development		131	NAB	6.39%	Repaid	(910)	(1,707)	(2,392)
Swimming Pool Redevelopment		139	WATC	5.11%	11/05/2032	(9,291)	(9,291)	(9,923)
Staff Housing		137	WATC	6.02%	26/03/2029	(7,201)	(7,201)	(8,101)
Doctor Housing		138	WATC	6.27%	20/04/2026	(3,217)	(3,217)	(3,819)
Total						(20,619)	(21,416)	(24,235)
Self Supporting Loans Finance Cost Payments								
Wagin Ag Society	141		WATC	3.04%	30/11/2026	(2,809)	(2,809)	(3,370)
Total Self Supporting Loans Finance Cost Payments						(2,809)	(2,809)	(3,370)
Total Finance Cost Payments						(23,428)	(24,225)	(27,604)

* WA Treasury Corporation

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing
	Balance		(from)	Balance	Balance		(from)	Balance	Balance		(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	395,708	82,654	0	478,362	395,708	3,957	0	399,665	379,536	56,172	(40,000)	395,708
(b) Plant Replacement Reserve	459,304	283,556	0	742,860	459,304	66,429	0	525,733	287,747	171,557	0	459,304
(c) Recreation Centre Equipment Reserve	14,751	362	0	15,113	14,751	148	0	14,899	12,926	1,825	0	14,751
(d) Aerodrome Maintenance & Development Res	23,740	8,975	0	32,715	23,740	8,737	0	32,477	17,855	5,885	0	23,740
(e) Municipal Buildings Reserve	71,902	1,764	0	73,666	71,902	719	0	72,621	71,763	139	0	71,902
(f) Admin Centre Furniture, Equipment & IT Res	15,559	381	0	15,940	15,559	156	0	15,715	10,539	5,020	0	15,559
(g) Land Development Reserve	10,774	264	0	11,038	10,774	108	0	10,882	10,753	21	0	10,774
(h) Community Bus Reserve	19,006	2,115	0	21,121	19,006	190	0	19,196	17,429	1,577	0	19,006
(i) Homecare Reserve	108,061	2,650	0	110,711	108,061	1,081	0	109,142	90,465	17,596	0	108,061
(j) Recreation Development Reserve	226,940	25,566	0	252,506	226,940	22,269	0	249,209	281,894	30,546	(85,500)	226,940
(k) Refuse Site / Waste Management Reserve	209,291	46,120	0	255,411	209,291	31,529	0	240,820	167,511	41,780	0	209,291
(l) Water Management Reserve	71,214	1,747	0	72,961	71,214	712	0	71,926	71,076	138	0	71,214
(m) Staff Housing Reserve	300,000	82,358	0	382,358	300,000	78,000	0	378,000	0	300,000	0	300,000
(n) Refuse Site Rehabilitation Reserve	138,775	23,404	0	162,179	138,775	21,388	0	160,163	118,545	20,230	0	138,775
(o) Community Events Reserve	9,017	222	0	9,239	9,017	90	0	9,107	9,000	17	0	9,017
(p) Electronic Sign Reserve	14,883	365	0	15,248	14,883	149	0	15,032	14,854	29	0	14,883
(q) Community Gym Reserve	19,174	3,786	0	22,960	19,174	2,742	(8,000)	13,916	11,888	7,286	0	19,174
(r) Sportsground Precinct Redevelopment Reser	168,573	104,134	0	272,707	168,573	101,686	0	270,259	128,324	100,249	(60,000)	168,573
(s) Emergency/Bushfire Control Reserve	12,069	12,658	0	24,727	12,069	121	0	12,190	6,526	5,543	0	12,069
(t) Roadwork Reserve	0	100,000	0	100,000	0	100,000	0	100,000	0	0	0	0
	2,288,741	783,081	0	3,071,822	2,288,741	440,211	(8,000)	2,720,952	1,708,631	765,610	(185,500)	2,288,741

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave Reserve	Provide provisions to meet Council's Long Service and Accrued Annual Leave liabilities to minimise effect on Council's budget annually.
(b) Plant Replacement Reserve	Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Council's core functions.
(c) Recreation Centre Equipment Reserve	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(d) Aerodrome Maintenance & Development Reserve	Provide funds for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(e) Municipal Buildings Reserve	Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment & IT Reserve	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Provide funds to meet Homecare staff leave provisions, replacement of plant and equipment and on-going operations of the Homecare program.
(j) Recreation Development Reserve	Provide funds for the expansion, upgrading and development of Council's recreation and sporting facilities.
(k) Refuse Site / Waste Management Reserve	Provide funds for a new waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Water Management Reserve	To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.
(m) Staff Housing Reserve	Provide funds for future staff housing requirements
(n) Refuse Site Rehabilitation Reserve	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(o) Community Events Reserve	Provide funds for future Community Events.
(p) Electronic Sign Reserve	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the future.
(q) Community Gym Reserve	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Gym equipment as required.
(r) Sportsground Precinct Redevelopment Reserve	Provide funds for the future Sportsground Precinct Redevelopment.
(s) Emergency/Bushfire Control Reserve	Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.
(t) Roadwork Reserve	Provide funds for weather events or other circumstances that would have an impact on the road work programme.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Wagin

To the Council of the Shire of Wagin

Opinion

I have audited the financial report of the Shire of Wagin (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wagin for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
29 November 2023



11.2.3 WAGIN TOY LIBRARY – LEASE AGREEMENT

PROPONENT:	Wagin Toy Library
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Court House and old NAB Building, Tudor Street Wagin
AUTHOR OF REPORT:	Donna George, Community Liaison Officer
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	13 December 2023
PREVIOUS REPORT(S):	
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.LO.1
STRATEGIC DOCUMENT REFERENCE:	3.7
ATTACHMENTS:	Lease Agreement (to follow)

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That authority be granted to the Shire President and the Chief Executive Officer to affix the common seal of the Council to the Lease Agreement with the Wagin Toy Library Inc, subject to the Lease being endorsed by the Minister for Lands.

Carried 0/0

BRIEF SUMMARY

The Wagin Toy Library group has been running out of the Wagin Playgroup room at the Eric Farrow Pavilion. The space has proven to be inadequate for the growing numbers. This is particularly due to lack of space for both Playgroup and the Toy Library materials and use of space which conflicts with Woolorama.

BACKGROUND/COMMENT

The author has had previous conversations with members of the Wagin Toy Library due to the constraints within the playgroup room at the Eric Farrow Pavilion, however at the time there was little alternate options for a new location.

With the move of the Wagin Library and Gallery to the Wagin Courthouse venue, it was identified that there would be a room which is not required for staff use and is also less suitable for library access. After discussions with staff post move, we were



confident in not needing the room and agreed that an invitation should be put to the Toy Library members to view the area.

The Toy Library members were very keen to make use of the room and would move in during the January school holiday period should this recommendation be approved.

The benefits for the toy library are many, with a number of parents not participating in the group due to the current set up and needing to attend the Eric Farrow Pavilion when playgroup is running to borrow toys. So this move will ensure more parents will join the group to borrow items. The larger space means the group can spread out, so all the toys are better placed for viewing. They can also rotate the summer/winter toys. The group can gain entry to the venue via their own door and parking is within metres meaning packing in and out is straight forward.

The Toy Library group will also make use of the shed behind the National Bank building for the storage of the 'out of season' toys. They will be responsible for the security of this shed and have been made aware that if it is required for Shire use, they will need to vacate.

The benefits for the Wagin Library and Gallery are an immediate increase in foot traffic through the venue, with two families joining the library and borrowing books on the day of viewing. They have made arrangements with the Library Manager to plan their open times with the library story times to encourage more children to attend these events.

CONSULTATION/COMMUNICATION

Acting Chief Executive Officer, Library Manager, staff of the Shire of Wagin and the Toy Library representatives.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Section 3.58 of the Local Government Act 1995 'Disposing of Property' applies to the disposition of property, including leasing.

Under Functions and General Regulations a disposition of land is an exempt disposition, and is excluded from the application of section 3.58, if:

- (b) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature and the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions.

This lease would be an exempt disposition.



Power to Lease

This lease is for Part of Reserve 46814 (Courthouse Room) and Part of Lot 50 Tudor Street, Wagin (Shed). The Shire has a management order over the reserve, with power to lease subject to approval of the Minister for Lands.

Shire of Wagin Standing Orders

Part 19 - Common Seal

19.1 The Council's Common Seal

- (1) The CEO is to have charge of the common seal of the Local Government and is responsible for the safe custody and proper use of it.
- (2) The common seal of the Local Government may only be used on the authority of the Council given either generally or specifically and every document to which the seal is affixed must be signed by the President and the CEO or a senior employee authorised by him or her.
- (3) The common seal of the Local Government is to be affixed to any local law which is made by the Local Government.
- (4) The CEO is to record in a register each date on which the common seal of the Local Government was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.
- (5) Any person who uses the common seal of the Local Government or a replica thereof without authority commits an offence.

Penalty \$1,000

POLICY IMPLICATIONS

No direct policy implications.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this report.

STRATEGIC IMPLICATIONS

Key Results Area

3. Community Services and Social Environment

3.7 Support community activities with resources and facilities as required.

VOTING REQUIREMENTS

Simple Majority.

Lease

Wagin Toy Library Inc

**Part of Reserve 46814 (Lot 1909)
and Part of Lot 50
Tudor Street, Wagin**



Shire of Wagin

Post Office Box 200

WAGIN WA 6315

Phone: 08 9861 1177

Email: shire@wagin.wa.gov.au

Index

Clause	Page
Particulars:.....	3
1. Definitions	4
2. Interpretation	5
3. Term.....	5
4. Payment of Rent, Rates and Services	6
5. Maintenance and Repair	6
6. Use of the Leased Premises	7
7. Assignment and Subletting.....	7
8. Insurances and Indemnities	7
9. Default and Termination	8
10. Termination of Term.....	8
11. Essential and Additional Terms and Conditions.....	9
12. Notices	10
13. Costs.....	10
14. Annual Financial Accounts.....	10
15. Lessor's Consent.....	10
Execution	13

This Lease is made by:

SHIRE OF WAGIN of 2 Arthur Road, WAGIN, Western Australia (the Lessor)

and

Wagin Toy Library Inc of P.O. Box 108, WAGIN, Western Australia (the Lessee)

on the date shown on the last page of this Agreement.

Particulars:

Item 1: Land

Part of Reserve 46814 (Lot 1909) and Part of Lot 50 Tudor Street, Wagin

Item 2: Leased Premises

The land and buildings as shown hatched in red on the plan.

Item 3: Commencement Date

The date of execution of this Lease as shown on the last page.

Item 4: Term

1 year

Item 5: Option to Renew

Nil

Item 6: Rent

One peppercorn per annum payable on demand.

Item 7: Permitted Use

Toy Library

Grant of Lease:

The Parties acknowledge that the Premises and the granting of this Lease by the Lessor to the Lessee are for the benefit, use and enjoyment of the community in and around the Shire of Wagin.

Where the Land is Crown land the grant of a lease is subject to the approval of the Minister of Lands.

The Lessor leases to the Lessee and the Lessee takes a lease of the Leased Premises subject to the provisions of this Lease. The Lessor and the Lessee agree:

1. Definitions

In this Lease:

- 1.1 Items described in the Particulars have a corresponding definition in this Agreement;
- 1.2 **Business Day** means a day not being a Saturday, Sunday or public holiday in Perth, Western Australia;
- 1.3 **Fixtures and Fittings** include fixtures, fittings, accessories, doors, windows, roof, guttering, furnishings, carpet, paintwork, equipment, locks and keys;
- 1.4 **Lessee** if only one Lessee is a party means the Lessee and the executors, administrators and permitted assignees of the Lessee and if there are two or more Lessees parties means the Lessees and each of them and their and each of their executors, administrators and permitted assigns and if the Lessee or any of the Lessees is a corporation includes the successors and permitted assigns of the Lessee;
- 1.5 **Lessee's Employees** means each of the Lessee's members, employees, contractors, agents, customers, subtenants, licensees or others (with or without invitation) who may be on the Leased Premises;
- 1.6 **Lessee's Property** includes all fixtures and other on the Leased Premises which are not the Lessor's.
- 1.7 **Lessor** means the Lessor and the successors, administrators and assigns of the Lessor;
- 1.8 **Structure or Structural** refers only to the bare building and those parts of the building that support a load. Items of a non-structural nature include interior and exterior doors, windowpanes, cladding, lights globes and covers , fittings and switches.

2. Interpretation

In this Lease unless the context otherwise requires:

- 2.1 words suggesting the singular include the plural and vice versa;
- 2.2 words suggesting any gender include any other gender;
- 2.3 a reference to a person include a company, corporation, and unincorporated or incorporated association or statutory authority;
- 2.4 a reference to any document or instrument refers to that document or instrument as amended;
- 2.5 headings used for clauses, paragraphs, subparagraphs, Schedules and the table of contents are for ease of reference only and is not to affect the interpretation of this Lease;
- 2.6 references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for such laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;
- 2.7 the term 'including' means including but not limited to;

3. Term

Term

- 3.1 The Lessor leases the Leased Premises to the Lessee for the Term commencing on the Commencement Date.

Monthly Tenancy

- 3.2 If the Lessee continues to occupy the Leased Premises after the Term with the Lessor's consent then:
 - a) the Lessee does so as a monthly tenant on the same basis as at the last day of the Term; and
 - b) either party may terminate the monthly tenancy by giving to the other 1 month's notice expiring on any day.

4. Payment of Rent, Rates and Services

Rent

4.1 The Lessee must pay the Rent to the Lessor upon written demand by the Lessor.

Services

4.2 The Lessee is not required to pay for any utility services which are either provided to or used on the Premises.

5. Maintenance and Repair

Repair

5.1 The Lessor will keep the Leased Premises including all lighting and electrical installations and all drainage and septic systems and all other fixtures and fittings in good repair and condition except for fair wear and tear, inevitable accident and inherent structural defects.

5.2 The Lessor is responsible for carrying out at its costs, all structural repairs to the Premises.

Cleaning and Maintenance

5.3 The Lessee must keep the Leased Premises clean and maintained in good order and condition.

5.4 The Lessee is responsible for the upkeep of any furniture and equipment brought into the Leased Premises and such equipment will remain the property of the Lessee.

Not to pollute

5.5 The Lessee must not permit any rubbish or garbage to accumulate on the Leased Premises unless confined in suitable containers.

Lessor's right to inspect and repair

5.6 The Lessor may enter the Leased Premises to carry out any maintenance, repairs, alterations, installation of services or any other building work the Lessor may think necessary at any reasonable time upon 24 hours written notice to the Lessee. In an emergency, the Lessor may enter at any time without giving the Lessee notice.

Notice of damage or defect

5.7 The Lessee must promptly give the Lessor notice of:

- a) any damage to, defect or disrepair in the Leased Premises or the water or sewerage pipes, gas pipes, electrical wiring or any plant fittings or equipment in the Leased Premises; and
- b) any circumstances likely to cause any risk to the Leased Premises or any person.

6. Use of the Leased Premises

Permitted Use

6.1 The Lessee must only use the Leased Premises for the Permitted Use.

Restrictions on Use

6.2 The Lessee must not:

- a) disturb tenants or owners of property adjacent to the Leased Premises;
- b) alter, mark, deface, do any building work to, or remove any part of the Leased Premises without the Lessor's prior consent; or
- c) do anything that may invalidate the Lessor's insurance or increase the Lessor's premiums.

7. Assignment and Subletting

7.1 The Lessee must not assign, sublet or otherwise deal with its interest in the Leased Premises without the prior written consent of the Lessor and the Minister for Lands.

7.2 Sections 80 and 82 of the Property Law Act 1969 (WA) do not apply to this Lease.

8. Insurances and Indemnities

Lessee's Insurance

8.1 The Lessee must maintain at its own cost insurance on usual terms with an insurer authorised under the Insurance Act 1973 for:

- a) public risk for an amount appropriate to the risk, to be agreed; and
- b) a policy insuring fittings, fixtures and chattels owned by the Lessee on the leased Premises to their full replacement value against fire and extraneous risks including but not limited to water, storm and rainwater damage.

8.2 The Lessor will maintain insurance for the Lessor's buildings.

Proof of insurance policies

8.3 The Lessee must give the Lessor evidence of its insurance if the Lessor asks for it.

Lessee's indemnity

8.4 The Lessee must indemnify, and keep indemnified, the Shire of Wagin and the Minister for Lands from and against all claims for compensation or costs which may be incurred directly or indirectly by reason of or in relation to the use of the Leased Premises by the Lessee.

9. Default and Termination

Default

- 9.1 The Lessee defaults under this Lease if:
- a) the rent or any other moneys owing to the Lessor under this Lease are unpaid after 14 days written demand for payment has been made by the Lessor;
 - b) the Lessee breaches any other term of this Lease and such breach is not remedied within 10 Business Days of notice of breach having been served on the Lessee; or
 - c) the Lessee abandons or vacates the Leased Premises.

Forfeiture of Lease

- 9.2 If the Lessee defaults and does not remedy the default when the Lessor requires it to do so, the Lessor may do any one or more of the following:
- a) re-enter and take possession of the Leased Premises and by notice to the Lessee, terminate this Lease;
 - b) determine this Lease by notice in writing to the Lessee;
 - c) exercise any of its other legal rights; or
 - d) recover from the Lessee any loss suffered by the Lessor due to the Lessee's default.

10. Termination of Term

Tenant's obligations

- 10.1 On termination the Lessee must:
- a) vacate the Leased Premises and give it back to the Lessor in good repair and condition in accordance with the Lessee's obligations in this Lease;
 - b) remove all of the Lessee's Property from the Leased Premises; and
 - c) return any keys held by it or the Lessee's Employees.
- 10.2 The Lessor may (but is not obliged to) make a condition report at the commencement and termination of the Lease and such report will be deemed to be an accurate record of the condition of the Leased Premises and fixtures and fittings as at the date of the report.

Failure to remove Lessee's Property

- 10.3 If the Lessee does not remove the Lessee's Property at the end of the Term, the Lessor may:
- a) remove and store the Lessee's Property at the Lessee's risk and expense; or

- b) treat the Lessee's Property as abandoned, in which case title in the Lessee's Property passes to the Lessor who may deal with it as it thinks fit without being liable to account to the Lessee.

Damage to the Leased Premises

10.4 If the Leased Premises are destroyed or damaged so as to render them, in the opinion of the Lessor, wholly or partially unfit for the Permitted Purpose then the Lessor may, on giving one month's notice in writing to the Lessee, terminate this Lease without prejudice to any rights which may have accrued to either party prior to termination.

11. Essential and Additional Terms and Conditions

Essential Terms

- 11.1 The Lessee and the Lessor agree that the essential terms are;
- a) to pay Rent, rates and services (clause 4);
 - b) to repair (clause 5.1)
 - c) to use the Leased Premises for only the Permitted Use (clause 6.1);
 - d) not to assign, sublet or deal with the Lease without consent (clause 7); and
 - e) to keep current insurance and indemnities (clause 8).

Additional terms, covenants and conditions

11.2 The Lessee's Employees will have access to the onsite ablution facility during Library and Art Gallery opening hours.

Keys

- 11.3 The Lessee:
- a) will be provided with two Bi Lock® keys for allocation to approved Committee Members;
 - b) must only allocate keys provided to office bearers (not proxy members) as endorsed at a formal meeting of The Lessee, noting the information in its minutes;
 - c) must notify the Lessor of any change of office bearers in writing within 30 days of that change;
 - d) must return to the Lessor any keys held by departing office bearers immediately;
 - e) is to arrange for any incoming approved office bearers to attend the office of The Lessor to have keys provided; and
 - f) must not remove or alter any Bi Lock® lock in any way.

12. Notices

In Writing

12.1 Any notice given under this Lease must be in writing. A notice by the Lessor is valid if signed by an officer or solicitor of the Lessor or any other person nominated by the Lessor.

Notice of Address

12.2 The Lessee must promptly notify the Lessor of its address, facsimile number or email address and update the notice if any changes occur.

Service of Notice on Lessee

12.3 The lessor may serve a notice on the Lessee by:

- a) giving it to the Lessee personally;
- b) sending it to the Lessee's facsimile number or email address; or
- c) posting it to the Lessee's last known registered office, place of business or residence.

12.4 A notice or demand posted to the Lessee is to be taken to be duly served at the expiration of 72 hours after the time of posting.

Service of Notice on Lessor

12.5 The Lessee may serve a notice on the Lessor by leaving it at, or posting, emailing or faxing it to the address or number of the Lessor as described in this Lease or as the Lessor may provide by written notice to the Lessee.

13. Costs

13.1 The lessee must pay the Lessor's reasonable legal fees and outlays:

- a) relating to any assignment or subletting; and
- b) arising from any breach of this Lease by the Lessee.

14. Annual Financial Accounts

Where the Lessee is an incorporated association, the Lessee must, upon receipt of a written request by the Lessor, immediately give to the Lessor a copy of the annual financial accounts submitted to the members of the Lessee at the annual general meeting.

15. Lessor's Consent

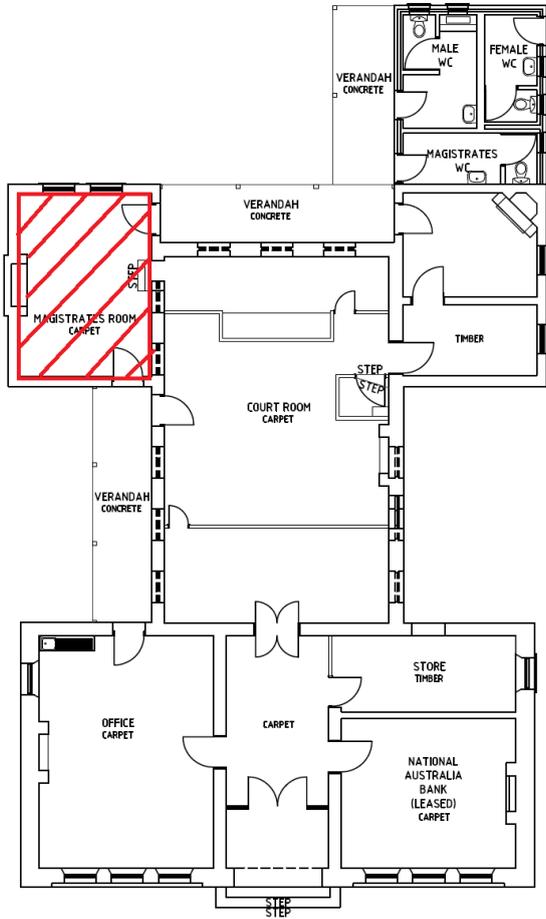
Unless otherwise stated, if the Lessor's consent or approval is required:

15.1 the Lessor must consider the request promptly and be reasonable in giving or refusing its consent or approval;

- 15.2 the Lessor may require the Lessee to comply with any reasonable conditions before giving its consent; and
- 15.3 it is not effective unless in writing.

PLAN – LEASED PREMISES

Reserve 46814 (Lot 1909) – Courthouse Magistrate's Room



Lot 50 Tudor Street, Wagin -Shed



Execution

Executed as a Deed dated _____

THE COMMON SEAL of SHIRE OF WAGIN
was hereunto affixed pursuant to a resolution
of the Council in the presence of:

Cr Phillip Blight
Shire President

Mark Hook
Acting Chief Executive Officer

On behalf of the Wagin Toy Library Inc)

Signed

Signed

Print Name and Position

Print Name and Position



11.3 MANAGER OF WORKS

1.3.1 WORKS AND SERVICES REPORT - DECEMBER 2023

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Whole of District
AUTHOR OF REPORT:	Allen Hicks, Manager of Works
SENIOR OFFICER:	Mark Hook, Acting Chief Executive Officer
DATE OF REPORT:	13 th December 2023
PREVIOUS REPORT(S):	14 th November 2023
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
STRATEGIC DOCUMENT REFERENCE:	2023/24 Approved Budget
ATTACHMENTS:	

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council receive the Manager of Works Officer's Report as presented.

Carried 0/0

BRIEF SUMMARY

Nil

BACKGROUND/COMMENT

CONSTRUCTION CREW:

- Gravel sheet Hyde Road 2.5km;
- Tarbet Street install new footpath and back fill from Tudhoe to Trimdon;
- Lukin Street construct a new footpath and back fill from Tudhoe to Trenton.

TOWNS CREW:

- Street sweeping CBD;
- Spraying for ants;
- Tidying up of parks and gardens and attending to maintenance work;
- Weed spraying.



UPCOMING WORKS:

- Beaufort Road construct and seal, widen 1.04 km;
- Bullock Hills Road construct and seal, widen 1 km;
- Dongolocking Road construct and seal, widen 3 km.

ROAD MAINTENANCE:

The works crew have attended public requests, general road maintenance issues including blow outs on unsealed roads and fallen trees as they arise.

Maintenance grading around the Shire as requested and removing suckers on road verges.

TOWN MAINTENANCE:

The town crew has been undertaking community requests, removing fallen trees, cleaning out culverts and drains, patching potholes as time permits. The gardening crew has been planting seedlings in various location and pots around town.

PLANT / MACHINERY:

General servicing of small and large plant has been carried out by Shire staff, major servicing, and mechanical repairs to be carried out by Marley Diesel and Ag as required.

The Shire has taken delivery of the new Conplant 16 tonne roller.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

This expenditure has been budgeted.

STRATEGIC IMPLICATIONS

These assets are required for works in the community.

VOTING REQUIREMENTS

Simple Majority



11.4 MANAGER OF FINANCE

Nil

11.5 TOWN PLANNER REPORT

Nil

11 ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS

12 URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

**13 CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23
(2)**

14 CLOSURE



12.1 ACCEPTING OF LATE ITEM FOR HARVEST AND MOVEMENT BAN – CHRISTMAS AND NEW YEAR PERIOD

PROPONENT:	Wagin Bushfire Brigades
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Donna George – Community Development Officer
SENIOR OFFICER:	Mark Hook – Acting Chief Executive Officer
DATE OF REPORT:	19 December 2023
PREVIOUS REPORT(S):	N/A
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	ES.PE.2
STRATEGIC DOCUMENT REFERENCE:	N/A
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That the Presiding Member accepts the late agenda item for the imposition of a harvest and movement of vehicles ban within the Shire of Wagin for Boxing Day and New Year's Day – 26 December 2023 and 1 January 2024 (in addition to Christmas Day).

Carried 0/0

BRIEF SUMMARY

Council is being requested to accept the Late Item in relation to a request to impose a harvest and movement of vehicles ban for key dates in the forthcoming Christmas holiday period.

BACKGROUND/COMMENT

Council staff attempt to have the agendas prepared at least a week prior to the Council meeting. However there will be business of an urgent nature that will arise time to time that need to be listed as a late item for Council discussion and decision.

CONSULTATION/COMMUNICATION

Acting Chief Executive Officer, staff of the Shire of Wagin and fire control officers.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Shire of Wagin Standing Orders

3.10 Urgent Business Approved By the Person Presiding or by Decision

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice, and decided by the meeting.



POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Not applicable.

VOTING REQUIREMENTS

Absolute Majority



12.2 HARVEST AND MOVEMENT BAN – CHRISTMAS AND NEW YEAR PERIOD

PROPONENT:	Wagin Bushfire Brigades
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Donna George – Community Development Officer
SENIOR OFFICER:	Mark Hook – Acting Chief Executive Officer
DATE OF REPORT:	19 December 2023
PREVIOUS REPORT(S):	N/A
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	ES.PE.2
STRATEGIC DOCUMENT REFERENCE:	N/A
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That in addition to Christmas Day, Council imposes a harvest and movement of vehicles ban within the Shire of Wagin for Boxing Day and New Year's Day – 26 December 2023 and 1 January 2024 from 9.00am to 6.00pm.

Carried 0/0

BRIEF SUMMARY

It is proposed to impose a harvest and movement of vehicles ban for key dates in the forthcoming Christmas holiday period.

BACKGROUND/COMMENT

The Shire of Wagin's appointed fire control officers have requested that Council pre-approve the scheduling of a harvest and movement ban for 25 and 26 December 2023 and for 1 January 2024.

25 December is currently gazetted as a harvest and movement ban for the 24-hour period.

26 December and 1 January would be set times of 9.00am to 6.00pm for both days.

The fire control officers have requested this be planned, approved and made public regardless of the weather for those days. This will enable all concerned to be aware of and prepared for the arrangements for those key dates over the holiday period.

CONSULTATION/COMMUNICATION

Acting Chief Executive Officer, staff of the Shire of Wagin and fire control officers.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995, Bush Fires Act 1954 and relevant regulations.



POLICY IMPLICATIONS

There are no direct policy implications.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this report.

STRATEGIC IMPLICATIONS

There are no strategic implications

VOTING REQUIREMENTS

Simple Majority.