



# MINUTES

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# ORDINARY MEETING OF COUNCIL

---

19 DECEMBER 2023



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

**Mark Hook**  
ACTING CHIEF EXECUTIVE OFFICER



## **Community Strategic Vision**

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

## **Council's Mission and Philosophy**

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

## **Council's Guiding Values**

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

*Shire of Wagin Strategic Community Plan 2020 - 2030*



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## SHIRE OF WAGIN

Minutes of the Ordinary Meeting of Council held in the Council Chambers, Wagin on Tuesday 19 December 2023 commencing at 7pm.

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## 1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at 7.00pm.

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

### 2.1. ATTENDANCE

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

### 2.2. APOLOGIES

### 2.3. APPROVED LEAVE OF ABSENCE

|                     |                        |
|---------------------|------------------------|
| Cr Bryan Kilpatrick | Deputy Shire President |
| Cr Geoff West       | Elected Member         |

### 2.4. VISITORS

Three members of the public were in attendance.

## 3. RESPONSES TO PREVIOUS QUESTIONS TAKEN ON NOTICE

## 4. PUBLIC QUESTION TIME

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

## 5. APPLICATION FOR LEAVE OF ABSENCE



## **6. PUBLIC FORUM**

### **FIONA DAWSON – WAGIN AGRICULTURAL SOCIETY**

Thanked the Shire for taking part in the recent Worksafe inspection of the Wagin Sportsground and sought assistance with 'freshening up' some items prior to the 2024 Woolorama.

### **RON WALKER – WAGIN BOWLING CLUB**

Provided an update on the new bowling green, partially financed by a Shire self supporting loan and advised that club members were very appreciative of the assistance.

### **KARA JEFFERY – WAGIN TOY LIBRARY**

Presented on the benefits to be gained by approving a lease in favour of the Wagin Toy Library for a room in the new Courthouse Library and Art Gallery.

## **7. PETITIONS/DEPUTATIONS/PRESENTATIONS**

## **8. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS**

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

**8.2 DISCLOSURE OF PROXIMITY INTEREST** – Local Government Act Section 5.60b

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

## **9. CONFIRMATION OF PREVIOUS MEETING MINUTES**

**9.1 MINUTES FROM THE ORDINARY MEETING OF COUNCIL 28 NOVEMBER 2023**



### **5102 COUNCIL DECISION**

**Moved Cr G R Ball**

**Seconded Cr M A O'Brien**

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

**Carried 5/0**

**For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien**  
**Against: Nil**

### **9.2 MINUTES FROM THE SPECIAL MEETING OF COUNCIL 4 DECEMBER 2023**

### **5103 COUNCIL DECISION**

**Moved Cr S M Chilcott**

**Seconded Cr G R Ball**

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

**Carried 5/0**

**For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien**  
**Against: Nil**





## 10 FINANCIAL REPORTS

### 10.1 FINANCIAL REPORTS – NOVEMBER 2023

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

#### OFFICER RECOMMENDATION/5104 COUNCIL DECISION

**Moved Cr S M Chilcott**

**Seconded Cr W J Longmuir**

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

**Carried 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

#### BRIEF SUMMARY

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

#### BACKGROUND/COMMENT

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

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



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

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

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

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

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

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

### **CONSULTATION/COMMUNICATION**

Nil

### **STATUTORY/LEGAL IMPLICATIONS**

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

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

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

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority



## SHIRE OF WAGIN

### MONTHLY FINANCIAL REPORT

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

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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

**NATURE**

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

**KEY INFORMATION**

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

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

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

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

PROGRAM

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

KEY INFORMATION

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

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

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

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

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

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

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

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

**1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**Judgements and estimates**

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

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

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

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

**SIGNIFICANT ACCOUNTING POLICES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2023

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

**(b) Non-cash amounts excluded from operating activities**

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

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

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

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

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

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

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

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

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

1 KEY INFORMATION

Funding surplus / (deficit) Components

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

Refer to Statement of Financial Activity

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

Refer to Note 0 - Cash and Financial Assets

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

Refer to Note 0 - Payables

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

Refer to Note 0 - Receivables

Key Operating Activities

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

Refer to Statement of Financial Activity

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

Refer to Statement of Financial Activity

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

Refer to Note 0 - Operating Grants and Contributions

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

Refer to Statement of Financial Activity

Key Investing Activities

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

Refer to Statement of Financial Activity

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

Refer to Note 0 - Disposal of Assets

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

Refer to Note 0 - Capital Acquisitions

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

Refer to Note 0 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

Refer to Note 0 - Borrowings

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

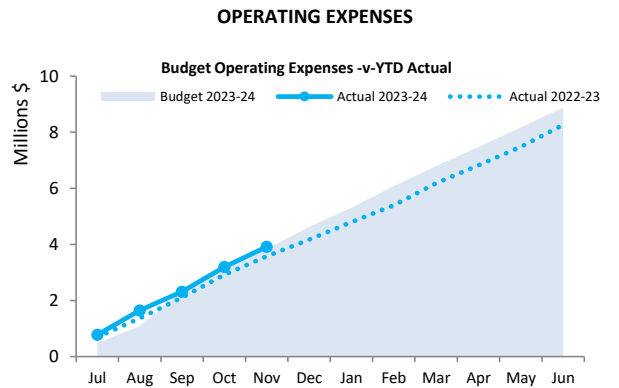
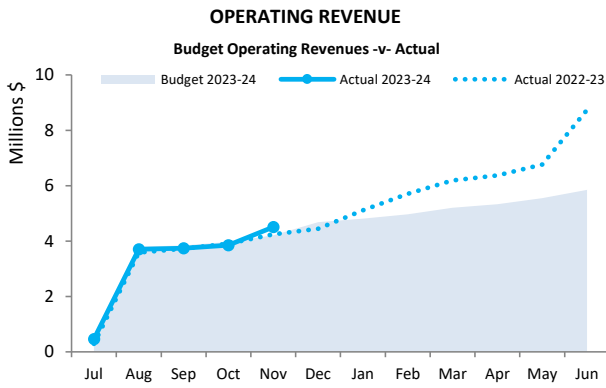
Refer to Note 0 - Cash Reserves

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

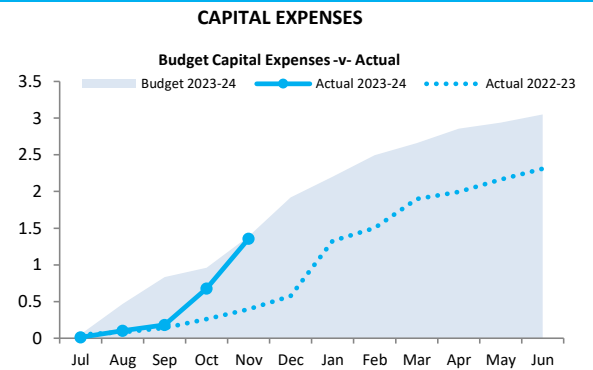
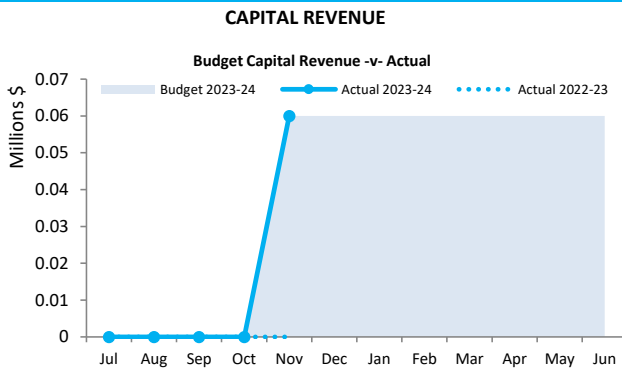
SHIRE OF WAGIN  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

2 KEY INFORMATION - GRAPHICAL

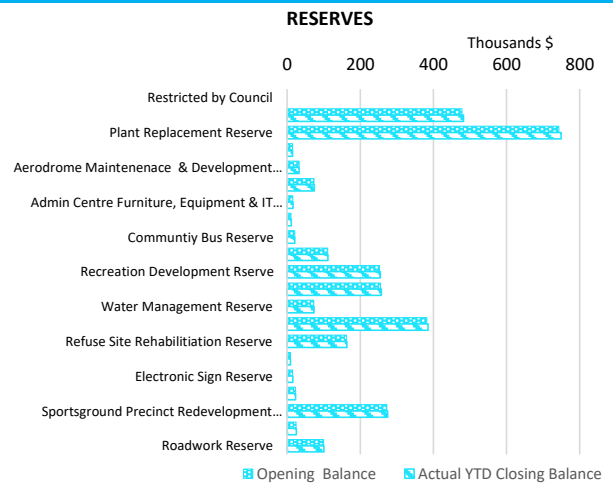
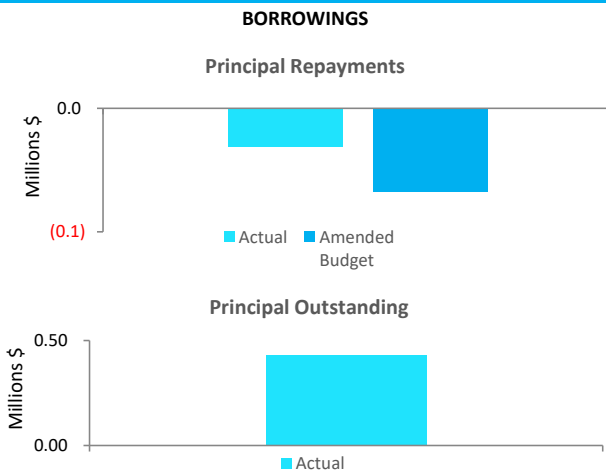
OPERATING ACTIVITIES



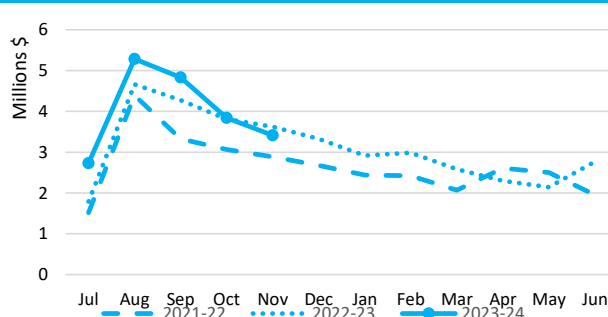
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**3 CASH AND FINANCIAL ASSETS**

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

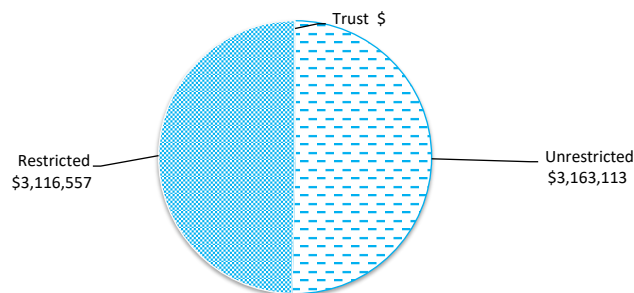
**KEY INFORMATION**

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

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

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

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



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

**4 RESERVE ACCOUNTS**

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

## 5 CAPITAL ACQUISITIONS

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

### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

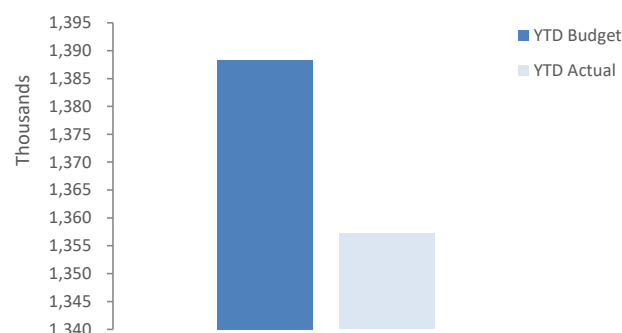
#### Initial recognition and measurement for assets held at cost

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

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

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

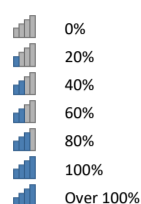
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

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

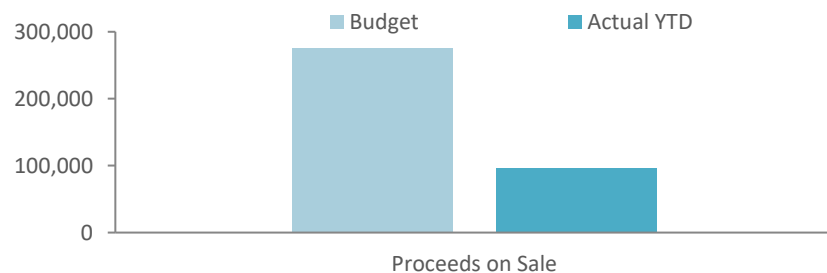


**SHIRE OF WAGIN  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**OPERATING ACTIVITIES**

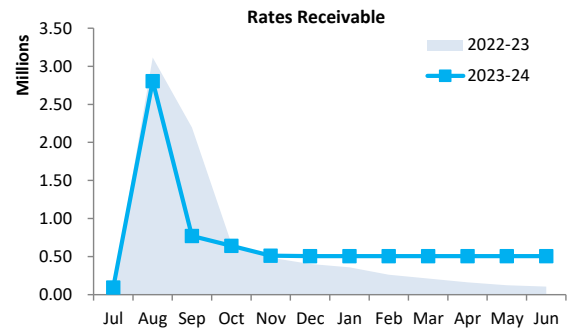
**6 DISPOSAL OF ASSETS**

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



7 RECEIVABLES

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



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

Amounts shown above include GST (where applicable)

KEY INFORMATION

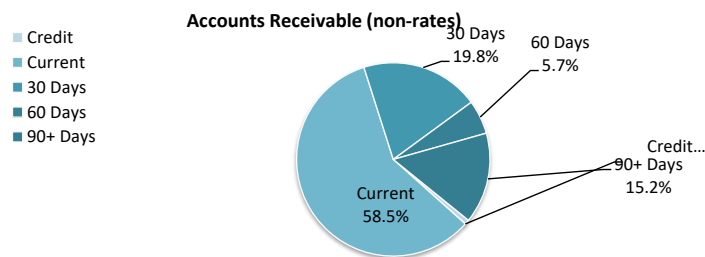
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Contract assets**

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

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

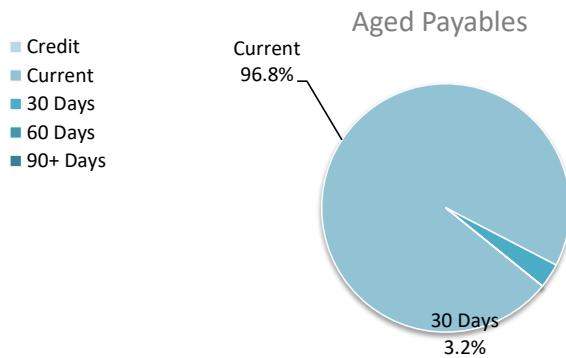
OPERATING ACTIVITIES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

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

KEY INFORMATION

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

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

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

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

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

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

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

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



14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

**15 BONDS AND DEPOSITS**

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

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

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

**16 BUDGET AMENDMENTS**

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

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

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

**17 CHART OF ACCOUNTS**

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

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

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

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

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



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

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

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

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

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

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

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



## 10.2 SCHEDULE OF ACCOUNTS PAYMENTS – NOVEMBER 2023

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

### OFFICER RECOMMENDATION/5105 COUNCIL DECISION

**Moved Cr G R Ball**

**Seconded Cr M A O'Brien**

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

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

**Carried 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien  
Against: Nil

### BRIEF SUMMARY

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

### BACKGROUND/COMMENT

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





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

## **CONSULTATION/COMMUNICATION**

Nil

## **STATUTORY/LEGAL IMPLICATIONS**

### **Local government (Financial Management) Regulations 1996**

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

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

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

## **STRATEGIC IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority

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

**Municipal Funds Account - List of Payments**

**Cheque Payment**

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

**EFT Payments**

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

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

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

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

#### Direct Debit Payments

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

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

#### Restricted Funds Account - List of Payments

##### EFT Payments

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

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

| <b>Credit Card List of Payments</b>   |            |                      |   |            |
|---|------------|----------------------|---|------------|
| <b>Acting Chief Executive Officer - Mark Hook</b>                                     |            |                      |   |            |
| Credit Card   | 8/11/2023  | Burando Hill Pty Ltd | Honda Pump - Bushfire Brigade                               | (1,423.54) |
| Credit Card   | 13/10/2023 | Narrogin Fruit       | Catering - Kirsty's Farewell                                | (406.80)   |
| <b>Acting Chief Executive Officer - Mark Hook Total</b>                               |            |                      | <b>(1,830.34)</b>   |            |
| <b>Executive Manager of Community and Corporate Services - Jonathan Fathers</b>       |            |                      |   |            |
| Credit Card   | 10/11/2023 | Cannon Sound         | Megaphone - Swimming Pool                                   | (205.50)   |
| Credit Card   | 16/11/2023 | New Signs            | Signage - Swimming Pool                                     | (314.25)   |
| Credit Card   | 16/11/2023 | Oh Clocks            | Mains Powered Wall Clock - Swimming Pool                    | (362.45)   |
| Credit Card   | 17/11/2023 | Shire of Wagin       | 12 Months Registration - Isuzu Tip Truck (P16)              | (405.40)   |
| Credit Card   | 17/11/2023 | Shire of Wagin       | 12 Months Registration - Isuzu Tip Truck (P16)              | (41.40)    |
| Credit Card   | 21/11/2023 | IGA X-Press Wagin    | Batteries - Swimming Pool                                   | (13.65)    |
| Credit Card   | 26/11/2023 | North Road Super IGA | Water & Gatorade - Bushfire Brigades                        | (179.94)   |
| <b>Executive Manager of Community and Corporate Services - Jonathan Fathers Total</b> |            |                      | <b>(1,522.59)</b>   |            |
| <b>Community Liaison Officer - Donna George</b>                                       |            |                      |   |            |
| Credit Card   | 15/11/2023 | Puma Wagin Roadhouse | Fuel - Ute used for library relocation                      | (93.34)    |
| Credit Card   | 25/11/2023 | Palace Hotel Wagin   | Pizza - BFB Fire fighting                                   | (180.90)   |
| Credit Card   | 25/11/2023 | Two Sisters Café     | Sandwiches for fire ground volunteers                       | (250.00)   |
| Credit Card   | 30/11/2023 | Temple & Webster     | Office Chair  | (237.52)   |
| <b>Community Liaison Officer - Donna George Total</b>                                 |            |                      | <b>(761.76)</b>   |            |
| <b>Manager of Works - Allen Hicks</b>   |            |                      |   |            |
| Credit Card   | 7/11/2023  | Shire of Wagin       | D Licence - Tracy Simms                                     | (46.85)    |
| Credit Card   | 8/11/2023  | Shire of Wagin       | P21 Plate changes - new truck - retain current Wagin plates | (135.30)   |
| Credit Card   | 14/11/2023 | Shire of Wagin       | P42 Plate changes - new truck - retain current Wagin plates | (135.30)   |
| Credit Card   | 14/11/2023 | Shire of Wagin       | P42 - New truck - 12 months licence                         | (361.60)   |
| Credit Card   | 14/11/2023 | Shire of Wagin       | P42 - Recording and plate fee                               | (29.20)    |
| Credit Card   | 17/11/2023 | Shire of Wagin       | P16 - Plate change W1012 to 11AV909                         | (31.10)    |
| Credit Card   | 17/11/2023 | Shire of Wagin       | P16 - Plate change - new truck to W1012                     | (18.90)    |
| Credit Card   | 24/11/2023 | Shire of Wagin       | D Licence - Desmond Woods                                   | (46.85)    |
| <b>Manager of Works - Allen Hicks Total</b>   |            |                      | <b>(805.10)</b>   |            |
| <b>Manager of Finance - Jenny Goodbourn</b>   |            |                      |   |            |
|   |            |                      | <b>0.00</b>   |            |
| <b>Manager of Finance - Jenny Goodbourn Total</b>                                     |            |                      | <b>0.00</b>   |            |
| <b>Fees and Charges</b>   |            |                      |   |            |
| Fee   | 5/12/2023  | Facility Fee         | Annual Fee  | (99.00)    |
| <b>Fees and Charges Total Total</b>   |            |                      | <b>(99.00)</b>  |            |
| <b>Credit Card List of Payments Total</b>   |            |                      | <b>(5,018.79)</b>   |            |



## 11 REPORTS TO COUNCIL

### 11.1 ACTING CHIEF EXECUTIVE OFFICER

#### 11.1.1 CHIEF EXECUTIVE OFFICER'S REPORT DECEMBER 2023

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

#### OFFICER RECOMMENDATION/5106 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr M A O'Brien

That Council:

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

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

#### BRIEF SUMMARY

The following item details activities within the CEO portfolio.

#### BACKGROUND/COMMENT

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





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## **Wagin Woolorama**

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

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

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

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

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

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

## **Manager of Finance**

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

## **Staff**

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



## Homecare

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

## **Southern Wheatbelt Regional Drought Resilience Implementation Plan**

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

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

**Table 3:** Proposed budget - Implementation

| Cash income           | Source              | TOTAL            |
|-----------------------|---------------------|------------------|
| State Government      | Implementation fund | \$150,000        |
| Australian Government | Implementation fund | \$150,000        |
|                       |                     | <b>\$300,000</b> |

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

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



## Acting CEO

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

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

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

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



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

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

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

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

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

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

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



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



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

### **CONSULTATION/COMMUNICATION**

Members of staff; community; council.

### **STATUTORY/LEGAL IMPLICATIONS**

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

### **POLICY IMPLICATIONS**

No direct policy reference.



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### **FINANCIAL IMPLICATIONS**

No financial impact to this item.

### **STRATEGIC IMPLICATIONS**

The CEO references all Key Result Areas of Council.

### **VOTING REQUIREMENTS**

Simple Majority.



### 11.1.2 WELCOME TO WAGIN SIGN AT WETLANDS PARK

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

#### OFFICER RECOMMENDATION

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

#### 5107 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr S M Chilcott

That Council refreshes the Welcome to Wagin sign with the existing wording.

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

#### Note: Reason for change in recommendation

Council is comfortable with the existing wording on the sign.

#### BRIEF SUMMARY

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

#### BACKGROUND/COMMENT

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





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

This would mean the sign would read:

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

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

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

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

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

### **CONSULTATION/COMMUNICATION**

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

### **STATUTORY/LEGAL IMPLICATIONS**

Nil

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

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

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority



### 11.1.3 DEDICATION OF LIME LAKE WEST ROAD

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

### OFFICER RECOMMENDATION/5108 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr W J Longmuir

That:

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

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

### BRIEF SUMMARY

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



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

### **BACKGROUND/COMMENT**

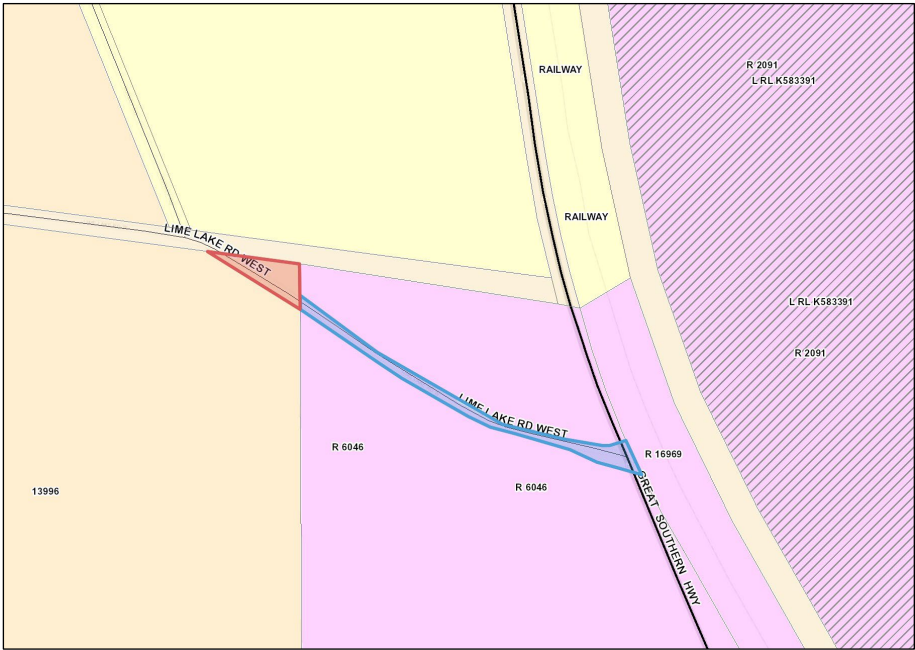
The Shire of Wagin contacted the Department of Planning, Lands and Heritage (DPLH) in July 2020 in relation to access concerns around the Lime Lake Water Tank, which sits adjacent to the Great Southern Highway and within Reserve 6046. Reserve 6046 is unmanaged and was created for the purpose of a 'Sand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

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

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

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

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



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

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

- Pass a council resolution endorsing the road dedication (must include confirmation that the Shire has complied with section 56(2) of the LAA).



- Provide copies of submissions relating to the request that the local government has received (e.g. to service providers).
- Provide a sketch plan to describe the dimensions of the proposed road.
- The Council resolution should also include the following indemnity statement (see Section 56(4) of the LAA).

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

## **CONSULTATION/COMMUNICATION**

Consultation has only taken place with the DPLH.

## **STATUTORY/LEGAL IMPLICATIONS**

Section 56 of the Land Administration Act

### **56. Dedication of land as road**

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

or

  - (c) land comprises a private road of which the public has had uninterrupted use for a period of not less than 10 years, and that land is described in a plan of survey, sketch plan or document, the local government may request the Minister to dedicate that land as a road.
- (2) If a local government resolves to make a request under subsection (1), it must —
  - (a) in accordance with the regulations prepare and deliver the request to the Minister; and

- (b) provide the Minister with sufficient information in a plan of survey, sketch plan or document to describe the dimensions of the proposed road.
- (3) On receiving a request under subsection (2), the Minister must consider the request and may then —
  - (a) subject to subsection (5), by order grant the request; or
  - (b) direct the relevant local government to reconsider the request, having regard to any matters the Minister specifies in that direction; or
  - (c) refuse the request.
- (3A) Land dedicated under subsection (3)(a) is subject to any encumbrances specified in the order.
- (4) On the Minister granting a request under subsection (3), the relevant local government is liable to indemnify the Minister against any claim for compensation (not being a claim for compensation in respect of land referred to in subsection (6)) in an amount equal to the amount of all costs and expenses reasonably incurred by the Minister in considering and granting the request.
- (5) To be dedicated under subsection (3)(a), land must immediately before the time of dedication be —
  - (a) Crown land or, in the case of a private road, alienated land; and
  - (b) designated in the relevant plan of survey, sketch plan or document as having the purpose of a road.
- (6) If land is dedicated under subsection (3)(a), a person with an interest in that land (including a person who has the benefit of an easement created under section 167A of the TLA) is not entitled to compensation because of that dedication.

#### Regulation 8 of the Land Administration Regulations 1998

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

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

- (a) written confirmation that the local government has resolved to make the request, details of the date when the relevant resolution was passed and any other information relating to that resolution that the Minister may require; and
- (b) if an application has been made to the local government under section 56(1)(b)(ii) of the Act, a copy of the application and details of the rateable value of all the rateable land relevant to the application; and
- (c) if the request is made in respect of a private road referred to in section 56(1)(c) of the Act —
  - (i) written confirmation that the public has had uninterrupted use of the private road for a period of not less than 10 years; and



- 
- (ii) a description of the section or sections of the public who have had that use; and
  - (iii) a description of how the private road is constructed.  
and
  - (d) copies of any submissions relating to the request that the local government has received, and the local government's comments on those submissions; and
  - (e) any other information the local government considers relevant to the Minister's consideration of the request; and
  - (f) written confirmation that the local government has complied with section 56(2) of the Act.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

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

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

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority.



#### 11.1.4 ASSIGNMENT AND VARIATION OF LEASE – WARATAH LODGE

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

#### OFFICER RECOMMENDATION/5109 COUNCIL DECISION

Moved Cr M A O'Brien

Seconded Cr W J Longmuir

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

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

#### BRIEF SUMMARY

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





## **BACKGROUND/COMMENT**

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

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

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

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

## **CONSULTATION/COMMUNICATION**

Consultation has taken place with WACHS.

## **STATUTORY/LEGAL IMPLICATIONS**

### Shire of Wagin Standing Orders

#### Part 19 - Common Seal

##### 19.1 The Council's Common Seal

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



---

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

There are no financial implications to the Shire of Wagin

## **STRATEGIC IMPLICATIONS**

### **Key Results Areas**

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

## **VOTING REQUIREMENTS**

Simple Majority

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



Telephone: (08) 9861 1177  
Facsimile: (08) 9861 1204  
Website: [www.wagin.wa.gov.au](http://www.wagin.wa.gov.au)  
Email: [shire@wagin.wa.gov.au](mailto:shire@wagin.wa.gov.au)

Ref: CSSP -23

26 May 2022

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

[Sheldon.Paice@health.wa.gov.au](mailto:Sheldon.Paice@health.wa.gov.au)

Dear Sheldon,

#### **PROPOSED EXPANSION OF LEASE AREA – WARATAH LODGE WAGIN**

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

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

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

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

Yours sincerely



**BILL ATKINSON**  
**CHIEF EXECUTIVE OFFICER**



- Legend**
- Hazardous Materials**
    - ▲ No
    - ▲ Yes
  - ▭ Owned Property Block
  - ▭ LeasedIn Property
  - ▭ BuildingFootPrints
  - ▭ Health Regions (Single Color)
  - ▭ Owned\_Polygons
  - Cadastre (Polygon) (LGATE-2'**
    - ▭ Cadastre;
    - ▭ Easement
    - ▭ Other Interests (Large Scale)
  - Cadastre (Polygon) (LGATE-2'**
    - ▭ Cadastre;
    - ▭ Easement
    - ▭ Other Interests (Large Scale)
  - Cadastre (Polygon) (LGATE-2'**
    - ▭ Cadastre;
    - ▭ Easement
    - ▭ Other Interests (Large Scale)
  - Cadastre (Polygon) (LGATE-2'**
    - ▭ Cadastre;
    - ▭ Easement
    - ▭ Other Interests (Large Scale)
  - Cadastre (Polygon) (LGATE-2'**
    - ▭ Cadastre;
    - ▭ Easement
    - ▭ Other Interests (Large Scale)

1:2,034

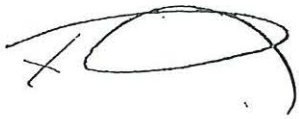
0.1 0 0.03 0.1 Miles

WGS\_1984\_Web\_Mercator\_Auxiliary\_Sphere  
© Department of Health, Western Australia

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

**Notes**  
LaPIS

COPY



WARE STREET

ARNOTT STREET

ARNOTT STREET

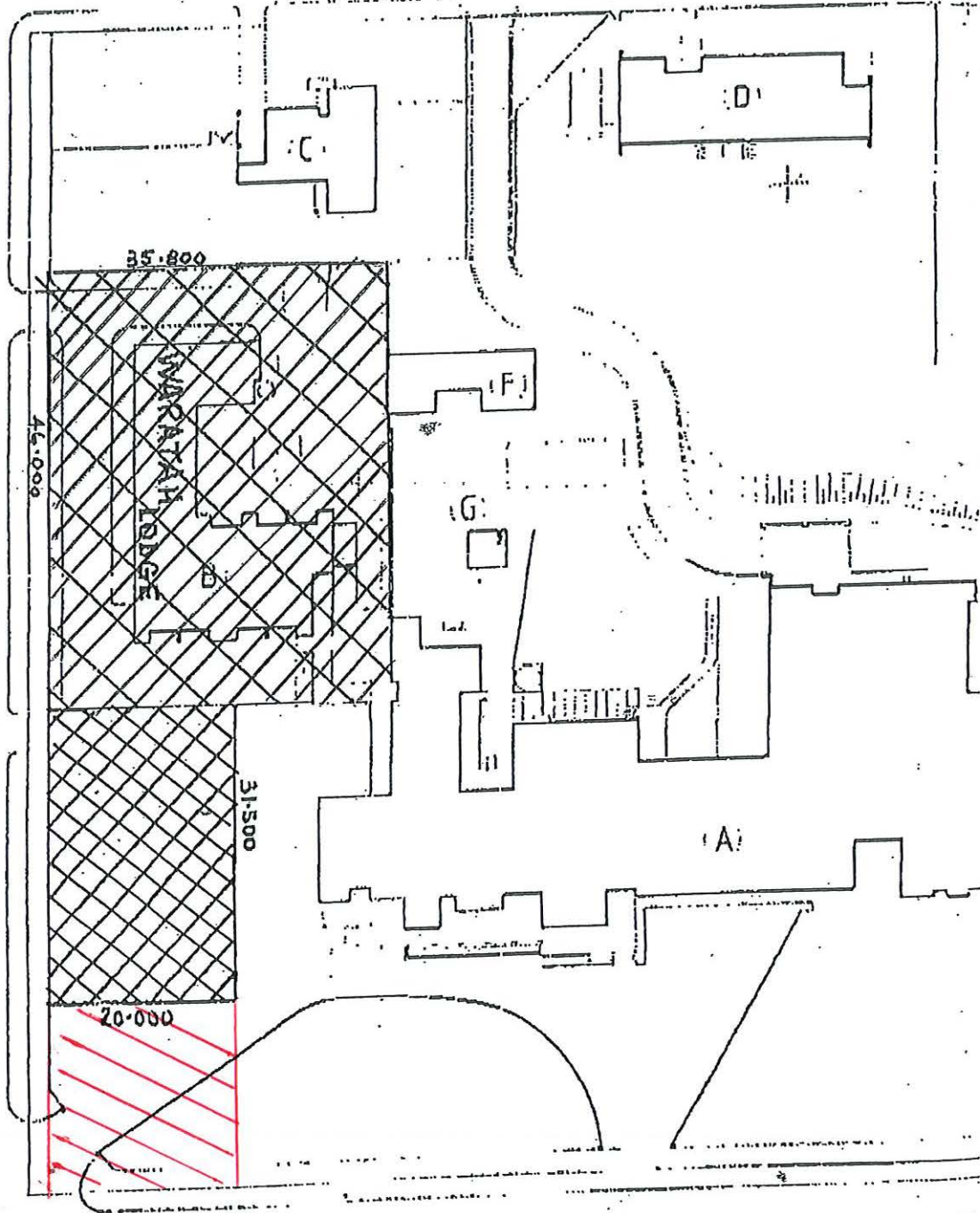
WARWICK STREET



EXISTING AREA UTILISED BY WARWICK LODGE



PROPOSED EXTENSION AREA FOR WARWICK LODGE



PROPOSED EXTENSION.

SITE PLAN  
SCALE 1:500

WAGIN HOSPITAL

**2023**

**HEALTH MINISTERIAL BODY  
“LESSOR”**

**AND**

**SHIRE OF WAGIN  
“LESSEE”**

---

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

---

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

**TELEPHONE : (08) 9264 1176**

**SSO : 3941-99**

THIS DEED OF VARIATION OF LEASE is made the            day of            2023

B E T W E E N:

1.        **HEALTH MINISTERIAL BODY** a body corporate pursuant to the provisions of the *Health Services Act 2016* of 189 Royal Street East Perth Western Australia (**Lessor**)
2.        **SHIRE OF WAGIN** of 2 Arthur Street Wagin Western Australia (**Lessee**)

### RECITALS

- A.        By the Lease the Lessee is entitled to a leasehold interest in the Premises for the Term subject to payment of the rent set out in the Lease and the observance and performance of the Lessee's covenants contained in the Lease.
- B.        The reversion expectant upon the determination of the Term is vested in the Lessor pursuant to the Health Services (Reserve) Order 2023 published in the Government Gazette dated 30 June 2023.
- C.        The parties have agreed to vary the Lease on the terms and conditions contained in this Deed.

### OPERATIVE PART WHEREBY the parties AGREE as follows -

#### 1.        **Definitions and Interpretation**

- 1.1        In this Deed unless the contrary intention appears -

**"Additional Premises"** means that part of the Reserve as is delineated and hachured in red on the plan annexed hereto;

**"Effective Date"** means [            ];

**"Lease"** means a lease of the Leased Premises dated the 20<sup>th</sup> day April 2006 for a term of 21 years commencing on 20 March 2006 and expiring on 19 March 2027 made between WA Country Health Service as lessor and the Lessee as lessee;

**"Leased Premises"** means the leased premises described in clause 1 of the Lease;

**"Remainder of the Term"** means the period commencing on the Effective Date and expiring on the earlier of termination of the Lease or expiry of the Term.

**"Rent"** means the rent specified in the Lease.

**"Reserve"** means the land contained in Reserve 6318;

**"Schedule"** means the schedule to this Deed;

**"Term"** means the term of the Lease.

1.2 In this Deed, unless the context otherwise requires:

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



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

## **2. Variations**

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

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

## **3. Grant of Lease**

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

## **4. Lease to remain in effect**

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

**5. Costs**

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

**6. Do all further things**

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

**7. Governing Law**

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

EXECUTED as a Deed.

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

\_\_\_\_\_ Witness signature

\_\_\_\_\_ Print Full Name

\_\_\_\_\_ Address

\_\_\_\_\_ Occupation

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

\_\_\_\_\_ Shire President

\_\_\_\_\_ Chief Executive Officer

\_\_\_\_\_ Print full name

\_\_\_\_\_ Print full name

COPY

WARE STREET

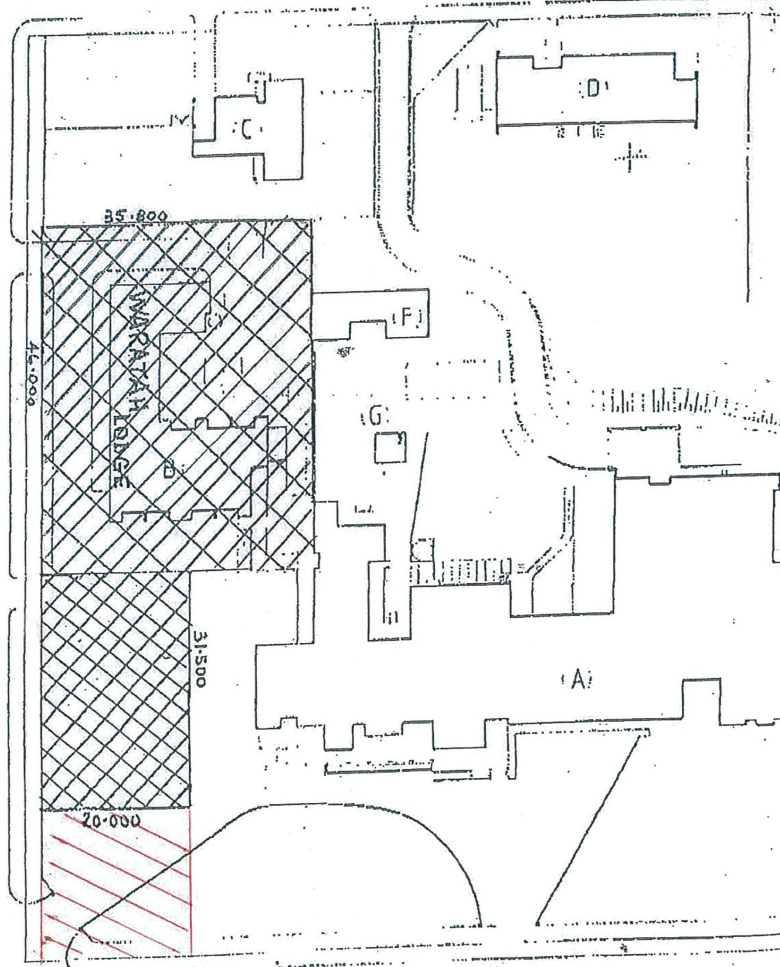
ARNOTT STREET

ARNOTT STREET

WARWICK STREET

EXISTING AREA UTILISED BY WARWICK LODGE

PROPOSED EXTENSION AREA FOR WARWICK LODGE



WAGIN HOSPITAL

PROPOSED EXTENSION

SITE PLAN  
SCALE 1:500

TOTAL P.01



### 11.1.5 WAGIN AGRICULTURAL SOCIETY – LOAN REPAYMENT EXTENSION

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

#### OFFICER RECOMMENDATION/5110 COUNCIL DECISION

Moved Cr S M Chilcott

Seconded Cr W J Longmuir

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

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

#### BRIEF SUMMARY

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

#### BACKGROUND/COMMENT

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



## **LOAN REPAYMENT EXTENSION REQUEST**

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

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

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

We look forward to your response and continued support.

Yours sincerely

Paul Powell  
President  
Wagin Agricultural Society

### **CONSULTATION/COMMUNICATION**

No consultation required on this matter.

### **STATUTORY/LEGAL IMPLICATIONS**

Nil

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

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

### **STRATEGIC IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority



## 11.2 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

### 11.2.1 EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES REPORT – NOVEMBER 2023

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

### OFFICER RECOMMENDATION/5111 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr M A O'Brien

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

**Carried 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien  
Against: Nil

### BRIEF SUMMARY

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

### BACKGROUND/COMMENT

#### EXECUTIVE MANAGER COMMUNITY AND CORPORATE SERVICES

Meetings attended:

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



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

I have also been involved with:

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

### **2022/23 LGGS Operating Grant Acquittal - Assessment**

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

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





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

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

### **Records Keeping Plan**

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

## **BUILDING OFFICER**

### **Building Permits November**

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

## **COMMUNITY OFFICERS**

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

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



The Bushfire Brigades have been busy early with a number of fires requiring large scale attention to being under control. The volunteers have been very responsive in dealing with the emergencies as they come up and have done a great job. Staff have created a support WhatsApp group for any associate members who would be available to make and delivery food, or any other required item to support the volunteers.

## **SWIMMING POOL**

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

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

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

## **CARAVAN PARK**

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

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

## **LIBRARY**

### **Wagin Library & Gallery (WL&G):**

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

#### *Library Update:*

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

#### *Library Events:*

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



- Children’s Book Club is offered every Tuesday 3.30pm to 4.30pm.

*Library Regular Activities:*

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

*Library Statistics:*

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

*Patron Comments and Suggestions:*

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

*Coming news and events:*

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

## **HEMOCARE**

### **Manager Report - November 2023**

*Moving on up*

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

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

The Town Hall has presented some challenges for the renovation, due mostly to the inactivity and lack of regular use of the building. There have been wall cracks and water leaks to address. Walls and floors that had parted ways and wet disintegrating beams to replace. Overall, the office space will be ready for us to move in, hopefully in February/March of 2024.

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

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

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



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



Thanks to our support workers who are at the coal face for our client's trials to remain living in the home. The emotional roller coaster that is growing old and becoming frail and dependent on care confronts each worker every day. But they do it with grace and ensure the dignity for each client is at the forefront of service delivery. WHC workers become like family to our clients, who rely on us for many aspects of their day to day lives. It's an honour to serve our community in this most intimate way.

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

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

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

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

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



Despite the end of year celebrations, our work to ensure the safety and comfort of our clients continues. However, this also exposes another gap. While we close for a much-needed break and address some mandatory training (without regular service schedules to navigate) clients are left to tackle days without our usual support. For those without family near or visiting, this proposes a real challenge. A volunteer register, with police cleared and Work Health Safety initiated community members would go some way to coordinate a roster of check-ins, care, and attention to those who are frail and need daily assistance. A register that is maintained within community for all services to draw from, of caring individuals, of which this town has many. This is a goal derived from the Community Builders Workshop held earlier this year. A work in progress that I hope will come to fruition in 2024.

### *Training and upskilling of WHC Staff*

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

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

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

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

### *Merry Christmas*

To the ladies and gentlemen that are Wagin Homecare, thank you. This work is not for everyone, but I am in awe of what you do each and every day. I know our clients value you too. We're almost in our new home and with that will come a clearer focus



on our service delivery, compliance, and clinical governance. You will even have a designated staff and training room. Have a Merry Christmas everyone from all of us at Wagin Homecare and we look forward to working together within the Shire of Wagin auspices in 2024.

### Statistics

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

Commonwealth Home Support Package (CHSP)

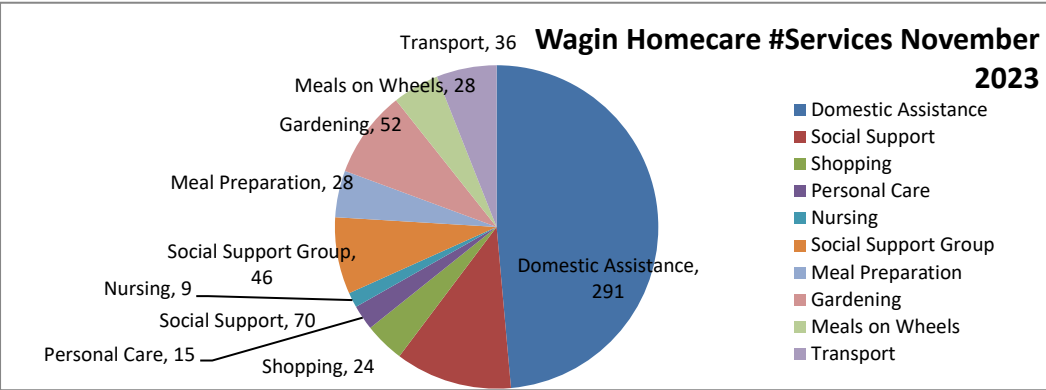
| Types of services provided         | Format   | Provided   | Contracted | Variance |
|------------------------------------|----------|------------|------------|----------|
| Domestic Assistance                | (Hours)  | <b>291</b> | 222        | -69      |
| Social Support Group               | (Hours)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

Home Care Packages (HCP)

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



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



**Homecare Financial Summary:**

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

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





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

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



## WAGIN WOODANILLING LANDCARE ZONE UPDATE

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

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

#### GLOSSARY

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

#### MANAGEMENT COMMITTEE MEETING

Last Meeting: Nov 14<sup>th</sup>

Next Meeting: Feb 2024

#### LANDCARE COORDINATION FUNDING 2022/2023

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

#### STRATEGIC PLANNING

##### NON-PROJECT COMMUNITY ACTIVITIES

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

##### COMPLETED EVENTS

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



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

#### **COMING EVENTS**

- Woolorama 2024
- Feb/Mar Fox Shoot

#### **CURRENT/ONGOING PROJECTS:**

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

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

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

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

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

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

#### **APPLICATION SUBMITTED**

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

#### **CONSULTATION/COMMUNICATION**

Chief Executive Officer and staff of the Shire of Wagin.

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

Local Government Act 1995 and relevant regulations.

#### **POLICY IMPLICATIONS**

No direct policy implications.



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## **FINANCIAL IMPLICATIONS**

2023/24 approved budget.

## **STRATEGIC IMPLICATIONS**

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

## **VOTING REQUIREMENTS**

Simple Majority.



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

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

### OFFICER RECOMMENDATION/5112 COUNCIL DECISION

Moved Cr S M Chilcott

Seconded Cr G R Ball

That Council:

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

**Carried by an absolute majority 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

### BRIEF SUMMARY

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

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



## **BACKGROUND/COMMENT**

The Annual Report notes the following activities during the year:

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

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

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

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

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

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

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

## **CONSULTATION/COMMUNICATION**

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



## STATUTORY/LEGAL IMPLICATIONS

Section 5.54 of the Local Government Act 1995 states:

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

1.

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

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

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

## POLICY IMPLICATIONS

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

## FINANCIAL IMPLICATIONS

There is no identified financial implication to this item.



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## **STRATEGIC IMPLICATIONS**

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

## **VOTING REQUIREMENTS**

Absolute majority.





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# ANNUAL REPORT 2022/2023

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# Introduction

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

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

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

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

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

## Our Vision

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

## Our Mission and Philosophy

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

## Our Guiding Values

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

## Key Focus Areas

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

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



# Shire Snapshot

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

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

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

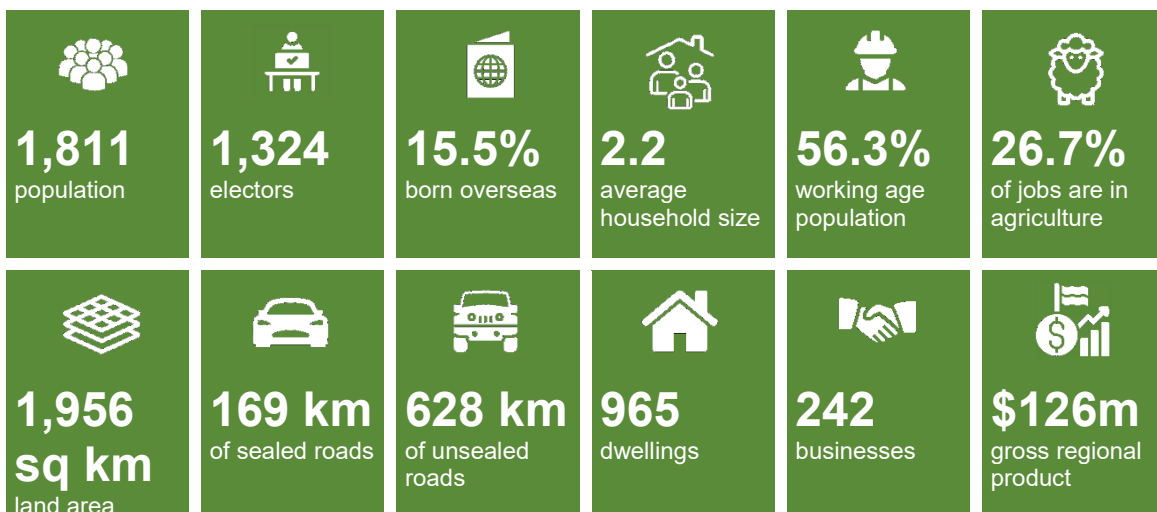
Additionally, Wagin is serviced by the Royal Flying Doctor Service which assists in the air transport of patients who require emergency elsewhere. Wagin has a sealed airstrip and is serviced by a Patient Transfer Building and Pilot Activated lighting.

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

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

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

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



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# Shire President's Report

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

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



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

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

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

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

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

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

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

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

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

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

**Cr Philip Blight**  
**Shire President**

# Chief Executive Officer's Report

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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



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

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

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



# Your Council for 2022/2023

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

Shire President  
Cr Phillip Blight



Deputy Shire  
President  
Cr Greg Ball



Cr Sherryl Chilcott



Cr Bronwyn  
Hegarty



Cr Bryan Kilpatrick



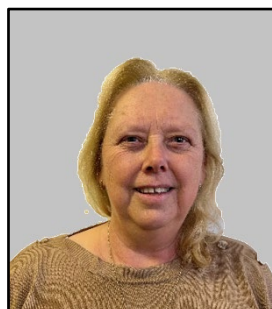
Cr Wade Longmuir



Cr Dale Lloyd  
(Resigned 9  
January 2023)



Cr Ann O'Brien



Cr Geoff West



## Council Committees

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

### **Audit Committee**

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

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

### **Finance and General Purposes Committee**

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

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

### **Sportsground Precinct Redevelopment Committee**

*Councillor representation: Cr Blight, Cr Longmuir*

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

### **Bushfire Advisory Committee**

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

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

### **Local Emergency Management Committee**

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

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

### **Works and Services Committee**

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

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

### **CEO Review Committee**

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

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

### **Sportsground Advisory / Recreation Centre**

#### **Management Committee**

*Councillor representation: Cr Chilcott, Cr Longmuir*

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

### **Chief Executive Officer Recruitment and Selection Committee**

*Councillor representation: All councillors*

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

# Key Result Areas

The following Strategic Community Plan - Key Result Areas were originally derived from engagement with the Wagin Community and other key stakeholders to guide the strategies and activities that will guide delivery of the vision for the future. They are built on the results of the Community engagement strategies carried out in 2018 and are consistent responses with a greater emphasis on heritage, town presentation and economic development.

The Key Results Areas below were reviewed by Council in 2020 and amended accordingly. Over the ten years of this plan we will endeavour to address these issues in the most affordable and sustainable manner where we have the ability and mandate, and to lobby or support initiatives where we do not have jurisdiction. The short term activities for 2020-2024 are outlined in the priority activities with medium, long term and non-resourced strategies will be addressed in subsequent corporate plans or sooner if resources or opportunities arise.

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

|   |   |   |  |   |
|---|---|---|--|---|
| 1.8 Determine further waste management options.           | 2.8 Investigate planning and development of sporting facilities                 | 3.8 Investigate to establish Wi-Fi Hotspots                       |  | 5.8 Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire |
| 1.9 Maintain and improve the freight network in the Shire | 2.9 Investigate future housing and expansion for tourist and other attractions. | 3.9 Promote and Enhance the Wagin caravan and camping experience. |  |   |
|   | 2.10 Optimise water harvesting and storage                                      |   |  |   |



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# Summary of Activities – 2022/2023

## Governance

### Councillor Representation

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

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

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

### Administration Opening Hours

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

### Finance

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

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

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

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

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

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

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



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## Information Technology

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

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

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

## Property Transactions

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

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

## Staffing

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

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

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

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

Pool Manager Rachel Bairstow started in October 2022.

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

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

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

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

This list excludes appointment of casual employees.



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## Citizenship Ceremonies

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

## Community Facilities

### Wagin Swimming Pool

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

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

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

### Community Gym

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

### Sportsground Redevelopment

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

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

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

### Wagin Library and Gallery

Library Statistics for the year:

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

Library Events and Activities included:

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

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

### Other Facilities

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

## Community Development

### Community Requests Budget

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

### Events

#### *Lexus Melbourne Cup Tour - 16 August 2022*

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

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

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



Melbourne Cup tour of Wagin

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

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



### *Australia Day - 26 January 2023*

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



Australia Day 2023

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

### *Thank a Volunteer Day - 15 February 2023*

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

### *Christmas Street Carnival – 16 December 2022*

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

Various members of the community took advantage of the street carnival as a great opportunity to raise additional funding for various causes. Free side show rides were



2022 Christmas Street Carnival

provided for children, covering a variety of ages and ability, while parents and grandparents were able to watch the children enjoy the variety, catching up with friends and making new connections, listening to the music or doing a bit of last minute Christmas shopping.

## Projects

### *Queen's Platinum Jubilee*

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



Queen's Platinum Jubilee planting

### *Australia Day seasonal art works*

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

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

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



Australia Day seasonal art works

### *Courthouse Upgrades*

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

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



Courthouse – Future Library location

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

### *Historical Village - History of Wagin Shed*

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

### *NAB Building*

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

### *Wetlands Park Upgrades*

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



Wetlands Playground Area

## Wagin Homecare

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

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

Below are some excerpts of that feedback:

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

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

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

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

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

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

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

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

### Clinical Care

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

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



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



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

### **Training**

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

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

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

## **Emergency Management**

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

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

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

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

## Building and Planning

### Joint Local Planning Strategy

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

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

### Planning Approvals

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

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

### Building Permits

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

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

## Works and Services

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

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

### Parks, Gardens and Ovals

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

### Plant / Machinery

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

### Capital works

The main projects for the financial year included:

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



Stabilising works to Dongolocking Road



Shoulders widened Dongolocking Road

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



Wagin Airstrip reseal

### **Waste Management**

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



# Statutory Reporting

## Elected Member Remuneration and Allowances

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

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

## Elected Member Council and Committee Meeting Attendance

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

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

## Elected Member Demographic Information

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

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

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

## Complaints

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

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

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

## Employee Remuneration

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

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

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

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

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

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

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

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



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## Planning for the Future

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

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

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

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

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

This plan is available to the public on our website.

## Overview of the 2023/2024 Budget Proposals

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

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

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

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

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

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

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

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

## Disability Access and Inclusion Plan

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

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

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

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

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

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

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



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## Public Interest Disclosure

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

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

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

## National Competition Policy

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

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

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

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

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

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

## Competitive Neutrality

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

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

## Record Keeping

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



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

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

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

## **Equal Opportunity**

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

## **Local Laws**

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

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

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

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

Principal place of business:  
2 Arthur Road  
WAGIN WA 6315

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

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

**STATEMENT BY CEO**

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

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

Signed on the 28th day of November 2023



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Chief Executive Officer

Mark Hook

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Name of Chief Executive Officer



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**The local government reporting entity**

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

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

**Judgements and estimates**

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

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

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

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

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

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

**Revenue Recognition**

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

**For the year ended 30 June 2023**

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

**For the year ended 30 June 2022**

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



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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

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

**(b) Expenses**

**Auditors remuneration**

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

**Employee Costs**

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

**Finance costs**

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

**Other expenditure**

|                 |         |         |
|-----------------|---------|---------|
| Sundry expenses | 143,292 | 164,625 |
|                 | 143,292 | 164,625 |

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

**3. CASH AND CASH EQUIVALENTS**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

|   | 2023          | 2022             |
|---|---------------|------------------|
|   | \$            | \$               |
| Financial assets at amortised cost                      | 21,164        | 2,030,573        |
|   | <b>21,164</b> | <b>2,030,573</b> |
| <b>Other financial assets at amortised cost</b>         |               |                  |
| Self supporting loans receivable                        | 21(b) 21,164  | 30,573           |
| Term deposits   | 0             | 2,000,000        |
|   | <b>21,164</b> | <b>2,030,573</b> |
| Held as   |               |                  |
| - Unrestricted other financial assets at amortised cost | 21,164        | 2,030,573        |
|   | <b>21,164</b> | <b>2,030,573</b> |

**(b) Non-current assets**

|  |                |                |
|--|----------------|----------------|
| Financial assets at amortised cost                           | 55,791         | 76,955         |
| Financial assets at fair value through profit or loss        | 81,490         | 77,804         |
|  | <b>137,281</b> | <b>154,759</b> |
| <b>Financial assets at amortised cost</b>                    |                |                |
| Self supporting loans receivable                             | 55,791         | 76,955         |
|  | <b>55,791</b>  | <b>76,955</b>  |
| <b>Financial assets at fair value through profit or loss</b> |                |                |
| Units in Local Government House Trust - opening balance      | 77,806         | 73,807         |
| Financial assets at fair value through profit and loss       | 3,684          | 3,997          |
| Units in Local Government House Trust - closing balance      | 81,490         | 77,804         |

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

**Financial assets at fair value through profit or loss**

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

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

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

**5. TRADE AND OTHER RECEIVABLES**

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

**Disclosure of opening and closing balances related to contracts with customers**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

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

**6. INVENTORIES**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

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

**7. OTHER ASSETS**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Other current assets**

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

**Contract assets**

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

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

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

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

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

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

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

**(b) Carrying Value Measurements**

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

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

**9. INFRASTRUCTURE**

**(a) Movements in Balances**

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

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



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

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

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

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

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

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

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

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

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

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

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

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

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

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

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

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

**Revaluation**

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

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

**Revaluation (continued)**

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Amortisation**

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

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

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

**Impairment**

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

**Gains or losses on disposal**

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

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

**11. TRADE AND OTHER PAYABLES**

**Current**

|  | 2023<br>\$ | 2022<br>\$ |
|--|------------|------------|
| Sundry creditors                                     | 99,926     | 95,448     |
| Prepaid rates  | 53,651     | 45,487     |
| Bonds and deposits held                              | 23,152     | 19,143     |
| Other payables - Regional Refuse Group Accrued Funds | 0          | 37,071     |
| Other payables - Accrued interest on loans           | 1,989      | 2,339      |
|  | 178,718    | 199,488    |

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**12. OTHER LIABILITIES**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**13. BORROWINGS**

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

**Secured liabilities and assets pledged as security**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

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

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

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

**Risk**

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

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

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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**15. REVALUATION SURPLUS**

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



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

**16. RESTRICTIONS OVER FINANCIAL ASSETS**

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

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

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

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

|                                      |  |        |        |
|--------------------------------------|--|--------|--------|
| Credit card limit                    |  | 16,000 | 19,000 |
| Credit card balance at balance date  |  | 0      | 0      |
| <b>Total amount of credit unused</b> |  | 16,000 | 19,000 |

**Loan facilities**

|  |  |         |         |
|--|--|---------|---------|
| Loan facilities - current                      |  | 66,486  | 74,569  |
| Loan facilities - non-current                  |  | 336,047 | 420,772 |
| <b>Total facilities in use at balance date</b> |  | 402,533 | 495,341 |
| <b>Unused loan facilities at balance date</b>  |  | 0       | 0       |

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

**18. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

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

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

**(b) Key Management Personnel (KMP) Compensation**

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

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

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

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

*Council member costs*

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

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**18. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

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

*ii. Other Related Parties*

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

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

*iii. Entities subject to significant influence by the Shire*

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

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**FOR THE YEAR ENDED 30 JUNE 2023**

**19. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

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

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

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**20. RATING INFORMATION**

**(a) General Rates**

| <b>RATE TYPE</b>  | <b>Basis of valuation</b> | <b>Rate in \$</b> | <b>Number of Properties</b> | <b>2022/23 Actual Rateable Value*</b> | <b>2022/23 Actual Rate Revenue</b> | <b>2022/23 Actual Interim Rates</b> | <b>2022/23 Actual Total Revenue</b> | <b>2022/23 Budget Rate Revenue</b> | <b>2022/23 Budget Interim Rate</b> | <b>2022/23 Budget Total Revenue</b> | <b>2021/22 Actual Total Revenue</b> |
|---|---------------------------|-------------------|-----------------------------|---------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| GRV - Non-commercial  | Gross rental valuation    | 0.08683           | 675                         | 8,705,834                             | 755,927                            | 1,347                               | 757,274                             | 755,928                            | 4,000                              | 759,928                             | 907,024                             |
| GRV Commercial  | Gross rental valuation    | 0.11508           | 65                          | 1,592,996                             | 183,322                            | 0                                   | 183,322                             | 183,322                            | 0                                  | 183,322                             |                                     |
| UV  | Unimproved valuation      | 0.00568           | 297                         | 266,835,899                           | 1,515,628                          | 999                                 | 1,516,627                           | 1,515,628                          | 2,000                              | 1,517,628                           | 1,460,264                           |
| <b>Total general rates</b>                                      |                           |                   | 1,037                       | 277,134,729                           | 2,454,877                          | 2,346                               | 2,457,222                           | 2,454,878                          | 6,000                              | 2,460,878                           | 2,367,288                           |
| <b>Minimum Payment</b>  |                           |                   |                             |                                       |                                    |                                     |                                     |                                    |                                    |                                     |                                     |
| <b>Minimum payment</b>  |                           |                   |                             |                                       |                                    |                                     |                                     |                                    |                                    |                                     |                                     |
| GRV - Non-commercial  | Gross rental valuation    | 625               | 137                         | 211,386                               | 85,625                             | 0                                   | 85,625                              | 85,625                             | 0                                  | 85,625                              | 87,000                              |
| GRV Commercial  | Gross rental valuation    | 625               | 13                          | 37,025                                | 8,125                              | 0                                   | 8,125                               | 8,125                              | 0                                  | 8,125                               |                                     |
| UV  | Unimproved valuation      | 625               | 84                          | 5,800,546                             | 52,500                             | 0                                   | 52,500                              | 52,500                             | 0                                  | 52,500                              | 51,000                              |
| <b>Total minimum payments</b>                                   |                           |                   | 234                         | 6,048,957                             | 146,250                            | 0                                   | 146,250                             | 146,250                            | 0                                  | 146,250                             | 138,000                             |
| <b>Total general rates and minimum payments</b>                 |                           |                   | 1,271                       | 283,183,686                           | 2,601,127                          | 2,346                               | 2,603,472                           | 2,601,128                          | 6,000                              | 2,607,128                           | 2,505,288                           |
| <b>Ex-gratia Rates</b>  |                           |                   |                             |                                       |                                    |                                     |                                     |                                    |                                    |                                     |                                     |
| CBH   |                           |                   |                             |                                       | 14,855                             |                                     | 14,855                              | 16,341                             | 0                                  | 16,341                              | 14,298                              |
| <b>Total amount raised from rates (excluding general rates)</b> |                           |                   | 0                           | 0                                     | 14,855                             | 0                                   | 14,855                              | 16,341                             | 0                                  | 16,341                              | 14,298                              |
| Discounts   |                           |                   |                             |                                       |                                    |                                     | (103,144)                           |                                    |                                    | (97,500)                            | (97,116)                            |
| Concessions   |                           |                   |                             |                                       |                                    |                                     | (4,008)                             |                                    |                                    |                                     |                                     |
| <b>Total Rates</b>  |                           |                   |                             |                                       |                                    |                                     | 2,511,175                           |                                    |                                    | 2,525,969                           | 2,422,470                           |
| Rate instalment interest  |                           |                   |                             |                                       |                                    |                                     | 4,250                               |                                    |                                    | 4,000                               | 3,779                               |
| Rate overdue interest   |                           |                   |                             |                                       |                                    |                                     | 5,249                               |                                    |                                    | 8,000                               | 6,244                               |

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.

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

**21. DETERMINATION OF SURPLUS OR DEFICIT**

| Note  | 2022/23                           | 2022/23                                     | 2022/23                          | 2021/22                           |
|---|-----------------------------------|---|----------------------------------|-----------------------------------|
|   | (30 June 2023<br>Carried Forward) | Budget<br>(30 June 2023<br>Carried Forward) | (1 July 2022<br>Brought Forward) | (30 June 2022<br>Carried Forward) |
|   | \$                                | \$  | \$                               | \$                                |
| <b>(a) Non-cash amounts excluded from operating activities</b>  |                                   |   |                                  |                                   |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .   |                                   |   |                                  |                                   |
| <b>Adjustments to operating activities</b>  |                                   |   |                                  |                                   |
|   | (6,872)                           | (80,881)                                    | (7,046)                          | (7,046)                           |
| Less: Profit on asset disposals   | 82,654                            |   | 16,172                           | 0                                 |
| Less: Movement in liabilities associated with restricted cash   |                                   |   |                                  |                                   |
| Less: Fair value adjustments to financial assets at fair value through profit or loss   | (3,684)                           | 0   | (3,997)                          | (3,997)                           |
| Add: Loss on disposal of assets   | 0                                 | 0   | 1,393                            | 1,393                             |
| Add: Depreciation   | 3,458,468                         | 3,427,773                                   | 2,706,150                        | 2,706,150                         |
| Non-cash movements in non-current assets and liabilities:   |                                   |   |                                  |                                   |
| Financial assets at amortised cost  | 0                                 |   |                                  |                                   |
| Pensioner deferred rates  | (11,664)                          | 0   | (4,134)                          | (4,134)                           |
| Receivables for employee related provisions   | 0                                 | 0   | (2,207)                          | 0                                 |
| Assets held for sale  | 0                                 | 0   | 0                                | 0                                 |
| Employee benefit provisions (non-current)   | (32,705)                          | 0   | (45,556)                         | (45,556)                          |
| <b>Non-cash amounts excluded from operating activities</b>  | <b>3,486,197</b>                  | <b>3,346,892</b>                            | <b>2,660,775</b>                 | <b>2,646,810</b>                  |
| <b>(b) Surplus or deficit after imposition of general rates</b>   |                                   |   |                                  |                                   |
| The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates. |                                   |   |                                  |                                   |
| <b>Adjustments to net current assets</b>  |                                   |   |                                  |                                   |
| Less: Reserve accounts  | 23 (3,071,822)                    | (2,720,952)                                 | (2,288,741)                      | (2,288,741)                       |
| Less: Financial assets at amortised cost - self supporting loans  | 4(a) (21,164)                     |   | (30,573)                         | (30,573)                          |
| Add: Current liabilities not expected to be cleared at end of year  |                                   |   |                                  |                                   |
| - Current portion of borrowings   | 13 66,486                         | 30,573                                      | 74,569                           | 74,569                            |
| - Current portion of contract liability held in reserve   |                                   | 12,985                                      |                                  |                                   |
| - Employee benefit provisions   | 478,362                           | 395,708                                     | 395,708                          | 325,483                           |
| <b>Total adjustments to net current assets</b>  | <b>(2,548,138)</b>                | <b>(2,281,686)</b>                          | <b>(1,849,037)</b>               | <b>(1,919,262)</b>                |
| <b>Net current assets used in the Statement of Financial Activity</b>   |                                   |   |                                  |                                   |
| Total current assets  | 6,367,361                         | 3,015,284                                   | 5,006,286                        | 4,993,475                         |
| Less: Total current liabilities   | (1,048,039)                       | (733,598)                                   | (1,205,619)                      | (1,192,808)                       |
| Less: Total adjustments to net current assets   | (2,548,138)                       | (2,281,686)                                 | (1,849,037)                      | (1,919,262)                       |
| <b>Surplus or deficit after imposition of general rates</b>   | <b>2,771,184</b>                  | <b>0</b>                                    | <b>1,951,632</b>                 | <b>1,881,405</b>                  |

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

**21. DETERMINATION OF SURPLUS OR DEFICIT (Continued)**

(c) Adjustments have been made between the closing 30 June 2022 and opening 1 July 2022 balances in some areas as detailed above. Some of these changes were necessitated to comply with changes to the accounting standard that now require Long Service Leave due from other councils to be held as either current or non-current assets. Previously these amounts were offset against the total employee leave provisions.

Other changes have been made to standardise the methodology used to determine the items to be included as adjustments to net current assets. The employee benefit provision to be added back is now linked to the amount held in the Shires' Leave Reserve account. This had not previously been the case. This will set the standard moving forward and is in line with most councils accounting procedures.

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

22. BORROWING AND LEASE LIABILITIES

(a) Borrowings

| Purpose                            | Note | Actual                   |                          |                           |                           |                          |                           |                           | Budget                   |                          |                           |                           |
|------------------------------------|------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|
|                                    |      | Principal                |                          |                           | Principal at 30 June 2022 | Principal                |                           |                           | Principal at 1 July 2022 | Principal                |                           |                           |
|                                    |      | Principal at 1 July 2021 | New Loans During 2021-22 | Repayments During 2021-22 |                           | New Loans During 2022-23 | Repayments During 2022-23 | Principal at 30 June 2023 |                          | New Loans During 2022-23 | Repayments During 2022-23 | Principal at 30 June 2023 |
| \$                                 | \$   | \$                       | \$                       | \$                        | \$                        | \$                       | \$                        | \$                        | \$                       | \$                       |                           |                           |
| Recreation Centre Development      | 131  | 40,030                   | 0                        | (10,553)                  | 29,477                    | 0                        | (29,477)                  | 0                         | 29,477                   | 0                        | (11,238)                  | 18,239                    |
| Swimming Pool Redevelopment        | 139  | 201,300                  | 0                        | (14,016)                  | 187,284                   | 0                        | (14,746)                  | 172,538                   | 187,284                  | 0                        | (14,746)                  | 172,538                   |
| Staff Housing                      | 137  | 141,515                  | 0                        | (14,778)                  | 126,737                   | 0                        | (15,693)                  | 111,044                   | 126,737                  | 0                        | (15,693)                  | 111,044                   |
| Doctor Housing                     | 138  | 65,969                   | 0                        | (11,617)                  | 54,352                    | 0                        | (12,357)                  | 41,995                    | 54,353                   | 0                        | (12,357)                  | 41,996                    |
| <b>Total</b>                       |      | 448,814                  | 0                        | (50,964)                  | 397,850                   | 0                        | (72,273)                  | 325,577                   | 397,851                  | 0                        | (54,033)                  | 343,818                   |
| <b>Self Supporting Loans</b>       |      |                          |                          |                           |                           |                          |                           |                           |                          |                          |                           |                           |
| Wagin Ag Society                   | 141  | 117,416                  | 0                        | (19,925)                  | 97,491                    | 0                        | (20,535)                  | 76,955                    | 97,491                   | 0                        | (20,535)                  | 76,955                    |
| <b>Total Self Supporting Loans</b> |      | 117,416                  | 0                        | (19,925)                  | 97,491                    | 0                        | (20,535)                  | 76,955                    | 97,491                   | 0                        | (20,535)                  | 76,955                    |
| <b>Total Borrowings</b>            | 13   | 566,230                  | 0                        | (70,889)                  | 495,341                   | 0                        | (92,808)                  | 402,532                   | 495,342                  | 0                        | (74,569)                  | 420,773                   |

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

| Purpose  | Note | Loan Number | Institution | Interest Rate | Date final payment is due | Actual for year ended 30 June 2023 | Budget for year ended 30 June 2023 | Actual for year ended 30 June 2022 |
|--|------|-------------|-------------|---------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
|  |      |             |             |               |                           | \$                                 | \$                                 | \$                                 |
| Recreation Centre Development                            |      | 131         | NAB         | 6.39%         | Repaid                    | (910)                              | (1,707)                            | (2,392)                            |
| Swimming Pool Redevelopment                              |      | 139         | WATC        | 5.11%         | 11/05/2032                | (9,291)                            | (9,291)                            | (9,923)                            |
| Staff Housing  |      | 137         | WATC        | 6.02%         | 26/03/2029                | (7,201)                            | (7,201)                            | (8,101)                            |
| Doctor Housing   |      | 138         | WATC        | 6.27%         | 20/04/2026                | (3,217)                            | (3,217)                            | (3,819)                            |
| <b>Total</b>   |      |             |             |               |                           | (20,619)                           | (21,416)                           | (24,235)                           |
| <b>Self Supporting Loans Finance Cost Payments</b>       |      |             |             |               |                           |                                    |                                    |                                    |
| Wagin Ag Society   | 141  |             | WATC        | 3.04%         | 30/11/2026                | (2,809)                            | (2,809)                            | (3,370)                            |
| <b>Total Self Supporting Loans Finance Cost Payments</b> |      |             |             |               |                           | (2,809)                            | (2,809)                            | (3,370)                            |
| <b>Total Finance Cost Payments</b>                       |      |             |             |               |                           | (23,428)                           | (24,225)                           | (27,604)                           |

\* WA Treasury Corporation

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

| 23. RESERVE ACCOUNTS                           | 2023                         | 2023                  | 2023                         | 2023                         | 2023                         | 2023                  | 2023                         | 2023                         | 2022                         | 2022                  | 2022                         | 2022                         |
|--|------------------------------|-----------------------|------------------------------|------------------------------|------------------------------|-----------------------|------------------------------|------------------------------|------------------------------|-----------------------|------------------------------|------------------------------|
|  | Actual<br>Opening<br>Balance | Actual<br>Transfer to | Actual<br>Transfer<br>(from) | Actual<br>Closing<br>Balance | Budget<br>Opening<br>Balance | Budget<br>Transfer to | Budget<br>Transfer<br>(from) | Budget<br>Closing<br>Balance | Actual<br>Opening<br>Balance | Actual<br>Transfer to | Actual<br>Transfer<br>(from) | Actual<br>Closing<br>Balance |
|  | \$                           | \$                    | \$                           | \$                           | \$                           | \$                    | \$                           | \$                           | \$                           | \$                    | \$                           | \$                           |
| <b>Restricted by council</b>                   |                              |                       |                              |                              |                              |                       |                              |                              |                              |                       |                              |                              |
| (a) Leave Reserve                              | 395,708                      | 82,654                | 0                            | 478,362                      | 395,708                      | 3,957                 | 0                            | 399,665                      | 379,536                      | 56,172                | (40,000)                     | 395,708                      |
| (b) Plant Replacement Reserve                  | 459,304                      | 283,556               | 0                            | 742,860                      | 459,304                      | 66,429                | 0                            | 525,733                      | 287,747                      | 171,557               | 0                            | 459,304                      |
| (c) Recreation Centre Equipment Reserve        | 14,751                       | 362                   | 0                            | 15,113                       | 14,751                       | 148                   | 0                            | 14,899                       | 12,926                       | 1,825                 | 0                            | 14,751                       |
| (d) Aerodrome Maintenance & Development Res    | 23,740                       | 8,975                 | 0                            | 32,715                       | 23,740                       | 8,737                 | 0                            | 32,477                       | 17,855                       | 5,885                 | 0                            | 23,740                       |
| (e) Municipal Buildings Reserve                | 71,902                       | 1,764                 | 0                            | 73,666                       | 71,902                       | 719                   | 0                            | 72,621                       | 71,763                       | 139                   | 0                            | 71,902                       |
| (f) Admin Centre Furniture, Equipment & IT Res | 15,559                       | 381                   | 0                            | 15,940                       | 15,559                       | 156                   | 0                            | 15,715                       | 10,539                       | 5,020                 | 0                            | 15,559                       |
| (g) Land Development Reserve                   | 10,774                       | 264                   | 0                            | 11,038                       | 10,774                       | 108                   | 0                            | 10,882                       | 10,753                       | 21                    | 0                            | 10,774                       |
| (h) Community Bus Reserve                      | 19,006                       | 2,115                 | 0                            | 21,121                       | 19,006                       | 190                   | 0                            | 19,196                       | 17,429                       | 1,577                 | 0                            | 19,006                       |
| (i) Homecare Reserve                           | 108,061                      | 2,650                 | 0                            | 110,711                      | 108,061                      | 1,081                 | 0                            | 109,142                      | 90,465                       | 17,596                | 0                            | 108,061                      |
| (j) Recreation Development Reserve             | 226,940                      | 25,566                | 0                            | 252,506                      | 226,940                      | 22,269                | 0                            | 249,209                      | 281,894                      | 30,546                | (85,500)                     | 226,940                      |
| (k) Refuse Site / Waste Management Reserve     | 209,291                      | 46,120                | 0                            | 255,411                      | 209,291                      | 31,529                | 0                            | 240,820                      | 167,511                      | 41,780                | 0                            | 209,291                      |
| (l) Water Management Reserve                   | 71,214                       | 1,747                 | 0                            | 72,961                       | 71,214                       | 712                   | 0                            | 71,926                       | 71,076                       | 138                   | 0                            | 71,214                       |
| (m) Staff Housing Reserve                      | 300,000                      | 82,358                | 0                            | 382,358                      | 300,000                      | 78,000                | 0                            | 378,000                      | 0                            | 300,000               | 0                            | 300,000                      |
| (n) Refuse Site Rehabilitation Reserve         | 138,775                      | 23,404                | 0                            | 162,179                      | 138,775                      | 21,388                | 0                            | 160,163                      | 118,545                      | 20,230                | 0                            | 138,775                      |
| (o) Community Events Reserve                   | 9,017                        | 222                   | 0                            | 9,239                        | 9,017                        | 90                    | 0                            | 9,107                        | 9,000                        | 17                    | 0                            | 9,017                        |
| (p) Electronic Sign Reserve                    | 14,883                       | 365                   | 0                            | 15,248                       | 14,883                       | 149                   | 0                            | 15,032                       | 14,854                       | 29                    | 0                            | 14,883                       |
| (q) Community Gym Reserve                      | 19,174                       | 3,786                 | 0                            | 22,960                       | 19,174                       | 2,742                 | (8,000)                      | 13,916                       | 11,888                       | 7,286                 | 0                            | 19,174                       |
| (r) Sportsground Precinct Redevelopment Reser  | 168,573                      | 104,134               | 0                            | 272,707                      | 168,573                      | 101,686               | 0                            | 270,259                      | 128,324                      | 100,249               | (60,000)                     | 168,573                      |
| (s) Emergency/Bushfire Control Reserve         | 12,069                       | 12,658                | 0                            | 24,727                       | 12,069                       | 121                   | 0                            | 12,190                       | 6,526                        | 5,543                 | 0                            | 12,069                       |
| (t) Roadwork Reserve                           | 0                            | 100,000               | 0                            | 100,000                      | 0                            | 100,000               | 0                            | 100,000                      | 0                            | 0                     | 0                            | 0                            |
|  | 2,288,741                    | 783,081               | 0                            | 3,071,822                    | 2,288,741                    | 440,211               | (8,000)                      | 2,720,952                    | 1,708,631                    | 765,610               | (185,500)                    | 2,288,741                    |

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.



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

| <b>Name of reserve account</b>                     | <b>Purpose of the reserve account</b>   |
|--|---|
| <b>Restricted by council</b>                       |   |
| (a) Leave Reserve                                  | Provide provisions to meet Council's Long Service and Accrued Annual Leave liabilities to minimise effect on Council's budget annually.           |
| (b) Plant Replacement Reserve                      | Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Council's core functions.                        |
| (c) Recreation Centre Equipment Reserve            | Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.                                      |
| (d) Aerodrome Maintenance & Development Reserve    | Provide funds for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.            |
| (e) Municipal Buildings Reserve                    | Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings. |
| (f) Admin Centre Furniture, Equipment & IT Reserve | Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.                |
| (g) Land Development Reserve                       | Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.                             |
| (h) Community Bus Reserve                          | Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.  |
| (i) Homecare Reserve                               | Provide funds to meet Homecare staff leave provisions, replacement of plant and equipment and on-going operations of the Homecare program.        |
| (j) Recreation Development Reserve                 | Provide funds for the expansion, upgrading and development of Council's recreation and sporting facilities.                                       |
| (k) Refuse Site / Waste Management Reserve         | Provide funds for a new waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.    |
| (l) Water Management Reserve                       | To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.                     |
| (m) Staff Housing Reserve                          | Provide funds for future staff housing requirements   |
| (n) Refuse Site Rehabilitation Reserve             | Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.   |
| (o) Community Events Reserve                       | Provide funds for future Community Events.  |
| (p) Electronic Sign Reserve                        | Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the future.  |
| (q) Community Gym Reserve                          | Provide funds for the maintenance, upgrade and change-over of the Wagin Community Gym equipment as required.                                      |
| (r) Sportsground Precinct Redevelopment Reserve    | Provide funds for the future Sportsground Precinct Redevelopment.   |
| (s) Emergency/Bushfire Control Reserve             | Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.                       |
| (t) Roadwork Reserve                               | Provide funds for weather events or other circumstances that would have an impact on the road work programme.                                     |



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Wagin

To the Council of the Shire of Wagin

### Opinion

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

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Wagin for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

*Mark Ambrose*

Mark Ambrose  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
29 November 2023



### 11.2.3 WAGIN TOY LIBRARY – LEASE AGREEMENT

|                               |   |
|-------------------------------|---|
| PROPONENT:                    | Wagin Toy Library                                       |
| OWNER:                        | Shire of Wagin  |
| LOCATION/ADDRESS:             | Court House and old NAB Building,<br>Tudor Street Wagin |
| AUTHOR OF REPORT:             | Donna George, Community Liaison<br>Officer              |
| SENIOR OFFICER:               | Mark Hook, Acting Chief Executive<br>Officer            |
| DATE OF REPORT:               | 13 December 2023  |
| PREVIOUS REPORT(S):           |   |
| DISCLOSURE OF INTEREST:       | Nil   |
| FILE REFERENCE:               | CP.LO.1   |
| STRATEGIC DOCUMENT REFERENCE: | 3.7   |
| ATTACHMENTS:                  | Lease Agreement   |

#### OFFICER RECOMMENDATION/5113 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr M A O'Brien

**That authority be granted to the Shire President and the Chief Executive Officer to affix the common seal of the Council to the Lease Agreement with the Wagin Toy Library Inc, subject to the Lease being endorsed by the Minister for Lands.**

**Carried 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien  
Against: Nil

#### BRIEF SUMMARY

The Wagin Toy Library group has been running out of the Wagin Playgroup room at the Eric Farrow Pavilion. The space has proven to be inadequate for the growing numbers. This is particularly due to lack of space for both Playgroup and the Toy Library materials and use of space which conflicts with Woolorama.

#### BACKGROUND/COMMENT

The author has had previous conversations with members of the Wagin Toy Library due to the constraints within the playgroup room at the Eric Farrow Pavilion, however at the time there was little alternate options for a new location.



With the move of the Wagin Library and Gallery to the Wagin Courthouse venue, it was identified that there would be a room which is not required for staff use and is also less suitable for library access. After discussions with staff post move, we were confident in not needing the room and agreed that an invitation should be put to the Toy Library members to view the area.

The Toy Library members were very keen to make use of the room and would move in during the January school holiday period should this recommendation be approved.

The benefits for the toy library are many, with a number of parents not participating in the group due to the current set up and needing to attend the Eric Farrow Pavilion when playgroup is running to borrow toys. So this move will ensure more parents will join the group to borrow items. The larger space means the group can spread out, so all the toys are better placed for viewing. They can also rotate the summer/winter toys. The group can gain entry to the venue via their own door and parking is within metres meaning packing in and out is straight forward.

The Toy Library group will also make use of the shed behind the National Bank building for the storage of the 'out of season' toys. They will be responsible for the security of this shed and have been made aware that if it is required for Shire use, they will need to vacate.

The benefits for the Wagin Library and Gallery are an immediate increase in foot traffic through the venue, with two families joining the library and borrowing books on the day of viewing. They have made arrangements with the Library Manager to plan their open times with the library story times to encourage more children to attend these events.

## **CONSULTATION/COMMUNICATION**

Acting Chief Executive Officer, Library Manager, staff of the Shire of Wagin and the Toy Library representatives.

## **STATUTORY/LEGAL IMPLICATIONS**

### Local Government Act 1995

Section 3.58 of the Local Government Act 1995 'Disposing of Property' applies to the disposition of property, including leasing.

Under Functions and General Regulations a disposition of land is an exempt disposition, and is excluded from the application of section 3.58, if:

- (b) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature and the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions.

This lease would be an exempt disposition.



## Power to Lease

This lease is for Part of Reserve 46814 (Courthouse Room) and Part of Lot 50 Tudor Street, Wagin (Shed). The Shire has a management order over the reserve, with power to lease subject to approval of the Minister for Lands.

## Shire of Wagin Standing Orders

### Part 19 - Common Seal

#### 19.1 The Council's Common Seal

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

Penalty \$1,000

### **POLICY IMPLICATIONS**

No direct policy implications.

### **FINANCIAL IMPLICATIONS**

There are no direct financial implications to this report.

### **STRATEGIC IMPLICATIONS**

#### **Key Results Area**

#### **3. Community Services and Social Environment**

3.7 Support community activities with resources and facilities as required.

### **VOTING REQUIREMENTS**

Simple Majority.

# Lease

## Wagin Toy Library Inc

**Part of Reserve 46814 (Lot 1909)  
and Part of Lot 50  
Tudor Street, Wagin**



## Shire of Wagin

Post Office Box 200

WAGIN WA 6315

Phone: 08 9861 1177

Email: [shire@wagin.wa.gov.au](mailto:shire@wagin.wa.gov.au)



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This Lease is made by:

**SHIRE OF WAGIN** of 2 Arthur Road, WAGIN, Western Australia (the Lessor)

and

Wagin Toy Library Inc of P.O. Box 108, WAGIN, Western Australia (the Lessee)

on the date shown on the last page of this Agreement.

**Particulars:**

**Item 1: Land**

Part of Reserve 46814 (Lot 1909) and Part of Lot 50 Tudor Street, Wagin

**Item 2: Leased Premises**

The land and buildings as shown hatched in red on the plan.

**Item 3: Commencement Date**

The date of execution of this Lease as shown on the last page.

**Item 4: Term**

1 year

**Item 5: Option to Renew**

Nil

**Item 6: Rent**

One peppercorn per annum payable on demand.

**Item 7: Permitted Use**

Toy Library

**Grant of Lease:**

The Parties acknowledge that the Premises and the granting of this Lease by the Lessor to the Lessee are for the benefit, use and enjoyment of the community in and around the Shire of Wagin.

Where the Land is Crown land the grant of a lease is subject to the approval of the Minister of Lands.

The Lessor leases to the Lessee and the Lessee takes a lease of the Leased Premises subject to the provisions of this Lease. The Lessor and the Lessee agree:

## 1. Definitions

In this Lease:

- 1.1 Items described in the Particulars have a corresponding definition in this Agreement;
- 1.2 **Business Day** means a day not being a Saturday, Sunday or public holiday in Perth, Western Australia;
- 1.3 **Fixtures and Fittings** include fixtures, fittings, accessories, doors, windows, roof, guttering, furnishings, carpet, paintwork, equipment, locks and keys;
- 1.4 **Lessee** if only one Lessee is a party means the Lessee and the executors, administrators and permitted assignees of the Lessee and if there are two or more Lessees parties means the Lessees and each of them and their and each of their executors, administrators and permitted assigns and if the Lessee or any of the Lessees is a corporation includes the successors and permitted assigns of the Lessee;
- 1.5 **Lessee's Employees** means each of the Lessee's members, employees, contractors, agents, customers, subtenants, licensees or others (with or without invitation) who may be on the Leased Premises;
- 1.6 **Lessee's Property** includes all fixtures and other on the Leased Premises which are not the Lessor's.
- 1.7 **Lessor** means the Lessor and the successors, administrators and assigns of the Lessor;
- 1.8 **Structure or Structural** refers only to the bare building and those parts of the building that support a load. Items of a non-structural nature include interior and exterior doors, windowpanes, cladding, lights globes and covers , fittings and switches.

## **2. Interpretation**

In this Lease unless the context otherwise requires:

- 2.1 words suggesting the singular include the plural and vice versa;
- 2.2 words suggesting any gender include any other gender;
- 2.3 a reference to a person include a company, corporation, and unincorporated or incorporated association or statutory authority;
- 2.4 a reference to any document or instrument refers to that document or instrument as amended;
- 2.5 headings used for clauses, paragraphs, subparagraphs, Schedules and the table of contents are for ease of reference only and is not to affect the interpretation of this Lease;
- 2.6 references to laws include any modification or re-enactment of those laws, or any legislative provisions substituted for such laws, and all orders, local laws, planning schemes, by-laws, regulations and other statutory instruments issued under those laws;
- 2.7 the term 'including' means including but not limited to;

## **3. Term**

### *Term*

- 3.1 The Lessor leases the Leased Premises to the Lessee for the Term commencing on the Commencement Date.

### *Monthly Tenancy*

- 3.2 If the Lessee continues to occupy the Leased Premises after the Term with the Lessor's consent then:
  - a) the Lessee does so as a monthly tenant on the same basis as at the last day of the Term; and
  - b) either party may terminate the monthly tenancy by giving to the other 1 month's notice expiring on any day.

#### **4. Payment of Rent, Rates and Services**

##### *Rent*

4.1 The Lessee must pay the Rent to the Lessor upon written demand by the Lessor.

##### *Services*

4.2 The Lessee is not required to pay for any utility services which are either provided to or used on the Premises.

#### **5. Maintenance and Repair**

##### *Repair*

5.1 The Lessor will keep the Leased Premises including all lighting and electrical installations and all drainage and septic systems and all other fixtures and fittings in good repair and condition except for fair wear and tear, inevitable accident and inherent structural defects.

5.2 The Lessor is responsible for carrying out at its costs, all structural repairs to the Premises.

##### *Cleaning and Maintenance*

5.3 The Lessee must keep the Leased Premises clean and maintained in good order and condition.

5.4 The Lessee is responsible for the upkeep of any furniture and equipment brought into the Leased Premises and such equipment will remain the property of the Lessee.

##### *Not to pollute*

5.5 The Lessee must not permit any rubbish or garbage to accumulate on the Leased Premises unless confined in suitable containers.

##### *Lessor's right to inspect and repair*

5.6 The Lessor may enter the Leased Premises to carry out any maintenance, repairs, alterations, installation of services or any other building work the Lessor may think necessary at any reasonable time upon 24 hours written notice to the Lessee. In an emergency, the Lessor may enter at any time without giving the Lessee notice.

##### *Notice of damage or defect*

5.7 The Lessee must promptly give the Lessor notice of:

- a) any damage to, defect or disrepair in the Leased Premises or the water or sewerage pipes, gas pipes, electrical wiring or any plant fittings or equipment in the Leased Premises; and
- b) any circumstances likely to cause any risk to the Leased Premises or any person.

## **6. Use of the Leased Premises**

### *Permitted Use*

6.1 The Lessee must only use the Leased Premises for the Permitted Use.

### *Restrictions on Use*

6.2 The Lessee must not:

- a) disturb tenants or owners of property adjacent to the Leased Premises;
- b) alter, mark, deface, do any building work to, or remove any part of the Leased Premises without the Lessor's prior consent; or
- c) do anything that may invalidate the Lessor's insurance or increase the Lessor's premiums.

## **7. Assignment and Subletting**

7.1 The Lessee must not assign, sublet or otherwise deal with its interest in the Leased Premises without the prior written consent of the Lessor and the Minister for Lands.

7.2 Sections 80 and 82 of the Property Law Act 1969 (WA) do not apply to this Lease.

## **8. Insurances and Indemnities**

### *Lessee's Insurance*

8.1 The Lessee must maintain at its own cost insurance on usual terms with an insurer authorised under the Insurance Act 1973 for:

- a) public risk for an amount appropriate to the risk, to be agreed; and
- b) a policy insuring fittings, fixtures and chattels owned by the Lessee on the leased Premises to their full replacement value against fire and extraneous risks including but not limited to water, storm and rainwater damage.

8.2 The Lessor will maintain insurance for the Lessor's buildings.

### *Proof of insurance policies*

8.3 The Lessee must give the Lessor evidence of its insurance if the Lessor asks for it.

### *Lessee's indemnity*

8.4 The Lessee must indemnify, and keep indemnified, the Shire of Wagin and the Minister for Lands from and against all claims for compensation or costs which may be incurred directly or indirectly by reason of or in relation to the use of the Leased Premises by the Lessee.

## **9. Default and Termination**

### *Default*

- 9.1 The Lessee defaults under this Lease if:
- a) the rent or any other moneys owing to the Lessor under this Lease are unpaid after 14 days written demand for payment has been made by the Lessor;
  - b) the Lessee breaches any other term of this Lease and such breach is not remedied within 10 Business Days of notice of breach having been served on the Lessee; or
  - c) the Lessee abandons or vacates the Leased Premises.

### *Forfeiture of Lease*

- 9.2 If the Lessee defaults and does not remedy the default when the Lessor requires it to do so, the Lessor may do any one or more of the following:
- a) re-enter and take possession of the Leased Premises and by notice to the Lessee, terminate this Lease;
  - b) determine this Lease by notice in writing to the Lessee;
  - c) exercise any of its other legal rights; or
  - d) recover from the Lessee any loss suffered by the Lessor due to the Lessee's default.

## **10. Termination of Term**

### *Tenant's obligations*

- 10.1 On termination the Lessee must:
- a) vacate the Leased Premises and give it back to the Lessor in good repair and condition in accordance with the Lessee's obligations in this Lease;
  - b) remove all of the Lessee's Property from the Leased Premises; and
  - c) return any keys held by it or the Lessee's Employees.
- 10.2 The Lessor may (but is not obliged to) make a condition report at the commencement and termination of the Lease and such report will be deemed to be an accurate record of the condition of the Leased Premises and fixtures and fittings as at the date of the report.

### *Failure to remove Lessee's Property*

- 10.3 If the Lessee does not remove the Lessee's Property at the end of the Term, the Lessor may:
- a) remove and store the Lessee's Property at the Lessee's risk and expense; or

- b) treat the Lessee's Property as abandoned, in which case title in the Lessee's Property passes to the Lessor who may deal with it as it thinks fit without being liable to account to the Lessee.

#### *Damage to the Leased Premises*

10.4 If the Leased Premises are destroyed or damaged so as to render them, in the opinion of the Lessor, wholly or partially unfit for the Permitted Purpose then the Lessor may, on giving one month's notice in writing to the Lessee, terminate this Lease without prejudice to any rights which may have accrued to either party prior to termination.

### **11. Essential and Additional Terms and Conditions**

#### *Essential Terms*

11.1 The Lessee and the Lessor agree that the essential terms are;

- a) to pay Rent, rates and services (clause 4);
- b) to repair (clause 5.1)
- c) to use the Leased Premises for only the Permitted Use (clause 6.1);
- d) not to assign, sublet or deal with the Lease without consent (clause 7); and
- e) to keep current insurance and indemnities (clause 8).

#### *Additional terms, covenants and conditions*

11.2 The Lessee's Employees will have access to the onsite ablution facility during Library and Art Gallery opening hours.

#### *Keys*

11.3 The Lessee:

- a) will be provided with two Bi Lock® keys for allocation to approved Committee Members;
- b) must only allocate keys provided to office bearers (not proxy members) as endorsed at a formal meeting of The Lessee, noting the information in its minutes;
- c) must notify the Lessor of any change of office bearers in writing within 30 days of that change;
- d) must return to the Lessor any keys held by departing office bearers immediately;
- e) is to arrange for any incoming approved office bearers to attend the office of The Lessor to have keys provided; and
- f) must not remove or alter any Bi Lock® lock in any way.



## **12. Notices**

### *In Writing*

12.1 Any notice given under this Lease must be in writing. A notice by the Lessor is valid if signed by an officer or solicitor of the Lessor or any other person nominated by the Lessor.

### *Notice of Address*

12.2 The Lessee must promptly notify the Lessor of its address, facsimile number or email address and update the notice if any changes occur.

### *Service of Notice on Lessee*

12.3 The lessor may serve a notice on the Lessee by:

- a) giving it to the Lessee personally;
- b) sending it to the Lessee's facsimile number or email address; or
- c) posting it to the Lessee's last known registered office, place of business or residence.

12.4 A notice or demand posted to the Lessee is to be taken to be duly served at the expiration of 72 hours after the time of posting.

### *Service of Notice on Lessor*

12.5 The Lessee may serve a notice on the Lessor by leaving it at, or posting, emailing or faxing it to the address or number of the Lessor as described in this Lease or as the Lessor may provide by written notice to the Lessee.

## **13. Costs**

13.1 The lessee must pay the Lessor's reasonable legal fees and outlays:

- a) relating to any assignment or subletting; and
- b) arising from any breach of this Lease by the Lessee.

## **14. Annual Financial Accounts**

Where the Lessee is an incorporated association, the Lessee must, upon receipt of a written request by the Lessor, immediately give to the Lessor a copy of the annual financial accounts submitted to the members of the Lessee at the annual general meeting.

## **15. Lessor's Consent**

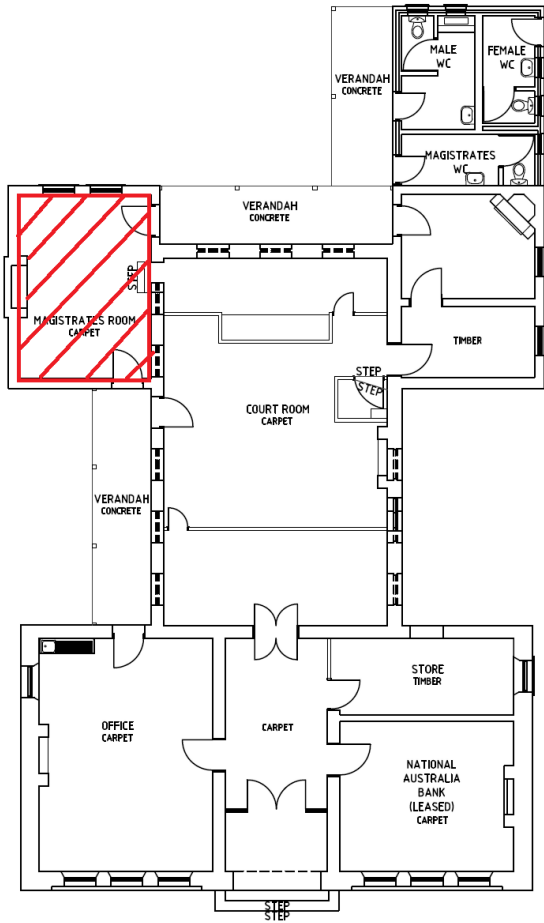
Unless otherwise stated, if the Lessor's consent or approval is required:

15.1 the Lessor must consider the request promptly and be reasonable in giving or refusing its consent or approval;

- 15.2 the Lessor may require the Lessee to comply with any reasonable conditions before giving its consent; and
- 15.3 it is not effective unless in writing.

# PLAN – LEASED PREMISES

Reserve 46814 (Lot 1909) – Courthouse Magistrate’s Room



Lot 50 Tudor Street, Wagin -Shed



**Execution**

Executed as a Deed dated \_\_\_\_\_

**THE COMMON SEAL of SHIRE OF WAGIN**  
was hereunto affixed pursuant to a resolution  
of the Council in the presence of:

\_\_\_\_\_  
Cr Phillip Blight  
Shire President

\_\_\_\_\_  
Mark Hook  
Acting Chief Executive Officer

On behalf of the Wagin Toy Library Inc)

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Print Name and Position

\_\_\_\_\_  
Print Name and Position



## 11.3 MANAGER OF WORKS

### 1.3.1 WORKS AND SERVICES REPORT - DECEMBER 2023

|                               |   |
|-------------------------------|---|
| PROPONENT:                    | Not Applicable                            |
| OWNER:                        | Not Applicable                            |
| LOCATION/ADDRESS:             | Whole of District                         |
| AUTHOR OF REPORT:             | Allen Hicks, Manager of Works             |
| SENIOR OFFICER:               | Mark Hook, Acting Chief Executive Officer |
| DATE OF REPORT:               | 13 <sup>th</sup> December 2023            |
| PREVIOUS REPORT(S):           | 14 <sup>th</sup> November 2023            |
| DISCLOSURE OF INTEREST:       | Nil                                       |
| FILE REFERENCE:               | CM.CO.1                                   |
| STRATEGIC DOCUMENT REFERENCE: | 2023/24 Approved Budget                   |
| ATTACHMENTS:                  | Nil                                       |

### OFFICER RECOMMENDATION/5114 COUNCIL DECISION

Moved Cr W J Longmuir

Seconded Cr G R Ball

That Council receive the Manager of Works Officer's Report as presented.

**Carried 5/0**

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien

Against: Nil

### BRIEF SUMMARY

Nil

### BACKGROUND/COMMENT

#### CONSTRUCTION CREW:

- Gravel sheet Hyde Road 2.5km;
- Tarbet Street install new footpath and back fill from Tudhoe to Trimdon;
- Lukin Street construct a new footpath and back fill from Tudhoe to Trenton.

#### TOWNS CREW:

- Street sweeping CBD;
- Spraying for ants;



- Tidying up of parks and gardens and attending to maintenance work;
- Weed spraying.

#### UPCOMING WORKS:

- Beaufort Road construct and seal, widen 1.04 km;
- Bullock Hills Road construct and seal, widen 1 km;
- Dongolocking Road construct and seal, widen 3 km.

#### ROAD MAINTENANCE:

The works crew have attended public requests, general road maintenance issues including blow outs on unsealed roads and fallen trees as they arise.

Maintenance grading around the Shire as requested and removing suckers on road verges.

#### TOWN MAINTENANCE:

The town crew has been undertaking community requests, removing fallen trees, cleaning out culverts and drains, patching potholes as time permits. The gardening crew has been planting seedlings in various location and pots around town.

#### PLANT / MACHINERY:

General servicing of small and large plant has been carried out by Shire staff, major servicing, and mechanical repairs to be carried out by Marley Diesel and Ag as required.

The Shire has taken delivery of the new Conplant 16 tonne roller.

#### CONSULTATION/COMMUNICATION

Nil

#### STATUTORY/LEGAL IMPLICATIONS

Nil

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

This expenditure has been budgeted.

#### STRATEGIC IMPLICATIONS

These assets are required for works in the community.

#### VOTING REQUIREMENTS

Simple Majority



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#### **11.4 MANAGER OF FINANCE**

*Nil*

#### **11.5 TOWN PLANNER REPORT**

*Nil*

### **12 ANNOUNCEMENTS OF PRESIDENT AND COUNCILLORS**

#### **Cr M A O'Brien**

- Provided an update on the recent Community Assisted Transport Scheme (CATS) committee meeting in Narrogin. The committee intends to purchase a new vehicle. There was a concern that the scheme is not being promoted sufficiently.
- Advised that an item that had been raised at a recent meeting of the 4WDL VROC meeting, in regard to a report by the North Eastern Wheatbelt Region of Councils (NEWROC) on the impacts of a live sheep export ban.



## 13 URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

### 13.1 ACCEPTING OF LATE ITEM FOR HARVEST AND MOVEMENT BAN – CHRISTMAS AND NEW YEAR PERIOD

|                               |  |
|-------------------------------|--|
| PROPONENT:                    | Wagin Bushfire Brigades                      |
| OWNER:                        | Not Applicable                               |
| LOCATION/ADDRESS:             | Not Applicable                               |
| AUTHOR OF REPORT:             | Donna George – Community Development Officer |
| SENIOR OFFICER:               | Mark Hook – Acting Chief Executive Officer   |
| DATE OF REPORT:               | 19 December 2023                             |
| PREVIOUS REPORT(S):           | N/A  |
| DISCLOSURE OF INTEREST:       | Nil  |
| FILE REFERENCE:               | ES.PE.2                                      |
| STRATEGIC DOCUMENT REFERENCE: | N/A  |
| ATTACHMENTS:                  | Nil  |

#### OFFICER RECOMMENDATION/5115 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr M A O'Brien

That the Presiding Member accepts the late agenda item for the imposition of a harvest and movement of vehicles ban within the Shire of Wagin for Boxing Day and New Year's Day – 26 December 2023 and 1 January 2024 (in addition to Christmas Day).

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien  
Against: Nil

#### BRIEF SUMMARY

Council is being requested to accept the Late Item in relation to a request to impose a harvest and movement of vehicles ban for key dates in the forthcoming Christmas holiday period.

#### BACKGROUND/COMMENT

Council staff attempt to have the agendas prepared at least a week prior to the Council meeting. However there will be business of an urgent nature that will arise time to time that need to be listed as a late item for Council discussion and decision.





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## **CONSULTATION/COMMUNICATION**

Acting Chief Executive Officer, staff of the Shire of Wagin and fire control officers.

## **STATUTORY/LLEGAL IMPLICATIONS**

Local Government Act 1995

### **Shire of Wagin Standing Orders**

#### **3.10 Urgent Business Approved By the Person Presiding or by Decision**

In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice, and decided by the meeting.

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

Nil

## **STRATEGIC IMPLICATIONS**

Not applicable.

## **VOTING REQUIREMENTS**

Simple Majority



## 13.2 HARVEST AND MOVEMENT BAN – CHRISTMAS AND NEW YEAR PERIOD

|                               |  |
|-------------------------------|--|
| PROPONENT:                    | Wagin Bushfire Brigades                      |
| OWNER:                        | Not Applicable                               |
| LOCATION/ADDRESS:             | Not Applicable                               |
| AUTHOR OF REPORT:             | Donna George – Community Development Officer |
| SENIOR OFFICER:               | Mark Hook – Acting Chief Executive Officer   |
| DATE OF REPORT:               | 19 December 2023                             |
| PREVIOUS REPORT(S):           | N/A  |
| DISCLOSURE OF INTEREST:       | Nil  |
| FILE REFERENCE:               | ES.PE.2                                      |
| STRATEGIC DOCUMENT REFERENCE: | N/A  |
| ATTACHMENTS:                  | Nil  |

### OFFICER RECOMMENDATION/5116 COUNCIL DECISION

Moved Cr G R Ball

Seconded Cr S M Chilcott

That in addition to Christmas Day, Council imposes a harvest and movement of vehicles ban within the Shire of Wagin for Boxing Day and New Year's Day – 26 December 2023 and 1 January 2024 from 9.00am to 6.00pm.

Carried 5/0

For: President Blight, Crs Ball, Chilcott, Longmuir and O'Brien  
Against: Nil

### BRIEF SUMMARY

It is proposed to impose a harvest and movement of vehicles ban for key dates in the forthcoming Christmas holiday period.

### BACKGROUND/COMMENT

The Shire of Wagin's appointed fire control officers have requested that Council pre-approve the scheduling of a harvest and movement ban for 25 and 26 December 2023 and for 1 January 2024.

25 December is currently gazetted as a harvest and movement ban for the 24-hour period.

26 December and 1 January would be set times of 9.00am to 6.00pm for both days.



---

The fire control officers have requested this be planned, approved and made public regardless of the weather for those days. This will enable all concerned to be aware of and prepared for the arrangements for those key dates over the holiday period.

### **CONSULTATION/COMMUNICATION**

Acting Chief Executive Officer, staff of the Shire of Wagin and fire control officers.

### **STATUTORY/LEGAL IMPLICATIONS**

Local Government Act 1995, Bush Fires Act 1954 and relevant regulations.

### **POLICY IMPLICATIONS**

There are no direct policy implications.

### **FINANCIAL IMPLICATIONS**

There are no direct financial implications to this report.

### **STRATEGIC IMPLICATIONS**

There are no strategic implications

### **VOTING REQUIREMENTS**

Simple Majority.



14 CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT S5.23  
(2)

15 CLOSURE

The Presiding Member thanked Acting Chief Executive Officer Mark Hook for agreeing to step into the role until a permanent Chief Executive Officer has been appointed. Cr Blight advised that it had been a pleasure to have worked with Mr Hook over that time. With no further business to be discussed the Presiding Member closed the meeting at 8.15pm.

I certify that this copy of the minutes is a true  
and correct record of the meeting held on  
19 December 2023

Signed .....  .....

Presiding Elected Member

Date: 27/2/2024 .....