



MINUTES

ORDINARY MEETING OF COUNCIL

23 NOVEMBER 2021



DISCLAIMER

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

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

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

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

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

Bill Atkinson
CHIEF EXECUTIVE OFFICER

GIFTS DISCLOSURE INFORMATION

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

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

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

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



SHIRE OF WAGIN

Minutes for the Ordinary Meeting of Council held in the Council Chambers, Wagin on
Tuesday 23 November 2021 commencing at 7:05pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at 7:05pm.

1.1 SWEARING IN OF COUNCILLOR

In accordance with the Local Government act 1995, s2.29(1) a person elected as a Councillor has to make a declaration before acting in office.

Regulation 13 of the Local Government (Constitution) Regulation 1998 prescribes the form of declaration. This is contained in Form 7 of those regulations and is to be made before a person authorised to take statutory declarations under the Oaths, Affidavits and Statutory declarations Act 2005.

The declaration as follows:

I, _____

Of, _____

having been elected to the office of Councillor of the Shire of Wagin, declare that I take the office upon myself and will duly, faithfully, honestly, and with integrity, fulfil the duties of the office for the people in the district according to the best of my judgment and ability, and will observe the Local Government (Rules of Conduct) Regulations 2007.

1.1.1 DALE CHRISTOPHER LLOYD

Councillor Dale Lloyd made the above declaration of officer before Mr Williams Atkinson, Chief Executive Officer, who is an approved witness to accept a statutory declaration.

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

2 ATTENDANCE

Cr Phillip Blight
Cr Greg Ball
Cr Wade Longmuir
Cr Bryan Kilpatrick
Cr Bronwyn Hegarty
Cr Geoff West
Cr Ann O'Brien
Cr Dale Lloyd
Bill Atkinson
Brian Roderick
Allen Hicks
Emily Edwards

Shire President
Deputy Shire President

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



2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

Cr Sherryl Chilcott

2.4 VISITORS

Brian Patterson
Pamela Smith
Deb Thompson
Kerryn Walker
Fiona Dawson

Wagin Lions Club

3. RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

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

Nil

6. PUBLIC FORUM

MR BRIAN PATTERSON OF WAGIN LIONS CLUB

Mr Patterson advised the meeting that the Lions Club was very keen to develop the Lions Park to make it more useable as a public space. It intended to instal outdoor exercise equipment and a gazebo and seating. It did not believe that the installation of exercise equipment would be in conflict with the nearby gymnasium which required paid membership and was not realistically available to all members of the public (including tourists). The Wagin Lions Club was exploring funding options and would like Council to consider contributing towards this project.

MS PAMELA SMITH OF WARE STREET, WAGIN

Ms Smith addressed the meeting about concerns about the possibility of a property in Tudoe Street, within the townsite being used as a landing and take - off point for a large helicopter. Ms Smith runs horses on a neighbouring property. She shares concerns with some other people in Wagin about the detrimental impact that a helicopter would have on the amenity of the neighbourhood if this was to occur and its potential to disturb and injure horses if they are



panicked. It is also believed that the noise and dust associated with the helicopter landing on the property in question will disrupt the rural amenity of the nearby properties. The prospect of helicopter operations on the property in Tudhoe Street is causing apprehension and anxiety and the Shire is asked to ensure that all planning requirements associated with the use of land in this area are adhered to.

The CEO advised that both he and the Shires Town Planning consultant had been in communication with Mr Darren Rowtcliff who was acquiring Wagin Town lots 438, 437., 891 and 893. The question had been raised as to the proposed usage of Lot 438 as a landing ground for a helicopter and concern conveyed that a pad had been poured on the property in advance of any development application being submitted.

Some email correspondence (23/11/2021) between the CEO and Mr Rowtcliff was read to the meeting with respect to the proposed dimensions of the pad and intentions for its use.

Mrs Deb Thompson, Mrs Kerry Walker and Mrs Fiona Dawson left the meeting at 7:45pm

7. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

8. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

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

- Cr D C Lloyd declared an Indirect Financial Interest in item 12.1.4 – *Development Proposal & Request to Purchase Shire Lot 429 Tudhoe Street.*

8.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

- Cr G K B West declared a Proximity Interest in item 14.2 – *Proposed Use of Wagin Town Lots 438, 437, 891 and 893.*

8.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL HELD 26 OCTOBER 2021

4672 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B S Hegarty

That the Minutes of the Ordinary Meeting of Council held on Tuesday 26 October 2021 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 8/0



9.2 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 04 NOVEMBER 2021

4673 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr D C Lloyd

That the Minutes of the Audit Committee Meeting held on 04 November 2021, as attached, be received.

Carried 8/0



MINUTES

AUDIT COMMITTEE

04 NOVEMBER 2021

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Bill Atkinson
CHIEF EXECUTIVE OFFICER

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SHIRE OF WAGIN

Minutes for the Audit Committee meeting held in the Council Chambers, Wagin on
Thursday 4 November 2021 commencing at 2:06pm

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1. OFFICIAL OPENING

The Presiding Member, Cr Phil Blight opened the meeting at 2:06pm.

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

2.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr Sherryl Chilcott	
Cr Bryan Kilpatrick	Proxy
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Tegan Hall	Manager of Finance

2.2 APOLOGIES

Cr Bronwyn Hegarty

2.3 VISITORS

Tim Partridge (via video conference)	AMD Chartered Accountants – Director
Aram Madnack (in person)	Office of the Auditor General – Director

3. ELECTION OF CHAIRPERSON

Cr PJ Blight assumed the role as Chairperson in his capacity as Shire President under the *Local Government Act 1995*.

4. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

5. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

Nil

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

Nil

5.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

Nil

5.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

6. CONFIRMATION OF PREVIOUS MEETING MINUTES

6.1 MINUTES FROM THE AUDIT COMMITTEE MEETING HELD 15 FEBRUARY 2021

COMMITTEE RESOLUTION

Moved Cr G Ball

Seconded Cr S Chilcott

That the minutes of the Audit Committee meeting held on Monday 15 February 2021 and circulated to all Councillors, be confirmed as a true and accurate record.

Carried 4/0

7. CORRESPONDENCE AND REPORTS

7.1 2020/2021 DRAFT INDEPENDENT AUDITOR'S REPORT

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	1 November 2021
PREVIOUS REPORT(S):	12 February 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none">• Draft Independent Auditor's Report 2020/2021• Draft Annual Financial Report 2020/2021

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr B Kilpatrick

Seconded Cr S Chilcott

That the Audit Committee receives and accepts the 2020/2021 Draft Audit Findings.

Carried 4/0

BRIEF SUMMARY

The Annual Independent Auditor's Report for the 2020/2021 financial year is attached for discussion with Council's auditors and for adoption.

BACKGROUND/COMMENT

In accordance with the Local Government Act 1995, Council's external auditor – The Office of the Auditor General (OAG) have conducted an audit of the Shire of Wagin's finances for the 2020/2021 financial year. The OAG engaged AMD Chartered Accountants to carry out the audit on their behalf.

The Draft Annual Financial Report 2020/2021 is enclosed under separate cover and the Draft Independent Auditor's Report is attached for the Committee and Council to receive and adopt.

The Auditors opinion is as below:

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

- i. In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a) The Asset Sustainability Ratio as reported in Note 26 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the part two financial years and the current year is below last year; and*
 - b) The Operating Surplus Ratio as reported in Note 26 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the past three financial years.**
- ii. All required information and explanations were obtained by me.*
- iii. All audit procedures were satisfactorily completed.*
- iv. In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.*

As per previous financial years, depreciation expense is a significant factor in the Operating Surplus Ratio as it is included in operating expenses as is with the Asset Sustainability Ratio. The requirement to revalue road assets on a regular basis, and attribute an appropriate level of depreciation, has been a challenge for local governments. Council's road infrastructure assets has increased some \$47,000,000 through the revaluation process, this has significantly increased Council's operating expenses, albeit on a non-cash basis. Unfortunately, this non-cash expense is still factored in these ratio calculations and is the major reason for the declining trend.

CONSULTATION/COMMUNICATION

- Deputy Chief Executive Officer
- Manager of Finance

STATUTORY/LEGAL IMPLICATIONS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Wagin

To the Councillors of the Shire of Wagin

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Wagin (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Wagin:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

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

Emphasis of matter – Basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 17A of the Local Government (Financial Management) Regulations 1996 (FM Regulations) requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from

AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for 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 and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibility for the audit of the financial report

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.

Report on other legal and regulatory requirements

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

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a) The Asset Sustainability Ratio as reported in Note 26 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the past two financial years and the current year is below last year; and
 - b) The Operating Surplus Ratio as reported in Note 26 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' basic standard for the past three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.

- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
Date November 2021

SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

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

Principal place of business:
2 Arthur Road
WAGIN WA 6315

**SHIRE OF WAGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wagin for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Wagin at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the _____ day of _____ 2021

Chief Executive Officer

William Thomas Atkinson
Name of Chief Executive Officer

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	20(a)	2,369,728	2,380,726	2,349,891
Operating grants, subsidies and contributions	2(a)	2,054,182	1,296,447	1,998,216
Fees and charges	2(a)	802,247	778,680	683,973
Interest earnings	2(a)	20,171	52,063	50,150
Other revenue	2(a)	231,980	430,860	242,585
		5,478,308	4,938,776	5,324,815
Expenses				
Employee costs		(2,417,005)	(2,533,808)	(2,390,267)
Materials and contracts		(1,059,284)	(1,281,814)	(1,065,049)
Utility charges		(372,713)	(372,039)	(357,007)
Depreciation on non-current assets	10(c)	(2,622,817)	(2,566,921)	(2,557,489)
Interest expenses	2(b)	(31,112)	(31,391)	(34,438)
Insurance expenses		(190,012)	(187,283)	(190,012)
Other expenditure		(145,928)	(174,987)	(152,257)
		(6,838,871)	(7,148,243)	(6,746,519)
		(1,360,563)	(2,209,467)	(1,421,704)
Non-operating grants, subsidies and contributions	2(a)	1,025,945	919,823	1,152,172
Profit on asset disposals	10(a)	7,969	17,992	5,744
(Loss) on asset disposals	10(a)	(19,204)	0	(13,368)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		1,017,296	937,815	1,145,701
Net result for the period		(343,267)	(1,271,652)	(276,003)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(343,267)	(1,271,652)	(276,003)

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

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance	2(a)	1,433	6,000	17,540
General purpose funding		3,882,261	3,280,412	3,846,243
Law, order, public safety		179,044	180,991	162,654
Health		60,503	60,132	66,305
Education and welfare		435,991	404,715	406,080
Community amenities		364,942	364,325	356,311
Recreation and culture		124,207	95,113	76,591
Transport		185,919	209,488	174,279
Economic services		135,397	226,700	129,943
Other property and services		108,611	110,900	88,869
		5,478,308	4,938,776	5,324,815
Expenses				
Governance	2(b)	(374,661)	(448,060)	(364,498)
General purpose funding		(283,390)	(386,202)	(281,048)
Law, order, public safety		(301,718)	(298,841)	(293,692)
Health		(258,375)	(244,376)	(274,490)
Education and welfare		(518,810)	(455,086)	(427,702)
Community amenities		(519,368)	(564,900)	(548,767)
Recreation and culture		(1,309,389)	(1,312,970)	(1,222,981)
Transport		(2,658,787)	(2,677,076)	(2,652,798)
Economic services		(315,166)	(388,758)	(311,618)
Other property and services		(268,095)	(340,583)	(334,487)
		(6,807,759)	(7,116,852)	(6,712,081)
Finance Costs				
Recreation and culture	2(b)	(17,630)	(17,761)	(19,437)
Other property and services		(13,482)	(13,630)	(15,001)
		(31,112)	(31,391)	(34,438)
		(1,360,563)	(2,209,467)	(1,421,704)
Non-operating grants, subsidies and contributions	2(a)	1,025,945	919,823	1,152,172
Profit on disposal of assets	10(a)	7,969	17,992	5,744
(Loss) on disposal of assets	10(a)	(19,204)	0	(13,368)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		1,017,296	937,815	1,145,701
Net result for the period		(343,267)	(1,271,652)	(276,003)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(343,267)	(1,271,652)	(276,003)

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

SHIRE OF WAGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,158,235	2,927,268
Trade and other receivables	6	241,721	200,211
Other financial assets	5(a)	19,925	19,333
Inventories	7	34,903	38,574
Contract assets	2(a)	34,896	29,241
TOTAL CURRENT ASSETS		3,489,680	3,214,627
NON-CURRENT ASSETS			
Trade and other receivables	6	51,932	57,223
Other financial assets	5(b)	171,298	188,637
Property, plant and equipment	8	19,590,362	19,740,522
Infrastructure	9	103,616,883	103,961,677
TOTAL NON-CURRENT ASSETS		123,430,475	123,948,059
TOTAL ASSETS		126,920,155	127,162,686
CURRENT LIABILITIES			
Trade and other payables	12	233,319	299,176
Other liabilities	13	244,213	107,308
Borrowings	14(a)	70,889	67,403
Employee related provisions	15	361,196	308,905
TOTAL CURRENT LIABILITIES		909,617	782,792
NON-CURRENT LIABILITIES			
Borrowings	14(a)	495,341	566,230
Employee related provisions	15	109,101	64,300
TOTAL NON-CURRENT LIABILITIES		604,442	630,530
TOTAL LIABILITIES		1,514,059	1,413,322
NET ASSETS		125,406,097	125,749,364
EQUITY			
Retained surplus		34,116,553	34,512,141
Reserves - cash backed	4	1,708,631	1,656,310
Revaluation surplus	11	89,580,913	89,580,913
TOTAL EQUITY		125,406,097	125,749,364

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 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		35,064,416	1,380,040	89,580,913	126,025,367
Comprehensive income					
Net result for the period		(276,003)	0	0	(276,003)
Total comprehensive income		(276,003)	0	0	(276,003)
Transfers from reserves	4	69,858	(69,858)	0	0
Transfers to reserves	4	(346,130)	346,130	0	0
Balance as at 30 June 2020		34,512,141	1,656,310	89,580,913	125,749,364
Comprehensive income					
Net result for the period		(343,267)	0	0	(343,267)
Total comprehensive income		(343,267)	0	0	(343,267)
Transfers from reserves	4	223,077	(223,077)	0	0
Transfers to reserves	4	(275,400)	275,400	0	0
Balance as at 30 June 2021		34,116,553	1,708,631	89,580,913	125,406,097

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 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,369,090	2,380,726	2,331,616
Operating grants, subsidies and contributions		2,002,091	1,246,087	2,856,745
Fees and charges		798,374	778,680	683,973
Interest received		20,171	52,063	50,150
Other revenue		231,980	430,860	242,585
		5,421,706	4,888,416	6,165,069
Payments				
Employee costs		(2,299,007)	(2,533,808)	(2,370,529)
Materials and contracts		(1,142,379)	(1,278,240)	(1,082,817)
Utility charges		(372,713)	(372,039)	(357,007)
Interest expenses		(31,112)	(31,391)	(34,438)
Insurance paid		(190,012)	(187,283)	(190,012)
Goods and services tax paid		0		26,967
Other expenditure		(145,928)	(174,987)	(152,257)
		(4,181,151)	(4,577,748)	(4,160,093)
Net cash provided by (used in) operating activities	16	1,240,558	310,668	2,004,976
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(699,727)	(716,837)	(410,383)
Payments for construction of infrastructure	9(a)	(1,607,100)	(1,914,676)	(1,667,318)
Non-operating grants, subsidies and contributions	2(a)	1,177,578	919,823	1,152,172
Proceeds from financial assets at amortised cost - self supporting loans		19,333	19,925	18,755
Net payments for financial assets at amortised cost		0		1,380,038
Proceeds from sale of property, plant & equipment	10(a)	167,729	195,000	91,788
Net cash provided by (used in) investment activities		(942,187)	(1,496,765)	565,052
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(67,403)	(67,403)	(64,098)
Net cash provided by (used in) financing activities		(67,403)	(67,403)	(64,098)
Net increase (decrease) in cash held		230,966	(1,253,500)	2,505,930
Cash at beginning of year		2,927,268	2,927,063	421,338
Cash and cash equivalents at the end of the year	16	3,158,235	1,673,563	2,927,268

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

SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	21 (b)	1,149,080	1,126,116	1,145,795
		1,149,080	1,126,116	1,145,795
Revenue from operating activities (excluding rates)				
Governance		4,019	6,000	20,337
General purpose funding		1,512,533	899,686	1,508,746
Law, order, public safety		179,044	180,991	162,654
Health		60,503	60,132	66,305
Education and welfare		435,991	404,715	406,080
Community amenities		364,942	364,325	356,311
Recreation and culture		124,207	95,113	76,591
Transport		193,888	227,480	178,379
Economic services		135,397	226,700	129,943
Other property and services		108,611	110,900	88,869
		3,119,135	2,576,042	2,994,215
Expenditure from operating activities				
Governance		(374,661)	(448,060)	(364,498)
General purpose funding		(283,390)	(386,202)	(281,048)
Law, order, public safety		(301,718)	(298,841)	(293,692)
Health		(258,375)	(244,376)	(274,490)
Education and welfare		(518,810)	(455,086)	(429,045)
Community amenities		(519,368)	(564,900)	(548,767)
Recreation and culture		(1,327,019)	(1,330,731)	(1,242,418)
Transport		(2,677,991)	(2,677,076)	(2,664,823)
Economic services		(315,166)	(388,758)	(311,618)
Other property and services		(281,577)	(354,213)	(349,488)
		(6,858,075)	(7,148,243)	(6,759,887)
Non-cash amounts excluded from operating activities	21(a)	2,681,558	2,548,929	2,574,418
Amount attributable to operating activities		91,698	(897,156)	(45,459)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,025,945	919,823	1,152,172
Proceeds from disposal of assets	10(a)	167,729	195,000	91,788
Proceeds from financial assets at amortised cost - self supporting loans		19,333	19,333	18,755
Purchase of property, plant and equipment	8(a)	(699,727)	(716,837)	(410,383)
Purchase and construction of infrastructure	9(a)	(1,607,100)	(1,914,676)	(1,667,318)
		(1,093,820)	(1,497,357)	(814,986)
Amount attributable to investing activities		(1,093,820)	(1,497,357)	(814,986)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(67,403)	(67,403)	(64,098)
Transfers to reserves (restricted assets)	4	(275,400)	(186,088)	(346,130)
Transfers from reserves (restricted assets)	4	223,077	267,278	69,858
Amount attributable to financing activities		(119,726)	13,787	(340,370)
Surplus/(deficit) before imposition of general rates		(1,121,848)	(2,380,726)	(1,200,815)
Total amount raised from general rates	20(a)	2,369,728	2,380,726	2,349,891
Surplus/(deficit) after imposition of general rates	21(b)	1,247,880	0	1,149,077

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

SHIRE OF WAGIN
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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.

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

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

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

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

The adoption of these standards had no material impact on the 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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	1,422,839	674,932	1,422,294
Law, order, public safety	142,579	140,940	122,501
Education and welfare	319,469	317,000	318,614
Recreation and culture	44,578	8,800	12,801
Transport	124,717	154,775	122,006
	<u>2,054,182</u>	<u>1,296,447</u>	<u>1,998,216</u>
Non-operating grants, subsidies and contributions			
Community amenities	8,000	8,000	0
Recreation and culture	13,200	33,200	63,100
Transport	1,004,745	878,623	1,089,072
	<u>1,025,945</u>	<u>919,823</u>	<u>1,152,172</u>
Total grants, subsidies and contributions	<u>3,080,127</u>	<u>2,216,270</u>	<u>3,150,388</u>
Fees and charges			
General purpose funding	67,210	58,000	25,767
Law, order, public safety	19,096	20,350	15,104
Health	7,727	8,632	7,410
Education and welfare	95,586	76,472	73,602
Community amenities	345,262	344,825	339,633
Recreation and culture	66,714	71,408	56,660
Transport	15,572	8,713	8,684
Economic services	132,536	150,000	125,341
Other property and services	52,544	40,280	31,772
	<u>802,247</u>	<u>778,680</u>	<u>683,973</u>

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	802,247	778,680	683,973
Other revenue	105,133	218,473	101,578
Non-operating grants, subsidies and contributions	1,025,945	919,823	1,152,172
	<u>1,933,325</u>	<u>1,916,976</u>	<u>1,937,723</u>

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

Revenue from contracts with customers included as a contract liability at the start of the period	33,057		
Revenue from contracts with customers recognised during the year	874,323	997,153	785,551
Revenue from transfers intended for acquiring or constructing recognisable non financial assets held as a liability at the start of the period	74,251		
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	951,694	919,823	1,152,172
	<u>1,933,325</u>	<u>1,916,976</u>	<u>1,937,723</u>

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

Trade and other receivables from contracts with customers	173,764		138,901
Contract assets	34,896		29,241
Contract liabilities from contracts with customers	(18,329)		(33,057)
Financial assets held from transfers for recognisable financial assets	225,884		74,251
Grant liabilities from transfers for recognisable non financial assets	(225,884)		(74,251)

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at year end. Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue from statutory requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	2,369,728	2,380,726	2,349,891
	2,369,728	2,380,726	2,349,891
Other revenue			
Reimbursements and recoveries	126,847	212,387	141,007
Other	105,133	218,473	101,578
	231,980	430,860	242,585
Interest earnings			
Interest on reserve funds	6,813	16,563	25,019
Rates instalment and penalty interest (refer Note 20(c))	11,569	15,500	15,154
Other interest earnings	1,789	20,000	9,977
	20,171	52,063	50,150

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
- Audit of the Annual Financial Report		20,400	22,000	20,000
		20,400	22,000	20,000
Interest expenses (finance costs)				
Borrowings	14(b)	31,112	31,391	34,438
		31,112	31,391	34,438
Other expenditure				
Impairment loss on trade and other receivables		3,856	0	0
Sundry expenses		142,072	174,987	152,257
		145,928	174,987	152,257

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,449,604	1,270,958
Term deposits	1,708,631	1,656,310
Total cash and cash equivalents	3,158,235	2,927,268
Restrictions		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	1,970,782	1,787,750
	1,970,782	1,787,750
The restricted assets are a result of the following specific purposes to which the assets may be used:		
Reserves - cash backed	4	1,708,631
Contract liabilities from contracts with customers	13	18,329
Grants for transfers for recognisable non financial assets	13	225,884
Bonds and Deposits Held		17,938
Total restricted assets	1,970,782	1,787,750

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

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4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	304,895	74,641	0	379,536	304,895	3,049	0	307,944	297,855	7,040	0	304,895
(b) Plant Replacement Reserve	302,669	13,077	(28,000)	287,746	302,669	3,027	(28,000)	277,696	233,073	69,596	0	302,669
(c) Recreation Centre Equipment Reserve	11,479	1,847	(400)	12,926	11,479	1,915	(2,000)	11,394	14,078	2,055	(4,654)	11,479
(d) Aerodrome Maintenance & Development Reserve	10,630	7,226	0	17,856	10,630	8,006	0	18,636	3,387	7,243	0	10,630
(e) Municipal Buildings Reserve	121,264	499	(50,000)	71,763	121,264	1,213	(50,000)	72,477	119,105	2,159	0	121,264
(f) Admin Centre Furniture, Equipment & IT Reserve	5,516	5,023	0	10,539	5,516	5,055	0	10,571	507	5,009	0	5,516
(g) Land Development Reserve	10,709	44	0	10,753	10,709	107	0	10,816	50,296	912	(40,499)	10,709
(h) Community Bus Reserve	16,974	455	0	17,429	16,974	170	0	17,144	15,592	1,382	0	16,974
(i) Homecare Reserve	122,789	505	(32,830)	90,464	122,789	1,228	(9,206)	114,811	88,031	34,758	0	122,789
(j) Recreation Development Reserve	270,680	61,113	(49,900)	281,893	270,680	62,707	(35,000)	298,387	226,283	64,102	(19,705)	270,680
(k) Refuse Site / Waste Management Reserve	136,947	30,563	0	167,510	136,947	21,194	0	158,141	96,144	40,803	0	136,947
(l) Refuse Site Rehabilitation Reserve	98,142	20,404	0	118,546	98,142	20,981	0	119,123	76,751	21,391	0	98,142
(m) Water Management Reserve	78,255	322	(7,500)	71,077	78,255	783	(5,000)	74,038	81,773	1,482	(5,000)	78,255
(n) Electronic Sign Reserve	65,616	270	(51,032)	14,854	65,616	656	(66,272)	0	20,249	45,367	0	65,616
(o) Community Gym Reserve	12,337	51	(500)	11,888	12,337	123	(1,800)	10,660	6,914	5,423	0	12,337
(p) Sportsground Precinct Redevelopment Reserve	80,908	50,333	(2,915)	128,324	80,908	50,809	(70,000)	61,717	50,000	30,908	0	80,908
(q) Emergency/Bushfire Control Reserve	6,500	27	0	6,527	6,500	65	0	6,565	0	6,500	0	6,500
(r) Community Events Reserve	0	9,000	0	9,000	0	5,000	0	5,000	0	0	0	0
	1,656,310	275,400	(223,077)	1,708,631	1,656,310	186,088	(267,278)	1,575,120	1,380,038	346,130	(69,858)	1,656,310

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

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

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

Financial assets at amortised cost

Self supporting loans

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at amortised cost	19,925	19,333
	19,925	19,333
Other financial assets at amortised cost		
Self supporting loans	19,925	19,333
	19,925	19,333
Financial assets at amortised cost		
Financial assets at fair value through profit and loss	97,491	117,416
	73,807	71,221
	171,298	188,637
Financial assets at amortised cost		
Self supporting loans	97,491	117,416
	97,491	117,416
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	73,807	71,221
	73,807	71,221

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

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

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6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
Allowance for impairment of trade receivables	
Allowance for impairment of rates receivables	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

	2021	2020
	\$	\$
	90,464	84,535
	177,620	138,901
	(3,856)	(2,500)
	(22,507)	(20,725)
	241,721	200,211
	51,932	57,223
	51,932	57,223

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

7. INVENTORIES

Current

Fuel and materials

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

	2021	2020
	\$	\$
	34,903	38,574
	34,903	38,574
	38,574	46,978
	(116,939)	(135,684)
	113,268	127,280
	34,903	38,574

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.

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	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	3,244,000	14,622,155	17,866,155	235,087	1,972,623	20,073,865
Additions	40,499	18,145	58,644	26,164	325,575	410,383
(Disposals)	0	0	0	0	(99,412)	(99,412)
Depreciation (expense)		(374,826)	(374,826)	(26,796)	(242,692)	(644,314)
Balance at 30 June 2020	3,284,499	14,265,474	17,549,973	234,455	1,956,094	19,740,522
Comprises:						
Gross balance amount at 30 June 2020	3,284,499	15,370,074	18,654,573	261,251	2,190,198	21,106,022
Accumulated depreciation at 30 June 2020	0	(1,104,599)	(1,104,599)	(26,796)	(234,105)	(1,365,500)
Balance at 30 June 2020	3,284,499	14,265,474	17,549,973	234,455	1,956,094	19,740,522
Additions		81,347	81,347	134,484	483,896	699,727
(Disposals)	0	0	0	0	(178,964)	(178,964)
Depreciation (expense)	0	(375,894)	(375,894)	(31,638)	(263,390)	(670,922)
Balance at 30 June 2021	3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362
Comprises:						
Gross balance amount at 30 June 2021	3,284,499	15,451,421	18,735,920	395,735	2,457,594	21,589,249
Accumulated depreciation at 30 June 2021	0	(1,480,494)	(1,480,494)	(58,435)	(459,958)	(1,998,887)
Balance at 30 June 2021	3,284,499	13,970,927	17,255,426	337,300	1,997,636	19,590,362

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 using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per hectare / market borrowing rate
Buildings	2	Market Approach using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per hectare / market borrowing rate

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

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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	Infrastructure - Other	Infrastructure - Drainage	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2019	89,363,785	11,427,154	3,416,594	104,207,535
Additions	1,411,055	256,263	0	1,667,318
Depreciation (expense)	(1,470,545)	(374,298)	(68,332)	(1,913,175)
Balance at 30 June 2020	89,304,296	11,309,119	3,348,262	103,961,677
Comprises:				
Gross balance at 30 June 2020	92,243,067	12,047,711	3,416,594	107,707,372
Accumulated depreciation at 30 June 2020	(2,938,771)	(738,591)	(68,332)	(3,745,694)
Balance at 30 June 2020	89,304,296	11,309,119	3,348,262	103,961,677
Additions	1,013,969	593,131	0	1,607,100
Depreciation (expense)	(1,498,114)	(385,449)	(68,332)	(1,951,895)
Balance at 30 June 2021	88,820,151	11,516,802	3,279,930	103,616,883
Comprises:				
Gross balance at 30 June 2021	93,257,035	12,640,842	3,416,594	109,314,471
Accumulated depreciation at 30 June 2021	(4,436,884)	(1,124,040)	(136,664)	(5,697,588)
Balance at 30 June 2021	88,820,151	11,516,802	3,279,930	103,616,883

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

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

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

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

The fair value of land, buildings, infrastructure and investment properties 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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads from 1 July 2019

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

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 10 that details the significant accounting policies applying to leases (including right-of-use assets).

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10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and equipment	\$ 178,964	\$ 167,729	\$ 0	\$ (11,235)	\$ 177,008	\$ 195,000	\$ 17,992	\$ 0	\$ 99,412	\$ 91,788	\$ 5,744	\$ (13,368)
	178,964	167,729	0	(11,235)	177,008	195,000	17,992	0	99,412	91,788	5,744	(13,368)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2020 Actual Loss
Plant and Equipment				
Transport				
MOW Vehicle	20,646	27,727	7,081	0
Komatsu Grader	137,294	119,092	0	(18,202)
Toyota Hilux Workmate Ttop	6,865	6,364	0	(501)
Toyota Hilux Workmate Ttop Tipper	7,294	8,182	888	0
Toyota Hilux Workmate Ttop	6,865	6,364	0	(501)
	178,964	167,729	7,969	(19,204)
	178,964	167,729	7,969	(19,204)

(b) Fully Depreciated Assets in Use

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

	2021	2020
	\$	\$
Furniture and equipment	524,806	524,806
Plant and equipment	14,500	14,500
	539,306	539,306

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10. FIXED ASSETS

(c) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	375,894	371,362	374,826
Furniture and equipment	31,638	28,784	26,796
Plant and equipment	263,390	246,203	242,692
Infrastructure - Roads	1,498,114	1,475,947	1,470,545
Infrastructure - Other	385,449	444,625	374,298
Infrastructure - Drainage	68,332	0	68,332
	2,622,817	2,566,921	2,557,489

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	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
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	5 years

Depreciation on revaluation

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

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

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

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

11. REVALUATION SURPLUS

	2021 Opening Balance	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land	2,920,241	2,920,241	2,938,241	(18,000)	2,920,241
Revaluation surplus - Buildings	8,319,066	8,319,066	8,319,066	0	8,319,066
Revaluation surplus - Plant and equipment	106,181	106,181	106,181	0	106,181
Revaluation surplus - Infrastructure - Roads	65,074,533	65,074,533	65,074,533	0	65,074,533
Revaluation surplus - Infrastructure - Other	9,744,298	9,744,298	9,744,298	0	9,744,298
Revaluation surplus - Infrastructure - Drainage	3,416,594	3,416,594	3,416,594	0	3,416,594
	89,580,913	89,580,913	89,598,913	(18,000)	89,580,913

12. TRADE AND OTHER PAYABLES

Current

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

2021	2020
\$	\$
141,184	221,477
34,487	13,578
17,938	24,132
37,071	37,071
2,639	2,918
233,319	299,176

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

13. OTHER LIABILITIES

Current

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

2021	2020
\$	\$
18,329	33,057
225,884	74,251
244,213	107,308
244,213	107,308

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.

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

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

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

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

Service concession liabilities

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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14. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	70,889	67,403
Non-current	495,341	566,230
	<u>566,230</u>	<u>633,633</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Actual	Actual	Actual
				1 July 2020	Principal	Interest	Principal	1 July 2020	Principal	Interest	Principal	1 July 2019	Principal	Interest	Principal
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture															
Recreation Centre	131	NAB	6.39%	49,939	(9,909)	(3,035)	40,030	49,939	(9,909)	(3,035)	40,030	59,244	(9,305)	(3,639)	49,939
Swimming Pool Redevelopment	139	WATC	5.11%	214,622	(13,322)	(10,623)	201,300	214,622	(13,322)	(10,715)	201,300	227,284	(12,662)	(11,333)	214,622
Other property and services															
5 Arnott Street	137	WATC	6.02%	155,432	(13,917)	(8,963)	141,515	155,432	(13,917)	(8,977)	141,515	168,538	(13,106)	(9,775)	155,432
Doctors Residence	138	WATC	6.27%	76,891	(10,922)	(4,519)	65,969	76,891	(10,922)	(4,653)	65,969	87,159	(10,268)	(5,157)	76,891
				<u>496,884</u>	<u>(48,070)</u>	<u>(27,140)</u>	<u>448,814</u>	<u>496,884</u>	<u>(48,070)</u>	<u>(27,380)</u>	<u>448,814</u>	<u>542,225</u>	<u>(45,341)</u>	<u>(29,904)</u>	<u>496,884</u>
Self Supporting Loans															
Recreation and culture															
Wagin Ag Society	141	WATC	3.04%	136,749	(19,333)	(3,972)	117,416	136,749	(19,333)	(4,011)	117,416	155,507	(18,758)	(4,534)	136,749
				<u>136,749</u>	<u>(19,333)</u>	<u>(3,972)</u>	<u>117,416</u>	<u>136,749</u>	<u>(19,333)</u>	<u>(4,011)</u>	<u>117,416</u>	<u>155,507</u>	<u>(18,758)</u>	<u>(4,534)</u>	<u>136,749</u>
				<u>633,633</u>	<u>(67,403)</u>	<u>(31,112)</u>	<u>566,230</u>	<u>633,633</u>	<u>(67,403)</u>	<u>(31,391)</u>	<u>566,230</u>	<u>697,732</u>	<u>(64,099)</u>	<u>(34,438)</u>	<u>633,633</u>

* WA Treasury Corporation

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

SHIRE OF WAGIN
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14. INFORMATION ON BORROWINGS (Continued)

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	16,000	22,000
Total amount of credit unused	16,000	22,000
Loan facilities		
Loan facilities - current	70,889	67,403
Loan facilities - non-current	495,341	566,230
Total facilities in use at balance date	566,230	633,633
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 22.

15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions
 Non-current provisions

Additional provision

Balance at 30 June 2021

Comprises

Current
 Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	124,531	184,374	308,905
Non-current provisions	0	64,303	64,303
	124,531	248,677	373,208
Additional provision	61,602	35,487	97,089
Balance at 30 June 2021	186,133	284,164	470,297
Comprises			
Current	186,133	175,063	361,196
Non-current	0	109,101	109,101
	186,133	284,164	470,297

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

	2021	2020
	\$	\$
Less than 12 months after the reporting date	280,744	310,483
More than 12 months from reporting date	184,722	61,936
Expected reimbursements from other WA local governments	4,831	789
	470,297	373,208

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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 are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	3,158,235	1,673,563	2,927,268
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(343,267)	(1,271,652)	(276,003)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Depreciation on non-current assets	2,622,817	2,566,921	2,557,489
(Profit)/loss on sale of asset	11,235	(17,992)	7,624
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(36,219)	35,809	916,228
(Increase)/decrease in inventories	3,671	3,574	8,404
(Increase)/decrease in contract assets	(5,655)	23,193	(29,241)
Increase/(decrease) in payables	(65,857)	0	7,303
Increase/(decrease) in employee provisions	97,089	0	15,504
Increase/(decrease) in other provisions	3	0	0
Increase/(decrease) in other liabilities	136,905	(109,362)	(49,007)
Non-operating grants, subsidies and contributions	(1,177,578)	(919,823)	(1,152,172)
Net cash from operating activities	1,240,558	310,668	2,004,976

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	4,390,933	4,371,676
General purpose funding	1,292,824	1,214,832
Law, order, public safety	492,542	535,682
Health	834,174	849,438
Education and welfare	446,380	485,410
Community amenities	1,032,600	1,048,765
Recreation and culture	14,772,050	14,579,195
Transport	101,647,532	102,098,566
Economic services	445,456	442,630
Other property and services	1,565,664	1,536,492
	126,920,155	127,162,686

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18. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cr Phillip Blight			
President's annual allowance	12,000	12,000	12,000
Meeting attendance fees	5,250	4,000	5,500
Travel and telecommunication expenses	750	500	500
	18,000	16,500	18,000
Cr Greg Ball			
Deputy President's annual allowance	3,000	3,000	3,000
Meeting attendance fees	2,188	1,400	2,438
Travel and telecommunication expenses	1,366	1,000	1,150
	6,554	5,400	6,587
Cr David Atkins			
Meeting attendance fees	1,500	1,400	625
Travel and telecommunication expenses	750	500	250
	2,250	1,900	875
Cr Sherryl Chilcott			
Meeting attendance fees	2,063	1,400	2,750
Travel and telecommunication expenses	750	500	500
	2,813	1,900	3,250
Cr Bronwyn Hegarty			
Meeting attendance fees	2,000	1,400	1,438
Travel and telecommunication expenses	750	500	375
	2,750	1,900	1,813
Cr Bryan Kilpatrick			
Meeting attendance fees	2,250	1,400	2,500
Travel and telecommunication expenses	750	500	500
	3,000	1,900	3,000
Cr Wade Longmuir			
Meeting attendance fees	1,938	1,400	1,188
Travel and telecommunication expenses	750	500	375
	2,688	1,900	1,563
Cr Lyn Lucas			
Meeting attendance fees	1,375	1,400	1,625
Travel and telecommunication expenses	750	500	500
	2,125	1,900	2,125
Cr David Reed			
Meeting attendance fees	375	1,400	1,375
Travel and telecommunication expenses	250	500	500
	625	1,900	1,875
Cr Jason Reed			
Meeting attendance fees	1,125	1,400	2,188
Travel and telecommunication expenses	750	500	500
	1,875	1,900	2,688
Cr Geoff West			
Meeting attendance fees	1,625	1,400	2,563
Travel and telecommunication expenses	750	500	500
	2,375	1,900	3,063
	45,054	39,000	44,837
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	21,688	18,000	24,188
Travel and telecommunication expenses	8,366	6,000	5,650
	45,054	39,000	44,838

19. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
	\$	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	547,046	594,156
Post-employment benefits	50,301	50,680
Other long-term benefits	6,753	8,687
	604,100	653,523

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2021 Actual	2020 Actual
	\$	\$
The following transactions occurred with related parties:		
Sale of goods and services	5,133	4,931
Purchase of goods and services	102,125	70,137
Amounts outstanding from related parties:		
Trade and other receivables	4,697	0
Amounts payable to related parties:		
Trade and other payables	13,848	19,304

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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20. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations	0.11145	746	7,969,475	888,174	(214)	(138)	887,822	888,174	2,000	1,000	891,174	875,906
Unimproved valuations	0.00682	304	210,173,000	1,432,960	(1,072)	0	1,431,888	1,432,960	2,000	0	1,434,960	1,426,060
Sub-Total		1,050	218,142,475	2,321,134	(1,286)	(138)	2,319,710	2,321,134	4,000	1,000	2,326,134	2,301,966
Minimum payment	Minimum \$											
Gross rental valuations	580	144	280,029	83,520	0	0	83,520	83,520	0	0	83,520	85,840
Unimproved valuations	580	77	3,270,037	44,660	0	0	44,660	44,660	0	0	44,660	36,540
Sub-Total		221	3,550,066	128,180	0	0	128,180	128,180	0	0	128,180	122,380
		1,271	221,692,541	2,449,314	(1,286)	(138)	2,447,890	2,449,314	4,000	1,000	2,454,314	2,424,346
Discounts/concessions (Note 20(b))							(90,679)				(86,105)	(86,849)
Total amount raised from general rate							2,357,211				2,368,209	2,337,497
Ex-gratia rates							12,517				12,517	12,394
Totals							2,369,728				2,380,726	2,349,891

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

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

SHIRE OF WAGIN
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20. RATING INFORMATION (Continued)

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

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$	Circumstances in which Discount is Granted
Early Payment	5.00%		90,679	86,105	86,849	Rates paid in full by 18 September 2020
			90,679	86,105	86,849	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Betty Terry Theatre	Rates	50.00%		404	379	379
Betty Terry Theatre	Rubbish	50.00%		163	163	163
St John Ambulance	Rubbish	100.00%		325	325	325
Wagin Care & Share	Rubbish	100.00%		325	325	325
Wagin CWA	Rates	100.00%		979	968	968
Wagin CWA	Rubbish	100.00%		325	325	325
Waratah Lodge	Rubbish	100.00%		325	325	325
				2,846	2,810	2,810

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

20. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	18/09/2020		5.50%	8.00%
Option Two				
First instalment	18/09/2020	5.50	5.50%	8.00%
Second instalment	18/01/2021	5.50	5.50%	8.00%
Option Three				
First instalment	18/09/2020	5.50	5.50%	8.00%
Second instalment	18/11/2020	5.50	5.50%	8.00%
Third instalment	18/01/2021	5.50	5.50%	8.00%
Fourth instalment	19/03/2021	5.50	5.50%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	7,917	12,000	11,709
Interest on instalment plan	3,652	3,500	3,445
Charges on instalment plan	4,243	8,000	3,173
	15,812	23,500	18,327

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21. RATE SETTING STATEMENT INFORMATION

	2020/21 (30 June 2021 Carried Forward)	2020/21 Budget (30 June 2021 Carried Forward)	2019/20 (30 June 2020 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a) (7,969)	(17,992)	(5,744)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,586)	0	(1,153)
Movement in pensioner deferred rates (non-current)	5,291	0	(3,282)
Movement in employee benefit provisions (non-current)	44,801	0	13,740
Add: Loss on disposal of assets	10(a) 19,204	0	13,368
Add: Depreciation on non-current assets	10(c) 2,622,817	2,566,921	2,557,489
Non cash amounts excluded from operating activities	2,681,558	2,548,929	2,574,418
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserves - cash backed	4 (1,708,631)	(1,575,120)	(1,656,310)
Less: Financial assets at amortised cost - self supporting loans	5(a) (19,925)	(19,333)	(19,333)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14(a) 70,889	70,889	67,403
- Employee benefit provisions	325,484	307,944	325,485
Total adjustments to net current assets	(1,332,183)	(1,215,620)	(1,282,755)
Net current assets used in the Rate Setting Statement			
Total current assets	3,489,680	1,575,120	3,214,627
Less: Total current liabilities	(909,617)	(359,500)	(782,792)
Less: Total adjustments to net current assets	(1,332,183)	(1,215,620)	(1,282,755)
Net current assets used in the Rate Setting Statement	1,247,880	0	1,149,080

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.10%	3,158,235	1,708,631	908,676	540,928
2020					
Cash and cash equivalents	0.32%	2,927,268	1,656,310	1,156,887	114,071

Sensitivity

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

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	9,087	11,569

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Gross carrying amount	746	33,501	34,012	22,206	90,464
Loss allowance	1,599	8,257	5,470	7,182	22,507
29 June 2020					
Rates receivable					
Gross carrying amount	1,020	36,709	30,308	16,498	84,535
Loss allowance	8,072	5,470	2,473	4,709	20,724

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.08%	
Gross carrying amount	118,895	4,612	8,018	46,094	177,620
Loss allowance	0	0	0	3,856	3,856
29 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	12.04%	
Gross carrying amount	112,583	5,550	0	20,769	138,901
Loss allowance	0	0	0	2,500	2,500

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	233,319	0	0	233,319	233,319
Borrowings	70,889	302,420	192,921	566,230	566,230
	<u>304,208</u>	<u>302,420</u>	<u>192,921</u>	<u>799,549</u>	<u>799,549</u>
2020					
Payables	299,176	0	0	299,176	299,176
Borrowings	98,794	388,702	304,699	792,195	633,633
	<u>397,970</u>	<u>388,702</u>	<u>304,699</u>	<u>1,091,371</u>	<u>932,809</u>

23. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
In Lieu of Public Open Space	8,200	0	(8,200)	0
	8,200	0	(8,200)	0

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24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

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25. ACTIVITIES/PROGRAMS

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

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

26. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	5.67	3.85	3.76
Asset consumption ratio	0.93	0.96	0.98
Asset renewal funding ratio	0.87	1.51	3.63
Asset sustainability ratio	0.55	0.77	1.32
Debt service cover ratio	13.04	11.81	13.38
Operating surplus ratio	(0.41)	(0.44)	(0.32)
Own source revenue coverage ratio	0.49	0.48	0.53

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

7.2 2020/2021 DRAFT INTERIM AUDIT MANAGEMENT LETTER

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	1 November 2021
PREVIOUS REPORT(S):	12 February 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.AD.2
ATTACHMENTS:	<ul style="list-style-type: none">2020/2021 Draft Interim Audit Management Letter with Management Responses

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Moved Cr Seconded Cr

That the 2020/2021 Draft Interim Audit Management Letter and management responses to the findings be received.

Carried 0/0

COMMITTEE RESOLUTION

Moved Cr G Ball Seconded Cr B Kilpatrick

That the 2020/2021 Draft Audit Management Letter and management responses to the findings be received.

Carried 4/0

The reason for difference in Officer recommendation is that due to the timing of the Interim Audit, the Management Letter issued during the Interim Audit became the final Audit Management Letter.

BRIEF SUMMARY

The 2020/2021 Draft Interim Audit Management Letter with Management's response is attached for discussion and to be received by the Audit Committee.

BACKGROUND/COMMENT

Accounting firm AMD Chartered Accountants, on behalf of Council's Auditors – the Office of The Auditor General, finalised the interim audit of the 2020/2021 financial year in July 2021.

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

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

CONSULTATION/COMMUNICATION

- Deputy Chief Executive Officer
- Manager of Finance

STATUTORY/LEGAL IMPLICATIONS

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

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

The Committee wished it recorded that they would like to acknowledge and thank the Office of Auditor General, Accounting firm – AMD and the Manager of Finance and her staff on their efforts on the timely and efficient Audit process for the 20120/2021 Financial Audit.

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Creditors and fixed assets reconciliations		✓	
2. Daily banking procedures		✓	
3. Information technology usage policy		✓	
4. Information technology disaster recovery plan		✓	

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

1. Creditors and fixed assets reconciliations

Finding

We noted that creditors and fixed assets reconciliations are performed, however they are not signed off to evidence an independent review has occurred once complete.

Rating: Moderate

Implication

Lack of review by an independent senior officer may lead to erroneous or unusual reconciling items not being detected and investigated in a timely manner.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. Reconciliations should be signed off as evidence of an independent review.

Management Comment

An independent review is carried out though not documented. Management will ensure this is signed off moving forward.

Responsible Person: *Manager of Finance*

Completion Date: *06 September 2021*

2. Daily banking procedures

Finding

During our receipts testing, we noted that the daily banking reconciliations at the administration office are not signed as evidence of an independent review. Furthermore, we noted that the daily banking summaries for each cash collection site, with the exception of the caravan park, are not signed as evidence of an independent review.

Rating: Moderate

Implication

Increased risk of error or fraud due to lack of independent review.

Recommendation

End of day reconciliations are a key control and should be reviewed by someone independent of the reconciliation function. These reconciliations should be signed off as evidence of an independent review.

Management Comment

An independent review is carried out though not documented. Management will ensure this is signed off moving forward.

Responsible Person: *Manager of Finance*

Completion Date: *06 September 2021*

3. Information technology usage policy

Finding

We noted that the Shire does not have an Information Technology (IT) Usage Policy. An IT Usage Policy would outline the rules and guidelines with respect to appropriate use of the Shire's IT resources.

Rating: Moderate

Implication

In the absence of an effective policy on IT usage, there is an increased risk of inefficient use of the Shire's resources.

Recommendation

We recommend that management develop and implement a policy to ensure that users of IT systems make the best use of the Shire's resources. This policy should be communicated to staff and monitored on an ongoing basis.

Management Comment

Management will endeavour to prepare an Information Technology (IT) Usage Policy.

Responsible Person: *Deputy Chief Executive Officer*

Completion Date: *28 February 2022*

4. Information technology – disaster recovery plan

Finding

We noted that the Shire has no formal disaster recovery plan in place in respect to information technology systems.

Rating: Moderate

Implication

Without a disaster recovery plan, it is likely to be more difficult to recover from an incident or crisis in a timely and effective manner. There is an increased risk that key business functions will remain out of operation for extended periods of time following a major incident.

Recommendation

We recommend that management develop and document a disaster recovery plan based on the business continuity plan, detailing the steps to be taken to recover operations.

The plan should be communicated to staff and tested on a periodic basis to ensure that staff are familiar with their responsibilities. This should also include testing of the IT system backups.

Management Comment

Management will endeavour to prepare a formal Disaster Recovery Plan.

Responsible Person: *Deputy Chief Executive Officer*

Completion Date: *28 February 2022*

8. GENERAL BUSINESS

Nil

9 CLOSURE

There being no further business the Chairperson thanked those in attendance and closed the meeting at 2.47pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 04 November 2021

Signed:

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Presiding Elected Member

Date:

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10. STATUS REPORT – OCTOBER 2021

FINANCE AND ADMINISTRATION						
Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
28 April 2015	2702	CEO	Puntapin Rock Dam		Water Corp engaged to address urgent remedial works and to facilitate transfer of the asset to the Shire. Assessment of Dam currently underway	Contacted June 2019, awaiting finalisation of the SW Native Title Settlement
24 Sept 2019	4123	CEO	Endorsement of Waste Local Law – 4WDL VROC Collaboration	That Council endorse commencing the process of introducing a Waste Local Law and that a collaborative approach between the 4WDL VROC Local Governments Taken with The Shire of Williams facilitating the process		Awaiting Information from the Shire of Williams.
25 Feb 2020	4188	CEO	Town Entry Statements	That the four (4) entry statements into Wagin be refurbished within the current Tourism Budget	First statement sign has been completed and reinstalled. It will take a number of months to upgrade all four statements	Work is in progress on the second entry statement. New Comment: Remaining two to be completed in second half of the financial year.
26 May 2020	4277	CEO	Wagin Trotting Club – Illumination of Bart the Ram	Develop a proposal to illuminate Bart the Giant Ram. Research funding opportunities	Costs ascertained as being approximately \$7,000	Budgeted in the 2021/22 Financial Year



27 October 2020	4415	CEO	History of Wagin	That Council support in principle the concept of the “History of Wagin” initiative and to lend support to developing the proposal with the proponent and the Wagin Historical Society.	Construction of building to accommodate project prioritised in LRCIP. Funding approved Wagin Historical Village to manage project. Project underway	
25 May 2021	4562	CEO/ EHOB		That the quote No. 5014 submitted by Central Great Southern Sheds (Ranbuild) for the supply and erection of a 15090mm x 320000mm shed, complete with 100 mm reinforced concrete floor at a total cost (including GST) of \$125,632.30 be accepted, subject to the shed being completed not later than the 15 November 2021.	New Comment: Shed Completed.	

27 April 2021	4524	CEO	Lot 32 Trent Street (former Road Board Office)	<p>1. That Council make application for the freeholding of Lot 32 Trent Street (Former Road Board Office) to the Shire of Wagin.</p> <p>2. If Council decides to proceed with the freeholding of the building after advice of the probable acquisition costs, that it initiate a rezoning of Lot 32 Trent Street from Public Purposes to Commercial.</p>	Followed up with Department of Lands October 2021.	Application made – April 2021
25 May 2021	4550	CEO	South West Settlement Agreement	<p>1. That Council offer no comment on the Template Noongar Heritage Agreement for Local Government and the Cultural Heritage Bill (Draft) 2020.</p> <p>2. That Council invite the South West Land and Sea Council to conduct an information session in Wagin to provide an overview of the implications and the implementation of the South West Settlement Agreements.</p>	No Response	
22 June 2021	4579	CEO	Proposed Installation of Telecommunications Tower – Shire Administration Building (Field Solutions Group (FSG))	That Council delegate authority to the Chief Executive Officer, Shire President and Deputy Shire President to execute the contract with Field Solutions Group, Facility Licence.	Proponent to forward a draft contract	New Comment: No further communication from proponent.

27 July 2021	4597	CEO/EA	Relocation of Wagin Public Library	That Council proceed with the relocation of the Wagin Public Library from the former Road Board Building to the Wagin Courthouse building and repurpose the additional office of the Courthouse building for Wagin Homecare Administration and art curation/volunteer-based art projects.	Awaiting LRCIP Phase 3 for Library relocation. Homecare relocation in progress. Request for Quote on works underway. IT Company engaged to install point to point server from administration office.	
28 September 2021	4643	CEO	National Bank Building – Wagin	That the Shire advise the National Australia Bank that it would be interested in accepting unconditional freehold ownership of the building, whilst at the same time, agreeing that the building will not be used for any purpose that may compromise the reputation of NAB, during the Shires period of ownership.	Refer to item in October agenda.	
26 October 2021	4663	CEO		New Action: That Council confirm That the gift of the Wagin National Australia Bank premises is appropriate. Its approval to accept the gift, subject to the conditions attached to the <i>Deed of Gift</i> being to the satisfaction of the CEO.	New Comment: Conditions of <i>Deed of Gift</i> being finalised	



26 October 2021	4661	CEO	Gazania Control	New Action: That given the fact that <i>Gazania</i> plants are rife throughout the townsite of Wagin, Council seek advice from the Department of Primary Industries and Regional Development regarding the control and method of spread of <i>Gazania</i> 's	New Comment: Advice obtained	
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HEALTH, BUILDING AND PLANNING

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
20 Nov 2018	3928	DCEO	Wagin Sportsground and Recreation precinct development plan	That Council appoint CCS Strategic and ADC Projects to undertake the Wagin Sportsground and Recreation precinct planning project on the following basis: undertake stage 1 – needs assessment in 2018/2019 for \$24,200 plus on costs and subject to Council approval undertake stage 2 – feasibility study in accordance with quoted figure in 2019/20220	Sportsground & Recreation Precinct Masterplan report was presented to Final Community Meeting. Some changes were requested. Masterplan will be changed and presented to the August Council Meeting for endorsement.	Staff have engaged a surveying contractor to carry out underground site survey.
26 March 2019	3973			That Council give approval for CCS Strategic and ADC Projects to undertake the Wagin Sportsground and Recreation Precinct Plan Stage 2 – Feasibility Study	Final Report to be adopted by Council at August Meeting	Survey carried out, results to be disseminated at the next meeting of the Steering Committee.
25 Feb 2020	4200			That Council Receive and Endorse the Sportsground & Recreation Precinct Masterplan feasibility study report, endorse masterplan option 5 and issue the report for further community comment.	Final Masterplan adopted by Council and has been distributed to the Community. Staff will now engage a contractor to carry out site survey and report back to Council.	Once minutes of the meeting 30 August 2021 are adopted, staff will engage an architect to confirm and draw the elements of the sports hub in relation to the sports hub and property boundary. Part time project manager to be engaged to move the development forward in accordance with Masterplan and Committee/Council direction

<p>2 Sept 2019</p>	<p>4096</p>	<p>Town Planner</p>	<p>Land Tenure options for new telecommunications infrastructure (mobile phone base station)</p>	<p>That Council request the Land Division – DPLH to arrange transfer of Shire of Wagin’s interest in lot 331 to the State for re-vesting back into Crown Estate, with the majority of the balance of the portion of lot 331 as Crown reserve with a management order issued in favour of the Shire of Wagin for showground and recreational purposes, and to lease portion directly to Telstra to enable Telstra Corp to construct a new mobile phone base station on portion of lot 331 Ballagin Street in accordance with conditions of development approval 21 August 2018</p>	<p>Project delayed due to Telstra prioritising replacement of infrastructure damaged in Eastern States bushfires.</p> <p>Indication from Telstra (June 2020) that this is being progressed with expected completion in early 2021</p> <p>Advice given (August 2021) that installation expected to be completed by March 2022.</p>	<p>Could be 2 years before tower is erected 2020.</p> <p>Some land tenure issues that need to be followed up.</p>
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WORKS AND SERVICES

Date	Resolution #	Officer	Description	Action	Status	Questions & Comments
15 December 2020	4474	CEO/DCEO /MOW	Local Roads and Community Infrastructure Program Round 2	<p>That the following projects be prioritised for indicative funding through Round 2 of the Local Roads and Community Infrastructure Program totalling \$279,000;</p> <ol style="list-style-type: none"> 1. Shed – Wagin Historical Village 2. Bullocks Hills Road widening 3. Tudhoe, Tudor and Tavistock Street – Pressure Cleaning and Sealing 4. Wagin War Memorial 5. Stubbs Street kerbing 6. Johnston Street kerbing 7. Tudhoe Street Kerbing 8. Bojanning Park 	<p>Funding application submitted to funding body for projects approval.</p> <p>Funding approved for all projects.</p> <p>Start works between October and December 2021</p> <p>In progress. Completion date has been put back until 30 June 2022.</p>	
26 October 2021	4662	DCEO/CEO	Local Roads and Community Infrastructure Program Round 3	<p>New Action: That the draft program for works to be undertaken through the LRCIP Phase 3 allocation be adjusted to accommodate culvert upgrades and drainage improvements instead of water storage upgrades for sports oval reticulation supply</p>	<p>New Comment: LRCIP phase 3 priorities to be determined December 2021</p>	



26 October 2021	4667	MOW	Supply of Bitumen	New Action: That Council accepts the tender from Bitutek to supply and lay bitumen at a cost of \$192,329.04 inc GST for the 2021/2022 financial year.	New Comment: Bitutek has been contacted	
26 October 2021	4668	MOW	Cement Stabilization	New Action: That Council accepts the quote from Stabilised Pavements Australia to stabilise bitumen shoulders at a cost of \$78,298.22 inc GST for the 2021/2022 financial year.	New Comment: SPA contractor has been contacted.	



11. FINANCIAL REPORTS

11.1. FINANCIAL REPORTS – OCTOBER 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	10 November 2021
PREVIOUS REPORT(S):	18 October 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.FI.1
ATTACHMENTS:	<ul style="list-style-type: none">• Monthly Financial Report• Payments List (under separate cover)

OFFICER RECOMMENDATION/4674 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr D C Lloyd

That Council adopts the Financial Reports for the period ending 31 October 2021 as presented.

Carried 8/0

OFFICER RECOMMENDATION/4675 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

That EFT Payments EFT11297 – EFT11379 Cheque Payments 5532 – 5536 and Direct Debit Payments from the Municipal Account totalling \$483,004.14 and EFT Payments EFT11291 – EFT11296 Cheque Payments 2609 – 2611 from the Restricted Funds Account totalling \$1,386.60 for the month of October 2021 be endorsed and accepted for payment.

Carried 8/0

BRIEF SUMMARY

The financial statements and list of account payments are attached for Council to adopt.

BACKGROUND/COMMENT

The financial statements for October 2021 with corresponding list of account payments are attached for Council to adopt.

The Local Government (Financial Management) Regulations 1996 requires the Council is to be presented with a Statement of Financial Activity each month.



****Gentle Reminder – The Chief Executive Officer has requested that Councillors with queries relating to the payments made please direct them to staff for a response prior to the Council meeting****

The financial position of the Shire remains strong with cashflows from grants and rates tracking on schedule.

The Adjusted Net Current Assets figure as at the 31st of October 2021 is \$3,050,048 compared to \$2,488,017 in 2020. This figure includes the contract assets and liabilities (listed as income and expenses in advance) as per Australian Accounting Standard AASB 15. The grant income is recognised as revenue when expenditure occurs due to specific performance obligations.

Rates received as at the end of October amounted to \$2,316,638 or 87% which compares with 86% at the same time last year. State road funds have been recouped as soon as practicable with the Direct Grant and Road Project Grants first 40% applied for and received. Lotterywest funding of \$195,713 has been received in advance of project commencement.

The Shire has a total of \$2,618,878 invested in interest bearing accounts which are currently earning interest of 0.05% on Treasury OCFD (\$908,828) and 0.28% on Reserve Term Deposit (\$1,710,050). In our current economic climate interest rates are dismal almost to the point of non-existent. The term deposit interest rates with Treasury are less than the on-call account therefore funds will remain where they are for the time being.

The sundry debtor situation continues to be closely monitored with action having been initiated to follow through to recover long outstanding amounts and through entering payment arrangements where applicable, for those debtors having trouble.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

- Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

SHIRE OF WAGIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2021

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

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Note 4	Receivables
Note 5	Rate Revenue
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Note 7	Capital Acquisitions
Note 8	Borrowings
Note 9	Reserves
Note 10	Grants and Contributions
Note 11	Trust Fund

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2021**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Wagin for the 2021/22 year is \$20,000. A full listing and explanation of all items considered of material variance is disclosed in Note 2. The following selected items highlight significant income and expenditure for the 2021/22 financial year.

	% Completed	Annual Budget	YTD Actual
Capital Expenditure			
Buildings	28%	359,620	102,350
Plant & Equipment	27%	170,000	45,668
Furniture & Equipment	38%	59,552	22,584
Infrastructure - Roads	8%	1,251,195	103,361
Footpaths	0%	48,000	0
Infrastructure - Other	21%	479,012	99,521
Grants, Subsidies and Contributions			
Operating Grants, Subsidies and Contributions	39%	1,422,200	551,334
Non-operating Grants, Subsidies and Contributions	38%	1,364,052	523,315
Rates Levied	100%	2,430,396	2,422,243

% Compares current ytd actuals to annual budget

Financial Position	* Note	This Time Last Year 31 Oct 2020	Year to Date Actual 31 Oct 2021
Adjusted Net Current Assets	123%	\$ 2,488,017	\$ 3,050,048
Cash and Equivalent - Unrestricted	99%	\$ 2,923,522	\$ 2,907,704
Cash and Equivalent - Restricted	103%	\$ 1,657,399	\$ 1,710,050
Receivables - Rates	95%	\$ 437,203	\$ 416,094
Receivables - Other	253%	\$ 99,128	\$ 250,588
Payables	70%	\$ 243,005	\$ 170,603

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 November 2021
Prepared by: Manager of Finance
Reviewed by: Deputy Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

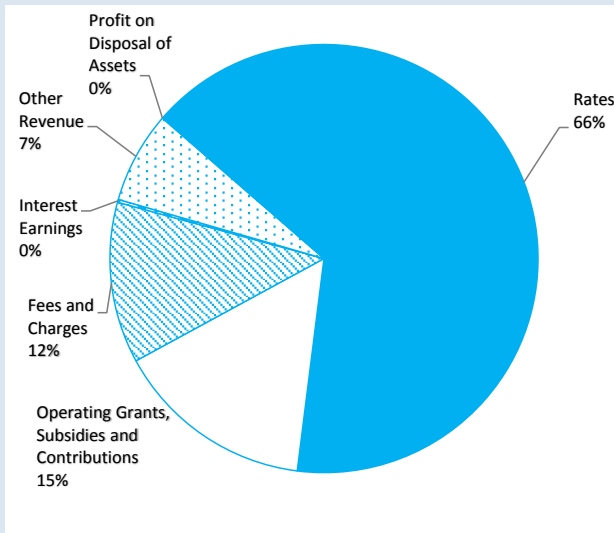
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

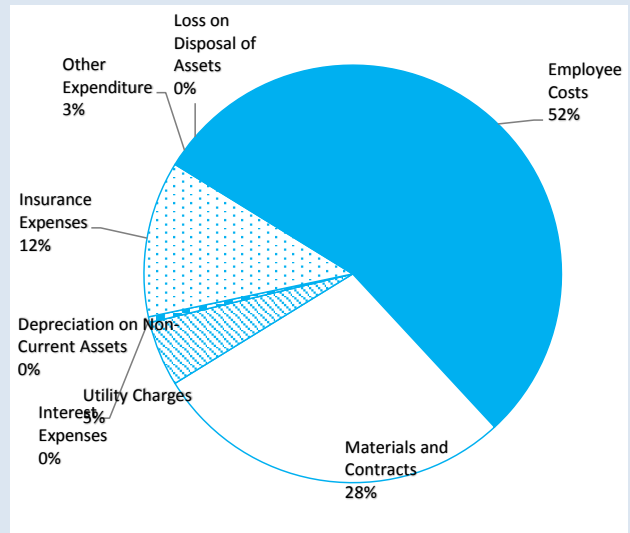
ROUNDING OFF FIGURES

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

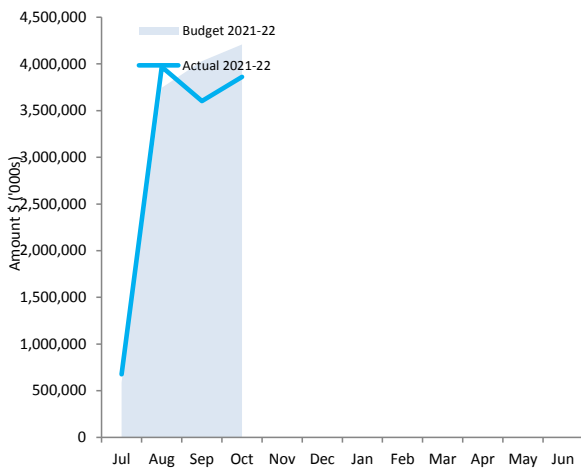
OPERATING REVENUE



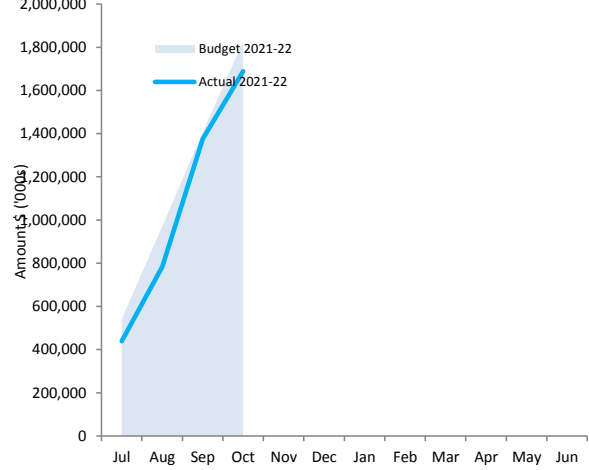
OPERATING EXPENSES



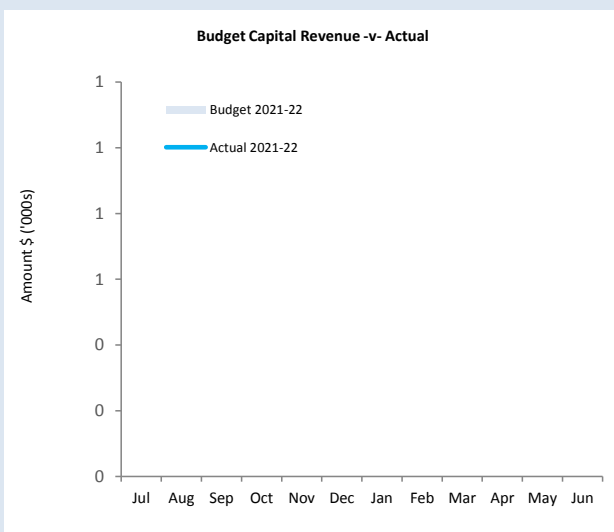
Budget Operating Revenues -v- Actual



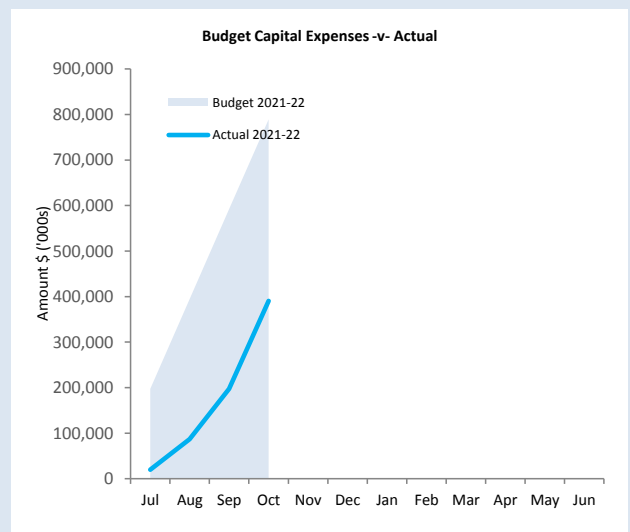
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 1,283,591	\$ 1,283,591	\$ 1,283,591	\$ 0	
Revenue from operating activities						
Governance		6,000	2,668	4,637	1,969	
General Purpose Funding - Rates	5	2,430,397	2,427,064	2,422,244	(4,820)	
General Purpose Funding - Other		875,261	317,571	333,258	15,687	
Law, Order and Public Safety		118,944	35,598	60,129	24,531	▲
Health		62,680	19,496	43,302	23,806	▲
Education and Welfare		662,087	284,152	228,940	(55,212)	▼
Community Amenities		369,450	327,114	322,343	(4,771)	
Recreation and Culture		91,455	17,542	23,909	6,367	
Transport		197,817	149,787	153,351	3,564	
Economic Services		214,700	71,564	55,314	(16,250)	
Other Property and Services		132,460	44,488	44,526	38	
		5,161,251	3,697,043	3,691,953		
Expenditure from operating activities						
Governance		(457,923)	(233,120)	(180,318)	52,802	▲
General Purpose Funding		(413,253)	(112,976)	(115,259)	(2,284)	
Law, Order and Public Safety		(259,528)	(100,259)	(102,452)	(2,193)	
Health		(267,093)	(75,923)	(73,945)	1,978	
Education and Welfare		(715,720)	(243,341)	(189,893)	53,448	▲
Community Amenities		(547,210)	(167,460)	(136,947)	30,513	▲
Recreation and Culture		(1,415,522)	(316,573)	(240,660)	75,913	▲
Transport		(2,857,935)	(301,014)	(389,108)	(88,094)	▼
Economic Services		(389,739)	(123,765)	(84,448)	39,317	▲
Other Property and Services		(376,580)	(151,887)	(175,562)	(23,675)	▼
		(7,700,503)	(1,826,318)	(1,688,592)		
Operating activities excluded from budget						
Non-cash amounts excluded from operating activities		2,726,185	0	(16,959)	(16,959)	
Amount attributable to operating activities		186,933	1,870,726	1,986,402		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	10	1,364,052	511,236	168,944	(342,292)	▼
Proceeds from Disposal of Assets	6	41,000	0	0	0	
Capital Acquisitions	7	(2,367,379)	(789,124)	(373,484)	415,640	▲
Amount attributable to investing activities		(962,327)	(277,888)	(204,540)		
Financing Activities						
Self-Supporting Loan Principal		19,925	0	0	0	
Transfer from Reserves	9	185,500	0	0	0	
Repayment of Debentures	8	(70,889)	0	(13,984)	(13,984)	
Transfer to Reserves	9	(642,736)	0	(1,419)	(1,419)	
Amount attributable to financing activities		(508,200)	0	(15,403)		
Closing Funding Surplus(Deficit)	1(b)	0	2,876,429	3,050,048		

KEY INFORMATION

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

The material variance adopted by Council for the 2021/22 financial year is \$20,000.

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2021**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var.
Opening Funding Surplus (Deficit)	1(b)	\$ 1,283,591	\$ 1,283,591	\$ 1,283,591	\$ 0	
Revenue from operating activities						
Rates	5	2,430,396	2,427,064	2,422,243	(4,821)	
Operating Grants, Subsidies and Contributions	10	1,422,200	552,322	556,639	4,317	
Fees and Charges		839,443	488,120	449,115	(39,004)	▼
Interest Earnings		34,086	9,940	7,982	(1,958)	
Other Revenue		425,546	219,598	255,971	36,373	▲
Profit on Disposal of Assets	6	9,580	0	0	0	
		5,161,251	3,697,043	3,691,950		
Expenditure from operating activities						
Employee Costs		(2,875,828)	(965,340)	(873,290)	92,050	▲
Materials and Contracts		(1,326,731)	(469,654)	(474,660)	(5,007)	
Utility Charges		(377,293)	(125,728)	(85,142)	40,586	▲
Depreciation on Non-Current Assets		(2,727,261)	0	0	0	
Interest Expenses		(27,905)	(9,300)	(7,443)	1,857	
Insurance Expenses		(201,777)	(201,732)	(204,189)	(2,457)	
Other Expenditure		(155,204)	(54,564)	(43,867)	10,697	
Loss on Disposal of Assets	6	(8,504)	0	0	0	
		(7,700,503)	(1,826,318)	(1,688,591)		
Operating activities excluded from budget						
Non-cash amounts excluded from operating activities		2,726,185	0	(16,959)	(16,959)	
Amount attributable to operating activities		186,933	1,870,726	1,986,401		
Investing activities						
Non-operating grants, subsidies and contributions	10	1,364,052	511,236	168,944	(342,292)	▼
Proceeds from Disposal of Assets	6	41,000	0	0	0	
Capital acquisitions	7	(2,367,379)	(789,124)	(373,484)	415,640	▲
Amount attributable to investing activities		(962,327)	(277,888)	(204,539)		
Financing Activities						
Self-Supporting Loan Principal		19,925	0	0	0	
Transfer from Reserves	9	185,500	0	0	0	
Repayment of Debentures	8	(70,889)	0	(13,984)	(13,984)	
Transfer to Reserves	9	(642,736)	0	(1,419)	(1,419)	
Amount attributable to financing activities		(508,200)	0	(15,403)		
Closing Funding Surplus (Deficit)	1(b)	0	2,876,429	3,050,048		

KEY INFORMATION

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2021/22 financial year is \$20,000.

Reporting Program	Var. \$	Var.	Timing/ Permanent	Explanation of Variance
	\$			
Revenue from operating activities				
Law, Order and Public Safety	24,531	▲	Timing	BFB/SES grant income higher than YTD budget due to contract liability movement.
Health	23,806	▲	Timing	Sale of doctors vehicle - income will move once asset register opened for the financial year in November post audit signoff.
Education and Welfare	(55,212)	▼	Timing	Homecare income lower than YTD budget which is offset by lower expenditure.
Expenditure from operating activities				
Governance	52,802	▲	Timing	Councillor Training/Conferences, Subscriptions and Administration Salaries under YTD budget.
Education and Welfare	53,448	▲	Timing	Homecare expenditure lower than YTD budget which is offset by lower income.
Community Amenities	30,513	▲	Timing	Great Southern Waste invoice received after October posting period was closed off. Entered in November.
Recreation and Culture	75,913	▲	Timing	Swimming Pool & sportsground expenses under YTD budget.
Transport	(88,094)	▼	Timing	Storm Damage repairs carried out - expenditure will even out as the year progresses.
Economic Services	39,317	▲	Timing	Caravan Park & Standpipe expenditure under YTD budget.
Other Property and Services	(23,675)	▼	Timing	PWOH & POC allocation not in line with budget. Non cash item
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(342,292)	▼	Timing	Contract assets/liabilites movement which is offset by capital expenditure.
Capital Acquisitions	415,640	▲	Timing	Contract assets/liabilites movement which is offset by capital funding.

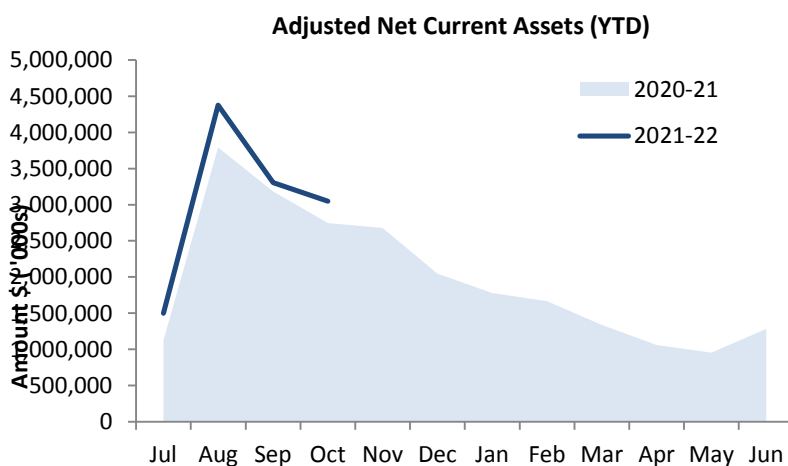
	Ref Note	Last Years Closing 30 June 2021	This Time Last Year 31 Oct 2020	Year to Date Actual 31 Oct 2021
		\$	\$	\$
Adjusted Net Current Assets				
Current Assets				
Cash Unrestricted	3	1,441,404	2,923,522	2,907,704
Cash Restricted	3	1,708,631	1,657,399	1,710,050
Receivables - Rates	4	67,957	437,203	416,094
Receivables - Other	4	173,764	99,128	250,588
Loans receivable		19,925	19,333	19,925
Interest / ATO Receivable		0	0	0
Accrued Income / Expenses In Advance		34,896	9,253	78,100
Inventories		34,903	38,574	34,903
		3,481,479	5,184,412	5,417,364
Less: Current Liabilities				
Payables		(188,047)	(243,005)	(170,603)
Accrued Expenses / Income In Advance		(244,213)	(739,587)	(429,667)
Regional Refuse Group Accrued Funds		(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave		(432,084)	(364,695)	(418,100)
		(901,416)	(1,384,359)	(1,055,441)
Unadjusted Net Current Assets		2,580,063	3,800,054	4,361,923
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(1,708,631)	(1,657,399)	(1,710,050)
Less: Loans receivable		(19,925)	(19,333)	(19,925)
Add: Provisions - Loans, Annual & Long Service Leave		432,084	364,695	418,100
Adjusted Net Current Assets		1,283,591	2,488,017	3,050,048

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$3.05 M

Last Year YTD
Surplus(Deficit)
\$2.49 M

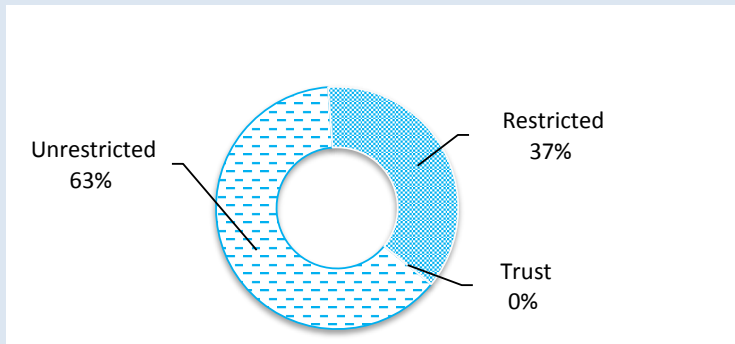
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	1,350			1,350	N/A	Nil	On Hand
At Call Deposits							
Municipal Fund	1,977,008			1,977,008	NAB/BWA	Nil	At Call
Overnight Cash Deposit Facility	908,828			908,828	Treasury	0.05%	At Call
Restricted Funds Account	20,518			20,518	NAB/BWA	Nil	At Call
Trust Fund			0		BWA	Nil	At Call
Term Deposits							
Municipal Investment - Term Deposit		1,710,050		1,710,050	BWA	0.28%	31-Jan-22
Total	2,907,704	1,710,050	0	4,617,754			

SIGNIFICANT ACCOUNTING POLICIES

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



KEY INFORMATION

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

Total Cash	Unrestricted
\$4.62 M	\$2.91 M

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

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2021	31 October 2021
	\$	\$
Opening Arrears Previous Years	63,810	67,957
Levied this year	2,612,152	2,664,775
Less Collections to date	(2,608,005)	(2,316,638)
Equals Current Outstanding	67,957	416,095
Net Rates Collectable	67,957	416,095
% Collected	99.84%	86.94%

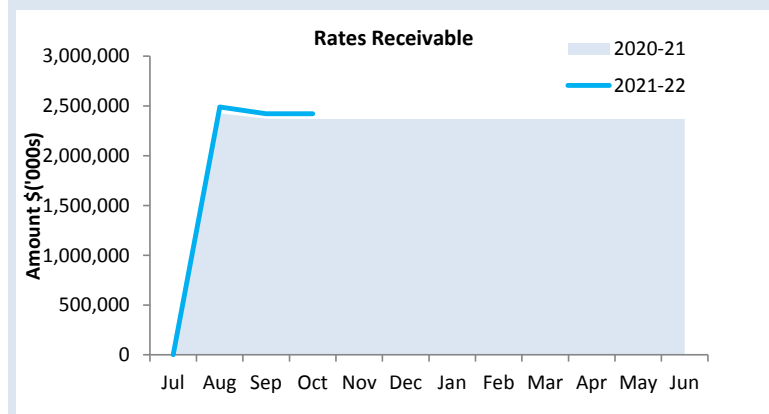
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	26,370	189,210	3,649	35,214	254,444
Percentage	10%	74%	1%	14%	
Balance per Trial Balance					
Sundry debtors					254,444
Loans receivable - clubs/institutions					19,925
Doubtful Debtors					(3,856)
Total Receivables General Outstanding					270,513
Amounts shown above include GST (where applicable)					

KEY INFORMATION

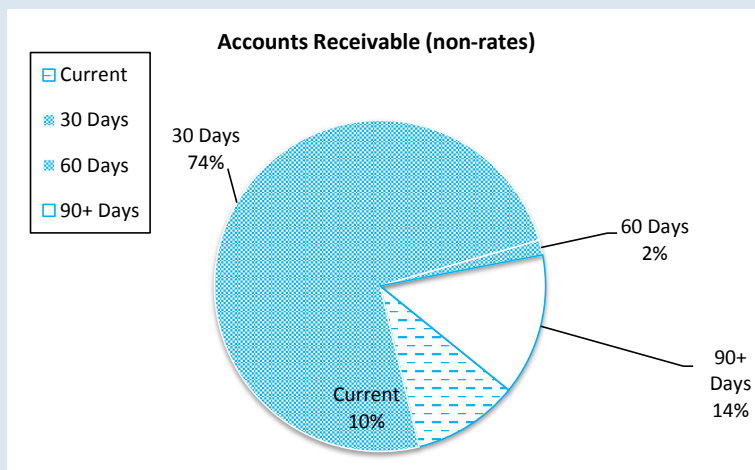
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
87%	\$416,095



Debtors Due
\$270,513
Over 30 Days
90%
Over 90 Days
14%

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

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

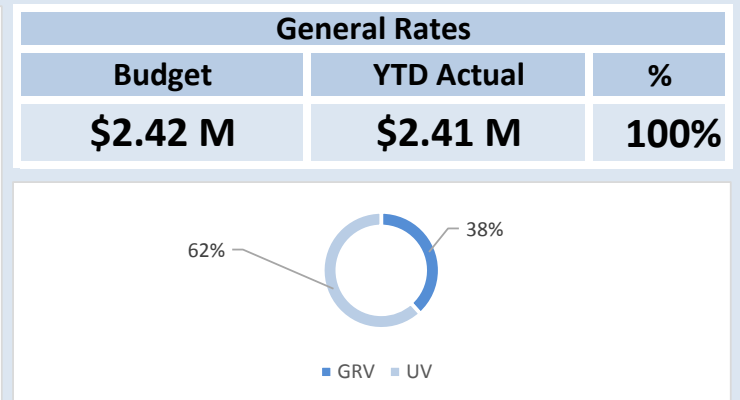
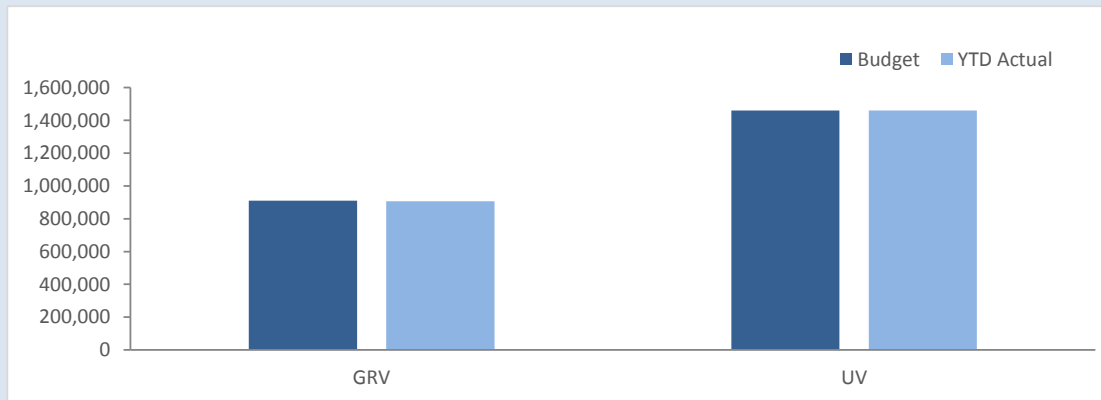
General Rate Revenue

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.113772	746	7,973,769	907,193	2,000	1,000	910,193	907,192	-72	-68	907,051
UV	0.006325	293	230,560,500	1,458,295	2,000	0	1,460,295	1,458,296	1,714	0	1,460,010
	Minimum \$										
GRV	600	145	278,599	87,000	0	0	87,000	87,000	0	0	87,000
UV	600	85	5,180,775	51,000	0	0	51,000	51,000	0	0	51,000
Sub-Totals		1,269	243,993,643	2,503,488	4,000	1,000	2,508,488	2,503,487	1,642	-68	2,505,061
Discount							(90,859)				(97,116)
Amount from General Rates							2,417,629				2,407,945
Ex-Gratia Rates							12,767				14,298
Total General Rates							2,430,396				2,422,243

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION

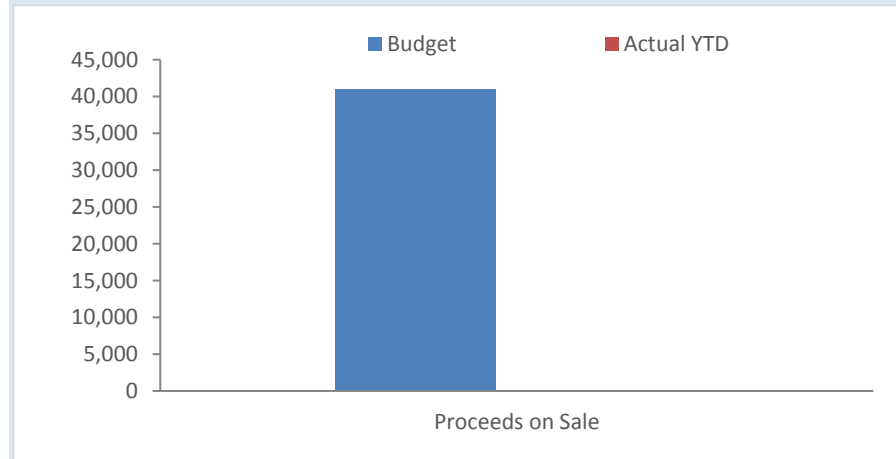


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
P05	Doctor Vehicle	26,504	18,000		(8,504)				
P27	Building Maintenance Utility	5,917	15,000	9,083					
P48	Tennant Street Sweeper	7,503	8,000	497					
		39,924	41,000	9,580	(8,504)	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$41,000	\$0	0%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	(359,620)	(119,872)	(102,350)	17,522
Plant & Equipment	(170,000)	(56,664)	(45,668)	10,996
Furniture & Equipment	(59,552)	(19,852)	(22,584)	(2,732)
Infrastructure - Roads	(1,251,195)	(417,064)	(103,361)	313,703
Footpaths	(48,000)	(16,000)	0	16,000
Infrastructure - Other	(479,012)	(159,672)	(99,521)	60,151
Capital Expenditure Totals	(2,367,379)	(789,124)	(373,484)	415,640

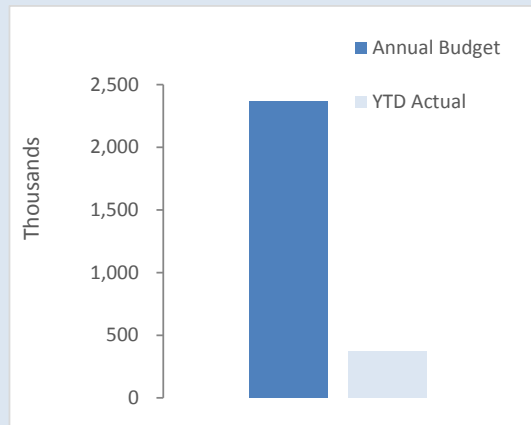
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	1,364,052	511,236	523,315	12,079
Other (Disposals & C/Fwd)	41,000	0	0	0
Cash Backed Reserves				
Recreation Development Reserve	85,500	0	0	0
Sportsground Precinct Redevelopment Reserve	60,000	0	0	0
Contribution - operations	816,827	277,888	(149,831)	(427,719)
Capital Funding Total	2,367,379	789,124	373,484	(415,640)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



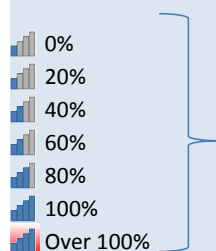
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.37 M	\$0.37 M	16%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.36 M	\$0.52 M	38%

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

	Account Number	Annual Budget	YTD Budget	YTD Actual	YTD Variance	
Capital Expenditure						
Buildings						
	Court House Development	B2201	(200,000)	(47,540)	0	47,540
	Historical Village - 'History of Wagin' Shed	B2202	(92,620)	(50,000)	(80,828)	(30,828)
	Rec Centre Court Surface Upgrades	E167780	(20,000)	(6,668)	(12,090)	(5,422)
	Depot Upgrades - Shed Wall & Electric Gate	E167458	(15,000)	(5,000)	0	5,000
	Solar Panels - Shire Buildings	E167130	(10,000)	(3,332)	0	3,332
	Staff Housing Upgrades (2 Ballagin St)	E167475	(22,000)	(7,332)	(9,432)	(2,100)
			(359,620)	(119,872)	(102,350)	17,522
Plant & Equipment						
	Doctor Vehicle (P05)	E167751	(40,000)	(13,332)	(45,668)	(32,336)
	Building Maintenance Utility (P27)	PE2201	(32,000)	(10,833)	0	10,833
	Tennant Street Sweeper (P48)	PE2202	(48,000)	(32,499)	0	32,499
	Mini Excavator & Trailer	PE2203	(50,000)	0	0	0
			(170,000)	(56,664)	(45,668)	10,996
Furniture & Equipment						
	CCTV Upgrade	E167110	(17,552)	(5,852)	(4,584)	1,268
	Emergency Services Generator	E167776	(25,000)	(8,332)	(18,000)	(9,668)
	Pool Blankets (50m Pool)	E167756	(17,000)	(5,668)	0	5,668
			(59,552)	(19,852)	(22,584)	(2,732)
Infrastructure - Roads						
	Capital Works Program	E167103	(1,251,195)	(417,064)	(103,361)	313,703
			(1,251,195)	(417,064)	(103,361)	313,703
Footpaths						
	Footpath Program	E167124	(48,000)	(16,000)	0	16,000
			(48,000)	(16,000)	0	16,000
Infrastructure - Other						
	Bojanning Park Upgrades	IO2201	(27,233)	(55,004)	(15,822)	39,182
	Giant Ram Lighting	IO2202	(5,000)	0	0	0
	Pool Filtration Works	IO2203	(45,000)	(20,000)	(49,144)	(29,144)
	Sportsground Precinct Redevelopment	IO2204	(60,000)	(15,000)	(5,201)	9,799
	War Memorial Upgrades	IO2205	(20,000)	(20,000)	(11,250)	8,750
	Wetlands Park Upgrade	IO2206	(202,779)	(10,000)	(576)	9,424
	Main Streets Paving, Cleaning & Sealing	IO2207	(20,000)	(19,668)	(17,528)	2,140
	Townscape	IO2208	(39,000)	0	0	0
	Water Storage Upgrades	E167132	(60,000)	(20,000)	0	20,000
			(479,012)	(159,672)	(99,521)	60,151
Capital Expenditure Total			(2,367,379)	(789,124)	(373,484)	415,640

KEY INFORMATION

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

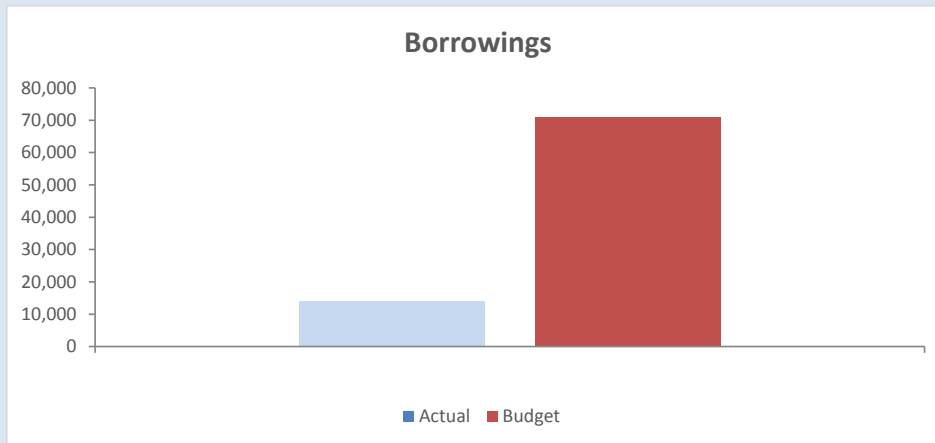
**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings Particulars	30 Jun 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 131 - Recreation Centre Development	40,030	0	0	0	10,553	40,030	29,477	0	2,392
Loan 139 - Swimming Pool Redevelopment	201,300	0	0	3,437	14,016	197,862	187,284	2,572	10,021
Other Property and Services									
Loan 137 - Staff Housing	141,515	0	0	4,828	14,778	136,687	126,736	2,804	8,116
Loan 138 - Doctor Housing	65,970	0	0	5,719	11,617	60,251	54,353	2,068	3,957
	448,814	0	0	13,984	50,964	434,830	397,850	7,443	24,486
Self supporting loans									
Recreation and Culture									
Loan 141 - Wagin Ag Society (SSL)	117,416	0	0	0	19,925	117,416	97,491	0	3,419
	117,416	0	0	0	19,925	117,416	97,491	0	3,419
Total	566,230	0	0	13,984	70,889	552,246	495,341	7,443	27,905

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

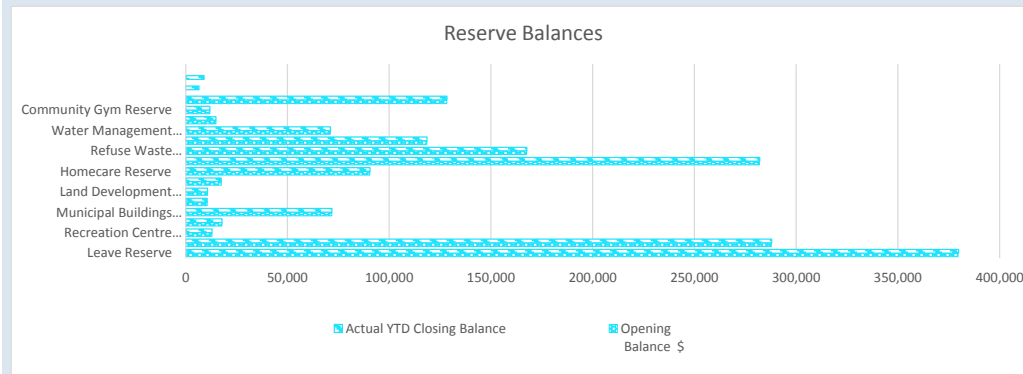


Principal Repayments	\$13,984
Interest Earned	\$7,982
Interest Expense	\$7,443
Reserves Bal	\$1.71 M
Loans Due	\$.55 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	379,536	3,795	315			(40,000)		343,331	379,851
Plant Replacement Reserve	287,746	2,877	239	171,000		0		461,623	287,985
Recreation Centre Equipment Reserve	12,926	129	11	1,800		0		14,855	12,937
Aerodrome Maintenance & Development Reserve	17,855	179	15	7,900		0		25,934	17,870
Municipal Buildings Reserve	71,763	718	60			0		72,481	71,823
Admin Centre Furniture, Equipment & IT Reserve	10,538	105	9	5,000		0		15,643	10,547
Land Development Reserve	10,753	108	9			0		10,861	10,762
Community Bus Reserve	17,430	174	14			0		17,604	17,444
Homecare Reserve	90,464	905	75			0		91,369	90,539
Recreation Development Reserve	281,894	2,819	234	30,000		(85,500)		229,213	282,128
Refuse Waste Management Reserve	167,510	1,675	139	25,950		0		195,135	167,650
Refuse Site Rehabilitation Reserve	118,546	1,185	98	20,000		0		139,731	118,644
Water Management Reserve	71,077	711	59			0		71,788	71,136
Electronic Sign Reserve	14,854	149	12			0		15,003	14,866
Community Gym Reserve	11,888	119	10	4,000		0		16,007	11,898
Sportsground Precinct Redevelopment Reserve	128,324	1,283	107	60,000		(60,000)		129,607	128,431
Emergency/Bushfire Control Reserve	6,527	65	5			0		6,592	6,532
Community Events Reserve	9,000	90	7			0		9,090	9,007
Staff Housing Reserve	0	0		300,000		0		300,000	0
	1,708,631	17,086	1,419	625,650	0	(185,500)	0	2,165,867	1,710,050

KEY INFORMATION



Grants and Contributions

		Annual Budget	YTD Budget	YTD Actual	YTD Variance
Operating grants, subsidies and contributions					
General Purpose Funding					
Grants Commission - General	1032005	441,970	110,493	123,103	12,611
Grants Commission - Roads	1032010	224,849	56,212	64,159	7,946
Law, Order and Public Safety					
DFES Grant - Operating Bush Fire Brigade	1051010	58,893	14,723	26,650	11,927
DFES Grant - MAF Funding	1051070	0	0	2,635	2,635
DFES Grant - Operating SES	1051075	31,201	7,800	15,601	7,801
Education and Welfare					
Homecare Recurrent Grant	1082010	346,450	173,225	173,476	251
HCP Government Funds	1082045	182,500	60,832	16,674	(44,158)
Recreation and Culture					
Volunteering WA	1119030	1,000	0	0	0
Transport					
Direct Road Grants	1121005	129,037	129,037	129,037	0
Operating Contributions					
Rec Centre Equipment Contributions	1113030	1,800	0	0	0
Contribution to Woolorama	1119015	1,000	0	0	0
Contribution - St Lighting	1121025	3,500	0	0	0
Operating grants, subsidies and contributions Total		1,422,200	552,322	551,334	(987)
Non-operating grants, subsidies and contributions					
Recreation and Culture					
Wetlands Park Playground Upgrade Contribution	1113040	198,776	173,776	191,154	17,378
Transport					
Road Project Grants	1121010	307,605	123,042	141,174	18,132
Roads To Recovery Grant	1121015	312,145	78,036	0	(78,036)
Main Roads Bridge 18/19 Funding	1121076	0	0	74,251	74,251
LRCIP Funding	1121076	545,526	136,382	116,737	(19,645)
Non-operating grants, subsidies and contributions Total		1,364,052	511,236	523,315	12,079
Grand Total		2,786,252	1,063,558	1,074,650	11,092

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

**NOTE 11
OTHER FUNDS**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	RESTRICTED FUNDS ACCOUNT			Closing Balance 31 Oct 2021
	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	
	\$	\$	\$	\$
Deposits - Town Hall	1,100	400	(400)	1,100
Deposits - Community Bus	900	750	(450)	1,200
Deposits - Rec Ctr & EFP	2,362	3,300	(2,400)	3,262
Deposits - Animal Trap	0	50	(50)	0
BCITF	0	490	(490)	0
Deposit - Community Gym Key	4,530	1,590	(690)	5,430
Building Services Levy	260	843	(843)	260
Nomination Deposits	0	240	0	240
Pre-Paid Rates	0	0	0	0
Other Deposits	6,819	150	(150)	6,819
Unclaimed Monies	2,147	0	0	2,147
Transport Licensing	0	0	0	0
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
Staff Christmas Fund	0	0	0	0
Trust Accounts Receivable	39	1	0	40
Cemetery Shelter Contributions	0	0	0	0
	18,177	7,814	(5,473)	20,518

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE
FOR THE PERIOD ENDED 31 OCTOBER 2021

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
General Purpose Funding					
Rate Revenue					
I031005	GRV	Inc	907,192	907,192	907,192
I031010	GRV Minimums	Inc	87,000	87,000	87,000
I031015	UV	Inc	1,458,296	1,458,296	1,458,296
I031020	UV Minimums	Inc	51,000	51,000	51,000
I031025	GRV Interim Rates	Inc	2,000	668	(72)
I031030	UV Interim Rates	Inc	2,000	668	1,714
I031035	Back Rates	Inc	1,000	332	(68)
I031040	Ex-Gratia Rates (CBH)	Inc	12,767	12,767	14,298
I031045	Discount Allowed	Inc	(90,859)	(90,859)	(97,116)
I031050	Instalment Admin Charge	Inc	6,000	6,000	2,107
I031055	Account Enquiry Fee	Inc	2,500	832	1,045
I031060	(Rate Write Offs)	Inc	(5,000)	0	(17)
I031065	Penalty Interest	Inc	8,000	2,668	2,633
I031070	Emergency Services Levy	Inc	118,062	118,062	118,238
I031075	ESL Penalty Interest	Inc	500	168	167
I031080	Instalment Interest	Inc	4,000	1,332	3,779
I031090	Rate Legal Charges	Inc	10,000	3,332	4,208
			2,574,458	2,559,458	2,554,404
E031005	Valuation Expenses	Exp	(35,000)	(1,000)	(228)
E031010	Legal Costs/Expenses	Exp	(1,000)	(332)	0
E031015	Title Searches	Exp	(600)	(200)	(109)
E031020	Rate Recovery Expenses	Exp	(10,000)	(3,332)	(2,243)
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(1,995)
E031030	Emergency Services Levy	Exp	(118,062)	(29,516)	(35,250)
E031040	Rate Refunds	Exp	(1,000)	0	0
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,352)
E031100	Administration Allocated	Exp	(94,432)	(31,476)	(31,476)
			(264,394)	(70,156)	(73,653)
Other General Purpose Funding					
I032005	Grants Commission General	Inc	441,970	110,493	123,103
I032010	Grants Commission Roads	Inc	224,849	56,212	64,159
I032020	Administration Rental	Inc	36,000	12,000	12,000
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	500	265
I032030	Reimbursements	Inc	100	32	0
I032035	SS Loans Interest & GFee Reimb.	Inc	4,195	0	0
I032040	Bank Interest	Inc	5,000	1,668	152
I032045	Reserves Interest	Inc	17,086	4,272	1,419
I032055	Commissions & Recoups	Inc	500	0	0
			731,200	185,177	201,098
E032005	Bank Fees and Charges	Exp	(12,000)	(4,000)	(4,643)
E032015	Interest on Loans	Exp	(27,905)	(9,300)	(7,443)
E032030	Audit Fees & Other Services	Exp	(20,400)	0	0
E032035	Administration Allocated	Exp	(88,554)	(29,520)	(29,520)
			(148,859)	(42,820)	(41,606)
Total General Purpose Income			3,305,658	2,744,635	2,755,502
Total General Purpose Expenditure			(413,253)	(112,976)	(115,259)
Governance					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Members of Council					
I041020	Other Income Relating to Members	Inc	1,000	1,000	0
			1,000	1,000	0
E041005	Sitting Fees	Exp	(20,000)	(5,000)	(4,000)
E041010	Training	Exp	(8,000)	(2,000)	(64)
E041015	Members Travelling	Exp	(1,000)	(250)	(274)
E041025	Election Expenses	Exp	(3,000)	(3,000)	(409)
E041030	Other Expenses	Exp	(8,000)	(2,668)	(1,000)
E041035	Conference Expenses	Exp	(10,000)	(10,000)	(5,366)
E041040	Presidents Allowance	Exp	(12,000)	(3,000)	(3,000)
E041045	Deputy Presidents Allowance	Exp	(3,000)	(750)	(750)
E041055	Refreshments and Receptions	Exp	(14,000)	(4,668)	(4,264)
E041060	Presentations	Exp	(2,500)	(832)	(21)
E041065	Insurance	Exp	(11,807)	(11,807)	(11,807)
E041070	Public Relations	Exp	(2,000)	(668)	(562)
E041075	Subscriptions	Exp	(35,000)	(35,000)	(24,773)
E041100	Administration Allocated	Exp	(105,484)	(35,160)	(35,160)
			(235,791)	(114,803)	(91,450)
Other Governance					
I042030	Profit on Sale of Asset	Inc	0	0	0
I042045	Admin Reimbursements	Inc	5,000	1,668	4,637
I042050	Paid Parental Leave Reimbursement	Inc	0	0	0
			5,000	1,668	4,637
E042005	Administration Salaries	Exp	(711,447)	(237,148)	(204,191)
E042008	Admin Leave/Wages Liability	Exp	0	0	0
E042010	Administration Superannuation	Exp	(78,594)	(26,200)	(25,008)
E042011	Loyalty Allowance	Exp	(8,200)	(2,732)	(2,275)
E042012	Housing Allowance Admin	Exp	(7,700)	(7,700)	(8,001)
E042015	Insurance	Exp	(22,528)	(22,528)	(25,369)
E042020	Staff Training	Exp	(14,000)	(4,668)	(1,103)
E042025	Removal Expenses	Exp	(8,000)	0	0
E042030	Printing & Stationery	Exp	(30,000)	(10,000)	(7,971)
E042035	Phone, Fax & Modem	Exp	(6,000)	(2,000)	(1,297)
E042040	Office Maintenance	Exp	(61,164)	(23,595)	(17,671)
E042045	Advertising	Exp	(10,000)	(3,332)	(5,329)
E042050	Office Equipment Maintenance	Exp	(3,000)	(1,000)	(435)
E042055	Postage & Freight	Exp	(4,000)	(1,332)	(796)
E042060	Vehicle Running Expenses	Exp	(8,000)	(2,668)	(3,712)
E042065	Legal Expenses	Exp	(3,000)	(1,000)	(213)
E042070	Garden Expenses	Exp	(10,000)	(3,336)	(3,102)
E042075	Conference & Training	Exp	(11,000)	(3,668)	(1,991)
E042080	Computer Support	Exp	(90,000)	(74,000)	(88,130)
E042085	Other Expenses	Exp	(1,500)	(500)	(187)
E042090	Administration Allocated	Exp	(222,132)	(74,044)	(74,044)
E042095	Fringe Benefits Tax	Exp	(15,000)	(3,750)	(4,875)
E042100	Staff Uniforms	Exp	(4,000)	0	(384)
E042115	Cash Round Off Control	Exp	0	0	1
E042120	Depreciation - Other Governance	Exp	(53,504)	0	0
E042125	Less Administration Allocated	Exp	1,161,637	387,216	387,216
E042155	Lease of Photocopier	Exp	(1,000)	(332)	0
E042160	CEO Recruitment	Exp	0	0	0
E042165	Paid Parental Leave	Exp	0	0	0
			(222,132)	(118,317)	(88,867)
Total Governance Income			6,000	2,668	4,637
Total Governance Expenditure			(457,923)	(233,120)	(180,317)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Law, Order & Public Safety					
Fire Prevention					
I051010	BFB Operating Grant	Inc	58,893	14,723	33,473
I051015	Sale of Fire Maps	Inc	300	100	0
I051025	Reimbursements	Inc	3,000	1,000	0
I051030	Bush Fire Infringements	Inc	2,000	0	0
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000
I051050	SES Call-out Income	Inc	0	0	0
I051070	Other Bushfire Grants Income	Inc	0	0	2,635
I051075	SES Operating Grant	Inc	31,201	7,800	11,582
			99,394	27,623	51,690
E051005	BFB Operation Expenditure	Exp	(64,486)	(39,773)	(33,473)
E051010	Communication Mtce	Exp	(4,000)	(1,464)	(1,700)
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,021)
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(1,336)	(200)
E051025	Town Block Burn Off	Exp	(5,000)	0	(4,426)
E051040	Other Bushfire Grants Expenditure	Exp	0	0	(7,535)
E051060	SES Operation Expenditure	Exp	(31,201)	(11,791)	(11,582)
E051100	Administration Allocated	Exp	(58,788)	(19,596)	(19,596)
E051190	Depreciation - Fire Prevention	Exp	(16,157)	0	0
			(186,132)	(76,460)	(80,533)
Animal Control					
I052005	Dog Fines and Fees	Inc	7,000	2,332	992
I052006	Cat Fines and Fees	Inc	300	100	0
I052010	Hire of Animal Traps	Inc	100	100	18
I052015	Dog Registration	Inc	6,000	4,668	2,040
I052016	Cat Registration	Inc	600	600	457
I052020	Reimbursements	Inc	500	125	0
			14,500	7,925	3,507
E052005	Ranger Salary	Exp	(15,000)	(5,000)	(4,639)
E052007	Ranger Telephone	Exp	(1,000)	(332)	(327)
E052010	Pound Maintenance	Exp	(2,047)	(695)	(338)
E052015	Dog Control Insurance	Exp	(232)	(232)	(232)
E052020	Legal Fees	Exp	(1,000)	(332)	0
E052025	Training & Conference	Exp	(1,500)	0	0
E052030	Ranger Services Other	Exp	(25,000)	(8,336)	(7,801)
E052035	Administration Allocated	Exp	(25,613)	(8,536)	(8,536)
E052190	Depreciation - Animal Control	Exp	(1,004)	0	0
			(72,396)	(23,463)	(21,873)
Other Law, Order & Public Safety					
I053005	Abandoned Vehicles/Fines	Inc	50	50	0
I053040	Safer Wagin Income	Inc	5,000	0	4,932
I053055	Reimbursements	Inc	0	0	0
I053075	Covert Cameras for CCTV System	Inc	0	0	0
			5,050	50	4,932
E053005	Abandoned Vehicles	Exp	(500)	(168)	0
E053010	Emergency Services	Exp	0	0	0
E053040	Safer Wagin Expenditure	Exp	(500)	(168)	(45)
E053045	CCTV & Security	Exp	0	0	0
E053055	Mosquito Control	Exp	0	0	0
			(1,000)	(336)	(45)
Total Law, Order & Public Safety Income			118,944	35,598	60,129
Total Law, Order & Public Safety Expenditure			(259,528)	(100,259)	(102,451)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Health					
Maternal & Infant Health					
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,200)	(3,068)	(2,397)
			(9,200)	(3,068)	(2,397)
Preventative Services - Admin & Inspections					
I074005	Food Licences & Fees	Inc	800	200	90
I074015	Contrib. Regional Health Scheme	Inc	50,000	16,668	16,198
I074020	Reimbursements	Inc	0	0	0
			50,800	16,868	16,288
E074005	EHO Salary	Exp	(105,000)	(35,000)	(48,311)
E074008	EHO Leave/Wages Liability	Exp	0	0	0
E074010	EHO Superannuation	Exp	(11,000)	(3,668)	(3,835)
E074015	Other Control Expenses	Exp	(8,000)	(3,996)	(2,766)
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(1,944)	(2,645)
E074030	Conferences & Training	Exp	(3,000)	(1,000)	(150)
E074035	Loss on Sale of Asset	Exp	0	0	0
E074100	Administration Allocated	Exp	(24,643)	(8,216)	(8,216)
E074190	Depreciation - Prevent Services	Exp	(7,892)	0	0
			(164,535)	(53,824)	(65,923)
Other Health					
I076010	Rent - Medical Centre-Dentist	Inc	4,380	1,460	1,324
I076015	Reimbursements - IPN Medical	Inc	2,500	0	0
I076020	Meeting Room Fees	Inc	3,500	1,168	1,145
I076025	Sale of Doctors Vehicle	Inc	0	0	24,545
I076040	Reimbursements - Dr Norris	Inc	1,500	0	0
			11,880	2,628	27,014
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,379)	(5,387)	(3,980)
E076025	Depreciation - Other Health	Exp	(21,810)	0	0
E076030	Doctors Vehicle Mtce	Exp	(12,004)	(1,478)	(1,181)
E076040	IPN Medical Services	Exp	(46,665)	(11,666)	0
			(92,858)	(18,531)	(5,161)
Health - Preventative Services					
E077010	Analytical Expenses	Exp	(500)	(500)	(463)
			(500)	(500)	(463)
Total Health Income			62,680	19,496	43,302
Total Health Expenditure			(267,093)	(75,923)	(73,944)
Education & Welfare					
Pre Schools					
I083035	Day Care Lease	Exp	8,568	2,856	2,917
I083036	Day Care Reimbursements	Exp	5,500	1,834	476
			14,068	4,690	3,393
E080010	Kindegarten Maintenance (Daycare)	Exp	(13,475)	(5,080)	(4,662)
E080190	Depreciation - Pre-Schools	Exp	(4,105)	0	0
			(17,580)	(5,080)	(4,662)
Other Education					
E081020	School Oval Mtce	Exp	0	0	0
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0
			(2,600)	(2,600)	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
HACC Program					
I082010	CHSP & HACC Grant	Inc	346,450	173,225	173,476
I082015	Meals on Wheels	Inc	5,000	1,668	1,483
I082020	CHSP Fee for Service	Inc	85,000	28,332	22,849
I082030	Reimbursements	Inc	500	168	0
I082040	HCP Client Daily Fee	Inc	20,000	6,668	2,166
I082045	HCP Government Funds	Inc	182,500	60,832	16,674
			639,450	270,893	216,648
E082010	Management & Admin Salaries	Exp	(116,000)	(38,668)	(42,497)
E082013	Homecare Wages/Contract Liability	Exp	0	0	0
E082015	Maintenance & Gardening Salaries	Exp	(34,750)	(11,584)	(8,850)
E082020	Nursing Salaries	Exp	(3,000)	(1,000)	(4,613)
E082025	Care Workers Salaries	Exp	(299,500)	(99,832)	(57,374)
E082030	Superannuation	Exp	(45,000)	(15,000)	(10,630)
E082035	Other Expenses	Exp	(3,000)	(1,000)	(769)
E082040	Travelling - Mileage	Exp	(40,000)	(13,332)	(9,790)
E082045	Staff Training	Exp	(3,000)	(1,000)	540
E082050	Staff Training Salaries	Exp	(2,000)	(668)	(479)
E082055	Subscriptions	Exp	(7,500)	(2,500)	(4,407)
E082060	Telephone & Postage	Exp	(1,200)	(400)	(569)
E082065	Advertising & Stationery	Exp	(1,000)	(336)	0
E082070	Insurance	Exp	(5,000)	(5,000)	(4,683)
E082075	Office Accommodation	Exp	(36,000)	(12,000)	(12,000)
E082080	Plant & Equipment Mtce	Exp	(10,000)	(4,372)	(7,769)
E082085	Consumable Supplies	Exp	(6,000)	(2,000)	(339)
E082090	Expenditure from Donations	Exp	0	0	(898)
E082095	HCP Expenses	Exp	(20,000)	(6,668)	(274)
E082100	Administration Allocated	Exp	(28,696)	(9,564)	(9,564)
E082110	Meals on Wheels Expenditure	Exp	(5,000)	(1,668)	(1,608)
E082120	Loss on Sale of Asset	Exp	0	0	0
E082130	Homecare COVID Funding Expenditure	Exp	0	0	0
E082190	Depreciation - HACC	Exp	(18,825)	0	0
			(685,471)	(226,592)	(176,573)
Other Welfare					
I083010	Wagin Frail Aged Reimb	Inc	8,569	8,569	8,569
I083040	Other Welfare Income	Inc	0	0	330
			8,569	8,569	8,899
E083010	Wagin Frail Aged Exp	Exp	(8,569)	(8,569)	(8,659)
E083020	Comm. Aged Care Expenses	Exp	(1,500)	(500)	0
E083050	Other Welfare Exp	Exp	0	0	0
			(10,069)	(9,069)	(8,659)
Total Education & Welfare Income			662,087	284,152	228,940
Total Education & Welfare Expenditure			(715,720)	(243,341)	(189,894)
Community Amenities					
Sanitation - Household Refuse					
I101005	Domestic Collection	Inc	243,100	243,100	242,532
I102020	Refuse Site Fees	Inc	21,000	7,000	4,494
			264,100	250,100	247,026
E101005	Domestic Refuse Collection	Exp	(68,000)	(22,668)	(16,741)
E101010	Recycling Pick-Up	Exp	(78,000)	(26,000)	(15,468)
E101015	Refuse Site Mtce	Exp	(122,500)	(40,927)	(29,595)
E101025	Refuse Site Attendant	Exp	0	0	0
			(268,500)	(89,595)	(61,804)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Sanitation - Other					
I102002	Commercial Collection Charges	Inc	64,350	64,350	64,350
I102005	Reimbursement Drummuster	Inc	4,000	0	0
I102010	Charges Bulk Rubbish	Inc	16,500	5,500	3,704
			<u>84,850</u>	<u>69,850</u>	<u>68,054</u>
E102005	Commercial Collection	Exp	(13,000)	(4,332)	(3,213)
E102010	Bulk Rubbish Collection	Exp	(16,500)	(5,500)	(3,739)
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0
E102190	Depreciation - Sanitation	Exp	(16,305)	0	0
			<u>(50,805)</u>	<u>(9,832)</u>	<u>(6,952)</u>
Sewerage					
I104005	Septic Tank Fees	Inc	500	500	0
			<u>500</u>	<u>500</u>	<u>0</u>
E104005	Sewerage Treatment Plant	Exp	(500)	(187)	(35)
			<u>(500)</u>	<u>(187)</u>	<u>(35)</u>
Regional Refuse Group					
E102007	Regional Refuse Group Expenses	Exp	0	0	0
			<u>0</u>	<u>0</u>	<u>0</u>
Town Planning					
I106005	Planning Fees	Inc	4,000	1,332	735
			<u>4,000</u>	<u>1,332</u>	<u>735</u>
E106005	Town Planning Expenses	Exp	(15,000)	(5,000)	(6,069)
E106100	Administration Allocated	Exp	(30,122)	(10,040)	(10,040)
			<u>(45,122)</u>	<u>(15,040)</u>	<u>(16,109)</u>
Other Community Amenities					
I107005	Cemetery Fees	Inc	12,000	4,000	4,700
I107010	Community Bus Income	Inc	4,000	1,332	1,828
I107025	Other Community Amenities Contributions	Inc	0	0	0
			<u>16,000</u>	<u>5,332</u>	<u>6,528</u>
E107005	Cemetery Mtce	Exp	(26,009)	(8,775)	(12,394)
E107010	Public Convenience Mtce	Exp	(57,224)	(19,594)	(15,796)
E107015	Community Bus Operating	Exp	(4,000)	(2,189)	(1,609)
E107100	Administration Allocated	Exp	(66,741)	(22,248)	(22,248)
E107190	Depreciation - Other Comm Amenities	Exp	(28,309)	0	0
			<u>(182,283)</u>	<u>(52,806)</u>	<u>(52,047)</u>
Total Community Amenities Income			<u>369,450</u>	<u>327,114</u>	<u>322,344</u>
Total Community Amenities Expenditure			<u>(547,210)</u>	<u>(167,460)</u>	<u>(136,948)</u>
Recreation & Culture					
Public Halls & Civic Centres					
I111005	Town Hall Hire	Inc	2,000	668	138
I111010	Reimbursements	Inc	100	100	0
I111015	Town Hall Lease -L Piesse	Inc	4,848	1,616	1,469
			<u>6,948</u>	<u>2,384</u>	<u>1,607</u>
E111005	Town Hall Mtce	Exp	(25,745)	(11,528)	(9,052)
E111010	Other Halls Mtce	Exp	(6,126)	(2,302)	(562)
E111190	Depreciation - Public Halls	Exp	(56,338)	0	0
			<u>(88,209)</u>	<u>(13,830)</u>	<u>(9,614)</u>
Swimming Pool					

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I112010	Swimming Pool Admission	Inc	30,000	0	2,159
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0
I112020	Reimbursements	Inc	600	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	Inc	0	0	0
			30,600	0	2,159
E112005	Pool Staff Salary	Exp	(72,000)	(24,000)	(8,381)
E112008	Pool Leave/Wages Liability	exp	0	0	0
E112010	Superannuation	Exp	(8,000)	(2,668)	0
E112015	Swimming Pool Maintenance	Exp	(111,412)	(43,103)	(34,591)
E112020	Swimming Pool Other Expenses	Exp	(3,500)	(2,500)	(2,445)
E112190	Depreciation - Swimming Pools	Exp	(187,255)	0	0
			(382,167)	(72,271)	(45,417)
	Other Recreation & Sport				
I113005	Sportsground Rental	Inc	7,907	3,954	2,483
I113015	Power Reimbursements	Inc	6,500	2,168	737
I113020	Recreation Centre Hire	Inc	8,000	2,668	2,969
I113025	Reimbursements Other	Inc	0	0	0
I113030	Rec Centre Equipment Contributions	Inc	1,800	0	0
I113035	Sporting Club Leases	Inc	50	50	50
I113040	Other Recreation & Sport Contributions	Inc	198,776	173,776	576
I113055	Eric Farrow Pavillion Hire	Inc	5,000	1,668	3,836
I113065	Community Gym Membership	Inc	12,000	4,000	6,658
.			240,033	188,284	17,309
E113005	Sportsground Mtce	Exp	(93,521)	(31,505)	(28,196)
E113010	Sportsground Building Mtce	Exp	(23,818)	(13,556)	(13,474)
E113015	Wetlands Park Mtce	Exp	(69,518)	(23,786)	(17,025)
E113020	Parks & Gardens Mtce	Exp	(49,200)	(16,464)	(14,594)
E113025	Puntapin Rock Mtce	Exp	(2,501)	(877)	(765)
E113030	Recreation Centre Mtce	Exp	(57,024)	(26,356)	(22,968)
E113035	Rec Staff Salaries	Exp	(18,000)	(6,000)	(7,398)
E113038	Rec Staff Leave/Wages Liability	Exp	0	0	0
E113040	Superannuation	Exp	(1,800)	(600)	(1,492)
E113045	Other Expenses	Exp	(1,200)	(400)	(555)
E113050	Norring Lake Mtce	Exp	(3,400)	(1,136)	(1,062)
E113065	Eric Farrow Pavilion Mtce	Exp	(21,505)	(8,969)	(7,990)
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(668)	(413)
E113095	Community Gym Expenditure	Exp	(8,000)	(2,666)	(1,891)
E113100	Administration Allocated	Exp	(105,094)	(35,032)	(35,032)
E113190	Depreciation - Other Rec & Sport	Exp	(271,345)	0	0
			(727,926)	(168,015)	(152,855)
	Library				
I115005	Lost Books	Inc	50	50	0
I115010	Reimbursements	Inc	100	100	0
			150	150	0
E115005	Library Staff Salaries	Exp	(48,000)	(16,000)	(17,745)
E115008	Library Leave/Wages Liability	Exp	0	0	0
E115015	Library Building Mtce	Exp	(10,547)	(3,841)	(2,099)
E115020	Library Other Expenses	Exp	(7,200)	(3,014)	(1,652)
E115190	Depreciation - Libraries	Exp	(1,400)	0	0
			(67,147)	(22,855)	(21,496)
	Other Culture				
I116035	Long Table Experience Income	Inc	0	0	0
I116065	Electronic Sign Advertising Income	Inc	1,500	500	909
I119015	Contribution to Woolorama	Inc	1,000	0	0
I119020	Reimbursements	Inc	9,000	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
I119030	Community Events Income	Inc	1,000	0	0
I119031	Other Culture Grant Funds	Inc	0	0	2,500
			12,500	500	3,409
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	0
E116010	Woolorama Costs & Maintenance	Exp	(60,075)	(20,609)	(2,997)
E116015	Community Centre Mtce	Exp	(11,537)	(4,325)	(1,806)
E116020	Historical Village	Exp	(2,070)	(1,602)	(1,868)
E116035	Long Table Experience Expenditure	Exp	0	0	0
E116045	Community Development Events	Exp	(24,163)	(8,052)	(1,216)
E116046	Community Development Equipment Maintenance	Exp	0	0	0
E116055	Other Culture Grant Funds Exp	Exp	0	0	0
E116060	Betty Terry Theatre Expenditure	Exp	(3,140)	(1,248)	(947)
E116065	Electronic Sign Expenditure	Exp	(3,600)	(1,200)	(1,666)
E116070	Court House Expenditure	Exp	(5,000)	(2,066)	(779)
E116190	Depreciation - Other Culture	Exp	(39,988)	0	0
			(150,073)	(39,602)	(11,279)
	Total Recreation & Culture Income		290,231	191,318	24,484
	Total Recreation & Culture Expenditure		(1,415,522)	(316,573)	(240,661)
Transport					
Streets Roads Bridges & Depot Construction					
I121005	Direct Road Grants	Inc	129,037	129,037	129,037
I121010	Road Project Grants	Inc	307,605	123,042	2,181
I121015	Roads to Recovery Grant	Inc	312,145	78,036	36,381
I121020	Reimbursements	Inc	1,000	0	91
I121025	Contribution - St Lighting	Inc	3,500	0	0
I121070	Main Roads Bridge Grant	Inc	0	0	0
I121076	LRCIP Funding	Inc	545,526	136,382	129,807
I147125	Storm Damage Reimbursements	Inc	0	0	0
			1,298,813	466,497	297,497
Streets Roads Bridges & Depot Maintenance					
I122055	Diesel Fuel Rebate Income	Inc	45,000	15,000	20,336
			45,000	15,000	20,336
E122005	Road Maintenance	Exp	(110,000)	(36,664)	(36,559)
E122006	Maintenance Grading	Exp	(220,000)	(73,336)	(90,482)
E122007	Rural Tree Pruning	Exp	(80,000)	(26,672)	(47,624)
E122008	Rural Spraying	Exp	(12,000)	(4,000)	(554)
E122009	Town Site Spraying	Exp	(20,000)	(6,672)	(5,713)
E122010	Depot Mtce	Exp	(25,248)	(9,076)	(8,796)
E122011	Town Reserve & Verg Mtce	Exp	(5,000)	(1,668)	(2,217)
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(7,504)	(5,581)
E122015	Rural Numbering	Exp	(100)	(28)	0
E122020	Footpath Mtce	Exp	(5,000)	(1,672)	(1,706)
E122025	Street Cleaning	Exp	(45,000)	(15,000)	(11,520)
E122030	Street Trees	Exp	(65,000)	(21,668)	(10,365)
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(1,332)	(2,677)
E122045	Townscape	Exp	(60,000)	(20,000)	(14,474)
E122050	Crossovers	Exp	(500)	(168)	(143)
E122055	RoMan Data Collection	Exp	(11,500)	(3,832)	(6,930)
E122060	Street Lighting	Exp	(70,000)	(23,332)	(22,245)
E122090	Graffiti Removal	Exp	(100)	(32)	0
E122100	Administration Allocated	Exp	(49,019)	(16,340)	(16,340)
E122105	Loss on Sale of Asset	Exp	0	0	0
E122190	Depreciation - Roads	Exp	(1,922,254)	0	0
E147120	Storm Damage - Not Claimable	Exp	(83,000)	(27,668)	(102,661)
			(2,810,221)	(296,664)	(386,587)

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
Road Plant Purchases					
I122100	Profit on Sale of Asset	Inc	9,580	0	0
			9,580	0	0
E123010	Loss on Sale of Asset	Exp	0	0	0
			0	0	0
Aerodrome					
I126015	Aerodrome Reimbursements	Inc	0	0	0
I126020	Aerodrome Hangar Lease	Inc	9,700	5,750	3,887
			9,700	5,750	3,887
E126005	Aerodrome Maintenance	Exp	(11,448)	(4,350)	(2,521)
E126190	Depreciation - Aerodromes	Exp	(36,266)	0	0
			(47,714)	(4,350)	(2,521)
Total Transport Income			1,363,093	487,247	321,720
Total Transport Expenditure			(2,857,935)	(301,014)	(389,108)
Economic Services					
Rural Services					
I131020	Landcare Reimbursements	Inc	75,700	25,232	27,705
			75,700	25,232	27,705
E131020	Landcare	Exp	(100,700)	(25,232)	(27,705)
E131030	Rural Towns Program	Exp	(18,000)	(6,062)	(4,126)
E131100	Administration Allocated	Exp	(14,609)	(4,868)	(4,868)
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(3,540)	(1,554)
E131190	Depreciation - Rural Services	Exp	0	0	0
			(143,309)	(39,702)	(38,253)
Tourism & Area Promotion					
I132005	Caravan Park Fees	Inc	70,000	23,332	21,054
I132010	Reimbursements	Inc	1,000	332	38
I132015	RV Area Fees	Inc	15,000	5,000	4,271
I132035	Tourism Income	Inc	0	0	0
			86,000	28,664	25,363
E132010	Wagin Tourism Committee	Exp	0	0	0
E132015	Caravan Park Manager Salary	Exp	(32,000)	(11,000)	(11,931)
E132020	Caravan Park Mtce	Exp	(58,041)	(19,771)	(8,593)
E132023	Caravan Leave/Wages Liability	Exp	0	0	0
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	0
E132035	RV Area Maintenance	Exp	(6,000)	(2,000)	(1,869)
E132040	Tourism Promotion & Subscripts	Exp	(15,000)	(5,000)	(738)
E132050	Administration Allocated	Exp	(58,489)	(19,496)	(19,496)
E132190	Depreciation - Tourism	Exp	(11,388)	0	0
			(189,378)	(65,727)	(42,627)
Building Control					
I133005	Building Licenses	Inc	8,000	2,668	1,962
I133010	Swimming Pool Inspection Fees	Inc	0	0	(164)
			8,000	2,668	1,798
Other Economic Services					
I134005	Water Sales	Inc	45,000	15,000	448
			45,000	15,000	448
E134005	Water Supply - Standpipes	Exp	(55,000)	(18,336)	(3,568)
E134190	Depreciation - Other Economic Services	Exp	(2,052)	0	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
			(57,052)	(18,336)	(3,568)
	Total Economic Services Income		214,700	71,564	55,314
	Total Economic Services Expenditure		(389,739)	(123,765)	(84,448)
	Other Property & Services				
	Private Works				
I141005	Private Works Income	Inc	20,000	6,668	2,984
			20,000	6,668	2,984
E141005	Private Works	Exp	(15,000)	(4,996)	(1,977)
E141100	Administration Allocated	Exp	(2,767)	(924)	(924)
			(17,767)	(5,920)	(2,901)
	Public Works Overheads				
I143020	Reimbursements	Inc	500	500	0
			500	500	0
E143005	Engineering Salaries	Exp	(103,000)	(34,332)	(33,743)
E143007	Engineering Administration Salaries	Exp	(52,749)	(17,584)	(20,141)
E143008	Works Leave/Wages Liability	Exp	0	0	0
E143009	Housing Allowance Works	Exp	(18,000)	(14,000)	(12,157)
E143015	CEO's Salary Allocation	Exp	(57,940)	(19,312)	(20,056)
E143020	Engineering Superannuation	Exp	(98,043)	(32,680)	(33,918)
E143025	Engineering - Other Expenses	Exp	(5,000)	(1,668)	(891)
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(60,000)	(59,508)
E143045	Insurance on Works	Exp	(33,201)	(33,201)	(33,201)
E143050	Protective Clothing	Exp	(8,000)	(2,668)	(359)
E143055	Fringe Benefits	Exp	(1,000)	0	0
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(332)	(105)
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(2,336)	(3,216)
E143075	Telephone Expenses	Exp	(1,500)	(500)	(473)
E143080	Staff Licenses	Exp	(500)	(168)	(88)
E143085	Safety Equipment & Meetings	Exp	(4,000)	(1,332)	(577)
E143090	Conferences & Courses	Exp	(1,500)	(500)	0
E143095	Staff Training	Exp	(16,000)	(5,336)	(1,251)
E143105	Administration Allocated	Exp	(1,040)	(348)	(348)
E143200	LESS PWOH ALLOCATED	Exp	589,473	196,496	168,823
			0	(29,801)	(51,208)
	Plant Operation Costs				
I144005	Sale of Scrap	Inc	1,500	500	1,500
I144010	Reimbursements	Inc	4,000	1,332	770
			5,500	1,832	2,270
E144010	Fuel & Oils	Exp	(120,000)	(40,000)	(54,830)
E144020	Tyres & Tubes	Exp	(20,000)	(6,668)	(3,076)
E144030	Parts & Repairs	Exp	(70,000)	(23,332)	(17,098)
E144040	Plant Repair - Wages	Exp	(20,000)	(6,668)	(5,040)
E144050	Insurance and Licences	Exp	(30,000)	(24,769)	(28,867)
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(3,332)	(77)
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(2,668)	(2,010)
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(332)	0
E144200	LESS POC ALLOCATED-PROJECTS	Exp	279,000	93,004	90,158
			0	(14,765)	(20,841)
	Salaries & Wages				
E146010	Gross Salaries, Allowances & Super	Exp	(2,442,985)	(814,328)	(851,566)
E146200	Less Sal , Allow, Super Allocated	Exp	2,442,985	814,332	851,566
			0	4	0

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual
	Unclassified				
I147005	Commission - Vehicle Licensing	Inc	46,000	15,332	16,322
I147006	Commission - TransWA	Inc	500	168	25
I147035	Banking errors	Inc	0	0	4,286
I147050	Council Staff Housing Rental	Inc	47,840	15,948	16,257
I147065	Insurance Reimbursement	Inc	5,000	1,668	0
I147070	Council Housing Reimbursements	Inc	4,000	1,332	1,317
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	1,040	1,064
I147121	Reimbursement - Community Requests	Inc	0	0	0
			106,460	35,488	39,271
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(1,000)	(1,772)
E147035	Banking Errors	Exp	0	0	0
E147050	Council Housing Maintenance	Exp	(83,519)	(31,293)	(28,466)
E147055	Consultants	Exp	(32,000)	0	0
E147070	4WD Resource Sharing Group	Exp	(1,000)	(332)	(800)
E147090	Building Maintenance	Exp	(8,000)	(3,200)	(2,112)
E147100	Administration Allocated	Exp	(185,414)	(61,808)	(61,808)
E147115	Occupational Health & Safety (OHS)	Exp	(4,000)	(1,332)	(1,595)
E147130	Depreciation - Unclassified	Exp	(31,064)	0	0
E147150	Community Requests Budget	Exp	(7,316)	(2,440)	(2,058)
E147151	Community Donations/Sponsorship	Exp	(3,500)	0	(2,000)
			(358,813)	(101,405)	(100,611)
	Total Other Property & Services Income		132,460	44,488	44,525
	Total Other Property & Services Expenditure		(376,580)	(151,887)	(175,561)
	Total Income		6,525,303	4,208,279	3,860,897
	Total Expenditure		(7,700,503)	(1,826,318)	(1,688,591)
	Net Deficit (Surplus)		(1,175,200)	2,381,962	2,172,306





12. REPORTS TO COUNCIL

12.1 CHIEF EXECUTIVE OFFICER

12.1.1 CHIEF EXECUTIVE OFFICER REPORT – OCTOBER/NOVEMBER 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	22 September 2021
PREVIOUS REPORT(S):	24 August 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	<ul style="list-style-type: none">• Local Government Reform report• Gazania Control attachment• LRCIP Phase 3 Potential Projects

OFFICER RECOMMENDATION/4676 COUNCIL RESOLUTION

Moved Cr G K B West

Seconded Cr B S Hegarty

That Council receive the Chief Executive Officer report for October/November 2021.

Carried 8/0

BRIEF SUMMARY

1. EXTRAORDINARY ELECTION

Mr Dale Lloyd was the sole candidate for the vacancy on Council and was accordingly declared elected for a 4-year term ending in 2025.

2. VANDALISM AND DAMAGE

Incidences of vandalism and damage in town have ramped up over the past month with street signs being pulled down (some more than once), damage to toilets at the Town Square and Wetlands park (including a fire lit in one toilet) and damage to fencing at the recreation grounds. There is some suggestion that the same group of individuals may be the perpetrators, and this has been reported to Wagin Police.

3. COMPLETION OF “HISTORY OF WAGIN” SHED – WAGIN HISTORICAL VILLAGE

The 32x15 metre shed at the Wagin Historical Village has been completed on time and on budget. It is an impressive building, and the project has been overseen by Mr Mario Carbone and Mr Glen Butcher. As funding and time permits, the connection to power and lighting will be a priority.

The shed also provides the opportunity to catch significant water runoff and consideration could be given to the installation of rainwater tanks. The opportunity to carry out some landscaping/tree planting of the area could also be explored given the availability of water, should tanks be installed.

At present, the way forward with this project has been determined as follows:

1. Connection to power
2. Installation of skylights and windows
3. Planning how the space will be utilised
4. Fitting out the building
5. Over time, utilising the building for collating and archiving materials, displaying memorabilia from former business, preparing displays on former sporting clubs, preparing displays/mapping of former farms, providing a venue for *Wagin Conversations* (oral histories) to be played, commencement of the *Wagin Genealogy* project, displaying donated and loaned memorabilia/vehicles and equipment.

This is an ambitious exercise and will require some significant volunteer input as well as funding. It is understood that the Management Committee of the Historical Village Inc would prefer not to be directly involved, due to the limited volunteers who are kept busy in managing what the Village already has. It is envisaged that a subcommittee of the Village will be formed to specifically manage the “History of Wagin” shed development and operation.

4. PROPOSED LOCAL GOVERNMENT REFORMS

The Minister for Local Government has circulated a proposed Local Government Reform Package which is based on the following “themes”

1. Earlier intervention, effective regulation and stronger penalties
2. Reducing red tape, increasing consistency and simplicity
3. Greater transparency and accountability
4. Stronger local democracy and community engagement
5. Clear roles and responsibilities
6. Improved financial management and reporting.

A copy of the proposed reforms attach to this report and comments are invited up to February 2022. There seems to be some disconnect between the aspirations to reduce “red tape” and some of the other themes.

5. DISCUSSION ON THE PROVISION OF AN ELECTRIC VEHICLE (EV) CHARGING STATION

There is increasing momentum for the installation of EV charging stations throughout the country and some local enquiries have been made regarding the possibility of establishing one in Wagin.

Enquiries have been made with State and Federal Parliamentary Representatives to ascertain whether some grant funding may be available to assist in this regard, especially as the Prime Minister has made some commitment to increase the E charging network throughout the country

One option for Wagin would be to install EV chargers adjacent to the Library in the Town Square. This was previously mooted, however due to cost constraints at the time and the fact that there was only a single-phase electricity supply to the area (which would not accommodate battery charging within a viable period of time), this was put on hold. It is understood that single phase charging takes several hours whilst 3 phase charging is in the order of 40 minutes.

Some preliminary work has been carried out on the feasibility towards installing 3 EV chargers in current parking bays on the north side of the Library. Broad costs are as follows:

Upgrade of power supply to 3 Phase (Electricians estimate)	\$ 3,500
3 X 22 kw EV Chargers (Credit Card billing facility) @\$3500	\$ 10,500
Installation/contingencies	<u>\$ 6,000</u>
	\$20,000

There would be recurrent costs involved with respect to the required credit card terminals and ongoing associated administration/troubleshooting. These costs would need to be covered in the charging regime if the Shire takes this project on.

This matter is raised to ascertain viewpoints on the concept, the location and the extent to which this project should be dependent on grant funding.

Note: there has been some (unofficial) confidence conveyed that there could be some funding for projects of this nature announced in the next few months.



6. GAZANIA – ADVICE ON CONTROL MEASURES AND METHOD OF SPREAD

Council at its last meeting resolved:

That given the fact that Gazania plants are rife throughout the townsite of Wagin, Council seek advice from the Department of Primary Industries and Regional Development regarding the control and method of spread of Gazania's.

Advice was sought from Mr John Moore, Senior Research Officer DPIRD (Albany) and he submitted information on *Gazania* (attached). Information relevant to management and eradication of the plant are given hereunder:

Management and Control:

- Grazing normally provides control.

- It is relatively tolerant to occasional mowing or slashing.
- Increasing shade levels reduces it.
- It is difficult to hand weed because all the stem and rhizome material must be collected and destroyed.

Eradication strategies:

Use a fork for hand weeding to ensure the underground rhizome is removed with the plant. Mowing is not effective unless repeated regularly and close to the ground. Grazing normally provides control. Cultivation is effective but rhizomes will transplant in wet conditions.

Spray plants until just wet with a mix of 50 mL glyphosate(450g/L) in 10 L water. In bushland areas use 4 g of Lontrel®750 plus 25 mL Pulse® in 10 L water to reduce damage to companion plants. 200 g/ha of Lontrel®750 plus 0.25% wetting agent can be used for roadside and overall spraying. The best time to apply herbicides is in autumn or spring, but good results can usually be achieved any time the plants are actively growing.

Herbicide resistance:

None reported.

7. LOCAL ROADS AND COMMUNITY INFRASTRUCTURE PROGRAM (LRCIP) PHASE 3 - \$687,924

There has previously been some broad discussion on how this allocation should be applied. A program specifying proposed projects and timelines needs to be submitted as soon as practicable and ideally by the end of December. The following spreadsheet provides some options, however some of these need to be more clearly defined (such as to where priorities for kerbing/footpaths and roadworks should be directed).

It would be appreciated if Councillors could review the (very preliminary) priorities listed, suggest amendments and/or others in their place if necessary and convey their thoughts by Tuesday the 14th December 2021. If there are particular sections of road/footpath/kerbing that should be considered, early advice will enable costings to be carried out. It is intended to present an item on what should be funded under LRCIP Phase 3, to the December meeting of Council for determination.

8. FAREWELL AND THANKS – BRIAN RODERICK

I take this opportunity to place on the public record, my sincere appreciation to outgoing Deputy CEO, Brian Roderick. Brian has been a mainstay of the Shire administration over a long period of time and has provided invaluable support to successive CEO's.

There is so much that Brian has done behind the scenes to ensure that the Shire has run efficiently. Oftentimes, Brian has had to deal with challenging situations and had to make hard and sometimes unpopular decisions. He has led by example, been a strong mentor for staff and has been unquestionably loyal to the Shire of Wagin.

Brian carries with him the very best wishes of staff in his future endeavours. Wagin is richer for having had Brian, Sharon and their boys having been part of its community.



BACKGROUND/COMMENT

Nil

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



Local Government Reform

Earlier intervention, effective regulation and stronger penalties

Problems, disputes and dysfunction within local government impacts upon ratepayers, local businesses, and local government services.

Complaints relating to local governments should be resolved quickly to reduce the risk of damage that may be done when there are serious problems in how a local government is functioning.

Local government oversight needs to be focused on targeting and fixing significant problems and stopping misconduct.



The Local Government Inspector

A new oversight Inspector for local government will be appointed to handle complaints, manage investigations, and coordinate the proactive resolution of significant problems identified within local governments. The Inspector will have the authority to receive complaints about local government CEOs.



Local Government Monitors

Specialist independent Monitors appointed by the Inspector will visit and work with local governments to fix problems, to provide for faster resolution where problems are identified.



Stronger Penalties

Stronger penalties will be imposed by a new Conduct Panel. This will include short-term disqualification or withholding of allowances for elected members who have been found to be in breach of the Local Government Act or Regulations.



Mandatory Training

Elected members who do not complete mandatory training within a certain time will not be eligible for any allowances or sitting fees. They will also be liable for other penalties.



Rapid Red Card Resolutions

Mayors and Presidents will have consistent powers to eject anyone who disrupts a council meeting, with appropriate checks and balances by the Local Government Inspector, to prevent the misuse of these powers. This reform will also be supported by mandatory audio or video recording of council meetings.



Other Amendments

Other amendments may further strengthen oversight of local government. Early intervention and oversight reforms will also be supported by the other reforms, especially new transparency and democratic decision-making reforms.





Local Government Reform

Reducing red tape, increasing consistency and simplicity

The State Government is reducing unnecessary red tape to help facilitate delivery of small projects and support small business. Changes to the *Local Government Act 1995* and associated legislation will include a streamlined approach to facilitating alfresco dining, minor signage, and driveway approvals.

Improving the efficiency and consistency of local government will deliver significant benefits for small businesses, community organisations, and residents and ratepayers.



Standardised Meeting Procedures across all Local Governments

The procedures for all council meetings, including for public question time, will be standardised across the State. This will improve consistency, and make engaging with council decisions simpler and easier.



Greater Consistency for Small Business

Reforms will introduce standard approvals for key local government regulations and approvals, including:

- alfresco and outdoor dining
- minor small business signage rules
- community events

Many of these reforms build on the planning reforms already implemented by the State Government. They also complement the ongoing innovations by local governments, and initiatives by the Small Business Development Corporation and StreamlineWA.



Streamlining Local Laws

Local laws will be streamlined to create greater consistency and reduce the complexity of regulation, particularly for rules about installing minor signage for small business, and the planning of community events. There will be new, simple model local laws that local governments can easily adopt.



Creating Flexibility to Enable Resource-Sharing

Legislation will specifically enable and encourage local governments to share resources, including CEOs and senior employees. For instance, it will be easier for two or three local governments to hire one shared CEO.



Standardising Residential Crossovers/Driveways on Local Roads

Reforms to standardise and simplify the approval of crossovers (the part of driveways connecting to the road) for residential developments on local roads as part of the Phase 2 Planning and Local Government Reforms, announced jointly by the Minister for Planning and the Minister for Local Government, will be implemented.





Local Government Reform

Greater transparency and accountability

Ratepayers and the public expect local government decision making to be clear and transparent. During the COVID-19 pandemic, councils across the State demonstrated how online engagement can bolster public participation in local government decision-making.



Mandatory Recording of Council Meetings

Large local governments will be required to livestream meetings, and post recordings online. Smaller local governments will be required to record and publish audio recordings.



Guidance for Confidential Meeting Items

Clear rules will define the types of decisions that can be made by councils in confidential meetings, and recordings of those decisions will be required to be stored as permanent records.



Transparency and Accountability through Online Registers

There will be new state-wide standards for reporting of important local government transactions online, including:

- a Lease Register about the leases the local government is party to (either as lessor or lessee)
- a Community Grants Register to outline all grants and funding provided by the local government
- a Contracts Register that discloses all contracts or procurement with a value of \$100,000 or more
- an Interest Disclosure Register which collates all disclosures made by elected members about their interests related to matters considered by council
- an Applicant Contribution Register accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space or car parking



Transparency of CEO Key Performance Indicators

The Key Performance Indicators (KPI) used to measure the performance of the CEO will be made publicly available, and the results will also be reported. The CEO will also have the right to publish comments to provide context to the results.



Consistent Recording of all Votes

To provide consistent transparency of decision-making across all local governments, all votes cast by all councillors for all decisions on council will be required to be reported in council minutes.





Local Government Reform

Stronger local democracy and community engagement

Election and community engagement reforms are proposed to empower ratepayers to participate in local democracy and decision-making.



Direct Election of the Mayor or President

All electors in large local governments will be able to vote directly for the Mayor or President, giving ratepayers more power to choose the leadership of their council. This reflects a broader trend, with councils such as Stirling and Rockingham already having moved to a public vote for the election of their Mayors.



No Wards for Small Local Governments

Wards in small local governments can cover very limited areas, with small populations. This means that councillors are more likely to be elected unopposed, or with a very small number of votes. In line with a broader trend, it is proposed that wards for all small local governments be abolished.



Preferential Voting

Local government elected members will be elected by preferential voting, which is the same as State and Federal elections. Preferential voting ensures the elected council best reflects community views.



Reforms to Ensure Valid Candidate and Voter Eligibility

Rules for who is eligible to vote or run for council will be tightened, ensuring that only legitimate residents or businesses will be eligible. New laws will prevent candidates from using sham leases in council elections. The basis for why a candidate is eligible to run will also be required to be publicly disclosed.



Consistent Number of Elected Members

To increase consistency, the number of elected members on any council will be set based upon the population within that local government. The Local Government Panel Report recommended a number of elected members as follows:

- population of up to 5,000 – 5 councillors (including the President)
- population of between 5,000 and 75,000 – 5 to 9 councillors (including the Mayor/President)
- population of above 75,000 – 9 to 15 councillors (including the Mayor)



Community Engagement Charter

Local governments will be required to establish a Charter which sets out how it will engage with ratepayers and the community about the local government's proposed policies, initiatives, and projects. A model Charter will be published to assist local governments who wish to adopt a standard Charter.



Other Amendments

There are also more reforms proposed to further enhance local government democracy and community engagement, including proposed minor changes to the annual meeting.





Local Government Reform

Improved financial management and reporting

Clear and accurate financial management and reporting is critical for public confidence in local government. Currently, local governments across Western Australia have to comply with the same financial reporting requirements, even though local governments range from less than 200 residents to a population of more than 200,000 people.



Model Financial Statements

New standardised templates will be established for local government financial statements:

- Large (band 1 and 2) local governments will have financial statements similar to those already used, with minor amendments and streamlining where possible
- Smaller (band 3 and 4) local governments will have more streamlined standard financial statements, reflecting the generally less complex operations of smaller local governments



Rates and Revenue Policy

All local governments will adopt a short Rates and Revenue Policy. The Policy will provide greater clarity for ratepayers by linking the cost of services and the maintenance of assets (such as roads and recreation facilities) to the setting of rates.



Reforms for Financial Ratios

The financial metrics reported on the MyCouncil website will be reviewed and adjusted to ensure they best reflect the underlying financial position of the local government.



Credit Card Statements Publicly Reported to Council

New reforms will introduce a requirement that employee credit card statements are to be provided to council at meetings on a monthly basis.



Other Minor Reforms

Other changes to the legislation will provide for general improvements for financial management:

- Changes to require Audit and Risk Committees to bolster local government oversight, and allowing regional local governments to share Audit and Risk Committees to reduce costs
- Reforms will allow local governments to provide fixed-interest loans to building owners to fund specific building upgrade finance, such as for green energy investments, and for heritage preservation works
- The cost of waste collection services provided to a property will be required to be separately stated on any rates notice for that property. This provides ratepayers with clear transparency for what waste collection services cost

The State Government is also considering potential further reform for regional subsidiaries, and other financial and risk management initiatives.





Local Government Reform

Clearer Roles and Responsibilities

The *Local Government Act 1995* (the Act) outlines the role of council, elected members and the Chief Executive Officer (CEO). Ambiguity in these roles can be a source of dispute within local governments. Amendments to further define these roles and responsibilities in the Act will help to address this.

Principles

New principles will be included in the Act to foster a culture of better practice, based on the recommendations of the Local Government Review Panel Report. New principles will include:



recognition of the unique status of Aboriginal Western Australians



recognition of tiers (based on SAT bands)



guidance for community engagement



guidance for financial management



Communication agreements

Local governments will be required to introduce a communications agreement outlining communications process between councillors and the CEO.



Elected members

Elected members will only be able to use the title of their local government position while performing their role in an official capacity.



Statewide Caretaker Period

A statewide caretaker period for local governments is proposed. This means that all local governments across the State will have the same clearly defined election period, during which all councils operate on a caretaker basis.



Superannuation allowances

Local governments will be able to decide to make superannuation contributions for elected members. Councils will also be able to decide to cover tuition fees for elected members who undertake further study related to local government.



CEO recruitment

DLGSC will establish an approved panel of CEO recruitment panel members for the role of independent person on a recruitment and selection panel. Local governments will be able to appoint people outside of the designated panel with approval from the Local Government Inspector.



The role of CEOs

Roles will be further defined, providing a greater understanding of the CEO's responsibilities and clear delineation between the functions of council and the CEO, as leader of the administration.



In accordance with the Local Government Review Panel Report's recommendation, WALGA will no longer be constituted under the *Local Government Act 1995*. This will provide clarity that WALGA is not a State Government entity.

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PBB



Gazania

Gazania linearis (Thunb.) Druce

Synonyms -

Family: Asteraceae

Names:

Other Names:

Treasure Flower

Summary:

Gazania is a perennial daisy with a tuft of basal leaves. The leaves vary from narrowly elliptic and entire to deeply lobed, 5-10 cm long x 3-20 mm wide, dark green on the upper surface and white-hairy on the lower surface. The colourful flower heads vary from yellow to orange or red and are 5-9 cm across. The outer florets have a spreading petal-like blades 3-4 cm long, while the yellow inner florets are tiny and tubular in shape. The fruits are tiny and are topped by narrow scales and hairs.

Native to southern Africa and introduced as a garden plant, it is now a common garden escape found on roadsides and disturbed areas near settlements and refuse areas. It flowers in winter to early summer.

Description:

Cotyledons:

Two.

First leaves:

Leaves:

Rosette of basal leaves.

Stipules -

Petiole - Yes.

Blade - Narrowly elliptical to narrowly egg shaped. 50-100(180) mm long x 3-20 mm wide. Tip pointed. Sides curved, entire to deeply lobed. Base tapering. Hairless on the upper surface, woolly white hairy underneath.

Stems:

Short, tufted. Stoloniferous.

Flower stem - Leafless.

Flower head:

Single flowers on a stalk.

Flower head (involucre) bracts in several rows, narrowly egg shaped and fused in the lower half.

Flowers:

Daisy like, 50-90 mm diameter.

Outer florets sterile with a yellow to orange to red ligule that is often banded, multicoloured and 30-40 mm long.

Inner (disc) florets bisexual, tubular and 5 lobed.

Ovary -

Calyx -

Perianth - Tubular. Lobed on inner florets.

Sepals -

'Petals' (ligules) - Orange to yellow to red and often banded, 30-40 mm long, spear shaped.

Stamens -

Anthers -

Fruit:

Egg shaped, achene, 4 mm long, hairy with a pappus of narrow scales hidden by hairs.

Seeds:

As above.

Roots:

Taproot. Rhizomes. Forms roots at the nodes of the stolons (stems).

Key Characters:

Leaves have a dark green, hairless upper surface and woolly white hairy under surface.

Involucre bracts fused for half their length.

Colourful flowers.

Biology:

Life cycle:

Perennial herb.

Physiology:

Drought tolerant.

Prefers full sun.

Reproduction:

By seed and stolons.

Flowering times:

Winter to early summer in south west WA.

June to December in WA.

Seed Biology and Germination:

Seed is expected to be short lived.

Vegetative Propagules:

Stolons, rhizomes.

Hybrids:

Hybridizes with *Gazania rigens* and some naturalised populations are probably horticultural hybrids and varieties.

Allelopathy:

Population Dynamics and Dispersal:

Long distance spread by intentional planting. Medium distance spread by dumping of garden refuse and movement of rhizomes, stolons and seeds by earthmoving equipment. Local spread by stolons, rhizomes and to a minor extent by seed.

Origin and History:

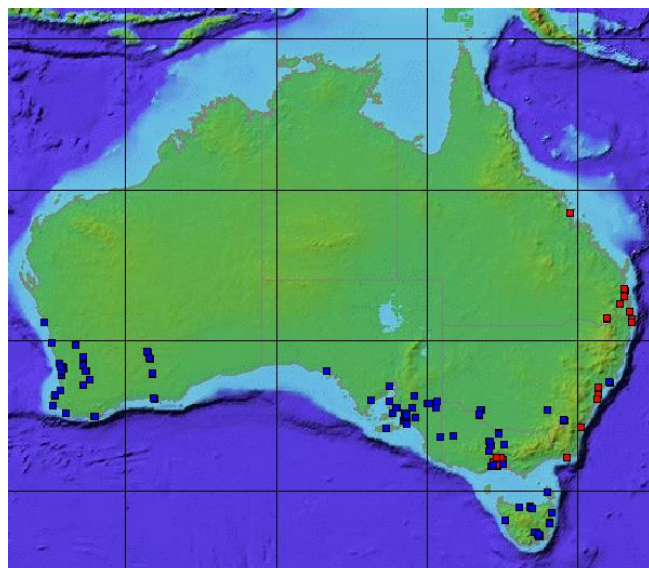
Native to South Africa.

Introduced as an ornamental.

Distribution:

Gazania linearis ACT, SA, VIC, WA, NZ and USA.

Gazania rigens NSW, NT, QLD, SA, TAS, VIC, NZ and possibly WA.



Blue = *Gazania linearis*. Red = *Gazania rigens*

Courtesy Australia's Virtual Herbarium.

Habitats:

Common on disturbed sites around settlements and at refuse sites where garden waste is dumped.
Coastal areas.

Climate:

Cool temperate, warm temperate, Mediterranean.

Soil:

Sand and well drained soils.

Plant Associations:**Significance:****Beneficial:**

Ornamental and widely cultivated

Detrimental:

Minor environmental weed, mainly of roadsides and other disturbed areas.
There is conflicting information on the species or hybrids that are weedy.

Toxicity:

Not recorded as toxic.

Symptoms:**Treatment:****Legislation:**

None.

Management and Control:

Grazing normally provides control.
It is relatively tolerant to occasional mowing or slashing.
Increasing shade levels reduces it.
It is difficult to hand weed because all the stem and rhizome material must be collected and destroyed.

Thresholds:**Eradication strategies:**

Use a fork for hand weeding to ensure the underground rhizome is removed with the plant. Mowing is not effective unless repeated regularly and close to the ground. Grazing normally provides control. Cultivation is effective but rhizomes will transplant in wet conditions.

Spray plants until just wet with a mix of 50 mL glyphosate(450g/L) in 10 L water. In bushland areas use 4 g of Lontrel®750 plus 25 mL Pulse® in 10 L water to reduce damage to companion plants. 200 g/ha of Lontrel®750 plus 0.25% wetting agent can be used for roadside and overall spraying. The best time to apply herbicides is in autumn or spring, but good results can usually be achieved any time the plants are actively growing.

Herbicide resistance:

None reported.

Biological Control:

Related plants:

Gazania rigens is a very similar species that occurs in the eastern states and in Albany and Gillingarra in WA. The feature which distinguishes *Gazania* from most other daisies is the white woolly hairs on the under surface of its leaves.

Plants of similar appearance:

Arctotis (*Arctotis stoechadifolia*) has silvery foliage and brick red, purple orange or yellow flowers. The involucre bracts are free which distinguishes it from *Gazania* whose involucre bracts are fused into a tube.

Capeweed (*Arctotheca calendula*) has yellow flowers with a dark centre and free involucre bracts. Like *Gazania* it also has leaves with a white woolly under surface. It has central black rather than yellow tubular florets.

Flatweed (*Hypochoeris radicata*) doesn't have woolly white hairs on the underside of the leaves.

Catsear (*Hypochoeris glabra*) doesn't have woolly white hairs on the underside of the leaves.

Dandelion (*Taraxacum officinale*) doesn't have woolly white hairs on the underside of the leaves.

False Sowthistle (*Reichardia tingitana*) doesn't have woolly white hairs on the underside of the leaves.

Variable Groundsel (*Senecio condylus* was *S. lautus*) is a native and has yellow flowers with a yellow centre and doesn't have woolly white hairs on the underside of the leaves.

Everlastings don't have woolly white hairs on the underside of the leaves.

References:

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Blood, K. (2001). Environmental weeds: a field guide for SE Australia. (CH Jerram & Associates, Australia). P176. Photos.

Everist, S.L. (1974). Poisonous Plants of Australia. (Angus and Robertson, Sydney).

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- Lazarides, M. and Cowley, K. and Hohnen, P. (1997). CSIRO handbook of Australian Weeds. (CSIRO, Melbourne).
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- Wheeler, Judy, Marchant, Neville and Lewington, Margaret. (2002). Flora of the South West: Bunbury - Augusta - Denmark. (Western Australian Herbarium, Bentley, Western Australia). P507. Diagram.

Acknowledgments:

Collated by HerbiGuide. Phone 08 98444064 for more information.

Local Roads & Community Infrastructure Program Phase 3 - \$687,924

Projects to commence from 1st January 2022 and to be completed by 31st December 2023

Project	LRCIP Budget	LRCIP Funds Expended	2021/2022 Year	2022/2023 Year	Comments
Wagin Court House Upgrades	\$130,000	\$0	\$130,000	\$0	Tradesmen issues
Moore Street Construct and Seal	\$80,000	\$0	\$80,000	\$0	Ready to go
Extension of Footpath & Kerbing Program	\$82,000	\$0	\$82,000	\$0	To be determined
Cemetery Improvements - Construct and seal west entrance & gravel sheet carpark	\$69,753	\$0	\$69,753	\$0	
Road Works /Culverts	\$60,000	\$0	\$60,000		
Lighting of Giant Ram & pathway	\$5,000	\$0	\$5,000		
History Shed Fit Out - Historical Village	\$20,000	\$0	\$20,000		
Roadworks	\$241,171	\$0		\$241,171	To be determined
	\$687,924	\$0	\$446,753	\$241,171	



12.1.2. APPLICATION TO OPERATE A BED AND BREAKFAST

PROPONENT:	Mr Steve O'Sullivan and Ms Beryl Wilson
OWNER:	Proponent
LOCATION/ADDRESS:	4 Unicorn Street, WAGIN
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	A583
ATTACHMENTS:	<ul style="list-style-type: none">• Cover Letter• Development Application Form 1 – B & B Application• Deposited Plan 223180• Diagrams – Wagin Cottage Garden Bed and Breakfast

OFFICER RECOMMENDATION/4677 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr W J Longmuir

That Council grant development approval for the operation of a Bed and Breakfast business to operate from 4 Unicorn Street, Wagin.

Carried 8/0

BRIEF SUMMARY

This report recommends that Council exercise its discretion under the provisions of the Shire of Wagin Town planning Scheme No 2 to approve the operation of a bed and breakfast (B&B) business from the premises situated at 4 Unicorn Street, Wagin.

BACKGROUND/COMMENT

The applicants have recently purchased this property from the former owner who had operated a B&B for some years. The B&B business lapsed some time ago. The new owners have applied to recommence the B&B and have submitted the required Development Application and plans which attach to this report.

The projected level of patronage of the B&B is relatively modest and not expected to have any detrimental impact on the amenity of the area. There is the question as to whether the B&B is likely to detract from the viability of other accommodation businesses in town, however the proponents maintain that they would be providing accommodation for a different cohort to those that would normally access hotel or motel accommodation. There is also the question of precedent where the property has previously been approved as a B&B.

CONSULTATION/COMMUNICATION

Nil



STATUTORY/LEGAL IMPLICATIONS

Shire of Wagin District Zoning Scheme No 2.A Bed & Breakfast use in a Residential area is a *Discretionary* use which means that the use is not permitted unless the local government has exercised its discretion by granting development approval.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

The Chief Executive Officer
Wagin Shire Council
2 Arthur Road
Wagin WA 6315

Dear Sir,

4 Unicorn Street – Proposed Bed and Breakfast

We seek approval to operate a Bed and Breakfast at 4 Unicorn Street Wagin.

We have recently purchased the property, which was previously run as Buckingham Bed and Breakfast, and is located in a Residential Zoned area.

The proposed name of the B&B will be **“Wagin Cottage Garden Bed and Breakfast”**.

From our research, we have formed the opinion that a Bed and Breakfast would be successful in Wagin. Although there is a variety of Hotel, Motel and Short Term Stay accommodation options already in Wagin, a Bed and Breakfast would not only provide an increase in available beds, but would also add to the diversity and variety of options available to Visitors.

Our market is more towards people who are “coming to Wagin for a reason” ...rather than visitors passing through...who might normally seek out a Hotel or Motel room.

We feel that the size of our operation will have a minimal effect on the amenity of the surrounding neighborhood and that, as a B&B was in place previously, ours would integrate into the local area with little disruption.

So that the Council can get a feel for our proposed operation, we have detailed the major aspects of it below.

Yours faithfully,

Stephen O’Sullivan & Beryl Wilson

steve@osullivan.net
PO Box 240 Wagin WA 6315
0438 900 537

Details of Operation

Location

The Wagin Cottage Garden Bed and Breakfast is proposed to be operated from the premises of the previous Buckingham Bed and Breakfast at 4 Unicorn Street, Wagin, Western Australia. The property is located on a suburban road, with residential properties, generally of around 2000 sqm, on either side of it. No building alterations will be required.

Operators

The Owner/Operators of the B&B will be Stephen O'Sullivan and Beryl Wilson. Brief resumes are attached. There will not be any other staff.

Facility and Scale

The proposed Bed and Breakfast will use up to 2 of the 3 bedrooms in the residence as guest rooms. The 2 guest bedrooms will share an adjacent guest bathroom. The owners will use the other bathroom. It is proposed that Bedroom 1 will have a maximum occupancy of three guests and Bedroom 2, two guests. Children less than 12 years will not be accommodated; neither will pets...except for accredited Assistance Animals. The Guests will have access to the Dining Room, for breakfast and the Lounge Room. The Guests will not have access to the kitchen; however, they will have access to the rear garden and the front veranda.

Marketing and Advertising

The Wagin Cottage Garden Bed and Breakfast will be marketed as a “boutique” bed and breakfast, offering a unique and private accommodation option. Although families will be welcome, the target market will be those seeking a “couple's destination”. Advertising will be through the B&B's website, Facebook booking engine and online travel agents such as TripAdvisor and Booking.Com. Digital marketing will be supplemented by leaflet distribution and networking with other local businesses and organisations. Due to the nature and age of the house building, it will not be easily accessible to disabled guests...and it will be marketed as such.

Timetable of Operations

It is anticipated that occupancy will vary throughout the year, peaking over the Woolarama week. We are working on a yearly average of 1 Bedroom, for 1 night, booked per week...with that night probably falling on a weekend. On a daily basis, checkout time will be by 10am and checkin time will be between 2pm and 8pm...with an occasional late check in arrangement. As dictated in the Conditions and Code of Conduct, quiet time will be between 10.30pm and 7am.

Parking

Car parking for the Guests will be at the rear of the house, at the end of the driveway, in front of the Garage. There is expected to be no more than 2 guest vehicles onsite at any time. During the booking confirmation process, Guests will be directed to drive straight into the driveway and park at the rear. Guests will then walk directly from their vehicles onto the front veranda, and to the front door. There should be minimal activity in the street in front of the house.

Pets

Other than Certified Assistance Animals, Guests' pets will not be allowed on the property.

Health and Safety

Under our duty of care, we will provide a safe and secure environment for guests. We will take all reasonable action to ensure that furniture, equipment, plant and products likely to be encountered by guests are safe and in good working order. Guests will be notified upon arrival of any potential safety hazards and will be clearly directed to safety equipment and emergency exits. A fire extinguisher and fire blanket will be located on the premises, as will smoke alarms and carbon monoxide alarms. To assist with movement throughout the premises at night, and in emergencies, "night lights" will be installed.

Each Guest Room has a map detailing Emergency Exits and Procedures.

There will be no cooking facilities available to the Guests. A continental breakfast will be provided as part of the room tariff, and a hot breakfast as an optional extra. A refrigerator, a coffee pod machine and an electric kettle will be available in the guest lounge. Both owners have completed an Introduction to Food Safety Course.

All bookings will be processed through an online booking engine. All bookings will require full payment upfront and the full names and addresses of all Guests. This will allow the Owners to have details for any Covid-related investigations, for Regulatory requirements and as a filter against any potential "un-wanted" Guests.

As no property can be completely risk-free, the Owners will hold Public Liability Insurance coverage to \$10M.

Environmental Impact

With a maximum of 5 guests and 2 owners on site, the affect on water, sewerage, drainage and electricity should not be significantly different than the load generated by any standard 3 bedroom/2 bathroom family house. Indeed, considering that, for the majority of the time, there will only be the 2 owners on-site, a much smaller environmental drain could be expected.

Conditions and Code of Conduct

To ensure, as much as is possible, the safety and comfort of the Guests, the Owners and the Community, the following conditions and code of conduct will be published and provided to every Guest...during the booking confirmation process and again on check in.

CODE OF CONDUCT

- Illegal and illicit drug use is not permitted anywhere on the property
- Smoking is not permitted anywhere on the property
- No fires are to be lit outside
- Check out time is **10am**. Check in time is after **2pm**.
- Quiet time in the Cottage is from **10.30pm until 7am**. Please do not cause noise anywhere in or around the property during this time.
- The last person to bed must ensure all electronic entertainment units and lights are turned off.
- Please respect the privacy of the Hosts and our Neighbours. Do not play or conduct noisy activity in the front garden or side driveway.
- Please leave all dishes on the dining room table after breakfast, so that the Hosts can collect and wash them.
- All rooms will be serviced weekly. If stays of 8 days or more have been booked, please negotiate a suitable time with the Hosts for the room to be cleaned on or about day 7 of the stay.

Guest Responsibilities

- Adult Guests are responsible for their own conduct and that of their children
- All children (12 years and over) are required to be under direct parental supervision throughout their stay. Children under 12 years of age are not catered for at the B&B.
- A cleaning charge will be applied for damage or stains from spillages on carpet or furniture.

The following Conduct and Behaviour will not be tolerated within the property and may result in immediate removal and the forfeiture of all monies paid:

- Behaving in an offensive manner, including the use of offensive language.
- Any threat or use of physical violence, bullying or harassment of other Guests or the Hosts
- Causing willful damage to the Cottage property, infrastructure, equipment, amenities or lands.
- Behaving in such a way that puts the property at risk of damage, for example lighting fires outside, serious misuse of equipment or facilities, jumping on furniture or hitting balls against the outside doors.
- Using illegal or illicit drugs.
- Creating noise that disturbs the quiet enjoyment of others, including our neighbours

Owners' Resumes

Steve and Beryl, the Owners, are now semi retired. They both originally come from New South Wales, but have been in W.A. since Easter...on the lookout for a "Town with Potential" ...to establish a Bed and Breakfast.

Steve comes from a background in Banking, Air Traffic Control and Aviation Security...having most recently been the Security Supervisor at Wagga Wagga Airport.

Beryl comes originally from a Nursing background; however her last 35 years have been taken up with owning and operating a large Security Company.

During their travels within Western Australia, Steve and Beryl have dabbled in hospitality...caretaking a Camp Ground in Northcliffe for a month and working as Guides at the Carnarvon Space and Technology Museum for 6 weeks.

They are now ready for the challenges of running a Bed and Breakfast in Wagin.

SHIRE OF WAGIN LOCAL PLANNING SCHEME NO.2



FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name/s:

Stephen John O'Sullivan and Beryl Mary Terese Wilson

ABN (if applicable):

37 716 753 164

Postal Address:

PO Box 240 Wagin W.A.

Postcode:

6315

Work Phone:

Fax:

E-mail:

Home Phone:

Mobile Phone: 0438900537

steve@osullivan.net

Contact Person for Correspondence:

Stephen O'Sullivan

Signature:

Date:

12 Nov 2021

Signature:

Date:

12 Nov 2021

NOTES:

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. This application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
 - 1 director of the company, accompanied by the company seal; or
 - 2 directors of the company; or
 - 1 director and 1 secretary of the company; or
 - 1 director if a sole proprietorship company.Print the full names and positions of company signatories underneath the signatures.
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Wagin where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing.

Applicant Details (if different from owner)

Name/s:

Address:

Postcode:

Work Phone: Home Phone: Mobile Phone:	Fax:	E-mail:
Contact Person for Correspondence:		
Signature:		Date:
<p>NOTES:</p> <p>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, sufficient plans and other supporting information and/or the correct application fee may result in the application being returned or placed on hold.</p> <p>ii) The application fee payable will be confirmed by the local government following receipt of the application. Processing of the application will not commence until the fee is paid in full.</p> <p>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the local government for public viewing in connection with the application.</p> <p>iv) If public advertising of the application is required by the local government an additional fee in accordance with the local government's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</p> <p>v) The original of this application and supporting information and plans will be retained by the local government for its records and will not be returned to the applicant/landowner following final determination.</p>		
<p>Property Details</p> <p>NOTE: The details provided must match those shown on the relevant Certificate/s of Title.</p>		
Lot No: 568	House/Street No: 4	Location No:
Survey Diagram or Plan No: 223180	Certificate of Title Volume No: 2214	Certificate of Title Folio No: 295
<p>Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title):</p> <p style="text-align: center;">NIL</p>		
Street name: Unicorn Street	Suburb: Wagin	
<p>Nearest street intersection:</p> <p style="text-align: center;">Upland Street</p>		
<p>Proposed Development:</p> <p>Nature of development: <input type="checkbox"/> Works (New construction works with no change of land use) <input checked="" type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use</p> <p>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.</p>		
<p>Is an exemption from development claimed for part of the development? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use</p>		

Description of proposed works and/or land use:

We propose operating a Bed and Breakfast at the property, as detailed in our Cover Letter, once purchase settlement is completed on 17/11/21

Description of exemption claimed (if relevant):

NIL

Nature of any existing buildings and/or land use:

The existing property is Zoned Residential and no additional building work is required. A Bed and Breakfast has operated at this property in the past

Approximate cost of proposed development (excluding GST):

NIL

OFFICE USE ONLY

Date application received:

Received by:

Application reference number:

Application fee payable: \$

Date of receipt of application fee from applicant:

Receipt number for application fee:



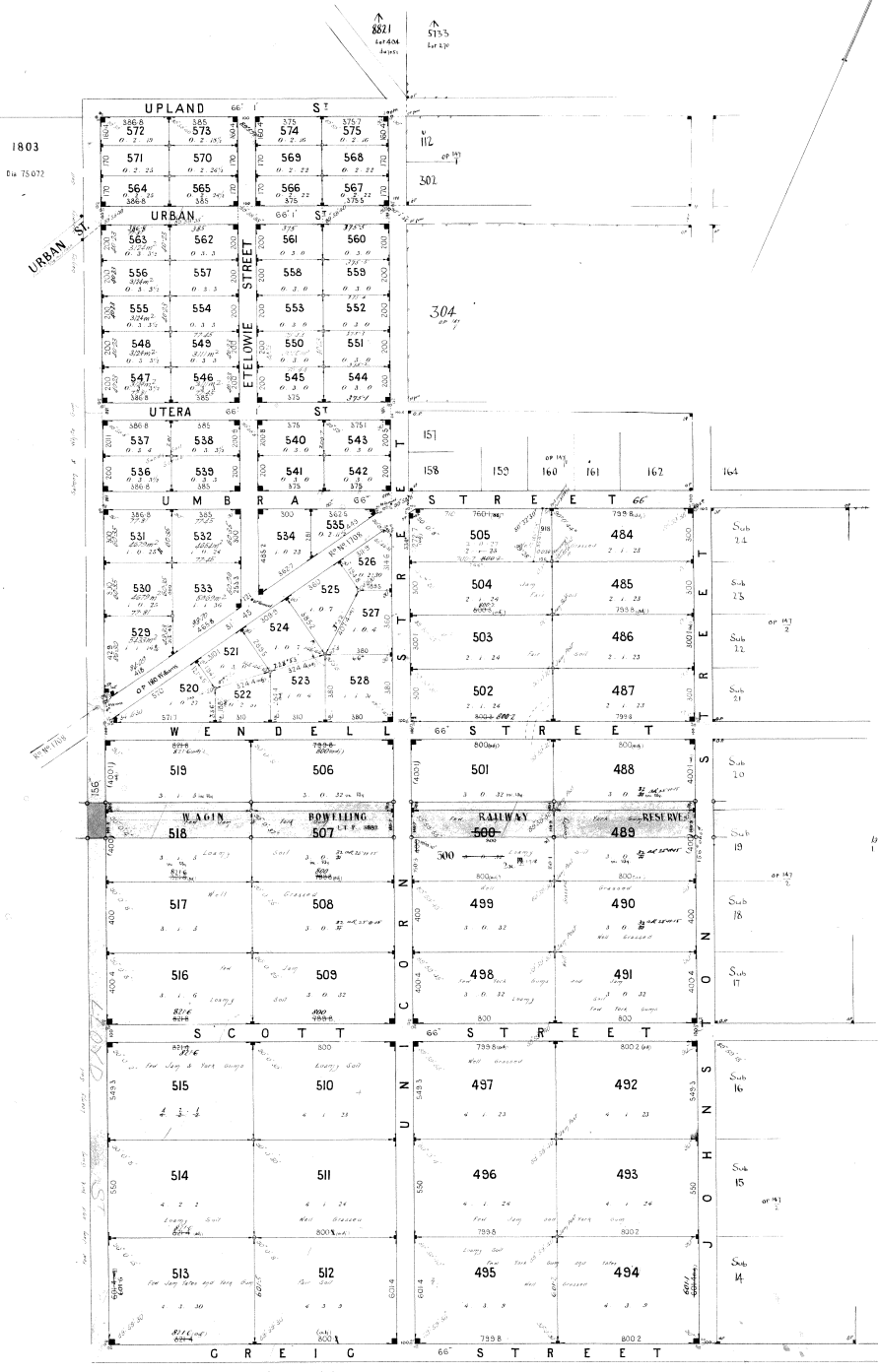
WACIN TOWNSITE

SUBDIVISION OF LOTS IN S.W. PORTION

Scale 3 Ch⁹ = 1 Inch
P.B. 104 pgs 1-25

112.55
0.5

BOUNDARIES SHOWN IN BLUE
ARE IN FACTIES



1803
Dw 75072

8821
447404
447404

8823
447404
447404

304
OP 143

151
158 150 160 161 162 165

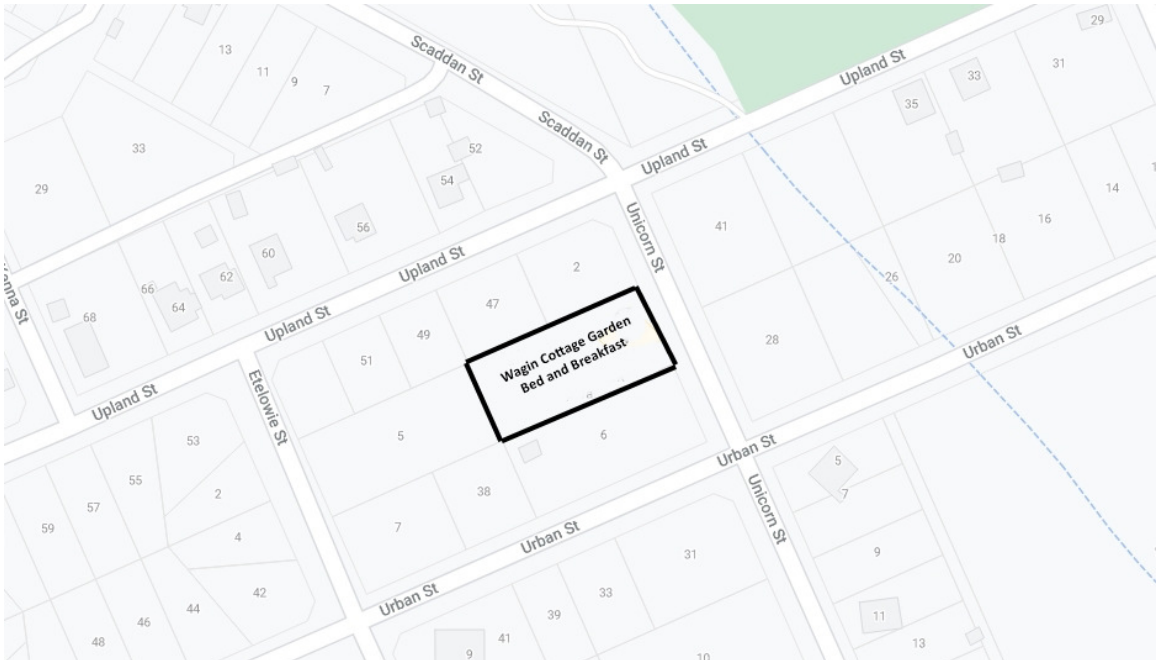
See P.B. 104 pgs 1-25 for Railway (Wacin Benevolence) from 141212 to 25516/2000
1:1 (800) 1:1 (447404)

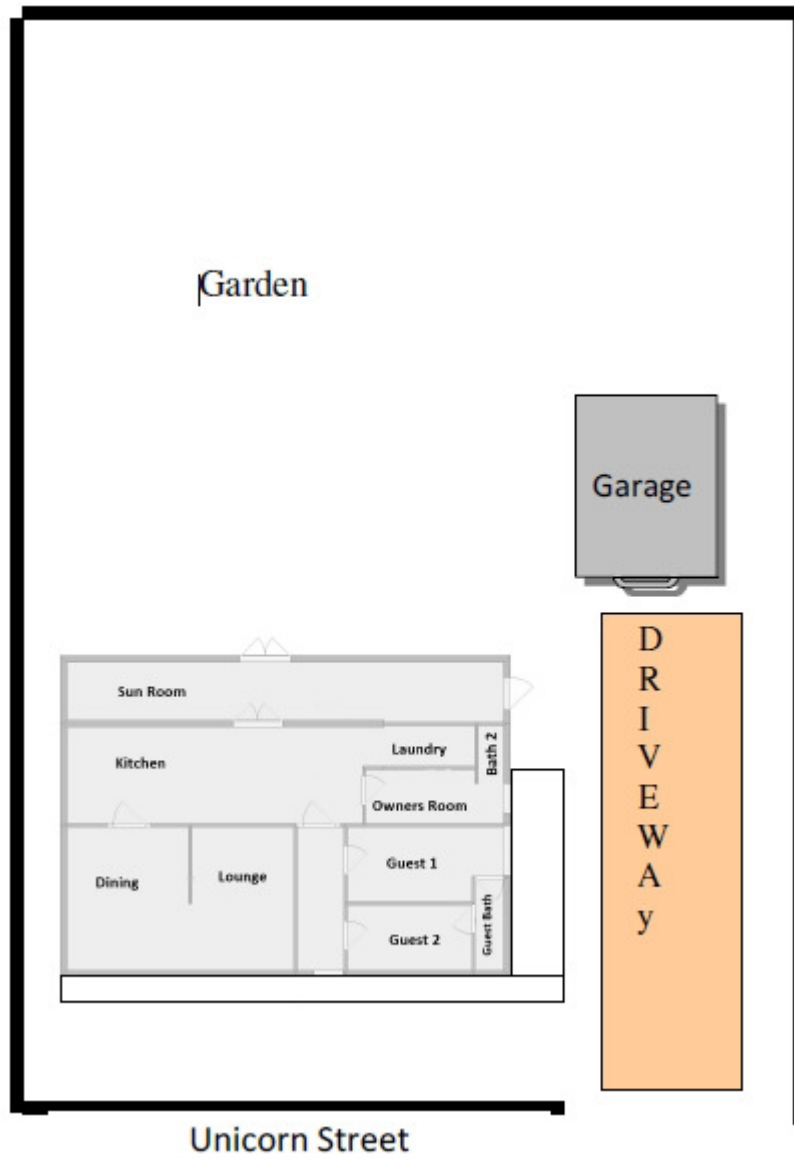


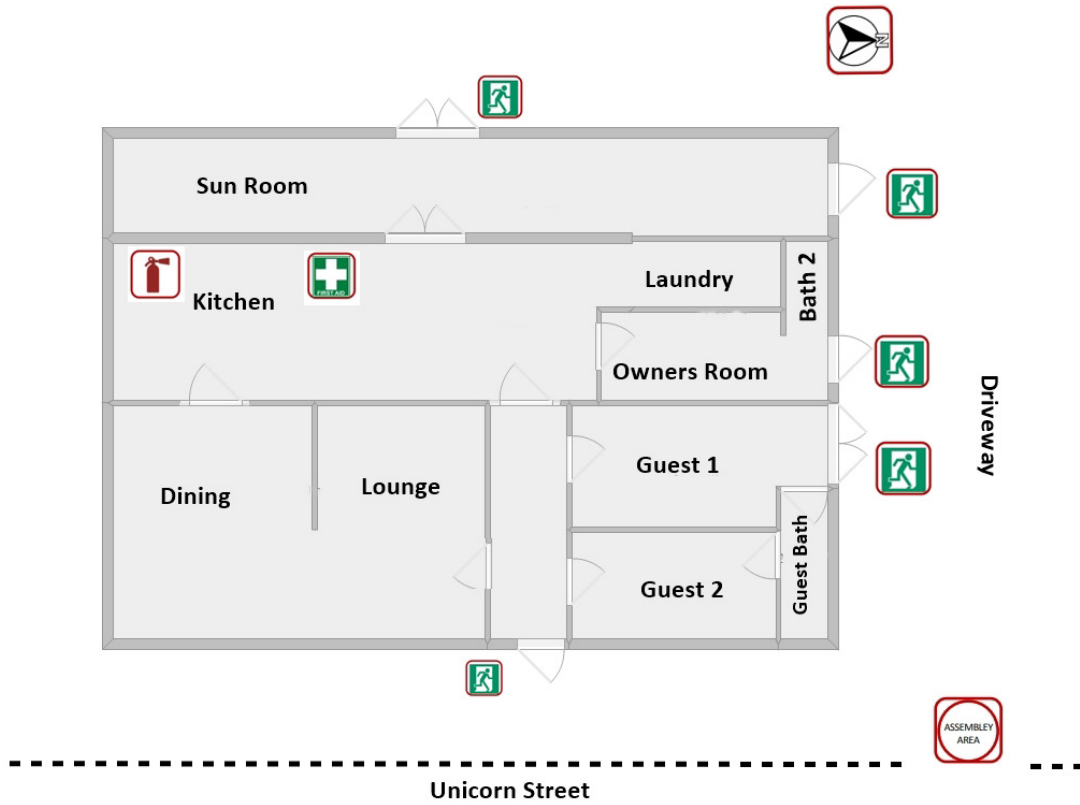
223180
DP 223180

I hereby certify that I personally performed the Survey represented on this Plan, which to the best of my belief is accurate and the work has been executed in accordance with the Regulations for the guidance of Surveyors.
Survey approved: *Henry J. Edmundson*
Surveyor General Date: 9.5.04
Licenced Occupier Date: 10/16/07

Wagin Cottage Garden Bed and Breakfast Diagrams – NOT to scale









12.1.3. REQUEST FOR GROUP (CONTIGUOUS) RATING

PROPONENT:	Mr Gary Johnson
OWNER:	Mr Gary Johnson
LOCATION/ADDRESS:	Lots 395 and 398 Boddington Street, WAGIN
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	09 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	A387 & A406
ATTACHMENTS:	<ul style="list-style-type: none">• Group Rating Application Letter• Plan

OFFICER RECOMMENDATION/4678 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr G K B West

That approval be given to the application for Wagin lots 395 and 398 to be group (contiguously) rated.

Carried 8/0

BRIEF SUMMARY

This report recommends that approval be granted for Wagin lots 395 and 398 group rated due to the unsuitability of Lot 398 to be used for residential purposes.

BACKGROUND/COMMENT

When the proponent purchased Lot 395 upon which to build a residence, he also purchased adjoining Lot 398 as it was his intention to ensure that the vegetation on this Lot was retained. Lot 398 is in very low lying and has a drain running through. The Lot is zoned "residential" however is considered unsuitable for building upon.

Both Lots currently incur an annual minimum rate (currently \$688 including Emergency Services Levy).

The proponent has built a residence on Lot 395 as intended, has no intention of developing Lot 398 and has made application for the two Lots to be group rated. If this application is approved it will mean that for rating purposes, the Lots will be valued (and rated) as one Lot. This would alleviate the rate burden on the proponent in retaining a Lot that is of no material value due to its unsuitability for building upon.

CONSULTATION/COMMUNICATION

- Mr Gary Johnson

STATUTORY/LEGAL IMPLICATIONS

Valuation of Land Act 1978

24. Valuation may be aggregate of or portion of valuations, valuing improvements

- (1) *Subject to the Community Titles Act 2018 and the Strata Titles Act 1985, the Valuer-General may, in his discretion, assign to any land to be valued a valuation obtained —*
- (a) *by aggregating the valuations, he would have assigned to any parts of which the land is comprised had he been separately valuing each such part; or*
 - (b) *by apportioning to the land such part as he considers appropriate of the valuation, he would have assigned had he been valuing that land conjointly with any other land*

POLICY IMPLICATIONS

Council does not have a policy on group valuations for contiguous townsite (GRV) land.

FINANCIAL IMPLICATIONS

If this application is approved, there would be annual loss of rate revenue to the Shire (Amount to be determined however would likely equate to the amount of one minimum rate which is currently \$688.00).

STRATEGIC IMPLICATIONS

The Shires Community Strategic Plan emphasises a priority of retaining and enhancing the natural environment and the ambition to increase the tree canopy in town.

VOTING REQUIREMENTS

Simple Majority



Gary Johnson
16 Boddington Street
WAGIN WA 6315

Bill Atkinson
Chief Executive Officer
Shire of Wagin PO Box 200
WAGIN WA 6315

Dear Sir,

I wish to make application for group rating for the properties listed below;

Assessment 387 - 16 (Lot 395) Boddington Street
Assessment ~~398~~⁴⁰⁶ - 10 (Lot 398) Boddington Street

My reason being is that Lot 398 is mostly covered with trees and is very wet during the winter months.

I own both Lots and they are adjoining properties.

I look forward to a favourable reply.

Yours faithfully,



Gary Johnson

20 October 2021

Lot 395 & 398 Boddington Street Wagin WA 6315



PEBA



Created: 9 November 2021 from Map Viewer Plus: <https://maps.landgate.wa.gov.au/maps-landgate/registered/>

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Declaration of an Indirect Financial Interest in Item 12.1.4 – Cr D C Lloyd

Prior to any consideration regarding Item 12.1.4 – Development Proposal & Request to Purchase Lot 429 Tudhoe Street, Cr D C Lloyd declared an indirect financial interest and left the room.

- Cr D C Lloyd left the room at 8:23pm

12.1.4. DEVELOPMENT PROPOSAL & REQUEST TO PURCHASE SHIRE LOT 429 TUDHOE STREET

PROPONENT:	Mr. Raymond Edwards
OWNER:	Shire of Wagin
LOCATION/ADDRESS:	Lot 429 Tudhoe, Wagin
AUTHOR OF REPORT:	Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	DB.BD.2
ATTACHMENTS:	<ul style="list-style-type: none">• Letter from Proponent• Plan of Area• Plan of Proposed Development Indicating Boundaries, Proposed Building and Realignment of Drain

OFFICER RECOMMENDATION/4679 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr G R Ball

- 1. That Council agree in principle to a proposed development that conforms with the provisions of the Town Planning Scheme on portion of existing Lot 430**
- 2. That tenders be called for the sale of Lot 429 subject to the excision of the Jaloran Road reserve from the Lot.**

Carried 6/1

BRIEF SUMMARY

This report recommends that tenders be called for the disposal of that portion of Wagin Lot 29, immediately west of the new alignment of Jaloran Road, subject to the successful tenderer initiating and meeting the costs of the subdivision.

BACKGROUND/COMMENT

The proponent wishes to build a new agricultural parts and mechanical workshop business on part of Wagin Lot 430. The western portion of this Lot accommodates *Midalia Steel*. It is intended to subdivide off the eastern portion of this Lot to accommodate the proponent's new business. The proponent also seeks to acquire adjoining Wagin Lot 429 with the intention of amalgamating it with the western portion of Lot 430. Lot 429 is intended to be used for parking.

Lot 429 is intersected by the realigned section of Jaloran Road. The road reserve will need to be excised off Lot 429 prior to it being disposed of.

The following advice has been received by the Shires consultant planner, Mr Joe Douglas on the proposal:

Please note the following key points in response that will need to be considered and addressed moving forward:

1. The new alignment of Jaloran Road through the Shire owned Lot 429 Tudhoe Street, Wagin has not yet been formalised in any way and has not therefore been recognised by Landgate as shown on the latest available Landgate plan and aerial photo attached.

2. Given the proponent's intention to subdivide off a portion of Lot 430 located immediately west and his desire to also excise, acquire and develop a portion of the Shire owned Lot 429 immediately east, the smart move here to save on the significant application fees payable to the Western Australian Planning Commission (WAPC) would be for the applicant to prepare and lodge a subdivision application that includes both lots. That application would need to seek approval for the two proposed new lots and creation of the new road reserve area required to accommodate and formalise the new alignment of Jaloran Road. You can authorise the inclusion of Lot 429 in that application by signing the landowner section of the application form if Council is agreeable to the entire proposal in-principle.

3. There is also no reason why the required subdivision application cannot also seek approval to realign the existing drain from Costelloe Street through the subject land to Tudhoe Street. The Shire could, when responding to the WAPC's referral request during processing of the application, request a condition be imposed on any subdivision approval to be issued requiring the existing drain to be realigned at the applicant's expense to a standard acceptable to the Shire and a suitable drainage easement created over the property containing the new drain to provide the Shire with rights of access to maintain and repair the new drain if/when required. That easement would generally be formalised by way of a deed of agreement between the Shire and landowner which must be paid for by the proponent and then registered on the title of the new lot containing the new drain.

4. I note from my research all of the land in question here has been designated by the Fire and Emergency Services Commissioner of WA as being bushfire prone. This means any subdivision application to be prepared and submitted to the WAPC must be accompanied by a Bushfire Attack Level (BAL) Assessment prepared by a suitably qualified bushfire practitioner as well as a Bushfire Management Plan if the bushfire risk rating identified in the BAL assessment is BAL-12.5 or greater.

5. Please note the WAPC has 90 days to make a final decision on any subdivision application it receives. As such, I can't see the proponent being in a position to undertake any works on the land until such time as the subdivision application is approved. Please note the only works that will be permitted will be those required to create the new lots and the new drainage infrastructure.

6. Once the subdivision process has been completed in its entirety and new titles issued, which generally takes about six (6) to (8) months from when the subdivision application is approved, the proponent can then prepare and lodge a development application for all the works and improvements required to accommodate the proposed new agricultural parts and mechanical repair workshop. The use class for which approval should be requested is 'Trade

Supples' which is not actually listed in the Shire of Wagin Local Planning Scheme No.3 and will therefore require public advertising for a minimum period of 28 days before Council is able to make a final decision. The development application must be accompanied by all the information listed on the Shire's development application checklist where relevant as well as the Bushfire Attack Level (BAL) Assessment and Bushfire Management Plan referred to above that explains how the proposed development will respond to the bushfire risk.

7. Lastly, because the proposed development will rely upon direct access to/from Tudhoe Street which is a State Road controlled by Main Roads WA, a Traffic Impact Statement will need to be prepared by a suitably qualified consultant to confirm the proposed vehicle access arrangements will be acceptable and comply with all the relevant standards. The Traffic Impact Statement must be submitted with the development application so it can be referred to Main Roads WA for review and comment and used as a basis for the Shire's assessment and final recommendation to Council regarding the issuance of development approval.

8. Once Council has granted conditional development approval that's when all the site development works associated with the proposed 'Trade Supples' use would be authorised to proceed. I can't see that happening until the latter half of 2022 given the approval processes that must be followed. Any building works would also require a separate septic tank application and approval as well as a building permit approval which also take a bit of time and effort to prepare.

The proponent is keen to expedite the land acquisition and planning processes in order to establish his business as soon as possible. Whilst the planning (subdivision/amalgamation) timelines are beyond the control of the Shire, the sale of the land formalities relating to Lot 429 may be carried out reasonably² quickly if Council elects to dispose of the property by tender. The sale would need to be conditional upon the proponent initiating and meeting the costs associated with the subdivision of Lot 429 to excise the realigned section of Jaloran Road.

The other matter of relevance to the Shire is the drainage that currently traverses Lots 430 and 429, will necessarily need to be diverted because of the development of both Lots. This diversion will require the placement of a drainage easement on each of the Lots to ensure that upstream flooding does not occur. (refer to point 3 above).

CONSULTATION/COMMUNICATION

- Mr Joe Douglas – Director/Principal Town Planner *Ex Urban Rural & Regional Planning*

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 – section 3.58 – Disposition of Property

- (1) In this section —
dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
 - (a) the highest bidder at public auction; or
 - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether it is the highest tender.

- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
- (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;
 - and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
- (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

Shire of Wagin District Zoning Scheme No 2.

Lots 430 and 429 are zoned *Commercial* and the proposed uses (sale of parts/mechanical workshop and car parking) are either permitted or discretionary uses.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The costs associated with Town Planning advice and in advertising tenders met within existing budget provisions.

STRATEGIC IMPLICATIONS

The proposed development aligns with the Shire's Economic Development strategy: *(To) Support the attraction and retention of small business and housing of key workers within the region.*

VOTING REQUIREMENTS

Simple Majority

Raymond Edward

Box 192

Wagin W.A.

0428612524

Dear Wagin Shire President,

I would like to make an offer to purchase a portion of land owned by the Shire of Wagin on Title DP 223181429. I am interested in the land to the west of the newly realigned Jaloran Road once a new survey line has been established to exclude the eastern end of the title.

I am in the process of acquiring the eastern Half of Title DP223181430 from a local owner, this is the vacant land adjoining Midalia Steel.

If the two parcels of land were acquired, then it is proposed to build a new agricultural parts and mechanical workshop to service the Wagin and greater region. The building is intended to be located on the western side of the block with eastern side to be used as parking and hard stand for road trains and farming equipment waiting service. At the moment a 30 meter by 40 metre workshop with a 200 square metre show floor is planned for the site. Lindsay Francisco will be moving his Minding Auto Electrics to operate and manage the new business.

If the purchase is successful, then it is hope that earthworks could commence during January so building may start before the onset of winter.

Thankyou for considering this offer

Yours Faithfully Raymond Edward





NEW ANALYSIS LOT
DRAWING BASELINE

PKB



- *Cr B L Kilpatrick left the room at 8:37pm*
- *Cr D C Lloyd and Cr B L Kilpatrick returned to the room at 8:37pm*

12.1.5. 2022 COUNCIL MEETING DATES AND TIME

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Executive Assistant
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	18 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

MOTION/4680 COUNCIL RESOLUTION

Moved Cr D C Lloyd

Seconded Cr G R Ball

That Council set the following dates for the Ordinary Meetings of Council for 2022 and the respective start time be 7pm:

- **22 February 2022**
- **22 March 2022**
- **26 April 2022**
- **24 May 2022**
- **28 June 2022**
- **26 July 2022**
- **23 August 2022**
- **27 September 2022**
- **25 October 2022**
- **22 November 2022**
- **20 December 2022**

Carried 7/1

OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council set the following dates for the Ordinary Meetings of Council for 2021 and consideration be given to a new respective start time:

- **22 February 2022**
- **22 March 2022**
- **26 April 2022**
- **24 May 2022**
- **28 June 2022**
- **26 July 2022**
- **23 August 2022**



- 27 September 2022
- 25 October 2022
- 22 November 2022
- 20 December 2022

Reason for Difference: Council wished to set respective start time for Ordinary Council Meetings remain at 7pm.

BRIEF SUMMARY

A review of the Meeting Dates for 2022 and a recommendation for Council to consider the respective start time of future meetings

BACKGROUND/COMMENT

As per the Local Government Act 1995 and Local Government (Administration) Regulations 1996, Council is required to review the meeting dates for the next 12 months and give local public notice of the dates on which and the time and place that an Ordinary Meeting of Council will be held.

The proposed meeting date for December 2022 falls on the 3rd Tuesday of the month as the Tuesday after Christmas would be a public holiday and coincide with potential office closure.

Further to setting the meeting dates, it has been identified that the start time of Ordinary Council Meetings on average is approximately 3:30pm, with the requirement of staff attendance, a earlier meeting time would be less invasive on staff requirement to stay after hours.

Below is a comparison of surrounding Local Governments and the start times of their Ordinary Council Meetings:

Local Government	Date/Month	Time
Kulin	3 rd Wednesday of Month	1:00pm/3:00pm
Lake Grace	3 rd Wednesday of Month	1:30pm
Kojonup	3 rd Tuesday of Month	3:00pm
Dumbleyung	3 rd Thursday of Month	3:30pm
Williams	3 rd Wednesday of Month	3:30pm
Wickepin	3 rd Wednesday of Month	3:30pm
Woodanilling	3 rd Tuesday of Month	4pm
Broomehill-Tambellup	3 rd Thursday of Month	4:30pm
West Arthur	3 rd Tuesday of Month	6pm
Katanning	4 th Tuesday of Month	6pm
Narrogin	4 th Tuesday of Month	7pm
Wagin	4 th Tuesday of Month	7pm

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

- Local Government Act 1995 s.5.25(1)(g)
- Local Government (Administration) Regulations 1996 reg.12

POLICY IMPLICATIONS

Nil



FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority



12.1.6. 4WDL TOURISM & KEY WORKER HOUSING PROJECTS

PROPONENT:	4WDL Voluntary Organisation of Councils
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Chief Executive Officer (Some text provided by CEO Dumbleyung)
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	10 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.ME.2
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION/4681 COUNCIL RESOLUTION

Moved Cr D C Lloyd

Seconded Cr G K B West

That Council participate in the following 4WDL initiative:

1. Development of a *Tourism Action Plan* focusing primarily on a review of tourist accommodation (subject to a majority of the other five 4WDL members agreeing to participate) with a contribution of \$3000.

Carried 4/4

Presiding Member casting vote in favour of motion

MOTION/4682 COUNCIL RESOLUTION

Moved Cr D C Lloyd

Seconded Cr G K B West

That Council participate in the following 4WDL initiative:

2. Commissioning of a study and report into *Key Worker Housing* in conjunction with other 4WDL members and the Wheatbelt Development Commission with a contribution of \$2000.

Carried 8/0

BRIEF SUMMARY

At its meeting on 9 November 2021, the 4WDL VROC considered proposals for separate tourism and key worker housing project activities. The purpose of this agenda item is to seek Council' consideration towards contributing to both projects in conjunction with other 4WDL members.

BACKGROUND/COMMENT

Engagement has occurred through 4WDL CEO's and elected members. The Shire of Dumbleyung facilitated a joint workshop of CEO's and other key LGA officers to consider a tourism project scope on 25 October 2021, in which the Australia's Golden Outback CEO

attended. The Shire of Wagin coordinated a Housing Needs Analysis to gauge/assess the level of interest and impact in relation to key worker housing shortages. The Wheatbelt Development Commission has also recently engaged with the Shire of Wagin in which an offer was made to co-contribute funding towards preparing a project scope and engaging a consultant with the objective of determining viable options, to increase worker housing within the WDL Shires.

Tourism

The aim is to increase the tourism product and events offering throughout the 4WDL group by identifying opportunities to attract and retain tourists in the region. The test to be used in relation to impact includes increase in overall visitation (numbers), increased overnight stays and positive employment impacts.

Tourism is considered to be an emerging industry within the Golden Outback region. At present, no 4WDL LGA is considered to be a tourist destination, but rather a place to visit, and maybe a stopover on a journey to another preferred location. By taking a strategic and focused approach towards identifying opportunities to expand the tourism offerings for visitors in the region, there is the possibility of increasing visitation both in numbers and duration. This would provide the potential for increased economic benefits, particularly for the hospitality and retail business sectors.

Due to geographic tourism alignment challenges through the 4WDL group, *the initial focus will be given to a review of existing tourist accommodation options in each LGA*, including recommendations and a plan for improvement. If resources and time allows, consideration could be given towards other tourism activation opportunities under a broader tourism action plan. This is considered secondary in importance to the prioritised tourism accommodation review.

The 4WDL Tourism Action Plan purpose is to establish a 3–5-year tourism action plan that links all LGA's connected through 4WDL and identifies key new project opportunities for potential development / redevelopment and investment throughout the region.

Future potential projects may include: -

- ✓ Identify and scope potential new or refurbished project attractions, including consideration being given to historical interpretation, night-time and art experiences
- ✓ Identify and scope potential new motor vehicle, bike riding and/or walking trails
- ✓ Identify new or expanded key signature events
- ✓ Identify new or expanded Aboriginal tourism experiences

Key Worker Housing

At the 4WDL meeting of CEO's on 14th September 2021, an action was proposed for the Shire of Dumbleyung CEO to compile a 4WDL 'Housing Needs Analysis Scope' prior to the next in-person meeting on the 9th of November 2021 to help identify, from the survey undertaken as to where the collective is currently positioned. On 13th October 2021, Mr Rob Cossart (CEO) and Ms Clare Atkins from the Wheatbelt Development Commission visited the CEO of Wagin to discuss the shortage of housing. The possibility was raised of the WDC and 4WDL Shires scoping a project whereby a consultant could be employed to help determine the implications and viability of Shires funding new housing to accommodate workers by way of long-term lease arrangements, with government agencies and/or local employers. The follow up email from this meeting explains the concept as follows: -

'Good Morning Bill,

Just sending through some notes from our recent meeting where we discussed the current

shortage of housing in Wagin and the Wheatbelt on a broader scale: -

- This shortage is expected to continue with State Government employee housing requirements and general worker accommodation fuelling a strong rental market that has seen consistently low vacancy rates over the past few years. This has become a barrier to local businesses being able to increase production and building on capacity.
- Rob introduced the concept of approaching some of the larger entities who are seeking housing for employees with the proposal of establishing long term lease agreements to assist securing finance and creating a demand for local shires investing in building houses.
- There may be scope for a joint project between WDC and members of the 4WDL Local Government Group to engage a consultant who would gather the required information to assess if this could be a model that is achievable and financially viable. WDC is willing to co-contribute to the cost of engaging a consultant to complete the project.
- Rob will continue to progress enquiries with senior management at a State Government level to introduce the concept of committing to longer term leases to secure long term housing options for employees in Wheatbelt towns.
- Bill will take the concept to the next 4WDL meeting to gauge support and feedback from other LGAs. Following this meeting a scoping document will be written up to define the project and allow a budget to be set prior to engaging a consultant.

The product of this body of work will allow viability of this strategy to be assessed, Rob will have a report that substantiates his enquiries at higher Government levels and allow other shires to assess the potential of a similar project to alleviate the widespread worker housing shortages.

Given the importance of the housing issues the WDC would like to have the report by the end of the year to facilitate future discussion and investment.

Kind Regards

Clare Atkins, Regional Development Officer, Wheatbelt Development Commission'

Key Worker Housing

The significant lack of key worker housing (both government and business) in all 4WDL LGA communities is the impetus behind this initiative. Failed market conditions in our towns in which lending institutions don't support loans for new housing is a significant issue restricting infrastructure investment, as is the poor or negative return on investment in building new houses in the region. In consultation between the CEO's of Wagin & Dumbleyung, it was agreed that this proposal should be discussed in advance of the previously referred to 4WDL Housing Needs Analysis Scope being prepared.

Whilst it is 'early days' the scope for a joint (WDC 4WDL) approach to engage a consultant to carry out the work as proposed, could include (but not be limited to): -

- Identification of available residential land within each (4WDL) Shire
- Identification of number of dwellings required and over what period
- Determining the staff accommodation requirements of State Agencies (i.e.: Police, Nurses, Schoolteachers) and what plans exist at a State Government level to address those requirements
- Broad configuration (type) of housing units required (i.e., single/multiple dwellings)
- Investigation into what headworks charges might apply
- Ascertaining the financial capacity of Shires to fund developments
- Financial Modelling to determine viability of project

and (critically) the commitment of third parties (Government/employers) to lock into long term leasing arrangements.

A principal objective is that the provision of workers accommodation should be cost neutral to Shires choosing to take up this initiative. This would need to be by way of either self-supporting



loans or *locked in* long term lease arrangements with the agencies involved.

CONSULTATION/COMMUNICATION

- 4WDL CEO's staff and elected members

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

This agenda item seeks to access \$5,000 from the Shire's budget for Consultants for use with both 4WDL project activities. A similar funding request is being sought from each of the 4WDL LGA members.

Either a part time employee or a consultant will be appointed to deliver the Tourism project. The Wheatbelt Development Commission (WDC) has notionally agreed to co-contribute \$10k for the Key Worker Housing project. An external consultant will probably be appointed for this activity.

STRATEGIC IMPLICATIONS

Both initiatives, if they lead on to *on ground* developments would provide social and economic impetus to participant Shires.

VOTING REQUIREMENTS

Simple Majority



- Cr G R Ball and Manager of Works left the room at 8:56pm
- Cr G R Ball and Manager of Works returned to the room at 8:57pm

12.2 DEPUTY CHIEF EXECUTIVE OFFICER

12.2.1 DEPUTY CHIEF EXECUTIVE OFFICERS REPORT – OCTOBER 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	17 November 2021
PREVIOUS REPORT(S):	20 October 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION/4683 COUNCIL RESOLUTION

Moved Cr D C Lloyd

Seconded Cr G K B West

That Council receive the Deputy Chief Executive Officer's report for October 2021

Carried 8/0

BRIEF SUMMARY

The following report details the activities that fall under the control of the DCEO for the months of October and November 2021.

BACKGROUND/COMMENT

SPORTSGROUND DEVELOPMENT

John Case has agreed to project manage the development on a two day a week basis, John has been familiarising himself with the Sportsground Precinct Masterplan, plans and other associated information. He has been looking at ways to fit all the elements of the sports hub into the given area, including liaising with the original contract architects.

A meeting of the Sportsground Precinct Steering Committee will be scheduled shortly.

CORPORATE SERVICES

Annual Financials and Audit

A very successful Audit Committee meeting was held on the 4th November where the Committee was presented with the Draft Audit and Management reports by the OAG and audit firm AMD. Please refer to the enclosed Audit Committee minutes, well done to the Manager of Finance and her staff on receiving a very good audit in such a timely manner.

Local Roads and Community Infrastructure Program (LRCIP)

The Federal government has recently announced that completion dates for both Phase 1 and 2 programs have been extended until the 30th June 2022. The Shire has completed all phase 1 projects and the acquittal and Annual Report is still with our auditors. There has been some



confusion with Phase 1 and 2 annual and quarterly reports and the audit process, however we are currently working through this.

Some phase 2 projects have commenced, and the extension will assist with finishing some of the projects.

AGED CARE

HEMOCARE REPORT OCTOBER 2021

CLIENTS:

90 clients received one or more services for October

Service	Number of Services
Domestic Assistance	152
Social Support	47
Shopping	13
Nursing	7
Personal Care	1
Social Support - Group	49
Meal Preparation	2
Gardening	54
Meals on Wheels	34
Transport	64



Wagin Homecare Complete Service Provision October 2021



Types of services provided	Monthly Contracted	Hours Provided	Variance	Contracted	Year to date
Domestic Assistance	243	201	-42	2913	811
Social Support Individual	83	46	-37	1001	222
Personal Care	33	1	-32	390	18
Social Support Group	120	208	88	1442	931
Respite Care	2	0	-2	18	6
Home Maintenance	112	55	-57	1344	231
Nursing	0	8	8	0	34
Transport	64	64	1	762	267
Meals on Wheels	334	34	-300	4011	158
Other food services	25	2	-23	299	27

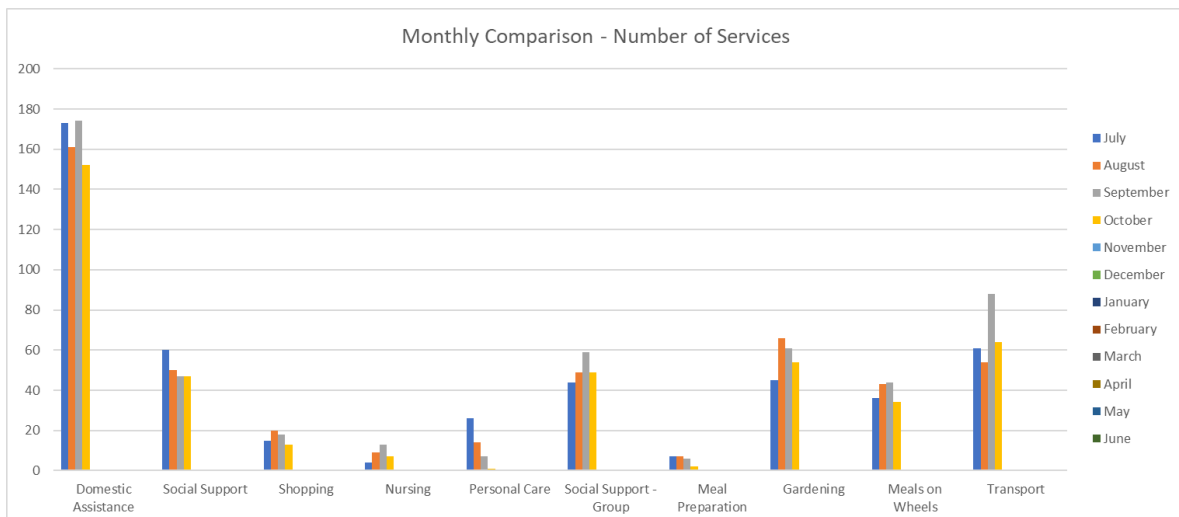
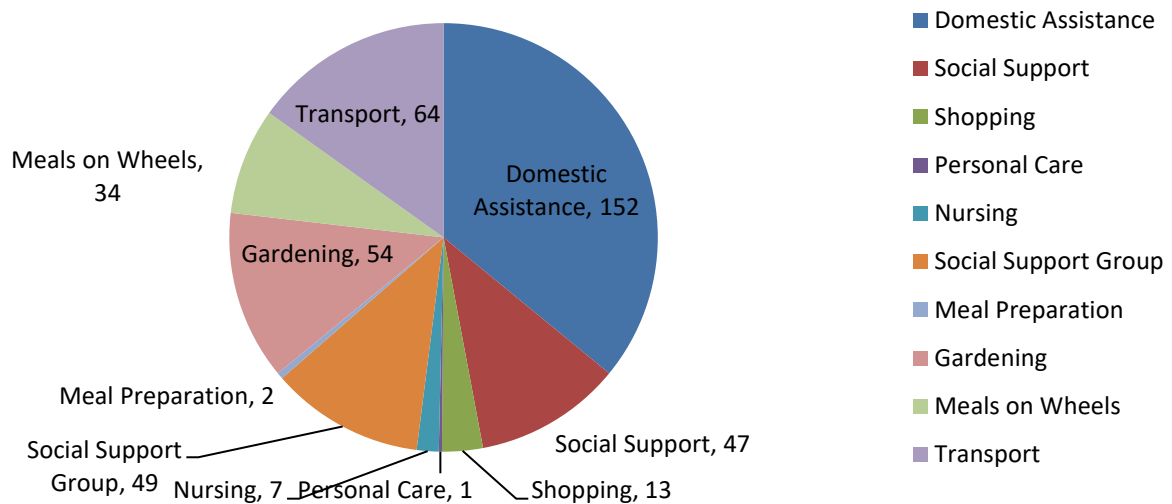
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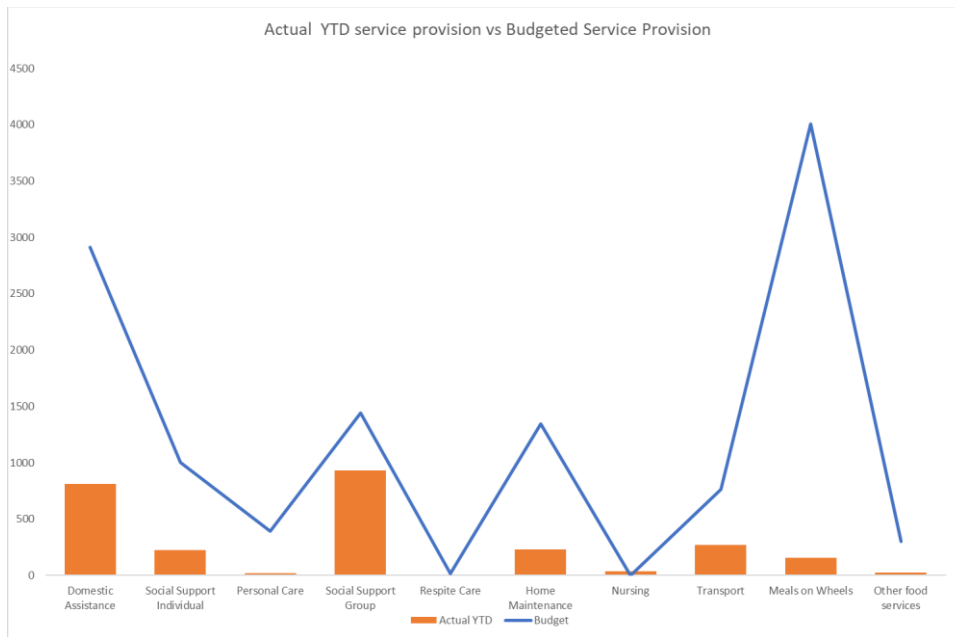


SERVICES

Service	Number of Clients
Domestic Assistance	60
Social Support	16
Shopping	4
Nursing	4
Personal Care	1
Social Support Group	25
Meal Preparation	1
Gardening	48
Meals on Wheels	3
Transport	26

Wagin Homecare # Services October 2021





Seniors Christmas

The Homecare program will again be organising the Senior’s Christmas luncheon on Tuesday 7th December at the Recreation centre.

FIRE CONTROL

DFES ESL Local Government Grant Scheme(LGGS)

DFES LGGS staff visited Wagin and discussed the ESL Local Government Grant Scheme with key staff and the CBFCA - Ross Goldsmith, Carol Goldsmith and Travis Hamersley from the Town Bush Fire Brigade.

It was a very productive and informative session that gave brigade members in attendance information and insight into the grant scheme and where Wagin is at with its current operating grant and capital appliance and facilities.

TOWNSCAPE

Wetlands Park Playground Development

Stage 3 – Ninja Park please refer to the agenda item contained in this agenda regarding approving a plan and engaging a contractor for the park equipment supply and installation.

The town crew continue to carry out plantings, mulching, watering and general maintenance of key areas in the town.



TOURISM

Oct/Nov 2021 Shire Facebook Report

17/11/2021

The Shire Facebook page has posted 11 times since the last report in July with the biggest audience award's going to the statement on recent vandalism in town, with nearly 2.5 thousand people reading it.

- Swearing in of Councillors – 21st Oct – 781 people & 1 share
- District Club Melbourne Cup Flyer – 21st Oct – 516 people & 2 share
- Off Country Film Link – 26th Oct – 329 people
- Updated cover photo – 26th Oct
- Officer closure Notice – 28th Oct – 692 people & 2 shares
- Prohibited Burning Extension – 29th Oct – 656 people & 7 shares
- Movie flyer – 4th Nov – 321 people & 1 shares
- Homecare Melbourne Cup Event – 5th November – 763 people
- Vandalism Statement – 8th Nov– 2494 people & 14 share
- Pool Closed Notice – 9th Nov – 1,114 people & 6 share
- New Councillor Statement – 10th Nov – 690 people

With changes to Facebooks layout – we can now advise on new information:

Audience: No Change from last report

Men – 30.9% across all age ranges

Women – 69.1% across all age ranges

Which puts more women checking in this month than last month.

In the last 28 days our page has received 2,498 hits of post engagement with the viewers and the post have reached 4,859 people, with 340 leaving a reaction of some sort, 52 making a comment and 43 people sharing our posts.

Our pages statistics state we currently have 1,641 followers, with 6 new followers.

Wagin Woolorama currently has 3,815 followers.

RECREATION AND CULTURE

Library Report October / November 2021

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

Library Update:

- Story Time held every Wednesday 10am to 11am then again on Fridays 1.30pm to 2.30pm

Library Events:



- Library Book Club was held at Cresswells on Saturday October 9th from 2pm to 4pm. Our next Book Club was held on Saturday November 13th at Wagin Library & Gallery from 2pm to 4pm.
- Story Time is held every Wednesday 10am to 11am then again on Fridays 1.30pm to 2.30pm.

Library Regular Activities:

- WLG Book Club was held on October 9th from 2pm to 4pm. Our next Book Club was held on Saturday November 13th from 2pm to 4pm at Wagin Library & Gallery.
- Waratah Lodge regular readers' weekly exchange of books, DVDs, etc. is ongoing.
- Wagin Hospital Homebound visiting program available as required.
- **Friends of Wagin Library & Gallery meeting was held Thursday October 28th at 4.30pm. Our next Friends Meeting will be held on Thursday November 25th at 4.30pm.**

Library Statistics:

- 1 new borrower at the library during this reporting period;
- 210 patron visits for October/November reporting period;
- 11 successful inter-library loan requests for items from Wagin Library & Gallery patrons;
- 29 inter-library loan requests from other public libraries throughout WA for our items; 0 not supplied.
- 1 request for information searches undertaken for Wagin library patrons by library staff;
- 3 public access computer user/s; 0 Wi Fi users. Patrons and visitors are now being notified that public access computer able to be used when needed.
- 40 community members enjoyed free tea or coffee in the library;
- 1 community member and library patrons spent time reading and relaxing in the library.
- 34 phone transactions relating to library matters - patron request for renewals; requests for information from other libraries, and from us to staff at other libraries; library event planning.

Patron Comments and Suggestions:

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

Up and coming news and events:

- Story Time Wednesday 17th November 10am -11am then on Friday 1.30pm -2.30pm

Wagin Memorial Swimming Pool September 2021 Report

Wagin Memorial Swimming Pool opened on the 31st of October with a really good roll out of patrons, who enjoyed their first swim for the year and a free sausage sizzle. Numbers have been surprisingly good considering the weather we have been experiencing. Dolphins and Swimming club have started with big numbers every Wednesday. Early morning lappers also into the swing with pleasing numbers including a few Dumbleyung lappers joining the Wagin crew. Baby classes also started and loving the warm LTS pool.



A lot of pre-season work and maintenance went into getting the pool up and running this season. The biggest project being the refurbishment of the gravity fed sand filter for the 50 metre pool. The entire pipe system in the filter being replaced with a way more efficient set up using slotted pvc piping. Being more efficient caused an increase the filtration rate which had to be controlled in order to get the correct head or water level in the filter without it overflowing. A Hartfield loop was installed to control levels and also a sight glass on the southern side of the filter was placed. The result was high quality water and a system that should last many years.

The 50 m pump also was taken to Perth for maintenance as there was leakage problems and is now running well. With the pump gone and no circulation the 50m pool did have an algal bloom problem due to no water circulation. The clean up was a longer process than normal but the pool is sparkling now.

The 50m chlorinator also has been playing up with experts saying it may have computer problems after all other physical proposals being exercised.

The new 50m blankets were also installed with the old ones past repair. They lasted well beyond what is normally expected. Work was also done on the blanket rollers.

The new 2 door glass drink fridge also installed looking much nicer and economical replacing the old coke fridge.

Entry Figures for November to date.

Nov-21	Adults Paid	Child Paid	Family Paid	Spectator	Under 5	Adult Pass	Child Pass	Family Pass	Y.E.I.P	Totals
31/10/2021	17	35	9	8	16			3		88
2/11/2021	2	4				7				13
3/11/2021	3	42	1	20	7	9		11		93
4/11/2021	10	27	2	7	7	9	1	3	8	74
5/11/2021		13	1	4		10	3		10	41
6/11/2021	4	8		2	2	1	15	2	7	41
7/11/2021	6	19	2	7	4		6	5	8	57
8/11/2021										
9/11/2021	2					10	1			13
10/11/2021	8	24	1	15	2	9	11	8	3	81
11/11/2021	9	11	1	4	3	11	2	3		44
Totals	61	183	17	67	41	66	39	35	36	545

Things to come

-2 blocks of vacation swimming lessons

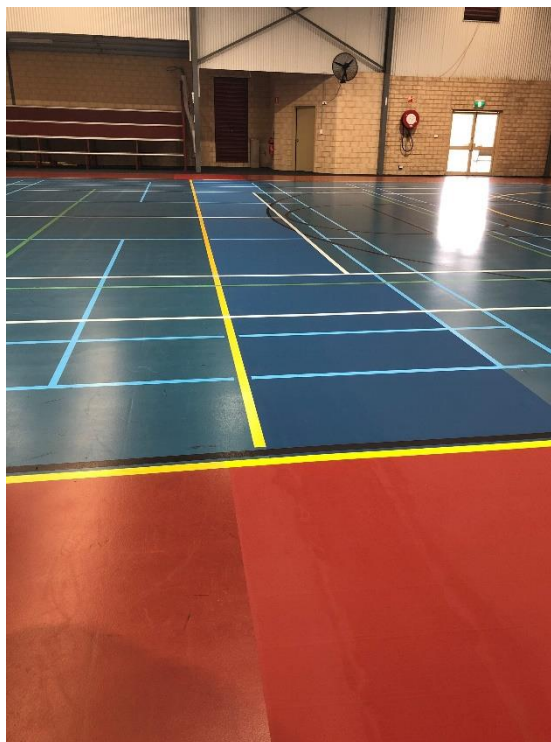
-2 weeks of interm education department swimming lessons for Wagin and Dumbleyung schools

-Swimming Club swim meet 12th December closed day

Recreation Centre

The Wagin Recreation Centre in October slowed down with all winter activities finished. Junior and senior cricket sessions utilised the auditorium especially with some wet weather. Tennis coaching with Megan, and the Wagin tennis club also continued. Wagin tennis club coaching attracting a lot of children. Basketball sessions also continued with private users. Junior basketball not looking promising to start due to lack of parental support in running a club which is very disappointing. Yoga classes continue with Tara Cook in the Eric Farrow with steady numbers. Brookes Fitness classes had a quiet month but normally head outside when the weather warms up. Stay on your feet classes every Monday morning still very popular.

Major repairs to the Recreation Centre court surface have been undertaken and completed last week. Contractors took some ten days to complete repairs and have advised that they have also repaired the concrete that has been the cause of the issue. They have assured me that we will not have a recurrence of these issues again.



PROJECTS

CCTV

New cameras at the Wetlands Park and Tavistock Street still require to be installed. The contractor has advised this will be done by the end of the year.

Solar Panel Systems

Caravan Park (2021/2022) – in the current Budget there is a further \$10,000 allocated to installing a solar panel system on another Shire facility. Staff have earmarked the Caravan Park as the most logical next facility. Last financial year Council expended \$9,560 in electricity costs. This will be progressed in the coming months

Bojanning Park

The playground perimeter copper leg surrounds have been painted white, ready for some indigenous art-work. The in-ground trampoline and BBQ have been ordered and will be ready to install in late November. The gazebo/shelter and concrete pad will be constructed by Ryan Scardetta by the end of the month.

Doctor's Vehicle

The Doctor's vehicle was budgeted to be replaced this financial year. He requested a bigger vehicle, specifically a move from the Mazda CX5 to a Toyota Kluger. Quotations were sourced and we were able to do the change-over to a new Kluger Hybrid within the \$22,000 budget.

Wagin War Memorial

Installation of the memorial seating has been completed, with now just the lighting to be installed.



2 Ballagin Street Upgrades

Painting of the residence has been completed, with the contractor doing a very good job. Quotes have been accepted for replacement carpets, vinyl plank flooring and blinds. This will be installed in December once the out-going DCEO has moved out of the residence.

OTHER

Christmas Street Carnival

The annual Christmas Street Carnival is scheduled for Friday the 17th December, staff will again be working with WAG's to ensure this is another successful community event for all to enjoy.

Australia Day

Application has been made to Auspire for funding for an Australia Day event similar to last year. This year, if successful, we will be spending some of the funds on a mural on the outside of the recently upgraded Wetlands Park toilets.



Grant Body	Grant Amount	Grant Detail / Reason
Lotterywest - SUCCESSFUL	\$173,776	Stage 2 of the Wetlands Playground Development
Roadwise SUCCESSFUL	\$2,500	Contribution to the Annual Christmas Street Carnival
Lotterywest SUCCESSFUL	\$8,000	Contribution to the Annual Christmas Street Carnival
SUCCESSFUL	\$61,236	Bushfire Brigades Water Tank – Badjarning, Ballaying, Cancanning and Lime Lake Fire-fighting water storage tanks for local Brigades throughout the Shire.
Dept of Local govt and Communities UNSUCCESSFUL	\$1,000	Thank a Volunteer Function
Grant Body	Grant Amount	Grant Detail / Reason

Final Report and Farewell

This is my final DCEO report to Council and the end of my 23-year working association with the Shire. I would like to thank Council for their support over the years and I am very grateful for the opportunities I have been given during my time with the Shire.

I am immensely proud of what the Shire has achieved in the past two decades and the small part I have played in some of those achievements.

I would like to wish Council and staff all the very best for the future.

CONSULTATION/COMMUNICATION

Nil

STATUTORY/LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority



12.2.2. SHIRE OF WAGIN 2020 / 2021 ANNUAL REPORT AND SETTING THE DATE OF THE ANNUAL GENERAL MEETING OF ELECTORS

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	11 November 2021
PREVIOUS REPORT(S):	18 February 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.RE.2
ATTACHMENTS:	<ul style="list-style-type: none">2020/2021 Annual Report (under separate cover)

OFFICER RECOMMENDATION/4684 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

1. Receives and adopts the Annual Report for the Shire of Wagin for the period 1 July 2020 to 30 June 2021
2. Acknowledge, with appreciation, the efforts of the OAG and its agent, AMD in carrying out an expedient audit of the Shire's 2020/21 books of account.
3. Hold the Annual General Meeting of Electors on Tuesday 21st December 2021 at 6.30 pm at the Shire Administration Office - Council Chambers

Carried 8/0

BRIEF SUMMARY

Council's Annual Report for 2020/2021 has been prepared and is enclosed for formal adoption. Also, a date is required to be set for the Annual Electors General meeting.

BACKGROUND/COMMENT

The local government is to prepare an annual report for each financial year.

The annual report is to contain:

- (a) a report from the mayor or president; and
- (b) a report from the CEO; and
- (c) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
- (d) the financial report for the financial year; and
- (e) such information as may be prescribed in relation to the payments made to employees; and
- (f) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and

- (g) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
- (h) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;and
 - (i) such other information as may be prescribed.

Acceptance of annual reports:

- (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 Annual Electors Meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report. The CEO must give at least 14 days local public notice of the Electors Meeting. (Section 5.29 LGA)

The 2020/2021 Annual Report has been completed and is enclosed for your perusal and formal adoption. The document contains all the above information as prescribed in the Local Government Act. This year, as per previous year's reports, there are reports and relevant information from each division within Council.

It is proposed to hold the Annual Electors Meeting at 6.30m on Tuesday 21st December 2021 before the December Ordinary Council meeting. Staff will advertise the date of the meeting in all the appropriate mediums. We will also advertise the availability of the Annual Report which will also be received at the Electors meeting.

CONSULTATION/COMMUNICATION

- Chief Executive Officer
- Manager of Finance

STATUTORY/LEGAL IMPLICATIONS

- Sections 5.29, 5.53, 5.54 and 5.55 *Local Government Act 1995*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil



VOTING REQUIREMENTS
Absolute Majority

PBB



12.2.3. WETLANDS PARK – NINJA PARK PLAYGROUND DEVELOPMENT

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Deputy Chief Executive Officer
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	12 November 2021
PREVIOUS REPORT(S):	Nil
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CP.DE.2
ATTACHMENTS:	<ul style="list-style-type: none"> • Playrope Quote • A_Space Quote • Adventure+ Quote and Proposal

OFFICER RECOMMENDATION/4685 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr G K B West

That Council endorse the Adventure + Ninja Park design plan and engage Adventure + to supply and install the Ninja Park Playground equipment at the Wetlands Park for the amount of \$108,317 inclusive of GST.

Carried 8/0

BRIEF SUMMARY

Council to endorse the Ninja Park design plan from Adventure + and engage their services to supply and erect the Ninja Park Playground.

BACKGROUND/COMMENT

The Ninja park playground is the third and final stage of the Wetlands Park Playground, the small children’s playground and ablutions upgrades were completed last financial year. The Shire has been fortunate enough to receive \$173,776 from Lotterwest to fund this stage of the development.

Ecoscope was engaged back in late 2019 to draw up the three stage park design, this involved community input and comment, the final design was adopted by Council in May 2020. The final design for the Nina Park was based on using the Playrope design and equipment.

As a part of procurement process, staff acquired designs and quotes from three suppliers being Playrope, Adventure + and A_Space, all three suppliers are based in the eastern states.

Quotation received.

Supplier	Quoted Amount inc GST
Playrope	\$131,740
Adventure +	\$108,317
A_Space	\$104,500



The reason that Playrope's quote is substantially more than the other two suppliers is that Playrope's quote included a double flying fox, where the other two suppliers quoted on a single flying fox.

Unfortunately, staff had difficulties dealing with Playrope as they struggled to provide information and at times failed to return emails and calls.

Adventure + flew out their representative from Adelaide and we met him on site to discuss plan. He advised that we need to remove four trees and a light pole. The plan and equipment provided does tick all the boxes and is in keeping with original concept.

Staff consider the design plan from A_Space the furthest from the original concept and as a result staff can't recommend this option.

Staff have consulted with Anthony Rowell from the Wagin Action Group, as he has been involved in the planning of the development from its inception. He is supportive of the Adventure Plus design plan and their equipment elements that make up the plan.

The quote from Adventure + is within the projects budget, Council will use the remaining grant funds for earth works, provision of soft fall, the vertical timber edge, landscaping, reticulation and other minor miscellaneous items.

Staff are recommending Council endorse and accept the Adventure + Ninja Park design plan and quotation as per the recommendation.

Staff, with assistance from the supplier, will select equipment colours in keeping with the park surrounds. However, there also needs to be some vibrant colour through the finished park.

CONSULTATION/COMMUNICATION

- Chief Executive Officer
- Community liaison Officer
- Anthony Rowell -Wagin Action Group

STATUTORY/LEGAL IMPLICATIONS

- *Local Government Act 1995*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Provision made in the 2021/2022 Budget

STRATEGIC IMPLICATIONS

3.5. Youth focus on services and recreation development including coordination of effort across the Shire/region

VOTING REQUIREMENTS

Simple Majority

Shire of Wagin

Date
28 Jul 2021

Expiry
27 Aug 2021

Quote Number
QU-0847

Reference
Donna George

ABN
96 634 489 099

Playrope Group Pty Ltd
PO Box 727
MORNINGSIDE QLD
4170
AUSTRALIA

Sales Rep
Jeff Wilson
0412 543 920
jeff@playrope.com.au

Shire of Wagin - Ninja Warrior Park

Supply & Install

Description	Quantity	Unit Price	GST	Amount AUD
0-421 Vinci Double Cableway 30m	1.00	26,195.00	10%	26,195.00
ST1494, Vinci Double Bay Swing HDG 1 x B'nest, 2 x hard seats	1.00	6,701.00	10%	6,701.00
0-310C9 Vinci Climbing Hut	1.00	3,434.00	10%	3,434.00
0404-1 Vinci Balance Beam	1.00	2,277.00	10%	2,277.00
0-410 Vinci Steppers	1.00	1,157.00	10%	1,157.00
WD1420 Vinci Multi Climb Station	1.00	5,814.00	10%	5,814.00
WD1465 Vinci Angled Monkey Bars	1.00	1,589.00	10%	1,589.00
1603 Vinci Nettix Tunnel	1.00	4,554.00	10%	4,554.00
1608 Vinci Nettix Hand Grips	1.00	3,680.00	10%	3,680.00
0-409 Vinci Balance Beams	1.00	1,058.00	10%	1,058.00

Description	Quantity	Unit Price	GST	Amount AUD
WD1426 Vinci Wooden Balance Steps	1.00	1,557.00	10%	1,557.00
WD1417 Vinci Rock Climb Rope Combo	1.00	2,786.00	10%	2,786.00
1610 Vinci Nettix Balance Pads	1.00	4,895.00	10%	4,895.00
0-411 Vinci Balance Beam	1.00	797.00	10%	797.00
Berliner Terrano's Spider's Web	1.00	10,770.00	10%	10,770.00
Installation Fees, Installation Fees	1.00	39,400.00	10%	39,400.00
Freight Domestic, Perth to Wagin	1.00	3,100.00	10%	3,100.00
			Subtotal	119,764.00
			Total GST 10%	11,976.40
			TOTAL AUD	131,740.40

Terms

Please refer to Assumptions and Inclusions, Terms and Conditions, and other written communications for further info.



a_space australia Pty Ltd
3 Dalmore Drive,
Scoresby VIC 3179
offices across australia

abn 38 622 747 899
P — 1800 632 222
info@aspace.com.au
aspace.com.au

Quotation

No. 64800

Date 5 October 2021

Customer
Shire of Wagin
PO Box 200
Wagin WA 6315

Attention
Donna George
admin@wagin.wa.gov.au

Description

Supply, deliver and install

As per design drawing D64800-1

Please refer to the enclosed Scope of Works for confirmation of inclusions and specifications for this project.

Location:
Wagin Park
Wagin
WA

Trading Terms:

40% instalment invoice issued on receipt of order. Payment terms 30 days from invoice.
Production scheduled on receipt of order

60% balance invoice issued on project completion. Payment terms 30 days from invoice.

Important notes:

- This quote is valid for 30 days
- To accept this quote please complete and sign the enclosed Acceptance Advice and email together with your Purchase Order and email to nick.c@aspace.com.au

Total (ex GST)	\$95,000.00
GST	\$9,500.00
TOTAL	\$104,500.00

Date: 18.10.2021

Quote To: Shire of Wagin
2 Arthur Road
Wagin, WA, 6315

Install At: 2 Arthur Road
Wagin, WA, 6315

Contact: Donna George
Phone: 08 9861 1177

Mobile:
Email: admin@wagin.wa.gov.au

Wagin Park - Revised 18.10.2021

spectrum+ special design senior ninja course as per Proposal No. 56454 - Installed	\$70,220.00
motion+ Flyway25 with platform - Installed	\$28,250.00

Temporary fencing - Not included
Demolition and site preparation - Not included
Playground border - Not included
Undersurfacing - Not included
Rubber landing pad - Slide - Add \$480.00 if required
Site rectification - Not included

Sales Contact: John Kelsey
Terms: Nett 30 days

Sales Office: Perth

Phone: 08 6168 1688

Subtotal	\$98,470.00
GST	\$9,847.00
Total	\$108,317.00

This quotation and the Standard Terms and Conditions of Trading overleaf form a contract. The Standard Terms and Conditions of Trading apply to all sales made whether this contract is formally signed or not. A fee will be charged for cancelled orders.

E&OE

Acceptance of Quotation

Signature:

Date:

I/We accept the above quotation upon the terms and conditions overleaf, and request adventure+ to carry out the work as quoted.

Office Use Only

Invoice No.:

P.I.C.:

Order No.:

Brilliant Play Innovations

72 Latitude Boulevard, Thomastown VIC 3074

PO Box 346, Thomastown VIC 3074

sales@adventureplus.net.au

1300 237 587 1300 852 508

adventureplus.net.au

Ordinary Council Meeting

186

Adventure Playc



23 November 2021

Standard Terms and Conditions of Trading

1. These Terms and Conditions apply (unless otherwise previously agreed in writing) to the supply of Goods by adventure+ to a Purchaser from time to time. Any supply of Goods by adventure+ to the Purchaser made after the date of acceptance of these Terms and Conditions is a supply pursuant to the supply agreement constituted by these Terms and Conditions and the relevant order accepted by adventure+ and any such supply does not give rise to a new or separate agreement.
 2. In these Terms and Conditions adventure+ means Adventure Playgrounds Pty Ltd trading as Adventure Plus Playgrounds and its related entities.
- PURCHASER OBLIGATIONS**
3. The Purchaser or playground operator is responsible to ensure that any goods purchased are suitable for the intended purpose, and that due consideration is given to such matters including, but not limited to, the user age-group, applicable regulations, expected supervision and site characteristics. In rendering advice or submitting designs we will rely on information supplied by the Purchaser who has a duty of care to disclose any relevant matter prior to ordering and the Purchaser will make no claim whatever against adventure+ if failing to do so.
 4. It is the responsibility of the Purchaser to ensure that the equipment is in safe working order before allowing it to be used. The Purchaser is responsible to arrange all insurances and notify any relevant authorities and obtain any final approvals or permits relating to the project before allowing it to be used.
 5. Certificates of Standards Compliance will be issued on request. While every endeavour is made to anticipate potential hazards, adequate supervision is required when equipment is in use. **The Purchaser acknowledges that an element of risk applies to all children's play and he/she purchases and/or operates the equipment in acceptance of all such risks.**
 6. It is the responsibility of the Purchaser to ensure that the equipment is in safe working order before allowing it to be used. For continued safety we recommend regular safety inspections as per the Owners' Manual and the installation and maintenance of undersurfacing in accordance with Australian Standards.
- QUOTATIONS AND ORDERS**
7. Quoted prices are only valid if in writing and expire 60 days from the date of quotation. adventure+ reserves the right to amend prices as necessary after this period and the price charged will be the price current at the time of supply unless otherwise agreed in writing. Unless specifically stated otherwise, all prices are ex-factory, and delivery and/or travel charges will apply on to both kit and installed goods.
 8. An order is binding on adventure+ when adventure+ receives an order to supply goods and/or services and either issues a written acknowledgement to the Purchaser or dispatches goods and/or provides services pursuant to that order. No order is binding on adventure+ until accepted by it.
 9. An acceptance of the order by adventure+ is then to be an acceptance of these Terms and Conditions by the Purchaser and these Terms and conditions will override any conditions contained in the Purchaser's order.
 10. adventure+ reserves the right to reject any such order at its sole discretion or accept a part only of any order by notifying the Customer in writing or by delivering the Goods to the Customer.
 11. adventure+ reserves the right to cancel any such order should the Purchaser be in any breach of these conditions with respect to any such prior or subsequent order, and the Purchaser shall indemnify adventure+ against any loss or damages caused by such cancellation.
 12. An order which has been accepted in whole or in part by adventure+ cannot be cancelled by the Purchaser without obtaining the prior written approval of adventure+, which it may refuse in its absolute discretion.
 13. In the absence of a written order for the supply of goods and/or services, the Purchaser agrees that the invoice issued by adventure+ accurately replicates and represents the order as placed by the Purchaser.
- PAYMENT**
14. The price and the terms of trade are such as quoted by adventure+, or as otherwise agreed to by adventure+. All prices quoted are GST exclusive unless otherwise stated, and are subject to GST where applicable.
 15. Payment of an invoice is to be made as stated on the Quotation for the particular project or as stated on the invoice (whichever date is the earlier.)
 16. In the event that payment of an invoice is not made in accordance with clause 15 of these conditions, the Purchaser shall forfeit the right to any claim against adventure+ whatsoever and shall grant an unconditional and irrevocable indemnity to adventure+ against any such claim, and shall pay interest to adventure+ on any outstanding debts at the rate of twelve per cent (12%) per annum compounded until the date payment is received by adventure+.
- TITLE TO THE GOODS**
17. Title to ownership of any goods and/or services is retained by adventure+ until payment in full for the goods and/or services and all sums due and owing by the Purchaser to adventure+ on any account has been made.
 18. Prior to the use or resale of any goods, the Purchaser shall store and maintain them in such original condition as when they departed from adventure+. If the goods are resold, or used in the manufacture of other goods and/or services and/or structures, the Purchaser shall act as fiduciary in the recovery of payment for the goods and/or services, segregating such proceeds for the account of adventure+ until payment is effected in full and the goods are always at the risk of the Purchaser. The Purchaser assigns to adventure+ any claims or rights to payments from the Purchaser's debtors in order to enable adventure+ to make full recovery of any monies owed in respect of such goods and/or services supplied.
 19. In the event of the Purchaser failing to pay for such goods and/or services in accordance with clause 15 of these conditions or if the Purchaser ceases to carry on business or stops or suspends payment or states its intention of so doing or is unable to pay its debts as they fall due or if any cheque or bill of exchange drawn by the Purchaser payable to adventure+ is dishonoured, the Purchaser irrevocably grants adventure+ and any of its agents, the unconditional authority and consent to enter the Purchaser's premises or any other location where the goods may be held, stored or installed for the express purpose of retrieving them and adventure+ may resell any goods recovered, or where the goods are fixed or have become a fixture to any other goods and/or structures, to use reasonable force to remove, detach, disassemble or otherwise take possession of the goods and/or services without liability for trespass, negligence or payment of any compensation to the Purchaser whatsoever, and the Purchaser shall indemnify adventure+ forever against any such claims brought by any other party.
- PERSONAL PROPERTY SECURITIES ACT 2009 (Cth)**
20. adventure+ and the Purchaser acknowledge that these conditions constitute a Security Agreement and entitle adventure+ to claim a Purchase Money Security Interest in favour of adventure+ over the Collateral supplied or to be supplied to the Purchaser as Grantor pursuant to these conditions. The goods supplied or to be supplied under these conditions fall within the PPSA classification of "Other Goods" acquired by the Purchaser pursuant to these conditions. The Purchaser is hereby advised that registration in respect of all goods supplied will be made on the Personal Property Securities Register, and agrees to waive any obligation for adventure+ to provide notice under the Act, and in particular under section 95, 123, 130 and 135 and waives its right to receive notification of or a copy of any Verification statement confirming registration of a Security Interest. The Purchaser agrees to indemnify adventure+ on demand for all costs and expenses, including legal costs and expenses on a solicitor / client basis, associated with the registration or amendment or discharge of any Financing Statement registered by adventure+ and enforcement or attempted enforcement of any Security Interest granted to adventure+ by the Purchaser. Defined terms in this clause have the same meaning as given to them in the PPSA.
- DELIVERY AND INSTALLATION**
21. All risk in and for such goods and/or services shall pass to the Purchaser either upon delivery to such location nominated or agreed to by the Purchaser, or upon collection by the Purchaser, or any servant, agent, courier or carrier of the Purchaser, as the case may be, and the Purchaser absolutely indemnifies adventure+ against such risk. The Purchaser should arrange insurance from that date in respect of any damage, loss or other liability at the Purchaser's own cost.
 22. The Purchaser will be responsible for ensuring site safety and security during installation of the goods on site, and will be liable for any loss, damage or injury caused as a result of its failure to appropriately safeguard the site and/or adhere to workplace health and safety requirements.
 23. adventure+ does not accept responsibility for damage to drainage pipes and supply services unless the precise positions of these are identified prior to commencement of installation and if the Purchaser requires us to locate underground services on their behalf, additional charges will apply. Installation charges always assume soil free from rocks, bricks, concrete and other debris. Where an installation is delayed or cancelled because of obstructions or other circumstances beyond the control of adventure+, additional charges will apply. Removal of spoil from site is not included unless specifically shown on our proposal.
 24. The Purchaser is responsible to notify any relevant authorities and/or obtain any approvals or permits relating to the installation of equipment (if required) and adventure+ accepts no liability for the cost of modifications made after equipment is installed made necessary by the requirements of any relevant authority.
 25. adventure+ reserves the right to make modification without notice to the design and specification of standard units. Completed units may vary in appearance and dimensions from those displayed in our catalogues or illustrations.
 26. It is the responsibility of the Purchaser to ensure prior to ordering that there is sufficient room for the installation and operation of the equipment allowing for fall zones in accordance with Australian Standards. Where the Purchaser requires installation without providing adequate fall zones, the Purchaser accepts full responsibility for any consequences.
 27. adventure+ reserves the right in its sole and absolute discretion, and upon whatever conditions it imposes, to accept any goods and/or services returned by the Purchaser, and to credit the Purchaser subject to clause 16 of these conditions, and the Purchaser agrees to pay a handling and administration charge of 15% of the purchase price.
- WARRANTIES AND LIABILITY**
28. adventure+ guarantees that such goods and/or services shall be delivered reasonably free from defect or damage but is not responsible for the use or misuse of the goods and/or services by the Purchaser or any third or subsequent party.
 29. adventure+'s liability shall be limited to, to the extent permissible by law and at adventure+'s option to either their replacement, the supply of their equivalent or of a refund of monies paid for such goods and/or services. To the extent permitted at law, all other warranties whether implied or otherwise, not set out in these conditions or the Standard Warranty are excluded and adventure+ is not liable in contract, tort (including, without limitation, negligence or breach of statutory duty) or otherwise to compensate the Purchaser for any increased costs or expenses, any loss of profit, revenue, business, contracts or anticipated savings, any loss or expenses resulting from a claim by a third party, and shall not include any special, indirect or consequential loss or damages of any nature whatsoever caused in the event of any delay, defect in or failure of such goods and/or services supplied.
 30. All equipment supplied by adventure+ is warranted as per our Standard Warranty provided with the goods at the time of supply.
- GENERAL**
31. The Purchaser hereby releases, indemnifies and protects adventure+ from and against any loss, liability, claim, suit and/or cost suffered caused by circumstances beyond its control, but not limited to, strikes, lock-outs, labour disturbances, Acts of God, statutes, riot, wars, commotion, fire, flood, earthquake, power failure or similar event, or any consequential loss, liability, claim, damages, suit or expense suffered by the Purchaser or any other party as a result of any such event.
 32. To the full extent permitted by law, the Purchaser will indemnify adventure+ and keep adventure+ indemnified from and against any liability and any loss or damage adventure+ may sustain, as a result of any breach, act or omission, arising directly or indirectly from or in connection with any breach of any of these conditions by the Purchaser or its representatives.
 33. This Terms and Conditions are governed by the laws from time to time in the State of Victoria and the Commonwealth of Australia, and any dispute arising therefrom shall be subject to the courts of Victoria, Australia and any courts which may hear appeals from those courts in respect to any proceedings in connection with these conditions.
 34. adventure+ does not waive any of its legal rights in respect of these conditions, or of any goods and/or services, and shall not be bound by any waiver made by its servants or agents on any particular occasion. adventure+ expressly excludes all implied terms, conditions and warranties, and these conditions will not be varied unless adventure+ agrees in writing.
 35. If any of these terms shall become, or are found to be unlawful or invalid, then they shall be severed from these terms and conditions, so as to preserve the remaining terms and conditions as valid and binding.
 36. These Terms contain all of the terms and conditions of the contract between the parties and may only be varied by agreement in writing between the parties.





adventure +

Playground Proposal

Wagin Park – Shire of Wagin – Revised

Proposal No: 56454

Date: 18 October 2021





Powder Coat Colours
 Charcoal
 Lycra Strip
 Metropolis Silver Glow

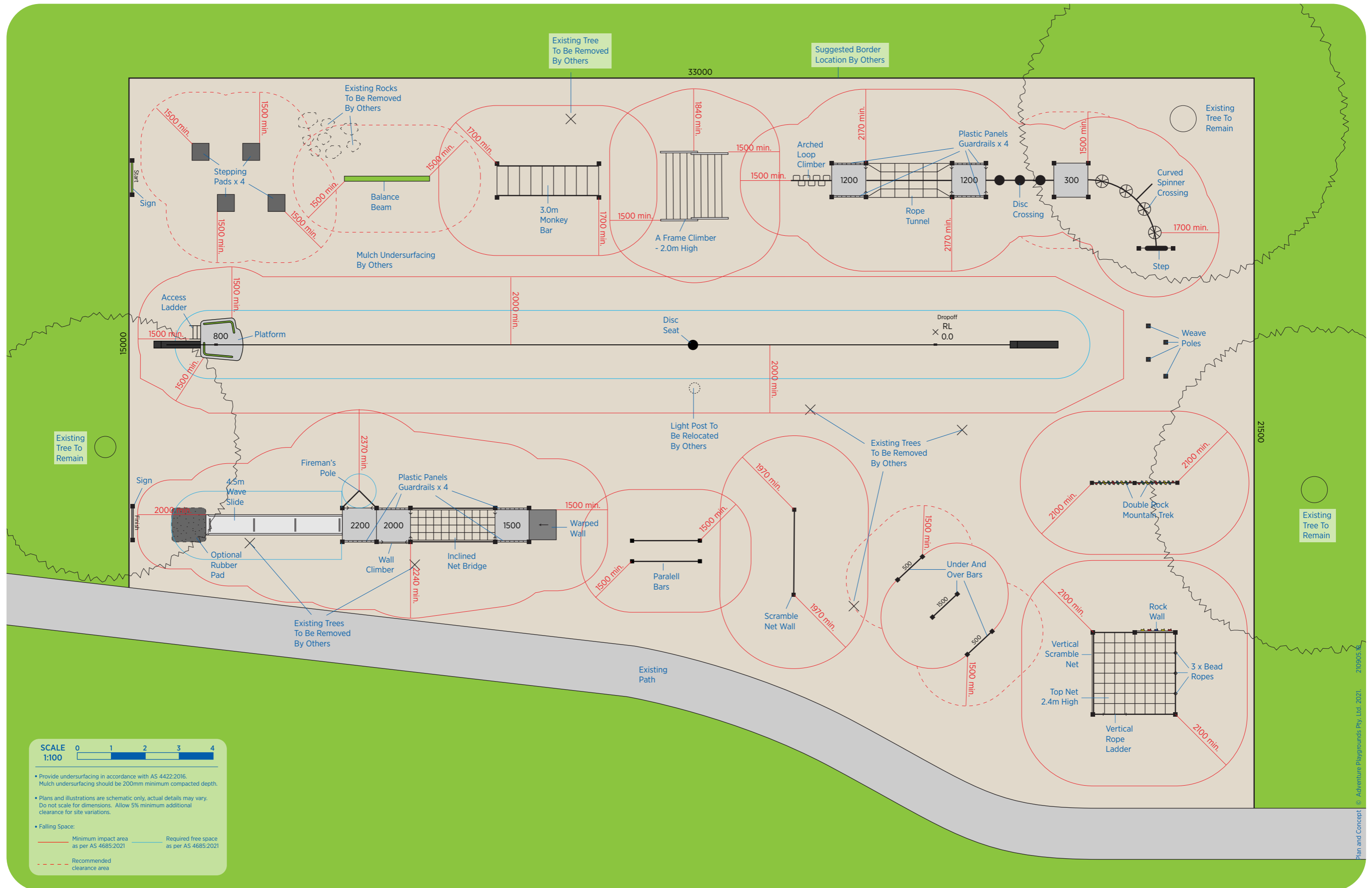
Plan and Concept © Adventure Playgrounds Pty Ltd 2021. Illustration is a schematic only. Actual details may vary.

 **Made in Australia**



 Made in Australia





SCALE 1:100

• Provide undersurfacing in accordance with AS 4422:2016. Mulch undersurfacing should be 200mm minimum compacted depth.

• Plans and illustrations are schematic only, actual details may vary. Do not scale for dimensions. Allow 5% minimum additional clearance for site variations.

• Falling Space:
 - Minimum impact area as per AS 4685:2021
 - Required free space as per AS 4685:2021
 - Recommended clearance area

Proposed Playground Concept

The proposed playground concept includes a selection of play elements designed to appeal to the expected user group. However, there are many variations possible and other options available. The various play activities proposed, while fun in themselves, also provide important opportunities for the normal growth and development of physical and social skills. Playground layouts can be altered to suit different areas, but our play unit designs generally include access and exit points in various directions, and are designed to allow easy progression from one activity to another.

Aesthetics are not forgotten and the concept should greatly enhance the visual appeal of the play environment. Along with endless colour options, different construction styles of equipment are also available and the choice comes down to aesthetic considerations and personal taste. In many cases, the same play unit design can be supplied in a different construction style utilising a different material as the main structural element. Specifications and details of our warranty for the equipment proposed are included in the Product Information section of this proposal.

Concept illustrations are schematic and are provided to give a general overall impression only as the actual details may vary. The location of the play elements proposed are shown on the plans, along with the minimum impact areas required by Australian Standard AS 4685-2014. Impact areas are required between any part of the equipment and solid objects such as borders, trees, fences, buildings etc., and will vary according to the fall height. Undersurfacing complying with Australian Standard 4422:2016 is required in all playground areas, however, along with border construction or repositioning, or other site works, this is only included where specifically listed.

Play Elements

1. spectrum+ special design senior ninja course with the following components:

- 1. Start sign
- 2. Stepping pads (4)
- 3. Fixed balance beam
- 4. 3.0m monkey bar
- 5. A frame climber
- 6. Arched looped climber
- 7. Rope tunnel
- 8. Disc crossing
- 9. Curved spinner crossing with
- 10. Access step
- 11. Weave poles (4)
- 12. Double rock mountain trek
- 13. Climbing Cube with
 - 1. Top net
 - 2. Bead ropes (3)
 - 3. Rope ladder
 - 4. Side net
 - 5. Rock wall
- 14. Under & over bars – Set of 3
- 15. Scramble net wall
- 16. Parallel bars
- 17. Warped wall/slide combo with
 - 1. Platform decks (3)
 - 2. Plastic panels guardrail panels (4)
 - 3. Warped wall
 - 4. Wall climber
 - 5. Fireman’s pole
 - 6. 4.5m fibreglass wave slide
- 18. Finish sign

Price including installation **\$70,220.00**

2. motion+ Flyway25 with Platform

Price including installation **\$28,250.00**

Total Price – Revised 18.10.2021 **\$98,470.00**

GST – 10% **\$9,847.00**

Total including GST **\$108,317.00**

Subject to our Standard Terms and Conditions of Trading

Site Works

1. Site Establishment

Site will be barricaded during works, site setout and OHS are included.

2. Temporary Fencing.....not included

Temporary fencing available at extra cost if required.

3. Underground Services

An underground services trace will be carried out, however installation charges are based upon mechanical digging of post holes, and any digging by hand to identify or protect services may involve additional charges.

4. Demolition and Site Preparation.....not included

5. Installation

Installation charges assume natural soil conditions free of all rocks, concrete, debris, or obstructions. If obstructions of any kind or quantity are encountered, surcharges may apply.

6. Drainage.....not included

7. Playground Border.....not included

8. Undersurfacing.....not included

9. Rubber Landing Pads.....not included

Prefabricated rubber pad on timber frame, pinned at corners:
Slide pad – 1.0m x 1.0m – Add \$480.00 if required

10. Site Rectification.....not included

A small rectangular box containing a handwritten signature in black ink. The signature is stylized and appears to be the initials 'PBB' followed by a horizontal flourish.

Product Information

General Specifications



spectrum+ is an exceptionally robust, powder coated steel style of equipment with a range of accessories in other materials. With an extensive choice of play activities and colour options, it combines versatility and high visual impact.

MAIN UPRIGHTS

75 x 75 x 2.5mm galvanised RHS with powder coat finish.

Upgraded to 75 x 75 x 3.0mm in high load locations.

PLATFORM DECKS

3.0mm galvanised steel sheet, punched dimple pattern and slip resistant powder coat.

ROOFS

Powder coated galvanised sheet steel, corrugated steel sheeting or rotomoulded plastic as specified.

SAFETY RAILING

900mm high guardrail panels on platforms over 500mm.

Powder coated galvanised steel tube or HDPE plastic panels as specified.

HANDGRIPS

27mm O/D galvanised steel tube with powder coat finish.

Supplied at climbing access points as appropriate.

Access ladders include 27mm O/D handgrip integrated in ladder side.

HANDRAILS

34mm O/D galvanised steel tube with powder coat finish.

PLAY COMPONENTS

Fabricated from galvanised steel, welds treated with zinc rich primer – powder coat finish.

SLIDES

Heavy duty reinforced fibreglass, rotomoulded plastic or stainless steel as specified.

TUNNELS

Powder coated galvanised steel tube with end panels.

ACTIVITY PANELS

Rotomoulded plastic beads or HDPE plastic sheet panels as appropriate.

CLIMBING ROPES

Synthetic strands braided over a galvanised steel wire core.

HARDWARE

Trilobial taptite bolts, cup head bolts, recessed safety nuts, screws – vandal resistant with galvanised/class 3 finish.

FOOTINGS

Concrete to a minimum depth of 500mm with earth hard packed to mouth of hole.

Product Information

Colour Range



The selection of colours for play equipment is an important part of the design process, and should take into account the proposed user group and the surrounding environment. Starting with the powder coat colours of the main elements as a basis, coordinating colours for other accessories can be selected as shown below. Please note that all **spectrum+** platforms are supplied in APO Grey Scylla (light grey) and all staircases in Notre Dame Scylla (dark grey). Powder coat colours have been grouped into themes to aid selection, however the combinations possible are extensive. Specific complete colour schemes are also available for review on request.

POWDER COAT COLOURS

The colours below have been selected because they are popular in outdoor playground equipment applications. However, a large range of powder coat colours is available, although in some cases additional lead times and costs may be involved. It is most important to recognise that all colours fade over time, but that bright, bold or strong colours will show most noticeably (especially reds). When selecting colours (including our standard colours) please consider the effect of fading on the long term appearance of your playground as colour variations are not covered under powder coating warranties.

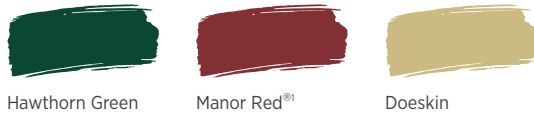
HIGHLIGHT THEME



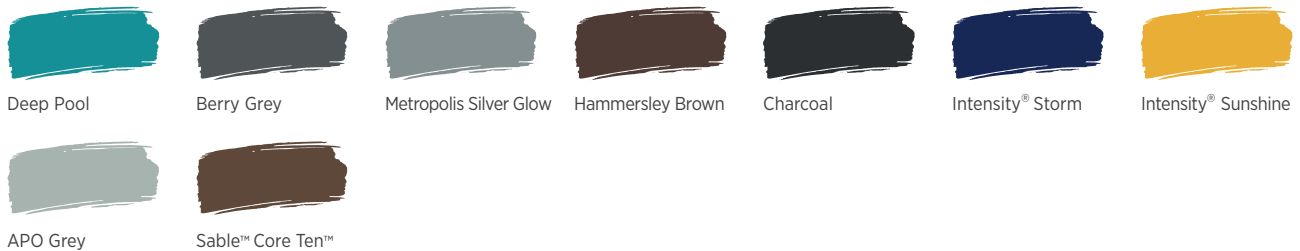
EARTH TONES THEME



HERITAGE THEME



OTHER POPULAR COLOURS



CORRUGATED SHEET COLOURS

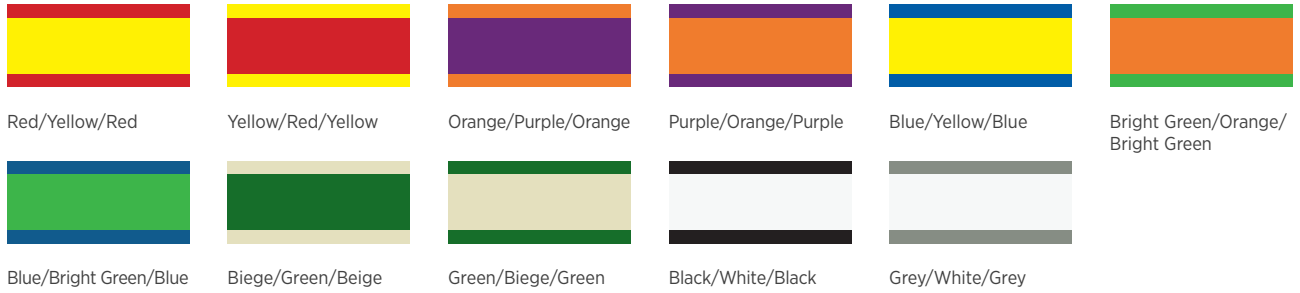
Where a roof is constructed from corrugated sheet, Colorbond®BSL steel colours are available and a selection of the most popular colours is shown below.



PBB

HDPE PLASTIC COLOURS

The most commonly available HDPE colours are shown below, however variations may apply from time to time.



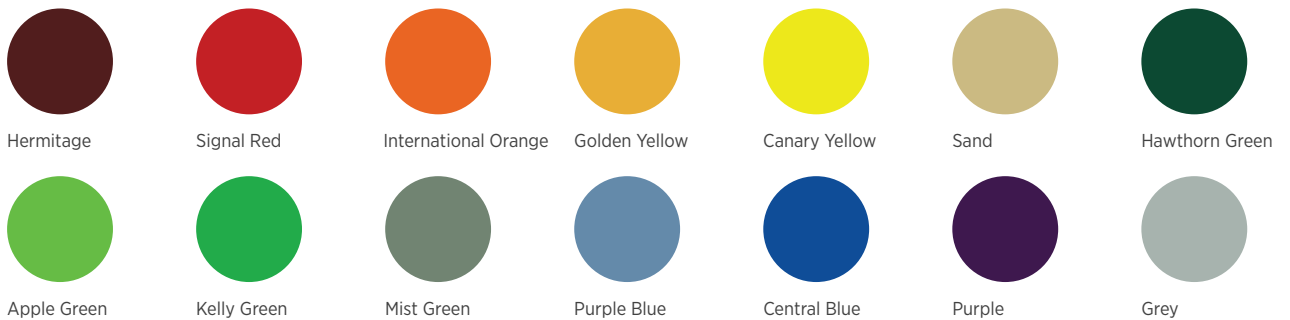
WIRE ROPE COLOURS

Additional costs and extended lead times may apply to some colours, depending on current stock availability.



FIBREGLASS SLIDE COLOURS

Additional costs and extended lead times may apply to some colours, depending on current stock availability.



ROTOMOULDED PLASTIC COLOURS

Additional costs and extended lead times may apply to some colours, depending on current stock availability.



Standards Compliance

Playground equipment supplied and installed by Adventure Playgrounds Pty. Ltd. is designed to comply with the following standards:

Australian Standard 4422 – 2016

Australian Standard 4685.0 – 2017

Australian Standard 4685.1 – 2014 to 4685.6 – 2014

Australian Standard 4685.11 – 2014

This statement of compliance is limited to those matters in the above Standards which directly govern the design and installation of fixed play equipment. Issues relating to: siting of the equipment, provision and maintenance of suitable undersurfacing, establishment and continuation of a maintenance program etc. are the responsibility of the purchaser and responsibility for compliance with these parts of the Standards are only accepted by Adventure Playgrounds Pty. Ltd. where they form part of the contracted works.

Certified by:



Richard N. Kelsey

Director

Adventure Playgrounds Pty. Ltd.

Warranty

1. Warranty Periods

Equipment supplied by Adventure Playgrounds Pty. Ltd. ('**adventure+**') is guaranteed against structural failure due to corrosion, deterioration or faulty workmanship from the date of invoice for the periods as follows:

1. Steel/aluminium uprights, platform decks, fabricated climbers and components - 15 years.
2. Timber components - 5 years.
3. Spring rockers (including springs) and spinners - 5 years.
4. Moving and wearing parts are excluded from the equipment detailed at Clauses 1 - 4 above - 2 years.
5. Wire cored ropes, swing seats, trampoline mats, fibreglass, and plastic components - 2 years.
6. Non-structural coatings and paintwork - As per coating manufacturer's warranty.

2. Conditions of Warranty

This warranty extends only to:

1. Defects arising solely from corrosion, breakage, deterioration or faulty design, materials or workmanship under proper use of the Equipment subject to the exclusions at Section 3 below;
2. Equipment adequately maintained as detailed in the Owner's Manual;
3. Equipment installed or operated by a suitably qualified and experienced person in accordance with Installation Manual;
4. Equipment sold by **adventure+** or its authorised distributors and only where the Equipment is used and serviced within Australia; and,
5. where the defects appear in the Equipment within the applicable warranty period.
6. The cost of returning the Equipment including freight, packaging and insurance is the responsibility of the Purchaser, and such costs are not included in this warranty **adventure+** accepts no liability for loss or damage to the Equipment during transit.
7. Charges will apply for any non-warranty services performed by **adventure+** in response to a warranty claim.

3. Exclusions to Warranty

This Warranty does not cover:

1. unauthorised repairs, alteration, modification or substitution of any parts of the Equipment, installation or use of the Equipment not in accordance with the Owner's Manual supplied;
2. malfunction of Equipment due to faulty operation or installation (other than installation by **adventure+**);
3. Other goods that are not manufactured or supplied by **adventure+**;
4. Equipment not purchased from **adventure+** or its authorised distributors.

In addition to the above, this Warranty DOES NOT cover the following:

5. Damage or defects to the Equipment that ought reasonably to have been revealed to you by an examination of the Equipment, where you conducted such an examination before acquiring the product;
6. normal wear and tear due to the course of normal use;
7. variations in timber appearance and longevity, or cracking, twisting or splitting of timber exposed to the weather where the structural integrity of the play unit is not unduly affected;
8. deterioration due to corrosion where maintenance has not been carried out, or has not been properly documented, in accordance with the manufacturer's recommendations (Refer to Owner's Manual);
9. accidental damage, vandalism or damage caused by an event or circumstance even when beyond your or anyone else's control including damage caused by:
 - a. environmental factors, including but not limited to corrosion attributable to coastal or seaside atmospheric conditions,
 - b. discolouration of surfaces due to environmental factors such as, but not limited to, ultraviolet light,
 - c. abrasion of fibreglass surfaces, especially but not limited to, where installed in or near sand,
 - d. crushing, abrasion, impact with hard surface or damage caused in the transit of the product,
 - e. foreign material, or exposure of the product to excessive heat or cold or to solvents.

4. Limitation of Liability

The following statement applies if the supply of the Equipment to the purchaser is a consumer sale as defined in the Australian Consumer Law. In this statement, 'Our' means '**adventure+**', 'You' means the 'Purchaser' and 'goods' means the 'Equipment':

1. Our goods come with guarantees that cannot be excluded under the Australian Consumer Law. You are entitled to a replacement or refund for a major failure and for compensation for any other reasonably foreseeable loss or damage. You are also entitled to have the goods repaired or replaced if the goods fail to be of acceptable quality and the failure does not amount to a major failure.
2. Notwithstanding the preceding clause and to the extent permissible by law, the liability of **adventure+** is limited, in relation to the Equipment and at the discretion of **adventure+** to:
 - a. replacing the Equipment or the supply of equivalent goods;
 - b. the repair of the Equipment;
 - c. the payment of the cost of replacing the Equipment or of acquiring equivalent Equipment; or
 - d. the payment of the cost of having the Equipment repaired.
3. To the extent permitted by law, all other warranties whether implied or otherwise, not set out in this Warranty are excluded and **adventure+** is not liable in contract, tort (including, without limitation, negligence or breach of statutory duty) or otherwise to compensate the Purchaser for:
 - a. any increased costs or expenses;
 - b. any loss of profit, revenue, business, contracts or anticipated savings;
 - c. any loss or expense resulting from a claim by a third party; or
 - d. any special, indirect or consequential loss or damage of any nature whatsoever caused by **adventure+**'s failure in complying with its obligations or the Purchaser's failure due to accident damage, impact, misuse or negligence.
4. The benefits given to the Purchaser in this Warranty are in addition to other rights and remedies under a law in relation to the Equipment or services to which this Warranty applies.
5. This warranty is not applicable outside Australia.

5. Investigation of Claims

All Equipment which is the subject of a warranty claim is subject to evaluation by **adventure+** before any warranty claim is approved.

To make a warranty claim pursuant to this Warranty, the Purchaser must:

1. notify **adventure+** in writing within 30 days of the alleged defect first coming to the Purchaser's notice and within the warranty period;
2. provide **adventure+** all information required, including serial numbers, photos of the alleged defect, and with reasonable evidence of the proof of purchase. The Playground Registration, invoice number or payment receipt are the Purchaser's best proof of purchase;
3. provide evidence that the Equipment has been installed correctly and is used in accordance with the instructions of **adventure+** supplied with the Equipment; and
4. make the Equipment available for inspection by **adventure+**, so that **adventure+** may carry out all necessary work with the Equipment.

6. Contact Details

To make a claim under this Warranty or to discuss the warranty service, please contact **adventure+**'s technical support at:

Address: 72 Latitude Boulevard, Thomastown VIC 3074

Phone number: 1300 237 587

Email: adventure@adventureplus.net.au





- Deputy Chief Executive Officer left the room at 9:14pm
- Deputy Chief Executive Officer returned to the room at 9:16pm

12.3 MANAGER OF WORKS

12.3.1 WORKS AND SERVICES REPORT – OCTOBER 2021

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Works
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	16 November 2021
PREVIOUS REPORT(S):	14 October 2021
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.CO.1
ATTACHMENTS:	Nil

OFFICER RECOMMENDATION

Moved Cr G K B West

Seconded Cr M A O'Brien

That Council receive the Manager of Works report for the month of October 2021

Carried 8/0

BRIEF SUMMARY

NIL

BACKGROUND/COMMENT

CONSTRUCTION CREW

- Riseborough Road is now open. Lime Lake West and Andrews Roads are still closed, waiting for water to subside.
- New kerbing has been installed and back filled - 240m on Sawle Street, 330m on Stubbs Street and 226m on Morris Street.
- Ventnor and Unicorn Streets are water bound, ready for 2 coat seal.

UPCOMING WORKS

- Seal widen 1.2km section of Bullock Hills Road.
- Construct and seal Puntapin/Bullock Hills Road intersection.
- Stabilise and seal Moore Street

ROAD MAINTENANCE

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

Maintenance grading various roads as weather permits.

TOWN MAINTENANCE



The Town Crew have been undertaking community request works, removing fallen trees, cleaning out drains, patching potholes and other general works

PLANT / MACHINERY

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

COUNCILLOR'S INFORMATION

Nil

CONSULTATION/COMMUNICATION

NIL

STATUTORY/LEGAL IMPLICATIONS

NIL

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

NIL

STRATEGIC IMPLICATIONS

NIL

VOTING REQUIREMENTS

Simple Majority



PLANT REPORT				Oct 2021		
PLANT	OPERATOR	PURCHASE DATE	KM / HOURS	SERVICE DUE	REGO	COMMS
ISUZU D-MAX WAGON P-01	B ATKINSON	29/10/2019	35,233	39,000	W.1	
ISUZU D-MAX WAGON P-02	B RODERICK	1/11/2018	66,169	70,000	W.001	
ISUZU D MAX P-04	A HICKS	17/11/2020	27,378	30,000	W.1008	
MAZDA CX5 - P-05	P VAN MARSEVEEN	15/03/2018		40,000	W.1479	
HOLDEN COMMODORE P-08	T BRANDY	6/11/2018		94,000	W.10000	
WCM LOADER P-09	REFUSE SITE	30/06/2012	3,207	1/02/2022	W.10292	
CAT GRADER P-10	R DERRICK	14/01/2021	1,156	1,500	W.284	
KOMATSU LOADER P-11	D HOYSTED	21/03/2018	3,749	4,150	W.10707	
KOMATSU GRADER P-12	S DESOUZA	15/01/2019	3,119	3,500	W.041	
ISUZU TRUCK P-14	S HISKINS	3/12/2019	52,118	54,000	W.1002	
BOMAG ROLLER P-15	VARIOUS	3/01/2008	9,578	9,650	W.7862	
ISUZU TRUCK P-16	VARIOUS	19/10/2010	96,602	100,000	W.1012	
KUBOTA MOWER P-18	M TITO	31/10/2019	251	300		
VIB ROLLER P-19	VARIOUS	3/01/2008	1,838	2,100	W.841	
JOHN DEERE P-20	VARIOUS	9/02/2006	4,007	4,000	W.9618	Service Due
ISUZU P-21	R DERRICK	17/03/2017	71,050	73,000	W.676	
JOHN DEERE P-22	A HOPKINS	10/08/2016	435	521	W.487	
TOYOTA UTE P-24	M TITO	17/11/2020	10,089	15,000	W.1010	
TOYOTA UTE P-25	A HOPKINS	25/11/2020	10,141	15,000	W.1001	
TRITON UTE P-26	S DESOUZA	14/11/2014	79,526	80,000	W.1022	
TRITON UTE P-27	J PRAETZ	6/11/2014	88,784	90,000	W.1007	
MAHINDRA P-38	L STANBRIDGE	21/01/2016	58,956	60,000	W.1044	
BOBCAT P-39	VARIOUS	17/09/2013	3,721	3,900	W.10553	
ISUZU TRUCK P-40	VARIOUS	29/03/2019	71,925	75,000	W.437	
ISUZU TRUCK P-42	J CHAMBERLAIN	6/02/2014	172,610	180,000	W.1015	
TORO MOWER P-43	M TITO	12/09/2013	1,107	1,112		
CAT BACKHOE P-47	VARIOUS	21/09/2015	5,811	5,750	W.10552	Service Due
TENNANT SWEEPER P-48	J PRAETZ	16/10/2015	2,081	2,120	W.10554	
MULTIPAC ROLLER P-49	VARIOUS	9/01/2017	3,749	4,057	W.860	
TOYOTA UTE P-50	T SIMMS	15/12/2017	44,308	52,000	W.924	
FORKLIFT P-51	VARIOUS	30/11/2018	16,426	30/11/2021	W.10729	
KUBOTA RTV P-52	VARIOUS	31/10/2019	400	400		Service Due
TOYOTA UTE P-85	VARIOUS	29/10/2020	7,492	15,000	W.863	
TOYOTA UTE P-94	J YATES	23/10/2019	36,919	40,000	W.10796	



12.4 MANAGER OF FINANCE

Nil

12.5 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR

Nil

12.6 TOWN PLANNER REPORT

Nil

- *Manager of Works left the room at 9:19pm and returned at 9:22pm*
- *Executive Assistant left the room at 9:23pm and returned at 9:25pm*

13. ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS

PJ Blight

- Attended the WAGLA Central Country Zone Meeting held in Wandering on Friday 19 November 2021 along with Cr G R Ball and the Chief Executive Officer.

B S Hegarty

- Wagin Cemetery Remedial Works – Cr B S Hegarty raised concern regarding the dislodgement and general tidying required of graves at Wagin Cemetery.

14. URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

14.1 LOCAL GOVERNMENT REFORM FEEDBACK

MOTION/4687 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr D C Lloyd

That Shire of Wagin make a submission regarding the Local Government Reform and give delegation to the CEO to compile councillor responses and submit.

Carried 8/0

Declaration of a Proximity Interest in Item 14.2 – Cr G K B West

Prior to any consideration regarding Item 14.1 – Proposed Use of Wagin Town Lots 438,437,891,Cr G K B West declared a Proximity interest and left the room.

- *Cr G K B West left the room at 9:35pm*

14.2 PROPOSED USE OF WAGIN TOWN LOTS 438,437,891 AND 893



OFFICER RECOMMENDATION/4688 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B L Kilpatrick

1. That further information be sought on the proposed use of Wagin Town lots 438,437,891 and 893 and should the proposed uses be outside of the permitted uses for the land under which these lots are zoned, then the property owner be required to submit the required development applications/planning/building approvals accordingly.
2. That planning and legal advice be sought on this matter as deemed necessary.

Carried 7/0

- *Manager of Works left the room at 9:36pm*
- *Manager of Works and Cr G K B West returned to the room at 9:37pm*

15. CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23 (2)

Nil

16. CLOSURE

With no further business to be discussed the Presiding Member closed the meeting at 9:37pm

I certify that this copy of the Minutes is a true and
Correct records of the meeting held on
23 November 2021

Signed

Presiding Elected Member

Date: